

**CITY OF
PASO ROBLES**

**USER AND REGULATORY FEE STUDY
(PHASE 1 OF 2)
PUBLIC SAFETY AND NON-DEVELOPMENT SERVICES FEES**

JUNE 2025



7960 B Soquel Drive, Suite 363, Aptos, California 95003
CLEARSOURCEFINANCIAL.COM

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June 2025

CITY OF PASO ROBLES

Attn: Catherine Piatti, Finance Manager
1000 Spring Street
Paso Robles, CA 93446

USER AND REGULATORY FEE STUDY

Dear Ms. Piatti:

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

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

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Terry Madsen".

TERRY MADSEN, PRESIDENT | CLEARSOURCE FINANCIAL CONSULTING

PHONE: 831.288.0608

EMAIL: TMADSEN@CLEARSOURCEFINANCIAL.COM

STUDY OVERVIEW

The City of Paso Robles has completed a User and Regulatory Fee Study. California cities regularly conduct these studies to justify fee amounts imposed and to optimize the overall portfolio of revenues available to the municipality to fund its services.

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

USER AND REGULATORY FEES

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

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

At its conclusion, this study proposes for City Council review and consideration at public hearing a new **Schedule of User and Regulatory Fees** for application in Fiscal Year 2025-2026 and continued update in subsequent years.

COST RECOVERY POLICY AND PRACTICE

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

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

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



FINDINGS AND PROPOSED ACTION

During the course of study, information and analysis was generated and is discussed substantively throughout this report and its technical appendices. However, summarized in the following table by broad fee category and highlighted in the subsequent findings statements, are outcomes and proposals of particular interest to City leaders and policymakers.

PRIMARY FINDINGS AND RECOMMENDATIONS

- ▶ **THE USER AND REGULATORY FEE STUDY WILL BE COMPLETED AND PRESENTED TO CITY COUNCIL IN TWO PHASES**
 - **Phase One: Delivered to City Council in September 2025:**
 - Public Safety and Non-Development Services Fees – Fire Prevention Services Fees, Police Services Fees, Utilities Services Fees, Airport Fees, Library and Recreation Services Fees, Recreation Event Permit Fees, Film and Commercial Photography Permit Fees, Administrative Fees.
 - **Phase Two: Delivered to City Council in early 2026:**
 - Development Services Fees – Building, Planning, and Engineering.

- ▶ **PUBLIC SAFETY FEES**
 - While most City public safety services such as emergency response and routine patrol services are tax funded services, the City's public safety departments provide certain discrete services that are typically recovered via fees and charges. Examples include:
 - Fire prevention services for review of new construction and certain operations
 - Vehicle impound and release and requests for special reports.

Fees for these services are proposed to be adjusted to recover the City's costs of service.

- ▶ **COMMUNITY SERVICES FEES**
 - Community services fees for services such as reserved use of City indoor facilities, sports fields, and courts are proposed for minor modification. The City's emphasis continues to be:
 - Maintaining active, dynamic, use of public spaces.
 - Prioritizing non-profit users.
 - Providing multiple venue sizes and types with corresponding pricing to accommodate the needs of various users.
 - The City's Library and Recreation Services continue to be primarily supported by the General Fund (i.e., highly subsidized services):
 - 1% of Library costs are recovered from fees and fines.
 - 10% of Parks and Recreation costs are recovered from fees.



▷ **UTILITY SERVICES FEES**

- While most of the costs of City Utility Services are recovered via routine service billings (i.e., utility bills), the costs of providing certain discrete, non-routine, services are typically recovered via fees and charges. Examples include:
 - New Utility Account Activation Fees
 - Meter installation fees

Fees for these services are proposed to be adjusted to recover the City's costs of service.

▷ **AIRPORT FEES**

- No changes are proposed to fees and charges for based aircraft.
- Transient aircraft parking fees are proposed to be adjusted with a new structure based on aircraft weight. This is consistent with transient aircraft landing fees which are also based on aircraft weight.
- New fees are proposed for short-term rental of unoccupied aircraft hangars.

▷ **FILM, COMMERCIAL PHOTOGRAPHY, AND SPECIAL EVENT PERMIT FEES**

- Fees are proposed to be adjusted to scale to the scale of activity requested to be conducted within City limits, with lower fees for smaller scale/shorter duration events and productions and higher fees for larger scale/longer duration events and productions.

▷ **ADMINISTRATIVE FEES**

- Administrative fees have been recalibrated to reflect current costs of service and State limits for certain fee-related services.

▷ **REGIONAL FEE COMPARISON**

- Similar fees are collected by communities throughout the region and the State. The proposed fee amounts do not exceed the City's cost of service and are in-range of amounts charged by other jurisdictions. Current and proposed fees were compared to amounts collected by other agencies. For sampling purposes, the fee comparison examined fees for:
 - City of Atascadero
 - City of Morro Bay
 - City of San Luis Obispo
 - County of San Luis Obispo

For Paso Robles, outcomes will show that new fees may range from low, mid, to upper end of regional fee spectrum depending on the service provided. This is common among municipalities due to differing levels of service and review included among various fee categories. Scenarios considered range from smaller scale projects to larger scale projects.



▷ FISCAL IMPACT

- The anticipated fiscal impact of the proposed fee adjustments is an additional \$142,000 in annual General Fund cost recovery.

Fee Related Services	Current Fee Revenue	Proposed Fee Revenue	Fiscal Impact
Fire Prevention Fees	\$258,000	\$300,000	\$42,000
Police Services Fees	\$186,000	\$235,000	\$49,000
Utilities Services Fees	\$44,000	\$48,000	\$4,000
Library	\$11,000	\$11,000	\$0
Recreation	\$469,000	\$516,000	\$47,000
Total	\$968,000	\$1,110,000	\$142,000

Additional revenues expected from proposed changes to fees and charges are intended to offset the cost of providing existing services associated with those fee-related functions. Additional fee revenue is not intended to fund new services.

Fairly allocating costs to the services provided and recovering some, or all, of these costs from service recipients creates value and predictability for City customers and reimburses the City for services provided to a single party, as compared to the public at large. Collecting fees for services:

- Increases the availability of General Fund revenues to be used for services and activities available to all residents and businesses, such as public safety and public works services.
- Helps meet fee-payer service level expectations by collecting fees to fund the existing level of services provided.

Please continue to the following technical report and appendices for further discussion of this User and Regulatory Fee Study.



SCOPE OF STUDY

The City of Paso Robles has completed a **User and Regulatory Fee Study**, which represents an external review of prevailing practices and development of a new **Schedule of User and Regulatory Fees**. ClearSource Financial Consulting has prepared this analysis using the City's adopted organizational information and will be available to answer questions as the City proceeds in implementing findings as it chooses.

Key tasks expected by the City from this study included the following:

- ▶ Review eligible fee-related services Citywide to establish the reasonable relationship between current fees for service and the underlying costs of service.
- ▶ Calculate the full cost of service, including estimated Citywide overhead costs.
- ▶ Recommend fees to be charged for each service.
- ▶ Recommend cost recovery strategies and best practices in setting fees, while considering the complexities and demands of responsible programs or departments.
- ▶ Identify underlying billable rates for cost recovery opportunities and as the basis for user fees.

DIRECT SERVICES UNDER REVIEW

- **Phase One: Delivered to City Council in September 2025:**
 - Public Safety and Non-Development Services Fees – Fire Prevention Services Fees, Police Services Fees, Utilities Services Fees, Airport Fees, Library and Recreation Services Fees, Recreation Event Permit Fees, Film and Commercial Photography Permit Fees, Administrative Fees.
- **Phase Two: Delivered to City Council in early 2026:**
 - Development Services Fees – Building, Planning, and Engineering.

REASON FOR STUDY

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

California cities regularly conduct fee studies to justify fee amounts imposed and to optimize the overall body of revenues available to the municipality to fund its services. Widespread industry practice and fiscal conditions in the state have led most cities to link cost recovery for services of individual action, cause, or benefit to that individual through user fee revenue, relieving the agency's general revenues for services of broader community benefit.



PREVAILING GUIDANCE

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

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

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

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

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



METHODOLOGY AND DATA SOURCES

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

The composite fully-burdened hourly rates calculated in this study are based on the estimated annual hours spent providing fee related services, and estimated labor, services and supplies, and Citywide overhead expenditures, sourced as follows:

- ▶ Labor expenditures for in-house personnel were based on budgeted salary and benefits expenditures.
- ▶ Contract service personnel and other services and supplies related costs were based on current industry market rates for service.
- ▶ Citywide overhead cost allocations were developed to assign a reasonable share of central service support to the City's direct service units.
- ▶ Estimated labor time spent providing fee related services were developed based on interviews with City staff and are in-line with typical direct service ratios experienced by the consultant via studies of similar municipalities throughout California. Commonly used industry data also aided in the development of time estimates and proposed fee structures.

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

An illustration of the methods used in this analysis is shown in [Exhibit 1](#).



EXHIBIT 1 | STEPS IN ANALYZING COSTS OF SERVICE AND USER FEES



CONSIDERATIONS FOR IMPLEMENTATION

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

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



APPENDIX I

COST OF SERVICE ANALYSIS



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Cost of Service Analysis

City of Paso Robles Cost of Service Analysis

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User and Regulatory Fees

Cost of Service Calculations

Emergency Services Fees / Fire Prevention Fees

Exhibit C

City of Paso Robles
 User and Regulatory Fee Study
 Allocation of Annual Labor Effort - Emergency Services

Position	Hourly	FTE	Yearly	Total Hours Per FTE	Less: Holiday & Leave	Productive Hours Per FTE	Productive Hours	Notes
Fire Chief	\$109	1.00	\$225,815	2,080	216	1,864	1,864	[a],[b]
Deputy Fire Chief	\$97	1.00	\$202,436	2,080	216	1,864	1,864	[a],[b]
Emergency Services Coordinator	\$45	1.00	\$93,935	2,080	216	1,864	1,864	[a],[b]
Training Officer	\$74	1.00	\$153,870	2,080	216	1,864	1,864	[a],[b]
Total		4.00	\$676,056				7,456	

[a] Source: FY 24/25 authorized positions.

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

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Emergency Services Administration

Recurring Expenditures [a]

Fund	Org	Division	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1002250	Emergency Services Admin	51010	ESAdmin-Perm Full Time Salary	\$322,900	\$0	\$322,900	
General Fund	1002250	Emergency Services Admin	51015	ESAdmin-Accrual Payouts	\$12,000	\$0	\$12,000	
General Fund	1002250	Emergency Services Admin	51040	ESAdmin-Retirement	\$39,900	\$0	\$39,900	
General Fund	1002250	Emergency Services Admin	51041	ESAdmin-PERS-UAL	\$35,400	\$0	\$35,400	
General Fund	1002250	Emergency Services Admin	51050	ESAdmin-Social Security	\$22,200	\$0	\$22,200	
General Fund	1002250	Emergency Services Admin	51060	ESAdmin-Grp Ins-HlthDntlVsn	\$44,800	\$0	\$44,800	
General Fund	1002250	Emergency Services Admin	51070	ESAdmin-Workers Compensation	\$19,200	\$0	\$19,200	
General Fund	1002250	Emergency Services Admin	51090	ESAdmin-Deferred Compensation	\$8,200	\$0	\$8,200	
General Fund	1002250	Emergency Services Admin	52120	ESAdmin-Office Expense	\$15,800	\$0	\$15,800	
General Fund	1002250	Emergency Services Admin	52122	ESAdmin-Copy-Printing	\$1,100	\$0	\$1,100	
General Fund	1002250	Emergency Services Admin	52123	ESAdmin-Dues-Subscriptions	\$32,000	\$0	\$32,000	
General Fund	1002250	Emergency Services Admin	52130	ESAdmin-Postage	\$2,500	\$0	\$2,500	
General Fund	1002250	Emergency Services Admin	52131	ESAdmin-Legal Notices and Ads	\$500	\$0	\$500	
General Fund	1002250	Emergency Services Admin	52132	ESAdmin-Fuel and Oil	\$300	\$0	\$300	
General Fund	1002250	Emergency Services Admin	52133	ESAdmin-Safety Equip/Supplies	\$11,000	\$0	\$11,000	
General Fund	1002250	Emergency Services Admin	52138	ESAdmin-Bank Charges	\$100	\$0	\$100	
General Fund	1002250	Emergency Services Admin	52166	ESAdmin-Utilities-CableNet	\$2,100	\$0	\$2,100	
General Fund	1002250	Emergency Services Admin	52205	ESAdmin-MaintAnnualContract	\$24,200	\$0	\$24,200	
General Fund	1002250	Emergency Services Admin	52226	ESAdmin-Maintenance-Vehicles	\$1,700	\$0	\$1,700	
General Fund	1002250	Emergency Services Admin	52240	ESAdmin-Professional Services	\$25,000	\$0	\$25,000	
General Fund	1002250	Emergency Services Admin	52260	ESAdmin-Travel and Training	\$18,400	\$0	\$18,400	
General Fund	1002250	Emergency Services Admin	52262	ESAdmin-Uniform Allowance	\$1,200	\$0	\$1,200	
General Fund	1002250	Emergency Services Admin	52265	ESAdmin-Tuition Reimbursement	\$5,300	\$0	\$5,300	
General Fund	1002250	Emergency Services Admin	52830	ESAdmin-IDC Postage	\$400	\$0	\$400	
General Fund	1002250	Emergency Services Admin	52850	ESAdmin-IDC Legal Fees	\$4,700	\$0	\$4,700	
Total					\$650,900	\$0	\$650,900	

Recurring Expenditures, continued [a]

Fund	Org	Division	Account	Acct Desc	Budget	Adjust	Total	Notes
103	1002250	Emergency Services Admin	51010	ESAdmin-PermFull Time Salary	\$419,700	\$0	\$419,700	
103	1002250	Emergency Services Admin	51015	ESAdmin-Accrual Payouts	\$0	\$0	\$0	
103	1002250	Emergency Services Admin	51040	ESAdmin-Retirement	\$29,300	\$0	\$29,300	
103	1002250	Emergency Services Admin	51041	ESAdmin-PERS-UAL	\$19,700	\$0	\$19,700	
103	1002250	Emergency Services Admin	51050	ESAdmin-Social Security	\$13,500	\$0	\$13,500	
103	1002250	Emergency Services Admin	51060	ESAdminGrp Ins-Hlth-Dental-Vis	\$25,300	\$0	\$25,300	
103	1002250	Emergency Services Admin	51070	ESAdmin-Workers Comp	\$14,100	\$0	\$14,100	
103	1002250	Emergency Services Admin	51090	ESAdmin-Deferred Comp	\$5,000	\$0	\$5,000	
103	1002250	Emergency Services Admin	52240	ESAdmin-Professional Services	\$50,000	\$0	\$50,000	
Total					\$576,600	\$0	\$576,600	

Total					\$1,227,500	\$0	\$1,227,500	
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City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Emergency Services Administration

Allocation of Citywide Overhead

Description	C'wide OH Rate	Mod Op Exp	Allocation of C'wide OH	Notes
Citywide Overhead Allocation	17%	\$1,227,500	\$208,675	[b]

Allocation of Total Costs

Description	Total	Share	Notes
Direct Expenses	\$1,227,500	85%	
Allocation of Citywide Overhead	\$208,675	15%	
Total	\$1,436,175	100%	

Allocation of Annual Labor Effort

Description	FTE	Allocation	Total	Notes
Emergency Svcs Response	36.00	90%	\$1,292,558	[c]
Fire Prevention	4.00	10%	\$143,618	[d]
Total	40.00	100%	\$1,436,175	

[a] Source: FY 24/25 Adopted Budget - Revised.

[b] Source: Citywide overhead cost allocation developed for purposes of this analysis. See separate worksheet for details.

[c] Source: FY 24/25 initial labor allocation for Battalion Chief, Fire Captain, Fire Engineer, and Firefighter positions.

[d] Source: FY 24/25 initial labor allocation for Fire Marshal, Administrative Captain, and Fire Prevention Specialist positions.

City of Paso Robles

User and Regulatory Fee Study

Allocation of Annual Labor Effort - Emergency Services - Fire Prevention

Position	Hourly	FTE	Yearly	Total Hours Per FTE	Less: Holiday & Leave	Productive Hours Per FTE	Productive Hours	Notes
Fire Marshal	\$87	1.00	\$180,493	2,080	216	1,864	1,864	[a],[b]
Administrative Captain	\$66	1.00	\$136,485	2,080	216	1,864	1,864	[a],[b]
Fire Prevention Specialist	\$50	2.00	\$206,445	2,080	216	1,864	3,728	[a],[b]
Total		4.00	\$523,423				7,456	

Contract Services

Description	Total	Est Hrly Cost	Total Hours	Notes
Annual Contract Services	\$42,000	\$125	336	[c]

Total Productive Hours	Total	Notes
In-House	7,456	
Contract	336	
Total	7,792	

Allocation of Hours	Share	Total	Notes
Indirect	30%	2,338	[b]
Direct	70%	5,454	[b]
Total	100%	7,792	

[a] Source: FY 24/25 authorized positions.

