CITY OF COSTA MESA

USER AND REGULATORY FEE STUDY

SEPTEMBER 2026

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I COST OF SERVICE ANALYSIS

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September 2026

CITY OF COSTA MESA
Attention: Anna Acosta-Reyes, Finance Manager
77 Fair Drive
Costa Mesa, California 92626

USER AND REGULATORY FEE STUDY

Dear Ms. Acosta-Reyes:

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

Please refer to the Executive Summary for the key findings of the analysis. The balance of the report and its appendix provide the necessary documentation to support those outcomes.

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

Sincerely,



TERRY MADSEN, PRESIDENT | CLEARSOURCE FINANCIAL CONSULTING
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EMAIL: TMADSEN@CLEARSOURCEFINANCIAL.COM

STUDY OVERVIEW

The purpose of this study is to identify the City's current cost of providing fee-related services and activities and to update the City's Schedule of User and Regulatory Fees (fee schedule). Any fee updates adopted as part of this study are intended for use during Fiscal Year 2026-27. Recovering the costs of providing fee-related services directly supports the City's fiscal sustainability.

The fee schedule is intended to be reviewed annually, with staff conducting periodic studies to identify the City's cost of providing fee-related services based on current labor rates and service delivery methods. In the years between fee studies, fees are typically adjusted to correspond to annual cost inflation.

Annual review and adjustment of fees provides multiple benefits, including:

- Increasing the availability of General Fund revenues to be used for services and activities available to all Costa Mesa residents and businesses, such as public safety, public works, and parks services.
- Keeping pace with general cost inflation.
- Avoiding fee spikes that are more likely to occur when municipalities leave fees unchanged for a multiyear period.
- Providing fee payers, city staff, and city policymakers with a pattern of consistency that provides information for forecasting and decision-making purposes.
- Encouraging generational equity among fee payers by avoiding long-term stagnation of fees followed by significant fee increases.

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

USER AND REGULATORY FEES

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

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

At its conclusion, this study proposes for City Council review and consideration at a public hearing a new **Schedule of User and Regulatory Fees** for application in Fiscal Year 2026-2027 and annual updates in subsequent years.

COST RECOVERY POLICY AND PRACTICE

City staff annually review user and regulatory fees as part of the City's normal course of operations. Periodically, comprehensive fee studies are performed to calculate the City's costs of providing fee-related services. In years between studies, fees are typically adjusted by the annual change in City labor cost inflation.

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

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

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

FEES EXAMINED AS PART OF THIS STUDY

Fees examined as part of this study include, but are not limited to:

- Building Fees, such as permitting of new construction or modifications to existing structures
- Planning Fees, such as entitlement review and review for compliance with the zoning code
- Public Works Engineering Fees, such as encroachment and public improvement review
- Fire Fees, such as annual inspections conducted to ensure compliance with the fire code
- Police Fees, such as vehicle impound and specialized license review
- Recreation Fees, such as requests for reserved use of City fields and facilities

FEES, FINES, AND TAXES NOT EXAMINED

Fees, fines, and taxes NOT examined as part of this study include:

- Assessments
- Development Impact Fees
- Fines or Penalties
- Franchise Fees
- Taxes
- Utility Rates and Services Charges

These items are subject to different approval thresholds or are not subject to the same cost of service limitations as the fees examined as part of this study. Consequently, they are specifically excluded from the scope of this study.

OVERVIEW OF FINDINGS AND RECOMMENDATIONS

The following provides a summary of primary changes the City Council is being asked to consider as part of this study.

Table 1 – Summary of Changes to Fees Examined

Description	Count	Percentage
New Fees	25	8.7%
Fees Proposed to Increase	172	59.7%
Fees with Changes that Vary Based on Project Criteria (May Result in Increase or Decrease)	32	11.1%
Fees Proposed to Remain Unchanged	46	16.0%
Fees Proposed to Decrease	13	4.5%
Total Fees Examined	288	100.0%

Fees Proposed to Decrease

- Approximately 5% percent of user and regulatory fees are proposed to decrease. As mentioned above, the City periodically performs comprehensive studies to calculate the City's costs of providing fee-related services. In years between studies, fees are typically adjusted by the annual change in City labor cost inflation. Studies, like this one, provide the opportunity to recalibrate fees to reflect current City practices and cost of service on a more refined basis.

Fees Proposed to Remain Unchanged

- Approximately 16% percent of fees included in the City's fee schedule are proposed to remain unchanged. These are primarily development impact fees that are not proposed for adjustment as part of this study, and fees established by the State of California.

Fees With Changes that Vary Based on Project Criteria

- Approximately 11% of fees are proposed for adjustment that varies based on project criteria. For example, some fees are based on project square footage, with lower fees applicable for smaller square footage projects, and higher fees applicable with projects with larger square footage projects. In these instances fees may decrease, remain unchanged, or increase depending on the project criteria.

Fees Proposed to Increase

- Approximately 60% of fees are proposed to increase. These are primarily fees for regulatory services (e.g., planning, building, engineering, fire code reviews) and recreation fees that have remained relatively unchanged since 2019. The fee adjustments will allow the City to continue to improve cost recovery for these services.

New Fees

- Twenty-five (25) new fees are proposed. An overview of the proposed fees is included in the list below:

Table 2 – New Fees

Description	Count	Overview
Building Fees	5	1) Development Technology Fee 2) General Plan Update Fee 3) Pre-Construction Meeting (Applicant Requested) 4) Temporary Certificate of Occupancy 5) Work Without Permit or Outside Scope of Permit
Planning Fees	2	1) Development Technology Fee 2) General Plan Conformance Fee
Code Enforcement Fees	1	1) Re-Inspection Fees
Engineering Fees	6	1) Signal Outage 2) Third Party Recycler 3) Traffic Control Plan Review 4) WQMP 5) Development Technology Fee 6) Permit Extension Fee
Fire Fees	5	1) Temporary Certificate of Occupancy 2) Development Technology Fee 3) Third-Party Fire and Life Safety Services 4) Fire Clearance Fee 5) After-Hours Inspection Fee
Police Fees	2	1) Massage Manager Permit 2) Massage Therapist Permit
Animal Regulation Fees	3	1) Potentially Dangerous or Vicious Animal Permit Fee 2) Dangerous or Vicious Animal Permit Fee 3) Animal Surrender Fee
Recreation and Facility Rental Fees	1	1) Tournament Fee
Total	25	

FISCAL IMPACT OF PROPOSED FEE ADJUSTMENTS

The anticipated fiscal impact of the proposed changes included in the fee schedule update is $1,075,000 in additional annual revenue.

It is important to note that while adjusting fees and billing rates will provide a fiscal impact in the form of additional revenue, the revenue is not intended to be used to fund new services, rather the revenue is intended to offset the costs of providing existing services that are recoverable from fees. Consequently, while fees may rise annually, typically labor costs (the primary driver of fee-related costs) also rise annually. Recalibration of these fees simply provides an offset of existing expenditures/needs rather than a source of funding for expanded service levels.

DETAILED COST OF SERVICE INFORMATION

Detailed cost of service information is included **Appendix I** of this report.

LEGISLATIVE GUIDANCE

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

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

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

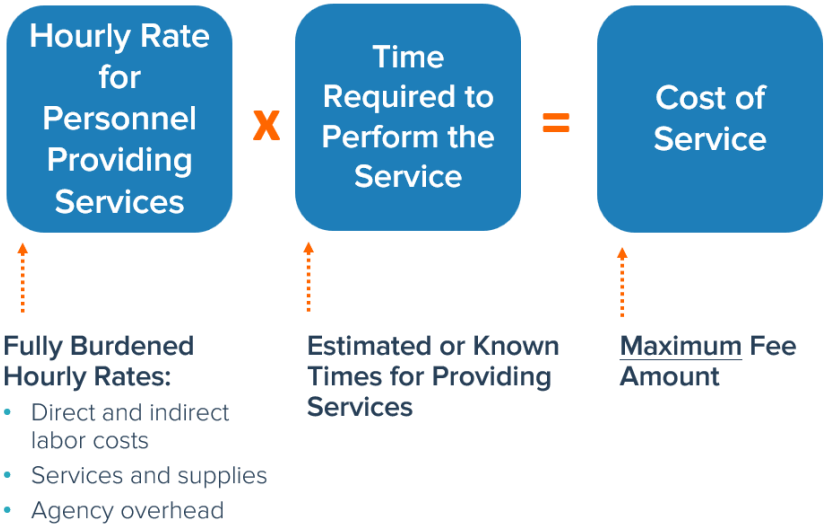
Section 66014(a) of the California Government Code includes the following, "Notwithstanding any other provision of law, when a local agency charges fees for zoning variances; zoning changes; use permits; building inspections; building permits; ...the processing of maps under the provisions of the Subdivision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

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

METHODOLOGY AND DATA SOURCES

This study calculated the estimated reasonable cost of providing various fee-related services across the City organization. Generally, the estimated reasonable cost of providing the fee-related services and activities examined in this study can be calculated as the product of the composite fully-burdened hourly labor rate of the division responsible for providing services and the estimated labor time required to process a typical request for service. This calculation is illustrated in **Exhibit 1**.

EXHIBIT 1 | COST OF SERVICE CALCULATION



A combination of sources was used to complete the analysis and develop the findings and recommendations of this study. The data sources include:

- Adopted revenue and expenditures budgets and personnel salary and benefit information.
- Historical project volume and revenues from fees.
- Current schedule of fees for each department.
- Interviews with City staff.

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

An illustration of the methods used in this analysis is shown in **Exhibit 2**.

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

COST OF SERVICE ANALYSIS | Process and Methods

1 | ANNUAL LABOR TIME

- Identify annual hours spent providing fee services for each participating division
- Information is developed and tested using a combination of interviews, questionnaires, historical project information, and historical revenue information

2 | ANNUAL EXPENDITURES

- Identify annual cost of providing fee services for each participating division
- Information is developed and tested using a combination of information found in the City's adopted budget, expenditure history, and the overhead cost plan.

3 | FULLY BURDENED HOURLY RATES

- Calculate the estimated fully burdened hourly rate using information from Steps 1 and 2

Annual Cost ÷ Annual Hours = Hourly Rate

4 | SERVICE/ACTIVITY LABOR TIME

- Estimate labor time required to process individual request for service
- Information is developed and tested using a combination of interviews, questionnaires, commonly used measures, and information developed in Step 1

5 | UNIT COST OF SERVICE

- Calculate the estimated cost of service using information from Steps 3 and 4

Hourly Rate x Labor Hours = Unit Cost of Service

6 | CURRENT COST RECOVERY

- Calculate current cost recovery level for a specific service

Current Fee ÷ Unit Cost of Service = Current Cost Recovery

7 | TARGETED COST RECOVERY

- Use laws, industry standards, goals and policies, and historical trends to determine targeted cost recovery

Proposed Fee ÷ Unit Cost of Service = Targeted Cost Recovery

8 | TEST FOR REASONABLENESS

- Test to confirm forecast revenue from fees will not exceed program costs
- Use historical permit volume and proposed fees to forecast anticipated revenue from fees
- Forecasted revenues should not exceed program costs

Appendix I of this report appendices provides detailed analytical findings from the study, including the amount of cost, or estimated cost, required to provide the services for which the fee or service charge is levied and the revenue sources anticipated to provide the service, including General Fund revenues. For any fees targeted to recover less than 100% of the estimated reasonable cost of service, it is anticipated that General Fund revenues of the City will fund the difference between the targeted recovery level and 100% recovery of the estimated cost of service. These amounts are identified in the appendix.

CONSIDERATIONS FOR IMPLEMENTATION

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

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

APPENDIX I

COST OF SERVICE ANALYSIS

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User and Regulatory Fees

Cost of Service Analysis

City of Costa Mesa
Cost of Service Analysis

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User and Regulatory Fees

Cost of Service Analysis

Economic and Development Services Department

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Allocation - Economic & Development Services Administration

Operating Expenses [a]

Fund No	Fund Desc	Dept No	Dept Desc	Prog No	Prog Desc	Acct No	Acct Desc	Total	Adjust	Total	Note
101	General Fund	18100	Dev Svcs Admin	50001	Dept Admin	501200	Regular Salaries - Non-Sworn	$1,011,290	$0	$1,011,290	
101	General Fund	18100	Dev Svcs Admin	50001	Dept Admin	501400	Overtime	$10,000	$0	$10,000	
101	General Fund	18100	Dev Svcs Admin	50001	Dept Admin	501900	Other Compensation	$25,411	$0	$25,411	
101	General Fund	18100	Dev Svcs Admin	50001	Dept Admin	505100	Cafeteria Plan	$208,044	$0	$208,044	
101	General Fund	18100	Dev Svcs Admin	50001	Dept Admin	505200	Medicare	$15,242	$0	$15,242	
101	General Fund	18100	Dev Svcs Admin	50001	Dept Admin	505300	Retirement	$299,759	$0	$299,759	
101	General Fund	18100	Dev Svcs Admin	50001	Dept Admin	505500	Executive Prof Development	$7,600	$0	$7,600	
101	General Fund	18100	Dev Svcs Admin	50001	Dept Admin	505600	Auto Allowance	$6,900	$0	$6,900	
101	General Fund	18100	Dev Svcs Admin	50001	Dept Admin	510200	Multi-Media, Promos, Subscrpt.	$300	$0	$300	
101	General Fund	18100	Dev Svcs Admin	50001	Dept Admin	510300	Small Tools and Equipment	$600	$0	$600	
101	General Fund	18100	Dev Svcs Admin	50001	Dept Admin	510500	Safety and Health	$600	$0	$600	
101	General Fund	18100	Dev Svcs Admin	50001	Dept Admin	520400	Telephone/Radio/Communications	$16,300	$0	$16,300	
101	General Fund	18100	Dev Svcs Admin	50001	Dept Admin	520500	Business Meetings	$2,200	$0	$2,200	
101	General Fund	18100	Dev Svcs Admin	50001	Dept Admin	520700	Dues and Memberships	$135	$0	$135	
101	General Fund	18100	Dev Svcs Admin	50001	Dept Admin	520900	Professional Development	$865	$0	$865	
101	General Fund	18100	Dev Svcs Admin	50001	Dept Admin	535800	Internal Rent Central Services	$18,736	$0	$18,736	
101	General Fund	18100	Dev Svcs Admin	50001	Dept Admin	535900	Internal Rent Postage	$26,797	$0	$26,797	
101	General Fund	18100	Dev Svcs Admin	50001	Dept Admin	536500	Internal Rent Genl Liability	$33,221	$0	$33,221	
101	General Fund	18100	Dev Svcs Admin	50001	Dept Admin	536600	Internal Rent Workers' Comp	$18,056	$0	$18,056	
101	General Fund	18100	Dev Svcs Admin	50001	Dept Admin	536700	Internal Rent Unemployment	$5,538	$0	$5,538	
101	General Fund	18100	Dev Svcs Admin	50001	Dept Admin	590800	Other Equipment	$24,250	$0	$24,250	
Total								$1,731,844	$0	$1,731,844	

Allocation of Central Services

Description	Indirect Rate	Mod Op Exp	Total	Adjust	Total	Note
Citywide Overhead Rate	15%	$1,731,844	$259,777	$0	$259,777	[b]
Total			$259,777	$0	$259,777	

Total Costs for Allocation

Description	Total	Note
Direct Costs	$1,731,844	
Citywide Overhead Costs	$259,777	
Total	$1,991,621	

Allocation to Direct Service Units

Program	Prog Desc	FTE	Share	Total	Note
20320	Planning	13.52	35%	$699,032	[c]
20350	Code Enforcement	7.00	18%	$361,925	[c]
20370	Economic Development	1.00	3%	$51,704	[c]
20410	Building Safety	17.00	44%	$878,960	[c]
Total		38.52	100%	$1,991,621	

[a] Source: FY 25/26 adopted expenditures.

[b] Amount intended to serve as reasonable estimate (deMinimus rate).

[c] Allocation intended to represent a reasonable estimate. Amounts vary from year to year based on City Council priorities, development cycle, and changes in legislation.



User and Regulatory Fees

Cost of Service Analysis

Building Fees

City of Costa Mesa

User and Regulatory Fee Study

Allocation of Annual Labor Effort - Building

Position	Hourly	FTE	Yearly	Total Hours Per FTE	Less: Holiday & Leave	Productive Hours Per FTE	Total Productive Hours	Note
Building Official	$98	1.00	$203,403	2,080	216	1,864	1,864	[a],[b]
Chief Plans Examiner	$80	1.00	$166,026	2,080	216	1,864	1,864	[a],[b]
Plan Check Engineer	$73	3.00	$456,955	2,080	216	1,864	5,592	[a],[b]
Chief of Inspection	$67	1.00	$139,734	2,080	216	1,864	1,864	[a],[b]
Senior Combination Inspector	$61	1.00	$127,046	2,080	216	1,864	1,864	[a],[b]
Building Inspector II	$56	4.00	$461,926	2,080	216	1,864	7,456	[a],[b]
Building Technician II	$44	4.00	$367,578	2,080	216	1,864	7,456	[a],[b]
Permit Processng Specialist	$34	2.00	$141,274	2,080	216	1,864	3,728	[a],[b]
Total		17.00	$2,063,942				31,688	

Description	Total	Est Hrly Cost	Total Hours	Note
Annual Contract Services	$397,348	$150	2,649	[c]

Total Productive Hours	Total	Note
In-House	31,688	
Contract	2,649	
Total	34,337	

Allocation of Hours	Share	Total	Note
Indirect	30%	10,301	[b]
Direct	70%	24,036	[b]
Total	100%	34,337	

[a] Source: FY 25/26 authorized positions.

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

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

City of Costa Mesa
User and Regulatory Fee Study
Fully-Burdened Hourly Rate Calculation - Building

Operating Expenses [a]

Fund No	Fund Desc	Dept No	Dept Desc	Prog No	Prog Desc	Acct No	Acct Desc	Total	Adjust	Total	Note
101	General Fund	18300	Building Safety	20410	Building Safety	501200	Regular Salaries - Non-Sworn	$1,985,636	$0	$1,985,636	
101	General Fund	18300	Building Safety	20410	Building Safety	501300	Regular Salaries - Part-Time	$16,283	$0	$16,283	
101	General Fund	18300	Building Safety	20410	Building Safety	501400	Overtime	$68,000	$0	$68,000	
101	General Fund	18300	Building Safety	20410	Building Safety	501500	Accrual Payoff - Excess Max.	$3,300	$0	$3,300	
101	General Fund	18300	Building Safety	20410	Building Safety	501600	Vacation/Comp. Time Cash Out	$9,000	$0	$9,000	
101	General Fund	18300	Building Safety	20410	Building Safety	501800	Separation Pay-Off	$2,500	$0	$2,500	
101	General Fund	18300	Building Safety	20410	Building Safety	501900	Other Compensation	$21,291	$0	$21,291	
101	General Fund	18300	Building Safety	20410	Building Safety	505100	Cafeteria Plan	$359,748	$0	$359,748	
101	General Fund	18300	Building Safety	20410	Building Safety	505200	Medicare	$29,510	$0	$29,510	
101	General Fund	18300	Building Safety	20410	Building Safety	505300	Retirement	$679,539	$0	$679,539	
101	General Fund	18300	Building Safety	20410	Building Safety	505500	Executive Prof Development	$2,200	$0	$2,200	
101	General Fund	18300	Building Safety	20410	Building Safety	510100	Stationery and Office	$7,000	$0	$7,000	
101	General Fund	18300	Building Safety	20410	Building Safety	510200	Multi-Media, Promos, Subscrpt.	$18,389	$0	$18,389	
101	General Fund	18300	Building Safety	20410	Building Safety	510300	Small Tools and Equipment	$500	$0	$500	
101	General Fund	18300	Building Safety	20410	Building Safety	510400	Uniforms and Clothing	$1,000	$0	$1,000	
101	General Fund	18300	Building Safety	20410	Building Safety	520200	Legal Advertising/Filing Fees	$1,500	$0	$1,500	
101	General Fund	18300	Building Safety	20410	Building Safety	520600	Mileage Reimbursement	$250	$0	$250	
101	General Fund	18300	Building Safety	20410	Building Safety	520900	Professional Development	$14,000	$0	$14,000	
101	General Fund	18300	Building Safety	20410	Building Safety	525700	Office Equipment	$1,500	$0	$1,500	
101	General Fund	18300	Building Safety	20410	Building Safety	530400	Engineering and Architectural	$397,348	$0	$397,348	
101	General Fund	18300	Building Safety	20410	Building Safety	535400	External Rent	$3,398	$0	$3,398	
101	General Fund	18300	Building Safety	20410	Building Safety	536100	Internal Rent - Maintenance	$15,700	$0	$15,700	
101	General Fund	18300	Building Safety	20410	Building Safety	536200	Internal Rent - Repl Cost	$9,500	$0	$9,500	
101	General Fund	18300	Building Safety	20410	Building Safety	536400	Internal Rent - Fuel	$6,800	$0	$6,800	
101	General Fund	18300	Building Safety	20410	Building Safety	590800	Other Equipment	$4,000	$0	$4,000	
Total								$3,657,892	$0	$3,657,892	

Allocation of Central Services

Description	Indirect Rate	Mod Op Exp	Total	Adjust	Total	Note
Citywide Overhead Rate	15%	$3,657,892	$548,684	$0	$548,684	[d]
Total			$548,684	$0	$548,684	

Allocation of Department Administration

Description	Total	Note
Department Administration	$878,960	[c]
Total	$878,960	

City of Costa Mesa

User and Regulatory Fee Study

Fully-Burdened Hourly Rate Calculation - Building

Total Costs for Allocation

Description	Total	Note
Direct Costs	$3,657,892	
Citywide Overhead Costs	$548,684	
Department Administration	$878,960	
Total	$5,085,536	

Average Annual Revenues

Acct No	Acct Desc	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	Multi-Year Average	FY 25/26 Adopted
415130	Building Permits	$2,248,335	$2,587,460	$2,318,788	$3,065,646	$2,555,057	$3,344,210
415140	Electrical Permits	$258,011	$324,207	$215,770	$225,803	$255,948	$293,872
415150	Plumbing/Mechanical Permits	$275,473	$316,283	$232,545	$282,246	$276,637	$318,505
415160	Plan Check Fee	$1,006,125	$1,491,307	$1,367,067	$1,654,833	$1,379,833	$1,765,079
435585	Building Doc Retention Fee	$88,295	$104,033	$12,652	$870	$51,463	$91,080
Total		$3,876,238	$4,823,290	$4,146,822	$5,229,397	$4,518,937	$5,812,746

Current Cost Recovery

Description	Total
Revenue	$4,518,937
Expenditures	$5,085,536
Cost Recovery Rate	89%
General Fund Subsidy	$566,599

Calculation of Fully-Burdened Hourly Rate

Description	Total	Note
Costs	$5,085,536	
Direct Hours	24,036	[c],[d]
Fully-Burdened Hourly Rate	$212	

City of Costa Mesa

User and Regulatory Fee Study

Fully-Burdened Hourly Rate Calculation - Building

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

Description	FTE	Annual Hours Per FTE	Total Annual Hours	Estimated Salaries	Hourly Wage Rate Only Assuming Total Annual Hours	Fully-Burdened Hourly Rate	Indirect Cost Rate Multiplier (ICR)
Building	17.00	2,080	35,360	$2,063,942	$58	$212	3.63

Calculation of Fully-Burdened Hourly Rate by Position

Position	Total Salaries	Total FTE	Avg Salary Per FTE	Avg Salary Per Hour	ICR for Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate
Building Official	$203,403	1.00	$203,403	$98	3.63	$355
Chief Plans Examiner	$166,026	1.00	$166,026	$80	3.63	$290
Plan Check Engineer	$456,955	3.00	$152,318	$73	3.63	$266
Chief of Inspection	$139,734	1.00	$139,734	$67	3.63	$244
Senior Combination Inspector	$127,046	1.00	$127,046	$61	3.63	$222
Building Inspector II	$461,926	4.00	$115,482	$56	3.63	$202
Building Technician II	$367,578	4.00	$91,894	$44	3.63	$160
Permit Processng Specialist	$141,274	2.00	$70,637	$34	3.63	$123

[a] Source: FY 25/26 adopted expenditures (amended).

[b] Amount intended to serve as reasonable estimate (deMinimus rate).

[c] See separate worksheet.

[d] Allocation intended to represent a reasonable estimate. Amounts vary from year to year based on City Council priorities, development cycle, and changes in legislation.

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Calculation - Building Fees

	Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
	Building Permit Fee												
1	Building Permit Fee												
	a) $1 - $500	0.25	$212	$53	$42.13	79%	$53.00	100%	Fixed Fee	$10.87	26%		Y
	b) $501 - $2,000												
	i) for the first $500	0.25	$212	$53	$42.13	79%	$53.00	100%	Fixed Fee	$10.87	26%		Y
	ii) for each additional $100, or fraction thereof, to and including $2,000			$7.07	$5.46	77%	$7.07	100%	Fixed Fee	$1.61	29%		Y
	c) $2,001 - $25,000												
	i) for the first $2,000	0.75	$212	$159	$124.09	78%	$159.00	100%	Fixed Fee	$34.91	28%		Y
	ii) for each additional $1,000, or fraction thereof, to and including $25,000			$25.35	$25.06	99%	$25.35	100%	Fixed Fee	$0.28	1%		Y
	d) $25,001 - $50,000												
	i) for the first $25,000	3.50	$212	$742	$700.55	94%	$742.00	100%	Fixed Fee	$41.45	6%		Y
	ii) for each additional $1,000, or fraction thereof, to and including $50,000			$21.20	$18.07	85%	$21.20	100%	Fixed Fee	$3.13	17%		Y
	e) $50,001 - $100,000												
	i) for the first $50,000	6.00	$212	$1,272	$1,152.51	91%	$1,272.00	100%	Fixed Fee	$119.49	10%		Y
	ii) for each additional $1,000, or fraction thereof, to and including $100,000			$12.72	$12.54	99%	$12.72	100%	Fixed Fee	$0.18	1%		Y
	f) $100,001 - $500,000												
	i) for the first $100,000	9.00	$212	$1,908	$1,779.30	93%	$1,908.00	100%	Fixed Fee	$128.70	7%		Y
	ii) for each additional $1,000, or fraction thereof, to and including $500,000			$11.13	$10.02	90%	$11.13	100%	Fixed Fee	$1.11	11%		Y
	g) $500,001 - $1,000,000												
	i) for the first $500,000	30.00	$212	$6,360	$5,930.60	93%	$6,360.00	100%	Fixed Fee	$429.40	7%		Y
	ii) for each additional $1,000, or fraction thereof, to and including $1,000,000			$9.33	$8.51	91%	$9.33	100%	Fixed Fee	$0.82	10%		Y
	h) $1,000,001 and up												
	i) for the first $1,000,000	52.00	$212	$11,024	$10,183.93	92%	$11,024.00	100%	Fixed Fee	$840.07	8%		Y
	ii) for each additional $1,000, or fraction thereof			$6.53	$6.28	96%	$6.53	100%	Fixed Fee	$0.25	4%		Y
	Plan Check Fee												
2	Building Plan Check			65%	65%	100%	65%	100%	% of Permit Fee	No Change	No Change		N
3	Accelerated Building Plan Check												
	a) Consultant Fee			65%	65%	100%	65%	100%	% of Permit Fee	No Change	No Change		N
	b) City Administrative Fee			16.25%	16.25%	100%	16.25%	100%	% of Permit Fee	No Change	No Change		N

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Calculation - Building Fees

	Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
	GRADING PERMITS												
4	Grading Permit Fee - Total Cut and Fill Cubic Yards (CY)												
	a) 1 CY to 50 CY	0.25	$212	$53	$42.13	79%	$53.00	100%	Fixed Fee	$10.87	26%		Y
	b) 51 CY - 100 CY	0.33	$212	$71	$66.23	94%	$70.67	100%	Fixed Fee	$4.43	7%		Y
	c) 101 CY - 1,000 CY												
	i) for the first 100 CY	0.33	$212	$71	$66.37	94%	$70.67	100%	Fixed Fee	$4.30	6%		Y
	ii) for each additional 100 CY, or fraction thereof, to and including 1,000 CY			$33.37	$31.40	94%	$33.37	100%	Fixed Fee	$1.98	6%		Y
	d) 1,001 CY - 10,000 CY												
	i) for the first 1,000 CY	1.75	$212	$371	$348.97	94%	$371.00	100%	Fixed Fee	$22.03	6%		Y
	ii) for each additional 1,000 CY, or fraction thereof, to and including 10,000 CY			$29.44	$26.01	88%	$29.44	100%	Fixed Fee	$3.44	13%		Y
	e) 10,001 CY - 100,000 CY												
	i) for the first 10,000 CY	3.00	$212	$636	$583.12	92%	$636.00	100%	Fixed Fee	$52.88	9%		Y
	ii) for each additional 10,000 CY, or fraction thereof, to and including 100,000			$141.33	$118.40	84%	$141.33	100%	Fixed Fee	$22.94	19%		Y
	f) 100,001 CY or more												
	i) for the first 100,000 CY	9.00	$212	$1,908	$1,648.70	86%	$1,908.00	100%	Fixed Fee	$259.30	16%		Y
	ii) for each additional 10,000 CY, or fraction thereof			$70.67	$65.49	93%	$70.67	100%	Fixed Fee	$5.18	8%		Y

