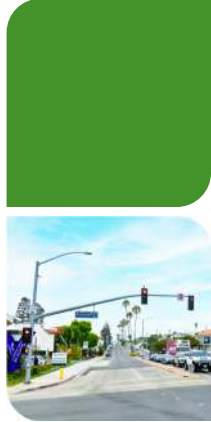


City of Manhattan Beach



User Fee Study

FINAL REPORT
APRIL 2025



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Executive Summary

The City of Manhattan Beach engaged Willdan Financial Services (Willdan) to determine the full costs incurred by the City to support the various activities for which the City charges user fees. Due to the complexity and the breadth of performing a comprehensive review of fees, Willdan employed a variety of fee methodologies to identify the full costs of individual fee and program activities. This report and the appendices herein identify 100% full cost recovery for City services. **Appendix C** details the full cost and suggested fees as determined through discussion with departmental staff. The recommended fees identified herein are either at or less than full cost recovery.

User Fee Background

Background

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

Fees in California are required to conform to the statutory requirements of the California Constitution, Proposition 218, Proposition 26, and the California Code of Regulations. The Code also requires that the City Council adopt fees by either ordinance or resolution, and that any fees in excess of the estimated total cost of rendering the related services must be approved by a popular vote of two-thirds of those electors voting because the charge would be considered a tax and not a fee. There are no fees suggested to be set above the cost of service and as such a public vote is not required.

California User Fee History

Before Proposition 13, in times of fiscal shortages, California cities were able to raise property taxes, which funded everything from police and recreation to development-related services. However, this situation changed with the passage of Proposition 13 in 1978.

Proposition 13 established the era of revenue limitation in California local government. In subsequent years, the state saw a series of additional limitations to local government revenues. Proposition 4 (1979) defined the difference between a tax and a fee: a fee can be no greater than the cost of providing the service; and Proposition 218 (1996) further limited the imposition of taxes for certain classes of fees. As a result, cities were required to secure a supermajority vote to enact or increase taxes. Due to the thresholds needed to increase local taxes, cities have less control and very few successful options for new revenues. The State of California took a series of actions in the 1990’s and 2000’s to improve the State’s fiscal situation, at the expense of local governments. In 2004-05, the Educational Revenue Augmentation Funds (“ERAF”) take-away of property taxes and the reduction of Vehicle License Fees further reduced local tax revenues.

In addition, on November 2, 2010, California voters approved Proposition 26, the “Stop Hidden Taxes Initiative”, which is aimed at defining “regulatory fees” as a special tax rather than a fee, thus requiring approval by two-thirds vote of local voters. These regulatory fees are typically intended to mitigate the societal and environmental impacts of a business or person’s activities. Proposition 26 contains seven categories of exceptions. The fees analyzed as part of a User Fee study typically fall under categories one through five consisting of charges for specific benefits, government service, regulatory need, for use of government property, or a fine/penalty.

Additional Policy Considerations

State regulations require that municipalities update their fee schedules to reflect the actual costs of certain public services primarily benefiting users. User Fees recover costs associated with the provision of specific services benefiting the user, thereby typically reducing the use of General Fund monies for such purposes.

In addition to collecting the direct cost of labor and materials associated with processing and administering user services, it is common for local governments to recover reasonable support costs. Support costs are those costs relating to a local government's central service departments that are allocable to the local government's operating departments. Central services support cost allocations were incorporated using the resulting indirect overhead percentages determined through the City's Cost Allocation Plan. A Cost Allocation Plan identifies the central service functions of the City such as Finance, City Manager, Information Technology, Human Resources, and others and allocates their cost to the departments and funds of the City that they support. This plan was used in the User Fee study to account for the burden placed upon central services by the operating departments to allocate a proportionate share of central service cost through the study.

As labor effort and costs associated with the provision of services fluctuate over time, a significant element in the development of any fee schedule is that it has the flexibility to remain current. Therefore, it is recommended that the City include an inflationary factor in the resolution adopting the fee schedule to allow the City to annually increase or decrease the fees by changes in a pre-approved inflationary index, as described below. However, such inflationary increases shall not exceed the reasonable estimated cost of providing the services each year.

The City may employ many different inflationary factors. The most commonly used inflator is some form of the Consumer Price Index (CPI) as it is widely well known and accepted. A similar inflator is the implicit price deflator for GDP, which is much like the CPI except that while the CPI is based on the same "basket" of goods and services every year, the price deflators' "basket" can change year to year. Since the primary factor for the cost of a City's services is usually the costs of the personnel involved, tying an inflationary factor that connects more directly to the personnel costs can also be suitable if there is a clear method, or current practice of obtaining said factor.

Each City should use an inflator that they believe works the best for their specific situation and needs but cannot rely solely on the CPI increase as it is incumbent upon each agency to ensure the amount of the fees charged does not exceed the reasonable estimated costs of providing the services. It is also recommended that the City perform this internal review annually with a comprehensive review of services and fees performed every five years, which would include adding, amending, or removing fees for programs/services.

Study Objective

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

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

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

- Developing a rational basis for setting fees
- Identifying subsidy amount, if applicable, of each fee in the model
- Ensuring compliance with State law
- Comprehensive list of fees that can be updated in the future to reflect any MOU adjustments
- Maintaining accordance with City policies and goals

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

Scope of the Study

The scope of this study encompasses a review and calculation of the user fees charged by the following Manhattan Beach departments and fee groups:

- Finance
- Parks and Recreation Fees (Non-program / Activity Related)
- Management Services – City Clerk's Office
- Citywide Fees
- Police
- Fire
- Public Works
- Community Development – Traffic Engineering
- Community Development - Planning
- Community Development - Building

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

Aim of the Report

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

Project Approach and Methodology

Conceptual Approach

The basic concept of a User Fee Study is to determine the “reasonable cost” of each service provided by the City for which it charges a user fee. The full cost of providing a service may not necessarily become the City’s fee, but it serves as the objective basis as to the maximum amount that may be collected.

The standard fee limitation established in California law for such fees is the “estimated, reasonable cost” principle. To maintain compliance with the letter and spirit of this standard, every component of the fee study process included a related review. The use of budget figures, time estimates, and improvement valuation clearly indicates reliance upon estimates for some data.