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

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

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Emergency Services - Fire Prevention

Recurring Expenditures [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1002200	Fire Prevention	51010	FirePrevention-Perm Full Time	\$276,000	\$0	\$276,000	
General Fund	1002200	Fire Prevention	51015	FirePrevention-Accrual Payouts	\$10,000	\$0	\$10,000	
General Fund	1002200	Fire Prevention	51030	FirePrevention-Overtime Wages	\$1,500	\$0	\$1,500	
General Fund	1002200	Fire Prevention	51040	FirePrevention-Retirement	\$32,400	\$0	\$32,400	
General Fund	1002200	Fire Prevention	51041	FirePrevention-PERS-UAL	\$31,200	\$0	\$31,200	
General Fund	1002200	Fire Prevention	51050	FirePrevention-Social Security	\$21,900	\$0	\$21,900	
General Fund	1002200	Fire Prevention	51060	FirePrevent-Grp InsHlthDntlVsn	\$44,400	\$0	\$44,400	
General Fund	1002200	Fire Prevention	51070	FirePrevention-Workers Comp	\$15,800	\$0	\$15,800	
General Fund	1002200	Fire Prevention	51090	FirePrevention-Deferred Comp	\$5,700	\$0	\$5,700	
General Fund	1002200	Fire Prevention	52120	FirePrevention-Office Expense	\$4,700	\$0	\$4,700	
General Fund	1002200	Fire Prevention	52123	FirePrevent-Dues-Subscriptions	\$2,400	\$0	\$2,400	
General Fund	1002200	Fire Prevention	52141	FirePrevention-CreditCard Fees	\$2,000	\$0	\$2,000	
General Fund	1002200	Fire Prevention	52167	FirePrevention-Uniform/Laundry	\$2,400	\$0	\$2,400	
General Fund	1002200	Fire Prevention	52205	FirePrevent-MaintAnnContracts	\$2,000	\$0	\$2,000	
General Fund	1002200	Fire Prevention	52235	FirePrevention-PublicEducation	\$7,600	\$0	\$7,600	
General Fund	1002200	Fire Prevention	52240	FirePrevention-ProfessionalSvs	\$146,700	(\$146,700)	\$0	
General Fund	1002200	Fire Prevention	52242	FirePrevention-Plan Check Svs	\$42,000	\$0	\$42,000	
General Fund	1002200	Fire Prevention	52260	FirePrevention-Travel&Training	\$12,900	\$0	\$12,900	
General Fund	1002200	Fire Prevention	52277	FirePrevent-ElectronicArch Exp	\$8,000	\$0	\$8,000	
Total					\$669,600	(\$146,700)	\$522,900	

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
103	1002200	Fire Prevention	51010	FirePrevenPermFull Time Salary	\$271,600	\$0	\$271,600	
103	1002200	Fire Prevention	51030	FirePrevention-Overtime Wages	\$4,500	\$0	\$4,500	
103	1002200	Fire Prevention	51040	FirePreven-Retirement	\$32,600	\$0	\$32,600	
103	1002200	Fire Prevention	51041	FirePreven-PERS-UAL	\$31,300	\$0	\$31,300	
103	1002200	Fire Prevention	51050	FirePreven-Social Security	\$21,000	\$0	\$21,000	
103	1002200	Fire Prevention	51060	FirePreven-GrpInsHlthDentalVis	\$49,500	\$0	\$49,500	
103	1002200	Fire Prevention	51070	FirePreven-Workers Comp	\$15,400	\$0	\$15,400	
103	1002200	Fire Prevention	51090	FirePrevention-Deferred Comp	\$700	\$0	\$700	
103	1002200	Fire Prevention	52120	FirePreven-Office Expense	\$30,000	\$0	\$30,000	
103	1002200	Fire Prevention	52262	FirePreven-Uniform Allowance	\$1,200	\$0	\$1,200	
103	1002200	Fire Prevention	54540	FirePreventionEquip-Furni	\$10,000	(\$10,000)	\$0	
Total					\$467,800	(\$10,000)	\$457,800	

Total					\$1,137,400	(\$156,700)	\$980,700	
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City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Emergency Services - Fire Prevention

Allocation of Citywide Overhead

Description	C'wide OH Rate	Mod Op Exp	Allocation of C'wide OH	Notes
Citywide Overhead Allocation	17%	\$980,700	\$166,719	[b]

Allocation of Total Costs

Description	Total	Share	Notes
Direct Expenses	\$980,700	76%	
Allocation of Citywide Overhead	\$166,719	13%	
Allocation of Department Administration	\$143,618	11%	
Total	\$1,291,037	100%	

Allocation of Annual Labor Effort Among Core Services

Description	Total	Total	Notes
Plan Review, Permit Issuance, Inspections	60%	\$774,622	[c]
Non-Fee Related (e.g. Public Education, Investigations, etc.)	40%	\$516,415	[c]
Total	100%	\$1,291,037	

Revenue Summary

Acct	Acct Desc	FY 22/23 Actual	FY 23/24 Estimated	FY 24/25 Budget
47120	FirePrevention-Fire Services	\$149,543	\$156,628	\$157,500
47122	FirePrevention-FireInspections	\$75,601	\$196,335	\$100,000
Total		\$225,144	\$352,963	\$257,500

Aggregate Cost Recovery Rate

Description	Total
Average Revenue	\$257,500
Expenditures	\$774,622
Cost Recovery Rate	33%
General Fund Subsidy	\$517,122

Calculation of Fully-Burdened Hourly Rate

Description	Total
Costs	\$1,291,037
Direct Hours	5,454
Fully-Burdened Hourly Rate	\$237

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Emergency Services - Fire Prevention

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

Description	FTE	Annual Hours Per FTE	Total Annual Hours	Estimated Salaries	Hourly Wage Rate Only Assuming Total Annual Hours	Fully-Burdened Hourly Rate	Indirect Cost Rate Multiplier (ICR)
Fire Prevention	4.00	2,080	8,320	\$523,423	\$63	\$237	3.77

Calculation of Fully-Burdened Hourly Rate by Position

Position	Total Salaries	Total FTE	Avg Salary Per FTE	Avg Salary Per Hour	ICR for Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate (Overtime)
Fire Marshal	\$180,493	1.00	\$180,493	\$87	3.77	\$327	n/a
Administrative Captain	\$136,485	1.00	\$136,485	\$66	3.77	\$247	n/a
Fire Prevention Specialist	\$206,445	2.00	\$103,223	\$50	3.77	\$187	\$212
Fire Chief				\$109	3.77	\$409	n/a
Deputy Fire Chief				\$97	3.77	\$367	n/a
Administrative Coordinator - Clerical				\$45	3.77	\$170	\$193

[a] Source: FY 24/25 Adopted Budget - Revised.

[b] Source: Citywide overhead cost allocation developed for purposes of this analysis. See separate worksheet for details.

[c] Amounts intended to serve as reasonable estimates. Amounts will vary from year-to-year depending on activity, projects, and City Council priorities.

City of Paso Robles

User and Regulatory Fee Study

Allocation of Annual Labor Effort - Emergency Services - Emergency Response

Position	Hourly	FTE	Yearly	Total Annual Hours	Total Hours Per FTE	Less: Holiday & Leave	Productive Hours Per FTE	Productive Hours	Notes
Battalion Chief	\$62	3.00	\$386,770	6,240	2,080	216	1,864	5,592	[a],[b]
Fire Captain	\$53	9.00	\$1,384,831	26,208	2,912	-	2,912	26,208	[a],[b]
Fire Engineer	\$44	9.00	\$1,146,862	26,208	2,912	-	2,912	26,208	[a],[b]
Firefighter	\$38	15.00	\$1,656,346	43,680	2,912	-	2,912	43,680	[a],[b]
Total		36.00	\$4,574,808	102,336				101,688	

Allocation of Hours	Share	Total	Notes
Indirect	25%	25,422	[b]
Direct	75%	76,266	[b]
Total	100%	101,688	

[a] Source: FY 24/25 authorized positions.

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

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Emergency Services - Emergency Response

Recurring Expenditures [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1002230	Emergency Response	51010	ESEmrRsps-Permanent Full Time	\$3,326,800	\$0	\$3,326,800	
General Fund	1002230	Emergency Response	51015	ESEmrRsps-Accrual Payouts	\$10,000	\$0	\$10,000	
General Fund	1002230	Emergency Response	51030	ESEmrRsps-Overtime Wages	\$789,400	\$0	\$789,400	
General Fund	1002230	Emergency Response	51040	ESEmrRsps-Retirement	\$417,700	\$0	\$417,700	
General Fund	1002230	Emergency Response	51041	ESEmrRsps-PERS-UAL	\$337,700	\$0	\$337,700	
General Fund	1002230	Emergency Response	51050	ESEmrRsps-Social Security	\$314,600	\$0	\$314,600	
General Fund	1002230	Emergency Response	51060	ESEmrRsps-Grp Ins-HlthDntlVsn	\$473,200	\$0	\$473,200	
General Fund	1002230	Emergency Response	51070	ESEmrRsps-Workers Compensation	\$226,700	\$0	\$226,700	
General Fund	1002230	Emergency Response	51090	ESEmrRsps-Deferred Comp	\$15,000	\$0	\$15,000	
General Fund	1002230	Emergency Response	52110	ESEmrRsps-Safety Supplies	\$27,300	\$0	\$27,300	
General Fund	1002230	Emergency Response	52113	ESEmrRsps-SCBA-RespiratProtect	\$15,500	\$0	\$15,500	
General Fund	1002230	Emergency Response	52120	ESEmrRsps-Office Expense	\$9,300	\$0	\$9,300	
General Fund	1002230	Emergency Response	52122	ESEmrRsps-Copy-Printing	\$2,600	\$0	\$2,600	
General Fund	1002230	Emergency Response	52123	ESEmrRsps-Dues-Subscriptions	\$25,000	\$0	\$25,000	
General Fund	1002230	Emergency Response	52130	ESEmrRsps-Postage	\$600	\$0	\$600	
General Fund	1002230	Emergency Response	52132	ESEmrRsps-Fuel and Oil	\$300	\$0	\$300	
General Fund	1002230	Emergency Response	52133	ESEmrRsps-SafetyEquip/Supplies	\$54,600	\$0	\$54,600	
General Fund	1002230	Emergency Response	52134	ESEmrRsps-Small Tools	\$14,800	\$0	\$14,800	
General Fund	1002230	Emergency Response	52150	ESEmrRsps-Chemical Supplies	\$15,500	\$0	\$15,500	
General Fund	1002230	Emergency Response	52164	ESEmrRsps-Utilities-Electric	\$9,500	\$0	\$9,500	
General Fund	1002230	Emergency Response	52165	ESEmrRsps-Utilities-Sanitation	\$1,600	\$0	\$1,600	
General Fund	1002230	Emergency Response	52166	ESEmrRsps-Utilities-CableNet	\$2,100	\$0	\$2,100	
General Fund	1002230	Emergency Response	52167	ESEmrRsps-Uniform/Laundry	\$500	\$0	\$500	
General Fund	1002230	Emergency Response	52205	ESEmrRsps-MaintAnnualContract	\$6,300	\$0	\$6,300	
General Fund	1002230	Emergency Response	52220	ESEmrRsps-Maintenance-Gen R&M	\$5,300	\$0	\$5,300	
General Fund	1002230	Emergency Response	52221	ESEmrRsps-ES-Radio Communicati	\$18,600	\$0	\$18,600	
General Fund	1002230	Emergency Response	52260	ESEmrRsps-Travel and Training	\$44,300	\$0	\$44,300	
General Fund	1002230	Emergency Response	52262	ESEmrRsps-Uniform Allowance	\$27,600	\$0	\$27,600	
General Fund	1002230	Emergency Response	52264	ESEmrRsps-ES-EMS Supplies	\$38,900	\$0	\$38,900	
General Fund	1002230	Emergency Response	52265	ESEmrRsps-TuitionReimbursement	\$5,300	\$0	\$5,300	
General Fund	1002230	Emergency Response	52271	ESEmrRsps-Medical Expense	\$42,300	\$0	\$42,300	
General Fund	1002230	Emergency Response	52850	ESEmrRsps-IDC Legal Fees	\$9,500	\$0	\$9,500	
Total					\$6,288,400	\$0	\$6,288,400	

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Emergency Services - Emergency Response

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
103	1002230	Emergency Response	51010	ESEmrRsps-PermFull Time Salary	\$1,409,200	\$0	\$1,409,200	
103	1002230	Emergency Response	51030	ESEmrRsps-Overtime Wages	\$62,900	\$0	\$62,900	
103	1002230	Emergency Response	51040	ESEmrRsps-Retirement	\$112,300	\$0	\$112,300	
103	1002230	Emergency Response	51041	ESEmrRsps-PERS-UAL	\$139,100	\$0	\$139,100	
103	1002230	Emergency Response	51050	ESEmrRsps-Social Security	\$113,900	\$0	\$113,900	
103	1002230	Emergency Response	51060	ESEmrRsps-Grp Ins-Hlth-Den-Vis	\$213,800	\$0	\$213,800	
103	1002230	Emergency Response	51070	ESEmrRsps-Workers Comp	\$97,200	\$0	\$97,200	
103	1002230	Emergency Response	51080	ESEmrRsps-Unemployment Ins	\$0	\$0	\$0	
103	1002230	Emergency Response	52262	ESEmrRsps-Uniform Allowance	\$15,600	\$0	\$15,600	
103	1002230	Emergency Response	52350	ESEmrRsps-Special Projects	\$52,000	\$0	\$52,000	
103	1002230	Emergency Response	54540	ESEmrRsps-Equipment-Furniture	\$16,000	\$0	\$16,000	
Total					\$2,232,000	\$0	\$2,232,000	
Total					\$8,520,400	\$0	\$8,520,400	

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Emergency Services - Emergency Response

Allocation of Citywide Overhead

Description	C'wide OH Rate	Mod Op Exp	Allocation of C'wide OH	Notes
Citywide Overhead Allocation	17%	\$8,520,400	\$1,448,468	[b]

Allocation of Total Costs

Description	Total	Share	Notes
Direct Expenses	\$8,520,400	76%	
Allocation of Citywide Overhead	\$1,448,468	13%	
Allocation of Department Administration	\$1,292,558	11%	
Total	\$11,261,426	100%	

Revenue Summary

Revenue Summary

Acct	Acct Desc	FY 22/23 Actual	FY 23/24 Estimated	FY 24/25 Budget
47120	ESEmrRsp-Fire Services	\$134,718	\$193,032	\$ 262,500
47124	ESEmrRsp-First Responder Fee	\$104,782	\$108,192	\$ 105,000
48010	ESEmrRsp-Donations	\$50	\$4,414	\$ -
48021	ESEmrRsp-Event Reimbursement	\$30,181	\$29,500	\$ -
47120	ESOESRsp-Fire Services	\$362,901	\$395,458	\$ 577,500
Total		\$632,632	\$730,596	\$945,000

Aggregate Cost Recovery Rate

Description	Total
Average Revenue	\$945,000
Expenditures	\$11,261,426
Cost Recovery Rate	8%
General Fund Subsidy	\$10,316,426

Calculation of Fully-Burdened Hourly Rate

Description	Total
Costs	\$11,261,426
Direct Hours	76,266
Fully-Burdened Hourly Rate	\$148

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Emergency Services - Emergency Response

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

Description	FTE	Annual Hours Per FTE	Total Annual Hours	Estimated Salaries	Hourly Wage Rate Only Assuming Total Annual Hours	Fully-Burdened Hourly Rate	Indirect Cost Rate Multiplier (ICR)
Fire Emergency Response	36.00	varies	102,336	\$4,574,808	\$45	\$148	3.31

Calculation of Fully-Burdened Hourly Rate by Position

Position	Total Salaries	Total FTE	Avg Salary Per FTE	Avg Salary Per Hour	ICR for Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate (Overtime)
Battalion Chief	\$386,770	3.00	\$128,923	\$62	3.31	\$205	\$236
Fire Captain	\$1,384,831	9.00	\$153,870	\$53	3.31	\$175	\$201
Fire Engineer	\$1,146,862	9.00	\$127,429	\$44	3.31	\$145	\$167
Firefighter	\$1,656,346	15.00	\$110,423	\$38	3.31	\$126	\$145

[a] Source: FY 24/25 Adopted Budget - Revised.

[b] Source: Citywide overhead cost allocation developed for purposes of this analysis. See separate worksheet for details.