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Calculation - Building Fees

	Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
	ELECTRICAL PERMIT FEES												
5	Issuance Fee	0.33	$212	$71	$42.07	60%	$71	100%	Fixed Fee	$29	68%		Y
6	New Residential Buildings												
	a) Multi-Family Residential	1.00	$212	$0.09	$0.09	92%	$0.09	96%	Per SF	No Change	No Change		Y
	b) Single and Two-Family Residential	1.00	$212	$0.11	$0.10	92%	$0.10	94%	Per SF	No Change	No Change		Y
7	Private Swimming Pools	0.50	$212	$106	$96.32	91%	$106	100%	Fixed Fee	$10	10%		Y
8	Carnivals and Circuses												
	a) Carnivals, circuses, or other traveling shows or exhibitions utilizing transportable type rides, booths, displays and attractions. For electrical generators and electrically driven rides	0.25	$212	$53	$42.07	79%	$53	100%	Each	$11	26%		Y
	b) Mechanically driven rides and walk-through attractions or displays having electric lighting	0.08	$212	$18	$12.98	73%	$18	100%	Each	$5	36%		Y
	c) System of area and booth lighting	0.08	$212	$18	$12.98	73%	$18	100%	Each	$5	36%		Y
9	Temporary Power Service												
	a) Temporary service pole or pedestal, including all pole or pedestal-mounted receptacle outlets and appurtenances	0.25	$212	$53	$42.07	79%	$53	100%	Each	$11	26%		Y
	b) Temporary distribution system and temporary lighting and receptacle outlets for construction sites, decorative lights, Christmas tree sales lots, fireworks	0.17	$212	$35	$22.02	62%	$35	100%	Each	$13	60%		Y
10	Unit Fee Schedule											[a]	
	a) First 20 fixtures	0.02	$212	$4	$1.97	56%	$4	100%	Each	$2	79%	[b]	Y
	b) Additional fixtures	0.01	$212	$2	$1.30	74%	$2	100%	Each	$0	36%	[b]	Y
11	Lighting Fixtures												
	a) Lighting fixtures, sockets or other lamp-holding devices	0.02	$212	$4	$1.97	56%	$4	100%	Each	$2	79%		Y
	b) Pole or platform-mounted lighting fixtures	0.02	$212	$4	$1.97	56%	$4	100%	Each	$2	79%		Y
	c) Theatrical-type lighting fixtures or assemblies	0.02	$212	$4	$1.97	56%	$4	100%	Each	$2	79%		Y
12	Residential Appliances	0.08	$212	$18	$8.50	48%	$18	100%	Each	$9	108%	[c]; [d]	Y
13	Non-Residential Appliances	0.08	$212	$18	$8.50	48%	$18	100%	Each	$9	108%	[c]; [e]	Y
14	Power Apparatus												
	a) Up to and including 1 HP, kW, kVA, kVAR	0.08	$212	$18	$8.50	48%	$18	100%	Each	$9	108%	[f]; [g]	Y
	b) Over 1 and not over 10 HP, kW, kVA, kVAR	0.17	$212	$35	$22.02	62%	$35	100%	Each	$13	60%	[f]; [g]	Y
	c) Over 10 and not over 50 HP, kW, kVA, kVAR	0.25	$212	$53	$44.04	83%	$53	100%	Each	$9	20%	[f]; [g]	Y
	d) Over 50 and not over 100 HP, kW, kVA, kVAR	0.50	$212	$106	$88.62	84%	$106	100%	Each	$17	20%	[f]; [g]	Y
	e) Over 100 HP, kW, kVA, kVAR	0.75	$212	$159	$133.37	84%	$159	100%	Each	$26	19%	[f]; [g]	Y
15	Busways												
	a) For trolley and plug-in-type busways, each 100 feet (30 480 mm) or fraction thereof	0.08	$212	$18	$12.98	73%	$18	100%	Fixed Fee	$5	36%	[h]	Y

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Calculation - Building Fees

	Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
16	Signs, Outline Lighting and Marquees												
	a) Signs, outline lighting systems or marquees supplied from one branch circuit	0.25	$212	$53	$44.04	83%	$53	100%	Each	$9	20%		Y
	b) Additional branch circuits within the same sign, outline lighting system or marquee	0.08	$212	$18	$8.50	48%	$18	100%	Each	$9	108%		Y
17	Services												
	a) 600 volts or less and not over 200 amperes in rating	0.33	$212	$71	$54.61	77%	$71	100%	Each	$16	29%	[i]	Y
	b) 600 volts or less and over 200 amperes to 1, 000 amperes	0.75	$212	$159	$111.27	70%	$159	100%	Each	$48	43%		Y
	c) Over 600 volts or over 1,000 amperes in rating	1.25	$212	$265	$222.53	84%	$265	100%	Each	$42	19%		Y
	d) Miscellaneous Apparatus, Conduits and Conductors. For electrical apparatus, conduits and conductors for which a permit is required, but for which no fee is herein set forth	0.17	$212	$35	$32.59	92%	$35	100%	Each	$3	8%		Y
18	Plan Check Fee												
	a) Electrical plan review fee when required (minimum charge - one-hour)	1.00	$212	$212	$140.42	66%	$212	100%	Per Hour	$72	51%		Y

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Calculation - Building Fees

	Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
	MECHANICAL PERMIT FEES												
19	Issuance Fee	0.33	$212	$71	$42.07	60%	$71	100%	Fixed Fee	$29	68%		Y
20	Furnaces												
	a) installation or relocation of each forced-air or gravity-type furnace or burner, including ducts and vents attached to such appliance, up to and including 100,000 Btu/h (29.3 kW)	0.17	$212	$35	$26.49	75%	$35	100%	Each	$9	33%		Y
	b) installation or relocation of each forced-air or gravity-type furnace or burner, including ducts and vents attached to such appliance over 100,000 Btu/h (29.3	0.17	$212	$35	$32.59	92%	$35	100%	Each	$3	8%		Y
	c) installation or relocation of each floor furnace, including vent	0.17	$212	$35	$26.49	75%	$35	100%	Each	$9	33%		Y
	d) installation or relocation of each suspended heater, recessed wall heater or floor-mounted unit heater	0.17	$212	$35	$26.49	75%	$35	100%	Each	$9	33%		Y
	e) Appliance Vents: For the installation, relocation, or replacement of each appliance vent installed and not included in an appliance permit	0.08	$212	$18	$12.98	73%	$18	100%	Each	$5	36%		Y
	f) Repairs or Additions: For the repair of, alteration of, or addition to each heating appliance, refrigeration unit, cooling unit, absorption unit, or each heating, cooling, absorption, or evaporative cooling system, including installation of controls regulated by the Mechanical Code.	0.17	$212	$35	$24.53	69%	$35	100%	Each	$11	44%		Y
21	Boilers, Compressors, and Absorption Systems												
	a) Installation or relocation of each boiler or compressor to and including 3 horsepower (10.6 kW), or each absorption system to and including 100,000 Btu/h (29.3 kW)2	0.17	$212	$35	$26.31	74%	$35	100%	Each	$9	34%		Y
	b) Installation or relocation of each boiler or compressor over 3 horsepower (10.6 kW) to and including 15 horsepower (52.7 kW), or each absorption system over 100,000 Btu/h (29.3 kW) to and including 500,000 Btu/h (146.6 kW)	0.25	$212	$53	$48.61	92%	$53	100%	Each	$4	9%		Y
	c) Installation or relocation of each boiler or compressor over 15 horsepower (52.7 kW) to and including 30 horsepower (105.5 kW), or each absorption system over 500,000 Btu/h (146.6 kW) to and including 1,000,000 Btu/h (293.1 kW)	0.33	$212	$71	$66.69	94%	$71	100%	Each	$4	6%		Y
	d) Installation or relocation of each boiler or compressor over 30 horsepower (105.5 kW) to and including 50 horsepower (176 kW), or each absorption system over 1,000,000 Btu/h (293.1 kW) to and including 1,750,000 Btu/h (512.9 kW)	0.50	$212	$106	$99.27	94%	$106	100%	Each	$7	7%		Y
	e) Installation or relocation of each boiler or compressor over 50 horsepower (176 kW), or each absorption system over 1,750,000 Btu/h (512.9kW)	1.00	$212	$212	$165.87	78%	$212	100%	Each	$46	28%		Y
22	Air Handlers												
	a) air-handling unit to and including 10,000 cubic feet per minute (cfm)(4719 L/s), including ducts attached thereto	0.12	$212	$25	$19.06	77%	$25	100%	Each	$6	30%	[j]	Y
	b) air-handling unit over 10,000 cfm (4719 L/s)	0.17	$212	$35	$32.40	92%	$35	100%	Each	$3	9%		Y
	c) Evaporative Coolers: For each evaporative cooler other than portable type	0.12	$212	$25	$19.06	77%	$25	100%	Each	$6	30%		Y
23	Ventilation and Exhaust												
	a) ventilation fan connected to a single duct	0.12	$212	$25	$12.98	52%	$25	100%	Each	$12	91%		Y
	b) ventilation system which is not a portion of any heating or air conditioning system authorized by a permit	0.12	$212	$25	$19.06	77%	$25	100%	Each	$6	30%		Y
	c) installation of each hood which is served by mechanical exhaust, including the ducts for such hood	0.12	$212	$25	$19.06	77%	$25	100%	Each	$6	30%		Y

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Calculation - Building Fees

	Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
24	Incinerators												
	a) installation or relocation of each domestic-type incinerator	0.17	$212	$35	$32.59	92%	$35	100%	Each	$3	8%		Y
	b) installation or relocation of each commercial or industrial-type incinerator	0.17	$212	$35	$25.96	73%	$35	100%	Each	$9	36%		Y
25	Miscellaneous												
	a) For each appliance or piece of equipment regulated by the Mechanical Code but not classed in other appliance categories, or for which the fee is listed in the	0.17	$212	$35	$19.06	54%	$35	100%	Each	$16	85%		Y
26	Plan Check Fee												
	a) Mechanical plan review fee when required per hour (minimum charge - one-hour).	1.00	$212	$212	$140.42	66%	$212	100%	Per Hour	$72	51%		Y

	Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
	PLUMBING PERMIT FEES												
27	Issuance Fee	0.33	$212	$71	$42.07	60%	$71	100%	Fixed Fee	$29	68%		Y
28	Fixtures and Vents												
	a) For each plumbing fixture or trap or set of fixtures on one trap (including water, drainage piping and backflow protection thereof)	0.08	$212	$18	$17.54	99%	$18	100%	Each	$0	1%		Y
	b) repair or alteration of drainage or vent piping, each fixture	0.08	$212	$18	$8.50	48%	$18	100%	Each	$9	108%		Y
29	Sewers, Disposal Systems, and Interceptors												
	a) Building sewer and each trailer park sewer	0.25	$212	$53	$44.12	83%	$53	100%	Each	$9	20%		Y
	b) Cesspool	0.33	$212	$71	$66.69	94%	$71	100%	Each	$4	6%		Y
	c) Private sewage disposal system	0.75	$212	$159	$133.37	84%	$159	100%	Each	$26	19%		Y
	d) Industrial waste pretreatment interceptor, including its trap and vent, excepting kitchen-type grease interceptors functioning as fixture traps	0.25	$212	$53	$35.63	67%	$53	100%	Each	$17	49%		Y
	e) Rainwater systems-per drain (inside building)	0.08	$212	$18	$17.54	99%	$18	100%	Each	$0	1%		Y
30	Water Piping and Water Heaters												
	a) Installation, alteration, or repair of water piping or water-treating equipment, or both, each	0.08	$212	$18	$8.50	48%	$18	100%	Each	$9	108%		Y
	b) Water heater including vent; For vents only, see Section 3	0.17	$212	$35	$22.02	62%	$35	100%	Each	$13	60%		Y
31	Gas Piping Systems												
	a) 1 to 5 outlets	0.08	$212	$18	$11.01	62%	$18	100%	Fixed Fee	$7	61%		Y
	b) Each additional outlet over 5	0.02	$212	$4	$1.97	56%	$4	100%	Each	$2	79%		Y
32	Lawn Sprinklers, Vacuum Breakers and Backflow Protection Devices												
	a) For each lawn sprinkler system on any one meter, including backflow protection devices thereof	0.17	$212	$35	$26.49	75%	$35	100%	Each	$9	33%		Y
	b) Additional Vacuum Breakers and Backflow Protection Devices												
	i) 1 to 5 devices	0.17	$212	$35	$22.02	62%	$35	100%	Fixed Fee	$13	60%		Y
	ii) Over 5 devices, each	0.03	$212	$7	$4.03	57%	$7	100%	Each	$3	75%	[k]	Y
	iii) 2 inches (50.8 mm) and smaller	0.17	$212	$35	$22.02	62%	$35	100%	Each	$13	60%		Y
	iv) Over 2 inches (50.8 mm)	0.25	$212	$53	$44.12	83%	$53	100%	Each	$9	20%		Y
33	Swimming Pools												
	a) Public Pool	1.00	$212	$212	$163.36	77%	$212	100%	Fixed Fee	$49	30%		Y
	b) Public Spa	0.75	$212	$159	$108.76	68%	$159	100%	Fixed Fee	$50	46%		Y
	c) Private Pool	0.75	$212	$159	$108.76	68%	$159	100%	Fixed Fee	$50	46%		Y
	d) Private Spa	0.33	$212	$71	$54.15	77%	$71	100%	Fixed Fee	$17	30%		Y
34	Miscellaneous												
	a) For each appliance or piece of equipment regulated by the Plumbing Code but not classed in other appliance categories, or for which no other fee is listed in	0.08	$212	$18	$17.54	99%	$18	100%	Each	$0	1%		Y
35	Plan Check Fee												
	a) Plumbing plan review fee when required (minimum charge - one hour), per hour listed in the table	1.00	$212	$212	$140.42	66%	$212	100%	Per Hour	$72	51%		Y

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Calculation - Building Fees

	Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
	OTHER FEES												
36	Strong Motion Instrumentation (SMI) Fee Calculation												
	a) Residential				$0.50 or valuation x .00013		$0.50 or valuation x .00013			No Change	No Change	[l]	N
	b) Commercial				$0.50 or valuation x .00028		$0.50 or valuation x .00028			No Change	No Change	[l]	N
37	Building Standards (SB 1473) Fee Calculation (Valuation)												
	a) $1 - $25,000				$1.00		$1.00			No Change	No Change	[l]	N
	b) $25,001 - $50,000				$2.00		$2.00			No Change	No Change	[l]	N
	c) $50,001 - $75,000				$3.00		$3.00			No Change	No Change	[l]	N
	d) $75,001 - $100,000				$4.00		$4.00			No Change	No Change	[l]	N
	e) Each Add'l $25,000 or fraction thereof				Add $1		Add $1			No Change	No Change	[l]	N
38	Technology Fee (percent of permit fee)			5%	n/a - new	n/a - new	5%	96%	% of Permit Fee	n/a - new	n/a - new	[m]	N
39	General Plan/Zoning Code Update Fee (percent of building permit fee)			8%	n/a - new	n/a - new	3%	36%	% of Building Permit Fee	n/a - new	n/a - new	[n]	N
40	Pre-Construction Meeting - Applicant Requested	4.50	$212	$954	n/a - new	n/a - new	$954	100%	Fixed Fee	n/a - new	n/a - new		Y
41	Temporary Certificate of Occupancy	3.00	$212	$636	n/a - new	n/a - new	$636	100%	Fixed Fee	n/a - new	n/a - new		Y
42	Work Without Permit or Work Outside Scope of Permit				n/a - new	n/a - new	2x Permit Fee	n/a		n/a - new	n/a - new		N
43	Other Inspection and Fees												
	a) Reinspection Fees	1.00	$212	$212	$128.71	61%	$212	100%	Per Hour	$83	65%	[o]	Y
	b) Inspections outside of normal business hours	1.20	$212	$254	$128.71	51%	$254	100%	Per Hour, 2 hour min.	$126	98%		Y
	c) Inspections for which no fee is specifically indicated	1.00	$212	$212	$128.71	61%	$212	100%	Per Hour, 1 hour min.	$83	65%		Y
	d) Additional plan review required by changes, additions or revisions to plans or to plans for which an initial review has been completed	1.00	$212	$212	$140.42	66%	$212	100%	Per Hour, 0.5 hour min.	$72	51%		Y
	e) Inspection due to change of use in accordance with CBC 111.1	1.00	$212	$212	$128.71	61%	$212	100%	Per Hour, 1 hour min.	$83	65%		Y

Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator

[a] The following do not include permit-issuing fee: Receptacle, Switch and Light Outlets: For receptacle, switch, light or other outlets at which current is used or controlled, except services, feeders and meters.

[b] For multi-outlet assemblies, each 5 feet (1524 mm) or fraction thereof may be considered as one outlet.

[c] For other types of air conditioners and other motor-driven appliances having larger electrical ratings, see Power Apparatus.

[d] Residential appliances or receptacle outlets for same, including wall mounted electric ovens; counter-mounted cooking tops; electric ranges; self-contained room, console or through-wall air conditioners; space heaters; food waste grinders; dish washers; washing machines; water heaters; clothes dryers; or other motor-operated appliances not exceeding l horsepower (HP) (746 W) in rating.

[e] Nonresidential appliances and self-contained factory-wired, nonresidential appliances not exceeding 1 horsepower (HP), kilowatt (kW) or kilovolt-ampere (kVA), in rating, including medical and dental devices; food, beverage and ice cream cabinets; illuminated show cases; drinking fountains; vending machines; laundry machines; or other similar types of equipment.

[f] For equipment or appliances having more than one motor, transformer and heater, These fees include all switches, circuit breakers, contactors, thermostats, relays.

[g] For motors, generators, transformers, rectifiers, synchronous converters, capacitors, industrial heating, air conditioners and heat pumps, cooking or baking equipment and other apparatus, as follows: Rating in horsepower (HP), kilowatts (kW), kilovolt-amperes (kVA) or kilovolt-amperes- reactive (kVAR).

[h] An additional fee is required for lighting fixtures, motors and other appliances that are connected to trolley and plug-in-type busways. A fee is not required for portable tools.

[i] Not applicable when a fee is paid for one or more services, outlets, fixtures, appliances, power apparatus, busways, signs or other equipment.

[j] Does not apply to an air-handling unit which is a portion of a factory-assembled appliance, cooling unit, evaporative cooler or absorption unit for which a permit is required elsewhere in the Mechanical Code.

[k] For each backflow-protection device other than atmospheric-type vacuum breakers.

[l] Fee set by State of California.

[m] Fee is applicable to all permit fees. Fee is calculated as a percentage of permit fee.

[n] Fee is applicable to projects requiring a building permit (e.g., new construction, square footage additions). Fee is calculated as a percentage of building permit fee.

[o] A reinspection fee may be assessed for each inspection or reinspection when such portion of work for which the inspection is called is not complete or when the corrections called for are not made or when the work for which the inspection is called is not ready for inspection.

	Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
	Fees Removed from Schedule												
	~~**Document Retention Fee**~~												
~~1~~	~~Document Retention~~				~~5%~~				~~percent of permit fee~~				



User and Regulatory Fees

Cost of Service Analysis

Planning Fees

City of Costa Mesa
User and Regulatory Fee Study
Allocation of Annual Labor Effort - Planning Division

Position	Hourly	FTE	Yearly	Total Hours Per FTE	Less: Holiday & Leave	Productive Hours Per FTE	Total Productive Hours	Note
Planning and Sustainable Developmer	$101	1.00	$210,538	2,080	216	1,864	1,864	[a],[b]
Econ. Dev. Administrator	$79	1.00	$164,486	2,080	216	1,864	1,864	[a],[b]
Principal Planner	$79	2.00	$328,973	2,080	216	1,864	3,728	[a],[b]
Senior Planner	$69	1.00	$143,042	2,080	216	1,864	1,864	[a],[b]
Associate Planner	$60	3.00	$373,152	2,080	216	1,864	5,592	[a],[b]
Grant Administrator	$58	0.52	$62,884	2,080	216	1,864	969	[a],[b]
Assistant Planner	$52	4.00	$432,640	2,080	216	1,864	7,456	[a],[b]
Permit Processing Specialist	$34	1.00	$70,637	2,080	216	1,864	1,864	[a],[b]
Total		13.52	$1,786,351				25,201	

Description	Total	Est Hrly Cost	Total Hours	Note
Annual Contract Services	$222,840	$150	1,486	[c]

Total Productive Hours	Total	Note
In-House	25,201	
Contract	1,486	
Total	26,687	

Allocation of Hours	Share	Total	Note
Indirect	35%	9,340	[b]
Direct	65%	17,346	[b]
Total	100%	26,687	

[a] Source: FY 25/26 authorized positions.

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

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

City of Costa Mesa

User and Regulatory Fee Study

Fully-Burdened Hourly Rate Calculation - Planning

Operating Expenses [a]

Fund No	Fund Desc	Dept No	Dept Desc	Prog No	Prog Desc	Acct No	Acct Desc	Total	Adjust	Total	Note
101	General Fund	18200	Planning	20320	Planning	501200	Regular Salaries - Non-Sworn	$1,425,927	$0	$1,425,927	
101	General Fund	18200	Planning	20320	Planning	501300	Regular Salaries - Part-Time	$19,539	$0	$19,539	
101	General Fund	18200	Planning	20320	Planning	501400	Overtime	$28,467	$0	$28,467	
101	General Fund	18200	Planning	20320	Planning	501600	Vacation/Comp. Time Cash Out	$3,500	$0	$3,500	
101	General Fund	18200	Planning	20320	Planning	501900	Other Compensation	$7,130	$0	$7,130	
101	General Fund	18200	Planning	20320	Planning	505100	Cafeteria Plan	$271,044	$0	$271,044	
101	General Fund	18200	Planning	20320	Planning	505200	Medicare	$20,811	$0	$20,811	
101	General Fund	18200	Planning	20320	Planning	505300	Retirement	$496,707	$0	$496,707	
101	General Fund	18200	Planning	20320	Planning	505500	Executive Prof Development	$2,200	$0	$2,200	
101	General Fund	18200	Planning	20320	Planning	510100	Stationery and Office	$13,000	$0	$13,000	
101	General Fund	18200	Planning	20320	Planning	510200	Multi-Media, Promos, Subscrpt.	$2,300	$0	$2,300	
101	General Fund	18200	Planning	20320	Planning	510300	Small Tools and Equipment	$300	$0	$300	
101	General Fund	18200	Planning	20320	Planning	520200	Legal Advertising/Filing Fees	$20,000	$0	$20,000	
101	General Fund	18200	Planning	20320	Planning	520600	Mileage Reimbursement	$600	$0	$600	
101	General Fund	18200	Planning	20320	Planning	520700	Dues and Memberships	$5,000	$0	$5,000	
101	General Fund	18200	Planning	20320	Planning	520900	Professional Development	$8,750	$0	$8,750	
101	General Fund	18200	Planning	20320	Planning	525700	Office Equipment	$2,500	$0	$2,500	
101	General Fund	18200	Planning	20320	Planning	530200	Consulting	$222,840	$0	$222,840	
101	General Fund	18200	Planning	20320	Planning	535400	External Rent	$5,300	$0	$5,300	
Total								$2,555,915	$0	$2,555,915	

Allocation of Central Services

Description	Indirect Rate	Mod Op Exp	Total	Adjust	Total	Note
Citywide Overhead Rate	15%	$2,555,915	$383,387	$0	$383,387	[d]
Total			$383,387	$0	$383,387	

Allocation of Department Administration

Description	Total	Note
Department Administration	$699,032	[c]
Total	$699,032	

City of Costa Mesa

User and Regulatory Fee Study

Fully-Burdened Hourly Rate Calculation - Planning

Total Costs for Allocation

Description	Total	Note
Direct Costs	$2,555,915	
Citywide Overhead Costs	$383,387	
Department Administration	$699,032	
Total	$3,638,334	

Allocation of Annual Costs to Core Service Areas

Description	Total	SubTotal	Note
Fee-Related (e.g., permitting, plan review)	60%	$2,183,001	[d]
Non-Fee Related (e.g., public education, investigations)	40%	$1,455,334	[d]
Total	100%	$3,638,334	

Average Annual Revenues

Acct No	Acct Desc	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	Multi-Year Average	FY 25/26 Adopted
415215	Cannabis X Bus Permit	$0	$96,432	$18,296	$20,380	$33,777	$0
415216	Cannabis Q Bus Permit	$934,855	($65,196)	$0	($14,839)	$213,705	$0
415220	Home Occupation Permits	$0	$6,800	$2,701	$1,400	$2,725	$0
415250	Operator's Permits	$0	$0	$5,500	$0	$1,375	$0
435100	Zoning, Variance & CUP Fees	$422,790	$364,340	$373,225	$363,955	$381,077	$411,971
435105	Cannabis X CUP	$135,923	$25,835	$0	$0	$40,439	$0
435106	Cannabis Q CUP	$774,794	($33,198)	$36,998	($14,799)	$190,949	$0
435110	Subdivision Map Fees	$15,200	$25,100	$32,600	$50,600	$30,875	$28,070
435120	Environmental Impact Fees	$2,398	$8,095	$1,530	$15,926	$6,987	$6,469
435125	Open Space Public Park Impact	$277,016	$0	$0	$0	$69,254	$0
450100	Contributions	$25,000	$0	$0	$0	$6,250	$0
455255	Public Notices	$9,605	$19,523	$11,752	$31,900	$18,195	$24,840
Total		$2,597,581	$447,732	$482,602	$454,522	$995,609	$471,350

Current Cost Recovery

Description	Total
Revenue	$995,609
Expenditures	$2,183,001
Cost Recovery Rate	46%
General Fund Subsidy	$1,187,391

City of Costa Mesa

User and Regulatory Fee Study

Fully-Burdened Hourly Rate Calculation - Planning

Calculation of Fully-Burdened Hourly Rate

Description	Total	Note
Costs	$3,638,334	
Direct Hours	17,346	[c],[d]
Fully-Burdened Hourly Rate	$210	

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

Description	FTE	Annual Hours Per FTE	Total Annual Hours	Estimated Salaries	Hourly Wage Rate Only Assuming Total Annual Hours	Fully-Burdened Hourly Rate	Indirect Cost Rate Multiplier (ICR)
Planning	13.52	2,080	28,122	$1,786,351	$64	$210	3.31

Calculation of Fully-Burdened Hourly Rate by Position

Position	Total Salaries	Total FTE	Avg Salary Per FTE	Avg Salary Per Hour	ICR for Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate
Planning and Sustainable Development Manager	$210,538	1.00	$210,538	$101	3.31	$335
Econ. Dev. Administrator	$164,486	1.00	$164,486	$79	3.31	$261
Principal Planner	$328,973	2.00	$164,486	$79	3.31	$261
Senior Planner	$143,042	1.00	$143,042	$69	3.31	$227
Associate Planner	$373,152	3.00	$124,384	$60	3.31	$198
Grant Administrator	$62,884	0.52	$120,931	$58	3.31	$192
Assistant Planner	$432,640	4.00	$108,160	$52	3.31	$172
Permit Processing Specialist	$70,637	1.00	$70,637	$34	3.31	$112

[a] Source: FY 25/26 adopted expenditures (amended).

[b] Amount intended to serve as reasonable estimate (deMinimus rate).

[c] See separate worksheet.

[d] Allocation intended to represent a reasonable estimate. Amounts vary from year to year based on City Council priorities, development cycle, and changes in legislation.

