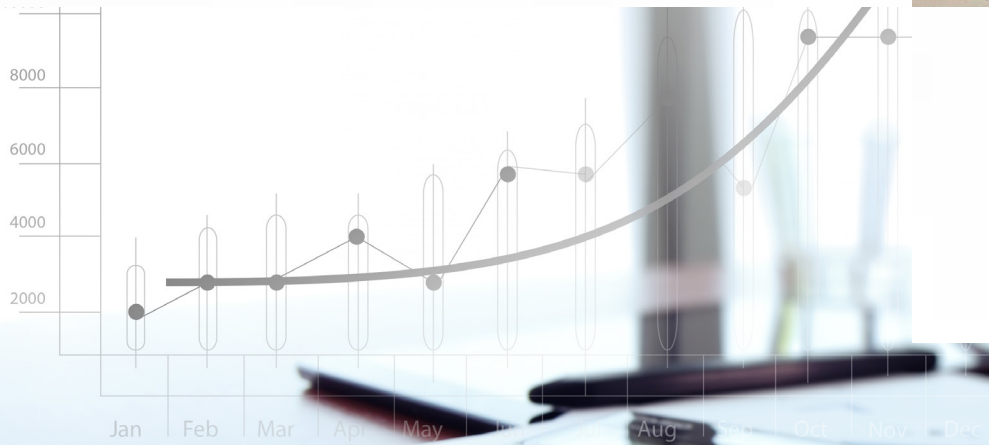
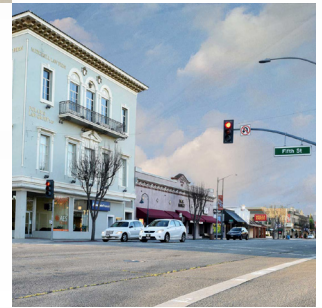


San Benito County

Proposal for

User Fee Study





February 24, 2017

Mr. Louie Valdez
Management Analyst III
San Benito County
481 Fourth Street
Hollister, CA 95023

Re: San Benito County – User Fee Study

Dear Mr. Valdez:

Following up on our correspondence, and based upon your request, the following is our proposed approach and scope of services to complete a User Fee Study for San Benito County.

As you are well aware, even as the recession has eased over the past few years, many municipalities throughout the state are still faced with limited financial resources, while striving to maintain high standards of service to their communities. In light of this, it is critical for cities to ensure that their fees for requested services have been developed or updated to ensure maximum appropriate cost recovery, so that the revenues generated by fees cover the cost of those services to the best extent possible. Policymakers need a clear understanding of standards, service levels and the associated costs.

Collaborative Approach and User-friendly Models and Reports — Willdan prides itself on working closely with County staff to develop an approach that is targeted toward your specific objectives and accounts for your reality, and then working together with you to gather first-hand information regarding the processes and tasks required to provide services to those requesting them. **We have included one full day of on-site data gathering and staff interviews to ensure we obtain the information we need efficiently and accurately, with limited need for follow-up.** We create user-friendly Excel-based models that the County can retain, and **conduct our analysis and develop the model collaboratively with County staff.** Rather than using an inflexible proprietary software program, we construct our models from the ground up, mirroring the County's budget format wherever possible. As a result, **the information contained in our models is easy for County staff to interpret, and the familiar software ensures ease of navigation.** This also allows for easy on-the-fly adjustments and updates, inclusion of updated budgets, or changes in organizational structure. Created directly from the models, our reports clearly and graphically illustrate full and recommended levels of cost recovery and projections of revenue for fee programs, break down the costs into direct and indirect overhead categories, and present the fee methodologies.

Our models and project approach are geared toward delivering work on schedule, and presenting results at public meetings and Board workshops. The Willdan Team is experienced at communicating complex analytical results in a manner that is easy to understand by non-finance oriented individuals, and facilitates discussion. I have coordinated or participated in numerous public and staff workshops regarding fees and cost of service based charges.

Experience with San Benito County — Willdan has worked extensively with San Benito County for many years on a variety of projects, including the recent updates to the Impact Fees. Our knowledge of the organization, local community, procedures, and our positive relationships with staff will allow us to effectively gather data and information, and clarify questions, and move the study forward in a productive manner. **We will leverage our knowledge of the City's operations and key staff to facilitate this study in a cost-effective and efficient manner; focusing less time on data gathering, and more on analysis, resulting in lower project cost and a higher value.**

Unique Combination of Services and Expertise/Public Engagement — Willdan has provided the requested services to municipal clients for well over a decade; and is the only firm providing these types of consulting services that also has a long history of providing contract staff support to public agencies for the delivery of municipal services. This direct experience as "staff" provides us with firsthand understanding of County operations and is uniquely useful in determining the full effort associated with service delivery and in developing a fee schedule that is easy to communicate and implement.

Our objective is to provide useful, detailed information to the Board of Supervisors and staff, so that they have the information necessary to make important decisions. Our experience ensures that we can meet this objective. Whether policymakers are considering subsidizing or increasing fees, the process may be subject to public discussion among Board and community stakeholders. Our response to these sensitive political issues is to employ a real world approach to completing user fee studies, in determining the technically defensible reasonable costs of providing services. Our knowledge of each portion of the service delivery function provides for greater accuracy, reduces the likelihood of potential challenges, results in fee schedules that are easier to implement, and increases the likelihood of acceptance by stakeholders.

I, Chris Fisher, will serve as the Primary Contact person for this proposal; as an officer of the firm, I am authorized to bind Willdan Financial Services. My contact information is provided in the table below:

Contact Information
Project Manager
Chris Fisher
Vice President – Group Manager
27368 Via Industria, Suite 200
Temecula, CA 92590
Tel#: (951) 587-3500 Fax #: (951) 587-3510
Email: CFisher@Willdan.com

We are excited about this opportunity to use our skills and expertise to assist San Benito County.

Sincerely,

Willdan Financial Services



Chris Fisher
Vice President - Group Manager



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Scope of Services

Project Understanding

Based on our understanding of the San Benito County's request, and on our extensive experience with exactly this type of project, Willdan Financial Services ("Willdan") is confident that we can meet the County's objective of reviewing, and evaluating the identified categories of user fees, developing appropriate and defensible methods of analysis to determine the full cost of providing various County services, and then recommending updated fee amounts based upon this analysis. The overall objective is to establish an updated schedule of fees that is objective, fair and equitable, that maximizes the recovery of the costs of providing County services.

The end products will include a report and a user-friendly Excel-based model, which County staff will retain, and which can be easily updated in the future. The model will be used to calculate and analyze the components that make up the full cost of services provided by the County, the recommended level of cost recovery (taking into account appropriate subsidies), and the revenue impacts to the County of proposed changes in fees. Most importantly, we will ensure that the results and recommendations are clear and understandable, defensible, and easily implementable.

For this fee study, we will meet directly with departmental representatives at the County, to discuss the approach and process that is best suited for each fee category; and then in more detail to identify processes and levels of activity and effort involved in providing services for which user fees are paid. Through this process we will identify the full cost recovery amount for each fee related activity, compare this with the County's current cost recovery levels, and then discuss with staff, policy and/or political concerns that need to be considered in developing recommended fees. Final recommended fees will be the result of these collaborative discussions, so that they reflect realities and considerations that are specific to San Benito County.

We will review and analyze existing user fee programs, and based upon conversations with County staff, a review of other neighboring cities, and our experience with fee programs in other cities, make suggestions as necessary for fees that may need to be added to the County's fee schedule, for activities that occur with some regularity, for which a fee is not currently being charged.

For a successful and effective engagement, it is important to have a thorough understanding of the structure and organization of the County. We bring years of successful experience working directly with hundreds of cities throughout California, and specifically with San Benito County.

Willdan possesses the resources, practical experience, creative thinking, and collaborative consulting skills necessary to complete this important project. Key distinct advantages that Willdan brings to the County include the following:

On-site Data Gathering: Our experience has taught us that working together, via face-to-face discussions, is the most efficient and thorough way to ensure that results are accurate, and that studies are completed in a timely manner. Consequently, through on-site interviews with your staff, Willdan will collect the majority of required data for the studies. This method is better than the typical "time and motion surveys" that are provided to agency staff when studies like these are conducted. This process ensures that we gather the data needed in one coordinated step, rather than having to go through repeated follow-up and clarification. This approach and the dedication of several of our staff will help ensure we meet the County's timeline and objectives, and provide important information to County staff and the Board as soon as possible.