City of Paso Robles
 User and Regulatory Fee Study
 Emergency Services - Fire Prevention Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description	Est. City Staff Labor Hrs		Fully-Burdened Hourly		Est. Cost of Service	Svc / Materials Cost	Total	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Fee Change	Notes
1 Construction Permits Automatic Fire-Extinguishing System													
Residential - 13D Systems													
a) Under 3500 SF	1.75	x	\$187	=	\$327	\$275	\$602	\$501	83%	\$602	100%	\$101	
b) Over 3500 SF (3 hr min.)													
i) First 3 Hours	4.00	x	\$187	=	\$748	\$425	\$1,173	\$729	62%	\$1,173	100%	\$444	
ii) Each Additional Hour	1.00	x	\$187	=	\$187		\$187	\$78	42%	\$187	100%	\$109	
2 Commercial/Industrial/Multi-Family Systems													
a) 1 - 50 Heads	4.00	x	\$237	=	\$948	\$425	\$1,373	\$1,317	96%	\$1,373	100%	\$56	
b) 51 - 100 Heads	5.00	x	\$237	=	\$1,185	\$425	\$1,610	\$1,568	97%	\$1,610	100%	\$42	
c) 101 - 200 Heads	6.00	x	\$237	=	\$1,422	\$425	\$1,847	\$1,820	99%	\$1,847	100%	\$27	
d) 201 - 300 Heads	8.00	x	\$237	=	\$1,896	\$425	\$2,321	\$2,071	89%	\$2,321	100%	\$250	
e) 301 - 500 Heads	12.00	x	\$237	=	\$2,844	\$445	\$3,289	\$2,810	85%	\$3,289	100%	\$479	
f) 501 - 1,000 Heads	16.00	x	\$237	=	\$3,792	\$525	\$4,317	\$4,039	94%	\$4,317	100%	\$278	
g) 1,001 - 2,000 Heads	28.00	x	\$237	=	\$6,636	\$605	\$7,241	\$6,661	92%	\$7,241	100%	\$580	
h) Each Additional 100 Heads	4.50	x	\$237	=	\$1,067		\$1,067	\$980	92%	\$1,067	100%	\$87	
3 Minor Sprinkler Modification Permit (1-10 heads) - Not requiring sprinkler calculations	1.25	x	\$237	=	\$296		\$296	\$559	189%	\$296	100%	(\$263)	
4 Certificate of Occupancy - Inspection - Hourly (1 hr min.)	1.00	x	\$237	=	\$237		\$237	\$251	106%	\$237	100%	(\$14)	
5 Chemical Extinguishing Systems - (Wet or Dry)	2.00	x	\$237	=	\$474	\$425	\$899	\$752	84%	\$899	100%	\$147	
Fire Alarm and Detection Systems & Related Equipment													
6 Fire Sprinkler Supervision	2.00	x	\$237	=	\$474	\$225	\$699	\$576	82%	\$699	100%	\$123	
7 Fire Alarm Systems													
a) Fire Alarm Systems 0-15 Devices	2.00	x	\$237	=	\$474	\$325	\$799	\$695	87%	\$799	100%	\$104	
b) Fire Alarm Systems 16 - 30 Devices	2.50	x	\$237	=	\$593	\$425	\$1,018	\$940	92%	\$1,018	100%	\$78	
c) Fire Alarm Systems 31 - 50 Devices	3.50	x	\$237	=	\$830	\$445	\$1,275	\$1,215	95%	\$1,275	100%	\$59	
d) Fire Alarm Systems 51 - 100 Devices	3.50	x	\$237	=	\$830	\$525	\$1,355	\$1,310	97%	\$1,355	100%	\$44	
e) Each 5 additional Devices	0.50	x	\$237	=	\$119		\$119	\$126	106%	\$119	100%	(\$7)	
8 Minor Alarm System Modification	1.25	x	\$237	=	\$296		\$296	\$274	92%	\$296	100%	\$22	
9 Public Safety Radio Repeater System													
a) Public Safety Radio Repeater System Assessment (2 hr min.)	2.00	x	\$187	=	\$374		\$374	\$156	42%	\$374	100%	\$218	
b) Public Safety Radio Repeater System Permit (2 hr min.)													
i) First 2 Hours	5.00	x	\$237	=	\$1,185		\$1,185	\$1,163	98%	\$1,185	100%	\$22	
ii) Each Additional Hour	1.00	x	\$187	=	\$187		\$187	\$252	135%	\$187	100%	(\$65)	

Exhibit C

City of Paso Robles
 User and Regulatory Fee Study
 Emergency Services - Fire Prevention Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description	Est. City Staff Labor Hrs		Fully-Burdened Hourly		Est. Cost of Service	Svc / Materials Cost	Total	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Fee Change	Notes
10 Underground Fire Line													
a) Underground Fire Line - One Riser (Includes 1 re-inspection)	4.00	x	\$237	=	\$948	\$275	\$1,223	\$1,138	93%	\$1,223	100%	\$85	
b) Underground Fire Line - One Hydrant (Includes 1 re-inspection)	4.00	x	\$237	=	\$948	\$275	\$1,223	\$1,138	93%	\$1,223	100%	\$85	
c) Each Additional Riser/Hydrant	1.25	x	\$237	=	\$296		\$296	\$178	60%	\$296	100%	\$118	
11 Standpipe													
a) Standpipe with PRV (Per Outlet)	2.25	x	\$237	=	\$533		\$533	\$216	40%	\$533	100%	\$318	
b) Standpipe without PRV's (Per Outlet)	1.75	x	\$237	=	\$415		\$415	\$194	47%	\$415	100%	\$221	
12 Paint Spray Booth (Connected to sprinkler system)	3.00	x	\$237	=	\$711		\$711	\$429	60%	\$711	100%	\$282	
13 Fire Pumps & Related Equipment	6.00	x	\$237	=	\$1,422		\$1,422	\$784	55%	\$1,422	100%	\$638	
14 Foam Systems	3.00	x	\$237	=	\$711		\$711	\$429	60%	\$711	100%	\$282	
15 IFC Fire Code Interpretation Appeals	6.00	x	\$237	=	\$1,422		\$1,422	\$747	53%	\$1,422	100%	\$675	
16 Restaurant Hood System	2.00	x	\$237	=	\$474	\$175	\$649	\$712	110%	\$649	100%	(\$63)	
17 Minor Hood System Modification	1.50	x	\$187	=	\$281		\$281	\$274	98%	\$281	100%	\$7	
18 Vehicle Gate Access (Fire Apparatus Access)	2.25	x	\$187	=	\$421		\$421	\$274	65%	\$421	100%	\$147	
19 Solar Photovoltaic Power Systems								formula fee		formula fee		formula fee	[a]
Operational Permits													
20 Adult Care Facility - Annual Permit	2.00	x	\$237	=	\$474		\$474	\$187	39%	\$474	100%	\$287	
21 Aircraft Refueling Vehicles - Per Inspection/2 per year	0.40	x	\$237	=	\$95		\$95	\$93	98%	\$95	100%	\$1	[b]
22 Aircraft Refueling Station - Inspection	0.75	x	\$237	=	\$178		\$178	\$93	53%	\$178	100%	\$84	
23 Carnivals and Fairs - Per Event	4.25	x	\$187	=	\$795		\$795	\$560	70%	\$795	100%	\$235	
24 High Piled Combustible Storage - Annual Permit	1.50	x	\$237	=	\$356		\$356	\$187	52%	\$356	100%	\$169	
25 Pyrotechnics and Fireworks - Per Event													
a) Proximate Audience	3.00	x	\$187	=	\$561		\$561	\$560	100%	\$561	100%	\$1	
b) Outdoor Aerial	3.75	x	\$187	=	\$701		\$701	\$560	80%	\$701	100%	\$141	
26 Tents or Canopies - Per Event	2.00	x	\$237	=	\$474		\$474	\$187	39%	\$474	100%	\$287	

Exhibit C

City of Paso Robles
 User and Regulatory Fee Study
 Emergency Services - Fire Prevention Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description	Est. City Staff Labor Hrs		Fully-Burdened Hourly		Est. Cost of Service	Svc / Materials Cost	Total	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Fee Change	Notes
27 Apartment Inspections (3 Units or more)													[c]
a) Under 8 Units	0.40	x	\$237	=	\$95		\$95	\$93	98%	\$95	100%	\$1	
b) 8 - 19 Units	0.75	x	\$237	=	\$178		\$178	\$160	90%	\$178	100%	\$18	
c) 20 - 39 Units	1.00	x	\$237	=	\$237		\$237	\$224	94%	\$237	100%	\$13	
d) 40 - 99 Units	1.50	x	\$237	=	\$356		\$356	\$287	81%	\$356	100%	\$68	
e) 100 - 199 Units	1.75	x	\$237	=	\$415		\$415	\$352	85%	\$415	100%	\$63	
f) 200 Units or more	2.00	x	\$237	=	\$474		\$474	\$416	88%	\$474	100%	\$58	
28 Commercial Business Inspections													[c]
a) 500 Square Feet or Less	0.40	x	\$237	=	\$95		\$95	\$93	98%	\$95	100%	\$1	
b) 501 Square Feet - 999 Square Feet	0.50	x	\$237	=	\$119		\$119	\$128	108%	\$119	100%	(\$9)	
c) 1,000 Square Feet - 1,999 Square Feet	0.75	x	\$237	=	\$178		\$178	\$160	90%	\$178	100%	\$18	
d) 2,000 Square Feet - 4,999 Square Feet	1.00	x	\$237	=	\$237		\$237	\$192	81%	\$237	100%	\$45	
e) 5,000 Square Feet - 9,999 Square Feet	1.25	x	\$237	=	\$296		\$296	\$320	108%	\$296	100%	(\$24)	
f) 10,000 Square Feet - 19,999 Square Feet	1.50	x	\$237	=	\$356		\$356	\$384	108%	\$356	100%	(\$28)	
g) 20,000 Square Feet - 29,999 Square Feet	1.75	x	\$237	=	\$415		\$415	\$448	108%	\$415	100%	(\$33)	
h) 30,000 Square Feet - 49,999 Square Feet	2.00	x	\$237	=	\$474		\$474	\$512	108%	\$474	100%	(\$38)	
i) 50,000 Square Feet - 99,999 Square Feet	2.25	x	\$237	=	\$533		\$533	\$512	96%	\$533	100%	\$22	
j) 100,000 Square Feet - 149,999 Square Feet	2.50	x	\$237	=	\$593		\$593	\$512	86%	\$593	100%	\$81	
k) Each Additional 50,000 Square Feet or Fraction Thereof	0.25	x	\$237	=	\$59		\$59	n/a - new		\$59	100%		
29 Business Re-Inspection (Failure to Comply)	1.50	x	\$237	=	\$356		\$356	\$140	39%	\$178	50%	\$38	
30 New Business Inspections (New Business Licenses)	1.00	x	\$237	=	\$237		\$237	\$93	39%	\$119	50%	\$25	
31 Business Self-Inspection	0.50	x	\$237	=	\$119		\$119	\$45	38%	\$59	50%	\$14	

Exhibit C

City of Paso Robles
 User and Regulatory Fee Study
 Emergency Services - Fire Prevention Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description	Est. City Staff Labor Hrs		Fully-Burdened Hourly		Est. Cost of Service	Svc / Materials Cost	Total	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Fee Change	Notes
Other Services													
32 Hourly Billing Rates for Special Service Requests													
a) Firefighter / Paramedic- (Hourly Rate)	1.00	x	\$126	=	\$126		\$126	\$181	144%	\$126	100%	(\$55)	
b) Engineer / Paramedic - (Hourly Rate)	1.00	x	\$145	=	\$145		\$145	\$187	129%	\$145	100%	(\$42)	
c) Captain / Paramedic - (Hourly Rate)	1.00	x	\$175	=	\$175		\$175	\$233	133%	\$175	100%	(\$58)	
d) Fire Prevention (Hourly Rate)	1.00	x	\$237	=	\$237		\$237	varies	varies	\$237	100%	varies	
e) Fire Prevention Specialist (Hourly Rate)	1.00	x	\$187	=	\$187		\$187	\$78	41%	\$187	100%	\$109	
f) Fire Marshal - (Hourly Rate)	1.00	x	\$327	=	\$327		\$327	\$252	77%	\$327	100%	\$75	
g) Administrative Coordinator I- Clerical (Hourly Rate)	1.00	x	\$170	=	\$170		\$170	\$70	41%	\$170	100%	\$100	
h) Battalion Chief - (Hourly Rate)	1.00	x	\$205	=	\$205		\$205	\$252	123%	\$205	100%	(\$47)	
i) Deputy Fire Chief - (Hourly Rate)	1.00	x	\$367	=	\$367		\$367	varies	varies	\$367	100%	varies	
j) Fire Chief - (Hourly Rate)	1.00	x	\$409	=	\$409		\$409	\$280	68%	\$409	100%	\$129	
k) Paramedic Unit Standby - (Hourly Rate)	2.00	x	varies	=	\$252	\$174	\$426	\$541	127%	\$426	100%	(\$115)	
l) Engine Company / DUI Response - (Hourly Rate)	3.00	x	varies	=	\$446	\$174	\$620	\$958	155%	\$620	100%	(\$338)	
m) Extraordinary Response - High Use (Per Company, Hourly Rate)	2.00	x	varies	=	\$350		\$350	\$467	133%	\$350	100%	(\$117)	
n) Hazardous Materials Clean-Up								formula fee		formula fee			[a]
o) Structure Fire - Per Incident for Insurance Billing (Hourly Rate)								formula fee		formula fee			[a]
33 Inspection Prior to Permit	1.50	x	\$237	=	\$356		\$356	\$284	80%	\$356	100%	\$72	
34 Inspections- Work Commenced Without Permit(s)	2.00	x	\$237	=	\$474		\$474	\$284	60%	\$474	100%	\$190	
35 Re-Inspection - (Construction Permits)	1.00	x	\$237	=	\$237		\$237	\$252	106%	\$237	100%	(\$15)	
36 Emergency Inspection Fee (Under 24 hours notice)	2.00	x	\$237	=	\$474		\$474	\$503	106%	\$474	100%	(\$29)	
37 Additional Site Inspection Fee (1 hour min.)	1.00	x	\$237	=	\$237		\$237	\$252	106%	\$237	100%	(\$15)	
38 Extra Fire Plan Check / Inspection	1.00	x	\$237	=	\$237		\$237	\$252	106%	\$237	100%	(\$15)	
39 Re-Submittal of Plans / Additional Plan Review- Hourly (1 hr. min.)	1.00	x	\$237	=	\$237		\$237	\$307	130%	\$237	100%	(\$70)	
40 Title-19													
a) Title-19 - Automatic Fire Extinguishing Five-Year Test	1.25	x	\$237	=	\$296		\$296	\$252	85%	\$296	100%	\$44	
b) Title-19 - Additional Riser without FDC	1.00	x	\$237	=	\$237		\$237	\$190	80%	\$237	100%	\$47	
c) Title-19 - Delinquency of Reporting (Hourly Rate)	1.00	x	\$237	=	\$237		\$237	\$78	33%	\$237	100%	\$159	[d]

Exhibit C

City of Paso Robles
 User and Regulatory Fee Study
 Emergency Services - Fire Prevention Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description	Est. City Staff Labor Hrs		Fully-Burdened Hourly		Est. Cost of Service	Svc / Materials Cost	Total	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Fee Change	Notes
41 False Alarm													
a) False Alarm - Failure To Notify - Testing/Maintenance	1.00	x	\$237	=	\$237	\$446	\$683	\$128	19%	\$150	22%	\$22	[e]
b) False Alarm - Repetitive (3 - 5 Within Prior 365 Day Period)	1.00	x	\$237	=	\$237	\$446	\$683	\$560	82%	\$600	88%	\$40	
c) False Alarm - Repetitive (6 or More Within Prior 365 Day Period)	2.00	x	\$237	=	\$474	\$446	\$920	\$560	61%	\$900	98%	\$340	
42 Weed Abatement								formula fee		formula fee			[a]
43 Electronic Archiving / Records Management													
a) Electronic Archiving - Size A&B (per page)								\$0.20		\$0.20		\$0	
b) Electronic Archiving - Size C (per page)								\$0.45		\$0.45		\$0	
c) Electronic Archiving - Size D&E (per page)								\$2.00		\$2.00		\$0	
d) Record Management Fee (each)								\$15		\$15		\$0	

[a] Total fee will be billed based upon actual time and materials required to provide the service using the rates established for the Emergency Services Department.

[b] Fee is based on two inspections per year, billed when each inspection is completed.

[c] Apartment/Commercial Business inspection fees are pro-rated; based upon estimated personnel time dependent on size of business. Includes one reinspection within 30 days.

[d] Continued delinquency will result in an Administrative Citation.