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Calculation - Planning Fees

	Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
1	ABC, Use Confirmation Requests	3.50	$210	$735	$525	71%	$735	100%	Fixed Fee	$210	40%		Y
2	Major Modification	18.00	$210	$3,780	$3,990	106%	$3,780	100%	Fixed Fee	($210)	-5%		Y
3	Address/Address Change	1.75	$210	$368	$210	57%	$368	100%	Fixed Fee	$158	75%		Y
4	Appeal Fees												
	a) Appeal of Planning Commission Decision												
	i) Tier I	14.50	$210	$3,045	$1,220	40%	$1,500	49%	Fixed Fee	$280	23%	[a],[c]	N
	ii) Tier II	14.75	$210	$3,098	$3,825	123%	$3,000	97%	Fixed Fee	($825)	-22%	[b],[c]	N
	b) Appeal of Non-Planning Commission Decision												
	i) Tier I	14.50	$210	$3,045	$690	23%	$750	25%	Fixed Fee	$60	9%	[a],[c]	N
	ii) Tier II	14.75	$210	$3,098	$3,825	123%	$3,000	97%	Fixed Fee	($825)	-22%	[b],[c]	N
5	Banner Permit	1.00	$210	$210	$26	13%	$100	48%	Fixed Fee	$74	281%		Y
6	CC&Rs Review	13.00	$210	$2,730	$1,050	38%	$2,730	100%	Fixed Fee	$1,680	160%		Y
7	Certificate of Appropriateness	17.75	$210	$3,728	$7,875	211%	$3,728	100%	Fixed Fee	($4,148)	-53%		Y
8	Certificate of Compliance	7.00	$210	$1,470	$1,575	107%	$1,470	100%	Fixed Fee	($105)	-7%		Y
9	Conditional Use Permit	29.75	$210	$6,248	$7,875	126%	$6,248	100%	Fixed Fee	($1,628)	-21%		Y
10	Conditional Use Permit - Minor	18.00	$210	$3,780	$3,990	106%	$3,780	100%	Fixed Fee	($210)	-5%		Y
11	Density Bonus Review	33.25	$210	$6,983	$12,600	180%	$6,983	100%	Fixed Fee	($5,618)	-45%		Y
12	Design Review												
	a) Minor	11.00	$210	$2,310	$1,575	68%	$1,750	76%	Fixed Fee	$175	11%		Y
	b) Major	20.00	$210	$4,200	$3,990	95%	$4,200	100%	Fixed Fee	$210	5%		Y
13	Designating a Cultural Resource				No Charge	0%	No Charge	0%	Fixed Fee	No Change	No Change		N
14	Development Agreement	69.75	$210	$14,648	$20,000	137%	$14,648	100%	Time and Materials with Initial Deposit	($5,353)	-27%	[d]	Y
15	Development Agreement Annual Review												
	a) Planning Commission Review	7.00	$210	$1,470	$1,496	102%	$1,470	100%	Fixed Fee	($26)	-2%		Y
	b) City Council Review	11.00	$210	$2,310	$1,969	85%	$2,310	100%	Fixed Fee	$341	17%		Y

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Calculation - Planning Fees

	Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
16	Development Review of Housing Projects												
	a) 5 to 29 Units			Separate Study	$8,400	n/a	$8,400		Fixed Fee	No Change	No Change		Y
	b) 30 to 49 Units			Separate Study	$21,000	n/a	$21,000		Fixed Fee	No Change	No Change		Y
	c) 50 or More Units			Separate Study	$30,000	n/a	$30,000	100%	Time and Materials with Initial Deposit	No Change	No Change	[d]	Y
17	Development Review - All Other	15.50	$210	$3,255	$1,575	48%	$3,255	100%	Fixed Fee	$1,680	107%		Y
18	Environmental Review/CEQA				Actual Cost + 10%		Time and Materials plus 15% City Administrative Fee	100%	Time & Materials	Varies	Varies		N
19	Flood Zone Determination	2.00	$210	$420	$263	63%	$420	100%	Fixed Fee	$158	60%		Y
20	Gate Permits	3.25	$210	$683	$525	77%	$683	100%	Fixed Fee	$158	30%		Y
21	General Plan												
	a) Amendment Screening	23.25	$210	$4,883	$5,250	108%	$4,883	100%	Fixed Fee	($368)	-7%		Y
	b) Amendment	55.50	$210	$11,655	$12,600	108%	$11,655	100%	Fixed Fee	($945)	-8%		Y
22	General Plan Conformance Finding	7.00	$210	$1,470	n/a - new	n/a - new	$1,470	100%	Fixed Fee	n/a - new	n/a - new		Y
23	Home Occupation Permit (Planning Review)	1.25	$210	$263	$105	40%	$130	50%	Fixed Fee	$25	24%		Y
24	Land Use Restriction	3.25	$210	$683	$525	77%	$683	100%	Fixed Fee	$158	30%		Y
25	Lot Line Adjustment	14.50	$210	$3,045	$1,575	52%	$3,045	100%	Fixed Fee; Fee is in Addition to Engineering Fee	$1,470	93%		Y
26	Master Plan												
	a) Master Plan	39.00	$210	$8,190	$9,450	115%	$8,190	100%	Fixed Fee	($1,260)	-13%		Y
	b) Master Plan Minor Change	15.00	$210	$3,150	$1,313	42%	$3,150	100%	Fixed Fee	$1,838	140%		Y
	c) Master Plan Minor Amendment	18.00	$210	$3,780	$6,300	167%	$3,780	100%	Fixed Fee	($2,520)	-40%		Y
	d) Master Plan Major Amendment	32.75	$210	$6,878	$7,875	115%	$6,878	100%	Fixed Fee	($998)	-13%		Y
27	Minor Modification	5.75	$210	$1,208	$525	43%	$1,208	100%	Fixed Fee	$683	130%		Y
28	Development Screening Fee (Mixed Use, Urban Master Plan, etc.)	29.25	$210	$6,143	$5,250	85%	$6,143	100%	Fixed Fee	$893	17%		Y
29	Mobile Home Park Applications												
	a) Mobile Home Park Conversion	34.75	$210	$7,298	$7,875	108%	$7,298	100%	Fixed Fee	($578)	-7%		Y
	b) Tenant Relocation												
	i) Staff Review	24.00	$210	$5,040	$5,250	104%	$5,040	100%	Fixed Fee	($210)	-4%		Y
	ii) Third Party Review				Actual Cost + 10% Admin Fee		Time and Materials plus 15% City Administrative Fee	100%	Time & Materials	Varies	Varies		N

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Calculation - Planning Fees

	Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
30	Off-site Hazardous Waste Facility												
	a) Notice of Intent	25.00	$210	$5,250	$5,250	100%	$5,250	100%	Time and Materials with Initial Deposit	$0	0%	[d]	Y
	b) Conditional Use Permit	50.00	$210	$10,500	$12,600	120%	$10,500	100%	Time and Materials with Initial Deposit	($2,100)	-17%	[d]	Y
	c) Local Assessment Committee (Formation and Convening)	26.50	$210	$5,565	$5,250	94%	$5,565	100%	Time and Materials with Initial Deposit	$315	6%	[d]	Y
31	Planned Signing Program	10.75	$210	$2,258	$1,575	70%	$2,258	100%	Fixed Fee	$683	43%		Y
32	Plan Check												
	a) Commercial	3.50	$210	$735	$263	36%	$735	100%	Fixed Fee	$473	180%		Y
	b) Industrial	3.50	$210	$735	$263	36%	$735	100%	Fixed Fee	$473	180%		Y
	c) Residential- Minor, 4 or less	3.00	$210	$630	$263	42%	$630	100%	Fixed Fee	$368	140%		Y
	d) Residential- Major, 5 or more	4.75	$210	$998	$525	53%	$998	100%	Fixed Fee	$473	90%		Y
	e) Landscape Plan Only	2.00	$210	$420	$525	125%	$420	100%	Fixed Fee	($105)	-20%		Y
33	Pre-application Review	10.00	$210	$2,100	$1,575	75%	$2,100	100%	Fixed Fee	$525	33%		Y
34	Public Entertainment Permit	11.50	$210	$2,415	$1,575	65%	$2,415	100%	Fixed Fee	$840	53%		Y
35	Public Notice (500 ft Radius and Newspaper Publishing)												
	a) Mailing Costs			varies	$1	varies	$2	varies	Per Mailing Address	$1	100%		Y
	b) Newspaper Publishing			varies	Actual Costs	100%	Actual Costs	100%	Each	No Change	No Change		N
36	Reasonable Accommodation				No Charge	0%	No Charge	0%	Fixed Fee	No Change	No Change		N
37	Renewal/Time Extension												
	a) Director Action	5.25	$210	$1,103	$525	48%	$1,103	100%	Fixed Fee	$578	110%		Y
	b) Zoning Administrator Action	12.00	$210	$2,520	$2,625	104%	$2,520	100%	Fixed Fee	($105)	-4%		Y
	c) Planning Commission Action	20.25	$210	$4,253	$3,990	94%	$4,253	100%	Fixed Fee	$263	7%		Y
38	Residential and Non-Residential Common Interest Development												
	a) Base Fee	30.75	$210	$6,458	$7,875	122%	$6,458	100%	Fixed Fee	($1,418)	-18%		Y
	b) Per Unit Required for Building Inspection	1.50	$210	$315	$121	38%	$315	100%	Fixed Fee	$194	161%		Y
39	Rezone	54.00	$210	$11,340	$10,500	93%	$11,340	100%	Fixed Fee	$840	8%		Y
40	Second-story notification	8.00	$210	$1,680	$525	31%	$1,680	100%	Fixed Fee	$1,155	220%		Y
41	Small Lot Ordinance (2 units)	20.25	$210	$4,253	$2,800	66%	$4,253	100%	Fixed Fee	$1,453	52%		Y
42	Shared Parking Approval	8.00	$210	$1,680	$525	31%	$1,680	100%	Fixed Fee	$1,155	220%		Y
43	Small Cell Facility Encroachment Permit - Planning Review	9.00	$210	$1,890	$1,050	56%	$1,890	100%	Fixed Fee	$840	80%		Y

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Calculation - Planning Fees

	Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
44	Special Use Permit	31.75	$210	$6,668	$5,775	87%	$6,668	100%	Fixed Fee	$893	15%		Y
45	Specific Plan												
	a) Specific Plan Amendment	53.50	$210	$11,235	$12,600	112%	$11,235	100%	Fixed Fee	($1,365)	-11%		Y
	b) Specific Plan Conformity Review	30.50	$210	$6,405	$9,450	148%	$6,405	100%	Fixed Fee	($3,045)	-32%		Y
46	Tentative Tract Map	29.75	$210	$6,248	$6,300	101%	$6,248	100%	Fixed Fee	($53)	-1%		Y
47	Tentative Parcel Map	20.25	$210	$4,253	$3,990	94%	$4,253	100%	Fixed Fee	$263	7%		Y
48	Tree Removal Review/Tree Replacement Plan (separate from plan check)	4.25	$210	$893	$525	59%	$893	100%	Fixed Fee	$368	70%		Y
49	Two-Unit Small Lot Ordinance (SLO) Project - Ministerial Approval	20.25	$210	$4,253	$4,253	100%	$4,253	100%	Fixed Fee	No Change	No Change		Y
50	Urban Lot Split	20.25	$210	$4,253	$4,253	100%	$4,253	100%	Fixed Fee	No Change	No Change		Y
51	Use Determination	4.25	$210	$893	$525	59%	$893	100%	Fixed Fee	$368	70%		Y
52	Variance	31.25	$210	$6,563	$7,875	120%	$6,563	100%	Fixed Fee	($1,313)	-17%		Y
53	Wireless Telecommunications Use Permit												
	a) Discretionary	26.25	$210	$5,513	$3,675	67%	$5,513	100%	Fixed Fee	$1,838	50%		Y
	b) Ministerial	21.75	$210	$4,568	$2,625	57%	$4,568	100%	Fixed Fee	$1,943	74%		Y
	c) Eligible Facilities Exemption Request	5.75	$210	$1,208	$1,050	87%	$1,208	100%	Fixed Fee	$158	15%		Y
54	Wireless Technical Review				Consultant costs plus 10% admin fee		Time and Materials plus 15% City Administrative Fee	100%	Time & Materials	Varies	Varies		N
55	Zoning Verification Letter	3.25	$210	$683	$263	38%	$341	50%	Fixed Fee	$79	30%		Y
	Other Fees												
56	Technology Fee (percent of permit fee)			5%	n/a - new	n/a - new	5%	96%	% of Permit Fee	n/a - new	n/a - new	[e]	N
57	Hourly Rates For Deposit-Based Services and for Services Requested of City Staff which have no Specified Fee Listed in this Fee Schedule												
	a) In-House Planning	1.00	$210	$210			$210	100%	Per Hour	Varies	Varies		Y
	b) Contract Planning Support				Time and Materials plus 10% admin fee		Time and Materials plus 15% City Administrative Fee	100%	Time & Materials	Varies	Varies		N
	c) Specialized Attorney Review Services (Contracted)				Time and Materials		Time and Materials	100%	Time & Materials	No Change	No Change		N

City of Costa Mesa

User and Regulatory Fee Study

Cost of Service Calculation - Planning Fees

Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator

[a] Includes owners and/or occupants of a property located within 500 feet of project site (excluding owners and/or occupants of the project site.)

[b] Includes the project applicant, owners and/or occupants of the project site, and owners and/or occupants of a property located greater than 500 feet from project site.

[c] Amount shown represents appeal filing fee. Depending on the subject of the appeal, specialized expertise may be solicited, at the expense of the applicant, for the purpose of providing input to the City Manager, City Attorney, Planning Commission, other Commission or Board, or City Council.

[d] City will bill for the full cost of service. The amount listed in this fee schedule represents the initial deposit to be collected. The City will apply a 15% administrative fee to any third party review costs.

[e] Development Technology fee does not apply to third party review fees (e.g., CEQA, attorney review, etc.) or fees collected on behalf of outside agencies (e.g., LAFCO, Dept of Fish and Wildlife, County filing fees, etc.)

General notes applicable to all fees:

[f] Periodically, the City in its sole discretion, may use third party consultants/attorney/specialized support to augment internal staff services. In such situations, the applicant will be responsible for the full cost of service associated with application review and processing. To support cost recovery, any fixed fee amounts for applicable review services shall function as initial deposits. A positive account balance shall be maintained at all times during the review process. No work will be performed on a project with a negative fund balance. Periodically, the applicant may be notified and required to supplement the deposit account with an additional amounts to support ongoing review efforts. Funds expended for staff time or third party review shall not be dependent upon the City's approval or disapproval of the application request. Any deposit amounts remaining after final project close out will be returned to applicant.

[g] In addition to amounts shown above, applicant is responsible for all costs of outside agency review/services, including but not limited to, LAFCO, Board of Equalization Fees, Department of Fish and Wildlife Fees, specialized attorney review, etc.

[h] As an alternative to the fixed fee amount shown, staff may bill on a time and materials basis, determined by the planning hourly rate, when projects costs are likely to vary significantly from adopted fee amount. In these instances, a deposit may be requested to bill against.

~~[i] Minimum deposit, actual cost includes total consultant contract estimate plus 10%.~~



User and Regulatory Fees

Cost of Service Analysis

Cannabis Permit Fees

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Calculation
Cannabis Permit Fees

		Service Time						Hourly Rate							
								$210	$195	$212	$210	$209			
	Fee Description	Planning	Community Improvement	Building	PW Eng	Safety - Fire / PD	Total	Planning	Community Improvement	Building	PW Eng	Safety - Fire / PD	Personnel Costs	Discrete Costs	Cost of Service
1	Conditional Use Permit														
	a) Measure X Facility	80.00	4.00	1.00	1.00	16.00	102.00	$16,800	$780	$212	$210	$3,344	$21,346	$3,500	$24,846
	b) Measure Q Facility	74.00	4.00	1.00	1.00	4.00	84.00	$15,540	$780	$212	$210	$836	$17,578	$3,500	$21,078
2	Cannabis Business Permit - Initial														
	a) Measure X Facility		112.00			8.00	120.00	$0	$21,840	$0	$0	$1,672	$23,512	$1,500	$25,012
	b) Measure Q Facility		112.00			4.00	116.00	$0	$21,840	$0	$0	$836	$22,676	$1,500	$24,176
3	Cannabis Business Permit - Renewal Application														
	a) Measure X Facility		100.00			8.00	108.00	$0	$19,500	$0	$0	$1,672	$21,172		$21,172
	b) Measure Q Facility		100.00			4.00	104.00	$0	$19,500	$0	$0	$836	$20,336		$20,336
4	Cannabis Business Permit Modification - Major														
	a) Measure X Facility		7.00				7.00	$0	$1,365	$0	$0	$0	$1,365	$2,000	$3,365
	b) Measure Q Facility		7.00				7.00	$0	$1,365	$0	$0	$0	$1,365	$2,000	$3,365
5	Cannabis Business Permit Modification - Minor														
	a) Measure X Facility		3.50				3.50	$0	$683	$0	$0	$0	$683	$750	$1,433
	b) Measure Q Facility		3.50				3.50	$0	$683	$0	$0	$0	$683	$750	$1,433
6	Cannabis Business Permit - Employee Badge														
	a) Measure X Facility		3.50			0.50	4.00	$0	$683	$0	$0	$105	$787		$787
	b) Measure Q Facility		3.50			0.50	4.00	$0	$683	$0	$0	$105	$787		$787

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Calculation
Cannabis Permit Fees

	Fee Description	Current Fee	Current Est. Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
1	Conditional Use Permit									
	a) Measure X Facility	$22,605	91%	$24,846	100%	Fixed Fee	$2,241	10%		Y
	b) Measure Q Facility	$19,424	92%	$21,078	100%	Fixed Fee	$1,654	9%		Y
2	Cannabis Business Permit - Initial									
	a) Measure X Facility	$21,399	86%	$25,012	100%	Fixed Fee	$3,613	17%		Y
	b) Measure Q Facility	$20,719	86%	$24,176	100%	Fixed Fee	$3,457	17%		Y
3	Cannabis Business Permit - Renewal Application									
	a) Measure X Facility	$17,846	84%	$21,172	100%	Fixed Fee	$3,326	19%		Y
	b) Measure Q Facility	$17,165	84%	$20,336	100%	Fixed Fee	$3,171	18%		Y
4	Cannabis Business Permit Modification - Major									
	a) Measure X Facility	$3,254	97%	$3,365	100%	Fixed Fee	$111	3%		Y
	b) Measure Q Facility	$3,254	97%	$3,365	100%	Fixed Fee	$111	3%		Y
5	Cannabis Business Permit Modification - Minor									
	a) Measure X Facility	$1,364	95%	$1,433	100%	Fixed Fee	$68	5%		Y
	b) Measure Q Facility	$1,364	95%	$1,433	100%	Fixed Fee	$68	5%		Y
6	Cannabis Business Permit - Employee Badge									
	a) Measure X Facility	$306	39%	$300	38%	Fixed Fee	($6)	-2%		N
	b) Measure Q Facility	$306	39%	$300	38%	Fixed Fee	($6)	-2%		N



<u>User and Regulatory Fees</u>

Cost of Service Analysis

Community Improvement / Code Enforcement Fees

City of Costa Mesa

User and Regulatory Fee Study

Allocation of Annual Labor Effort - Community Improvement / Code Enforcement

Position	Hourly	FTE	Yearly	Total Hours Per FTE	Less: Holiday & Leave	Productive Hours Per FTE	Total Productive Hours	Note
Community Improvement Mgr	$78	1.00	$163,218	2,080	216	1,864	1,864	[a],[b]
Chief of Code Enforcement	$60	1.00	$124,446	2,080	216	1,864	1,864	[a],[b]
Code Enforcement Officer II	$50	5.00	$515,112	2,080	216	1,864	9,320	[a],[b]
Total		7.00	$802,776				13,048	

Allocation of Hours	Share	Total	Note
Indirect	20%	2,610	[b]
Direct	80%	10,438	[b]
Total	100%	13,048	

[a] Source: FY 25/26 authorized positions.

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

City of Costa Mesa

User and Regulatory Fee Study

Fully-Burdened Hourly Rate Calculation - Community Improvement / Code Enforcement

Operating Expenses [a]

Fund No	Fund Desc	Dept No	Dept Desc	Prog No	Prog Desc	Acct No	Acct Desc	Total	Adjust	Total	Note
101	General Fund	18400	Comm'ty Imprv'nt	20350	Code Enforce'nt	501200	Regular Salaries - Non-Sworn	$676,880	$0	$676,880	
101	General Fund	18400	Comm'ty Imprv'nt	20320	Code Enforce'nt	501300	Regular Salaries - Part-Time	$156,647	($156,647)	$0	
101	General Fund	18400	Comm'ty Imprv'nt	20320	Code Enforce'nt	501400	Overtime	$10,000	($10,000)	$0	
101	General Fund	18400	Comm'ty Imprv'nt	20320	Code Enforce'nt	501900	Other Compensation	$12,528	$0	$12,528	
101	General Fund	18400	Comm'ty Imprv'nt	20320	Code Enforce'nt	505100	Cafeteria Plan	$161,748	$0	$161,748	
101	General Fund	18400	Comm'ty Imprv'nt	20320	Code Enforce'nt	505200	Medicare	$10,591	$0	$10,591	
101	General Fund	18400	Comm'ty Imprv'nt	20320	Code Enforce'nt	505300	Retirement	$307,227	$0	$307,227	
101	General Fund	18400	Comm'ty Imprv'nt	20320	Code Enforce'nt	505500	Executive Prof Development	$2,200	$0	$2,200	
101	General Fund	18400	Comm'ty Imprv'nt	20320	Code Enforce'nt	510100	Stationery and Office	$4,500	$0	$4,500	
101	General Fund	18400	Comm'ty Imprv'nt	20320	Code Enforce'nt	510300	Small Tools and Equipment	$1,691	$0	$1,691	
101	General Fund	18400	Comm'ty Imprv'nt	20320	Code Enforce'nt	510400	Uniforms and Clothing	$10,000	$0	$10,000	
101	General Fund	18400	Comm'ty Imprv'nt	20320	Code Enforce'nt	520600	Mileage Reimbursement	$500	$0	$500	
101	General Fund	18400	Comm'ty Imprv'nt	20320	Code Enforce'nt	520700	Dues and Memberships	$7,250	$0	$7,250	
101	General Fund	18400	Comm'ty Imprv'nt	20320	Code Enforce'nt	520900	Professional Development	$17,750	$0	$17,750	
101	General Fund	18400	Comm'ty Imprv'nt	20320	Code Enforce'nt	530200	Consulting	$10,382	($10,382)	$0	
101	General Fund	18400	Comm'ty Imprv'nt	20320	Code Enforce'nt	535400	External Rent	$56,000	$0	$56,000	
101	General Fund	18400	Comm'ty Imprv'nt	20320	Code Enforce'nt	536100	Internal Rent - Maintenance	$20,500	$0	$20,500	
101	General Fund	18400	Comm'ty Imprv'nt	20320	Code Enforce'nt	536200	Internal Rent - Repl Cost	$8,100	$0	$8,100	
101	General Fund	18400	Comm'ty Imprv'nt	20320	Code Enforce'nt	536400	Internal Rent - Fuel	$5,000	$0	$5,000	
Total								$1,479,494	($177,029)	$1,302,465	

Allocation of Central Services

Description	Indirect Rate	Mod Op Exp	Total	Note
Citywide Overhead Rate	15%	$1,302,465	$195,370	[b]
Total			$195,370	

Allocation of Department Administration

Description	Total	Note
Department Administration	$361,925	[c]
Total	$361,925	

City of Costa Mesa

User and Regulatory Fee Study

Fully-Burdened Hourly Rate Calculation - Community Improvement / Code Enforcement

Total Costs for Allocation

Description	Total	Note
Direct Costs	$1,479,494	
Citywide Overhead Costs	$195,370	
Department Administration	$361,925	
Total	$2,036,789	

Calculation of Fully-Burdened Hourly Rate

Description	Total	Note
Costs	$2,036,789	
Direct Hours	10,438	[c],[d]
Fully-Burdened Hourly Rate	$195	

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

Description	FTE	Annual Hours Per FTE	Total Annual Hours	Estimated Salaries	Hourly Wage Rate Only Assuming Total Annual Hours	Fully-Burdened Hourly Rate	Indirect Cost Rate Multiplier (ICR)
Planning	7.00	2,080	14,560	$802,776	$55	$195	3.54

Calculation of Fully-Burdened Hourly Rate by Position

Position	Total Salaries	Total FTE	Avg Salary Per FTE	Avg Salary Per Hour	ICR for Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate
Community Improvement Mgr	$163,218	1.00	$163,218	$78	3.54	$278
Chief of Code Enforcement	$124,446	1.00	$124,446	$60	3.54	$212
Code Enforcement Officer II	$515,112	5.00	$103,022	$50	3.54	$175

[a] Source: FY 25/26 adopted expenditures (amended).

[b] Amount intended to serve as reasonable estimate (deMinimus rate).

[c] See separate worksheet.

[d] Allocation intended to represent a reasonable estimate. Amounts vary from year to year based on City Council priorities, development cycle, and changes in legislation.

City of Costa Mesa

User and Regulatory Fee Study

Cost of Service Calculation - Code Enforcement Fee

	Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
1	Re-Inspection Fee	1.00	$195	$195	n/a - new	n/a - new	$195	100%	Per Hour	n/a - new	n/a - new		Y



User and Regulatory Fees

Cost of Service Analysis

Technology Enhancement Fee

City of Costa Mesa

User and Regulatory Fee Study

Cost of Service Calculation - Technology Enhancement Fee

Estimated Expenditures

Description	Total	Amortization / Update Frequency	Annual Cost	Note
Initial Outlay for Enhanced Permit/Project Tracking	$1,760,836	10	$176,084	[a]
Initial Upgrades to Hardware (e.g. monitor, computers)	$133,551	5	$26,710	[a]
Contingency	$305,613	10	$30,561	[a]
On-going Licensing & Consulting Support	$75,000	1	$75,000	[a]
Total	$2,275,000		$308,355	

Estimated Base for Revenue

Account	Acct Desc	Total
415120	Fire Permits	$101,542
415130	Building Permits	$3,344,210
415140	Electrical Permits	$293,872
415150	Plumbing/Mechanical Permits	$318,505
415170	Street Permits	$908,510
415260	Self-Haul Permit	$37,260
415999	Other Permits	$40,308
435100	Zoning, Variance & CUP Fees	$411,971
435105	Cannabis X CUP	$0
435110	Subdivision Map Fees	$28,070
435120	Environmental Impact Fees	$6,469
435240	Source Reduction/Recycling	$2,484
435245	Self Haul Per-Project Fee	$230,000
435370	Fire Inspections	$10,350
455180	Construction Permit Insp. Fees	$180,000
455255	Public Notices	$24,840
Total		$5,938,391

Calculation of Fee at Full Cost Recovery

Description	Total
Annual Revenue Requirement	$308,355
Estimated Annual Permit Fees	$5,938,391
Technology Fee as a Percent of Permit Fee	5%

City of Costa Mesa

User and Regulatory Fee Study

Cost of Service Calculation - Technology Enhancement Fee

Estimated Expenditures

Description	Total	Amortization / Update Frequency	Annual Cost	Note

Cost Recovery Analysis

Description	Current Fee	Fee at Full Cost Recovery	Proposed Fee	Note
Technology Enhancement Fee	0%	5%	5%	

Revenue Analysis

Description	Current Revenue	Revenue at Full Cost Recovery	Revenue at Targeted Fee	GF Subsidy at Current Fee	GF Subsidy at Proposed Fee
Technology Enhancement Fee	$0	$308,355	$296,920	$308,355	$11,436
Cost Recovery %			96%		

[a] Based on initial cost estimates. Useful life and ongoing licensing costs estimated by ClearSource. Amounts are intended to represent reasonable estimates.



<u>User and Regulatory Fees</u>

Cost of Service Analysis

General Plan Maintenance Fee

City of Costa Mesa

User and Regulatory Fee Study

Cost of Service Calculation - General Plan Maintenance Fee

Estimated Expenditures

Description	Total	Amortization / Update Frequency	Annual Cost	Note
General Plan Update - Consulting Costs	$2,500,000	20	$125,000	[a]
General Plan Update - City Staff Costs	$750,000	20	$37,500	[a]
Housing Element	$250,000	4	$62,500	[a]
Zoning Code	$50,000	1	$50,000	[a]
Total	$3,550,000		$275,000	

Estimated Base for Revenue

Account	Acct Desc	Total
415130	Building Permits	$3,344,210
Total		$3,344,210

Calculation of Fee at Full Cost Recovery

Description	Total
Annual Revenue Requirement	$275,000
Estimated Annual Permit Fees	$3,344,210
General Plan Maintenance Fee as a % of Permit Fee	8%

Cost Recovery Analysis

Description	Current Fee	Fee at Full Cost Recovery	Proposed Fee
General Plan Maintenance Fee	0%	8%	3%

Revenue Analysis

Description	Current Revenue	Revenue at Full Cost Recovery	Revenue at Targeted Fee	GF Subsidy at Current Fee	GF Subsidy at Proposed Fee
General Plan Maintenance Fee	$0	$275,000	$100,326	$275,000	$174,674
Cost Recovery %			36%		

[a] Costs estimated by ClearSource. Amounts are intended to represent reasonable estimates.