Fully Burdened Hourly Rates

The total cost of each service included in this analysis is primarily based on the Fully Burdened Hourly Rates (FBHRs) that were determined for City personnel directly involved in providing services. The FBHRs include not only personnel salary and benefits (see [Appendix B](#)), but also any costs that are reasonably ascribable to personnel. The cost elements that are included in the calculation of fully burdened rates are:

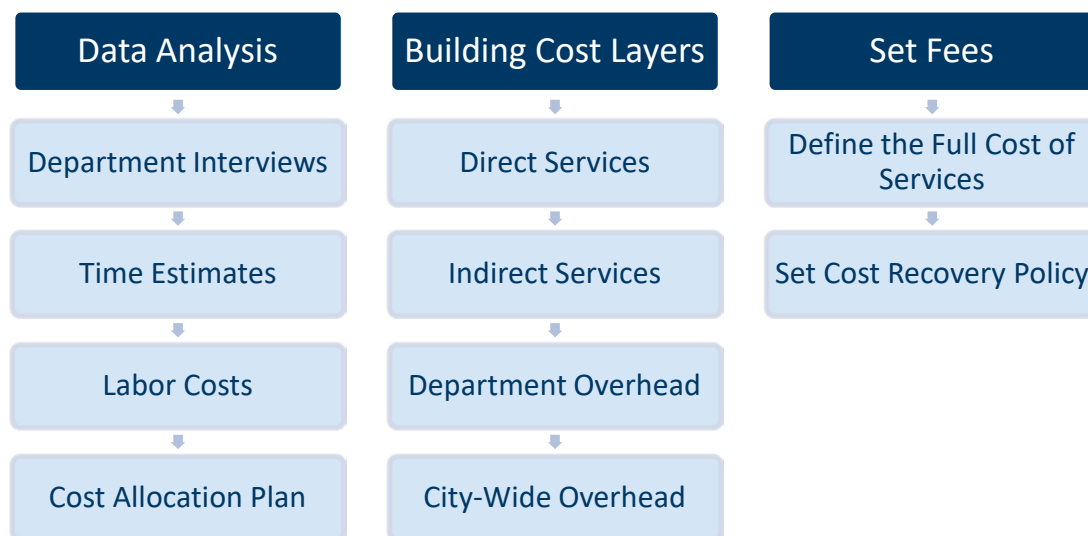
- Salaries & benefits of personnel involved
- Operating costs applicable to fee operations
- Departmental support, supervision, and administration overhead
- Central service overhead costs allocated through the Cost Allocation Plan

A key factor in determining the fully burdened rate is in the calculation of productive hours for personnel. This calculation takes the available workable hours in a year of 2,080 and adjusts this figure to 1,650 productive or billable hours to account for calculated or anticipated hours’ employees engage in non-billable activities such as paid vacation, sick leave, holidays, and other considerations, as necessary. Dividing the full cost, including overhead, of a position by the number of productive hours provides the FBHR.

The FBHRs are then used in conjunction with time estimates, when appropriate for how a service is provided, to calculate a fee’s cost based on the personnel and the amount of their time providing each service.

Summary Steps of the Study

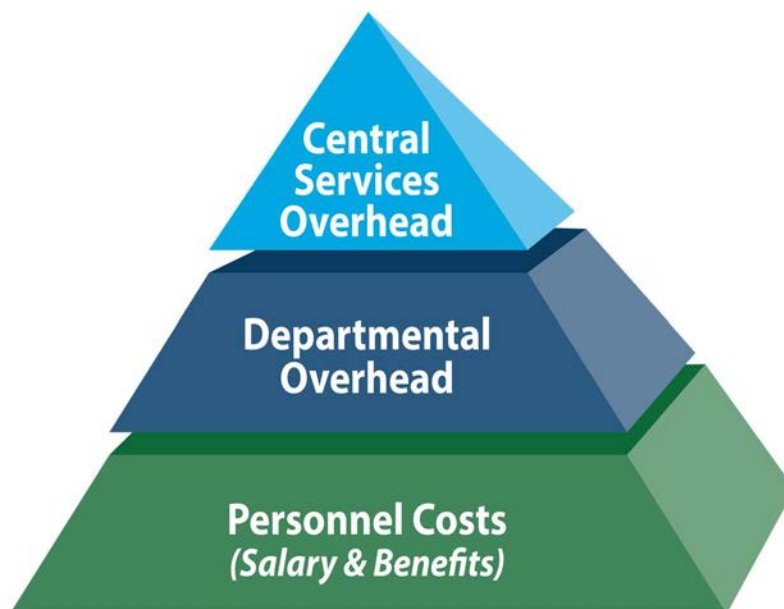
The process of the study is straightforward and simple in concept. The following list provides a summary of the study process steps:



Allowable Costs

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

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



Methodology

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

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

Program Cost Approach: In some instances, the underlying data is not available or varies widely, leaving a standard unit cost build-up approach impractical. Willdan employed a different methodology where appropriate to fit a program's cost needs and goals. Typical programmatic approach cases are valuation-based fees, Recreation programs, and instances where a program cost is divided over the user base to obtain a per applicant cost for shared cost services.

Quality Control/Quality Assurance

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

- Involvement of knowledgeable City staff
- Clear instructions and guidance to City staff
- Reasonable tests and validation
- Internal and external reviews
- Cross-checking

Reasons for cost increases/decreases over current fees

Within the fee tables in **Appendix C**, the differences are identified between the full costs calculated through the study and the fee levels currently in effect. The reasons for differences between the two can arise from a number of possible factors including:

- Previous fee levels may have been set at levels less than full cost intentionally, based on policy decisions
- Position staffing levels, seniority, and the positions that complete fee and service activity may vary from when the previous costs were calculated
- Personnel and materials costs could have increased at levels that differed from any inflationary factors used to increase fees since the last study
- Changes in processes and procedures within a department, or the City as a whole

-
- Changes in the demand for services in a City may have also changed the staffing or cost structure of departments over time
 - Service enhancements and/or efficiencies realized through technological advancements through the City's Energov permitting system

City Staff Contributions

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

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

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

Manhattan Beach User Fees

Cost Recovery

The cost recovery models, by department/division fee type, are presented in detail in [Appendix C](#). Full cost recovery is determined by summing the estimated amount of time each position (in increments of minutes or hours) spends to render a service. Time estimates for each service rendered were obtained through time study analysis conducted by City staff for each department/division fee included in the study. The resulting cost recovery amount represents the total cost of providing each service. The City's current fee being charged for each service, if applicable, is provided in this section, as well, for reference.

It is important to note that the time data used to determine the amount of time each employee spends assisting in the provision of the services listed on the fee schedule is essential in identifying the total cost of providing each service and will differ from City to City depending on staffing, positions involved, experience of staff, the use of consultants, and the policies and procedures in place for each City. Specifically, in providing services, a number of employees are often involved in various aspects of the process, spending anywhere from a few minutes to several hours on the service.

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

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

Subsidization

Recalling the definition of a user fee helps guide decisions regarding subsidization. The general standard is that individuals (or groups) who receive a wholly private benefit should pay 100% of the full cost of the services. In contrast, services that are simply public benefit should be funded entirely by the general fund's tax dollars. Unfortunately, for the decision makers, some services fall into the range between these two extremes.

Further complicating the decision, opponents of fees often assert that the activities subject to the fees provide economic, cultural, "quality of life," or other community benefits that exceed the costs to the City, but it is important to distinguish the difference between any purported possible benefits that may be conveyed through the result of activities of the service receiver and the direct benefit being conveyed through the City providing the service to the requestor.