[e] More than 1 within prior 365 day period.



User and Regulatory Fees

Cost of Service Calculations

Police Fees

Exhibit C

City of Paso Robles
 User and Regulatory Fee Study
 Allocation of Annual Labor Effort - Police

Position	Hourly	FTE	Yearly	Total Hours Per FTE	Less: Holiday & Leave	Productive Hours Per FTE	Productive Hours	Notes
Police Chief	\$109	1.00	\$225,815	2,080	216	1,864	1,864	[a],[b]
Deputy Police Chief	\$97	1.00	\$202,436	2,080	216	1,864	1,864	[a],[b]
Commander	\$93	3.00	\$579,306	2,080	216	1,864	5,592	[a],[b]
Support Services Manager	\$62	1.00	\$128,158	2,080	216	1,864	1,864	[a],[b]
Sergeant	\$70	9.00	\$1,314,270	2,080	216	1,864	16,776	[a],[b]
Officer	\$56	49.00	\$5,735,675	2,080	216	1,864	91,336	[a],[b]
Community Services Officer	\$39	4.00	\$325,364	2,080	216	1,864	7,456	[a],[b]
Dispatch Supervisor	\$51	1.00	\$105,824	2,080	216	1,864	1,864	[a],[b]
Dispatcher	\$42	10.00	\$882,937	2,080	216	1,864	18,640	[a],[b]
Records Supervisor	\$45	1.00	\$93,935	2,080	216	1,864	1,864	[a],[b]
Records Clerk	\$32	3.47	\$231,481	2,080	216	1,864	6,468	[a],[b]
Administrative Assistant	\$32	1.00	\$66,709	2,080	216	1,864	1,864	[a],[b]
Crime Analyst	\$39	1.00	\$81,341	2,080	216	1,864	1,864	[a],[b]
Training Coordinator	\$45	1.00	\$93,935	2,080	216	1,864	1,864	[a],[b]
Total		86.47	\$10,067,187				161,180	

Allocation of Hours	Share	Total	Notes
Indirect	25%	40,295	[b]
Direct	75%	120,885	[b]
Total	100%	161,180	

[a] Source: FY 24/25 authorized positions.

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

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Police Services

Recurring Expenditures [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1002100	Police Administration	51010	PDAdmin-Perm Full Time Salary	\$742,900	\$0	\$742,900	
General Fund	1002100	Police Administration	51015	PDAdmin-Accrual Payouts	\$55,000	\$0	\$55,000	
General Fund	1002100	Police Administration	51030	PDAdmin-Overtime Wages	\$5,000	\$0	\$5,000	
General Fund	1002100	Police Administration	51040	PDAdmin-Retirement	\$108,500	\$0	\$108,500	
General Fund	1002100	Police Administration	51041	PDAdmin-PERS-UAL	\$120,900	\$0	\$120,900	
General Fund	1002100	Police Administration	51050	PDAdmin-Social Security	\$55,000	\$0	\$55,000	
General Fund	1002100	Police Administration	51060	PDAdmin-Grp Ins-Hlth-Dntl-Vsn	\$75,200	\$0	\$75,200	
General Fund	1002100	Police Administration	51070	PDAdmin-Workers Compensation	\$47,300	\$0	\$47,300	
General Fund	1002100	Police Administration	51090	PDAdmin-Deferred Compensation	\$19,800	\$0	\$19,800	
General Fund	1002100	Police Administration	52120	PDAdmin-Office Expense	\$8,400	\$0	\$8,400	
General Fund	1002100	Police Administration	52123	PDAdmin-Dues-Subscriptions	\$4,200	\$0	\$4,200	
General Fund	1002100	Police Administration	52130	PDAdmin-Postage	\$0	\$0	\$0	
General Fund	1002100	Police Administration	52131	PDAdmin-Legal Notices and Ads	\$0	\$0	\$0	
General Fund	1002100	Police Administration	52133	PD Admin-Safety Equip/Supplies	\$5,300	\$0	\$5,300	
General Fund	1002100	Police Administration	52166	PD Admin-Utilities-CableNet	\$2,800	\$0	\$2,800	
General Fund	1002100	Police Administration	52167	PDAdmin-Uniform/Laundry	\$1,100	\$0	\$1,100	
General Fund	1002100	Police Administration	52205	PDAdmin-Maint-Annual Contracts	\$791,000	\$0	\$791,000	
General Fund	1002100	Police Administration	52240	PDAdmin-Professional Services	\$15,800	\$0	\$15,800	
General Fund	1002100	Police Administration	52260	PDAdmin-Travel and Training	\$20,800	\$0	\$20,800	
General Fund	1002100	Police Administration	52262	PDAdmin-Uniform Allowance	\$3,600	\$0	\$3,600	
General Fund	1002100	Police Administration	52350	PDAdmin-Special Projects	\$6,300	\$0	\$6,300	
General Fund	1002100	Police Administration	52850	PDAdmin-IDC Legal Fees	\$10,500	\$0	\$10,500	
Total					\$2,099,400	\$0	\$2,099,400	

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1002107	PD SWAT	52133	PD SWAT-Safety Equip/Supplies	\$22,100	\$0	\$22,100	
General Fund	1002107	PD SWAT	52167	PD SWAT-Uniform/Laundry	\$3,200	\$0	\$3,200	
General Fund	1002107	PD SWAT	52260	PD SWAT-Travel and Training	\$20,500	\$0	\$20,500	
Total					\$45,800	\$0	\$45,800	

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Police Services

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1002108	PD School Resource Officer	51010	PD SRO's-Perm Full Time Salary	\$257,300	\$0	\$257,300	
General Fund	1002108	PD School Resource Officer	51030	PD SRO's-Overtime Wages	\$7,000	\$0	\$7,000	
General Fund	1002108	PD School Resource Officer	51040	PD SRO's-Retirement	\$32,800	\$0	\$32,800	
General Fund	1002108	PD School Resource Officer	51041	PD SRO's-PERS-UAL	\$42,800	\$0	\$42,800	
General Fund	1002108	PD School Resource Officer	51050	PD SRO's-Social Security	\$20,500	\$0	\$20,500	
General Fund	1002108	PD School Resource Officer	51060	PD SRO's-Grp InsHlthDentVis	\$49,600	\$0	\$49,600	
General Fund	1002108	PD School Resource Officer	51070	PD SRO's-Workers Comp	\$17,800	\$0	\$17,800	
General Fund	1002108	PD School Resource Officer	52120	PD SRO's-Office Expense	\$1,100	\$0	\$1,100	
General Fund	1002108	PD School Resource Officer	52133	PD SRO's-Safety Equip/Supplies	\$2,100	\$0	\$2,100	
General Fund	1002108	PD School Resource Officer	52167	PD SRO's-Uniform/Laundry	\$500	\$0	\$500	
General Fund	1002108	PD School Resource Officer	52260	PD SRO's-Travel and Training	\$7,400	\$0	\$7,400	
General Fund	1002108	PD School Resource Officer	52262	PD SRO's-Uniform Allowance	\$2,400	\$0	\$2,400	
Total					\$441,300	\$0	\$441,300	

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1002109	PD CAT	51010	PD CAT-Perm Full Time Salary	\$287,900	\$0	\$287,900	
General Fund	1002109	PD CAT	51015	PD CAT-Accrual Payouts	\$5,000	\$0	\$5,000	
General Fund	1002109	PD CAT	51030	PD CAT-Overtime Wages	\$5,000	\$0	\$5,000	
General Fund	1002109	PD CAT	51040	PD CAT-Retirement	\$43,600	\$0	\$43,600	
General Fund	1002109	PD CAT	51041	PD CAT-PERS-UAL	\$48,100	\$0	\$48,100	
General Fund	1002109	PD CAT	51050	PD CAT-Social Security	\$23,000	\$0	\$23,000	
General Fund	1002109	PD CAT	51060	PD CAT-Grp Ins-Hlth-Dental-Vis	\$29,800	\$0	\$29,800	
General Fund	1002109	PD CAT	51070	PD CAT-Workers Comp	\$19,900	\$0	\$19,900	
General Fund	1002109	PD CAT	52120	PD CAT-Office Expense	\$1,600	\$0	\$1,600	
General Fund	1002109	PD CAT	52167	PD CAT-Uniform/Laundry	\$2,100	\$0	\$2,100	
General Fund	1002109	PD CAT	52225	PD CAT-Equipment Rental	\$0	\$0	\$0	
General Fund	1002109	PD CAT	52240	PD CAT-Professional Services	\$30,000	\$0	\$30,000	
General Fund	1002109	PD CAT	52260	PD CAT-Travel and Training	\$7,400	\$0	\$7,400	
General Fund	1002109	PD CAT	52262	PD CAT-Uniform Allowance	\$2,400	\$0	\$2,400	
General Fund	1002109	PD CAT	52274	PDCAT-Hazardous Waste Disposal	\$150,100	\$0	\$150,100	
Total					\$655,900	\$0	\$655,900	

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Police Services

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1002110	Patrol Operations	51010	PDPtrlOps-Permanent Full Time	\$3,154,200	\$0	\$3,154,200	
General Fund	1002110	Patrol Operations	51015	PDPtrlOps-Accrual Payouts	\$45,000	\$0	\$45,000	
General Fund	1002110	Patrol Operations	51030	PDPtrlOps-Overtime Wages	\$300,000	\$0	\$300,000	
General Fund	1002110	Patrol Operations	51040	PDPtrlOps-Retirement	\$446,200	\$0	\$446,200	
General Fund	1002110	Patrol Operations	51041	PDPtrlOps-PERS-UAL	\$516,600	\$0	\$516,600	
General Fund	1002110	Patrol Operations	51050	PDPtrlOps-Social Security	\$270,000	\$0	\$270,000	
General Fund	1002110	Patrol Operations	51060	PDPtrlOps-Grp Ins-HlthDntlVsn	\$523,700	\$0	\$523,700	
General Fund	1002110	Patrol Operations	51070	PDPtrlOps-Workers Compensation	\$218,500	\$0	\$218,500	
General Fund	1002110	Patrol Operations	52110	PDPtrlOps-Safety Supplies	\$40,000	\$0	\$40,000	
General Fund	1002110	Patrol Operations	52120	PDPtrlOps-Office Expense	\$78,800	\$0	\$78,800	
General Fund	1002110	Patrol Operations	52122	PDPtrlOps-Copy-Printing	\$3,700	\$0	\$3,700	
General Fund	1002110	Patrol Operations	52123	PDPtrlOps-Dues-Subscriptions	\$1,600	\$0	\$1,600	
General Fund	1002110	Patrol Operations	52130	PDPtrlOps-Postage	\$2,100	\$0	\$2,100	
General Fund	1002110	Patrol Operations	52133	PDPtrlOps-SafetyEquip/Supplies	\$128,000	\$0	\$128,000	
General Fund	1002110	Patrol Operations	52137	PDPtrlOps-Staff Recruitment	\$52,500	\$0	\$52,500	
General Fund	1002110	Patrol Operations	52160	PDPtrlOps-Utilities	\$900	\$0	\$900	
General Fund	1002110	Patrol Operations	52165	PDPtrlOps-Utilities-Sanitation	\$1,600	\$0	\$1,600	
General Fund	1002110	Patrol Operations	52167	PDPtrlOps-Uniform/Laundry	\$5,300	\$0	\$5,300	
General Fund	1002110	Patrol Operations	52205	PDPtrlOps-MaintAnnualContract	\$0	\$0	\$0	
General Fund	1002110	Patrol Operations	52225	PDPtrlOps-Equipment Rental	\$1,100	\$0	\$1,100	
General Fund	1002110	Patrol Operations	52240	PDPtrlOps-Professional Svs	\$45,000	\$0	\$45,000	
General Fund	1002110	Patrol Operations	52250	PDPtrlOps-Legal Services	\$10,500	\$0	\$10,500	
General Fund	1002110	Patrol Operations	52260	PDPtrlOps-Travel and Training	\$126,000	\$0	\$126,000	
General Fund	1002110	Patrol Operations	52262	PDPtrlOps-Uniform Allowance	\$30,000	\$0	\$30,000	
General Fund	1002110	Patrol Operations	52272	PDPtrlOps-K9 Expense	\$12,600	\$0	\$12,600	
General Fund	1002110	Patrol Operations	52273	PDPtrlOps-Lab Fees	\$21,000	\$0	\$21,000	
General Fund	1002110	Patrol Operations	52274	PDPtrlOps-Haz Waste Disposal	\$2,100	\$0	\$2,100	
General Fund	1002110	Patrol Operations	52850	PDPtrlOps-IDC Legal Fees	\$2,100	\$0	\$2,100	
Total					\$6,039,100	\$0	\$6,039,100	

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Police Services

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1002120	Investigations	51010	PDInvstDet-Permanent Full Time	\$906,000	\$0	\$906,000	
General Fund	1002120	Investigations	51015	PDInvstDet-Accrual Payouts	\$2,000	\$0	\$2,000	
General Fund	1002120	Investigations	51030	PDInvstDet-Overtime Wages	\$50,000	\$0	\$50,000	
General Fund	1002120	Investigations	51040	PDInvstDet-Retirement	\$142,400	\$0	\$142,400	
General Fund	1002120	Investigations	51041	PDInvstDet-PERS-UAL	\$149,200	\$0	\$149,200	
General Fund	1002120	Investigations	51050	PDInvstDet-Social Security	\$73,900	\$0	\$73,900	
General Fund	1002120	Investigations	51060	PDInvstDet-Grp Ins-HlthDntlVsn	\$153,700	\$0	\$153,700	
General Fund	1002120	Investigations	51070	PDInvstDet-Workers Comp	\$60,200	\$0	\$60,200	
General Fund	1002120	Investigations	51090	PDInvstDet-Deferred Comp	\$700	\$0	\$700	
General Fund	1002120	Investigations	52120	PDInvstDet-Office Expense	\$10,500	\$0	\$10,500	
General Fund	1002120	Investigations	52123	PDInvstDet-Dues-Subscriptions	\$300	\$0	\$300	
General Fund	1002120	Investigations	52167	PDInvstDet-Uniform/Laundry	\$0	\$0	\$0	
General Fund	1002120	Investigations	52225	PDInvstDet-Equipment Rental	\$500	\$0	\$500	
General Fund	1002120	Investigations	52240	PDInvstDet-Professional Svs	\$23,100	\$0	\$23,100	
General Fund	1002120	Investigations	52260	PDInvstDet-Travel and Training	\$21,000	\$0	\$21,000	
General Fund	1002120	Investigations	52262	PDInvstDet-Uniform Allowance	\$7,200	\$0	\$7,200	
General Fund	1002120	Investigations	52273	PDInvstDet-Lab Fees	\$15,800	\$0	\$15,800	
General Fund	1002120	Investigations	52355	PDInvstDet-SplInvestigationExp	\$1,600	\$0	\$1,600	
Total					\$1,618,100	\$0	\$1,618,100	

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1002130	PD Community Svcs	51010	PDCommSvs-Permanent Full Time	\$321,800	\$0	\$321,800	
General Fund	1002130	PD Community Svcs	51030	PDCommSvs-Overtime Wages	\$2,500	\$0	\$2,500	
General Fund	1002130	PD Community Svcs	51040	PDCommSvs-Retirement	\$24,000	\$0	\$24,000	
General Fund	1002130	PD Community Svcs	51041	PDCommSvs-PERS-UAL	\$45,300	\$0	\$45,300	
General Fund	1002130	PD Community Svcs	51050	PDCommSvs-Social Security	\$25,000	\$0	\$25,000	
General Fund	1002130	PD Community Svcs	51060	PDCommSvs-Grp Ins-HlthDntlVsn	\$93,600	\$0	\$93,600	
General Fund	1002130	PD Community Svcs	51070	PDCommSvs-Workers Compensation	\$12,000	\$0	\$12,000	
General Fund	1002130	PD Community Svcs	51090	PDCommSvs-Deferred Comp	\$2,600	\$0	\$2,600	
General Fund	1002130	PD Community Svcs	52120	PDCommSvs-Office Expense	\$500	\$0	\$500	
General Fund	1002130	PD Community Svcs	52122	PDCommSvs-Copy-Printing	\$300	\$0	\$300	
General Fund	1002130	PD Community Svcs	52130	PDCommSvs-Postage	\$600	\$0	\$600	
General Fund	1002130	PD Community Svcs	52167	PDCommSvs-Uniform/Laundry	\$600	\$0	\$600	
General Fund	1002130	PD Community Svcs	52250	PDCommSvs-Legal Services	\$500	\$0	\$500	
General Fund	1002130	PD Community Svcs	52260	PDCommSvs-Travel and Training	\$3,200	\$0	\$3,200	
Total					\$532,500	\$0	\$532,500	