Public Engagement: Our models and project approach are geared toward delivering our work on schedule and presenting our analysis results at public meetings and Board workshops. While we understand that the County Board and local business community may be generally supportive of increasing fees where necessary, it will be important to present recommendations to them in a way that clearly demonstrates the rationale and supporting analysis. The Willdan Team is experienced at communicating complex analytical results in a manner that is easy to understand by non-finance oriented individuals and facilitates discussion. Our proposed project manager for this engagement has coordinated, or participated in numerous public and staff workshops regarding fees and cost of service based charges. As previously mentioned, our objective is to provide useful, detailed information to the Board and County staff, necessary to make important decisions. Our experience ensures that we can meet this objective.

User-friendly Models and Reports: Willdan prides itself on creating user-friendly Excel-based models that the County can retain, and **conducting our analysis and developing the models collaboratively with County staff.** With County staff's immediate input and collaboration, Willdan will design extremely flexible, intuitive Excel-based models. In the future, as the County assumes new responsibilities, modifies existing processes, and/or eliminates

unnecessary services or programs, the models will be capable of adding or deleting funds, objects, departments, programs, staff positions, and activities. Willdan understands that issues facing the County are unique; consequently, we design our models to match your immediate and desired needs to ensure that end-results exceed staff expectations.

These models are then the County's to retain, after our services are completed, and allows for the creation of revenue projections, highlighting potential new revenues, and levels of subsidy.

A key element of these studies are presenting results and recommendations in a straightforward manner, that allows Board and staff to confidently make fee setting policy decisions, and understand the impacts of those decisions. Rather than using an inflexible proprietary software program, we construct our models from the ground up, as previously discussed, mirroring the County's budget format wherever possible. As a result, the information contained in our models is easy for County staff to interpret, and the familiar software ensures ease of navigation. As the models are being designed and constructed, we will work together with County staff to determine the best and most effective features to include. After the project is completed, we will provide training, so that your staff can independently and efficiently evaluate the effects of changes in certain factors. Created directly from the models, our reports clearly and graphically illustrate bases for the full cost recovery level of fee programs, provide projections of revenue from fee programs, both at full cost recovery and at recommended levels, and present the fee methodologies.

The models will be developed to allow the County to run "what-if" scenarios to address possible changes in staffing levels, working hours, etc.

User Fee Study Methodology

The following describes our project understanding, proposed approach, and work plan for a User Fee Study.

In order to comprehensively update fees, the County should develop a user fee schedule that accurately accounts for the true cost of providing services. Once the study is complete, the fee study model must be flexible so that the County can add, delete, and revise fees in the future. To meet this goal, we will bring our expertise and unique perspectives to your fee study by approaching the project with these three principles:

1) Defensibility

Our user fee projects have not been legally challenged since the inception of this practice area in our firm. We have accomplished this by closely working with legal counsel familiar with user fee studies, our engineering division and with agency staff. In this way, we can tailor the correct approach to ensure full cost recovery combined with a sound and reasonable basis for each user fee you implement.

While Proposition 218 does not directly apply to non-property-related fees, we employ principles from this important constitutional article to make certain that your user fee and rate schedule is developed with fairness, equity, and proportionate cost recovery principles in mind. With the addition of Proposition 26, Willdan will review each analyzed user fee for compliance and appropriateness to ensure continued defensibility.

2) Project and Staff Time

The County must have a sound and technically defensible fee schedule to ensure costs are appropriately recovered, as applicants approach the County for its services. Our standards and approaches serve to get to the issues of your fee study quickly. Starting with the project kick-off, we will make certain that your staff understands the purpose and scope of the study and its corresponding on-site departmental interview. As Willdan is able to communicate directly with the service providers, this face-to-face interaction provides valuable time estimates.

3) Responsiveness

We take great pride in providing responsive service to our client agencies. Frequent communication is critical to a successful user fee study experience. We will provide a list of data requirements in advance of the project kick-off. Due to this simple step, the introductory meeting can focus on the survey input process, answering questions, determining policy goals, and defining next steps in the project. We will follow up weekly with you at each step in the fee study process to make sure that staff "buys in" to the fee study approach and results.

Approach

Our approach to preparing the user fee study and documentation for the County includes:

- Close coordination with your staff to devise a consensus approach. Different programs and/or different service delivery methods will necessitate different approaches. We will discuss specific pros and cons with County staff as we determine which methods work best for various categories of fees;

- Strict adherence to key legal and policy issues with regard to user fees, including the percent of cost recovery that the County seeks to achieve. A user fee shall not be set higher than the reasonable cost of providing a fee-generating service. Our approach provides you with a fee schedule that achieves maximum legal cost recovery while ensuring that each fee is supported by technically defensible documentation; and
- Technical analysis necessary for project participants to resolve policy issues.

As described below, there are two basic approaches to calculating user fees:

Approach 1: Case Study Method

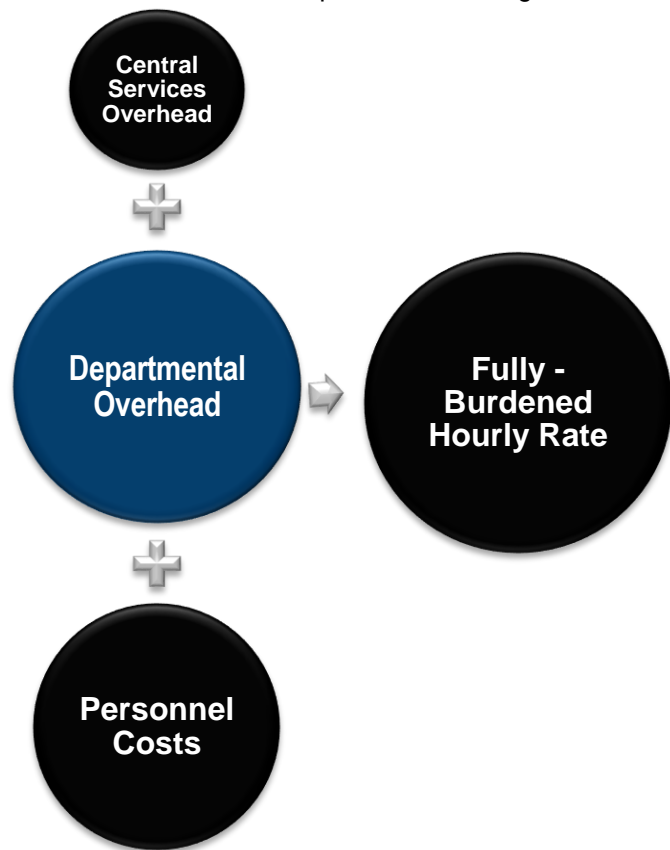
This is also sometimes referred to as a cost build-up approach. Using a time and materials approach, the “Case Study Method” examines the tasks, steps and County staff involved in providing a particular ‘unit’ of service, such as a permit review, and then uses that information to develop estimates of the actual labor and material costs associated with providing a unit of service to a single user. It is often used when a service is provided on a regular basis, and staff and other costs associated with the service can be segregated from available budget data.

A typical case study fee model should comprise the following three general cost layers:

1) Central Services Overhead: This category may involve such costs as labor, services, and supplies that benefit more than one department, division, or project. The exact benefits to specific areas are impossible to ascribe to a single activity. Examples are purchasing, human resources, and liability insurance. As part of the user fee study, these costs are calculated in the overhead cost review.

2) Department Overhead: This category may include expenses related to such items as office supplies, outside consultants, and membership dues. It may include management, supervision, and administrative support that are not provided to a direct fee-generating service. Typically, these items are charged, on an item-by-item basis, directly to the department, division, or project.

3) Personnel Costs: This category refers to direct salary and benefit costs of staff hours spent on providing a fee-generating service (e.g., on-site building inspector).



Approach 2: Average Cost Method

This is also sometimes referred to as a programmatic approach, because it looks at costs at a program level, and then allocates them to participants on an occurrence basis. By taking total service costs across a substantial sample period (a year), and dividing by the total number of service units delivered over that same period, costs per unit of service is estimated.

This approach is useful when services or programs are provided in a more aggregate manner, where it might be difficult to identify a specific sequence of steps associated with one user or participant; or where it is not feasible to cost-effectively segregate costs associated with specific activities.

User Fee Study Work Plan

Task 1: Initial Document Request

Objective: Initial due diligence; obtain study-related data.