User and Regulatory Fees

Cost of Service Analysis

Public Works Fees

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Allocation - Public Works Administration

Operating Expenses [a]

Fund No	Fund Desc	Dept No	Dept Desc	Prog No	Prog Desc	Acct No	Acct Desc	Total	Adjust	Total	Note
101	General Fund	19100	Public Services Adr	50001	Dept Admin	501200	Regular Salaries - Non-Sworn	$732,813	$0	$732,813	
101	General Fund	19100	Public Services Adr	50001	Dept Admin	501400	Overtime	$10,600	$0	$10,600	
101	General Fund	19100	Public Services Adr	50001	Dept Admin	501500	Accrual Payoff - Excess Max.	$3,000	$0	$3,000	
101	General Fund	19100	Public Services Adr	50001	Dept Admin	501600	Vacation/Comp. Time Cash Out	$9,400	$0	$9,400	
101	General Fund	19100	Public Services Adr	50001	Dept Admin	501700	Holiday Allowance	$1,900	$0	$1,900	
101	General Fund	19100	Public Services Adr	50001	Dept Admin	501800	Separation Pay-Off	$10,400	$0	$10,400	
101	General Fund	19100	Public Services Adr	50001	Dept Admin	501900	Other Compensation	$24,019	$0	$24,019	
101	General Fund	19100	Public Services Adr	50001	Dept Admin	505100	Cafeteria Plan	$122,148	$0	$122,148	
101	General Fund	19100	Public Services Adr	50001	Dept Admin	505200	Medicare	$11,121	$0	$11,121	
101	General Fund	19100	Public Services Adr	50001	Dept Admin	505300	Retirement	$215,191	$0	$215,191	
101	General Fund	19100	Public Services Adr	50001	Dept Admin	505500	Executive Prof Development	$3,200	$0	$3,200	
101	General Fund	19100	Public Services Adr	50001	Dept Admin	505600	Auto Allowance	$6,900	$0	$6,900	
101	General Fund	19100	Public Services Adr	50001	Dept Admin	510100	Stationery and Office	$2,000	$0	$2,000	
101	General Fund	19100	Public Services Adr	50001	Dept Admin	510200	Multi-Media, Promos, Subscrpt.	$500	$0	$500	
101	General Fund	19100	Public Services Adr	50001	Dept Admin	510300	Small Tools and Equipment	$500	$0	$500	
101	General Fund	19100	Public Services Adr	50001	Dept Admin	510500	Safety and Health	$1,000	$0	$1,000	
101	General Fund	19100	Public Services Adr	50001	Dept Admin	520400	Telephone/Radio/Communications	$59,300	$0	$59,300	
101	General Fund	19100	Public Services Adr	50001	Dept Admin	520500	Business Meetings	$400	$0	$400	
101	General Fund	19100	Public Services Adr	50001	Dept Admin	520700	Dues and Memberships	$1,000	$0	$1,000	
101	General Fund	19100	Public Services Adr	50001	Dept Admin	520900	Professional Development	$1,500	$0	$1,500	
101	General Fund	19100	Public Services Adr	50001	Dept Admin	525700	Office Equipment	$700	$0	$700	
101	General Fund	19100	Public Services Adr	50001	Dept Admin	535800	Internal Rent Central Services	$4,564	$0	$4,564	
101	General Fund	19100	Public Services Adr	50001	Dept Admin	535900	Internal Rent Postage	$3,432	$0	$3,432	
101	General Fund	19100	Public Services Adr	50001	Dept Admin	536400	Internal Rent - Fuel	$100	$0	$100	
101	General Fund	19100	Public Services Adr	50001	Dept Admin	536500	Internal Rent Genl Liability	$699,861	$0	$699,861	
101	General Fund	19100	Public Services Adr	50001	Dept Admin	536600	Internal Rent Workers' Comp	$243,571	$0	$243,571	
101	General Fund	19100	Public Services Adr	50001	Dept Admin	536700	Internal Rent Unemployment	$9,658	$0	$9,658	
Total								$2,178,778	$0	$2,178,778	

Allocation of Central Services

Description	Indirect Rate	Mod Op Exp	Total	Adjust	Total	Note
Citywide Overhead Rate	15%	$2,178,778	$326,817	$0	$326,817	[b]
Total			$326,817	$0	$326,817	

Total Costs for Allocation

Description	Total	Note
Direct Costs	$2,178,778	
Citywide Overhead Costs	$326,817	
Total	$2,505,595	

City of Costa Mesa

User and Regulatory Fee Study

Cost of Service Allocation - Public Works Administration

Allocation to Direct Service Units

Dept No	Dept Desc	Prog No	Prog Desc	Allocation	Total	Adjustments	Total	Note
19200	Engineering	All	All	45%	$1,127,518	$0	$1,127,518	[c]
19300	Transportation Ser	All	All	10%	$250,559	$0	$250,559	[c]
19500	Maintenance Servi	All	All	45%	$1,127,518	$0	$1,127,518	[c]
Total				100%	$2,505,595	$0	$2,505,595	

[a] Source: FY 25/26 adopted expenditures.

[b] Amount intended to serve as reasonable estimate (deMinimus rate).

[c] Allocation intended to represent a reasonable estimate. Amounts vary from year to year based on City Council priorities, development cycle, and changes in legislation.

City of Costa Mesa

User and Regulatory Fee Study

Allocation of Annual Labor Effort - Public Works - Engineering

Position	Hourly	FTE	Yearly	Total Hours Per FTE	Less: Holiday & Leave	Productive Hours Per FTE	Total Productive Hours	Note
City Engineer	$105	1.00	$217,589	2,080	216	1,864	1,864	[a],[b]
Assistant City Engineer	$89	1.00	$184,950	2,080	216	1,864	1,864	[a],[b]
Senior Engineer	$78	3.00	$484,411	2,080	216	1,864	5,592	[a],[b]
Associate Engineer	$71	7.00	$1,027,499	2,080	216	1,864	13,048	[a],[b]
Assistant Engineer	$56	4.00	$468,416	2,080	216	1,864	7,456	[a],[b]
Construction Inspector	$54	3.00	$335,400	2,080	216	1,864	5,592	[a],[b]
Engineering Technician III	$52	2.00	$214,614	2,080	216	1,864	3,728	[a],[b]
Engineering Technician II	$47	2.00	$195,270	2,080	216	1,864	3,728	[a],[b]
Administrative Assistant	$40	2.00	$168,189	2,080	216	1,864	3,728	[a],[b]
Office Specialist II	$35	1.00	$72,904	2,080	216	1,864	1,864	[a],[b]
Total		26.00	$3,369,243				48,464	

Allocation of Hours	Share	Total	Note
Indirect	38%	18,416	[b]
Direct	62%	30,048	[b]
Total	100%	48,464	

[a] Source: FY 25/26 authorized positions.

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

City of Costa Mesa

User and Regulatory Fee Study

Fully-Burdened Hourly Rate Calculation - Public Works - Engineering

Operating Expenses [a]

Fund No	Fund Desc	Dept No	Dept Desc	Prog No	Prog Desc	Acct No	Acct Desc	Total	Adjust	Total	Note
101	General Fund	19200	Engineering	20510	Water Quality	501200	Regular Salaries - Non-Sworn	$69,900	$0	$69,900	
101	General Fund	19200	Engineering	20510	Water Quality	501600	Vacation/Comp. Time Cash Out	$1,000	($1,000)	$0	[b]
101	General Fund	19200	Engineering	20510	Water Quality	501700	Holiday Allowance	$150	($150)	$0	[b]
101	General Fund	19200	Engineering	20510	Water Quality	501900	Other Compensation	$350	$0	$350	
101	General Fund	19200	Engineering	20510	Water Quality	505100	Cafeteria Plan	$9,900	$0	$9,900	
101	General Fund	19200	Engineering	20510	Water Quality	505200	Medicare	$1,019	$0	$1,019	
101	General Fund	19200	Engineering	20510	Water Quality	505300	Retirement	$21,171	$0	$21,171	
101	General Fund	19200	Engineering	20510	Water Quality	520200	Legal Advertising/Filing Fees	$264,100	($264,100)	$0	[b]
101	General Fund	19200	Engineering	20510	Water Quality	520900	Professional Development	$1,000	$0	$1,000	
101	General Fund	19200	Engineering	20510	Water Quality	530200	Consulting	$282,300	($282,300)	$0	[b]
101	General Fund	19200	Engineering	30112	Street Improvemer	501200	Regular Salaries - Non-Sworn	$743,104	$0	$743,104	
101	General Fund	19200	Engineering	30112	Street Improvemer	501300	Regular Salaries - Part-Time	$16,283	($16,283)	$0	[b]
101	General Fund	19200	Engineering	30112	Street Improvemer	501600	Vacation/Comp. Time Cash Out	$1,800	($1,800)	$0	[b]
101	General Fund	19200	Engineering	30112	Street Improvemer	501700	Holiday Allowance	$450	($450)	$0	[b]
101	General Fund	19200	Engineering	30112	Street Improvemer	501900	Other Compensation	$8,446	$0	$8,446	
101	General Fund	19200	Engineering	30112	Street Improvemer	505100	Cafeteria Plan	$113,533	$0	$113,533	
101	General Fund	19200	Engineering	30112	Street Improvemer	505200	Medicare	$11,184	$0	$11,184	
101	General Fund	19200	Engineering	30112	Street Improvemer	505300	Retirement	$244,193	$0	$244,193	
101	General Fund	19200	Engineering	30112	Street Improvemer	505500	Executive Prof Development	$550	$0	$550	
101	General Fund	19200	Engineering	30112	Street Improvemer	510100	Stationery and Office	$1,100	$0	$1,100	
101	General Fund	19200	Engineering	30112	Street Improvemer	510200	Multi-Media, Promos, Subscrpt.	$500	$0	$500	
101	General Fund	19200	Engineering	30112	Street Improvemer	510300	Small Tools and Equipment	$1,000	$0	$1,000	
101	General Fund	19200	Engineering	30112	Street Improvemer	520900	Professional Development	$1,200	$0	$1,200	
101	General Fund	19200	Engineering	30112	Street Improvemer	525700	Office Equipment	$500	$0	$500	
101	General Fund	19200	Engineering	30112	Street Improvemer	536100	Internal Rent - Maintenance	$700	$0	$700	
101	General Fund	19200	Engineering	30112	Street Improvemer	536200	Internal Rent - Repl Cost	$14,500	$0	$14,500	
101	General Fund	19200	Engineering	30112	Street Improvemer	536400	Internal Rent - Fuel	$600	$0	$600	
101	General Fund	19200	Engineering	30112	Street Improvemer	590800	Other Equipment	$900	$0	$900	

City of Costa Mesa

User and Regulatory Fee Study

Fully-Burdened Hourly Rate Calculation - Public Works - Engineering

Operating Expenses [a]

Fund No	Fund Desc	Dept No	Dept Desc	Prog No	Prog Desc	Acct No	Acct Desc	Total	Adjust	Total	Note
101	General Fund	19200	Engineering	30122	Storm Drain Impro	501200	Regular Salaries - Non-Sworn	$45,882	$0	$45,882	
101	General Fund	19200	Engineering	30122	Storm Drain Impro	501600	Vacation/Comp. Time Cash Out	$1,300	($1,300)	$0	[b]
101	General Fund	19200	Engineering	30122	Storm Drain Impro	501700	Holiday Allowance	$167	($167)	$0	[b]
101	General Fund	19200	Engineering	30122	Storm Drain Impro	501900	Other Compensation	$229	$0	$229	
101	General Fund	19200	Engineering	30122	Storm Drain Impro	505100	Cafeteria Plan	$9,900	$0	$9,900	
101	General Fund	19200	Engineering	30122	Storm Drain Impro	505200	Medicare	$809	$0	$809	
101	General Fund	19200	Engineering	30122	Storm Drain Impro	505300	Retirement	$25,683	$0	$25,683	
101	General Fund	19200	Engineering	30122	Storm Drain Impro	510100	Stationery and Office	$400	$0	$400	
101	General Fund	19200	Engineering	30122	Storm Drain Impro	510200	Multi-Media, Promos, Subscrpt.	$900	$0	$900	
101	General Fund	19200	Engineering	30122	Storm Drain Impro	510300	Small Tools and Equipment	$500	$0	$500	
101	General Fund	19200	Engineering	30122	Storm Drain Impro	520700	Dues and Memberships	$245	$0	$245	
101	General Fund	19200	Engineering	30122	Storm Drain Impro	520900	Professional Development	$155	$0	$155	
101	General Fund	19200	Engineering	30122	Storm Drain Impro	530400	Engineering and Architectural	$1,000	$0	$1,000	
101	General Fund	19200	Engineering	30122	Storm Drain Impro	590800	Other Equipment	$1,000	$0	$1,000	
101	General Fund	19200	Engineering	30310	Development	501200	Regular Salaries - Non-Sworn	$388,512	$0	$388,512	
101	General Fund	19200	Engineering	30310	Development	501400	Overtime	$10,000	($10,000)	$0	[b]
101	General Fund	19200	Engineering	30310	Development	501600	Vacation/Comp. Time Cash Out	$1,000	($1,000)	$0	[b]
101	General Fund	19200	Engineering	30310	Development	501700	Holiday Allowance	$117	($117)	$0	[b]
101	General Fund	19200	Engineering	30310	Development	501900	Other Compensation	$3,715	$0	$3,715	
101	General Fund	19200	Engineering	30310	Development	505100	Cafeteria Plan	$74,250	$0	$74,250	
101	General Fund	19200	Engineering	30310	Development	505200	Medicare	$5,687	$0	$5,687	
101	General Fund	19200	Engineering	30310	Development	505300	Retirement	$144,800	$0	$144,800	
101	General Fund	19200	Engineering	30310	Development	510100	Stationery and Office	$200	$0	$200	
101	General Fund	19200	Engineering	30310	Development	520700	Dues and Memberships	$295	$0	$295	
101	General Fund	19200	Engineering	30310	Development	520900	Professional Development	$305	$0	$305	
101	General Fund	19200	Engineering	30320	Real Property	501600	Vacation/Comp. Time Cash Out	$1,000	($1,000)	$0	[b]
101	General Fund	19200	Engineering	30320	Real Property	510100	Stationery and Office	$150	($150)	$0	[b]
101	General Fund	19200	Engineering	30320	Real Property	520900	Professional Development	$550	($550)	$0	[b]
101	General Fund	19200	Engineering	40112	Park Development	501600	Vacation/Comp. Time Cash Out	$1,000	($1,000)	$0	[b]
101	General Fund	19200	Engineering	40112	Park Development	501700	Holiday Allowance	$140	($140)	$0	[b]
101	General Fund	19200	Engineering	40112	Park Development	510100	Stationery and Office	$300	($300)	$0	[b]
101	General Fund	19200	Engineering	40112	Park Development	520700	Dues and Memberships	$715	($715)	$0	[b]
101	General Fund	19200	Engineering	40112	Park Development	520900	Professional Development	$685	($685)	$0	[b]

City of Costa Mesa

User and Regulatory Fee Study

Fully-Burdened Hourly Rate Calculation - Public Works - Engineering

Operating Expenses [a]

Fund No	Fund Desc	Dept No	Dept Desc	Prog No	Prog Desc	Acct No	Acct Desc	Total	Adjust	Total	Note
101	General Fund	19200	Engineering	50002	Construction Mana	501200	Regular Salaries - Non-Sworn	$1,024,516	$0	$1,024,516	
101	General Fund	19200	Engineering	50002	Construction Mana	501300	Regular Salaries - Part-Time	$34,524	($34,524)	$0	[b]
101	General Fund	19200	Engineering	50002	Construction Mana	501400	Overtime	$6,100	($6,100)	$0	[b]
101	General Fund	19200	Engineering	50002	Construction Mana	501600	Vacation/Comp. Time Cash Out	$3,400	($3,400)	$0	[b]
101	General Fund	19200	Engineering	50002	Construction Mana	501700	Holiday Allowance	$400	($400)	$0	[b]
101	General Fund	19200	Engineering	50002	Construction Mana	501900	Other Compensation	$13,437	$0	$13,437	
101	General Fund	19200	Engineering	50002	Construction Mana	505100	Cafeteria Plan	$188,937	$0	$188,937	
101	General Fund	19200	Engineering	50002	Construction Mana	505200	Medicare	$15,339	$0	$15,339	
101	General Fund	19200	Engineering	50002	Construction Mana	505300	Retirement	$391,933	$0	$391,933	
101	General Fund	19200	Engineering	50002	Construction Mana	505500	Executive Prof Development	$550	$0	$550	
101	General Fund	19200	Engineering	50002	Construction Mana	510100	Stationery and Office	$1,000	$0	$1,000	
101	General Fund	19200	Engineering	50002	Construction Mana	510200	Multi-Media, Promos, Subscrpt.	$1,000	$0	$1,000	
101	General Fund	19200	Engineering	50002	Construction Mana	510300	Small Tools and Equipment	$1,000	$0	$1,000	
101	General Fund	19200	Engineering	50002	Construction Mana	510600	Maintenance and Construction	$300	$0	$300	
101	General Fund	19200	Engineering	50002	Construction Mana	520700	Dues and Memberships	$395	$0	$395	
101	General Fund	19200	Engineering	50002	Construction Mana	520900	Professional Development	$1,305	$0	$1,305	
101	General Fund	19200	Engineering	50002	Construction Mana	525700	Office Equipment	$100	$0	$100	
101	General Fund	19200	Engineering	50002	Construction Mana	536100	Internal Rent - Maintenance	$700	$0	$700	
101	General Fund	19200	Engineering	50002	Construction Mana	536200	Internal Rent - Repl Cost	$8,100	$0	$8,100	
101	General Fund	19200	Engineering	50002	Construction Mana	536400	Internal Rent - Fuel	$5,100	$0	$5,100	
101	General Fund	19200	Engineering	50002	Construction Mana	590800	Other Equipment	$1,000	$0	$1,000	
201	Gas Tax Fund	19200	Engineering	30112	Street Improvemer	500000	Expenditures	$1,200,000	($1,200,000)	$0	[b]
201	Gas Tax Fund	19200	Engineering	30112	Street Improvemer	501200	Regular Salaries - Non-Sworn	$362,372	$0	$362,372	
201	Gas Tax Fund	19200	Engineering	30112	Street Improvemer	501400	Overtime	$2,900	($2,900)	$0	[b]
201	Gas Tax Fund	19200	Engineering	30112	Street Improvemer	501700	Holiday Allowance	$200	($200)	$0	[b]
201	Gas Tax Fund	19200	Engineering	30112	Street Improvemer	501900	Other Compensation	$1,812	$0	$1,812	
201	Gas Tax Fund	19200	Engineering	30112	Street Improvemer	505100	Cafeteria Plan	$61,074	$0	$61,074	
201	Gas Tax Fund	19200	Engineering	30112	Street Improvemer	505200	Medicare	$5,435	$0	$5,435	
201	Gas Tax Fund	19200	Engineering	30112	Street Improvemer	505300	Retirement	$107,180	$0	$107,180	
201	Gas Tax Fund	19200	Engineering	30112	Street Improvemer	505500	Executive Prof Development	$1,100	$0	$1,100	
201	Gas Tax Fund	19200	Engineering	30130	Curbs and Sidewall	500000	Expenditures	$480,000	($480,000)	$0	[b]

City of Costa Mesa

User and Regulatory Fee Study

Fully-Burdened Hourly Rate Calculation - Public Works - Engineering

Operating Expenses [a]

Fund No	Fund Desc	Dept No	Dept Desc	Prog No	Prog Desc	Acct No	Acct Desc	Total	Adjust	Total	Note
201	Gas Tax Fund	19200	Engineering	50002	Construction Mana	501200	Regular Salaries - Non-Sworn	$162,360	$0	$162,360	
201	Gas Tax Fund	19200	Engineering	50002	Construction Mana	501400	Overtime	$2,800	($2,800)	$0	[b]
201	Gas Tax Fund	19200	Engineering	50002	Construction Mana	501700	Holiday Allowance	$760	($760)	$0	[b]
201	Gas Tax Fund	19200	Engineering	50002	Construction Mana	501800	Separation Pay-Off	$400	($400)	$0	[b]
201	Gas Tax Fund	19200	Engineering	50002	Construction Mana	501900	Other Compensation	$8,930	$0	$8,930	
201	Gas Tax Fund	19200	Engineering	50002	Construction Mana	505100	Cafeteria Plan	$29,700	$0	$29,700	
201	Gas Tax Fund	19200	Engineering	50002	Construction Mana	505200	Medicare	$2,484	$0	$2,484	
201	Gas Tax Fund	19200	Engineering	50002	Construction Mana	505300	Retirement	$58,636	$0	$58,636	
201	Gas Tax Fund	19200	Engineering	50002	Construction Mana	530200	Consulting	$70,000	($70,000)	$0	[b]
207	CDBG Fund	19200	Engineering	30112	Street Improvemer	500000	Expenditures	$460,000	($460,000)	$0	[b]
209	Drainage Fees Fd	19200	Engineering	30122	Storm Drain Impro	501200	Regular Salaries - Non-Sworn	$69,900	$0	$69,900	
209	Drainage Fees Fd	19200	Engineering	30122	Storm Drain Impro	501900	Other Compensation	$350	$0	$350	
209	Drainage Fees Fd	19200	Engineering	30122	Storm Drain Impro	505100	Cafeteria Plan	$9,900	$0	$9,900	
209	Drainage Fees Fd	19200	Engineering	30122	Storm Drain Impro	505200	Medicare	$1,019	$0	$1,019	
209	Drainage Fees Fd	19200	Engineering	30122	Storm Drain Impro	505300	Retirement	$21,171	$0	$21,171	
251	RMRA Fund	19200	Engineering	71200	RMRA Road Maint	500000	Expenditures	$5,903,224	($5,903,224)	$0	[b]
401	Capital Imp Fd	19200	Engineering	30112	Street Improvemer	500000	Expenditures	$3,000,000	($3,000,000)	$0	[b]
401	Capital Imp Fd	19200	Engineering	40112	Park Development	500000	Expenditures	$750,000	($750,000)	$0	[b]
413	Golf Course Imp Fd	19200	Engineering	40112	Park Development	510600	Maintenance and Construction	$50,000	($50,000)	$0	[b]
416	M2 Fairshare Fd	19200	Engineering	30112	Street Improvemer	500000	Expenditures	$4,000,000	($4,000,000)	$0	[b]
416	M2 Fairshare Fd	19200	Engineering	30130	Curbs and Sidewall	500000	Expenditures	$100,000	($100,000)	$0	[b]
Total								$21,155,867	($16,647,915)	$4,507,952	

Total								$21,155,867	($16,647,915)	$4,507,952	

Allocation of Central Services

Description	Indirect Rate	Mod Op Exp	Total	Adjust	Total	Note
Citywide Overhead Rate	15%	$4,507,952	$676,193	$0	$676,193	[c]
Total			$676,193	$0	$676,193	

City of Costa Mesa

User and Regulatory Fee Study

Fully-Burdened Hourly Rate Calculation - Public Works - Engineering

Total Costs for Allocation

Description	Total	Note
Direct Costs	$4,507,952	
Citywide Overhead Costs	$676,193	
Department Administration	$1,127,518	
Total	$6,311,662	

Calculation of Fully-Burdened Hourly Rate

Description	Total	Note
Costs	$6,311,662	
Direct Hours	30,048	[d],[e]
Fully-Burdened Hourly Rate	$210	

City of Costa Mesa

User and Regulatory Fee Study

Fully-Burdened Hourly Rate Calculation - Public Works - Engineering

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

Description	FTE	Annual Hours Per FTE	Total Annual Hours	Estimated Salaries	Hourly Wage Rate Only Assuming Total Annual Hours	Fully-Burdened Hourly Rate	Indirect Cost Rate Multiplier (ICR)
Engineering	26.00	2,080	54,080	$3,369,243	$62	$210	3.37

Calculation of Fully-Burdened Hourly Rate by Position

Position	Total Salaries	Total FTE	Avg Salary Per FTE	Avg Salary Per Hour	ICR for Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate
City Engineer	$217,589	1.00	$217,589	$105	3.37	$353
Assistant City Engineer	$184,950	1.00	$184,950	$89	3.37	$300
Senior Engineer	$484,411	3.00	$161,470	$78	3.37	$262
Associate Engineer	$1,027,499	7.00	$146,786	$71	3.37	$238
Assistant Engineer	$468,416	4.00	$117,104	$56	3.37	$190
Construction Inspector	$335,400	3.00	$111,800	$54	3.37	$181
Engineering Technician III	$214,614	2.00	$107,307	$52	3.37	$174
Engineering Technician II	$195,270	2.00	$97,635	$47	3.37	$158
Administrative Assistant	$168,189	2.00	$84,094	$40	3.37	$136
Office Specialist II	$72,904	1.00	$72,904	$35	3.37	$118

[a] Source: FY 25/26 Adopted Budget.

[b] Adjustment to exclude part-time wages, special pays, and overtime wages, and non-fee related expenditures.

[c] Amount intended to serve as reasonable estimate (deMinimus rate).

[d] See separate worksheet.

[e] Allocation intended to represent a reasonable estimate. Amounts will vary from year-to-year depending on activity, development cycle, and City Council priorities.

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Calculation - Public Works - Engineering

	Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
1	Construction Access Permit	2.50	$210	$525	$238	45%	$525	100%	Fixed Fee	$287	121%		Y
2	Temporary Dumpster Permit (In Public Right of Way)	1.00	$210	$210	$41	20%	$105	50%	Per Site, for up to 2 Weeks	$64	154%		Y
3	Curb and Gutter Permit	4.50	$210	$945	$377	40%	$630	67%	Fixed Fee	$253	67%		Y
4	Curb Drain	2.00	$210	$420	$315	75%	$420	100%	Fixed Fee	$105	33%		Y
5	Driveway Approach	4.50	$210	$945	$439	46%	$945	100%	Fixed Fee	$506	115%		Y
6	Encroachment Permit (Private)	12.50	$210	$2,625	varies	varies	$2,625	100%	Fixed Fee	Varies	Varies	[a]	Y
7	Map Review												
	a) Parcel Map	24.00	$210	$5,040	$92.97 per hour	varies	$5,040	100%	Fixed Fee	Varies	Varies		Y
	b) Tract Map (i + ii)												
	i) Base Fee for Up to 10 Parcels/Lots/Units	40.00	$210	$8,400	$92.97 per hour	varies	$8,400	100%	Fixed Fee	Varies	Varies		Y
	ii) Fee for Each Additional Parcel/Lots/Unit (in excess of 10)	0.25	$210	$53	$92.97 per hour	varies	$53	100%	Fixed Fee	Varies	Varies		Y
8	Lane Closure Permit	1.50	$210	$315	$227	72%	$315	100%	Per Lane & Per Day	$88	39%		Y
9	Oversize Load Permit												
	a) Single Trip				$16		$16		Fixed Fee	No Change	No Change	[b]	N
	b) Annual				$90		$90		Fixed Fee	No Change	No Change	[b]	N
10	Permit Extension Fee	0.75	$210	$158	n/a - new	n/a - new	$120	76%	Fixed Fee	n/a - new	n/a - new		Y
11	Public R/W Inspection												
	a) First 2 hours	2.00	$210	$420	No Charge	0%	No Charge	0%		No Change	No Change		N
	b) Each Additional Hour	1.00	$210	$210	$129	61%	$210	100%	Per Hour	$81	63%		Y
12	Sidewalk Permit	3.00	$210	$630	$393	62%	$630	100%	Fixed Fee	$237	60%		Y
13	Signal Outage				n/a - new	n/a - new	$550	n/a	Fixed Fee	n/a - new	n/a - new		N
14	Storm Drain Connection	7.00	$210	$1,470	$439	30%	$1,470	100%	Fixed Fee	$1,031	235%		Y
15	Street Cut												
	a) Arterial	3.50	$210	$735	$403	55%	$735	100%	Fixed Fee	$332	82%		Y
	b) Local	3.00	$210	$630	$310	49%	$630	100%	Fixed Fee	$320	103%		Y

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Calculation - Public Works - Engineering

	Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
16	Engineering Plan Check	1.00	$210	$210	$93	44%	$210	100%	Per Hour; Time & Materials	$117	126%		Y
17	Third Party Recycler (Self-Hauler)	4.00	$210	$840	n/a - new	n/a - new	$840	100%	Fixed Fee	n/a - new	n/a - new		Y
18	Traffic Control Plan Review	0.50	$210	$105	n/a - new	n/a - new	$105	100%	Per Sheet	n/a - new	n/a - new		Y
19	Utility Permit	3.00	$210	$630	$274	43%	$420	67%	Fixed Fee	$146	53%		Y
20	Vacation/Abandonment of Right of Way	16.00	$210	$3,360	$155	5%	$420	13%	Fixed Fee	$265	171%		Y
21	Access Ramp	4.50	$210	$945	$377	40%	$945	100%	Fixed Fee	$568	151%		Y
22	WQMP	1.00	$210	$210	n/a - new	n/a - new	$210	100%	Per Hour; Time & Materials	n/a - new	n/a - new		Y
23	Grandfathered/Temprary Hauler Permit	4.00	$210	$840	$610	73%	$840	100%	Fixed Fee	$230	38%		N
	Other Fees												
24	Technology Fee (percent of permit fee)			5%	n/a - new	n/a - new	5%	96%	% of Permit Fee	n/a - new	n/a - new	[c]	N
25	Hourly Rates For Deposit-Based Services and for Services Requested of City Staff which have no Specified Fee Listed in this Fee Schedule												
	a) In-House Public Works Engineering	1.00	$210	$210			$210	100%	Per Hour	Varies	Varies		Y
	b) Contract Engineering Support				Time and Material		Time and Materials plus 15% City Administrative Fee	100%	Time & Materials	Varies	Varies		N
	c) Specialized Attorney Review Services (Contracted)				Time and Materials		Time and Materials	100%	Time & Materials	No Change	No Change		N

[a] Encroachment Permit fees apply for encroachment permits not otherwise listed in this fee schedule.

[b] Fee set to match Caltrans.

[c] Development Technology does not apply to third party review fees (e.g., specialized attorney review, etc.) or fees collected on behalf of outside agencies (e.g., County filing fees).