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Police Services

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1002140	Records	51010	PDRcds-Perm Full Time Salary	\$236,800	\$0	\$236,800	
General Fund	1002140	Records	51015	PDRcds-Accrual Payouts	\$1,500	\$0	\$1,500	
General Fund	1002140	Records	51020	PDRcds-Part Time Wages	\$22,300	\$0	\$22,300	
General Fund	1002140	Records	51030	PDRcds-Overtime Wages	\$1,000	\$0	\$1,000	
General Fund	1002140	Records	51040	PDRcds-Retirement	\$17,600	\$0	\$17,600	
General Fund	1002140	Records	51041	PDRcds-PERS-UAL	\$33,400	\$0	\$33,400	
General Fund	1002140	Records	51050	PDRcds-Social Security	\$20,300	\$0	\$20,300	
General Fund	1002140	Records	51060	PDRcds-Grp Ins-Hlth-Dental-Vsn	\$42,400	\$0	\$42,400	
General Fund	1002140	Records	51070	PDRcds-Workers Compensation	\$9,600	\$0	\$9,600	
General Fund	1002140	Records	51080	PDRcds-Unemployment Insurance	\$0	\$0	\$0	
General Fund	1002140	Records	51090	PDRcds-Deferred Compensation	\$3,600	\$0	\$3,600	
General Fund	1002140	Records	52120	PDRcds-Office Expense	\$5,300	\$0	\$5,300	
General Fund	1002140	Records	52122	PDRcds-Copy-Printing	\$1,600	\$0	\$1,600	
General Fund	1002140	Records	52123	PDRcds-Dues-Subscriptions	\$300	\$0	\$300	
General Fund	1002140	Records	52141	PDRcds-Credit Card Fees	\$2,100	\$0	\$2,100	
General Fund	1002140	Records	52142	PDRcds-Processing Fees	\$500	\$0	\$500	
General Fund	1002140	Records	52167	PDRcds-Uniform/Laundry	\$400	\$0	\$400	
General Fund	1002140	Records	52260	PDRcds-Travel and Training	\$4,100	\$0	\$4,100	
Total					\$402,800	\$0	\$402,800	

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Police Services

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1002150	PD Dispatch	51010	CommDsp-Perm Full Time Sal	\$864,800	\$0	\$864,800	
General Fund	1002150	PD Dispatch	51015	CommDsp-Accrual Payouts	\$25,000	\$0	\$25,000	
General Fund	1002150	PD Dispatch	51030	CommDsp-Overtime Wages	\$150,000	\$0	\$150,000	
General Fund	1002150	PD Dispatch	51040	CommDsp-Retirement	\$66,700	\$0	\$66,700	
General Fund	1002150	PD Dispatch	51041	CommDsp-PERS-UAL	\$122,300	\$0	\$122,300	
General Fund	1002150	PD Dispatch	51050	CommDsp-Social Security	\$80,500	\$0	\$80,500	
General Fund	1002150	PD Dispatch	51060	CommDsp-Grp Ins-HlthDntlVsn	\$166,600	\$0	\$166,600	
General Fund	1002150	PD Dispatch	51070	CommDsp-Workers Compensation	\$32,600	\$0	\$32,600	
General Fund	1002150	PD Dispatch	51090	CommDsp-Deferred Comp	\$1,700	\$0	\$1,700	
General Fund	1002150	PD Dispatch	52120	CommDsp-Office Expense	\$4,700	\$0	\$4,700	
General Fund	1002150	PD Dispatch	52123	CommDsp-Dues-Subscriptions	\$1,100	\$0	\$1,100	
General Fund	1002150	PD Dispatch	52137	CommDsp-Staff Recruitment	\$5,300	\$0	\$5,300	
General Fund	1002150	PD Dispatch	52205	CommDsp-MaintAnnualContracts	\$0	\$0	\$0	
General Fund	1002150	PD Dispatch	52240	CommDsp-Professional Svs	\$5,300	\$0	\$5,300	
General Fund	1002150	PD Dispatch	52260	CommDsp-Travel and Training	\$20,500	\$0	\$20,500	
General Fund	1002150	PD Dispatch	52262	CommDsp-Uniform Allowance	\$10,800	\$0	\$10,800	
Total					\$1,557,900	\$0	\$1,557,900	

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
103	1032100	Police Administration	51010	PDAdmin-PermFull Time Salary	\$269,200	\$0	\$269,200	
103	1032100	Police Administration	51040	PDAdmin-Retirement	\$39,300	\$0	\$39,300	
103	1032100	Police Administration	51041	PDAdmin-PERS-UAL	\$43,000	\$0	\$43,000	
103	1032100	Police Administration	51050	PDAdmin-Social Security	\$19,200	\$0	\$19,200	
103	1032100	Police Administration	51060	PDAdminGrp Ins-Hlth-Dental-Vis	\$50,200	\$0	\$50,200	
103	1032100	Police Administration	51070	PDAdmin-Workers Comp	\$16,100	\$0	\$16,100	
103	1032100	Police Administration	51090	PDAdmin-Deferred Comp	\$5,700	\$0	\$5,700	
103	1032100	Police Administration	52240	PDAdmin-Professional Services	\$150,000	\$0	\$150,000	
103	1032100	Police Administration	52262	PDAdmin-Uniform Allowance	\$1,200	\$0	\$1,200	
Total					\$593,900	\$0	\$593,900	

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Police Services

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
103	1032110	Patrol Operations	51010	PDPtrlOps-PermFull Time Salary	\$2,429,600	\$0	\$2,429,600	
103	1032110	Patrol Operations	51015	PDPtrlOps-Accrual Payouts	\$325,000	\$0	\$325,000	
103	1032110	Patrol Operations	51016	PDPtrlOps-Hiring Incentive	\$0	\$0	\$0	
103	1032110	Patrol Operations	51030	PDPtrlOps-Overtime Wages	\$25,000	\$0	\$25,000	
103	1032110	Patrol Operations	51040	PDPtrlOps-Retirement	\$307,500	\$0	\$307,500	
103	1032110	Patrol Operations	51041	PDPtrlOps-PERS-UAL	\$392,900	\$0	\$392,900	
103	1032110	Patrol Operations	51050	PDPtrlOps-Social Security	\$214,600	\$0	\$214,600	
103	1032110	Patrol Operations	51060	PDPtrlOps-GrpInsHlthDen-Vis	\$478,900	\$0	\$478,900	
103	1032110	Patrol Operations	51070	PDPtrlOps-Workers Comp	\$156,400	\$0	\$156,400	
103	1032110	Patrol Operations	51080	PDPtrlOps-Unemp Ins	\$0	\$0	\$0	
103	1032110	Patrol Operations	51090	PDPtrlOps-Deferred Comp	\$3,300	\$0	\$3,300	
103	1032110	Patrol Operations	52133	PDPtrlOps-SafetyEquip/Supplies	\$40,000	\$0	\$40,000	
103	1032110	Patrol Operations	52240	PDPtrlOps-Prof Services	\$25,000	\$0	\$25,000	
103	1032110	Patrol Operations	52262	PDPtrlOps-Uniform Allowance	\$21,600	\$0	\$21,600	
103	1032110	Patrol Operations	52350	PDPtrlOps-Special Projects	\$70,000	\$0	\$70,000	
103	1032110	Patrol Operations	54540	PDPtrlOps-Equipment-Furniture	\$0	\$0	\$0	
Total					\$4,489,800	\$0	\$4,489,800	

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
103	1032140	Records	51010	PDRcds-Perm Full Time Salary	\$80,500	\$0	\$80,500	
103	1032140	Records	51040	PDRcds-Retirement	\$6,800	\$0	\$6,800	
103	1032140	Records	51041	PDRcds-PERS-UAL	\$11,300	\$0	\$11,300	
103	1032140	Records	51050	PDRcds-Social Security	\$6,200	\$0	\$6,200	
103	1032140	Records	51060	PDRcds-GrpIns-Hlth-Den-Vis	\$10,100	\$0	\$10,100	
103	1032140	Records	51070	PDRcds-Workers Comp	\$3,000	\$0	\$3,000	
103	1032140	Records	51090	PDRcds-Deferred Comp	\$700	\$0	\$700	
Total					\$118,600	\$0	\$118,600	

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Police Services

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
103	1032150	PD Dispatch	51010	CommDsp-Perm Full Time Salary	\$183,000	\$0	\$183,000	
103	1032150	PD Dispatch	51030	CommDsp-Overtime Wages	\$0	\$0	\$0	
103	1032150	PD Dispatch	51040	CommDsp-Retirement	\$23,400	\$0	\$23,400	
103	1032150	PD Dispatch	51041	CommDsp-PERS-UAL	\$30,400	\$0	\$30,400	
103	1032150	PD Dispatch	51050	CommDsp-Social Security	\$14,200	\$0	\$14,200	
103	1032150	PD Dispatch	51060	CommDsp-GrpInshlthDentVis	\$49,600	\$0	\$49,600	
103	1032150	PD Dispatch	51070	CommDsp-Workers Comp	\$12,600	\$0	\$12,600	
103	1032150	PD Dispatch	52262	CommDsp-Uniform Allowance	\$2,400	\$0	\$2,400	
Total					\$315,600	\$0	\$315,600	

Total					\$18,910,700	\$0	\$18,910,700	
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Allocation of Citywide Overhead

Description	C'wide OH Rate	Mod Op Exp	Allocation of C'wide OH	Notes
Citywide Overhead Allocation	17%	\$18,910,700	\$3,214,819	[b]

Allocation of Total Costs

Description	Total	Share	Notes
Direct Expenses	\$18,910,700	85%	
Allocation of Citywide Overhead	\$3,214,819	15%	
Total	\$22,125,519	100%	
FY 25/26 Anticipated Adjustment	4%		[c]
Total	\$23,010,540		

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Police Services

Revenue Summary

Acct	Acct Desc	FY 22/23 Actual	FY 23/24 Estimated	FY 24/25 Budget
44010	GenFnd-Vehicle Code Fines	\$110,232	\$85,682	\$ 73,500
44020	GenFnd-Court Fines	\$2,532	\$2,310	\$ 3,200
46010	GenFnd-Motor Vehicle In Lieu F	\$32,147	\$38,739	\$ 35,500
46190	GenFnd-Post Training Reimburse	\$56,147	\$54,635	\$ 52,000
46210	GenFnd-SB90 Mandates	\$18,482	\$61,801	\$ 24,200
47110	GenFnd-Police Service Fees	\$155,847	\$182,324	\$ 183,800
47111	GenFnd-PD Massage App Review	\$180	\$270	\$ 1,100
47112	GenFnd-PD MassageBackgrndCheck	\$360	\$540	\$ 1,100
48025	GenFnd-Probation Restitution	\$6,110	\$13,210	\$ 10,300
46370	PD SRO's-Revenue FrOth Parties	\$186,317	\$156,703	\$ 210,000
Total		\$568,354	\$596,214	\$594,700

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Police Services

Calculation of Fully-Burdened Hourly Rate

Description	Total
Costs	\$23,010,540
Direct Hours	120,885
Fully-Burdened Hourly Rate	\$190

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

Description	FTE	Annual Hours Per FTE	Total Annual Hours	Estimated Salaries	Hourly Wage Rate Only Assuming Total Annual Hours	Fully-Burdened Hourly Rate	Indirect Cost Rate Multiplier (ICR)
Police	86.47	2,080	179,858	\$10,067,187	\$56	\$190	3.39

Calculation of Fully-Burdened Hourly Rate by Position

Position	Total Salaries	Total FTE	Avg Salary Per FTE	Avg Salary Per Hour	ICR for Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate (Overtime)
Police Chief	\$225,815	1.00	\$225,815	\$109	3.39	\$368	n/a
Deputy Police Chief	\$202,436	1.00	\$202,436	\$97	3.39	\$330	n/a
Commander	\$579,306	3.00	\$193,102	\$93	3.39	\$315	\$361
Support Services Manager	\$128,158	1.00	\$128,158	\$62	3.39	\$209	\$240
Sergeant	\$1,314,270	9.00	\$146,030	\$70	3.39	\$238	\$273
Officer	\$5,735,675	49.00	\$117,055	\$56	3.39	\$191	\$219
Community Services Officer	\$325,364	4.00	\$81,341	\$39	3.39	\$133	\$153
Dispatch Supervisor	\$105,824	1.00	\$105,824	\$51	3.39	\$172	\$197
Dispatcher	\$882,937	10.00	\$88,294	\$42	3.39	\$144	\$165
Records Supervisor	\$93,935	1.00	\$93,935	\$45	3.39	\$153	\$176
Records Clerk	\$231,481	3.47	\$66,709	\$32	3.39	\$109	\$125
Administrative Assistant	\$66,709	1.00	\$66,709	\$32	3.39	\$109	\$125
Crime Analyst	\$81,341	1.00	\$81,341	\$39	3.39	\$133	\$153
Training Coordinator	\$93,935	1.00	\$93,935	\$45	3.39	\$153	\$176

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Police Services

Benefit Ratio

Position	Total	Notes
Salaries	\$6,771,700	
Benefits	\$4,109,500	
Benefit Ratio	61%	

Hourly Rate for Special Service Requests

Position	Total Salaries	Benefit Factor	Base Hourly Rate	Base Hourly Rate (Overtime)	Notes
Officer	\$56	\$34	\$90	\$119	
Sergeant	\$70	\$43	\$113	\$148	
Community Services Officer	\$39	\$24	\$63	\$82	
Dispatcher	\$42	\$26	\$68	\$89	
Records Clerk	\$32	\$19	\$52	\$68	

[a] Source: FY 24/25 Adopted Budget - Revised.

[b] Source: Citywide overhead cost allocation developed for purposes of this analysis. See separate worksheet for details.

[c] Source: FY 24/25 and FY 25/26 Adopted Budget. Amount represents difference between FY 25/26 and FY 24/25 adopted budget (rounded).

Exhibit C

City of Paso Robles
 User and Regulatory Fee Study
 Police Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description		Sgt	Officer	CSO / Analyst	Records	Dispatch	Est. City Staff Labor Hrs		Sgt	Officer	CSO	Records	Dispatch		Est. Cost of Service	Materials Cost	Total
1	Officer - (Hourly Rate)		1.00				1.00	x		\$119				=	\$119		\$119
2	Sergeant - (Hourly Rate)	1.00					1.00	x	\$148					=	\$148		\$148
3	Community Services Officer - (Hourly Rate)			1.00			1.00	x			\$82			=	\$82		\$82
4	Dispatcher - (Hourly Rate)					1.00	1.00	x					\$89	=	\$89		\$89
5	Records Clerk - (Hourly Rate)				1.00		1.00	x				\$68		=	\$68		\$68
6	Flash Drive / Thumb Drive / Digital Storage Device							x						=	\$0	\$10	\$10
7	Crime Report				0.50		0.50	x	\$238	\$191	\$133	\$109	\$144	=	\$55		\$55
8	Traffic Collision Report- property damage only				0.50		0.50	x	\$238	\$191	\$133	\$109	\$144	=	\$55		\$55
9	Traffic Collision Report- Full Investigation				1.00		1.00	x	\$238	\$191	\$133	\$109	\$144	=	\$109		\$109
10	Daily Log (copy)				0.08		0.08	x	\$238	\$191	\$133	\$109	\$144	=	\$9		\$9
11	Clearance Letter				0.50		0.50	x	\$238	\$191	\$133	\$109	\$144	=	\$55		\$55
12	Photo -Digital on CD				0.50		0.50	x	\$238	\$191	\$133	\$109	\$144	=	\$55		\$55
13	Video DVD				1.00		1.00	x	\$238	\$191	\$133	\$109	\$144	=	\$109		\$109
14	Audio DVD				1.00		1.00	x	\$238	\$191	\$133	\$109	\$144	=	\$109		\$109
15	Livescan Fingerprint Service				0.50		0.50	x	\$238	\$191	\$133	\$109	\$144	=	\$55		\$55
16	Vehicle Release		1.00		0.25		1.25	x	\$238	\$191	\$133	\$109	\$144	=	\$218		\$218
17	Citation Sign Off (Excludes Commercial Vehicle Violations)		0.17				0.17	x	\$238	\$191	\$133	\$109	\$144	=	\$32		\$32
18	Vehicle Repossession							x	\$238	\$191	\$133	\$109	\$144	=	\$0		
19	Alarm Permit				1.00		1.00	x	\$238	\$191	\$133	\$109	\$144	=	\$109		\$109
20	False Alarm (after 3 responses)		0.50				0.50	x	\$238	\$191	\$133	\$109	\$144	=	\$96		\$96
21	Second Hand Dealer Permit	1.50			0.50		2.00	x	\$238	\$191	\$133	\$109	\$144	=	\$412		\$412
22	Taxi Permit	2.00			0.50		2.50	x	\$238	\$191	\$133	\$109	\$144	=	\$531		\$531
23	Concealed Weapons Permit	4.00		6.00			10.00	x	\$238	\$191	\$133	\$109	\$144	=	\$1,750	\$35	\$1,785
24	Concealed Weapons Permit - renewal			2.00			2.00	x	\$238	\$191	\$133	\$109	\$144	=	\$266	\$35	\$301
25	Concealed Weapons Permit - Modification / Duplicate			0.50			0.50	x	\$238	\$191	\$133	\$109	\$144	=	\$67		\$67
26	Concealed Weapons Permit - Psychological Assessment													=		Pass-thru	Pass-thru
27	Subpoena Process Fee													=			
28	Firearm seizure, impound and release	0.50			0.50		1.00	x	\$238	\$191	\$133	\$109	\$144	=	\$174		\$174
29	Card Dealer Permit	2.00			0.50		2.50	x	\$238	\$191	\$133	\$109	\$144	=	\$531		\$531
30	Card Dealer Permit Renewal	0.25			0.50		0.75	x	\$238	\$191	\$133	\$109	\$144	=	\$114		\$114
31	Massage Permit Application Review	0.50			0.50		1.00	x	\$238	\$191	\$133	\$109	\$144	=	\$174	\$180	\$354