Description: Prior to the kick-off meeting, we will obtain and review relevant documentation to further enhance our understanding of the services, fees, and rates to be studied. A written request for data will be sent to the County. Please note that Time Survey data is not part of this request and will be gathered during the on-site interviews described in Task 5.

We will request information and documentation on current fees and fee programs, activity levels, and budget and staffing information (to the extent not already available) related specifically to programs and activities which have associated fees, and for which the County has this level of detail.

Deliverables: **Willdan:** Submit information request to County.

County: Provide requested data to Willdan (prior to Task 3, Kick-off Meeting/Refine Scope). We will follow up with the County to confirm receipt of requested data and information, and highlight data elements that are outstanding.

Task 2: Compile Inventory of Current and Potential Fees/Review Existing Cost Allocation Method

Objective: Willdan will identify a schedule of fees and methodology for calculating the fees, obtain and review the County's current methodology and approach to allocating indirect service costs, and obtain staffing, salary and benefit information.

Description: Based on the results of the initial document request and independent research, incorporate into our model the existing fees, provided by the County, to comprise the parameters of the fee study.

As this engagement does not include the development of a full cost allocation plan, we will obtain data necessary to develop indirect cost allocation percentages. We will gather and review data necessary, and any supporting analysis the County may already have, related to its current cost allocation approach. This information will be used to verify the allocation of indirect service costs to operating departments, and then will be incorporated with staffing, and salary and benefit data to develop a comprehensive schedule of Fully-Burdened Hourly Rates (FBHR). These rates will form a basis for the calculation of the costs of providing services to residents and customers, for which fees are charged.

Meetings: It is possible that a conference call with the County may be necessary to discuss new fees to implement or existing fees that may no longer be required.

Deliverables: **Willdan:** One (1) draft list of current fees based on initial data provided (to be discussed and finalized during the kick-off call), and a schedule of Fully-Burdened Hourly Rates.

County: Review completed fee schedules with comments/revisions to be discussed during the kick-off meeting.

Task 3: Kick-off Conference Call /Refine Scope

Objective: Confirm goals and objectives for the Fee Study. Identify and resolve policy issues typically raised by a User Fee Study, address gaps in data, and refine appropriate existing or new fee categories (based on Task 2).

Description: Verify our understanding of the County's goals, the County's cost-recovery policy for user fees, and fill any gaps in data/information necessary for the project. It is important for the County and Willdan to identify and address foreseeable problems, and maintain open communication throughout the process.

During this call, we will ask that the County identify a project manager who will serve as the primary contact for the project. The project manager shall have responsibility for ensuring that all available data is provided in a timely manner, thereby maintaining adherence to the project's schedule.

Meetings: One (1) project kick-off call to initiate the entire project, discuss data needs, and address policy issues.

Deliverables: **Willdan:** 1) Revised project scope and schedule (if needed); and 2) brief summary of policy decisions (if needed).

County: 1) Provide further data needs; and 2) determine/introduce the County's project manager.

Task 4: Develop Fee Model

Objective: Develop and test model.

Description: This task involves the development of the model ultimately used to calculate the departmental fees, based on data and information gathered in previous tasks and in the Time Survey Interviews described in Task 5. To ensure that County policies are met through the imposition of the calculated fees, the model will be formatted to include appropriate costs.

Key model inputs will include staff and allocated overhead costs per position, and relevant budget data on salaries and benefits. This information will be obtained directly from the County and incorporated directly into the user fee model. We will request clarification and/or additional data if necessary.

The model will provide an allocation of administrative and overhead costs to fee related activities and departments providing services to customers, so that fees and billable rate schedules incorporate applicable costs. Furthermore, the fees and rates charged to customers will also reflect the cost of the services being provided, to the extent possible given policy and/or political considerations.

Deliverables: **Willdan:** One (1) user-friendly model in Microsoft Excel format, which, when finalized, County staff can use to calculate fee changes annually, or as often as deemed appropriate by the County Board.

Task 5: Time Survey Interviews and On-site Information Gathering

Objective: Meet with County staff to complete Time Surveys and understand service delivery processes.

Description: In order to assist staff with the completion of the survey worksheets, we will schedule one (1) full day of on-site meetings with staff; however, the number of meetings needed may vary depending on the number of staff and departments involved.

The Willdan Team will conduct interviews with supervisors/managers, as well as other staff, as deemed appropriate and/or necessary, from each department involved in the user fee study to determine the average time required by County staff to provide each of the services for which a fee is collected.

The fee model is designed so that full cost recovery fees are calculated immediately upon input of staff time. These full costs are also compared to current cost recovery levels. This will allow Willdan and County staff to conclude with a final meeting to review the draft full cost recovery fees, and adjust any times as necessary, once all information has been compiled and input into the fee model. We will schedule the interviews with staff to minimize any disruption to their normal workflow.

Meetings: One (1) full business day of on-site meetings/staff interviews.

Deliverables: **Willdan and County:** Time surveys and draft full cost recovery fees.

Task 6: Data Analysis and Final Fee and Rate Schedule

Objective: Incorporate information obtained from on-site surveys to fully develop model.

Description: We will update the model, based on information received during the on-site surveys, to generate a user fee schedule. In addition, it is very common that a supplemental data request may be necessary, based on new fees identified that the County is not currently collecting. Where appropriate, we will suggest and discuss with staff alternate approaches to existing fee programs (i.e. building fees), and suggest potential areas where fees could be collected where they are not currently. We will present the full cost recovery level for fees, both current and projected under the new calculated fees, and revenue projections, given certain assumptions about the levels of subsidy for different fees. Current levels of cost recovery will be compared to actual full costs calculated during the course of this study. Cost will be calculated at reasonable activity levels, and include all appropriate direct and indirect costs and overhead. We will review fee programs for compliance with Propositions 218 and 26.

The user fee data analysis and model development may take three (3) to four (4) weeks with frequent correspondence with County staff to discuss current cost recovery amounts, necessary to recover full cost and frequency activity.

Meetings: Conference calls to finalize fee schedule.

Deliverables: Final user fee and rate model for the County Board of Supervisors presentation and discussion.

Task 7: Prepare and Present Draft Report

Objective: Prepare draft report.

Description: This task involves the preparation of the draft report that discusses the study's background, the methodologies utilized in the study, and the results and presentation to various stakeholder groups. As noted below, meetings may occur during this or the next task as appropriate. The calculations used to generate the fee and rate study will be included textually, as well as in easy to understand tables. Individual fee summaries by department and a fee schedule will be included.

The draft report will include the following:

- Key results and findings;
- Basic descriptions of each service;
- The full cost of each service and current cost recovery levels;
- Costs broken down graphically into indirect and direct components, with a graphic display of the level of cost recovery;
- Fee recommendations with associate levels of cost recovery;
- Projections of potential fee revenue;
- Assessment of reasonableness of each County's costs;
- Review of reasonableness of current consultant cost structure (for Building Division services);
- As appropriate, recommend alternative methodologies for building permit fee calculation; and
- Summary and recommendations.

The objective of the report is to communicate the recommendation of appropriate fees, which include the appropriate subsidy percentage for those fees where full cost recovery may be unrealistic.

Meetings: One (1) conference call or online meeting to present the draft report to County staff and the County Manager. One (1) meeting with the County's management group and the County Board to present draft results address questions and receive feedback.

Deliverables: **Willdan:** Draft report for County review and comment.

County: Review of draft report, with comments and edits.

Task 8: Revise Draft Report/Determine Cost Recovery Levels for Recommended Adoption

Objective: Review of draft report and fee model.

Description: The goal of this task is to conduct an in-depth review of the draft report and model, incorporate feedback and changes as a result of previous discussions, and arrive at an optimum fee structure. Often through the course of an engagement, County staff will volunteer insightful likes and dislikes regarding the existing fee structure. We listen to this feedback carefully because your staff members know the community best. Comments usually revolve around issues of:

- Understandability;
- Fairness to applicants;
- Ease of calculation;
- Appropriate levels of cost recovery; and
- Full cost recovery hourly rates.

When adjusting fee recovery levels, we believe it is important to address these concerns.

Following one (1) round of comments from County staff on the draft report and feedback from County Staff, we will prepare the final report for presentation to the County Board of Supervisors.

Meetings: One (1) online demonstration (GoToMeeting) to review the model.

Deliverables: Draft report, revised draft /final report.

Task 9: Prepare and Present Final Report/Train Staff on Model

Objective: Prepare and present final report to the County Board of Supervisors. Train staff on the operation and use of the model for future modifications.