It is recommended the City consider such factors during its deliberations regarding appropriate fee levels.

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

Despite the intent, it is important for the City and public to understand that subsidies must be covered by another revenue source, typically the General Fund's other unrestricted funds.

Impact on Demand (Elasticity)

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

Summary

City staff are recommending setting user fees at suggested fee amounts as detailed in [Appendix C](#). City and departmental goals, City Council priorities, policy initiatives, past performance, implementation issues, and other internal and external factors should influence staff recommendations and City Council decisions. In this case, the proper identification of additional services (new or existing services) and the update to a consistent and comprehensive fee schedule were the primary objectives of this study. City staff have reviewed the full costs and identified the recommended fee levels for consideration by City Council.

The following sections provide background for each department, division, and fee group and the results of this study's analysis of their fees. For the full list of each fee's analysis, refer to [Appendix C](#) of this report.

Finance

The Finance Department's responsibilities include accounting, budgeting, payroll, investments, and procurement, as well as business licensing, accounts receivable, cashiering and utility billing. These services are provided through the following department functions: Administration and Budget, Accounting, Purchasing, Revenue Services, Business Licensing, Water, and Sewer Billing.

Analysis

Willdan individually reviewed the services associated with the Finance Department. The review also consisted of an evaluation of existing services to update the fee schedule.

Many of the fees and services listed under Finance Fees are return check fees, business, custom, and dog license fees. For the user fees evaluated as part of this study the analysis we relied primarily upon a standard unit cost build-up approach, whereby the reasonable cost of each fee occurrence was determined using staff time involved in providing services to recover the direct cost of staff and the pro-rata share of departmental costs, including indirect costs for City Central services. Willdan then compared the calculated full cost against the current fee amount to determine, if charged, whether the current fee is recovering the costs associated with the requested service. The analysis found that one of the fees' full costs have decreased, and one fee is currently charged below full cost. Staff is recommending the fees be adjusted as detailed in [Appendix C](#) to achieve full cost recovery. As a result, there would be:

- An increase to 5 fees;
- 1 fee would decrease, and;
- 11 fees would remain as currently set.

Parks and Recreation Fees (Non-program / Activity Related)

The Parks and Recreation Department, consisting of 21 full-time and over 150 seasonal and part-time staff, provides a wide variety of innovative, collaborative, and impactful recreational, cultural, and educational programs and services for all ages. Department divisions include Administration, Recreation Services, Cultural Arts, Sports and Aquatics, Volunteers, Older Adults, and Transportation.

Analysis

Willdan individually reviewed the services associated with the Parks and Recreation Department. The review also consisted of an evaluation of existing services to update the fee schedule.

The services included in the analysis of Parks and Recreation are banner installation, special events, and film permits. The analysis relied primarily upon a standard unit cost build-up approach, whereby the reasonable cost of each fee occurrence was determined using staff time involved in providing services to recover the direct cost of staff and the pro-rata share of departmental costs, including indirect costs for City central services. Willdan then compared the calculated full cost against the current fee amount to determine, if charged, whether the current fee is recovering the costs associated with the requested service. The analysis found that all of the fees are currently set below the full cost of providing service. Staff is recommending the fees be adjusted as detailed in [Appendix C](#) to achieve full cost recovery. As a result, most fees would retain some level of subsidy and there would be:

- An increase to 6 fees, and;
- 5 fees would remain as currently set.

Management Services - City Clerk's Office

The City Clerk's Office is dedicated to collaborating with City officials and the public to ensure that open and effective government standards are in place to secure the public trust, and provide a system of transparency, public participation and accountability. The City Clerk serves as the greatest resource of information for the public, City Council, City staff and other governmental agencies; manages legal requirements for public notices and the filing of referendums and initiatives; and keeps complete and accurate records of City Council proceedings.

The City Clerk's Office works diligently with the City's Information Technology Department to provide broadcasting of City Council and Planning Commission meetings on Manhattan Beach Local Community Cable, Spectrum Channel 8 and Frontier Communications Channel 35, and the City Website Live Streaming Video, and YouTube to ensure access to public information and the local government process. As the custodian of the City's official records, the office maintains all official City archives and legislative history, and ensures the preservation, protection and integrity of the public records.

The City Clerk is also the City's Election Officer, and as such, conducts and certifies the City's municipal elections for six elected offices (5 City Council and 1 City Treasurer).

Analysis

Willdan individually reviewed the services associated with the City Clerk's Office. The review also consisted of an evaluation of existing services to update the fee schedule.

Many of the fees and services listed under City Clerk fees are reproduction services, regulated fees, or fees not otherwise recommended to be changed.

Citywide Fees

The Citywide fee table includes the Finance penalty, Administrative Citation Appeal, and Technology Fee.

Analysis

Willdan individually reviewed the services associated with Citywide fees. The review also consisted of an evaluation of existing services to update the fee schedule.

Staff are recommending adding a new fee, Administrative Citation Appeal Fee, which would be set as a \$500 deposit fee. The Finance late penalty fee will remain at 5%. Based on the technology costs utilized in providing Planning and Building services, the technology fee will increase from 3% to 13%.

Police

The Manhattan Beach Police Department is a premier, full-service law enforcement organization. The dedicated men and women of this Police Department are an integral part of this community, and the community is an integral part of the Police Department. We count on each other to keep this community safe and to work on quality-of-life issues so that residents love living here, businesses thrive, and visitors enjoy their stay. The Police Department operates under two Bureaus - Administration/Investigations and Field Operations

Analysis

Willdan individually reviewed the services and programs associated with the Police Department. The review also consisted of an evaluation of existing services to update the fee schedule.

The analysis of Police services relied primarily upon a standard unit cost build-up approach, whereby the reasonable cost of each fee occurrence was determined using staff time involved in providing services to recover the direct cost of staff and the pro-rata share of departmental costs, including indirect costs for City central services. Willdan then compared the calculated full cost against the current fee amount to determine, if charged, whether the current fee is recovering the costs associated with the requested service. The analysis found that the current fees are under funding the cost for most of the services. Staff is recommending the fees be adjusted as detailed in [Appendix C](#) to achieve full cost recovery. As a result, there would be:

- An increase to 18 fees;
- 1 fee would decrease; and
- 5 fees would remain as currently set.

Fire

The Fire Department's area of responsibilities include fire suppression, emergency medical services, fire prevention, plan checks, permits and code enforcement, fire investigation, emergency preparedness, and public education. These services are provided through the following department divisions: Administration, Fire Operations, Community Risk Reduction, Emergency Medical Services, and Support Services

The Fire Department provides local, regional, and state-level leadership through participation in various organizations and committees. This includes participation in the California Fire Chiefs Association, Los Angeles Area Fire Chiefs, South Bay Area Fire Chiefs, League of California Cities, Los Angeles Area Fire Marshals, Southern Division of the Fire Prevention Officers, Los Angeles Area G Operations and Training Committees, Area G and Los Angeles County Emergency Managers group, and many more.