Exhibit C

City of Paso Robles
 User and Regulatory Fee Study
 Police Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description		Sgt	Officer	CSO / Analyst	Records	Dispatch	Est. City Staff Labor Hrs	Sgt	Officer	CSO	Records	Dispatch	Est. Cost of Service	Materials Cost	Total
Vehicle Code Parking Violations															
32	Park in Bike Lane - 21211(b) CVC														
33	Park Unlawfully within an Intersection - 22500(a) CVC														
34	Park within Crosswalk - 22500(b) CVC														
35	Park Blocking a Driveway - 22500(e) CVC														
36	Park on a Sidewalk - 22500(f) CVC														
37	Double Parking - 22500(h) CVC														
38	Park in Posted Bus Loading Zone - 22500(i) CVC														
39	Park Blocking Wheelchair Access - 22500(i) CVC														
40	Stopping in a Fire Lane - 22500.1 CVC														
41	Park Right Wheel within 18" of Curb - 22502(a) CVC														
42	Park in Painted Disabled Crosshatch Lines - 22507.8(c) CVC														
43	Zero-Emission Vehicle Parking - 22511.1 CVC														
44	Park Vehicle within 15' of Fire Hydrant - 22514 CVC														
45	Open/Leave Open Vehicle Doors to Traffic - 22517 CVC														
46	Park within 7' 6" of Railroad Tracks - 22521 CVC														
47	Park within 3' of Sidewalk Access Ramp - 22522 CVC														
48	Expired Registration - 4000(a) CVC														
49	No Front Plate - 5200(a) CVC														
50	Correctable Violation Fee - 40225 CVC														
51	Failure to Display Handicap Placard - 40226 CVC														

Exhibit C

City of Paso Robles
 User and Regulatory Fee Study
 Police Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description		Sgt	Officer	CSO / Analyst	Records	Dispatch	Est. City Staff Labor Hrs	Sgt	Officer	CSO	Records	Dispatch	Est. Cost of Service	Materials Cost	Total
Paso Robles Municipal Code Parking Violations															
52	Parking on Street over 72 Hours - 12.32.060 PRMC														
53	Stopping/Standing/Parking in a Parkway Prohibited - 12.32.050 PRMC														
54	Park on Street for Repairs - 12.32.070 PRMC														
55	Angle Parking - 12.32.080 PRMC														
56	Park Adjacent to School when Signs Prohibit - 12.32.100 PRMC														
57	Parking Prohibited by Posted Signs - 12.32.150 PRMC														
58	Park on Private Property without Consent - 12.32.170 PRMC														
59	Curb Markings: Red/Yellow/White/Green - 12.36.020 PRMC														
60	Parking in Alley - 12.36.060 PRMC														
61	Prohibited Parking - 12.38.010 PRMC														
62	Parking Space Markings - 12.38.030 PRMC														
63	Trailer/RV Parked without Permit - 12.38.035 PRMC														
64	Commercial Vehicle Parking - 12.38.040 PRMC														
65	Disabled Parking - 12.38.045 PRMC														
66	Limited Time Parking - 12.38.050 PRMC														
67	Park within Painted Markings - 12.42.050 PRMC														
68	Vehicle Mounted Sign - 21.19.110 PRMC														

[a] State Mandated Fee.

[b] Fee applies to the 4th false alarm within the permit holder's annual period and continues to double with each subsequent false alarm thereafter.

Fees Removed from Schedule															
VIN Verification															
Temporary Massage License Application Review															
Temporary Massage License Background Check															

Exhibit C

City of Paso Robles
 User and Regulatory Fee Study
 Police Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description		Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Fee Change	Notes
1	Officer - (Hourly Rate)	\$93	78%	\$119	100%	\$26	
2	Sergeant - (Hourly Rate)	\$125	85%	\$148	100%	\$23	
3	Community Services Officer - (Hourly Rate)	\$63	77%	\$82	100%	\$19	
4	Dispatcher - (Hourly Rate)	\$69	78%	\$89	100%	\$20	
5	Records Clerk - (Hourly Rate)	\$48	70%	\$68	100%	\$20	
6	Flash Drive / Thumb Drive / Digital Storage Device	n/a - new		\$10	100%	n/a - new	
7	Crime Report	\$40	73%	\$50	92%	\$10	
8	Traffic Collision Report- property damage only	\$53	97%	\$50	92%	(\$3)	
9	Traffic Collision Report- Full Investigation	\$86	79%	\$100	92%	\$14	
10	Daily Log (copy)	\$7	73%	\$7	73%	\$0	
11	Clearance Letter	\$46	85%	\$50	92%	\$4	
12	Photo -Digital on CD	\$40	73%	\$50	92%	\$10	
13	Video DVD	\$86	79%	\$100	92%	\$14	
14	Audio DVD	\$86	79%	\$100	92%	\$14	
15	Livescan Fingerprint Service	\$46	85%	\$50	92%	\$4	
16	Vehicle Release	\$174	80%	\$200	92%	\$26	
17	Citation Sign Off (Excludes Commercial Vehicle Violations)	\$21	67%	\$20	63%	(\$1)	
18	Vehicle Repossession	\$15		\$15		\$0	[a]
19	Alarm Permit	\$78	72%	\$80	73%	\$2	
20	False Alarm (after 3 responses)	\$46	49%	\$80	84%	\$34	[b]
21	Second Hand Dealer Permit	\$300	73%	\$350	85%	\$50	
22	Taxi Permit	\$438	83%	\$500	94%	\$62	
23	Concealed Weapons Permit	\$125	7%	\$185	10%	\$60	
24	Concealed Weapons Permit - renewal	\$25	9%	\$70	23%	\$45	
25	Concealed Weapons Permit - Modification / Duplicate	\$10	15%	\$25	38%	\$15	
26	Concealed Weapons Permit - Psychological Assessment			Pass-Through	100%		
27	Subpoena Process Fee	\$15		Max Allowable			[a]
28	Firearm seizure, impound and release	\$114	66%	\$125	72%	\$11	
29	Card Dealer Permit	\$422	80%	\$500	94%	\$78	
30	Card Dealer Permit Renewal	\$110	97%	\$110	96%	(\$0)	
31	Massage Permit Application Review	\$90	52%	\$300	85%	\$210	

Exhibit C

City of Paso Robles
 User and Regulatory Fee Study
 Police Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description		Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Fee Change	Notes
Vehicle Code Parking Violations							
32	Park in Bike Lane - 21211(b) CVC	\$50		\$50	n/a - fine	\$0	
33	Park Unlawfully within an Intersection - 22500(a) CVC	\$50		\$50	n/a - fine	\$0	
34	Park within Crosswalk - 22500(b) CVC	\$50		\$50	n/a - fine	\$0	
35	Park Blocking a Driveway - 22500(e) CVC	\$50		\$50	n/a - fine	\$0	
36	Park on a Sidewalk - 22500(f) CVC	\$50		\$50	n/a - fine	\$0	
37	Double Parking - 22500(h) CVC	\$50		\$50	n/a - fine	\$0	
38	Park in Posted Bus Loading Zone - 22500(i) CVC	\$150		\$150	n/a - fine	\$0	
39	Park Blocking Wheelchair Access - 22500(i) CVC	\$285		\$285	n/a - fine	\$0	
40	Stopping in a Fire Lane - 22500.1 CVC	\$150		\$150	n/a - fine	\$0	
41	Park Right Wheel within 18" of Curb - 22502(a) CVC	\$50		\$50	n/a - fine	\$0	
42	Park in Painted Disabled Crosshatch Lines - 22507.8(c) CVC	\$285		\$285	n/a - fine	\$0	
43	Zero-Emission Vehicle Parking - 22511.1 CVC	\$100		\$100	n/a - fine	\$0	[a]
44	Park Vehicle within 15' of Fire Hydrant - 22514 CVC	\$150		\$150	n/a - fine	\$0	
45	Open/Leave Open Vehicle Doors to Traffic - 22517 CVC	\$50		\$50	n/a - fine	\$0	
46	Park within 7' 6" of Railroad Tracks - 22521 CVC	\$50		\$50	n/a - fine	\$0	
47	Park within 3' of Sidewalk Access Ramp - 22522 CVC	\$285		\$285	n/a - fine	\$0	
48	Expired Registration - 4000(a) CVC	\$50		\$50	n/a - fine	\$0	
49	No Front Plate - 5200(a) CVC	\$50		\$50	n/a - fine	\$0	
50	Correctable Violation Fee - 40225 CVC	\$10		\$10	n/a - fine	\$0	[a]
51	Failure to Display Handicap Placard - 40226 CVC	\$25		\$25	n/a - fine	\$0	[a]

City of Paso Robles
 User and Regulatory Fee Study
 Police Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description		Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Fee Change	Notes
Paso Robles Municipal Code Parking Violations							
52	Parking on Street over 72 Hours - 12.32.060 PRMC	\$50		\$50	n/a - fine	\$0	
53	Stopping/Standing/Parking in a Parkway Prohibited - 12.32.050 PRMC	\$50		\$50	n/a - fine	\$0	
54	Park on Street for Repairs - 12.32.070 PRMC	\$50		\$50	n/a - fine	\$0	
55	Angle Parking - 12.32.080 PRMC	\$50		\$50	n/a - fine	\$0	
56	Park Adjacent to School when Signs Prohibit - 12.32.100 PRMC	\$50		\$50	n/a - fine	\$0	
57	Parking Prohibited by Posted Signs - 12.32.150 PRMC	\$50		\$50	n/a - fine	\$0	
58	Park on Private Property without Consent - 12.32.170 PRMC	\$50		\$50	n/a - fine	\$0	
59	Curb Markings: Red/Yellow/White/Green - 12.36.020 PRMC	\$50		\$50	n/a - fine	\$0	
60	Parking in Alley - 12.36.060 PRMC	\$50		\$50	n/a - fine	\$0	
61	Prohibited Parking - 12.38.010 PRMC	\$50		\$50	n/a - fine	\$0	
62	Parking Space Markings - 12.38.030 PRMC	\$50		\$50	n/a - fine	\$0	
63	Trailer/RV Parked without Permit - 12.38.035 PRMC	\$50		\$50	n/a - fine	\$0	
64	Commercial Vehicle Parking - 12.38.040 PRMC	\$50		\$50	n/a - fine	\$0	
65	Disabled Parking - 12.38.045 PRMC	\$285		\$285	n/a - fine	\$0	[a]
66	Limited Time Parking - 12.38.050 PRMC	\$50		\$50	n/a - fine	\$0	
67	Park within Painted Markings - 12.42.050 PRMC	\$50		\$50	n/a - fine	\$0	
68	Vehicle Mounted Sign - 21.19.110 PRMC	\$50		\$50	n/a - fine	\$0	

[a] State Mandated Fee.

[b] Fee applies to the 4th false alarm within the permit holder's annual period and continues to double with each subsequent false alarm thereafter.

Fees Removed from Schedule						
	VIN Verification	\$21				
	Temporary Massage License Application Review	\$90				
	Temporary Massage License Background Check	\$180				



User and Regulatory Fees

Cost of Service Calculations

Utilities - Water and Wastewater Fees

City of Paso Robles
 User and Regulatory Fee Study
 Allocation of Annual Labor Effort - Utilities - Water and Wastewater

Position	Hourly	FTE	Yearly	Total Hours Per FTE	Less: Holiday & Leave	Productive Hours Per FTE	Productive Hours	Notes
Utilities Director	\$98	1.00	\$204,651	2,080	216	1,864	1,864	[a],[b]
Administrative Assistant	\$32	1.00	\$66,709	2,080	216	1,864	1,864	[a],[b]
Planning and Engineering Manager	\$79	1.00	\$163,574	2,080	216	1,864	1,864	[a],[b]
Utilities Engineer	\$62	1.00	\$128,158	2,080	216	1,864	1,864	[a],[b]
Recycled Water Manager	\$79	1.00	\$163,574	2,080	216	1,864	1,864	[a],[b]
Solid Waste Manager	\$62	1.00	\$128,158	2,080	216	1,864	1,864	[a],[b]
Utility Billing Supervisor	\$45	1.00	\$93,935	2,080	216	1,864	1,864	[a],[b]
Utility Billing Specialist	\$38	3.00	\$234,541	2,080	216	1,864	5,592	[a],[b]
Wastewater (WW) Manager	\$79	1.00	\$163,574	2,080	216	1,864	1,864	[a],[b]
Industrial Waste Manager	\$62	1.00	\$128,158	2,080	216	1,864	1,864	[a],[b]
WW Treatment Plant Chief Operator	\$56	1.00	\$116,280	2,080	216	1,864	1,864	[a],[b]
WW Treatment Plant Operator	\$41	8.00	\$681,793	2,080	216	1,864	14,912	[a],[b]
Laboratory Supervisor	\$51	1.00	\$105,259	2,080	216	1,864	1,864	[a],[b]
Laboratory Technician	\$41	2.00	\$170,448	2,080	216	1,864	3,728	[a],[b]
WW Collections Supervisor	\$51	1.00	\$105,259	2,080	216	1,864	1,864	[a],[b]
WW Maintenance Specialist	\$38	6.00	\$469,081	2,080	216	1,864	11,184	[a],[b]
Water Resources Manager	\$79	1.00	\$163,574	2,080	216	1,864	1,864	[a],[b]
Water Treatment Plant Chief Operator	\$56	1.00	\$116,280	2,080	216	1,864	1,864	[a],[b]
Water Treatment Plant Operator	\$41	2.00	\$170,448	2,080	216	1,864	3,728	[a],[b]
Water Quality Supervisor	\$51	1.00	\$105,259	2,080	216	1,864	1,864	[a],[b]
Water Quality Technician	\$41	1.00	\$85,224	2,080	216	1,864	1,864	[a],[b]
Water Distribution Supervisor	\$56	1.00	\$116,280	2,080	216	1,864	1,864	[a],[b]
Water Distribution Chief Operator	\$46	1.00	\$95,799	2,080	216	1,864	1,864	[a],[b]
Water Maintenance Specialist	\$38	9.00	\$703,622	2,080	216	1,864	16,776	[a],[b]
Total		48.00	\$4,679,638				89,472	

Allocation of Hours	Share	Total	Notes
Indirect	25%	22,368	[b]
Direct	75%	67,104	[b]
Total	100%	89,472	

[a] Source: FY 24/25 authorized positions.