General notes applicable to all fees:

[d] Periodically, the City in its sole discretion, may use third party consultants/attorney/specialized support to augment internal staff services. In such situations, the applicant will be responsible for the full cost of service associated with application review and processing. To support cost recovery, any fixed fee amounts for applicable review services shall function as initial deposits. A positive account balance shall be maintained at all times during the review process. No work will be performed on a project with a negative fund balance. Periodically, the applicant may be notified and required to supplement the deposit account with an additional amounts to support ongoing review efforts. Funds expended for staff time or third party review shall not be dependent upon the City's approval or disapproval of the application request. Any deposit amounts remaining after final project close out will be returned to applicant.

[e] In addition to amounts shown above, applicant is responsible for all costs of outside agency review/services, including but not limited to third party review, specialized attorney review, etc.

[f] As an alternative to the fixed fee amount shown, staff may bill on a time and materials basis, determined by the engineering hourly rate, when projects costs are likely to vary significantly from adopted fee amount. In these instances, a deposit may be requested to bill against.

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Calculation - Self Haul Permit Fees

	Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
1	Annual Permit Fee			Separate Study	$207		$207		Fixed Fee	No Change	No Change		Y
2	Nonrefundable Per-Project Fee												
	Project Valuation												
	a) Up to $20,000			Separate Study	$165.28		$165.28		Fixed Fee	No Change	No Change		Y
	b) $20,001 - $100,000												
	i) Flat Fee, plus			Separate Study	$165.28		$165.28		Fixed Fee	No Change	No Change		Y
	ii) Fee for each additional $1,000 in value above $20,000, or fraction thereof, up to and including $100,000			Separate Study	$3.10		$3.10		Fixed Fee	No Change	No Change		Y
	c) $100,001 - $500,000												
	i) Flat Fee, plus			Separate Study	$413.20		$413.20		Fixed Fee	No Change	No Change		Y
	ii) Fee for each additional $1,000 in value above $100,000, or fraction thereof, up to and including $500,000			Separate Study	$2.07		$2.07		Fixed Fee	No Change	No Change		Y
	d) $500,001 or more												
	i) Flat Fee, plus			Separate Study	$991.68		$991.68		Fixed Fee	No Change	No Change		Y
	ii) Fee for each additional $1,000 in value above $500,000, or fraction thereof			Separate Study	$0.52		$0.52		Fixed Fee	No Change	No Change		Y



<u>User and Regulatory Fees</u>

Cost of Service Analysis

Fire Fees

City of Costa Mesa

User and Regulatory Fee Study

Allocation of Costs - Fire Department Administration

Operating Expenses [a]

Fund No	Fund Desc	Dept No	Dept Desc	Prog No	Prog Desc	Acct No	Acct Desc	Total	Adjust	Total	Note
101	General Fund	16100	Fire Admin	50001	Dept Admin	501100	Regular Salaries - Sworn	675,537	$0	$675,537	
101	General Fund	16100	Fire Admin	50001	Dept Admin	501200	Regular Salaries - Non-Sworn	302,353	$0	$302,353	
101	General Fund	16100	Fire Admin	50001	Dept Admin	501300	Regular Salaries - Part-Time	79,043	$0	$79,043	
101	General Fund	16100	Fire Admin	50001	Dept Admin	501400	Overtime	161,125	$0	$161,125	
101	General Fund	16100	Fire Admin	50001	Dept Admin	501500	Accrual Payoff - Excess Max.	4,000	$0	$4,000	
101	General Fund	16100	Fire Admin	50001	Dept Admin	501600	Vacation/Comp. Time Cash Out	20,000	$0	$20,000	
101	General Fund	16100	Fire Admin	50001	Dept Admin	501700	Holiday Allowance	17,498	$0	$17,498	
101	General Fund	16100	Fire Admin	50001	Dept Admin	501900	Other Compensation	112,298	$0	$112,298	
101	General Fund	16100	Fire Admin	50001	Dept Admin	505100	Cafeteria Plan	161,661	$0	$161,661	
101	General Fund	16100	Fire Admin	50001	Dept Admin	505200	Medicare	15,774	$0	$15,774	
101	General Fund	16100	Fire Admin	50001	Dept Admin	505300	Retirement	607,289	$0	$607,289	
101	General Fund	16100	Fire Admin	50001	Dept Admin	505400	Longevity	35,588	$0	$35,588	
101	General Fund	16100	Fire Admin	50001	Dept Admin	505500	Executive Prof Development	6,175	$0	$6,175	
101	General Fund	16100	Fire Admin	50001	Dept Admin	510100	Stationery and Office	12,000	$0	$12,000	
101	General Fund	16100	Fire Admin	50001	Dept Admin	510200	Multi-Media, Promos, Subscrpt.	5,200	$0	$5,200	
101	General Fund	16100	Fire Admin	50001	Dept Admin	510300	Small Tools and Equipment	500	$0	$500	
101	General Fund	16100	Fire Admin	50001	Dept Admin	510500	Safety and Health	700	$0	$700	
101	General Fund	16100	Fire Admin	50001	Dept Admin	520400	Telephone/Radio/Communications	86,544	$0	$86,544	
101	General Fund	16100	Fire Admin	50001	Dept Admin	520500	Business Meetings	1,500	$0	$1,500	
101	General Fund	16100	Fire Admin	50001	Dept Admin	520700	Dues and Memberships	4,395	$0	$4,395	
101	General Fund	16100	Fire Admin	50001	Dept Admin	520900	Professional Development	31,739	$0	$31,739	
101	General Fund	16100	Fire Admin	50001	Dept Admin	525700	Office Equipment	2,700	$0	$2,700	
101	General Fund	16100	Fire Admin	50001	Dept Admin	530200	Consulting	50,000	$0	$50,000	
101	General Fund	16100	Fire Admin	50001	Dept Admin	535400	External Rent	2,010	$0	$2,010	
101	General Fund	16100	Fire Admin	50001	Dept Admin	535800	Internal Rent Central Services	14,958	$0	$14,958	
101	General Fund	16100	Fire Admin	50001	Dept Admin	535900	Internal Rent Postage	2,744	$0	$2,744	
101	General Fund	16100	Fire Admin	50001	Dept Admin	536100	Internal Rent - Maintenance	3,400	$0	$3,400	
101	General Fund	16100	Fire Admin	50001	Dept Admin	536200	Internal Rent - Repl Cost	8,800	$0	$8,800	
101	General Fund	16100	Fire Admin	50001	Dept Admin	536400	Internal Rent - Fuel	2,000	$0	$2,000	
101	General Fund	16100	Fire Admin	50001	Dept Admin	536500	Internal Rent Genl Liability	213,400	$0	$213,400	
101	General Fund	16100	Fire Admin	50001	Dept Admin	536600	Internal Rent Workers' Comp	585,952	$0	$585,952	
101	General Fund	16100	Fire Admin	50001	Dept Admin	536700	Internal Rent Unemployment	12,206	$0	$12,206	
101	General Fund	16100	Fire Admin	50001	Dept Admin	540900	Other Costs	200	$0	$200	
Total								$3,239,289	$0	$3,239,289	

City of Costa Mesa

User and Regulatory Fee Study

Allocation of Costs - Fire Department Administration

Allocation of Central Services

Description	Indirect Rate	Mod Op Exp	Total	Adjust	Total	Note
Citywide Overhead Rate	15%	$3,239,289	$485,893	$0	$485,893	[b]
Total			$485,893	$0	$485,893	

Total Costs for Allocation

Description	Total	Adjust	Total	Note
Direct Costs	$3,239,289	$0	$3,239,289	
Citywide Overhead Costs	$485,893	$0	$485,893	
Total	$3,725,182	$0	$3,725,182	

Allocation to Direct Service Units

Dept No	Prog No	Prog Desc		Total	Adjustments	Total	Note
16200	All	Fire Operations	95%	$3,538,923	$0	$3,538,923	[c]
16300	10220	Community Risk Reduction	5%	$186,259	$0	$186,259	[c]
				$3,725,182	$0	$3,725,182	

[a] Source: FY 25/26 adopted expenditures (amended).

[b] Amount intended to serve as reasonable estimate (deMinimus rate).

[c] Allocation intended to represent a reasonable estimate. Amounts vary from year to year based on City Council priorities, development cycle, and changes in legislation.

City of Costa Mesa

User and Regulatory Fee Study

Allocation of Annual Labor Effort - Fire - Community Risk Reduction

Position	Hourly	FTE	Yearly	Total Hours Per FTE	Less: Holiday & Leave	Productive Hours Per FTE	Total Productive Hours	Note
Assistant Fire Chief Comm Risk	$98	1.00	$203,403	2,080	216	1,864	1,864	[a],[b]
Emergency Medical Services Coordina	$66	1.00	$137,946	2,080	216	1,864	1,864	[a],[b]
Assistant Fire Marshal	$56	2.00	$232,877	2,080	216	1,864	3,728	[a],[b]
Fire Protection Specialist	$53	3.00	$329,971	2,080	216	1,864	5,592	[a],[b]
Code Enforcement Officer I	$44	1.00	$91,458	2,080	216	1,864	1,864	[a],[b]
Administrative Assistant	$40	1.00	$84,094	2,080	216	1,864	1,864	[a],[b]
Total		9.00	$1,079,749				16,776	

Description	Total	Est Hrly Cost	Total Hours	Note
Annual Contract Services	$142,000	$135	1,052	[c]

Total Productive Hours	Total	Note
In-House	16,776	
Contract	1,052	
Total	17,828	

Allocation of Hours	Share	Total	Note
Indirect	40%	7,131	[b]
Direct	60%	10,697	[b]
Total	100%	17,828	

[a] Source: FY 25/26 authorized positions.

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

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

City of Costa Mesa

User and Regulatory Fee Study

Fully-Burdened Hourly Rate Calculation - Fire - Community Risk Reduction

Operating Expenses [a]

Fund No	Fund Desc	Dept No	Dept Desc	Prog No	Prog Desc	Acct No	Acct Desc	Total	Adjust	Total	Note
101	General Fund	16300	Comm'ty Risk Red	10220	Comm'ty Risk Red	501200	Regular Salaries - Non-Sworn	$973,268	$0	$973,268	
101	General Fund	16300	Comm'ty Risk Red	10220	Comm'ty Risk Red	501300	Regular Salaries - Part-Time	$24,437	$0	$24,437	
101	General Fund	16300	Comm'ty Risk Red	10220	Comm'ty Risk Red	501400	Overtime	$5,000	$0	$5,000	
101	General Fund	16300	Comm'ty Risk Red	10220	Comm'ty Risk Red	501700	Holiday Allowance	$10,133	$0	$10,133	
101	General Fund	16300	Comm'ty Risk Red	10220	Comm'ty Risk Red	501900	Other Compensation	$4,866	$0	$4,866	
101	General Fund	16300	Comm'ty Risk Red	10220	Comm'ty Risk Red	505100	Cafeteria Plan	$201,348	$0	$201,348	
101	General Fund	16300	Comm'ty Risk Red	10220	Comm'ty Risk Red	505200	Medicare	$14,569	$0	$14,569	
101	General Fund	16300	Comm'ty Risk Red	10220	Comm'ty Risk Red	505300	Retirement	$351,727	$0	$351,727	
101	General Fund	16300	Comm'ty Risk Red	10220	Comm'ty Risk Red	505500	Executive Prof Development	$2,200	$0	$2,200	
101	General Fund	16300	Comm'ty Risk Red	10220	Comm'ty Risk Red	510200	Multi-Media, Promos, Subscrpt.	$18,000	$0	$18,000	
101	General Fund	16300	Comm'ty Risk Red	10220	Comm'ty Risk Red	510300	Small Tools and Equipment	$2,500	$0	$2,500	
101	General Fund	16300	Comm'ty Risk Red	10220	Comm'ty Risk Red	510400	Uniforms and Clothing	$500	$0	$500	
101	General Fund	16300	Comm'ty Risk Red	10220	Comm'ty Risk Red	510500	Safety and Health	$2,300	$0	$2,300	
101	General Fund	16300	Comm'ty Risk Red	10220	Comm'ty Risk Red	520500	Business Meetings	$200	$0	$200	
101	General Fund	16300	Comm'ty Risk Red	10220	Comm'ty Risk Red	520700	Dues and Memberships	$2,085	$0	$2,085	
101	General Fund	16300	Comm'ty Risk Red	10220	Comm'ty Risk Red	520900	Professional Development	$10,655	$0	$10,655	
101	General Fund	16300	Comm'ty Risk Red	10220	Comm'ty Risk Red	525200	Landscaping and Sprinklers	$500	$0	$500	
101	General Fund	16300	Comm'ty Risk Red	10220	Comm'ty Risk Red	530400	Engineering and Architectural	$142,000	$0	$142,000	
101	General Fund	16300	Comm'ty Risk Red	10220	Comm'ty Risk Red	536100	Internal Rent - Maintenance	$7,800	$0	$7,800	
101	General Fund	16300	Comm'ty Risk Red	10220	Comm'ty Risk Red	536200	Internal Rent - Repl Cost	$2,600	$0	$2,600	
101	General Fund	16300	Comm'ty Risk Red	10220	Comm'ty Risk Red	536400	Internal Rent - Fuel	$4,200	$0	$4,200	
Total								$1,780,888	$0	$1,780,888	

Allocation of Central Services

Description	Indirect Rate	Mod Op Exp	Total	Adjust	Total	Note
Citywide Overhead Rate	15%	$1,780,888	$267,133	$0	$267,133	[b]
Total			$267,133	$0	$267,133	

Allocation of Department Administration

Description	Total	Adjust	SubTotal	Note
Department Administration	$186,259	$0	$186,259	[c]
Total	$186,259	$0	$186,259	

City of Costa Mesa

User and Regulatory Fee Study

Fully-Burdened Hourly Rate Calculation - Fire - Community Risk Reduction

Total Costs for Allocation

Description	Total	Adjust	SubTotal	Note
Direct Costs	$1,780,888	$0	$1,780,888	
Citywide Overhead Costs	$267,133	$0	$267,133	
Department Administration	$186,259	$0	$186,259	
Total	$2,234,280	$0	$2,234,280	

Allocation of Annual Costs to Core Service Areas

Description	Total	SubTotal	Note
Fee-Related (e.g., permitting, plan review)	60%	$1,340,568	[d]
Non-Fee Related (e.g., public education, investigations)	40%	$893,712	[d]
Total	100%	$2,234,280	

Average Annual Revenues

Acct No	Acct Desc	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Actual	FY 24/25 Actual	Multi-Year Average	FY 25/26 Adopted
415120	Fire Permits	$94,790	$93,393	$77,610	$92,705	$89,625	$101,542
415125	Fire Construction Permits	$136,963	$119,791	$101,680	$97,651	$114,021	$243,155
415165	Fire Plan Review Fees	$110,713	$121,874	$79,643	$87,754	$99,996	$158,288
435370	Fire Inspections	$8,671	$40,400	$4,930	$3,735	$14,434	$10,350
Total		$351,137	$375,458	$263,863	$281,845	$318,076	$513,335

Current Cost Recovery

Description	Total
Revenue	$318,076
Expenditures	$1,340,568
Cost Recovery Rate	24%
General Fund Subsidy	$1,022,492

Calculation of Fully-Burdened Hourly Rate

Description	Total	Note
Costs	$2,234,280	
Direct Hours	10,697	[c],[d]
Fully-Burdened Hourly Rate	$209	

City of Costa Mesa

User and Regulatory Fee Study

Fully-Burdened Hourly Rate Calculation - Fire - Community Risk Reduction

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

Description	FTE	Annual Hours Per FTE	Total Annual Hours	Estimated Salaries	Hourly Wage Rate Only Assuming Total Annual Hours	Fully-Burdened Hourly Rate	Indirect Cost Rate Multiplier (ICR)	OT Hourly Rate
Fire - Community Risk Reduction	9.00	2,080	18,720	$1,079,749	$58	$209	3.62	$238

Calculation of Fully-Burdened Hourly Rate by Position

Position	Total Salaries	Total FTE	Avg Salary Per FTE	Avg Salary Per Hour	ICR for Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate
Assistant Fire Chief Comm Risk	$203,403	1.00	$203,403	$98	3.62	$354
Assistant Fire Marshal	$232,877	2.00	$116,438	$56	3.62	$203
Fire Protection Specialist	$329,971	3.00	$109,990	$53	3.62	$192
Code Enforcement Officer I	$91,458	1.00	$91,458	$44	3.62	$159
Administrative Assistant	$84,094	1.00	$84,094	$40	3.62	$146

[a] Source: FY 25/26 adopted expenditures (amended).

[b] Amount intended to serve as reasonable estimate (deMinimus rate).

[c] See separate worksheet.

[d] Allocation intended to represent a reasonable estimate. Amounts vary from year to year based on City Council priorities, development cycle, and changes in legislation.

City of Costa Mesa

User and Regulatory Fee Study

Allocation of Annual Labor Effort - Fire - Operations

Position	Hourly	FTE	Yearly	Total Hours Per FTE	Less: Holiday & Leave	Productive Hours Per FTE	Total Productive Hours	Note
Battalion Chief	$68	3.00	$591,078	2,912	216	2,696	8,088	[a],[b]
Fire Captain	$51	19.00	$2,846,626	2,912	216	2,696	51,224	[a],[b]
Fire Engineer	$45	18.00	$2,334,609	2,912	216	2,696	48,528	[a],[b]
Fire Fighter	$39	42.00	$4,717,265	2,912	216	2,696	113,232	[a],[b]
Total		82.00	$10,489,577				221,072	

Allocation of Hours	Share	Total	Note
Indirect	0%	0	[b]
Direct	100%	221,072	[b]
Total	100%	221,072	

[a] Source: FY 25/26 authorized positions. Assume positions are 56 hour positions.

[b] Use total productive hours for establishment of first responder and special event support fees.

City of Costa Mesa

User and Regulatory Fee Study

Fully-Burdened Hourly Rate Calculation - Fire - Operations

Operating Expenses [a]

Fund No	Fund Desc	Dept No	Dept Desc	Prog No	Prog Desc	Acct No	Acct Desc	Total	Adjust	Total	Note
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	501100	Regular Salaries - Sworn	$10,503,978	$0	$10,503,978	
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	501400	Overtime	$2,500,000	($2,500,000)	$0	[b]
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	501500	Accrual Payoff - Excess Max.	$28,600	($28,600)	$0	[b]
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	501600	Vacation/Comp. Time Cash Out	$31,800	($31,800)	$0	[b]
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	501700	Holiday Allowance	$468,573	($468,573)	$0	[b]
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	501800	Separation Pay-Off	$41,400	($41,400)	$0	[b]
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	501900	Other Compensation	$1,286,143	$0	$1,286,143	
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	505100	Cafeteria Plan	$2,525,068	$0	$2,525,068	
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	505200	Medicare	$176,554	$0	$176,554	
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	505300	Retirement	$10,635,858	$0	$10,635,858	
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	505400	Longevity	$436,274	$0	$436,274	
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	505500	Executive Prof Development	$5,700	$0	$5,700	
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	510200	Multi-Media, Promos, Subscrpt.	$1,800	$0	$1,800	
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	510300	Small Tools and Equipment	$65,000	$0	$65,000	
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	510400	Uniforms and Clothing	$186,000	$0	$186,000	
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	510500	Safety and Health	$50,000	$0	$50,000	
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	510600	Maintenance and Construction	$32,500	$0	$32,500	
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	515700	Waste Disposal	$1,500	$0	$1,500	
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	515800	Janitorial and Housekeeping	$13,200	$0	$13,200	
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	520500	Business Meetings	$2,400	$0	$2,400	
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	520700	Dues and Memberships	$323	$0	$323	
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	520900	Professional Development	$63,877	$0	$63,877	
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	525100	Buildings and Structures	$2,500	$0	$2,500	
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	525800	Other Equipment	$14,000	$0	$14,000	
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	530200	Consulting	$25,000	$0	$25,000	
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	536100	Internal Rent - Maintenance	$297,600	$0	$297,600	
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	536200	Internal Rent - Repl Cost	$500,100	$0	$500,100	
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	536400	Internal Rent - Fuel	$125,500	$0	$125,500	
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	540700	Taxes and Assessments	$13,900	$0	$13,900	
101	General Fund	16200	Fire Suppression/M	10210	Response and Cont	590800	Other Equipment	$22,990	$0	$22,990	
101	General Fund	16200	Fire Suppression/M	10230	Emergency Medica	510500	Safety and Health	$360,000	($360,000)	$0	[b]
101	General Fund	16200	Fire Suppression/M	10230	Emergency Medica	520900	Professional Development	$58,500	($58,500)	$0	[b]
101	General Fund	16200	Fire Suppression/M	10230	Emergency Medica	525800	Other Equipment	$10,000	($10,000)	$0	[b]
101	General Fund	16200	Fire Suppression/M	10230	Emergency Medica	530500	Financial & Information Svcs.	$240,000	($240,000)	$0	[b]
101	General Fund	16200	Fire Suppression/M	10230	Emergency Medica	530600	Medical and Health Inspection	$5,000	($5,000)	$0	[b]
101	General Fund	16200	Fire Suppression/M	10230	Emergency Medica	530700	Public Safety	$2,472,000	($2,472,000)	$0	[b]
101	General Fund	16200	Fire Suppression/M	10230	Emergency Medica	536100	Internal Rent - Maintenance	$47,100	($47,100)	$0	[b]
101	General Fund	16200	Fire Suppression/M	10230	Emergency Medica	536400	Internal Rent - Fuel	$61,700	($61,700)	$0	[b]
101	General Fund	16200	Fire Suppression/M	10230	Emergency Medica	540900	Other Costs	$1,400	($1,400)	$0	[b]
101	General Fund	16200	Fire Suppression/M	10230	Emergency Medica	590800	Other Equipment	$10,000	($10,000)	$0	[b]
Total								$33,323,838	($6,336,073)	$26,987,765	

City of Costa Mesa

User and Regulatory Fee Study

Fully-Burdened Hourly Rate Calculation - Fire - Operations

Allocation of Central Services

Description	Indirect Rate	Mod Op Exp	Total	Adjust	Total	Note
Citywide Overhead Rate	15%	$26,987,765	$4,048,165	$0	$4,048,165	[c]
Total			$4,048,165	$0	$4,048,165	

Allocation of Department Administration

Description	Total	Adjust	SubTotal	Note
Department Administration	$3,538,923	$0	$3,538,923	[d]
Total	$3,538,923	$0	$3,538,923	

Total Costs for Allocation

Description	Total	Adjust	SubTotal	Note
Direct Costs	$33,323,838	$0	$33,323,838	
Citywide Overhead Costs	$4,048,165	$0	$4,048,165	
Department Administration	$3,538,923	$0	$3,538,923	
Total	$40,910,926	$0	$40,910,926	

Calculation of Fully-Burdened Hourly Rate

Description	Total	Note
Costs	$40,910,926	
Direct Hours	221,072	[d],[e]
Fully-Burdened Hourly Rate	$185	

City of Costa Mesa

User and Regulatory Fee Study

Fully-Burdened Hourly Rate Calculation - Fire - Operations

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

Description	FTE	Annual Hours Per FTE	Total Annual Hours	Estimated Salaries	Hourly Wage Rate Only Assuming Total Annual Hours	Fully-Burdened Hourly Rate	Indirect Cost Rate Multiplier (ICR)
Fire - Operations	82.00	2,912	238,784	$10,489,577	$44	$185	4.21

Calculation of Fully-Burdened Hourly Rate by Position

Position	Total Salaries	Total FTE	Avg Salary Per FTE	Avg Salary Per Hour	ICR for Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate	OT Rate
Battalion Chief	$591,078	3.00	$197,026	$68	4.21	$285	n/a
Fire Captain	$2,846,626	19.00	$149,822	$51	4.21	$217	$242
Fire Engineer	$2,334,609	18.00	$129,700	$45	4.21	$188	$210
Fire Fighter	$4,717,265	42.00	$112,316	$39	4.21	$162	$182

Calculation of Engine Company Rate

Description	Fully-Burdened Hourly Rate
Engine Company - 3 Person	$567
Engine Company - 4 Person	$729

[a] Source: FY 25/26 adopted expenditures (amended).

[b] Adjustment to exclude part-time wages, special pays, and overtime wages, and EMS expenses.

[c] Amount intended to serve as reasonable estimate (deMinimus rate).

[d] See separate worksheet.

[e] Allocation intended to represent a reasonable estimate. Amounts vary from year to year based on City Council priorities, development cycle, and changes in legislation.

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Calculation - Fire Fees

	Fee Description	Service Time			Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
		Plan Review	Inspection	Total											
	Operational Permit Fees														
1	Operational Permit Fees														
	a) First Operational Permit Classification or New Operational Permit	1.50	2.00	3.50	$209	$732	$284	39%	$340	46%	Fixed Fee	$57	20%		Y
	b) Renewal of Operational Permit	0.00	2.00	2.00	$209	$418	$147	35%	$176	42%	Fixed Fee	$29	20%		Y
	c) Additional Operational Permit Classification on the Same Consolidated Permit, New or Renewal			varies	$209		n/a - new		25%		% of Permit Fee	n/a - new	n/a - new	[a]	N
	Fire System Plan Review & Permit Fees														
2	New Fire Sprinkler System NFPA 13 & 13R													[b]	
	a) Base Fee	4.00	6.00	10.00	$209	$2,090	$814	39%	$977	47%	Fixed Fee	$163	20%		Y
	b) Plus per Head Fee	0.03	0.03	0.05	$209	$10	$7	70%	$9	86%	Fixed Fee; Per Head	$2	22%		Y
3	Fire Sprinkler System NFPA 13D													[b]	
	a) Base Fee	2.50	3.00	5.50	$209	$1,150	$452	39%	$542	47%	Fixed Fee	$91	20%		Y
	b) Plus per Head Fee	0.03	0.03	0.05	$209	$10	$7	70%	$9	86%	Fixed Fee; Per Head	$2	22%		Y
4	Tenant Improvement - Fire Sprinkler System NFPA 13 & 13R													[b]	
	a) Base Fee	1.00	3.00	4.00	$209	$836	$315	38%	$378	45%	Fixed Fee	$63	20%		Y
	b) Plus per Head Fee	0.03	0.03	0.05	$209	$10	$7	70%	$9	86%	Fixed Fee; Per Head	$2	22%		Y
5	Fire Alarm System													[b]	
	a) Base Fee	2.50	2.50	5.00	$209	$1,045	$415	40%	$498	48%	Fixed Fee	$83	20%		Y
	b) Plus per Device Fee	0.03	0.03	0.05	$209	$10	$7	70%	$9	86%	Fixed Fee; Per Device	$2	22%		Y
6	Commercial Hood Extinguishing System													[b]	
	a) Base Fee	2.50	2.00	4.50	$209	$941	$378	40%	$454	48%	Fixed Fee	$76	20%		Y
	b) Plus per Nozzle Fee	0.03	0.03	0.05	$209	$10	$7	70%	$9	86%	Fixed Fee; Per Nozzle	$2	22%		Y
7	Underground Fire Line/Hydrant System	3.00	3.00	6.00	$209	$1,254	$509	41%	$611	49%	Fixed Fee	$102	20%	[b]	Y
8	Special Extinguishing System	4.00	2.50	6.50	$209	$1,359	$583	43%	$699	51%	Fixed Fee	$116	20%	[b]	Y
9	Compressed Gas System	2.50	2.00	4.50	$209	$941	$420	45%	$504	54%	Fixed Fee	$84	20%	[b]	Y
10	Fire Pump	3.00	2.50	5.50	$209	$1,150	$488	42%	$586	51%	Fixed Fee	$98	20%	[b]	Y
11	Standpipe System	4.00	2.50	6.50	$209	$1,359	$583	43%	$699	51%	Fixed Fee	$116	20%	[b]	Y
12	Additional Plan Check / Revision / Resubmittal (per hour)	1.00		1.00	$209	$209	per hour	varies	$209	100%	Per Hour	Varies	Varies		Y
13	Additional Inspections (per hour)	1.00		1.00	$209	$209	per hour	varies	$209	100%	Per Hour	Varies	Varies		Y
14	High Rise (per hour)	1.00		1.00	$567	$567	$378	67%	$567	100%	Per Hour	$189	50%		Y