Description: This task is the culmination of the entire project. Based on staff comments received regarding the draft report, we will prepare the final report for presentation.

Meetings: One (1) meeting with the County Board to present the results and adopt the updated fee schedule. We will also provide staff training on the operation and use of the model on the same day, during regular business hours.

Deliverables: We will provide up to five (5) bound copies, one (1) unbound copy and one (1) electronic PDF file copy of the final report and model to the County. Using Microsoft Word and Excel, an updateable electronic copy of the study and model, as well as related schedules, will also be provided on CD-ROM.

County Staff Support

To complete our tasks, we will need the cooperation of County staff. We suggest that San Benito County assign a key individual to represent the County as the project manager who can function as our primary contact. We anticipate that the County's project manager will:

- 1) Coordinate responses to requests for information;
- 2) Coordinate review of work products;
- 3) Help resolve policy issues.

We will ask for responses to initial information requests in a timely manner. If there are delays on the part of the County, we will contact the County's project manager to steer the project back on track. We will keep the County's project manager informed of data or feedback we need to keep the project on schedule.

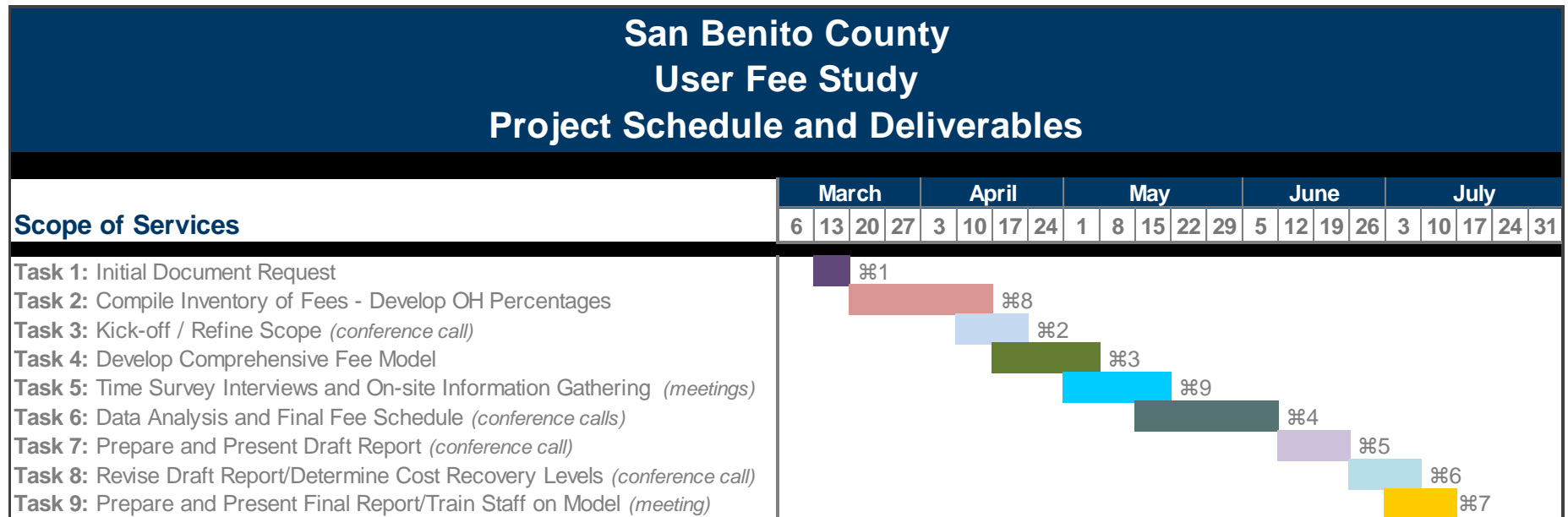
Willdan will endeavor to minimize the impact on County staff in the completion of this project.

The Willdan Team will rely on the validity and accuracy of the County's data and documentation to complete this project. San Benito County acknowledges that Willdan is relying upon the accuracy of the information provided by the County or their designees, and that Willdan shall not be liable for any inaccuracies contained therein. County shall reimburse Willdan for any costs Willdan incurs, including without limitation, copying costs, digitizing costs, travel expenses, employee time and attorneys' fees, to respond to the legal process of any governmental agency relating to County or relating to the Project. Reimbursement shall be at Willdan's rates in effect at the time of such response.

Estimated Project Timeline

Willdan understands time is of the essence for San Benito County to begin this engagement. These schedules can only be met with the cooperation of County staff. Delays in responding to our requests for data and review will result in corresponding delays to the project schedule. If that is the case, we will notify the County immediately of the possible impact on the schedule.

User Fee Study



Legend:

- | | |
|--|--|
| ⌘1: Information Request | ⌘6: Revised Draft Report/Final Report |
| ⌘2: Revised Project Scope and Schedule (if needed) | ⌘7: Final Report – Hard and Electronic Copies |
| ⌘3: User-friendly Model in Microsoft Excel | ⌘8: Draft List of Current Fees |
| ⌘4: Draft Fee and Rate Model Review | ⌘9: Time Surveys and Draft Full Cost Recovery Fees |
| ⌘5: Draft Report | |

Experience and Qualifications

Firm Description

Willdan Financial Services is one of four operating divisions within Willdan Group, Inc. (WGI), which was founded in 1964 as an engineering firm working with local governments. Today, WGI is a publically owned company on NASDAQ (NASDAQ ticker: WLDN). WGI provides technical and consulting services that ensure the quality, value, and security of our nation's infrastructure, systems, facilities, and environment. The firm has been a consistent industry leader in providing all aspects of municipal and infrastructure engineering, public works contracting, public financing, planning, building and safety, construction management, homeland security, and energy efficiency and sustainability services. Today, WGI has over 700 employees operating from offices in Arkansas, Arizona, California, Colorado, District of Columbia, Florida, Illinois, Kansas, Nevada, New Jersey, New York, Ohio, Oregon, Texas, and Washington.



ENGINEERING & PLANNING



ENERGY EFFICIENCY & SUSTAINABILITY



FINANCIAL & CONSULTING SERVICES



NATIONAL PREPAREDNESS & INTEROPERABILITY

Established on June 24, 1988, Willdan Financial Services, a California Corporation, is a national firm, and is one of the largest public sector financial consulting firms in the United States. Since that time, we have helped over 800 public agencies successfully address a broad range of financial challenges, such as financing the costs of growth and generating revenues to fund desired services. Willdan assists local public agencies by providing the following services:

- Cost allocation studies;
- User fee studies;
- Real estate economic analysis;
- Economic development plans and strategies;
- Tax increment finance district formation and amendment;
- Housing development and implementation strategies;
- Financial consulting;
- Real estate acquisition;
- Classification/compensation surveys and analysis;
- Development impact fee establishment and analysis;
- Utility rate and cost of service studies;
- Feasibility studies;
- Debt issuance support;
- Long-term financial plans and cash flow modeling; and
- Property tax audits.

Our staff of over 70 full-time employees supports our clients by conducting year-round workshops and on-site training to assist them in keeping current with the latest developments in our areas of expertise.

The organization chart located to the right represents Willdan's reporting structure, including the operating groups and the responsible manager; it as well defines the assets available to San Benito County.



Similar Services

Listed in the table below, are public agencies in which similar services have been completed, or are currently in progress, in the previous five years.