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

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Utilities - Water and Wastewater

Recurring Expenditures [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
Water Fund	6001501	UB Water	51010	UBWtr-Perm Full Time Salary	\$141,200	\$0	\$141,200	
Water Fund	6001501	UB Water	51015	UBWtr-Accrual Payouts	\$2,000	\$0	\$2,000	
Water Fund	6001501	UB Water	51030	UBWtr-Overtime Wages	\$1,000	\$0	\$1,000	
Water Fund	6001501	UB Water	51040	UBWtr-Retirement	\$10,500	\$0	\$10,500	
Water Fund	6001501	UB Water	51041	UBWtr-PERS-UAL	\$19,900	\$0	\$19,900	
Water Fund	6001501	UB Water	51050	UBWtr-Social Security	\$11,200	\$0	\$11,200	
Water Fund	6001501	UB Water	51060	UBWtr-Grp Ins-Hlth-Dental-Vsn	\$42,200	\$0	\$42,200	
Water Fund	6001501	UB Water	51070	UBWtr-Workers Compensation	\$5,300	\$0	\$5,300	
Water Fund	6001501	UB Water	51090	UBWtr-Deferred Compensation	\$1,300	\$0	\$1,300	
Water Fund	6001501	UB Water	52120	UBWtr-Office Expense	\$500	\$0	\$500	
Water Fund	6001501	UB Water	52122	UBWtr-Copy-Printing	\$42,000	\$0	\$42,000	
Water Fund	6001501	UB Water	52130	UBWtr-Postage	\$500	\$0	\$500	
Water Fund	6001501	UB Water	52141	UBWtr-Credit Card Fees	\$80,000	(\$80,000)	\$0	
Water Fund	6001501	UB Water	52167	UBWtr-Uniform/Laundry	\$500	(\$500)	\$0	
Water Fund	6001501	UB Water	52205	UBWtr-MaintAnnualContract	\$10,000	(\$10,000)	\$0	
Water Fund	6001501	UB Water	52240	UBWtr-Professional Services	\$90,000	(\$90,000)	\$0	
Water Fund	6001501	UB Water	52260	UBWtr-Travel and Training	\$10,000	\$0	\$10,000	
Water Fund	6001501	UB Water	54540	UBWtr-Equipment-Furniture	\$19,200	\$0	\$19,200	
Total					\$487,300	(\$180,500)	\$306,800	

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Utilities - Water and Wastewater

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
Water Fund	6006001	Water Production/Dist	51010	WtrProd-Perm Full Time Salary	\$1,273,300	\$0	\$1,273,300	
Water Fund	6006001	Water Production/Dist	51015	WtrProd-Accrual Payouts	\$20,000	\$0	\$20,000	
Water Fund	6006001	Water Production/Dist	51030	WtrProd-Overtime Wages	\$80,000	\$0	\$80,000	
Water Fund	6006001	Water Production/Dist	51040	WtrProd-Retirement	\$98,800	\$0	\$98,800	
Water Fund	6006001	Water Production/Dist	51041	WtrProd-PERS-UAL	\$179,400	\$0	\$179,400	
Water Fund	6006001	Water Production/Dist	51050	WtrProd-Social Security	\$104,700	\$0	\$104,700	
Water Fund	6006001	Water Production/Dist	51060	WtrProd-Grplns-Hlth-Dental-Vsn	\$246,300	\$0	\$246,300	
Water Fund	6006001	Water Production/Dist	51070	WtrProd-Workers Compensation	\$47,300	\$0	\$47,300	
Water Fund	6006001	Water Production/Dist	51090	WtrProd-Deferred Compensation	\$18,700	\$0	\$18,700	
Water Fund	6006001	Water Production/Dist	52120	WtrProd-Office Expense	\$15,000	\$0	\$15,000	
Water Fund	6006001	Water Production/Dist	52122	WtrProd-Copy-Printing	\$2,000	\$0	\$2,000	
Water Fund	6006001	Water Production/Dist	52123	WtrProd-Dues-Subscriptions	\$5,000	\$0	\$5,000	
Water Fund	6006001	Water Production/Dist	52130	WtrProd-Postage	\$400	\$0	\$400	
Water Fund	6006001	Water Production/Dist	52131	WtrProd-Legal Notices & Ads	\$1,000	\$0	\$1,000	
Water Fund	6006001	Water Production/Dist	52132	WtrProd-Fuel and Oil	\$1,500	\$0	\$1,500	
Water Fund	6006001	Water Production/Dist	52133	WtrProd-Safety Equip/Supplies	\$13,400	\$0	\$13,400	
Water Fund	6006001	Water Production/Dist	52134	WtrProd-Small Tools	\$20,000	\$0	\$20,000	
Water Fund	6006001	Water Production/Dist	52140	WtrProd-Laboratory Supplies	\$8,000	(\$8,000)	\$0	
Water Fund	6006001	Water Production/Dist	52150	WtrProd-Chemical Supplies	\$150,000	(\$150,000)	\$0	
Water Fund	6006001	Water Production/Dist	52151	WtrProd-Janitorial Supplies	\$1,500	(\$1,500)	\$0	
Water Fund	6006001	Water Production/Dist	52161	WtrProd-Utilities-Gas	\$4,500	(\$4,500)	\$0	
Water Fund	6006001	Water Production/Dist	52162	WtrProd-Utilities-Water/Sewer	\$4,000	(\$4,000)	\$0	
Water Fund	6006001	Water Production/Dist	52164	WtrProd-Utilities-Electric	\$900,000	(\$900,000)	\$0	
Water Fund	6006001	Water Production/Dist	52167	WtrProd-Uniform/Laundry	\$14,000	(\$14,000)	\$0	
Water Fund	6006001	Water Production/Dist	52205	WtrProd-MaintAnnualContract	\$300,000	(\$300,000)	\$0	
Water Fund	6006001	Water Production/Dist	52210	WtrProd-Facilities R&M	\$20,000	(\$20,000)	\$0	
Water Fund	6006001	Water Production/Dist	52215	WtrProd-Maint-Service Agrmts	\$2,000	(\$2,000)	\$0	
Water Fund	6006001	Water Production/Dist	52220	WtrProd-Maintenance-Gen R&M	\$415,000	(\$415,000)	\$0	
Water Fund	6006001	Water Production/Dist	52225	WtrProd-Equipment Rental	\$50,000	(\$50,000)	\$0	
Water Fund	6006001	Water Production/Dist	52240	WtrProd-Professional Services	\$230,000	(\$230,000)	\$0	
Water Fund	6006001	Water Production/Dist	52250	WtrProd-Legal Services	\$10,000	(\$10,000)	\$0	
Water Fund	6006001	Water Production/Dist	52251	WtrProd-Property Tax	\$200	(\$200)	\$0	
Water Fund	6006001	Water Production/Dist	52253	WtrProd-Permit Fees	\$70,000	(\$70,000)	\$0	
Water Fund	6006001	Water Production/Dist	52260	WtrProd-Travel and Training	\$20,000	(\$20,000)	\$0	
Water Fund	6006001	Water Production/Dist	52261	WtrProd-Vehicle Allowance	\$2,300	(\$2,300)	\$0	
Water Fund	6006001	Water Production/Dist	52263	WtrProd-Boot & Tool Allowance	\$3,000	(\$3,000)	\$0	
Water Fund	6006001	Water Production/Dist	52271	WtrProd-Medical Expense	\$1,000	(\$1,000)	\$0	
Water Fund	6006001	Water Production/Dist	52273	WtrProd-Lab Fees	\$50,000	(\$50,000)	\$0	
Water Fund	6006001	Water Production/Dist	52350	WtrProd-Special Projects	\$75,000	(\$75,000)	\$0	
Water Fund	6006001	Water Production/Dist	52400	WtrProd-NW County Payments M-O	\$1,402,100	(\$1,402,100)	\$0	
Water Fund	6006001	Water Production/Dist	52405	WtrProd-NW PAYMENT DEBT	\$4,019,700	(\$4,019,700)	\$0	
Water Fund	6006001	Water Production/Dist	52410	WtrProd-NW County Payments Cap	\$1,458,800	(\$1,458,800)	\$0	
Water Fund	6006001	Water Production/Dist	52812	WtrProd-IDC Office	\$600	(\$600)	\$0	
Water Fund	6006001	Water Production/Dist	52830	WtrProd-IDC Postage	\$100	(\$100)	\$0	
Water Fund	6006001	Water Production/Dist	52850	WtrProd-IDC Legal Fees	\$300,000	(\$300,000)	\$0	
Water Fund	6006001	Water Production/Dist	53400	WtrProd-Principal Retirement	\$507,000	(\$507,000)	\$0	
Water Fund	6006001	Water Production/Dist	53410	WtrProd-Interest Retirement	\$161,000	(\$161,000)	\$0	
Water Fund	6006001	Water Production/Dist	53420	WtrProd-Paying Agent Charges	\$2,500	(\$2,500)	\$0	
Water Fund	6006001	Water Production/Dist	54540	WtrProd-Equipment-Furniture	\$50,000	(\$50,000)	\$0	
Total					\$12,359,100	(\$10,232,300)	\$2,126,800	

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Utilities - Water and Wastewater

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
Water Fund	6006002	Water Treatment	51010	WtrTrtmnt-Perm Full Time Sal	\$456,800	\$0	\$456,800	
Water Fund	6006002	Water Treatment	51015	WtrTrtmnt-Accrual Payouts	\$20,000	\$0	\$20,000	
Water Fund	6006002	Water Treatment	51030	WtrTrtmnt-Overtime Wages	\$50,000	\$0	\$50,000	
Water Fund	6006002	Water Treatment	51040	WtrTrtmnt-Retirement	\$36,000	\$0	\$36,000	
Water Fund	6006002	Water Treatment	51041	WtrTrtmnt-PERS-UAL	\$64,300	\$0	\$64,300	
Water Fund	6006002	Water Treatment	51050	WtrTrtmnt-Social Security	\$40,600	\$0	\$40,600	
Water Fund	6006002	Water Treatment	51060	WtrTrtmnt-GrpIns-Hlth-Dntl-Vsn	\$84,100	\$0	\$84,100	
Water Fund	6006002	Water Treatment	51070	WtrTrtmnt-Workers Compensation	\$20,300	\$0	\$20,300	
Water Fund	6006002	Water Treatment	51090	WtrTrtmnt-Deferred Comp	\$3,300	\$0	\$3,300	
Water Fund	6006002	Water Treatment	52120	WtrTrtmnt-Office Expense	\$3,000	\$0	\$3,000	
Water Fund	6006002	Water Treatment	52123	WtrTrtmnt-Dues-Subscriptions	\$400	\$0	\$400	
Water Fund	6006002	Water Treatment	52132	WtrTrtmnt-Fuel and Oil	\$500	\$0	\$500	
Water Fund	6006002	Water Treatment	52133	WtrTrtmnt-Safety EquipSupplies	\$1,200	\$0	\$1,200	
Water Fund	6006002	Water Treatment	52134	WtrTrtmnt-Small Tools	\$3,000	\$0	\$3,000	
Water Fund	6006002	Water Treatment	52140	WtrTrtmnt-Laboratory Supplies	\$20,000	(\$20,000)	\$0	
Water Fund	6006002	Water Treatment	52150	WtrTrtmnt-Chemical Supplies	\$220,000	(\$220,000)	\$0	
Water Fund	6006002	Water Treatment	52151	WtrTrtmnt-Janitorial Supplies	\$1,000	(\$1,000)	\$0	
Water Fund	6006002	Water Treatment	52164	WtrTrtmnt-Utilities-Electric	\$300,000	(\$300,000)	\$0	
Water Fund	6006002	Water Treatment	52165	WtrTrtmnt-Utilities-Sanitation	\$1,900	(\$1,900)	\$0	
Water Fund	6006002	Water Treatment	52167	WtrTrtmnt-Uniform/Laundry	\$5,000	(\$5,000)	\$0	
Water Fund	6006002	Water Treatment	52205	WtrTrtmnt-Maint-AnnualContract	\$29,700	(\$29,700)	\$0	
Water Fund	6006002	Water Treatment	52210	WtrTrtmnt-Maint-Facilities R&M	\$100,000	(\$100,000)	\$0	
Water Fund	6006002	Water Treatment	52215	WtrTrtmnt-Maint-PW Svs Agrmts	\$2,000	(\$2,000)	\$0	
Water Fund	6006002	Water Treatment	52220	WtrTrtmnt-Maint-General R&M	\$75,000	(\$75,000)	\$0	
Water Fund	6006002	Water Treatment	52225	WtrTrtmnt-Equipment Rental	\$10,000	(\$10,000)	\$0	
Water Fund	6006002	Water Treatment	52240	WtrTrtmnt-Professional Svs	\$25,000	(\$25,000)	\$0	
Water Fund	6006002	Water Treatment	52260	WtrTrtmnt-Travel and Training	\$1,500	(\$1,500)	\$0	
Water Fund	6006002	Water Treatment	52263	WtrTrtmnt-Boot&Tool Allowance	\$500	(\$500)	\$0	
Water Fund	6006002	Water Treatment	52271	WtrTrtmnt-Medical Expense	\$200	(\$200)	\$0	
Water Fund	6006002	Water Treatment	52273	WtrTrtmnt-Lab Fees	\$10,000	(\$10,000)	\$0	
Water Fund	6006002	Water Treatment	52276	WtrTrtmnt-Misc Consumables	\$120,000	(\$120,000)	\$0	
Total					\$1,705,300	(\$921,800)	\$783,500	

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Utilities - Water and Wastewater

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
Water Fund	6006003	Water Conservation	51010	WtrConsrv-Permanent Full Time	\$129,400	\$0	\$129,400	
Water Fund	6006003	Water Conservation	51040	WtrConsrv-Retirement	\$9,600	\$0	\$9,600	
Water Fund	6006003	Water Conservation	51041	WtrConsrv-PERS-UAL	\$18,200	\$0	\$18,200	
Water Fund	6006003	Water Conservation	51050	WtrConsrv-Social Security	\$10,300	\$0	\$10,300	
Water Fund	6006003	Water Conservation	51060	WtrConsrv-GrpIns-Hlth-Dntl-Vsn	\$11,400	\$0	\$11,400	
Water Fund	6006003	Water Conservation	51070	WtrConsrv-Workers Compensation	\$4,800	\$0	\$4,800	
Water Fund	6006003	Water Conservation	51090	WtrConsrv-Deferred Comp	\$5,000	\$0	\$5,000	
Water Fund	6006003	Water Conservation	52120	WtrConsrv-Office Expense	\$300	\$0	\$300	
Water Fund	6006003	Water Conservation	52123	WtrConsrv-Dues-Subscriptions	\$3,500	\$0	\$3,500	
Water Fund	6006003	Water Conservation	52235	WtrConsrv-Public Education	\$18,000	(\$18,000)	\$0	
Water Fund	6006003	Water Conservation	52350	WtrConsrv-Special Projects	\$10,000	(\$10,000)	\$0	
Water Fund	6006003	Water Conservation	52850	WtrConsrv-IDC Legal Fees	\$4,000	(\$4,000)	\$0	
Total					\$224,500	(\$32,000)	\$192,500	

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
Water Fund	600	No Project	52280	WtrFnd-EquipReplacementExpense	\$724,400	\$0	\$724,400	
Water Fund	600	No Project	52285	WtrFnd-Risk MgmtlSF Expense	\$149,500	\$0	\$149,500	
Water Fund	600	No Project	52290	Wtr-Fnd-IT ReplacExpense	\$276,800	\$0	\$276,800	
Water Fund	600	No Project	52380	WtrFnd-CostAlloc-ChargFrOt	\$404,100	(\$404,100)	\$0	
Water Fund	600	No Project	58090	WtrFnd-Bad Debt Expense	\$0	\$0	\$0	
Total					\$1,554,800	(\$404,100)	\$1,150,700	

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Utilities - Water and Wastewater

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
Wastewater Fd	6011502	UB Sewer	51010	UBSewer-Perm Full Time Salary	\$141,200	\$0	\$141,200	
Wastewater Fd	6011502	UB Sewer	51015	UBSewer-Accrual Payouts	\$2,000	\$0	\$2,000	
Wastewater Fd	6011502	UB Sewer	51030	UBSewer-Overtime Wages	\$1,000	\$0	\$1,000	
Wastewater Fd	6011502	UB Sewer	51040	UBSewer-Retirement	\$10,500	\$0	\$10,500	
Wastewater Fd	6011502	UB Sewer	51041	UBSewer-PERS-UAL	\$19,900	\$0	\$19,900	
Wastewater Fd	6011502	UB Sewer	51050	UBSewer-Social Security	\$11,200	\$0	\$11,200	
Wastewater Fd	6011502	UB Sewer	51060	UBSewer-GrpIns-Hlth-Dntl-Vsn	\$42,200	\$0	\$42,200	
Wastewater Fd	6011502	UB Sewer	51070	UBSewer-Workers Compensation	\$5,300	\$0	\$5,300	
Wastewater Fd	6011502	UB Sewer	51090	UBSewer-Deferred Compensation	\$1,300	\$0	\$1,300	
Wastewater Fd	6011502	UB Sewer	52120	UBSewer-Office Expense	\$1,000	\$0	\$1,000	
Wastewater Fd	6011502	UB Sewer	52122	UBSewer-Copy-Printing	\$42,000	\$0	\$42,000	
Wastewater Fd	6011502	UB Sewer	52130	UBSewer-Postage	\$500	\$0	\$500	
Wastewater Fd	6011502	UB Sewer	52141	UBSewer-Credit Card Fees	\$80,000	(\$80,000)	\$0	
Wastewater Fd	6011502	UB Sewer	52167	UBSwr-Uniform/Laundry	\$500	(\$500)	\$0	
Wastewater Fd	6011502	UB Sewer	52205	UBSewer-MaintAnnualContract	\$10,000	(\$10,000)	\$0	
Wastewater Fd	6011502	UB Sewer	52240	UBSewer-Professional Services	\$85,000	(\$85,000)	\$0	
Wastewater Fd	6011502	UB Sewer	52260	UBSewer-Travel and Training	\$10,000	(\$10,000)	\$0	
Wastewater Fd	6011502	UB Sewer	52850	UBSewer-IDC Legal Fees	\$100	(\$100)	\$0	
Wastewater Fd	6011502	UB Sewer	54540	UBSewer-Equipment-Furniture	\$49,500	(\$49,500)	\$0	
Total					\$513,200	(\$235,100)	\$278,100	