Analysis

Willdan individually reviewed the services and programs associated with the Fire Department. The review also consisted of an evaluation of existing services to update the fee schedule.

The analysis of Fire services relied primarily upon a standard unit cost build-up approach, whereby the reasonable cost of each fee occurrence was determined using staff time involved in providing services to recover the direct cost of staff and the pro-rata share of departmental costs, including indirect costs for City central services. Willdan then compared the calculated full cost against the current fee amount to determine, if charged, whether the current fee is recovering the costs associated with the requested service. The analysis found that the current fees are currently not in line with the cost of providing service. Staff is recommending the fees be adjusted as detailed in [Appendix C](#) to achieve full cost recovery. As a result, there would be:

- An increase to 5 fees;
- 29 fees would decrease;
- 14 new fees would be added; and
- 7 fees would remain as currently set.

Public Works

Public Works is one of the City's largest departments, responsible for the operation and maintenance of all public infrastructure located in the public right-of-way and City properties. Public Works is composed of four divisions: Administration, Engineering, Utilities, and Field Operations. In general, Administration manages the day-to-day departmental operations such as payroll, tracking of service requests, clerical, overall customer service, and the City's refuse hauling contract, including waste hauling and recycling programs in conformance with State laws. Engineering develops and manages the City's Capital Improvement Plan. The Utilities Division operates and maintains the City's sewer, storm drain, and water systems. Field Operations oversees the upkeep of City streets, parks, facilities, fleet, and street sweeping.

The Public Works Department is essential to the quality of life experienced by the Manhattan Beach community. Standard elements of urban living such as access to high-quality running water, a reliable sewer system, well-maintained roads and cleanliness through convenient refuse and street sweeping programs are crucial. A superior level of service is provided by the Public Works Department and its contractors, which sets Manhattan Beach apart from other communities.

Analysis

Willdan individually reviewed the services and programs associated with the Public Works Department. The review also consisted of an evaluation of existing services to update the fee schedule.

The analysis of Public Works services relied primarily upon a standard unit cost build-up approach, whereby the reasonable cost of each fee occurrence was determined using staff time involved in providing services to recover the direct cost of staff and the pro-rata share of departmental costs, including indirect costs for City central services. Willdan then compared the calculated full cost against the current fee amount to determine, if charged, whether the current fee is recovering the costs associated with the requested service. The analysis found that the current fees are currently not in line with the cost of providing service. Staff is recommending the fees be adjusted as detailed in [Appendix C](#) to achieve full cost recovery. As a result, there would be:

- An increase to 13 fees;
- 4 fees would decrease;
- 2 new fees;
- 1 fee would change from an actual cost fee to a flat amount;and
- 5 fees would remain as currently set.

Community Development – Traffic Engineering

The Traffic Engineering Division is responsible for the safe and efficient movement of people and goods on the City's transportation system. It is the Division's objective to provide a balanced and accessible multi-modal network that serves all users: pedestrians, bicyclists, motorists and transit riders. The Division oversees the proper application of traffic control devices, including traffic signals, stop signs, striping and markings, as well as determines proper road geometry, speed limits and pedestrian infrastructure. The Division conducts neighborhood traffic-calming studies, crosswalk studies, collision studies, parking studies and prepares and reviews traffic control plans. Some of the traffic related programs supported by the Division include School Area Safety Studies, crosswalk flashing beacons and signs, bike safety plans, special event plans, and the Electric Vehicle (EV) charging network. The Division is responsible for most parking related regulations in the City, including parking meter zones, loading zones, parking permits, overnight parking permits, moving van permits and no parking zones. Traffic Engineering works cooperatively with the Police Department to enforce traffic laws by conducting traffic safety studies and speed limit surveys as well as collecting traffic volume data.

The Traffic Engineering Division implements the policies and objectives of the City's General Plan Mobility Plan, Bike Master Plan and Living Streets Manual. The Division is working in collaboration with other departments to expand the bikeway network, add bike racks and bike corrals, install EV charging stations, install accessible public amenities, and construct new sidewalk segments to enhance mobility and equity for all users.

The Traffic Engineering Division is also responsible for the City's traffic signal maintenance and is the liaison for the Parking and Public Improvements Commission (PPIC). The Division reviews and issues over 1,100 right-of-way permits, traffic control plans, POD permits, temporary loading zones, moving van and oversize vehicle permits each year.

Analysis

The analysis of Traffic Engineering services relied primarily upon a standard unit cost build-up approach, whereby the reasonable cost of each fee occurrence was determined using staff time involved in providing services to recover the direct cost of staff and the pro-rata share of departmental costs, including indirect costs for City central services. Willdan then compared the calculated full cost against the current fee amount to determine, if charged, whether the current fee is recovering the costs associated with the requested service. The analysis found that most current fees are under funding the cost for most of the services. Staff is recommending the fees be adjusted as detailed in [Appendix C](#) with most services going to full cost recovery. As a result, there would be:

- An increase to 4 fees;
- 2 fees would decrease;
- 1 new fee would be added; and
- 4 fees would remain as currently set.

Community Development - Planning

The Planning Division is responsible for reviewing all discretionary land use applications, including coastal permits, as well as developing policy and updating City documents such as the General Plan, Zoning Code and Map, Municipal Code and the Local Coastal Program (LCP). Planning staff review plan checks, entitlement applications, and permits to ensure conformance with local zoning and State and Federal regulations, including the California Environmental Quality Act (CEQA). Planning prides itself on quality customer service, working on balanced, creative solutions to help homeowners, business owners, neighbors, architects, and contractors achieve their goals while complying with the City's regulations.

Analysis

Willdan individually reviewed the services and programs associated with the Planning Division. The review also consisted of an evaluation of existing services to update the fee schedule.

The analysis of Planning services relied primarily upon a standard unit cost build-up approach, whereby the reasonable cost of each fee occurrence was determined using staff time involved in providing services to recover the direct cost of staff and the pro-rata share of departmental costs, including indirect costs for City central services. Willdan then compared the calculated full cost against the current fee amount to determine, if charged, whether the current fee is recovering the costs associated with the requested service. The analysis found that most current fees are under funding the cost for most of the services. Staff is recommending the fees be adjusted as detailed in [Appendix C](#) with most services going to full cost recovery. As a result, there would be:

- An increase to 63 fees;
- 23 fees would decrease;
- 33 new fees would be added; and
- 9 fees would remain as currently set.

Building

The Building and Safety Division regulates building construction activity through plan review, permit processing, inspection and education to protect the health, safety and welfare of the community. The Building Division staff review plans for compliance with all applicable local and state codes. Building Inspectors perform daily inspections throughout the construction life-cycle to ensure conformity with approved plans, codes, and regulations.