Willdan Financial Services 5 Year Cost Allocation Plan and User Fee Study Experience	
Contracting Agency	Project Description
City of Adelanto, CA	Citywide Cost Allocation Plan and Fee Study
City of Agoura Hills, CA	Comprehensive User Fee and Rate Study and Cost Allocation Plan, and Updates
City of Banning, CA	Cost Allocation Plan, User Fee Study and Development Impact Fee Study
City of Bellflower, CA	Overheard Cost Allocation Plan and Citywide User Fee Study
City of Bellflower, CA	OMB A-87 Cost Allocation Plan
City of Bellflower, CA	Cost Allocation Plan, OMB Compliant Plan, User Fee Study and Development Impact Fee Study
City of Belmont, CA	User Fee Study and Refinement of Cost Allocation Plan
City of Blythe, CA	Cost Allocation Plan and OMB Compliant Plan
City of Brea, CA	Police Department Cost Allocation Plan
City of Brea, CA	Police Department Cost Allocation Plan (Placentia Dispatch)
City of Cathedral City, CA	User Fee Study
City of Cerritos, CA	Development Services User Fee Study
City of Coalinga, CA	User Fee and Rate Study
City of Colton, CA	User Fee Study
City of Compton, CA	Master Fee Study and Development Impact Fee Study
City of Covina, CA	Overheard Cost Allocation Plan, and Updates
City of Dinuba, CA	Cost Allocation Plan and Utility Rate Study
City of Encinitas, CA	Cost Allocation Plan and User Fee Study
City of Fillmore, CA	Cost Allocation Plan, OMB Compliant Plan, and User Fee Study
City of Florida City, FL	Cost Allocation Plan
City of Galt, CA	Cost Allocation Plan and OMB Compliant Plan
City of Gardena, CA	Cost Allocation Plan
City of Glendale, AZ	Cost Allocation Plan
City of Grover Beach, CA	Full Cost Allocation Plan and Comprehensive Master Fee Study
City of Hawthorne, CA	Cost Allocation Plan
City of Hawthorne, CA	Comprehensive User Fee Study
City of Hayward, CA	Comprehensive Master User Fee Study
City of Hayward, CA	Full Overhead Cost Allocation Plan
City of Hemet, CA	Cost Allocation Plan and User Fee Study
City of Hesperia, CA	Cost Allocation Plan
City of Irvine, CA	OMB A-87 Cost Allocation Plan and User Fee Study
City of Irwindale, CA	Cost Allocation Plan, User Fee Study and Development Impact Fee Study
City of La Mirada, CA	Cost Allocation Plan and User Fee Study
City of La Mirada, CA	Cost Allocation Plan and User Fee Study Update
City of La Puente, CA	Cost Allocation Plan, OMB Compliant Plan, and User Fee Study
City of Laguna Hills, CA	Comprehensive User Fee Study and Cost Allocation Plan Update
City of Lake Elsinore, CA	Cost Allocation Plan, OMB Compliant Plan, User Fee Study and Development Impact Fee Study
City of Long Beach, CA	Update to Departmental Cost Allocation Plan

Willdan Financial Services 5 Year Cost Allocation Plan and User Fee Study Experience

Contracting Agency	Project Description
City of Long Beach, CA	Departmental Mini Cost Allocation Plans
City of Long Beach, CA	Cost Allocation Plan and Cost Index Consulting Services
City of Long Beach, CA	Amends Cost Allocation Plan
City of Lynwood, CA	Cost Allocation Plan, Update
City of Lynwood, CA	City Hall Renovation Cost Allocation Plan
City of Manteca, CA	Cost Allocation Plan
City of Mission Viejo, CA	Comprehensive User Fee Study and Cost Allocation Plan
City of Montebello, CA	Cost Allocation Plan Update
City of Montebello, CA	Transit Cost Allocation Plan
City of Monterey Park, CA	Cost Allocation Plan and User Fee Study, and Updates
City of Monterey Park, CA	Cost Allocation Plan Update
City of Monterey, CA	Cost Allocation Plan and Indirect Cost Rate
City of Monterey, CA	Cost Allocation Plan Update
City of Murray, UT	Cost Allocation Plan
City of Oroville, CA	Cost Allocation Plan and User Fee Study
City of Pacifica, CA	Comprehensive Citywide User Fee Study and Charges Rate Study
City of Petaluma, CA	Cost Allocation Plan, User Fee Study, CIP Admin Rate and Work Order Rate Analysis, Hourly Overhead Rates, and ISF Allocation Study
City of Petaluma, CA	Cost Allocation Plan Update
City of Pittsburgh, CA	User Fee Study and Cost Allocation Plan
City of Placentia, CA	Comprehensive User Fee Study and Cost Allocation Plan
City of Salinas, CA	Full Cost Allocation Plan and Comprehensive Fee Study
City of San Bruno, CA	Comprehensive User Fee Study, Cost Allocation Plan, and OMB Compliant Plan
City of San Fernando, CA	Cost Allocation Plan, OMB Compliant Plan, User Fee Study and Development Impact Fee Study
City of St. Helena, CA	Cost Allocation Plan, OMB Compliant Plan, User Fee Study and Development Impact Fee Study
City of Tulare, CA	Cost Allocation Plan
City of Ukiah, CA	Comprehensive Fee Study and Cost Allocation Plan
City of Union City, CA	Comprehensive User Fee and Rate Study, Full Cost Allocation Plan, and OMB Compliant Plan
City of Walnut Creek, CA	Comprehensive User Fee Study & Cost Allocation Plan
City of Watsonville, CA	Comprehensive User Fee and Rate Study, Cost Allocation Plan, and OMB Compliant Plan
City of West Covina, CA	Cost Allocation Plan and User Fee Study
City of Yucaipa, CA	Comprehensive User Fee and Rate Study, Full Cost Allocation Plan, and OMB Compliant Plan
Community Child Care Council of Santa Clara County, CA	Cost Allocation Plan
Rainbow Municipal Water District, CA	Cost Allocation Plan and OMB Compliant Plan
Sacramento Public Library, CA	Cost Allocation Plan, and Updates
Town of Danville, CA	Cost Allocation Plan
Town of Fairfax, CA	User Fee Study and Cost Allocation Plan
Town of Los Altos Hills, CA	Cost Allocation Plan and User Fee Study, and Updates
Town of Paradise Valley, AZ	User Fee Study

Firm Capabilities

Willdan's proven and successful track-record conducting User Fee Studies and Cost Allocation Plan services for public agencies dates back to 1998. Since that time, we have developed the expertise to successfully integrate this service into the Financial Consulting Services group's primary functions.

Our record of success within the industry provides assurance of the professionalism and capability we will bring to this engagement. A team composed of project managers and analysts develop and/or update cost allocation plans, along with their frequent companion projects — user fee studies.

Vice President and Group Manager Chris Fisher has been assigned to serve as the County's representative; and has been selected for this role due to his extensive experience, which includes the preparation and supervision of numerous Cost Allocation Plans and User Fee Studies, as well as his experience presenting to governing bodies, stakeholders, and industry groups.

It is important to note that Mr. Fisher has been with Willdan for more than 17 years, ensuring San Benito County of continuity and dedication in staffing during the completion of the project.

Key Staffing

Our management and supervision of the project team is very simple: staff every position with experienced, capable personnel in sufficient numbers to deliver a superior product to the County, on time and on budget. With that philosophy in mind, we have selected experienced professionals for this engagement. We are confident that our team possesses the depth of experience that will successfully fulfill your desired work performance.

Mr. **Chris Fisher** will serve as the **Project Manager** for the County and primary contact for the User Fee Study project. He will apply his extensive financial rate design/modeling experience and ability to clearly communicate results through the facilitation of numerous stakeholder forums. In this role, he will attend meetings and presentations, produce key study elements, and will be responsible for work deliverables.

Mr. **Tony Thrasher** and Ms. **Priti Patel** will provide **Analytical Support**, they will work closely with Mr. Fisher, and the County to develop complete and accurate models that will best fit the project needs. They will ensure that data is collected, interpreted, researched, and correctly entered into the model. Experience gained assisting with cost allocation plan and user fee projects for the Cities of Placentia, Bellflower, Irvine, Mission Viejo, Petaluma, and Yucaipa will be utilized throughout this engagement.

Mr. **Robert Quaid, CPA**, will provide quality assurance/quality control to this engagement in the role of **Quality Assurance/Technical Advisor**. Mr. Quaid will review the models as a third-party internal reviewer prior to their submittal to County staff. His continual review of data entry and model development assures that the draft, and final products have been thoroughly evaluated for potential errors; thus providing quality client deliverables, and high levels of integrity and outcomes throughout the duration of the project.

Furthermore, to ensure that the project stays on schedule, and is properly focused on County objectives, Mr. Fisher, in collaboration with Mr. Thrasher and Ms. Patel, will provide County staff with updates to summarize our progress against the project timeline, and update the status of upcoming deliverables. We will also document discussions leading to important policy decisions and/or the choice of critical assumptions used in constructing the analysis and model.

The Project Team will utilize a detailed Project Management Plan from the outset of the engagement to manage and control all proposed activities, deliverable deadlines, client and stakeholder engagement, and quality control. Willdan will meet with staff to enhance our understanding of the project objectives, review the project timelines, and seek assistance in identifying the best information sources to obtain the necessary inputs to evaluate the County. Finally, following key stakeholder discussions, we will schedule a call to summarize findings and direction with County staff, to make certain that we are in agreement with stated objectives, and that feedback is incorporated as appropriate. These steps guarantee that as the project moves forward success will be achieved by continually aligning our approach and work with stakeholder and County objectives, adjusting where necessary.