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Calculation - Fire Fees

	Fee Description	Service Time			Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
		Plan Review	Inspection	Total											
	Building Plan Review for Fire & Life Safety														
15	Single Family Residence - New	1.50		1.50	$209	$314	per hour	varies	$314	100%	Fixed Fee	Varies	Varies		Y
16	Single Family Residence - Remodel/Addition	1.00		1.00	$209	$209	per hour	varies	$209	100%	Fixed Fee	Varies	Varies		Y
17	Multi-family Residential / Subdivision	4.00		4.00	$209	$836	per hour	varies	$836	100%	Fixed Fee	Varies	Varies		Y
18	Grading - Rough / Precise	2.00		2.00	$209	$418	per hour	varies	$418	100%	Fixed Fee	Varies	Varies		Y
19	Commercial / Industrial - New	2.50		2.50	$209	$523	per hour	varies	$523	100%	Fixed Fee	Varies	Varies		Y
20	Commercial / Industrial - Remodel/Tenant Improvement	2.00		2.00	$209	$418	per hour	varies	$418	100%	Fixed Fee	Varies	Varies		Y
21	Rack / High Pile Storage	1.50		1.50	$209	$314	per hour	varies	$314	100%	Fixed Fee	Varies	Varies		Y
22	High-Hazard Groups H1, H2, H3, H4 or Laboratory	3.00		3.00	$209	$627	per hour	varies	$627	100%	Fixed Fee	Varies	Varies		Y
23	High Rise	20.00		20.00	$209	$4,180	per hour	varies	$4,180	100%	Fixed Fee	Varies	Varies		Y
24	Fire Access / Fire Master Plan	1.50		1.50	$209	$314	per hour	varies	$314	100%	Fixed Fee	Varies	Varies		Y
25	Plant Processing and Extraction Equipment / Facility	15.00		15.00	$209	$3,135	per hour	varies	$3,135	100%	Fixed Fee	Varies	Varies		Y
26	A, E, High Rise, I, R, S, and others at request of Building Department (per hour)	1.00		1.00	$209	$209	per hour	varies	$209	100%	Per Hour	Varies	Varies		Y
27	Temporary Certificate of Occupancy		0.75	0.75	$209	$157	n/a - new	n/a - new	$157	100%	Fixed Fee	n/a - new	n/a - new		Y
	Fire & Life Safety Inspections (Company)														
28	Life Safety Inspections (Company)														
	a) 1 to 2,500 sq ft		0.25	0.25	$567	$142	$53	37%	$63	44%	Fixed Fee	$11	20%		Y
	b) Over 2,501 sq ft		1.00	1.00	$567	$567	$263	46%	$315	56%	Fixed Fee	$53	20%		Y
	Third-Party Fire and Life Safety Services														
29	Third-Party Fire and Life Safety Services						n/a - new	n/a - new	Varies	100%	Varies	n/a - new	n/a - new	[c]	N
	Fire Clearance														
30	Fire Clearance														
	a) Residential Care Facility Pre-License Inspection						n/a - new	n/a - new	Bill Hourly	100%	Fixed Fee; Per Hour	n/a - new	n/a - new		N
	b) State Fire Clearance Request / Fire Clearance Inspection						n/a - new	n/a - new	Bill Hourly	100%	Fixed Fee; Per Hour	n/a - new	n/a - new		N
	c) Fire Clearance Requests for Commercial Occupancies, Clinics, Offices, Treatment Facilities, Care Facilities, and Similar Uses						n/a - new	n/a - new	Bill Hourly	100%	Fixed Fee; Per Hour	n/a - new	n/a - new		N

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Calculation - Fire Fees

	Fee Description	Service Time: Plan Review	Service Time: Inspection	Service Time: Total	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
	Other														
31	Development Technology Fee					5%	n/a - new	n/a - new	5%	96%	% of Permit Fee	n/a - new	n/a - new	[d]	N
32	Hourly Rates For Special Service Requests and for Services Requested of City Staff which have no Specified Fee Listed in this Fee Schedule														
	a) Community Risk Reduction														
	i) Regular Business Hours		1.00	1.00	$209	$209	varies	varies	$209	100%	Per Hour	Varies	Varies		Y
	ii) Outside of Regular Business Hours		1.00	1.00	$238	$238	varies	varies	$238	100%	Per Hour	Varies	Varies		Y
	b) Engine Company														
	i) 3-Person		1.00	1.00	$567	$567	varies	varies	$567	100%	Per Hour	Varies	Varies		Y
	ii) 4-Person		1.00	1.00	$729	$729	varies	varies	$729	100%	Per Hour	Varies	Varies		Y
	c) Fire Operations - Personnel Rate														
	i) Regular Business Hours														
	a) Captain		1.00	1.00	$217	$217	varies	varies	$217	100%	Per Hour	Varies	Varies		Y
	b) Engineer		1.00	1.00	$188	$188	varies	varies	$188	100%	Per Hour	Varies	Varies		Y
	c) Fire Fighter		1.00	1.00	$162	$162	varies	varies	$162	100%	Per Hour	Varies	Varies		Y
	ii) Overtime														
	a) Captain		1.00	1.00	$242	$242	varies	varies	$242	100%	Per Hour	Varies	Varies		Y
	b) Engineer		1.00	1.00	$210	$210	varies	varies	$210	100%	Per Hour	Varies	Varies		Y
	c) Fire Fighter		1.00	1.00	$182	$182	varies	varies	$182	100%	Per Hour	Varies	Varies		Y
	iii) Alternative Calculation				Top Step OT	Top Step OT	varies	varies	Top Step OT by Position	100%	Per Hour	Varies	Varies	[e]	N
33	After-Hours Inspection Fees														
	a) After-Hours Virtual Inspection or Meeting						n/a - new	n/a - new	Bill Hourly	100%	Fixed Fee; Per Hour	n/a - new	n/a - new		N
	b) After-Hours Inspection - Extension of Regular Workday (6am - 7pm)						n/a - new	n/a - new	Bill Hourly	100%	Fixed Fee; Per Hour	n/a - new	n/a - new		N
	c) After-Hours Inspection - Nights, Weekends, Holidays, or Special Service Request						n/a - new	n/a - new	Bill Hourly	100%	Fixed Fee; Per Hour	n/a - new	n/a - new		N

[a] When more than one operational permit classification applies to a defined premises, the Fire Code Official may issue a consolidated operational permit listing each applicable classification. For purposes of this section, the Fire Code Official shall determine the appropriate premises for the consolidated permit, which may include an address, building, suite, tenant space, or other defined area, depending on the nature of the regulated activity. Any breakdown or separation of operational permits shall be at the discretion of the Fire Code Official. This structure applies to both new operational permits and renewal operational permits. Consolidation is for administrative purposes only and does not waive or reduce any Fire Code requirement, inspection requirement, permit condition, fee, or enforcement authority.

[b] Unless otherwise stated, Fire fees that include inspections shall include two inspection occurrences. For purposes of this schedule, two inspection occurrences means the initial inspection, plus initial reinspection. Additional inspections, reinspections, verifications, or staff time beyond the included inspection occurrences may be charged at the adopted hourly rate.

[c] The City may require the use of an approved third-party vendor for fire and life safety-related services, including the electronic submission, tracking, and management of required fire and life safety inspection, testing, maintenance, and deficiency records. LIV compliance will charge the applicable property owner, contractor, service provider, or other responsible party directly for use of the platform. The City will not collect or retain these vendor fees.

[d] Fee applies to fire system plan review and permit fees.

[e] As an alternative to the fully-burdened hourly rate, the Department Chief may use top step overtime rate by position for recovering costs of special event support, city sponsored events, non-profit events, or other services, as directed.

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Calculation - Fire Fees

	Fee Description	Service Time			Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
		Plan Review	Inspection	Total											
	Restructured Fees														
~~1~~	~~Operational Permit Fees~~														
	~~a) New Operational Permit (range based on occupancy type)~~						~~$284~~				~~Fixed Fee~~				
	~~b) Renewal of Operational Permit~~						~~$147~~				~~Fixed Fee~~				

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Calculation - Fire Fees

	Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
	Emergency Medical Services & Emergency Ground Ambulance Transportation												
1	First Responder Fee			Separate Study	$289		$275		Fixed Fee	($14)	-5%	[a]	N
2	Emergency Ground Ambulance Rates			See Note	See Note	See Note	See Note	See Note	Fixed Fee	No Change	No Change	[b]	N
3	Significant Motor Vehicle Accidents and/or Heavy Rescue Responses			See Note	See Note	See Note	See Note	See Note	Fixed Fee	No Change	No Change	[c]	N
4	DUI Related Emergency Incident Response			See Note	See Note	See Note	See Note	See Note	Fixed Fee	No Change	No Change	[d]	N

[a] Fee charged to non-resident patients transported by ambulance. The first responder fee shall not be subject to the annual CPI inflator unless separately reviewed and adjusted.

[b] As approved and authorized by the City Council at the inception of the City of Costa Mesa Fire & Rescue Emergency Ground Ambulance Transportation Program, the City utilizes the most recently adopted annual billing rate structure that is consistent with and replicates the most current maximum emergency ground ambulance rates that are identified through the Orange County Health Care Agency (OCHCA) EMS Policy and Procedures and approved through formal resolution by the Orange County Board of Supervisors.

[c] Billable Fire Operations services shall be charged based on applicable personnel rates plus apparatus and equipment rates. Apparatus and equipment shall be billed using the applicable OES state rates for equipment and apparatus, unless otherwise specified.

[d] Pursuant to Government Code § 53150-53159, "Any person who is under the influence of an alcoholic beverage or any drug, or the combined influence of an alcoholic beverage and any drug, whose negligent operation of a motor vehicle caused by the influence, proximately cases any incident resulting in an appropriate emergency response, and any person whose intentionally wrongful conduct proximately causes any incident resulting in an appropriate emergency response, is liable for the expense of an emergency response by a public agency to the incident." California courts have required that the "incident" involved must be something more than a standard DUI stop and investigation. Usually, a public agency will only make a request for expense recovery under Government Code § 53150 where there has been a DUI collision or other similar type of event that required a significant emergency response. Under Government Code § 53155, a driver's liability is capped at $12,000. In many cases following a DUI arrest involving an emergency response, the driver will receive a bill in the mail directly from the public agency requesting reimbursement for the emergency response. In other cases, the prosecution will make the reimbursement request directly from the Court as part of the DUI case. The prosecution will seek this amount as part of any DUI restitution that may be owed by the defendant.

~~[c] Significant motor vehicle accidents and/or heavy rescue responses will be billed/charged by an hourly rate for personnel which can be identified in the most recently adopted City of Costa Mesa Hourly Rate Determination Schedule and for apparatus and equipment as outlined in the OES state rates for equipment and apparatus.~~



User and Regulatory Fees

Cost of Service Analysis

Police Fees

City of Costa Mesa

User and Regulatory Fee Study

Allocation of Costs - Police Department Administration

Operating Expenses [a]

Fund No	Fund Desc	Dept No	Dept Desc	Prog No	Prog Desc	Acct No	Acct Desc	Total	Adjust	Total	Note
101	General Fund	15100	Police Administrati	50001	Department Admir	501100	Regular Salaries - Sworn	$1,060,710	$0	$1,060,710	
101	General Fund	15100	Police Administrati	50001	Department Admir	501200	Regular Salaries - Non-Sworn	$637,880	$0	$637,880	
101	General Fund	15100	Police Administrati	50001	Department Admir	501300	Regular Salaries - Part-Time	$20,794	$0	$20,794	
101	General Fund	15100	Police Administrati	50001	Department Admir	501400	Overtime	$120,000	$0	$120,000	
101	General Fund	15100	Police Administrati	50001	Department Admir	501500	Accrual Payoff - Excess Max.	$5,980	$0	$5,980	
101	General Fund	15100	Police Administrati	50001	Department Admir	501600	Vacation/Comp. Time Cash Out	$11,500	$0	$11,500	
101	General Fund	15100	Police Administrati	50001	Department Admir	501700	Holiday Allowance	$35,525	$0	$35,525	
101	General Fund	15100	Police Administrati	50001	Department Admir	501900	Other Compensation	$130,968	$0	$130,968	
101	General Fund	15100	Police Administrati	50001	Department Admir	505100	Cafeteria Plan	$304,128	$0	$304,128	
101	General Fund	15100	Police Administrati	50001	Department Admir	505200	Medicare	$27,476	$0	$27,476	
101	General Fund	15100	Police Administrati	50001	Department Admir	505300	Retirement	$882,009	$0	$882,009	
101	General Fund	15100	Police Administrati	50001	Department Admir	505400	Longevity	$57,747	$0	$57,747	
101	General Fund	15100	Police Administrati	50001	Department Admir	505500	Executive Prof Development	$8,451	$0	$8,451	
101	General Fund	15100	Police Administrati	50001	Department Admir	510100	Stationery and Office	$2,000	$0	$2,000	
101	General Fund	15100	Police Administrati	50001	Department Admir	510200	Multi-Media, Promos, Subscrpt.	$62,000	$0	$62,000	
101	General Fund	15100	Police Administrati	50001	Department Admir	510300	Small Tools and Equipment	$3,000	$0	$3,000	
101	General Fund	15100	Police Administrati	50001	Department Admir	510400	Uniforms and Clothing	$2,700	$0	$2,700	
101	General Fund	15100	Police Administrati	50001	Department Admir	520400	Telephone/Radio/Communications	$6,600	$0	$6,600	
101	General Fund	15100	Police Administrati	50001	Department Admir	520500	Business Meetings	$12,000	$0	$12,000	
101	General Fund	15100	Police Administrati	50001	Department Admir	520700	Dues and Memberships	$3,620	$0	$3,620	
101	General Fund	15100	Police Administrati	50001	Department Admir	525700	Office Equipment	$1,000	$0	$1,000	
101	General Fund	15100	Police Administrati	50001	Department Admir	525800	Other Equipment	$1,000	$0	$1,000	
101	General Fund	15100	Police Administrati	50001	Department Admir	530300	Legal	$15,000	$0	$15,000	
101	General Fund	15100	Police Administrati	50001	Department Admir	530700	Public Safety	$31,000	$0	$31,000	
101	General Fund	15100	Police Administrati	50001	Department Admir	535800	Internal Rent Central Services	$5,303	$0	$5,303	
101	General Fund	15100	Police Administrati	50001	Department Admir	535900	Internal Rent Postage	$8,031	$0	$8,031	
101	General Fund	15100	Police Administrati	50001	Department Admir	536100	Internal Rent - Maintenance	$2,400	$0	$2,400	
101	General Fund	15100	Police Administrati	50001	Department Admir	536200	Internal Rent - Repl Cost	$8,100	$0	$8,100	
101	General Fund	15100	Police Administrati	50001	Department Admir	536400	Internal Rent - Fuel	$1,400	$0	$1,400	
101	General Fund	15100	Police Administrati	50001	Department Admir	536500	Internal Rent Genl Liability	$275,496	$0	$275,496	
101	General Fund	15100	Police Administrati	50001	Department Admir	536600	Internal Rent Workers' Comp	$1,914,655	$0	$1,914,655	
101	General Fund	15100	Police Administrati	50001	Department Admir	536700	Internal Rent Unemployment	$29,663	$0	$29,663	
101	General Fund	15100	Police Administrati	50001	Department Admir	590800	Other Equipment	$105,850	$0	$105,850	

City of Costa Mesa

User and Regulatory Fee Study

Allocation of Costs - Police Department Administration

Operating Expenses [a]

Fund No	Fund Desc	Dept No	Dept Desc	Prog No	Prog Desc	Acct No	Acct Desc	Total	Adjust	Total	Note
101	General Fund	15100	Police Administrati	50001	Department Admir	501100	Regular Salaries - Sworn	$221,940	$0	$221,940	
101	General Fund	15100	Police Administrati	50001	Department Admir	501200	Regular Salaries - Non-Sworn	$147,744	$0	$147,744	
101	General Fund	15100	Police Administrati	50001	Department Admir	501500	Accrual Payoff - Excess Max.	$3,680	$0	$3,680	
101	General Fund	15100	Police Administrati	50001	Department Admir	501600	Vacation/Comp. Time Cash Out	$3,680	$0	$3,680	
101	General Fund	15100	Police Administrati	50001	Department Admir	501700	Holiday Allowance	$9,826	$0	$9,826	
101	General Fund	15100	Police Administrati	50001	Department Admir	501800	Separation Pay-Off	$10,120	$0	$10,120	
101	General Fund	15100	Police Administrati	50001	Department Admir	501900	Other Compensation	$18,075	$0	$18,075	
101	General Fund	15100	Police Administrati	50001	Department Admir	505100	Cafeteria Plan	$65,028	$0	$65,028	
101	General Fund	15100	Police Administrati	50001	Department Admir	505200	Medicare	$5,864	$0	$5,864	
101	General Fund	15100	Police Administrati	50001	Department Admir	505300	Retirement	$202,943	$0	$202,943	
101	General Fund	15100	Police Administrati	50001	Department Admir	505400	Longevity	$16,646	$0	$16,646	
101	General Fund	15100	Police Administrati	50001	Department Admir	505500	Executive Prof Development	$775	$0	$775	
101	General Fund	15100	Police Administrati	50001	Department Admir	510400	Uniforms and Clothing	$27,200	$0	$27,200	
101	General Fund	15100	Police Administrati	50001	Department Admir	510500	Safety and Health	$1,000	$0	$1,000	
101	General Fund	15100	Police Administrati	50001	Department Admir	515800	Janitorial and Housekeeping	$155,273	$0	$155,273	
101	General Fund	15100	Police Administrati	50001	Department Admir	520700	Dues and Memberships	$38,295	$0	$38,295	
101	General Fund	15100	Police Administrati	50001	Department Admir	530200	Consulting	$24,400	$0	$24,400	
101	General Fund	15100	Police Administrati	50001	Department Admir	530700	Public Safety	$80,000	$0	$80,000	
101	General Fund	15100	Police Administrati	50001	Department Admir	536100	Internal Rent - Maintenance	$600	$0	$600	
101	General Fund	15100	Police Administrati	50001	Department Admir	536200	Internal Rent - Repl Cost	$3,600	$0	$3,600	
101	General Fund	15100	Police Administrati	50001	Department Admir	536400	Internal Rent - Fuel	$1,400	$0	$1,400	
101	General Fund	15100	Police Administrati	50001	Department Admir	590800	Other Equipment	$26,041	$0	$26,041	
Total								$6,858,116	$0	$6,858,116	

City of Costa Mesa

User and Regulatory Fee Study

Allocation of Costs - Police Department Administration

Operating Expenses [a]

Fund No	Fund Desc	Dept No	Dept Desc	Prog No	Prog Desc	Acct No	Acct Desc	Total	Adjust	Total	Note
101	General Fund	15100	Police Administrati	10133	Training	501100	Regular Salaries - Sworn	$154,656	$0	$154,656	
101	General Fund	15100	Police Administrati	10133	Training	501200	Regular Salaries - Non-Sworn	$282,348	$0	$282,348	
101	General Fund	15100	Police Administrati	10133	Training	501400	Overtime	$32,200	$0	$32,200	
101	General Fund	15100	Police Administrati	10133	Training	501500	Accrual Payoff - Excess Max.	$3,772	$0	$3,772	
101	General Fund	15100	Police Administrati	10133	Training	501600	Vacation/Comp. Time Cash Out	$2,760	$0	$2,760	
101	General Fund	15100	Police Administrati	10133	Training	501700	Holiday Allowance	$6,847	$0	$6,847	
101	General Fund	15100	Police Administrati	10133	Training	501900	Other Compensation	$19,638	$0	$19,638	
101	General Fund	15100	Police Administrati	10133	Training	505100	Cafeteria Plan	$84,828	$0	$84,828	
101	General Fund	15100	Police Administrati	10133	Training	505200	Medicare	$6,621	$0	$6,621	
101	General Fund	15100	Police Administrati	10133	Training	505300	Retirement	$230,263	$0	$230,263	
101	General Fund	15100	Police Administrati	10133	Training	510100	Stationery and Office	$100	$0	$100	
101	General Fund	15100	Police Administrati	10133	Training	510200	Multi-Media, Promos, Subscrpt.	$1,000	$0	$1,000	
101	General Fund	15100	Police Administrati	10133	Training	510300	Small Tools and Equipment	$4,700	$0	$4,700	
101	General Fund	15100	Police Administrati	10133	Training	510400	Uniforms and Clothing	$1,000	$0	$1,000	
101	General Fund	15100	Police Administrati	10133	Training	510500	Safety and Health	$46,000	$0	$46,000	
101	General Fund	15100	Police Administrati	10133	Training	510600	Maintenance and Construction	$1,050	$0	$1,050	
101	General Fund	15100	Police Administrati	10133	Training	520700	Dues and Memberships	$840	$0	$840	
101	General Fund	15100	Police Administrati	10133	Training	520900	Professional Development	$219,127	$0	$219,127	
101	General Fund	15100	Police Administrati	10133	Training	525100	Buildings and Structures	$34,663	$0	$34,663	
101	General Fund	15100	Police Administrati	10133	Training	530700	Public Safety	$4,500	$0	$4,500	
101	General Fund	15100	Police Administrati	10133	Training	536100	Internal Rent - Maintenance	$1,000	$0	$1,000	
101	General Fund	15100	Police Administrati	10133	Training	536200	Internal Rent - Repl Cost	$3,900	$0	$3,900	
101	General Fund	15100	Police Administrati	10133	Training	536400	Internal Rent - Fuel	$700	$0	$700	
101	General Fund	15100	Police Administrati	10133	Training	590800	Other Equipment	$1,500	$0	$1,500	
Total								$1,144,013	$0	$1,144,013	

Total								$8,002,129	$0	$8,002,129	

City of Costa Mesa

User and Regulatory Fee Study

Allocation of Costs - Police Department Administration

Allocation of Central Services

Description	Indirect Rate	Mod Op Exp	Total	Adjust	Total	Note
Citywide Overhead Rate	15%	$8,002,129	$1,200,319	$0	$1,200,319	[b]
Total			$1,200,319	$0	$1,200,319	

Total Costs for Allocation

Description	Total	Adjust	Total	Note
Direct Costs	$8,002,129	$0	$8,002,129	
Citywide Overhead Costs	$1,200,319	$0	$1,200,319	
Total	$9,202,448	$0	$9,202,448	

Allocation to Direct Service Units

Dept No	Dept Desc	Prog No	Prog Desc	FTE	Allocation	Total	Adjustments	Total	Note
15300	Police Field Operat	10111	Field Area Policing	99.00	46%	$4,217,789	$0	$4,217,789	[c]
15300	Police Field Operat	10113	Traffic Enforcemen	12.00	6%	$511,247	$0	$511,247	[c]
15300	Police Field Operat	10114	Contract & Special	1.00	0%	$42,604	$0	$42,604	[c]
15300	Police Field Operat	10135	Youth Crime Interv	3.00	1%	$127,812	$0	$127,812	[c]
15300	Police Field Operat	10137	Jail	10.00	5%	$426,039	$0	$426,039	[c]
15300	Police Field Operat	10139	Animal Control	5.00	2%	$213,020	$0	$213,020	[c]
15400	Police Support Serv	10120	Crime Investigatior	19.00	9%	$809,475	$0	$809,475	[c]
15400	Police Support Serv	10127	Special Investigatic	5.00	2%	$213,020	$0	$213,020	[c]
15400	Police Support Serv	10131	Records/Informatic	20.00	9%	$852,079	$0	$852,079	[c]
15400	Police Support Serv	10132	Crime Scene Invest	5.00	2%	$213,020	$0	$213,020	[c]
15400	Police Support Serv	10135	Youth Crime Interv	9.00	4%	$383,435	$0	$383,435	[c]
15400	Police Support Serv	10136	Property and Evide	4.00	2%	$170,416	$0	$170,416	[c]
15400	Police Support Serv	51010	Operations	21.50	10%	$915,984	$0	$915,984	[c]
15400	Police Support Serv	51020	Technical Support/	2.00	1%	$85,208	$0	$85,208	[c]
15400	Police Support Serv	51040	Emergency Service	0.50	0%	$21,302	$0	$21,302	[c]
Total				216.00	100%	$9,202,448	$0	$9,202,448	

[a] Source: FY 25/26 adopted expenditures (amended).

[b] Amount intended to serve as reasonable estimate (deMinimus rate).

[c] Allocation intended to represent a reasonable estimate. Amounts will vary from year-to-year depending on activity, projects, and City Council priorities.

City of Costa Mesa

User and Regulatory Fee Study

Allocation of Annual Labor Effort - Police Department - Records/Information Systems

Position	Hourly	FTE	Yearly	Total Hours Per FTE	Less: Holiday & Leave	Productive Hours Per FTE	Total Productive Hours	Note
Police Recds Prop Evidence Mgr	$78	1.00	$163,218	2,080	216	1,864	1,864	[a],[b]
Police Records Bureau Supv	$68	1.00	$140,691	2,080	216	1,864	1,864	[a],[b]
Police Records Shift Supervisr	$45	3.00	$281,299	2,080	216	1,864	5,592	[a],[b]
Sr Police Records Technician	$38	6.00	$476,986	2,080	216	1,864	11,184	[a],[b]
Police Records Technician	$35	9.00	$664,186	2,080	216	1,864	16,776	[a],[b]
Total		20.00	$1,726,379				37,280	

Allocation of Hours	Share	Total	Note
Indirect	10%	3,728	[b]
Direct	90%	33,552	[b]
Total	100%	37,280	

[a] Source: FY 25/26 authorized positions.

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

City of Costa Mesa

User and Regulatory Fee Study

Calculation of Fully-Burdened Hourly Rate - Police Department - Records/Information Systems

Operating Expenses [a]

Fund No	Fund Desc	Dept No	Dept Desc	Prog No	Prog Desc	Acct No	Acct Desc	Total	Adjust	Total	Note
101	General Fund	15400	Police Support Serv	10131	Records/Informatic	501200	Regular Salaries - Non-Sworn	$1,596,056	$0	$1,596,056	
101	General Fund	15400	Police Support Serv	10131	Records/Informatic	501400	Overtime	$25,992	($25,992)	$0	[b]
101	General Fund	15400	Police Support Serv	10131	Records/Informatic	501600	Vacation/Comp. Time Cash Out	$6,164	($6,164)	$0	[b]
101	General Fund	15400	Police Support Serv	10131	Records/Informatic	501700	Holiday Allowance	$11,325	($11,325)	$0	[b]
101	General Fund	15400	Police Support Serv	10131	Records/Informatic	501800	Separation Pay-Off	$2,300	($2,300)	$0	[b]
101	General Fund	15400	Police Support Serv	10131	Records/Informatic	501900	Other Compensation	$69,902	$0	$69,902	
101	General Fund	15400	Police Support Serv	10131	Records/Informatic	505100	Cafeteria Plan	$419,148	$0	$419,148	
101	General Fund	15400	Police Support Serv	10131	Records/Informatic	505200	Medicare	$24,188	$0	$24,188	
101	General Fund	15400	Police Support Serv	10131	Records/Informatic	505300	Retirement	$734,544	$0	$734,544	
101	General Fund	15400	Police Support Serv	10131	Records/Informatic	505500	Executive Prof Development	$2,200	$0	$2,200	
101	General Fund	15400	Police Support Serv	10131	Records/Informatic	510100	Stationery and Office	$57,650	$0	$57,650	
101	General Fund	15400	Police Support Serv	10131	Records/Informatic	510200	Multi-Media, Promos, Subscrpt.	$11,000	$0	$11,000	
101	General Fund	15400	Police Support Serv	10131	Records/Informatic	510300	Small Tools and Equipment	$2,000	$0	$2,000	
101	General Fund	15400	Police Support Serv	10131	Records/Informatic	510400	Uniforms and Clothing	$1,500	$0	$1,500	
101	General Fund	15400	Police Support Serv	10131	Records/Informatic	520700	Dues and Memberships	$325	$0	$325	
101	General Fund	15400	Police Support Serv	10131	Records/Informatic	525700	Office Equipment	$5,000	$0	$5,000	
101	General Fund	15400	Police Support Serv	10131	Records/Informatic	530700	Public Safety	$15,000	$0	$15,000	
101	General Fund	15400	Police Support Serv	10131	Records/Informatic	535400	External Rent	$33,500	$0	$33,500	
101	General Fund	15400	Police Support Serv	10131	Records/Informatic	590800	Other Equipment	$16,570	$0	$16,570	
Total								$3,034,364	($45,781)	$2,988,583	

City of Costa Mesa

User and Regulatory Fee Study

Calculation of Fully-Burdened Hourly Rate - Police Department - Records/Information Systems

Allocation of Central Services

Description	Indirect Rate	Mod Op Exp	Total	Adjust	Total	Note
Citywide Overhead Rate	15%	$2,988,583	$448,287	$0	$448,287	[c]
Total			$448,287	$0	$448,287	

Allocation of Total Costs

Description	Total	Note
Direct	$2,988,583	
Citywide Overhead	$448,287	
Department Administration	$852,079	
Total	$4,288,949	

City of Costa Mesa

User and Regulatory Fee Study

Calculation of Fully-Burdened Hourly Rate - Police Department - Records/Information Systems

Calculation of Fully-Burdened Hourly Rate

Description	Total	Note
Costs	$4,288,949	
Direct Hours	33,552	[d],[e]
Fully-Burdened Hourly Rate	$128	

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

Description	FTE	Annual Hours Per FTE	Total Annual Hours	Estimated Salaries	Hourly Wage Rate Only Assuming Total Annual Hours	Fully-Burdened Hourly Rate	Indirect Cost Rate Multiplier (ICR)
Records/Information Systems	20.00	2,080	41,600	$1,726,379	$41	$128	3.08

Calculation of Fully-Burdened Hourly Rate by Position

Position	Total Salaries	Total FTE	Avg Salary Per FTE	Avg Salary Per Hour	ICR for Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate
Police Recds Prop Evidence Mgr	$163,218	1.00	$163,218	$78.47	3.08	$242
Police Records Bureau Supv	$140,691	1.00	$140,691	$67.64	3.08	$209
Police Records Shift Supervisr	$281,299	3.00	$93,766	$45.08	3.08	$139
Sr Police Records Technician	$476,986	6.00	$79,498	$38.22	3.08	$118
Police Records Technician	$664,186	9.00	$73,798	$35.48	3.08	$109

[a] Source: FY 25/26 Adopted Budget.