The Citizen Self Service (CSS) website serves as a single location for permit issuance for all construction activity throughout the City, as well as permits, fees, and applications used by Public Works, Fire, Police, Parks and Recreation and Finance Departments. The CSS website services include intake and plan review, building and planning permit issuance, scheduling and documentation of inspections, and all other matters related to construction activity.

Analysis

Willdan individually reviewed the services and programs associated with the Building Division. The review also consisted of an evaluation of existing services to update the fee schedule.

The analysis of Building services relied primarily upon a standard unit cost build-up approach, whereby the reasonable cost of each fee occurrence was determined using staff time involved in providing services to recover the direct cost of staff and the pro-rata share of departmental costs, including indirect costs for City central services. Willdan then compared the calculated full cost against the current fee amount to determine, if charged, whether the current fee is recovering the costs associated with the requested service. The analysis found that most current fees are currently set below the updated cost of service. Staff is recommending the fees be adjusted as detailed in [Appendix C](#) with most services going to full cost recovery. As a result, there would be:

- An increase to 90 fees;
- 27 fees would decrease;
- 28 new fees would be added;
- 10 fees would remain as currently set; and
- The Combination Permit fees would be set at full cost recovery.

Appendix A – Total Allowable Cost to be Recovered

Below are the total allowable costs that may be recovered through User Fees; however, only a portion of the total allowable cost is recovered as staff not only works on services related to User Fees, but also works on an array of other City functions during the operational hours of the City. The direct overhead percentages below are derived by dividing operational costs by personnel cost. The indirect allocation percentages are provided through the Cost Allocation Plan. The amounts listed below will not reconcile to City budgets as costs that should not be included in overhead for personnel in the application of determining fully burdened hourly rates were excluded. Examples of these costs are capital, debt, monetary transfers, contract costs, and other costs that are charged directly to the service requestor.

City of Manhattan Beach - User Fee Overhead Rate Calculations

Department	Total Personnel Services	Department Operations & Administration	Department Overhead %	Indirect Allocation %
100: Accounting	818,837	167,219	20%	0%
100: Business Licensing	93,596	43,100	46%	17%
100: City Clerk	606,230	216,115	36%	0%
100: City Manager	789,132	244,334	31%	0%
100: Civic Engagement	435,641	188,050	43%	0%
100: Community Development	4,397,873	1,297,476	30%	34%
100: Community Development Admin	751,178	80,222	11%	0%
100: Finance Admin	739,799	458,473	62%	0%
100: Fire	9,698,160	2,377,506	25%	58%
100: Fire Admin	2,979,239	1,351,961	45%	0%
100: Human Resources	1,027,782	467,006	45%	0%
100: Parking Citations	75,556	41,301	55%	0%
100: Parks and Rec Admin	807,457	262,420	32%	0%
100: Parks and Recreation	4,023,637	2,133,616	53%	53%
100: Police	19,959,793	6,603,470	33%	60%
100: Police Admin	4,517,151	209,294	5%	0%
100: Public Works	4,231,551	3,163,308	75%	26%
100: Public Works Admin	1,584,287	119,914	8%	0%
100: Purchasing	391,279	102,144	26%	0%
100: Revenue Services	478,146	113,896	24%	0%
100: Utility Billing	100,610	81,064	81%	0%
230: Prop. A Fund	498,104	180,305	36%	12%
501: Water Fund	2,099,506	826,483	39%	17%
502: Stormwater Fund	253,808	193,785	76%	19%
503: Sewer Fund	791,464	536,626	68%	38%
520: Parking Fund	283,117	267,713	95%	34%
521: County Parking Lots Fund	86,612	36,127	42%	33%
522: State Pier and Parking Lot Fun	69,484	21,661	31%	25%
601: Insurance Reserve Fund	533,053	121,182	23%	0%
605: Information Technology Fund	1,737,465	691,682	40%	0%
610: Fleet Management Fund	390,259	181,165	46%	0%
615: Building Maintenance & Operati	626,586	404,040	64%	0%

Appendix B –Fully Burdened Hourly Rates

Below are fully burdened hourly rates (FBHR) of staff positions that provide for the services detailed in **Appendix C**. The FBHRs were used to determine the full cost of each service. They include the salary and benefit costs for each position as well as all applicable overhead amounts for each position.



City of Manhattan Beach - User Fee Fully Burdened Hourly Rate Calculation

A B C $A \times (1+B) \times (1+C)$

Department/Fund	Title	S&B Hourly Rate	Department OH %	Indirect OH %	Fully Burdened Hourly Rate
Blended Rates					
	Permit Tech / Sr. Permit Tech				\$128.18
	Sr. / Bldg Inspector				\$160.95
	Assistant / Assoc. Planner				\$164.76
	Planning Technician/Assistant Planner				\$144.71
	Plan Check Eng / Sr Plan Check Eng				\$203.85
Position Rates					
100: Accounting	Accounting: Accountant	\$94.37	20%	0%	\$113.65
100: Accounting	Accounting: Accounting Supervisor	\$111.23	20%	0%	\$133.95
100: Accounting	Accounting: Accounting Technician	\$71.26	20%	0%	\$85.81
100: Accounting	Accounting: Financial Controller	\$154.31	20%	0%	\$185.82
100: Accounting	Accounting: Grants & Financial Analyst	\$103.28	20%	0%	\$124.37
615: Building Maintenance & Operati	Bldg Maint Fund: Building Maintenance Technician	\$73.05	64%	0%	\$120.15
615: Building Maintenance & Operati	Bldg Maint Fund: Electrician	\$79.49	64%	0%	\$130.75
615: Building Maintenance & Operati	Bldg Maint Fund: Facilities Supervisor	\$105.85	64%	0%	\$174.10
615: Building Maintenance & Operati	Bldg Maint Fund: Maintenance Assistant	\$47.25	64%	0%	\$77.71
615: Building Maintenance & Operati	Bldg Maint Fund: Maintenance Supervisor	\$105.85	64%	0%	\$174.10
615: Building Maintenance & Operati	Bldg Maint Fund: Maintenance Worker II	\$64.70	64%	0%	\$106.41
100: Business Licensing	Business License: Account Specialist II	\$67.53	46%	17%	\$115.02
100: Community Development Admin	CD Admin: Administrative Analyst	\$79.06	11%	0%	\$87.51
100: Community Development Admin	CD Admin: Administrative Assistant	\$65.50	11%	0%	\$72.49
100: Community Development Admin	CD Admin: Community Development Director	\$198.78	11%	0%	\$220.01
100: Community Development Admin	CD Admin: Executive Assistant	\$74.05	11%	0%	\$81.96
100: Community Development Admin	CD Admin: Senior Busines Services Analyst	\$111.23	11%	0%	\$123.11
100: Community Development Admin	CD Admin: Senior Management Analyst	\$105.85	11%	0%	\$117.15
100: Community Development	CD: Administrative Analyst	\$79.06	30%	34%	\$137.51
100: Community Development	CD: Administrative Assistant	\$65.50	30%	34%	\$113.91
100: Community Development	CD: Assistant Planner	\$87.80	30%	34%	\$152.71
100: Community Development	CD: Associate Planner	\$101.67	30%	34%	\$176.82
100: Community Development	CD: Building Inspector	\$85.08	30%	34%	\$147.97
100: Community Development	CD: Building Official	\$162.02	30%	34%	\$281.78
100: Community Development	CD: Code Enforcement Officer II	\$84.58	30%	34%	\$147.11
100: Community Development	CD: Code Enforcement Supervisor	\$105.85	30%	34%	\$184.09
100: Community Development	CD: Environmental Programs Administrator	\$126.24	30%	34%	\$219.56
100: Community Development	CD: Office Assistant	\$53.40	30%	34%	\$92.88
100: Community Development	CD: Permits Technician	\$71.93	30%	34%	\$125.09
100: Community Development	CD: Plan Check Engineer	\$108.18	30%	34%	\$188.14
100: Community Development	CD: Planning Manager	\$154.30	30%	34%	\$268.36
100: Community Development	CD: Planning Technician	\$78.61	30%	34%	\$136.72
100: Community Development	CD: Plans Examiner	\$97.36	30%	34%	\$169.33
100: Community Development	CD: Senior Building Inspector	\$100.00	30%	34%	\$173.93
100: Community Development	CD: Senior Busines Services Analyst	\$111.23	30%	34%	\$193.46
100: Community Development	CD: Senior Permits Technician	\$75.48	30%	34%	\$131.27
100: Community Development	CD: Senior Plan Check Engineer	\$126.24	30%	34%	\$219.56
100: Community Development	CD: Senior Planner	\$126.24	30%	34%	\$219.56
100: Community Development	CD: Traffic Engineer	\$132.55	30%	34%	\$230.53
100: City Manager	City Manager: Assistant To The City Manager	\$126.24	31%	0%	\$165.33
100: City Manager	City Manager: City Manager	\$260.04	31%	0%	\$340.56
100: City Manager	City Manager: Executive Assistant To The City Manager/City Council	\$86.96	31%	0%	\$113.89
100: City Manager	City Manager: Management Analyst	\$94.37	31%	0%	\$123.60
100: Civic Engagement	Civic Engagement: Communications & Civic Engagement Manager	\$154.31	43%	0%	\$220.92
100: Civic Engagement	Civic Engagement: Digital Communications & Graphics Coordinator	\$94.37	43%	0%	\$135.11
100: Civic Engagement	Civic Engagement: Marketing & Communications Coordinator	\$94.37	43%	0%	\$135.11