Resumes

Resumes for Willdan's project team are presented on the following pages.

Chris Fisher

Project Manager

Education

San Francisco State University, Bachelor of Science, Finance

Areas of Expertise

Cost of Service Analyses

Multi-disciplinary Team Management

Special District Formations

Client Presentations

Proposition 218

Affiliations

California Society of Municipal Finance Officers

Municipal Management Association of Northern California

California Municipal Treasurers Association

17 Years' Experience

Mr. Chris Fisher, Vice President and Group Manager of Willdan's Financial Consulting Services group, will serve as project manager for the County project. He will also share his extensive knowledge related to cost-of-service principles with members of the project team.

Mr. Fisher joined Willdan in April of 1999, and during that time has managed an array of financial consulting projects for public agencies in California, Arizona, and Florida, coordinating the activities of resources within Willdan, as well as those from other firms working on these projects. He is one of the firm's leading experts for special district financing related to public infrastructure, maintenance, and services, including public safety.

Related Experience

City of Petaluma, CA — Overhead Cost Allocation Plan and OMB Circular A-87 Plan, User Fee Study, CIP Rate Analysis, and Hourly Overhead Rate Study: Mr. Fisher served as project manager for the project team, and provided oversight for this thorough and intensive study for the City of Petaluma.

Sacramento Public Library Authority, CA — Cost Allocation Plan and OMB Circular A-87: In April 2014, as Project Manager, Mr. Fisher completed the final report for the Sacramento Public Library Authority. Throughout the project, he provided quality assurance to the project, which involved the development of a methodology for this unique venture. Mr. Fisher presented the final report to the Library Authority Board, as well as the Joint Powers Authority. A 2015 update to the CAP has just been completed and presented to the Board.

City of Hayward, CA — Cost Allocation Plan and User Fee Study: Mr. Fisher served as the project manager for the City's full overhead cost allocation plan and OMB A-87 cost allocation plan, along with a comprehensive master user fee study. He worked with the City and Willdan staff to gather the necessary data, and is overseeing Willdan's development of the cost allocation model. The City has a complicated and detailed budget and the cost allocation plan that Willdan developed is tailored to their structure, and includes provision for several Internal Service Funds.

City of Salinas, CA — Comprehensive Fee Study and Full Cost Allocation Plan: Mr. Fisher served as the project manager for the City of Salinas engagement, to prepare an OMB A-87-compliant full cost allocation plan and comprehensive fee study for the development of a master list of fees. Mr. Fisher led an all-departments overview meeting, where the framework and general process was reviewed, and global practical and policy questions were addressed. Immediately following the overview meeting, individual meetings were held with representatives from each department to discuss their specific fee related activities, and gather necessary information to update fees.

City of Covina, CA — Comprehensive Cost Allocation Plan and User Fee Study: Mr. Fisher served in the role of project manager for the City's engagement. The cost allocation plan developed will aid the City in the recovery of overhead costs related to central service activities. The user fee study was focused on fees charged by the following departments: City Clerk, Finance, Police, Fire, Library, and Community Development.

City of Hemet, CA — Comprehensive Cost Allocation Plan and Comprehensive User Fee Study: Mr. Fisher oversaw the update of the City's general overhead allocation plan and cost-of-service user fees. Willdan had provided similar financial consulting services to the City in 2007 and were called upon in 2012 to update these analyses. Service fees included those charged by the City Clerk, Finance, Police, Fire, Library and Community Development departments.

City of Irvine, CA — OMB A-87 Cost Allocation Plan and Comprehensive User Fee Study: Willdan completed a cost allocation plan and user fee study for the City of Irvine. Mr. Fisher managed and provided quality assurance to this project, ensuring the accuracy of the models, as well as the final reports. He also presented the results to the City's Finance Commission and to the City Council.

C. Fisher

Resume Continued

City of La Mirada, CA — Overhead Cost Allocation Plan and Citywide User Fee Study:

Mr. Fisher provided policy guidance and quality assurance to the City's update and development of a comprehensive citywide user fee study for the development of a master user fee and rate schedule and a cost allocation plan to recover overhead costs related to central service activities.

Town of Los Altos Hills, CA — Cost Allocation Plan and User Fee Study: Mr. Fisher was the engagement director for Willdan's work with the Town to complete a cost allocation plan and user fee update. The Town had not undertaken a user fee study for many years, and utilized an outdated, internally developed, cost allocation plan. Willdan completed the cost allocation plan, and presented the report and results to the Town's Finance Commission. A preliminary user fee model was developed and a draft schedule of updated fees prepared. Mr. Fisher oversaw the development and quality review of both the cost allocation and user fee models and was responsible for QA/QC of the report.

City of Placentia, CA — Cost Allocation Plan and User Fee Study Studies: Mr. Fisher oversaw the development of an overhead cost allocation study, as well as a User Fee Study for the development of the City of Placentia's master list of fees.

Tony Thrasher

Analytical Support

Education

*Bachelor of Science in
Finance (Econometrics);
California State
Polytechnic University,
Pomona*

Areas of Expertise

Cost Allocation Plans

*Fiscal Analysis for User
Fees and Rates*

Utility Rate Studies

9 Years' Experience

Due to his cost allocation and user fee analyses experience, Mr. Tony Thrasher has been selected to provide analytical support for the County's engagement. Currently, Mr. Thrasher is a senior project analyst within the Financial Consulting Services group, whereby his responsibilities include supporting project managers and conducting fiscal analyses for cost allocation plans, user fees, and utility rate studies.

Mr. Thrasher's prior employment was as a financial analyst working in bond, equity, and mortgage-backed security markets for Wells Fargo Bank, Bank of New York Mellon, and Deutsche Bank. His experience includes portfolio accounting, differential analysis, and forecasting.

Related Experience

City of Salinas, CA — Full Cost Allocation Plan and Comprehensive Fee Study: Mr. Thrasher provided analytical support for the City of Salinas OMB A-87-compliant full cost allocation plan and comprehensive fee study engagement. He worked closely with City staff to gather and analyze data to produce reports, participated in multiple meetings, and assisted the City appointed Project Manager in the adoption of the new fees.

City of Hayward, CA — Cost Allocation Plan and User Fee Study: For this project, Mr. Thrasher provided analytical support, and was largely responsible for the development of the models. Primary duties include gathering and verifying necessary data, finalizing model figures and generating reports.

City of Petaluma, CA — Overhead Cost Allocation Plan and OMB Circular A-87 Plan, User Fee Study, CIP Rate Analysis, and Hourly Overhead Rate Study: Mr. Thrasher provided analytical support for this engagement. His primary duties were to work with City staff to gather data, provide assistance to the project manager, and produce reports.

Sacramento Public Library Authority, CA — Cost Allocation Plan and OMB Circular A-87: Mr. Thrasher provided analytical support. His primary duties included finalizing model figures and generating reports.

City of Irvine, CA — OMB A-87 Cost Allocation Plan and Comprehensive User Fee Study: Serving as the project's analyst, Mr. Thrasher provided analytical support; and designed micro-level allocation models to ensure full-cost recovery for public safety, public works, community development, community services, and administrative departments.

City of Mission Viejo, CA — Cost Allocation Plan and User Fee Study: Mr. Thrasher was assigned to work with the City on this project, providing analytical support, gathering data, working with staff to make refinements, and developing cost allocation and fee models to ensure full-cost recovery for building and safety, planning, community development, and public works departments.

City of West Covina, CA — Cost Allocation Plan and Comprehensive User Fee Study: Mr. Thrasher is providing analytical support in association with the gathering of budget and allocation basis data, and in the development of the model and report for the project. He is working directly with the City contact throughout the engagement.

City of Placentia, CA — Cost Allocation Plan and User Fee Study: As the assigned analyst, Mr. Thrasher provided analytical support; and designed micro-level allocation models to ensure full-cost recovery for police, community services, engineering, planning, and building departments.

City of Bellflower, CA — OMB A-87 Cost Allocation Plan and Comprehensive User Fee Study Update: In Willdan's initial engagement with the City, Mr. Thrasher provided analytical support, with his primary duties including finalizing model figures and generating reports. In the subsequent update of both the CAP and the Fee Study, Mr. Thrasher assumed a lead technical role, working directly with the client to develop a new Cost Allocation Model, update the comprehensive fee model, and resolve policy and fee setting issues. He was directly responsible for delivery of reports and presentations to the City.