[b] Adjustment to exclude part-time wages, special pays, and overtime wages.

[c] Amount intended to serve as reasonable estimate (deMinimus rate).

[d] See separate worksheet.

[e] Allocation intended to represent a reasonable estimate. Amounts will vary from year-to-year depending on activity, projects, and City Council priorities.

City of Costa Mesa

User and Regulatory Fee Study

Allocation of Annual Labor Effort - Police Department - Field Area Policing

Position	Hourly	FTE	Yearly	Total Hours Per FTE	Less: Holiday & Leave	Productive Hours Per FTE	Total Productive Hours	Note
Police Captain	$111	1.00	$230,818	2,080	216	1,864	1,864	[a],[b]
Police Lieutenant	$97	4.00	$810,368	2,080	216	1,864	7,456	[a],[b]
Police Sergeant	$77	13.00	$2,091,003	2,080	216	1,864	24,232	[a],[b]
Sr Police Officer	$67	2.00	$277,014	2,080	216	1,864	3,728	[a],[b]
Police Officer	$63	68.00	$8,971,539	2,080	216	1,864	126,752	[a],[b]
Park Ranger	$42	7.00	$606,278	2,080	216	1,864	13,048	[a],[b]
Community Services Specialist	$41	4.00	$344,531	2,080	216	1,864	7,456	[a],[b]
Total		99.00	$13,331,552				184,536	

Allocation of Hours	Share	Total	Note
Indirect	10%	18,454	[b]
Direct	90%	166,082	[b]
Total	100%	184,536	

[a] Source: FY 25/26 authorized positions.

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

City of Costa Mesa

User and Regulatory Fee Study

Calculation of Fully-Burdened Hourly Rate - Police Department - Field Area Policing

Operating Expenses [a]

Fund No	Fund Desc	Dept No	Dept Desc	Prog No	Prog Desc	Acct No	Acct Desc	Total	Adjust	Total	Note
101	General Fund	15300	Police Field Operat	10111	Field Area Policing	501000	Salaries and Wages	($3,671,868)	$3,671,868	$0	[b]
101	General Fund	15300	Police Field Operat	10111	Field Area Policing	501100	Regular Salaries - Sworn	$10,279,128	$0	$10,279,128	
101	General Fund	15300	Police Field Operat	10111	Field Area Policing	501200	Regular Salaries - Non-Sworn	$802,080	$0	$802,080	
101	General Fund	15300	Police Field Operat	10111	Field Area Policing	501300	Regular Salaries - Part-Time	$251,895	($251,895)	$0	[b]
101	General Fund	15300	Police Field Operat	10111	Field Area Policing	501400	Overtime	$648,600	($648,600)	$0	[b]
101	General Fund	15300	Police Field Operat	10111	Field Area Policing	501500	Accrual Payoff - Excess Max.	$89,056	($89,056)	$0	[b]
101	General Fund	15300	Police Field Operat	10111	Field Area Policing	501600	Vacation/Comp. Time Cash Out	$61,640	($61,640)	$0	[b]
101	General Fund	15300	Police Field Operat	10111	Field Area Policing	501700	Holiday Allowance	$157,848	($157,848)	$0	[b]
101	General Fund	15300	Police Field Operat	10111	Field Area Policing	501800	Separation Pay-Off	$46,000	($46,000)	$0	[b]
101	General Fund	15300	Police Field Operat	10111	Field Area Policing	501900	Other Compensation	$1,081,365	$0	$1,081,365	
101	General Fund	15300	Police Field Operat	10111	Field Area Policing	505100	Cafeteria Plan	$2,353,752	$0	$2,353,752	
101	General Fund	15300	Police Field Operat	10111	Field Area Policing	505200	Medicare	$179,907	$0	$179,907	
101	General Fund	15300	Police Field Operat	10111	Field Area Policing	505300	Retirement	$9,663,839	$0	$9,663,839	
101	General Fund	15300	Police Field Operat	10111	Field Area Policing	505400	Longevity	$482,796	$0	$482,796	
101	General Fund	15300	Police Field Operat	10111	Field Area Policing	505500	Executive Prof Development	$3,600	$0	$3,600	
101	General Fund	15300	Police Field Operat	10111	Field Area Policing	510100	Stationery and Office	$1,700	$0	$1,700	
101	General Fund	15300	Police Field Operat	10111	Field Area Policing	510200	Multi-Media, Promos, Subscrpt.	$1,500	$0	$1,500	
101	General Fund	15300	Police Field Operat	10111	Field Area Policing	510300	Small Tools and Equipment	$10,000	$0	$10,000	
101	General Fund	15300	Police Field Operat	10111	Field Area Policing	510400	Uniforms and Clothing	$103,000	$0	$103,000	
101	General Fund	15300	Police Field Operat	10111	Field Area Policing	510500	Safety and Health	$50,000	$0	$50,000	
101	General Fund	15300	Police Field Operat	10111	Field Area Policing	520500	Business Meetings	$800	$0	$800	
101	General Fund	15300	Police Field Operat	10111	Field Area Policing	520700	Dues and Memberships	$1,620	$0	$1,620	
101	General Fund	15300	Police Field Operat	10111	Field Area Policing	530200	Consulting	$164,729	$0	$164,729	
101	General Fund	15300	Police Field Operat	10111	Field Area Policing	530700	Public Safety	$18,000	$0	$18,000	
101	General Fund	15300	Police Field Operat	10111	Field Area Policing	535400	External Rent	$7,000	$0	$7,000	
101	General Fund	15300	Police Field Operat	10111	Field Area Policing	536100	Internal Rent - Maintenance	$282,600	$0	$282,600	
101	General Fund	15300	Police Field Operat	10111	Field Area Policing	536200	Internal Rent - Repl Cost	$247,800	$0	$247,800	
101	General Fund	15300	Police Field Operat	10111	Field Area Policing	536400	Internal Rent - Fuel	$122,800	$0	$122,800	
101	General Fund	15300	Police Field Operat	10111	Field Area Policing	590800	Other Equipment	$15,400	$0	$15,400	
Total								$23,456,587	$2,416,829	$25,873,416	

City of Costa Mesa

User and Regulatory Fee Study

Calculation of Fully-Burdened Hourly Rate - Police Department - Field Area Policing

Allocation of Central Services

Description	Indirect Rate	Mod Op Exp	Total	Adjust	Total	Note
Citywide Overhead Rate	15%	$25,873,416	$3,881,012	$0	$3,881,012	[c]
Total			$3,881,012	$0	$3,881,012	

Allocation of Total Costs

Description	Total	Note
Direct	$25,873,416	
Citywide Overhead	$3,881,012	
Department Administration	$4,217,789	
Total	$33,972,217	

City of Costa Mesa

User and Regulatory Fee Study

Calculation of Fully-Burdened Hourly Rate - Police Department - Field Area Policing

Calculation of Fully-Burdened Hourly Rate

Description	Total	Note
Costs	$33,972,217	
Direct Hours	166,082	[d],[e]
Fully-Burdened Hourly Rate	$205	

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

Description	FTE	Annual Hours Per FTE	Total Annual Hours	Estimated Salaries	Hourly Wage Rate Only Assuming Total Annual Hours	Fully-Burdened Hourly Rate	Indirect Cost Rate Multiplier (ICR)
Field Area Policing	99.00	2,080	205,920	$13,331,552	$65	$205	3.17

Calculation of Fully-Burdened Hourly Rate by Position

Position	Total Salaries	Total FTE	Avg Salary Per FTE	Avg Salary Per Hour	ICR for Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate
Police Captain	$230,818	1.00	$230,818	$110.97	3.17	$351
Police Lieutenant	$810,368	4.00	$202,592	$97.40	3.17	$308
Police Sergeant	$2,091,003	13.00	$160,846	$77.33	3.17	$245
Sr Police Officer	$277,014	2.00	$138,507	$66.59	3.17	$211
Police Officer	$8,971,539	68.00	$131,934	$63.43	3.17	$201
Park Ranger	$606,278	7.00	$86,611	$41.64	3.17	$132
Community Services Specialist	$344,531	4.00	$86,133	$41.41	3.17	$131

[a] Source: FY 25/26 Adopted Budget.

[b] Adjustment to exclude part-time wages, special pays, and overtime wages.

[c] Amount intended to serve as reasonable estimate (deMinimus rate).

[d] See separate worksheet.

[e] Allocation intended to represent a reasonable estimate. Amounts will vary from year-to-year depending on activity, projects, and City Council priorities.

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Calculation - Police Fees

		Service Time			Hourly Rate $201	Hourly Rate $245	Hourly Rate $118			
	Fee Description	Officer	Sgt	Records / CSS	Officer	Sgt	Records / CSS	Labor Cost	Device Cost	Cost of Service
1	911 Audio			0.50	$0	$0	$59	$59	$8	$67
2	Adult Establishment Permit		2.00	0.50	$0	$490	$59	$549		$549
3	Adult Practitioner Permit									
	a) Initial		1.50	0.50	$0	$368	$59	$427		$427
	b) Renewal		0.75	0.50	$0	$184	$59	$243		$243
4	Citation Sign Off	0.17			$34	$0	$0	$34		$34
5	Civil Deposition Subpoena									n/a
6	Clearance Letter		0.17		$0	$41	$0	$41		$41
7	Contract Policing									
8	CSI Photos			0.50	$0	$0	$59	$59	$8	$67
9	Digital Recording - Audio / Video			0.50	$0	$0	$59	$59	$8	$67
10	Large Party Disturbance									
11	Livescan (Fingerprinting)			0.33	$0	$0	$39	$39		$39
12	Massage Establishment Permit									
	a) Initial	0.75	0.25	3.50	$151	$61	$413	$625		$625
	b) Renewal	0.75	0.25	3.50	$151	$61	$413	$625		$625
13	Massage Manager Permit									
	a) Initial		0.25	1.50	$0	$61	$177	$238		$238
	b) Renewal		0.25	1.50	$0	$61	$177	$238		$238
14	Massage Therapist Permit									
	a) Initial		0.25	1.50	$0	$61	$177	$238		$238
	b) Renewal		0.25	1.50	$0	$61	$177	$238		$238
15	Peddler/Solicitor Permit		0.75	0.25	$0	$184	$30	$213		$213
16	Police Report			0.33	$0	$0	$39	$39		$39
17	Purge Letter			0.33	$0	$0	$39	$39		$39

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Calculation - Police Fees

	Fee Description	Current Fee	Current Est. Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
1	911 Audio	$41	62%	$50	75%	Fixed Fee	$9	21%		N
2	Adult Establishment Permit	$325	59%	$450	82%	Fixed Fee	$125	38%		Y
3	Adult Practitioner Permit									
	a) Initial	$325	76%	$350	82%	Fixed Fee	$25	8%		Y
	b) Renewal	$207	85%	$200	82%	Fixed Fee	($7)	-3%		Y
4	Citation Sign Off	$10	31%	$10	30%	Non-Residents Only	No Change	No Change		N
5	Civil Deposition Subpoena	$275	n/a	$275	n/a	$275 Deposit; Officer's total hrs x rate of pay + benefit + mileage + misc.	No Change	No Change	[a]	N
6	Clearance Letter	$31	76%	$35	86%	Fixed Fee	$4	13%		Y
7	Contract Policing	Hourly Rate	100%	Hourly Rate	100%	Rate set annually per Admin Reg. 2.13	No Change	No Change		N
8	CSI Photos	$31	46%	$50	75%	Fixed Fee	$19	61%		N
9	Digital Recording - Audio / Video	$31 - $52	varies	$50	75%	Fixed Fee	Varies	Varies		N
10	Large Party Disturbance	Cost	$100	Cost	100%	Per CMMC 11-170, 11-171 & 11-172	No Change	No Change		N
11	Livescan (Fingerprinting)	$10	26%	$30	76%	Plus DOJ Fees, if applicable	$20	190%		Y
12	Massage Establishment Permit									
	a) Initial	$325	52%	$500	80%	Fixed Fee	$175	54%		Y
	b) Renewal	$207	33%	$500	80%	Fixed Fee	$293	142%		Y
13	Massage Manager Permit									
	a) Initial	n/a - new	n/a - new	$175	73%	Fixed Fee	n/a - new	n/a - new		Y
	b) Renewal	n/a - new	n/a - new	$175	73%	Fixed Fee	n/a - new	n/a - new		Y
14	Massage Therapist Permit									
	a) Initial	n/a - new	n/a - new	$175	73%	Fixed Fee	n/a - new	n/a - new		Y
	b) Renewal	n/a - new	n/a - new	$175	73%	Fixed Fee	n/a - new	n/a - new		Y
15	Peddler/Solicitor Permit	$77	36%	$175	82%	Plus Livescan and DOJ Fees, if applicable	$98	126%		Y
16	Police Report	$9	24%	$20	51%	Fixed Fee	$11	115%		N
17	Purge Letter	$31	79%	$30	76%	Fixed Fee	($1)	-3%		N

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Calculation - Police Fees

	Fee Description	Service Time			Hourly Rate					
					$201	$245	$118			
		Officer	Sgt	Records / CSS	Officer	Sgt	Records / CSS	Labor Cost	Device Cost	Cost of Service
18	Repossession Receipts									
19	Subpoena (Duces Tecum)									
20	Vehicle Impound Storage / Release	1.00		0.33	$201	$0	$39	$240		$240

[a] Fee set by State of California.

	Fee Description	Officer	Sgt	Records / CSS	Officer	Sgt	Records / CSS	Labor Cost	Device Cost	Cost of Service
	Fees Removed from Schedule									
~~1~~	~~Public Safety Video Review~~									
~~2~~	~~Digital Media Duplication~~									

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Calculation - Police Fees

	Fee Description	Current Fee	Current Est. Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
18	Repossession Receipts	$15		$15		Processing Fee for Lien holder to Retrieve Towed Vehicle	No Change	No Change	[a]	N
19	Subpoena (Duces Tecum)	$15		$35		Fixed Fee	$20	133%	[a]	N
20	Vehicle Impound Storage / Release	$207	86%	$215	89%	Fee Collected by Tow Company and Remitted to the City	$8	4%		Y

[a] Fee set by State of California.

	Fee Description	Current Fee	Current Est. Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
	Fees Removed from Schedule									
~~1~~	~~Public Safety Video Review~~	~~$40~~								
~~2~~	~~Digital Media Duplication~~	~~$25~~								



User and Regulatory Fees

Cost of Service Analysis

Animal Regulation Fees

City of Costa Mesa

User and Regulatory Fee Study

Allocation of Annual Labor Effort - Police Department - Animal Control

Position	Hourly	FTE	Yearly	Total Hours Per FTE	Less: Holiday & Leave	Productive Hours Per FTE	Total Productive Hours	Note
Animal Services Supervisor	$68	1.00	$140,691	2,080	216	1,864	1,864	[a],[b]
Animal Services Coordinator	$46	1.00	$96,346	2,080	216	1,864	1,864	[a],[b]
Animal Control Officer	$45	3.00	$281,299	2,080	216	1,864	5,592	[a],[b]
Total		5.00	$518,336				9,320	

Allocation of Hours	Share	Total	Note
Indirect	20%	1,864	[b]
Direct	80%	7,456	[b]
Total	100%	9,320	

[a] Source: FY 25/26 authorized positions.

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

City of Costa Mesa

User and Regulatory Fee Study

Calculation of Fully-Burdened Hourly Rate - Police Department - Animal Control

Operating Expenses [a]

Fund No	Fund Desc	Dept No	Dept Desc	Prog No	Prog Desc	Acct No	Acct Desc	Total	Adjust	Total	Note
101	General Fund	15300	Police Field Operat	10139	Animal Control	501200	Regular Salaries - Non-Sworn	$480,792	$0	$480,792	
101	General Fund	15300	Police Field Operat	10139	Animal Control	501400	Overtime	$27,600	($27,600)	$0	[b]
101	General Fund	15300	Police Field Operat	10139	Animal Control	501900	Other Compensation	$2,797	$0	$2,797	[b]
101	General Fund	15300	Police Field Operat	10139	Animal Control	505100	Cafeteria Plan	$118,800	$0	$118,800	
101	General Fund	15300	Police Field Operat	10139	Animal Control	505200	Medicare	$7,012	$0	$7,012	
101	General Fund	15300	Police Field Operat	10139	Animal Control	505300	Retirement	$217,175	$0	$217,175	
101	General Fund	15300	Police Field Operat	10139	Animal Control	510100	Stationery and Office	$1,050	$0	$1,050	
101	General Fund	15300	Police Field Operat	10139	Animal Control	510200	Multi-Media, Promos, Subscrpt.	$7,500	$0	$7,500	
101	General Fund	15300	Police Field Operat	10139	Animal Control	510300	Small Tools and Equipment	$1,700	$0	$1,700	
101	General Fund	15300	Police Field Operat	10139	Animal Control	510400	Uniforms and Clothing	$500	$0	$500	
101	General Fund	15300	Police Field Operat	10139	Animal Control	510500	Safety and Health	$1,500	$0	$1,500	
101	General Fund	15300	Police Field Operat	10139	Animal Control	520700	Dues and Memberships	$150	$0	$150	
101	General Fund	15300	Police Field Operat	10139	Animal Control	520900	Professional Development	$25	$0	$25	
101	General Fund	15300	Police Field Operat	10139	Animal Control	530200	Consulting	$547,500	($547,500)	$0	[c]
101	General Fund	15300	Police Field Operat	10139	Animal Control	530600	Medical and Health Inspection	$500	$0	$500	
101	General Fund	15300	Police Field Operat	10139	Animal Control	536100	Internal Rent - Maintenance	$5,500	$0	$5,500	
101	General Fund	15300	Police Field Operat	10139	Animal Control	536200	Internal Rent - Repl Cost	$8,600	$0	$8,600	
101	General Fund	15300	Police Field Operat	10139	Animal Control	536400	Internal Rent - Fuel	$4,900	$0	$4,900	
Total								$1,433,601	($575,100)	$858,501	

Allocation of Central Services

Description	Indirect Rate	Mod Op Exp	Total	Adjust	Total	Note
Citywide Overhead Rate	15%	$858,501	$128,775	$0	$128,775	[d]
Total			$128,775	$0	$128,775	

Allocation of Total Costs

Description	Total	Note
Direct	$858,501	
Citywide Overhead	$128,775	
Department Administration	$213,020	
Total	$1,200,296	

City of Costa Mesa

User and Regulatory Fee Study

Calculation of Fully-Burdened Hourly Rate - Police Department - Animal Control

Calculation of Fully-Burdened Hourly Rate

Description	Total	Note
Costs	$1,200,296	
Direct Hours	7,456	[e],[f]
Fully-Burdened Hourly Rate	$161	

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

Description	FTE	Annual Hours Per FTE	Total Annual Hours	Estimated Salaries	Hourly Wage Rate Only Assuming Total Annual Hours	Fully-Burdened Hourly Rate	Indirect Cost Rate Multiplier (ICR)
Animal Control	5.00	2,080	10,400	$518,336	$50	$161	3.23

Calculation of Fully-Burdened Hourly Rate by Position

Position	Total Salaries	Total FTE	Avg Salary Per FTE	Avg Salary Per Hour	ICR for Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate
Animal Services Supervisor	$140,691	1.00	$140,691	$67.64	3.23	$219
Animal Services Coordinator	$96,346	1.00	$96,346	$46.32	3.23	$150
Animal Control Officer	$281,299	3.00	$93,766	$45.08	3.23	$146

[a] Source: FY 25/26 Adopted Budget.

[b] Adjustment to exclude part-time wages, special pays, and overtime wages.

[c] Adjustment to exclude contract service amount for purposes of hourly rate calculation.

[d] Amount intended to serve as reasonable estimate (deMinimus rate).

[e] See separate worksheet.

[f] Allocation intended to represent a reasonable estimate. Amounts will vary from year-to-year depending on activity, projects, and City Council priorities.

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Calculation - Animal Regulation Fees

	Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
	Animal License												
1	Unsterilized Dog				$83		$159		Fixed Fee	$76	92%		Y
2	Sterilized Dog				$26		$28		Fixed Fee	$2	8%		Y
3	Unsterilized Dog (Senior Owners 60 years and up)				$40		$159		Fixed Fee	$119	298%	[a]	Y
4	Sterilized Dog (Senior Owners 60 years and up)				$10		$14		Fixed Fee	$4	40%	[a]	Y
5	Potentially Dangerous or Vicious Animal (fee is in addition to license fee) - Annual Fee	1.00	$161	$161	n/a - new	n/a - new	$161	100%	Fixed Fee	n/a - new	n/a - new		Y
6	Vicious Animal (fee is in addition to license fee) - Annual Fee	1.50	$161	$242	n/a - new	n/a - new	$242	100%	Fixed Fee	n/a - new	n/a - new		Y
7	Late Fee				50% of License Fee		$48		Fixed Fee	Varies	Varies		Y
8	Replacement Tag				$5		$9		Fixed Fee	$4	80%		Y
	Impound, Daily Care, and Veterinary Fees												
9	Impound, Daily Care, and Veterinary Fees				See OC Animal Care Fee Schedule		See OC Animal Care Fee Schedule		Fixed Fee	No Change	No Change	[b]	N
	Animal Surrender Fee												
10	Animal Surrender Fee				n/a - new	n/a - new	$306		Fixed Fee	n/a - new	n/a - new	[b]	N
	Special Animal Permit Fees												
11	Non-domesticated animals, livestock, reptiles, aviaries, and more than five domestic animals												
	a) Initial	3.00	$161	$483	$15		$75			$60	384%		Y
	b) Renewal	1.50	$161	$242	$15		$75			$60	384%		Y
12	Beekeeping Permit Fee												
	a) Initial	3.00	$161	$483	$75		$75			No Change	No Change		Y
	b) Renewal	1.50	$161	$242	$75		$75			No Change	No Change		Y

[a] Must submit proof of age to receive rate (Government ID).

[b] Fees intended to mirror OC Animal Care fees.



User and Regulatory Fees

Cost of Service Analysis

City Clerk Fees

City of Costa Mesa

User and Regulatory Fee Study

Allocation of Annual Labor Effort - City Clerk

Position	Hourly	FTE	Yearly	Total Hours Per FTE	Less: Holiday & Leave	Productive Hours Per FTE	Total Productive Hours	Note
City Clerk	$91	0.95	$180,626	2,080	216	1,864	1,771	[a],[b]
Management Analyst	$58	1.00	$119,954	2,080	216	1,864	1,864	[a],[b]
Deputy City Clerk	$47	1.95	$190,186	2,080	216	1,864	3,635	[a],[b]
Administrative Assistant	$41	1.00	$85,342	2,080	216	1,864	1,864	[a],[b]
Total		4.90	$576,108				9,134	

Allocation of Hours	Share	Total	Note
Indirect	20%	1,827	[b]
Direct	80%	7,307	[b]
Total	100%	9,134	

[a] Source: FY 25/26 authorized positions.

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

City of Costa Mesa

User and Regulatory Fee Study

Fully-Burdened Hourly Rate Calculation - City Clerk

Operating Expenses [a]

Fund No	Fund Desc	Dept No	Dept Desc	Prog No	Prog Desc	Acct No	Acct Desc	Total	Adjust	Total	Note
101	General Fund	11200	City Clerk	50120	Elections	501200	Regular Salaries - Non-Sworn	$63,004	$0	$63,004	
101	General Fund	11200	City Clerk	50120	Elections	501600	Vacation/Comp. Time Cash Out	$1,500	$0	$1,500	
101	General Fund	11200	City Clerk	50120	Elections	501700	Holiday Allowance	$120	$0	$120	
101	General Fund	11200	City Clerk	50120	Elections	501900	Other Compensation	$808	$0	$808	
101	General Fund	11200	City Clerk	50120	Elections	505100	Cafeteria Plan	$14,530	$0	$14,530	
101	General Fund	11200	City Clerk	50120	Elections	505200	Medicare	$932	$0	$932	
101	General Fund	11200	City Clerk	50120	Elections	505300	Retirement	$20,461	$0	$20,461	
101	General Fund	11200	City Clerk	50120	Elections	505500	Executive Prof Development	$440	$0	$440	
101	General Fund	11200	City Clerk	50120	Elections	510100	Stationery and Office	$200	$0	$200	
101	General Fund	11200	City Clerk	50120	Elections	530200	Consulting	$18,400	$0	$18,400	
101	General Fund	11200	City Clerk	50410	City Council Meetir	501200	Regular Salaries - Non-Sworn	$239,206	$0	$239,206	
101	General Fund	11200	City Clerk	50410	City Council Meetir	501300	Regular Salaries - Part-Time	$97,042	$0	$97,042	
101	General Fund	11200	City Clerk	50410	City Council Meetir	501400	Overtime	$10,000	$0	$10,000	
101	General Fund	11200	City Clerk	50410	City Council Meetir	501600	Vacation/Comp. Time Cash Out	$3,300	$0	$3,300	
101	General Fund	11200	City Clerk	50410	City Council Meetir	501700	Holiday Allowance	$510	$0	$510	
101	General Fund	11200	City Clerk	50410	City Council Meetir	501900	Other Compensation	$3,417	$0	$3,417	
101	General Fund	11200	City Clerk	50410	City Council Meetir	505100	Cafeteria Plan	$55,957	$0	$55,957	
101	General Fund	11200	City Clerk	50410	City Council Meetir	505200	Medicare	$4,939	$0	$4,939	
101	General Fund	11200	City Clerk	50410	City Council Meetir	505300	Retirement	$88,905	$0	$88,905	
101	General Fund	11200	City Clerk	50410	City Council Meetir	505500	Executive Prof Development	$990	$0	$990	
101	General Fund	11200	City Clerk	50410	City Council Meetir	510100	Stationery and Office	$2,900	$0	$2,900	
101	General Fund	11200	City Clerk	50410	City Council Meetir	510300	Small Tools and Equipment	$300	$0	$300	
101	General Fund	11200	City Clerk	50410	City Council Meetir	510500	Safety and Health	$500	$0	$500	
101	General Fund	11200	City Clerk	50410	City Council Meetir	520200	Legal Advertising/Filing Fees	$20,000	$0	$20,000	
101	General Fund	11200	City Clerk	50410	City Council Meetir	520500	Business Meetings	$480	$0	$480	
101	General Fund	11200	City Clerk	50410	City Council Meetir	520600	Mileage Reimbursement	$200	$0	$200	
101	General Fund	11200	City Clerk	50410	City Council Meetir	520700	Dues and Memberships	$590	$0	$590	
101	General Fund	11200	City Clerk	50410	City Council Meetir	520900	Professional Development	$4,210	$0	$4,210	
101	General Fund	11200	City Clerk	50410	City Council Meetir	525700	Office Equipment	$200	$0	$200	
101	General Fund	11200	City Clerk	50410	City Council Meetir	530200	Consulting	$6,600	$0	$6,600	
101	General Fund	11200	City Clerk	50410	City Council Meetir	535800	Internal Rent Central Services	$4,142	$0	$4,142	
101	General Fund	11200	City Clerk	50410	City Council Meetir	535900	Internal Rent Postage	$2,058	$0	$2,058	

City of Costa Mesa

User and Regulatory Fee Study

Fully-Burdened Hourly Rate Calculation - City Clerk

Operating Expenses [a]

Fund No	Fund Desc	Dept No	Dept Desc	Prog No	Prog Desc	Acct No	Acct Desc	Total	Adjust	Total	Note
101	General Fund	11200	City Clerk	50420	Public Records	501200	Regular Salaries - Non-Sworn	$216,879	$0	$216,879	
101	General Fund	11200	City Clerk	50420	Public Records	501300	Regular Salaries - Part-Time	$39,725	$0	$39,725	
101	General Fund	11200	City Clerk	50420	Public Records	501400	Overtime	$5,100	$0	$5,100	
101	General Fund	11200	City Clerk	50420	Public Records	501700	Holiday Allowance	$555	$0	$555	
101	General Fund	11200	City Clerk	50420	Public Records	501900	Other Compensation	$3,305	$0	$3,305	
101	General Fund	11200	City Clerk	50420	Public Records	505100	Cafeteria Plan	$48,524	$0	$48,524	
101	General Fund	11200	City Clerk	50420	Public Records	505200	Medicare	$3,778	$0	$3,778	
101	General Fund	11200	City Clerk	50420	Public Records	505300	Retirement	$81,017	$0	$81,017	
101	General Fund	11200	City Clerk	50420	Public Records	505500	Executive Prof Development	$660	$0	$660	
101	General Fund	11200	City Clerk	50420	Public Records	510100	Stationery and Office	$200	$0	$200	
101	General Fund	11200	City Clerk	50420	Public Records	510200	Multi-Media, Promos, Subscrpt.	$25,000	($25,000)	$0	
101	General Fund	11200	City Clerk	50420	Public Records	530200	Consulting	$5,000	$0	$5,000	
101	General Fund	11200	City Clerk	50420	Public Records	535400	External Rent	$9,600	$0	$9,600	
101	General Fund	11200	City Clerk	50420	Public Records	535800	Internal Rent Central Services	$2,432	$0	$2,432	
101	General Fund	11200	City Clerk	50420	Public Records	535900	Internal Rent Postage	$925	$0	$925	
101	General Fund	11200	City Clerk	50420	Public Records	590800	Other Equipment	$2,000	$0	$2,000	
Total								$1,111,541	($25,000)	$1,086,541	

Allocation of Central Services

Description	Indirect Rate	Mod Op Exp	Total	Adjust	Total	Note
Citywide Overhead Rate	15%	$1,086,541	$162,981	$0	$162,981	[b]
Total			$162,981	$0	$162,981	

Total Costs for Allocation

Description	Total	Adjust	Total	Note
Direct Costs	$1,111,541	$0	$1,111,541	
Citywide Overhead Costs	$162,981	$0	$162,981	
Total	$1,274,522	$0	$1,274,522	

Calculation of Fully-Burdened Hourly Rate

Description	Total	Note
Costs	$1,274,522	
Direct Hours	7,307	[c],[d]
Fully-Burdened Hourly Rate	$174	

City of Costa Mesa

User and Regulatory Fee Study

Fully-Burdened Hourly Rate Calculation - City Clerk

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

Description	FTE	Annual Hours Per FTE	Total Annual Hours	Estimated Salaries	Hourly Wage Rate Only Assuming Total Annual Hours	Fully-Burdened Hourly Rate	Indirect Cost Rate Multiplier (ICR)
City Clerk	4.90	2,080	10,192	$576,108	$57	$174	3.08

Calculation of Fully-Burdened Hourly Rate by Position

Position	Total Salaries	Total FTE	Avg Salary Per FTE	Avg Salary Per Hour	ICR for Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate
City Clerk	$180,626	0.95	$190,133	$91	3.08	$281
Management Analyst	$119,954	1.00	$119,954	$58	3.08	$178
Deputy City Clerk	$190,186	1.95	$97,531	$47	3.08	$144
Administrative Assistant	$85,342	1.00	$85,342	$41	3.08	$126

[a] Source: FY 25/26 adopted expenditures (amended).