City of Manhattan Beach - User Fee Fully Burdened Hourly Rate Calculation

		A	B	C	Ax(1+B)x(1+C)
Department/Fund	Title	S&B Hourly Rate	Department OH %	Indirect OH %	Fully Burdened Hourly Rate
Position Rates					
100: City Clerk	Clerk: Assistant City Clerk	\$126.24	36%	0%	\$171.24
100: City Clerk	Clerk: City Clerk	\$198.78	36%	0%	\$269.65
100: City Clerk	Clerk: Deputy City Clerk	\$79.06	36%	0%	\$107.25
521: County Parking Lots Fund	County Parking Fund: Maintenance Assistant	\$47.25	42%	33%	\$89.26
521: County Parking Lots Fund	County Parking Fund: Maintenance Supervisor	\$105.85	42%	33%	\$199.97
521: County Parking Lots Fund	County Parking Fund: Maintenance Worker II	\$64.70	42%	33%	\$122.22
521: County Parking Lots Fund	County Parking Fund: Meter Repair Worker	\$66.27	42%	33%	\$125.21
100: Finance Admin	Finance: Budget And Financial Analyst	\$105.85	62%	0%	\$171.44
100: Finance Admin	Finance: Executive Assistant	\$74.05	62%	0%	\$119.94
100: Finance Admin	Finance: Finance Director	\$198.78	62%	0%	\$321.98
100: Finance Admin	Finance: Financial Services Manager	\$138.88	62%	0%	\$224.94
100: Fire Admin	Fire Admin: Administrative Assistant	\$65.50	45%	0%	\$95.22
100: Fire Admin	Fire Admin: Deputy Chief (Fire)	\$231.10	45%	0%	\$335.97
100: Fire Admin	Fire Admin: Fire Chief	\$270.87	45%	0%	\$393.79
100: Fire Admin	Fire Admin: Management Analyst	\$94.37	45%	0%	\$137.20
100: Fire	Fire: Division Chief (Fire)	\$213.03	25%	58%	\$418.23
100: Fire	Fire: Emergency Preparedness Administrator	\$126.24	25%	58%	\$247.84
100: Fire	Fire: Fire Captain/Paramedic	\$152.71	25%	58%	\$299.80
100: Fire	Fire: Fire Engineer/Paramedic	\$131.19	25%	58%	\$257.56
100: Fire	Fire: Fire Inspector	\$85.15	25%	58%	\$167.17
100: Fire	Fire: Fire Marshal	\$154.30	25%	58%	\$302.92
100: Fire	Fire: Firefighter	\$94.58	25%	58%	\$185.67
100: Fire	Fire: Firefighter/Paramedic	\$111.69	25%	58%	\$219.27
100: Fire	Fire: Senior Fire Inspector	\$100.00	25%	58%	\$196.33
610: Fleet Management Fund	Fleet Fund: Equipment Maintenance Supervisor	\$105.85	46%	0%	\$154.98
610: Fleet Management Fund	Fleet Fund: Equipment Mechanic II	\$78.59	46%	0%	\$115.07
100: Human Resources	HR: Executive Assistant	\$74.05	45%	0%	\$107.70
100: Human Resources	HR: Human Resources Analyst	\$102.87	45%	0%	\$149.61
100: Human Resources	HR: Human Resources Director	\$198.78	45%	0%	\$289.11
100: Human Resources	HR: Human Resources Manager	\$154.31	45%	0%	\$224.43
100: Human Resources	HR: Human Resources Technician	\$82.23	45%	0%	\$119.60
100: Human Resources	HR: Senior Human Resources Analyst	\$118.30	45%	0%	\$172.06
601: Insurance Reserve Fund	Insurance Fund: Executive Assistant	\$74.05	23%	0%	\$90.89
601: Insurance Reserve Fund	Insurance Fund: Human Resources Director	\$198.78	23%	0%	\$243.97
601: Insurance Reserve Fund	Insurance Fund: Human Resources Technician	\$82.23	23%	0%	\$100.93
601: Insurance Reserve Fund	Insurance Fund: Risk Manager	\$154.31	23%	0%	\$189.39
605: Information Technology Fund	IT Fund: Applications Analyst	\$105.85	40%	0%	\$147.98
605: Information Technology Fund	IT Fund: Geographic Information Systems Administrator	\$126.24	40%	0%	\$176.50
605: Information Technology Fund	IT Fund: Information Technology Director	\$198.78	40%	0%	\$277.92
605: Information Technology Fund	IT Fund: Office Assistant	\$53.40	40%	0%	\$74.66
605: Information Technology Fund	IT Fund: Senior Management Analyst	\$105.85	40%	0%	\$147.98
605: Information Technology Fund	IT Fund: Technology Specialist	\$93.32	40%	0%	\$130.47
605: Information Technology Fund	IT Fund: Technology Systems Engineer	\$126.24	40%	0%	\$176.50
100: Parks and Rec Admin	P&R Admin: Administrative Analyst	\$79.06	32%	0%	\$104.76
100: Parks and Rec Admin	P&R Admin: Administrative Assistant	\$65.50	32%	0%	\$86.78
100: Parks and Rec Admin	P&R Admin: Marketing Specialist	\$64.55	32%	0%	\$85.53
100: Parks and Rec Admin	P&R Admin: Parks And Recreation Director	\$198.78	32%	0%	\$263.39
100: Parks and Rec Admin	P&R Admin: Senior Management Analyst	\$105.85	32%	0%	\$140.25
100: Parks and Recreation	P&R: Administrative Assistant	\$65.50	53%	53%	\$153.31
100: Parks and Recreation	P&R: Cultural Arts Manager	\$126.24	53%	53%	\$295.51
100: Parks and Recreation	P&R: Recreation Coordinator	\$64.55	53%	53%	\$151.11
100: Parks and Recreation	P&R: Recreation Supervisor	\$80.66	53%	53%	\$188.82
100: Parks and Recreation	P&R: Senior Recreation Manager	\$154.30	53%	53%	\$361.20
100: Parks and Recreation	P&R: Senior Recreation Supervisor	\$108.53	53%	53%	\$254.06