Priti Patel

Analytical Support

Education

*Bachelor of Arts;
Business
Management,
Information Systems
and International
Business
University of Cincinnati*

Areas of Expertise

Cost Allocation Plans

User Fee Studies

Proposition 218

2 Years' Experience

Ms. Priti Patel is an analyst within the Financial Consulting Services group, whereby she supports project managers in conducting utility rate analyses, fee studies, cost allocation plans, monitoring Proposition 218 compliance, and forming special districts.

Some of Ms. Patel's duties include coordinating and conducting activities associated with Cost Allocation Plans and User Fee Studies, including database integration and manipulation, revenue and expenditure analyses, and documentation preparation. With these duties she interacts with clients on a regular basis.

Ms. Patel joined Willdan in early 2015, as an analyst with the District Administration Group, while with DAS she performed research and analysis needed for local government financial issues related to district administration, including document data entry and updating, database management, research and report preparation. She also provided general information on questions pertaining to Assessment Districts and special taxes (such as Mello-Roos Pools), as well as the status of property delinquencies.

Ms. Patel came to Willdan with more than five years' experience as an Analyst.

Related Experience

Rainbow Municipal Water District, CA — Cost Allocation Plan and OMB Compliant Plan:

Ms. Patel is providing analytical support to ensure that the District's Cost Allocation Plan and OMB compliant cost allocation model and plan fairly allocated general and administrative overhead service costs to appropriate activities and departments.

City of Dinuba, CA — Utility Rate Study and Cost Allocation Plan Update: Ms. Patel assisted with a utility rate study and a cost allocation plan update for the City. Duties included reviewing relevant documentation, gathering information related to indirect staffing and functions, assisting in the preparation of a comprehensive draft cost allocation model and plan, and testing and reviewing the model and results with project management staff.

City of Yucaipa, CA — Cost Allocation Plan and Comprehensive User Fee Study:

Currently providing analytical support in the preparation of a Cost Allocation Plan and OMB compliant cost allocation plan and comprehensive fee study for the development of a master list of fees. Ms. Patel is working to identify and take into account direct and indirect costs, along with changes in staffing, structure, and service delivery methods. She also assisted in the preparation of user-friendly Excel-based models that City staff could easily update in the future to determine the proper allocation of expenditures and ongoing full cost of City-provided services.

City of Fillmore, CA — Full Cost Allocation Plan and User Fee Study: Ms. Patel helped develop a cost allocation plan and model that fully allocated central overhead costs to appropriate operating departments, funds, and/or programs. She assisted in the completion of the model and report, and worked directly with senior staff to their feedback and revisions.

City of Chula Vista, CA — Formation of Special Districts: Ms. Patel is currently assisting Willdan senior staff with the formation of special tax districts to fund public infrastructure improvements within the City of Chula Vista.

City of San Fernando, CA — Cost Allocation Plan and Comprehensive User Fee Study:

Ms. Patel is currently providing support to senior team members in the preparation of a Cost Allocation Plan, OMB Compliant Plan and Comprehensive User Fee Study. The cost allocation plan is being used as a component of the comprehensive user fee study. The user fee study is in progress and expected to be completed in early 2017.

City of Laguna Hills, CA — Cost Allocation Plan and Comprehensive User Fee Study:

Ms. Patel provided analytical support in the preparation of a full cost allocation plan and comprehensive fee study for the development of a master list of fees.

Robert Quaid, CPA

Quality Assurance/Technical Advisor

Education

*Bachelor of Science,
University of Southern
California*

Areas of Expertise

*Fiscal Analysis for User
Fees and Rates*

Cost Allocation Plans

*Acquisition Audit
Services*

*Statutory Financial
Reporting*

Fund Audits

*Quality Review of
Community Facilities,
Lighting & Landscaping,
and Assessment
Districts*

Affiliations

*California Society
of Municipal
Finance Officers*

*California Society
of CPAs*

Certifications/Licenses

*Certified Public
Accountant*

35 Years' Experience

With his 35 years of extensive experience in public financing, Mr. Robert Quaid has been selected to provide quality assurance/quality control in the role of technical advisor. In his position as a Principal Consultant at Willdan, Mr. Quaid provides project management, procedural support, technical support, and quality review for Willdan's District Administration group, as well as the Financial Services Consulting group specific to cost allocation plans, user fee studies, and special financial analysis.

Prior to joining Willdan, Mr. Quaid worked in the private industry of real estate accounting and finance. He began his career with the public accounting firm formerly known as Haskins & Sells (currently known as "Deloitte & Touche"). His experience includes financial statement analyses, asset administration, computer conversion, and reporting to the Securities and Exchange Commission for several public real estate partnerships. In 1979, Mr. Quaid became a licensed California CPA.

Related Experience

City of Thousand Oaks, CA — Cost Allocation Plan: Mr. Quaid served as project manager for the development of an OMB A-87 compliant cost allocation plan model using fiscal year 2009 actual costs as the basis for the allocations. He was responsible for the preparation of the Cost Allocation Plan report and provided cost allocation model training to City staff.

The objective of this project was to determine the appropriate allocation of indirect costs from City General Fund central service departments to the General Fund operating departments/programs and the non-General Fund departments/programs. The plan model included 16 allocation bases allocating costs to over 100 departments and divisions. Both full and OMB A-87 cost allocation models were delivered to the City. Willdan was awarded a four-year contract.

Cities of Fontana, Gardena and Hawthorne, CA — Cost Allocation Plan Projects: For each of these cities, Mr. Quaid served in the role of task manager for the development of an OMB A-87 compliant cost allocation plan model using Microsoft Excel. He was responsible for the preparation of the cost allocation plan report and trained City staff on how to use the cost allocation model.

City of Rialto, CA — Comprehensive User Fee Study: Project manager for the Comprehensive User Fee Study to develop a user fee model in Microsoft Excel and update fees for Planning, Engineering, Building, Public Works, Recreation, Police, Fire, City Clerk, Treasurer and Finance.

City of Cathedral City, CA — Comprehensive User Fee Study: Mr. Quaid served as project manager for a user fee study that required updating fees for Planning, Engineering, Building, Police, Fire, City Clerk, and Finance.

References

Recent Projects

Provided below are recent project descriptions, including client contact information, that are similar in nature to those requested by the County. We are proud of our reputation for customer service, and encourage you to contact these clients in regards to our commitment to completing the projects within budget and agreed upon timelines.

City of Petaluma, CA | Overhead Cost Allocation Plan and OMB Circular A-87 Plan, User Fee Study, CIP Rate Analysis, and Hourly Overhead Rates

Willdan provided an Overhead Cost Allocation Plan and OMB Circular A-87 Plan, User Fee Study, CIP Rate Analysis, and Hourly Overhead Rates to the City of Petaluma. After reviewing the City's 2014 Master Fee Schedule, we developed an Overhead Cost Allocation Study, which is OMB A-87 compliant, and a User Fee Study that accurately accounts for the true cost of providing various services within and to each City operation, including capital projects. As part of this effort, we also developed fully burdened hourly rates for City employees that can be used for work orders, or to charge to specific activities. This included an analysis of administrative and overhead costs associated with activities that are delivered directly to the public, where hourly rates may be charged, to ensure appropriate recovery of costs.

Willdan completed these studies concurrently, in a manner that fully identifies and takes into account direct and indirect costs, along with changes in staffing, structure, and methods of service delivery.

Client Contact: Mr. Bill Mushallo, Finance Director
11 English Street
Petaluma, CA 94952
Tel. #: (707) 778-4352 | Email: Financeemail@ci.petaluma.ca.us

City of Belmont, CA | Master Fee Study and Cost Allocation Refinement

Willdan recently completed a Master Fee Study and an analysis and review of the existing Cost Allocation Plan for the City of Belmont, and a Fee and Rate Study for the Belmont Fire Protection District. Collectively, the Fee Studies will ensure that the City and FPD can accurately account for the cost of providing various services to the public, and set updated fees appropriately; while the CAP review and refinement ensures that the Plan developed internally by the City is allocating the cost of its central (overhead) service organizations to operating groups and enterprise funds, in an equitable and defensible manner.