[b] Amount intended to serve as reasonable estimate (deMinimus rate).

[c] See separate worksheet.

[d] Allocation intended to represent a reasonable estimate. Amounts vary from year to year based on City Council priorities, and changes in legislation.

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Calculation - City Clerk Fees

	Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
1	Certification of Documents			n/a	$10	n/a	$10	n/a	Each	No Change	No Change		N
2	Political Reform Act Late Filing Fee			n/a	$10	n/a	$10	n/a	Per Day	No Change	No Change		N
3	Copies - Citywide												
	a) Black and White Copies				$0.10		$0.10		Per Page	No Change	No Change		N
	b) Color Copies				$0.50		$0.50		Per Page	No Change	No Change		N
	c) Digital			$8	$8	100%	$8	100%	Per Device	No Change	No Change		N
4	Subpoena Fee			n/a	$15	n/a	$15	n/a	Fixed Fee	No Change	No Change		N



<u>User and Regulatory Fees</u>

Cost of Service Analysis

Finance Fees

City of Costa Mesa
User and Regulatory Fee Study
Allocation of Annual Labor Effort - Finance

Position	Hourly	FTE	Yearly	Total Hours Per FTE	Less: Holiday & Leave	Productive Hours Per FTE	Total Productive Hours	Note
Finance Administration								
Finance Director	$121	1.00	$250,640	2,080	216	1,864	1,864	[a],[b]
Assistant Finance Director	$104	0.90	$195,324	2,080	216	1,864	1,678	[a],[b]
Finance Manager	$91	0.90	$171,120	2,080	216	1,864	1,678	[a],[b]
Budget and Purchasing Manager	$85	1.00	$177,549	2,080	216	1,864	1,864	[a],[b]
Financial Analyst	$66	1.00	$137,446	2,080	216	1,864	1,864	[a],[b]
Executive Assistant	$45	2.00	$187,782	2,080	216	1,864	3,728	[a],[b]
Accounting								
Finance Officer - Accounting	$74	0.87	$133,494	2,080	216	1,864	1,622	[a],[b]
Senior Accountant - Confidential	$61	1.00	$126,485	2,080	216	1,864	1,864	[a],[b]
Accountant	$55	0.90	$103,503	2,080	216	1,864	1,678	[a],[b]
Accounting Specialist II	$40	4.00	$330,970	2,080	216	1,864	7,456	[a],[b]
Accounting Specialist I	$34	1.00	$71,614	2,080	216	1,864	1,864	[a],[b]
Budget								
Senior Budget Analyst	$73	2.00	$302,390	2,080	216	1,864	3,728	[a],[b]
Payroll								
Finance Officer - Payroll (CON)	$74	1.00	$153,442	2,080	216	1,864	1,864	[a],[b]
Payroll Coordinator	$49	1.00	$101,982	2,080	216	1,864	1,864	[a],[b]
Purchasing								
Finance Officer - Purchasing	$74	1.00	$153,442	2,080	216	1,864	1,864	[a],[b]
Buyer	$45	2.00	$189,030	2,080	216	1,864	3,728	[a],[b]
Treasury								
Finance Officer - Revenues	$74	1.00	$153,442	2,080	216	1,864	1,864	[a],[b]
Financial Analyst	$66	1.00	$137,446	2,080	216	1,864	1,864	[a],[b]
Business License Inspector	$40	1.00	$82,763	2,080	216	1,864	1,864	[a],[b]
Accounting Specialist II	$40	2.00	$165,485	2,080	216	1,864	3,728	[a],[b]
Accounting Specialist I	$34	1.00	$71,614	2,080	216	1,864	1,864	[a],[b]
Permit Processing Specialist	$34	1.00	$70,637	2,080	216	1,864	1,864	[a],[b]
Total		28.57	$3,467,601				53,254	

Allocation of Hours	Share	Total	Note
Indirect	20%	10,651	[b]
Direct	80%	42,604	[b]
Total	100%	53,254	

[a] Source: FY 25/26 authorized positions.

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

City of Costa Mesa

User and Regulatory Fee Study

Fully-Burdened Hourly Rate Calculation - Finance

Operating Expenses [a]

Fund No	Fund Desc	Dept No	Dept Desc	Prog No	Prog Desc	Acct No	Acct Desc	Total	Adjust	Total	Note
101	General Fund	13100	Finance Administra	50001	Department Admir	501200	Regular Salaries - Non-Sworn	$946,934	$0	$946,934	
101	General Fund	13100	Finance Administra	50001	Department Admir	501400	Overtime	$13,000	$0	$13,000	
101	General Fund	13100	Finance Administra	50001	Department Admir	501600	Vacation/Comp. Time Cash Out	$12,800	$0	$12,800	
101	General Fund	13100	Finance Administra	50001	Department Admir	501700	Holiday Allowance	$1,960	$0	$1,960	
101	General Fund	13100	Finance Administra	50001	Department Admir	501900	Other Compensation	$18,484	$0	$18,484	
101	General Fund	13100	Finance Administra	50001	Department Admir	505100	Cafeteria Plan	$202,802	$0	$202,802	
101	General Fund	13100	Finance Administra	50001	Department Admir	505200	Medicare	$14,795	$0	$14,795	
101	General Fund	13100	Finance Administra	50001	Department Admir	505300	Retirement	$259,599	$0	$259,599	
101	General Fund	13100	Finance Administra	50001	Department Admir	505500	Executive Prof Development	$9,360	$0	$9,360	
101	General Fund	13100	Finance Administra	50001	Department Admir	505600	Auto Allowance	$6,900	$0	$6,900	
101	General Fund	13100	Finance Administra	50001	Department Admir	510100	Stationery and Office	$6,500	$0	$6,500	
101	General Fund	13100	Finance Administra	50001	Department Admir	520400	Telephone/Radio/Communications	$400	$0	$400	
101	General Fund	13100	Finance Administra	50001	Department Admir	520700	Dues and Memberships	$2,000	$0	$2,000	
101	General Fund	13100	Finance Administra	50001	Department Admir	520900	Professional Development	$12,140	$0	$12,140	
101	General Fund	13100	Finance Administra	50001	Department Admir	525700	Office Equipment	$3,700	$0	$3,700	
101	General Fund	13100	Finance Administra	50001	Department Admir	530200	Consulting	$237,500	$0	$237,500	
101	General Fund	13100	Finance Administra	50001	Department Admir	530300	Legal	$10,000	$0	$10,000	
101	General Fund	13100	Finance Administra	50001	Department Admir	530500	Financial & Information Svcs.	$50,000	$0	$50,000	
101	General Fund	13100	Finance Administra	50001	Department Admir	530900	Sanitation	$800	$0	$800	
101	General Fund	13100	Finance Administra	50001	Department Admir	535800	Internal Rent Central Services	$20,000	$0	$20,000	
101	General Fund	13100	Finance Administra	50001	Department Admir	535900	Internal Rent Postage	$20,460	$0	$20,460	
101	General Fund	13100	Finance Administra	50001	Department Admir	536500	Internal Rent Genl Liability	$25,990	$0	$25,990	
101	General Fund	13100	Finance Administra	50001	Department Admir	536600	Internal Rent Workers' Comp	$34,090	$0	$34,090	
101	General Fund	13100	Finance Administra	50001	Department Admir	536700	Internal Rent Unemployment	$2,780	$0	$2,780	
101	General Fund	13100	Finance Administra	50001	Department Admir	590600	Office Furniture	$1,000	$0	$1,000	
101	General Fund	13100	Finance Administra	50001	Department Admir	590800	Other Equipment	$6,900	$0	$6,900	
101	General Fund	13200	Financial Operatior	50500	Financial Services	501200	Regular Salaries - Non-Sworn	$2,161,803	$0	$2,161,803	
101	General Fund	13200	Financial Operatior	50500	Financial Services	501300	Regular Salaries - Part-Time	$73,492	$0	$73,492	
101	General Fund	13200	Financial Operatior	50500	Financial Services	501400	Overtime	$23,500	$0	$23,500	
101	General Fund	13200	Financial Operatior	50500	Financial Services	501500	Accrual Payoff - Excess Max.	$3,200	$0	$3,200	
101	General Fund	13200	Financial Operatior	50500	Financial Services	501600	Vacation/Comp. Time Cash Out	$7,800	$0	$7,800	
101	General Fund	13200	Financial Operatior	50500	Financial Services	501700	Holiday Allowance	$3,128	$0	$3,128	
101	General Fund	13200	Financial Operatior	50500	Financial Services	501800	Separation Pay-Off	$9,080	$0	$9,080	
101	General Fund	13200	Financial Operatior	50500	Financial Services	501900	Other Compensation	$19,083	$0	$19,083	
101	General Fund	13200	Financial Operatior	50500	Financial Services	505100	Cafeteria Plan	$391,446	$0	$391,446	
101	General Fund	13200	Financial Operatior	50500	Financial Services	505200	Medicare	$31,623	$0	$31,623	
101	General Fund	13200	Financial Operatior	50500	Financial Services	505300	Retirement	$775,084	$0	$775,084	

City of Costa Mesa

User and Regulatory Fee Study

Fully-Burdened Hourly Rate Calculation - Finance

Operating Expenses [a]

Fund No	Fund Desc	Dept No	Dept Desc	Prog No	Prog Desc	Acct No	Acct Desc	Total	Adjust	Total	Note
101	General Fund	13200	Financial Operatior	50500	Financial Services	510100	Stationery and Office	$7,800	$0	$7,800	
101	General Fund	13200	Financial Operatior	50500	Financial Services	510200	Multi-Media, Promos, Subscrpt.	$1,300	$0	$1,300	
101	General Fund	13200	Financial Operatior	50500	Financial Services	510500	Safety and Health	$400	$0	$400	
101	General Fund	13200	Financial Operatior	50500	Financial Services	520200	Legal Advertising/Filing Fees	$6,000	$0	$6,000	
101	General Fund	13200	Financial Operatior	50500	Financial Services	520600	Mileage Reimbursement	$200	$0	$200	
101	General Fund	13200	Financial Operatior	50500	Financial Services	520900	Professional Development	$2,520	$0	$2,520	
101	General Fund	13200	Financial Operatior	50500	Financial Services	530200	Consulting	$40,000	$0	$40,000	
101	General Fund	13200	Financial Operatior	50500	Financial Services	530500	Financial & Information Svcs.	$788,750	$0	$788,750	
101	General Fund	13200	Financial Operatior	50500	Financial Services	590600	Office Furniture	$1,900	$0	$1,900	
101	General Fund	13200	Financial Operatior	50500	Financial Services	590800	Other Equipment	$27,500	$0	$27,500	
Total								$6,296,503	$0	$6,296,503	

Allocation of Central Services

Description	Indirect Rate	Mod Op Exp	Total	Adjust	Total	Note
Citywide Overhead Rate	15%	$6,296,503	$944,475	$0	$944,475	[b]
Total			$944,475	$0	$944,475	

Total Costs for Allocation

Description	Total	Adjust	SubTotal	Note
Direct Costs	$6,296,503	$0	$6,296,503	
Citywide Overhead Costs	$944,475	$0	$944,475	
Total	$7,240,978	$0	$7,240,978	

Calculation of Fully-Burdened Hourly Rate

Description	Total	Note
Costs	$7,240,978	
Direct Hours	42,604	[c],[d]
Fully-Burdened Hourly Rate	$170	

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

Description	FTE	Annual Hours Per FTE	Total Annual Hours	Estimated Salaries	Hourly Wage Rate Only Assuming Total Annual Hours	Fully-Burdened Hourly Rate	Indirect Cost Rate Multiplier (ICR)
Finance	28.57	2,080	59,426	$3,467,601	$58	$170	2.91

City of Costa Mesa

User and Regulatory Fee Study

Fully-Burdened Hourly Rate Calculation - Finance

Calculation of Fully-Burdened Hourly Rate by Position

Position	Total Salaries	Total FTE	Avg Salary Per FTE	Avg Salary Per Hour	ICR for Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate
Finance Administration						
Finance Director	$250,640	1.00	$250,640	$121	2.91	$351
Assistant Finance Director	$195,324	0.90	$217,027	$104	2.91	$304
Finance Manager	$171,120	0.90	$190,133	$91	2.91	$266
Budget and Purchasing Manager	$177,549	1.00	$177,549	$85	2.91	$249
Financial Analyst	$137,446	1.00	$137,446	$66	2.91	$193
Executive Assistant	$187,782	2.00	$93,891	$45	2.91	$132
Accounting						
Finance Officer - Accounting	$133,494	0.87	$153,442	$74	2.91	$215
Senior Accountant - Confidential	$126,485	1.00	$126,485	$61	2.91	$177
Accountant	$103,503	0.90	$115,003	$55	2.91	$161
Accounting Specialist II	$330,970	4.00	$82,742	$40	2.91	$116
Accounting Specialist I	$71,614	1.00	$71,614	$34	2.91	$100
Budget						
Senior Budget Analyst	$302,390	2.00	$151,195	$73	2.91	$212
Payroll						
Finance Officer - Payroll (CON)	$153,442	1.00	$153,442	$74	2.91	$215
Payroll Coordinator	$101,982	1.00	$101,982	$49	2.91	$143
Purchasing						
Finance Officer - Purchasing	$153,442	1.00	$153,442	$74	2.91	$215
Buyer	$189,030	2.00	$94,515	$45	2.91	$132
Treasury						
Finance Officer - Revenues	$153,442	1.00	$153,442	$74	2.91	$215
Financial Analyst	$137,446	1.00	$137,446	$66	2.91	$193
Business License Inspector	$82,763	1.00	$82,763	$40	2.91	$116
Accounting Specialist II	$165,485	2.00	$82,742	$40	2.91	$116
Accounting Specialist I	$71,614	1.00	$71,614	$34	2.91	$100
Permit Processing Specialist	$70,637	1.00	$70,637	$34	2.91	$99

[a] Source: FY 25/26 adopted expenditures (amended).

[b] Amount intended to serve as reasonable estimate (deMinimus rate).

[c] See separate worksheet.

[d] Allocation intended to represent a reasonable estimate. Amounts vary from year to year based on City Council priorities, and changes in legislation.

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Calculation - Finance Fees

		Service Time			Hourly Rate $170	Hourly Rate $210			
Fee	Description	Finance	Other	Total	Finance	Other	Cost of Service	Current Fee	Current Cost Recovery
1	Business License Administrative Fees								
	a) Changes and Amendments – Existing Accounts	0.25		0.25	$43	$0	$43	$25	59%
	b) Reactivations – Existing Accounts	0.25		0.25	$43	$0	$43	$35	82%
	c) Reprint Fee	0.08		0.08	$14	$0	$14	$10	71%
	d) Delinquent Payment Penalty						n/a	10% per month, not to exceed 50% of the amount of the business tax due	n/a
	e) Exhibitor, Vendor, or Seller Participating in Show, Exhibition, or Swapmeet	0.08		0.08	$14	$0	$14	$5	35%
	f) Noncompliance Penalties								
	i) After 90 days for Renewals						n/a	$50	n/a
	ii) After 45 days for New Applicants						n/a	$50	n/a
2	Credit Card Transaction Processing Fee							2.70%	100%
3	Non-Sufficient Funds Transaction Processing Fee (e.g., bad check)							$25	n/a
4	Christmas Tree Lots								
	a) Permit	0.50	1.00	1.50	$85	$210	$295	$226	77%
	b) Clean Up Fee			varies	$170		varies	$200	n/a
5	Fireworks Stand Permit								
	a) Fireworks Stand Permit	0.50	1.50	2.00	$85	$315	$400	No Charge	0%
	b) Fireworks Cleanup Fee			varies	$170		varies	$100	n/a
6	Home Occupation Permit			See Planning			See Planning	See Planning Fee Schedule	
7	Operator Permit			See Police			See Police	See Police Fee Schedule	
8	Sidewalk/Parking Lot Sale Permit			See Engineering			See Engineering	See Public Works Fee Schedule	
9	Solicitation Permit			See Police			See Police	See Police Fee Schedule	
10	Sidewalk Vendor Permit			See Engineering			See Engineering	See Public Works Fee Schedule	

City of Costa Mesa
User and Regulatory Fee Study
Cost of Service Calculation - Finance Fees

	Fee Description	Proposed Fee	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
1	Business License Administrative Fees							
	a) Changes and Amendments – Existing Accounts	$25	59%	Fixed Fee	No Change	No Change		N
	b) Reactivations – Existing Accounts	$35	82%	Fixed Fee	No Change	No Change		N
	c) Reprint Fee	$10	71%	Fixed Fee	No Change	No Change		N
	d) Delinquent Payment Penalty	10% per month, not to exceed 50% of the amount of the business tax due	n/a	Fixed Fee	No Change	No Change		N
	e) Exhibitor, Vendor, or Seller Participating in Show, Exhibition, or Swapmeet	$5	35%	Each; In addition to applicable tax	No Change	No Change		N
	f) Noncompliance Penalties							
	i) After 90 days for Renewals	$50	n/a	Fixed Fee	No Change	No Change		N
	ii) After 45 days for New Applicants	$50	n/a	Fixed Fee	No Change	No Change		N
2	Credit Card Transaction Processing Fee	2.70%	100%	% of Fees Paid by Credit Card	No Change	No Change		N
3	Non-Sufficient Funds Transaction Processing Fee (e.g., bad check)	$25	n/a	Each	No Change	No Change		N
4	Christmas Tree Lots							
	a) Permit	$250	85%	Fixed Fee	$24	11%		Y
	b) Clean Up Fee	$200	n/a	Time & Materials Deposit	No Change	No Change		N
5	Fireworks Stand Permit							
	a) Fireworks Stand Permit	No Charge	0%	Fixed Fee	No Change	No Change		N
	b) Fireworks Cleanup Fee	$100	n/a	Time & Materials Deposit	No Change	No Change		N
6	Home Occupation Permit	See Planning Fee Schedule		Fixed Fee	See Planning Fee Schedule	See Planning Fee Schedule		N
7	Operator Permit	See Police Fee Schedule		Fixed Fee	See Police Fee Schedule	See Police Fee Schedule		N
8	Sidewalk/Parking Lot Sale Permit	See Public Works Fee Schedule		Fixed Fee	See Public Works Fee Schedule	See Public Works Fee Schedule		N
9	Solicitation Permit	See Police Fee Schedule		Fixed Fee	See Police Fee Schedule	See Police Fee Schedule		N
10	Sidewalk Vendor Permit	See Public Works Fee Schedule		Fixed Fee	See Public Works Fee Schedule	See Public Works Fee Schedule		N



User and Regulatory Fees

Cost of Service Analysis

Electric Vehicle Charging Rates and Fees

City of Costa Mesa

User and Regulatory Fee Study

Cost of Service Calculation - Electric Vehicle Charging Rates and Fees

	Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee / Rate	Current Cost Recovery	Proposed Fee / Rate	Proposed Cost Recovery	Charge Basis	Fee Change ($)	Fee Change (%)	Note	Yearly Inflator
1	Electric Vehicle Charging												
	a) Level 2 Charger												
	i) Up to 4 hours				$0.28		$0.35		Per kWh	$0.07	25%		Y
	ii) Each Additional Hour, or fraction thereof, in excess of 4 hours				$5.00		$5.00		Per Hour	No Change	No Change		N
	b) Level 3 Charger												
	i) Up to 2 hours				$0.38		$0.55		Per kWh	$0.17	45%		Y
	ii) Each Additional Hour, or fraction thereof, in excess of 2 hours				$5.00		$5.00		Per Hour	No Change	No Change		N



User and Regulatory Fees

Cost of Service Analysis

Recreation and Facility Rental Fees

City of Costa Mesa
User and Regulatory Fee Study
Cost Recovery Analysis - Recreation

Operating Expenses [a]

Fund No	Fund Desc	Dept No	Dept Desc	Prog No	Prog Desc	Acct No	Acct Desc	Direct Expenses	Allocation of C'wide Overhead [b]	Total	Note
101	General Fund	14300	Recreation Division	20115	Fairview Park	All	All	$555,900	$83,385	$639,285	
101	General Fund	14300	Recreation Division	40121	Downtown Recrea	All	All	$189,275	$28,391	$217,666	
101	General Fund	14300	Recreation Division	40122	Balearic Communit	All	All	$179,263	$26,889	$206,152	
101	General Fund	14300	Recreation Division	40123	Norma Hertzog Co	All	All	$799,287	$119,893	$919,180	
101	General Fund	14300	Recreation Division	40212	Aquatics	All	All	$506,271	$75,941	$582,212	
101	General Fund	14300	Recreation Division	40213	Tennis	All	All	$34,600	$5,190	$39,790	
101	General Fund	14300	Recreation Division	40214	Adult Sports Baske	All	All	$70,308	$10,546	$80,854	
101	General Fund	14300	Recreation Division	40215	Adult Sports Softba	All	All	$22,811	$3,422	$26,233	
101	General Fund	14300	Recreation Division	40216	Fields/Field Ambas	All	All	$669,573	$100,436	$770,009	
101	General Fund	14300	Recreation Division	40218	Youth Sports	All	All	$176,449	$26,467	$202,916	
101	General Fund	14300	Recreation Division	40222	Adult Sports Futsal	All	All	$500	$75	$575	
101	General Fund	14300	Recreation Division	40231	Senior Center	All	All	$1,513,936	$227,090	$1,741,026	
101	General Fund	14300	Recreation Division	40232	Day Camp	All	All	$184,293	$27,644	$211,937	
101	General Fund	14300	Recreation Division	40233	Playgrounds Progra	All	All	$1,195,196	$179,279	$1,374,475	
101	General Fund	14300	Recreation Division	40236	Teen Programs	All	All	$227,301	$34,095	$261,396	
101	General Fund	14300	Recreation Division	40237	Concerts	All	All	$10,000	$1,500	$11,500	
101	General Fund	14300	Recreation Division	40241	Early Childhood	All	All	$406,377	$60,957	$467,334	
101	General Fund	14300	Recreation Division	40242	Adult Instructional	All	All	$50,188	$7,528	$57,716	
101	General Fund	14300	Recreation Division	40243	Youth Instructional	All	All	$232,300	$34,845	$267,145	
101	General Fund	14300	Recreation Division	40244	Special Recreation	All	All	$45,200	$6,780	$51,980	
101	General Fund	14300	Recreation Division	40245	Mobile Recreation	All	All	$37,574	$5,636	$43,210	
101	General Fund	14300	Recreation Division	40248	Bark Park	All	All	$26,704	$4,006	$30,710	
101	General Fund	14300	Recreation Division	40249	Community Garde	All	All	$23,194	$3,479	$26,673	
101	General Fund	14300	Recreation Division	40251	Senior Mobility Pro	All	All	$22,683	$3,402	$26,085	
101	General Fund	14300	Recreation Division	40255	Save Our Youth	All	All	$42,000	$6,300	$48,300	
101	General Fund	14300	Recreation Division	50001	Department Admir	All	All	$1,859,698	$278,955	$2,138,653	
101	General Fund	14300	Recreation Division	50125	Parks & Parkways (	All	All	$7,950	$1,193	$9,143	
101	General Fund	14300	Recreation Division	50190	Arts & Histocial Pla	All	All	$13,000	$1,950	$14,950	
Total								$9,101,831	$1,365,275	$10,467,106	

City of Costa Mesa

User and Regulatory Fee Study

Cost Recovery Analysis - Recreation

Cost Recovery [a],[b]

Fund No	Fund Desc	Dept No	Dept Desc	Prog No	Prog Desc	Acct No	Acct Desc	Revenues	Total Costs	Cost Recovery	General Fund Subsidy
101	General Fund	14300	Recreation Division	20115	Fairview Park	All	All		$639,285	0%	$639,285
101	General Fund	14300	Recreation Division	40121	Downtown Recrea	All	All	$33,860	$217,666	16%	$183,806
101	General Fund	14300	Recreation Division	40122	Balearic Communit	All	All	$13,027	$206,152	6%	$193,125
101	General Fund	14300	Recreation Division	40123	Norma Hertzog Co	All	All	$126,966	$919,180	14%	$792,214
101	General Fund	14300	Recreation Division	40212	Aquatics	All	All	$116,902	$582,212	20%	$465,310
101	General Fund	14300	Recreation Division	40213	Tennis	All	All	$67,406	$39,790	169%	($27,616)
101	General Fund	14300	Recreation Division	40214	Adult Sports Baske	All	All	$42,545	$80,854	53%	$38,309
101	General Fund	14300	Recreation Division	40215	Adult Sports Softba	All	All	$34,320	$26,233	131%	($8,087)
101	General Fund	14300	Recreation Division	40216	Fields/Field Ambas	All	All	$167,089	$770,009	22%	$602,920
101	General Fund	14300	Recreation Division	40218	Youth Sports	All	All	$0	$202,916	0%	$202,916
101	General Fund	14300	Recreation Division	40222	Adult Sports Futsal	All	All	$0	$575	0%	$575
101	General Fund	14300	Recreation Division	40231	Senior Center	All	All	$60,465	$1,741,026	3%	$1,680,562
101	General Fund	14300	Recreation Division	40232	Day Camp	All	All	$180,235	$211,937	85%	$31,702
101	General Fund	14300	Recreation Division	40233	Playgrounds Progra	All	All	$343,133	$1,374,475	25%	$1,031,342
101	General Fund	14300	Recreation Division	40236	Teen Programs	All	All	$51,907	$261,396	20%	$209,489
101	General Fund	14300	Recreation Division	40237	Concerts	All	All	$0	$11,500	0%	$11,500
101	General Fund	14300	Recreation Division	40241	Early Childhood	All	All	$129,052	$467,334	28%	$338,282
101	General Fund	14300	Recreation Division	40242	Adult Instructional	All	All	$14,028	$57,716	24%	$43,688
101	General Fund	14300	Recreation Division	40243	Youth Instructional	All	All	$189,825	$267,145	71%	$77,320
101	General Fund	14300	Recreation Division	40244	Special Recreation	All	All	$118,990	$51,980	229%	($67,010)
101	General Fund	14300	Recreation Division	40245	Mobile Recreation	All	All		$43,210	0%	$43,210
101	General Fund	14300	Recreation Division	40248	Bark Park	All	All		$30,710	0%	$30,710
101	General Fund	14300	Recreation Division	40249	Community Garde	All	All	$8,358	$26,673	31%	$18,315
101	General Fund	14300	Recreation Division	40251	Senior Mobility Pro	All	All	$111,153	$26,085	426%	($85,068)
101	General Fund	14300	Recreation Division	40255	Save Our Youth	All	All		$48,300	0%	$48,300
101	General Fund	14300	Recreation Division	50001	Department Admir	All	All		$2,138,653	0%	$2,138,653
101	General Fund	14300	Recreation Division	50125	Parks & Parkways (	All	All		$9,143	0%	$9,143
101	General Fund	14300	Recreation Division	50190	Arts & Histocial Pla	All	All		$14,950	0%	$14,950
Total								$1,809,262	$10,467,106	17%	$8,657,844

[a] Source: FY 25/26 adopted expenditures (amended).

[b] Amount intended to serve as reasonable estimate (deMinimus rate).

[c] Source: FY 24/25 actual revenues.