City of Manhattan Beach - User Fee

Fully Burdened Hourly Rate Calculation

A B C $A \times (1+B) \times (1+C)$

Department/Fund	Title	S&B Hourly Rate	Department OH %	Indirect OH %	Fully Burdened Hourly Rate
Position Rates					
520: Parking Fund	Parking Fund: Electrician	\$79.49	95%	34%	\$207.36
520: Parking Fund	Parking Fund: Maintenance Assistant	\$47.25	95%	34%	\$123.25
520: Parking Fund	Parking Fund: Maintenance Supervisor	\$105.85	95%	34%	\$276.12
520: Parking Fund	Parking Fund: Maintenance Worker II	\$64.70	95%	34%	\$168.77
520: Parking Fund	Parking Fund: Meter Repair Worker	\$66.27	95%	34%	\$172.89
100: Parking Citations	Parking: Account Specialist II	\$67.53	55%	0%	\$104.44
522: State Pier and Parking Lot Fun	Pier Parking Fund: Maintenance Assistant	\$47.25	31%	25%	\$77.25
522: State Pier and Parking Lot Fun	Pier Parking Fund: Maintenance Supervisor	\$105.85	31%	25%	\$173.05
522: State Pier and Parking Lot Fun	Pier Parking Fund: Maintenance Worker II	\$64.70	31%	25%	\$105.77
522: State Pier and Parking Lot Fun	Pier Parking Fund: Meter Repair Worker	\$66.27	31%	25%	\$108.36
100: Police Admin	Police Admin: Administrative Assistant	\$65.50	5%	0%	\$68.53
100: Police Admin	Police Admin: Background Investigator	\$85.05	5%	0%	\$88.99
100: Police Admin	Police Admin: Executive Assistant	\$74.05	5%	0%	\$77.48
100: Police Admin	Police Admin: Police Captain	\$182.39	5%	0%	\$190.84
100: Police Admin	Police Admin: Police Chief	\$270.87	5%	0%	\$283.42
100: Police Admin	Police Admin: Police Lieutenant	\$166.18	5%	0%	\$173.88
100: Police Admin	Police Admin: Police Sergeant	\$137.24	5%	0%	\$143.60
100: Police Admin	Police Admin: Public Safety Systems Specialist	\$93.32	5%	0%	\$97.65
100: Police Admin	Police Admin: Senior Management Analyst	\$105.85	5%	0%	\$110.75
100: Police Admin	Police Admin: Technology Specialist	\$93.32	5%	0%	\$97.65
100: Police	Police: Administrative Assistant	\$65.50	33%	60%	\$139.04
100: Police	Police: Community Services Officer	\$65.29	33%	60%	\$138.61
100: Police	Police: Crime Analyst	\$94.37	33%	60%	\$200.34
100: Police	Police: Lead Community Services Officer	\$71.82	33%	60%	\$152.47
100: Police	Police: Lead Police Records Technician	\$68.73	33%	60%	\$145.89
100: Police	Police: Office Assistant	\$53.40	33%	60%	\$113.37
100: Police	Police: Park Services Enforcement Officer	\$84.58	33%	60%	\$179.56
100: Police	Police: Police Captain	\$182.39	33%	60%	\$387.18
100: Police	Police: Police Lieutenant	\$166.18	33%	60%	\$352.77
100: Police	Police: Police Officer	\$103.95	33%	60%	\$220.68
100: Police	Police: Police Records Manager	\$126.24	33%	60%	\$267.99
100: Police	Police: Police Records Specialist	\$65.45	33%	60%	\$138.95
100: Police	Police: Police Records Technician	\$65.45	33%	60%	\$138.95
100: Police	Police: Police Sergeant	\$137.24	33%	60%	\$291.33
100: Police	Police: Police Services Officer	\$71.20	33%	60%	\$151.14
100: Police	Police: Police Support Supervisor	\$99.10	33%	60%	\$210.38
100: Police	Police: Property & Evidence Officer	\$74.75	33%	60%	\$158.68
230: Prop. A Fund	Prop A Fund: Recreation Supervisor	\$80.66	36%	12%	\$122.55
230: Prop. A Fund	Prop A Fund: Transportation Services Operator	\$61.86	36%	12%	\$93.98
100: Purchasing	Purchasing: Purchasing Analyst	\$94.37	26%	0%	\$119.01
100: Purchasing	Purchasing: Purchasing Assistant	\$65.50	26%	0%	\$82.59
100: Purchasing	Purchasing: Purchasing Supervisor	\$108.53	26%	0%	\$136.86
100: Public Works Admin	PW Admin: Administrative Assistant	\$65.50	8%	0%	\$70.45
100: Public Works Admin	PW Admin: Executive Assistant	\$74.05	8%	0%	\$79.66
100: Public Works Admin	PW Admin: Field Operations Manager	\$154.30	8%	0%	\$165.98
100: Public Works Admin	PW Admin: Maintenance Inspector	\$82.67	8%	0%	\$88.93
100: Public Works Admin	PW Admin: Public Works Director	\$198.78	8%	0%	\$213.83
100: Public Works Admin	PW Admin: Solid Waste Administrator	\$126.24	8%	0%	\$135.80
100: Public Works Admin	PW Admin: Utilities Manager	\$154.30	8%	0%	\$165.98
100: Public Works Admin	PW Admin: Wastewater Supervisor	\$105.85	8%	0%	\$113.86
100: Public Works	PW: Administrative Analyst	\$79.06	75%	26%	\$173.49
100: Public Works	PW: Associate Engineer	\$113.47	75%	26%	\$248.99
100: Public Works	PW: City Engineer	\$187.98	75%	26%	\$412.48
100: Public Works	PW: Engineering Technician II	\$82.52	75%	26%	\$181.07