Client Contact: Mr. Thomas Fil, Director of Finance
One Twin Pines Lane, #320
Belmont, CA 94002
Tel #: (650) 595-7433 | Email: TFil@belmont.gov

City of Hayward, CA | Full Overhead Cost Allocation Plan, OMB A-87 Cost Allocation Plan, and Comprehensive Master User Fee Study

Willdan completed a full overhead cost allocation plan and OMB A-87 cost allocation plan, along with a comprehensive master user fee study for the City of Hayward. The Willdan team worked with City staff to gather the necessary data to develop the cost allocation model. The City had a complicated and detailed budget and the cost allocation plan that Willdan developed is tailored to their structure, and includes provisions for several Internal Service Funds. Willdan staff worked through the course of reorganizing staff functions and/or reducing staff, it was important to revisit the manner and methodology by which indirect overhead costs were distributed to the operating departments and, as appropriate, other chargeable funds and programs. The City was in need of a new cost allocation plan that would ensure the fair and equitable allocation of government expenses to appropriate departments, programs, and funds, while utilizing tailored and well thought out allocation factors.

Furthermore, Willdan updated many of its user fee programs, and the information developed during the cost allocation plan served as the basis for the study.

Client Contact: Mr. Dustin Claussen, Director of Finance
777 B Street, 3rd Floor
Hayward, CA 94541
Tel. #: (510) 583-4010 | Email: Dustin.Claussen@hayward-ca.gov

City of Monterey, CA | Cost Allocation Plan and Indirect Cost Rates

Willdan recently completed a cost allocation plan for the City of Monterey. The objective of this project was to determine the appropriate allocation of indirect costs from City General Fund Central Service Departments to the General Fund operating departments/programs and the Non-General Fund departments/programs, which includes enterprise funds. The project involved the development of a full Cost Allocation Plan model, and development of indirect and fully burdened rates for use in projects and services related to the Presidio. Recommended procedures included: analyze expenditures, interview staff, review CAFR, and other financial documents. Mr. Fisher served as the project manager and Mr. Thrasher served as the project analyst.

Willdan was recently re-selected to provide an update to the CAP and to calculate fully burdened hourly staff labor rates.

Client Contact: Ms. Julie Porter, Assistant Finance Director
580 Pacific Street
Monterey, California 93940
Tel #: (831) 646-3724 | Email: Porter@monterey.org

City of Yucaipa, CA | Cost Allocation Plan, OMB Cost Allocation Plan, and Comprehensive User Fee Study

Willdan was recently engaged to prepare for the City of Yucaipa a Cost Allocation Plan, OMB Compliant Cost Allocation Plan, and Comprehensive Fee Study. Willdan developed a cost allocation plan and model that fully allocated central overhead costs to appropriate operating departments, funds, and/or programs. This portion of the project involved the development of two models: a full Cost Allocation Plan and an OMB compliant Cost Allocation Plan. The OMB compliant Plan was developed using the same model, utilizing a toggle to remove previously flagged costs that would not be allocable under OMB guidelines.

Utilizing the full CAP, the comprehensive user fee study phase of the project is underway. Full interviews and data gathering have been completed, and the fee model has been developed and is in the refinement stage.

Client Contact: Mr. Greg Franklin, Director of Administrative Services
34272 Yucaipa Boulevard
Yucaipa, CA 92399
Tel #: (909) 797-2489 | Email: GFranklin@yucaipa.org

City of Laguna Hills, CA | Cost Allocation Plan Update and Comprehensive User Fee Study

The City of Laguna Hills was seeking an outside consultant to complete a review and update of their current cost allocation plan and the preparation of a comprehensive user fee study for the development of its master list of fees. Our primary objective for the cost allocation study was to ensure that general government costs were fairly and equitably allocated to appropriate programs and funds, which are based on tailored and well thought out allocation factors. Then, for the Fee Study, the primary objective was to ensure that fees for requested services were calculated to account for the full cost of providing the services, and set appropriately, given City policy and financial objectives.

Willdan recently completed the update to the cost allocation plan, and is utilizing the report to complete the comprehensive user fee study.

Client Contact: Ms. Janice Mateo-Reyes, Finance Manager
24035 El Toro Road
Laguna Hills, CA 92653
Tel #: (949) 707-2623 | Email: JReyes@ci.laguna-hills.ca.us

Schedule of Fees

User Fee Study

Based on our outlined Work Plan, we propose a ***not-to-exceed fixed fee of \$24,925***. The table below provides a breakdown of this fee by task and project team member.

San Benito County User Fee Study Fee Proposal						
	C. Fisher Principal-in- Charge	T. Thrasher Analytical Support	P. Patel Analytical Support	R. Quaid QA/Tech Advisor	Total	
	\$ 250	\$ 135	\$ 125	\$ 210	Hours	Cost
Scope of Services						
Task 1: Initial Document Request	-	2.0	-	-	2.0	\$ 270
Task 2: Compile Inventory of Fees, Develop OH Percentages	-	16.0	6.0	-	22.0	2,910
Task 3: Kick-off /Refine Scope	1.0	2.0	2.0	-	5.0	770
Task 4: Develop Comprehensive Fee Model	-	6.0	16.0	-	22.0	2,810
Task 5: Time Survey Interviews and On-site Information Gathering	8.0	9.0	8.0	-	25.0	4,215
Task 6: Data Analysis and Final Fee and Rate Schedule	1.0	16.0	28.0	1.0	46.0	6,120
Task 7: Prepare and Present Draft Report	2.0	8.0	16.0	2.0	28.0	4,000
Task 8: Revise Draft/Determine Cost Recovery Levels	1.0	6.0	8.0	1.0	16.0	2,270
Task 9: Prepare and Present Final Report/Train Staff on Model	2.0	6.0	2.0	-	10.0	1,560
Subtotal – User Fee Study:	15.0	71.0	86.0	4.0	176.0	\$ 24,925
Total Willdan Labor Costs	15.0	71.0	86.0	4.0	176.0	\$ 24,925

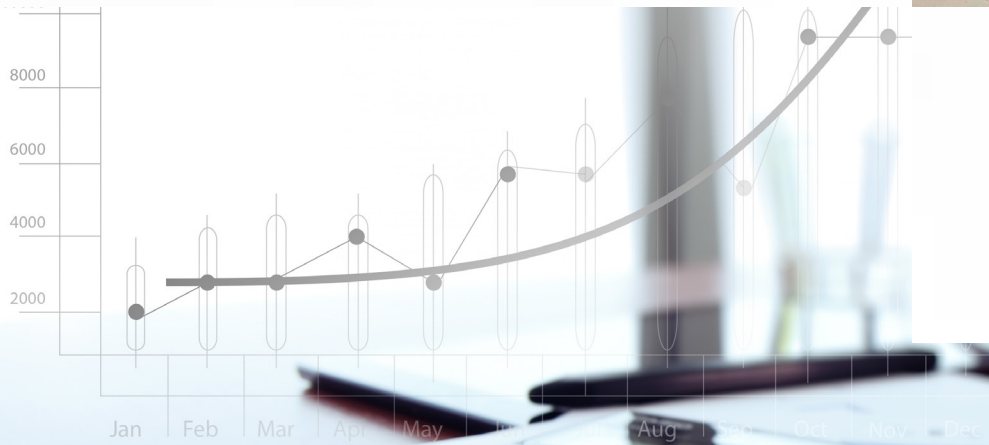
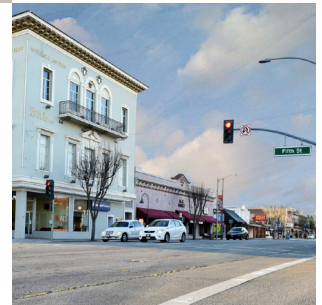
Notes:

- The cost of preparing the User Fee Study can be included in the resulting new fee schedule. Therefore, over time, the County can recover the initial outlay of funds that was required to complete the studies.
- There is no additional expense for the proprietary software program.
- Our fee includes all direct expenses associated with the project.
- We will invoice the County monthly based on percentage of project completed.
- Additional services may be authorized by the County, and will be billed at our then-current hourly overhead consulting rates.

Hourly Fee Schedule

Our current hourly rates are listed below.

Willdan Hourly Rate Schedule	
Position	Hourly Rate
Group Manager	\$250
Managing Principal	\$240
Principal Consultant	\$210
Senior Project Manager	\$185
Project Manager	\$165
Senior Project Analyst	\$135
Senior Analyst	\$125
Analyst II	\$110
Analyst I	\$100



27368 Via Industria, Suite 200
Temecula, California 92590-4856
800.755.6864 | 951.587.3500 | Fax: 951.587.3510
www.willdan.com