City of Manhattan Beach - User Fee Fully Burdened Hourly Rate Calculation

A B C $A \times (1+B) \times (1+C)$

Department/Fund	Title	S&B Hourly Rate	Department OH %	Indirect OH %	Fully Burdened Hourly Rate
Position Rates					
100: Public Works	PW: Field Operations Supervisor	\$116.44	75%	26%	\$255.50
100: Public Works	PW: Lead Maintenance Worker	\$73.02	75%	26%	\$160.22
100: Public Works	PW: Maintenance Assistant	\$47.25	75%	26%	\$103.68
100: Public Works	PW: Maintenance Supervisor	\$105.85	75%	26%	\$232.26
100: Public Works	PW: Maintenance Worker II	\$64.70	75%	26%	\$141.96
100: Public Works	PW: Management Analyst	\$94.37	75%	26%	\$207.08
100: Public Works	PW: Principal Civil Engineer	\$154.30	75%	26%	\$338.58
100: Public Works	PW: Public Works Inspector	\$82.67	75%	26%	\$181.40
100: Public Works	PW: Senior Civil Engineer	\$126.24	75%	26%	\$277.01
100: Public Works	PW: Senior Management Analyst	\$105.85	75%	26%	\$232.26
100: Public Works	PW: Urban Forester	\$105.85	75%	26%	\$232.26
100: Revenue Services	Revenue: Account Specialist II	\$67.53	24%	0%	\$83.62
100: Revenue Services	Revenue: Lead Account Specialist	\$75.00	24%	0%	\$92.87
100: Revenue Services	Revenue: Revenue Services Supervisor	\$108.53	24%	0%	\$134.38
503: Sewer Fund	Sewer Fund: Administrative Assistant	\$65.50	68%	38%	\$151.47
503: Sewer Fund	Sewer Fund: Electrician	\$79.49	68%	38%	\$183.83
503: Sewer Fund	Sewer Fund: Lead Maintenance Worker	\$73.02	68%	38%	\$168.87
503: Sewer Fund	Sewer Fund: Lead Sewer Maintenance Worker	\$74.72	68%	38%	\$172.80
503: Sewer Fund	Sewer Fund: Senior Management Analyst	\$105.85	68%	38%	\$244.79
503: Sewer Fund	Sewer Fund: Sewer Maintenance Worker	\$67.92	68%	38%	\$157.06
503: Sewer Fund	Sewer Fund: Water Compliance Supervisor	\$108.53	68%	38%	\$250.99
502: Stormwater Fund	Storm Fund: Administrative Assistant	\$65.50	76%	19%	\$137.11
502: Stormwater Fund	Storm Fund: Maintenance Assistant	\$47.25	76%	19%	\$98.91
502: Stormwater Fund	Storm Fund: Maintenance Supervisor	\$105.85	76%	19%	\$221.59
502: Stormwater Fund	Storm Fund: Maintenance Worker II	\$64.70	76%	19%	\$135.44
502: Stormwater Fund	Storm Fund: Senior Management Analyst	\$105.85	76%	19%	\$221.59
502: Stormwater Fund	Storm Fund: Sewer Maintenance Worker	\$67.92	76%	19%	\$142.18
100: Utility Billing	Utility Billing: Account Specialist II	\$67.53	81%	0%	\$121.94
501: Water Fund	Water Fund: Administrative Assistant	\$65.50	39%	17%	\$107.18
501: Water Fund	Water Fund: Electrician	\$79.49	39%	17%	\$130.08
501: Water Fund	Water Fund: Lead Water System Operator	\$84.20	39%	17%	\$137.78
501: Water Fund	Water Fund: Lead Water Treatment Operator	\$80.86	39%	17%	\$132.31
501: Water Fund	Water Fund: Senior Management Analyst	\$105.85	39%	17%	\$173.21
501: Water Fund	Water Fund: Utilities Technician	\$82.52	39%	17%	\$135.03
501: Water Fund	Water Fund: Water Compliance Supervisor	\$108.53	39%	17%	\$177.60
501: Water Fund	Water Fund: Water Meter Technician	\$60.22	39%	17%	\$98.54
501: Water Fund	Water Fund: Water Supervisor	\$105.85	39%	17%	\$173.21
501: Water Fund	Water Fund: Water System Operator II	\$71.20	39%	17%	\$116.51
501: Water Fund	Water Fund: Water System Operator III	\$76.54	39%	17%	\$125.26
501: Water Fund	Water Fund: Water Treatment Operator	\$74.70	39%	17%	\$122.24

Appendix C – Cost Recovery Analysis

The following tables provide the results of the analysis, resulting full cost recovery amount, and recommended fees. For fees, services, and penalties in which the full cost, existing fee, and suggested fee is listed as “NA,” the amount or percentage was not calculable. This is most common when either the current or the suggested fee includes a variable component that is not comparable on a one-to-one basis, a full cost was not calculated (for penalties, fines, market-based fees, or items not included in the study), or when there is not a current fee amount to compare against.

Department/Division	FY 24/25 Budgeted Cost	Indirect Overhead	Total Cost	FY 24/25 Budgeted Revenue	Current Cost Recovery	Projected Revenue Change*	Updated Cost Recovery
MS - City Clerk	999,445	-	999,445	5,000	1%	-	1%
Citywide Fees	NA	NA	768,339	459,551	60%	308,788	100%
CD - Building	3,647,153	1,250,941	4,898,094	4,622,868	94%	275,226	100%
CD - Planning	1,844,250	632,561	2,476,811	593,805	24%	517,636	45%
CD - Traffic Engineering	490,570	168,261	658,831	70,000	11%	188,626	39%
Fire	700,894	404,195	1,105,089	403,386	37%	(125,484)	25%
Parks & Recreation	7,275,018	3,853,601	11,128,619	4,718,407	42%	6,397	42%
Police	26,953,913	16,040,664	42,994,577	2,827,250	7%	35,636	7%
Public Works	8,782,509	2,245,118	11,027,627	975,700	9%	295,459	12%
TOTAL	50,693,752	24,595,341	76,057,432	14,675,967	19%	1,502,284	21%

*The above table does not include revenue effects of new fees as participation is unknown

Based on results from the User Fee Study, adjusting the citywide user fees would allow the City to realize an estimated \$1,502,284 in additional user fee revenue recovered annually that would have otherwise been subsidized by the City.



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