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Utilities - Water and Wastewater

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
Wastewater Fd	6013130	Stormwater Management	52350	StmwtrMgmt-Special Projects	\$200,000	(\$200,000)	\$0	
Total					\$200,000	(\$200,000)	\$0	

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
Wastewater Fd	6016101	Wastewater Collection	51010	SewerColl-Perm Full Time Sal	\$555,800	\$0	\$555,800	
Wastewater Fd	6016101	Wastewater Collection	51015	SewerColl-Accrual Payouts	\$10,000	\$0	\$10,000	
Wastewater Fd	6016101	Wastewater Collection	51030	SewerColl-Overtime Wages	\$30,000	\$0	\$30,000	
Wastewater Fd	6016101	Wastewater Collection	51040	SewerColl-Retirement	\$41,400	\$0	\$41,400	
Wastewater Fd	6016101	Wastewater Collection	51041	SewerColl-PERS-UAL	\$78,300	\$0	\$78,300	
Wastewater Fd	6016101	Wastewater Collection	51050	SewerColl-Social Security	\$46,100	\$0	\$46,100	
Wastewater Fd	6016101	Wastewater Collection	51060	SewerColl-GrpIns-Hlth-Dntl-Vsn	\$155,500	\$0	\$155,500	
Wastewater Fd	6016101	Wastewater Collection	51070	SewerColl-Workers Compensation	\$27,500	\$0	\$27,500	
Wastewater Fd	6016101	Wastewater Collection	51090	SewerColl-Deferred Comp	\$6,400	\$0	\$6,400	
Wastewater Fd	6016101	Wastewater Collection	52120	SewerColl-Office Expense	\$4,500	\$0	\$4,500	
Wastewater Fd	6016101	Wastewater Collection	52122	SewerColl-Copy-Printing	\$200	\$0	\$200	
Wastewater Fd	6016101	Wastewater Collection	52123	SewerColl-Dues-Subscriptions	\$3,500	\$0	\$3,500	
Wastewater Fd	6016101	Wastewater Collection	52132	SewerColl-Fuel and Oil	\$2,000	\$0	\$2,000	
Wastewater Fd	6016101	Wastewater Collection	52133	SewerColl-Safety Equip/Supply	\$12,000	\$0	\$12,000	
Wastewater Fd	6016101	Wastewater Collection	52134	SewerColl-Small Tools	\$1,000	\$0	\$1,000	
Wastewater Fd	6016101	Wastewater Collection	52151	SewerColl-Janitorial Supplies	\$400	(\$400)	\$0	
Wastewater Fd	6016101	Wastewater Collection	52161	SewerColl-Utilities-Gas	\$1,200	(\$1,200)	\$0	
Wastewater Fd	6016101	Wastewater Collection	52162	SewerColl-Utilities-WaterSewer	\$5,000	(\$5,000)	\$0	
Wastewater Fd	6016101	Wastewater Collection	52164	SewerColl-Utilities-Electric	\$80,000	(\$80,000)	\$0	
Wastewater Fd	6016101	Wastewater Collection	52165	SewerColl-Utilities-Sanitation	\$6,500	(\$6,500)	\$0	
Wastewater Fd	6016101	Wastewater Collection	52167	SewerColl-Uniform/Laundry	\$6,500	(\$6,500)	\$0	
Wastewater Fd	6016101	Wastewater Collection	52205	SewerColl-MaintAnnualContract	\$5,000	(\$5,000)	\$0	
Wastewater Fd	6016101	Wastewater Collection	52210	SewerColl-Facilities R&M	\$0	\$0	\$0	
Wastewater Fd	6016101	Wastewater Collection	52220	SewerColl-Maint-General R&M	\$80,000	(\$80,000)	\$0	
Wastewater Fd	6016101	Wastewater Collection	52225	SewerColl-Equipment Rental	\$3,500	(\$3,500)	\$0	
Wastewater Fd	6016101	Wastewater Collection	52226	SewerColl-Maint-Vehicles	\$0	\$0	\$0	
Wastewater Fd	6016101	Wastewater Collection	52240	SewerColl-Professional Svs	\$30,000	(\$30,000)	\$0	
Wastewater Fd	6016101	Wastewater Collection	52253	SewerColl-Permit Fees	\$10,000	(\$10,000)	\$0	
Wastewater Fd	6016101	Wastewater Collection	52260	SewerColl-Travel and Training	\$4,000	(\$4,000)	\$0	
Wastewater Fd	6016101	Wastewater Collection	52263	SwrColl-Boot & Tool Allowance	\$1,000	(\$1,000)	\$0	
Wastewater Fd	6016101	Wastewater Collection	52271	SewerColl-Medical Expense	\$500	(\$500)	\$0	
Wastewater Fd	6016101	Wastewater Collection	52812	SewerColl-IDC Office	\$500	(\$500)	\$0	
Wastewater Fd	6016101	Wastewater Collection	52830	SewerColl-IDC Postage	\$200	(\$200)	\$0	
Wastewater Fd	6016101	Wastewater Collection	54540	SewerColl-Equipment-Furniture	\$15,000	(\$15,000)	\$0	
Total					\$1,223,500	(\$249,300)	\$974,200	

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Utilities - Water and Wastewater

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
Wastewater Fd	6016102	Wastewater Treatment	51010	SwrTrtmnt-Permanent Full Time	\$1,402,400	\$0	\$1,402,400	
Wastewater Fd	6016102	Wastewater Treatment	51015	SwrTrtmnt-Accrual Payouts	\$25,000	\$0	\$25,000	
Wastewater Fd	6016102	Wastewater Treatment	51030	SwrTrtmnt-Overtime Wages	\$60,000	\$0	\$60,000	
Wastewater Fd	6016102	Wastewater Treatment	51040	SwrTrtmnt-Retirement	\$108,500	\$0	\$108,500	
Wastewater Fd	6016102	Wastewater Treatment	51041	SwrTrtmnt-PERS-UAL	\$197,600	\$0	\$197,600	
Wastewater Fd	6016102	Wastewater Treatment	51050	SwrTrtmnt-Social Security	\$113,500	\$0	\$113,500	
Wastewater Fd	6016102	Wastewater Treatment	51060	SwrTrtmnt-GrpIns-Hlth-Dntl-Vsn	\$303,600	\$0	\$303,600	
Wastewater Fd	6016102	Wastewater Treatment	51070	SwrTrtmnt-Workers Compensation	\$52,100	\$0	\$52,100	
Wastewater Fd	6016102	Wastewater Treatment	51090	SwrTrtmnt-Deferred Comp	\$17,500	\$0	\$17,500	
Wastewater Fd	6016102	Wastewater Treatment	52120	SwrTrtmnt-Office Expense	\$10,000	\$0	\$10,000	
Wastewater Fd	6016102	Wastewater Treatment	52122	SwrTrtmnt-Copy-Printing	\$300	\$0	\$300	
Wastewater Fd	6016102	Wastewater Treatment	52123	SwrTrtmnt-Dues-Subscriptions	\$15,000	\$0	\$15,000	
Wastewater Fd	6016102	Wastewater Treatment	52126	SwrTrtmnt-Computer Software	\$7,500	\$0	\$7,500	
Wastewater Fd	6016102	Wastewater Treatment	52132	SwrTrtmnt-Fuel and Oil	\$8,000	\$0	\$8,000	
Wastewater Fd	6016102	Wastewater Treatment	52133	SwrTrtmnt-Safety EquipSupplies	\$7,500	\$0	\$7,500	
Wastewater Fd	6016102	Wastewater Treatment	52134	SwrTrtmnt-Small Tools	\$5,000	\$0	\$5,000	
Wastewater Fd	6016102	Wastewater Treatment	52140	SwrTrtmnt-Laboratory Supplies	\$60,000	(\$60,000)	\$0	
Wastewater Fd	6016102	Wastewater Treatment	52150	SwrTrtmnt-Chemical Supplies	\$200,000	(\$200,000)	\$0	
Wastewater Fd	6016102	Wastewater Treatment	52151	SwrTrtmnt-Janitorial Supplies	\$3,000	(\$3,000)	\$0	
Wastewater Fd	6016102	Wastewater Treatment	52161	SwrTrtmnt-Utilities-Gas	\$50,000	(\$50,000)	\$0	
Wastewater Fd	6016102	Wastewater Treatment	52162	SwrTrtmnt-Utilities-WaterSewer	\$30,000	(\$30,000)	\$0	
Wastewater Fd	6016102	Wastewater Treatment	52164	SwrTrtmnt-Utilities-Electric	\$500,000	(\$500,000)	\$0	
Wastewater Fd	6016102	Wastewater Treatment	52165	SwrTrtmnt-Utilities-Sanitation	\$15,000	(\$15,000)	\$0	
Wastewater Fd	6016102	Wastewater Treatment	52167	SwrTrtmnt-Uniform/Laundry	\$7,500	(\$7,500)	\$0	
Wastewater Fd	6016102	Wastewater Treatment	52205	SwrTrtmnt-MaintAnnualContract	\$35,000	(\$35,000)	\$0	
Wastewater Fd	6016102	Wastewater Treatment	52210	SwrTrtmnt-Facilities R&M	\$20,000	(\$20,000)	\$0	
Wastewater Fd	6016102	Wastewater Treatment	52215	SwrTrtmnt-Maint PW Serv Agrmt	\$75,000	(\$75,000)	\$0	
Wastewater Fd	6016102	Wastewater Treatment	52220	SwrTrtmnt-Maintenance-Gen R&M	\$200,000	(\$200,000)	\$0	
Wastewater Fd	6016102	Wastewater Treatment	52225	SwrTrtmnt-Equipment Rental	\$5,000	(\$5,000)	\$0	
Wastewater Fd	6016102	Wastewater Treatment	52235	SwrTrtmnt-Public Education	\$5,000	(\$5,000)	\$0	
Wastewater Fd	6016102	Wastewater Treatment	52240	SwrTrtmnt-Professional Svs	\$250,000	(\$250,000)	\$0	
Wastewater Fd	6016102	Wastewater Treatment	52243	SwrTrtmnt-Custodial Services	\$5,000	(\$5,000)	\$0	
Wastewater Fd	6016102	Wastewater Treatment	52252	SwrTrtmnt-Tonnage Fees	\$50,000	(\$50,000)	\$0	
Wastewater Fd	6016102	Wastewater Treatment	52253	SwrTrtmnt-Permit Fees	\$50,000	(\$50,000)	\$0	
Wastewater Fd	6016102	Wastewater Treatment	52260	SwrTrtmnt-Travel and Training	\$7,500	(\$7,500)	\$0	
Wastewater Fd	6016102	Wastewater Treatment	52261	SwrTrtmnt-Vehicle Allowance	\$2,300	(\$2,300)	\$0	
Wastewater Fd	6016102	Wastewater Treatment	52263	SwrTrtmnt-Boot&Tool Allowance	\$2,000	(\$2,000)	\$0	
Wastewater Fd	6016102	Wastewater Treatment	52273	SwrTrtmnt-Lab Fees	\$35,000	(\$35,000)	\$0	
Wastewater Fd	6016102	Wastewater Treatment	52274	SwrTrtmnt-Haz Waste Disposal	\$1,200	(\$1,200)	\$0	
Wastewater Fd	6016102	Wastewater Treatment	52350	SwrTrtmnt-Special Projects	\$50,000	(\$50,000)	\$0	
Wastewater Fd	6016102	Wastewater Treatment	52420	SwrTrtmnt-Violation Penalties	\$30,000	(\$30,000)	\$0	
Wastewater Fd	6016102	Wastewater Treatment	53400	SwrTrtmnt-Principal Retirement	\$2,859,300	(\$2,859,300)	\$0	
Wastewater Fd	6016102	Wastewater Treatment	53410	SwrTrtmnt-Interest Retirement	\$768,000	(\$768,000)	\$0	
Wastewater Fd	6016102	Wastewater Treatment	53420	SwrTrtmnt-Paying Agent Charges	\$2,500	(\$2,500)	\$0	
Wastewater Fd	6016102	Wastewater Treatment	54540	SwrTrtmnt-Equipment-Furniture	\$10,000	(\$10,000)	\$0	
Total					\$7,661,800	(\$5,328,300)	\$2,333,500	

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Utilities - Water and Wastewater

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
Wastewater Fd	6016103	WW Source Con	51010	IndustWast-Permanent Full Time	\$114,900	\$0	\$114,900	
Wastewater Fd	6016103	WW Source Con	51040	IndustWast-Retirement	\$8,600	\$0	\$8,600	
Wastewater Fd	6016103	WW Source Con	51041	IndustWast-PERS-UAL	\$16,200	\$0	\$16,200	
Wastewater Fd	6016103	WW Source Con	51050	IndustWast-Social Security	\$9,200	\$0	\$9,200	
Wastewater Fd	6016103	WW Source Con	51060	IndustWast-GrpIns-HlthDntlVsn	\$24,000	\$0	\$24,000	
Wastewater Fd	6016103	WW Source Con	51070	IndustWast-Workers Comp	\$4,200	\$0	\$4,200	
Wastewater Fd	6016103	WW Source Con	51090	IndustWast-Deferred Comp	\$5,000	\$0	\$5,000	
Wastewater Fd	6016103	WW Source Con	52120	IndustWast-Office Expense	\$200	\$0	\$200	
Wastewater Fd	6016103	WW Source Con	52122	IndustWast-Copy-Printing	\$400	\$0	\$400	
Wastewater Fd	6016103	WW Source Con	52123	IndustWast-Dues-Subscriptions	\$300	\$0	\$300	
Wastewater Fd	6016103	WW Source Con	52130	IndustWast-Postage	\$100	\$0	\$100	
Wastewater Fd	6016103	WW Source Con	52131	IndustWast-Legal Notices & Ads	\$100	\$0	\$100	
Wastewater Fd	6016103	WW Source Con	52140	IndustWast-Laboratory Supplies	\$1,000	(\$1,000)	\$0	
Wastewater Fd	6016103	WW Source Con	52235	SwrSrcCtrl-Public Education	\$1,000	(\$1,000)	\$0	
Wastewater Fd	6016103	WW Source Con	52240	SwrSrcCtrl-Professional Svs	\$20,000	(\$20,000)	\$0	
Wastewater Fd	6016103	WW Source Con	52260	SwrSrcCtrl-Travel and Training	\$1,000	(\$1,000)	\$0	
Wastewater Fd	6016103	WW Source Con	52273	SwrSrcCtrl-Lab Fees	\$2,500	(\$2,500)	\$0	
Wastewater Fd	6016103	WW Source Con	52350	SwrSrcCtrl-Special Projects	\$10,000	(\$10,000)	\$0	
Wastewater Fd	6016103	WW Source Con	54540	IndustWast-Equipment-Furniture	\$10,000	(\$10,000)	\$0	
Total					\$228,700	(\$45,500)	\$183,200	

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Utilities - Water and Wastewater

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
Sewer Fund	601	No Project	52280	SewerFnd-EquipReplacExpense	\$234,600	\$0	\$234,600	
Sewer Fund	601	No Project	52285	SewerFnd-Risk MgmtlISF Expense	\$123,000	\$0	\$123,000	
Sewer Fund	601	No Project	52290	SewerFnd-IT ReplacExpense	\$236,200	\$0	\$236,200	
Sewer Fund	601	No Project	52380	SewerFnd-Cost Allo-ChargFrOth	\$380,200	(\$380,200)	\$0	
Sewer Fund	601	No Project	58090	SewerFnd-Bad Debt Expense	\$0	\$0	\$0	
Sewer Fund	601	No Project	58990	SewerFnd-OperatingTransfer Out	\$262,300	(\$262,300)	\$0	
Total					\$1,236,300	(\$642,500)	\$593,800	
Total					\$27,394,500	(\$18,471,400)	\$8,923,100	

Allocation of Citywide Overhead

Description	C'wide OH Rate	Mod Op Exp	Allocation of C'wide OH	Notes
Citywide Overhead Allocation	17%	\$8,923,100	\$1,516,927	[b]

Allocation of Total Costs

Description	Total	Notes
Direct Expenses	\$8,923,100	
Allocation of Citywide Overhead	\$1,516,927	
Total	\$10,440,027	

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Utilities - Water and Wastewater

Revenue Summary

Acct	Acct Desc	FY 22/23 Actual	FY 23/24 Estimated	FY 24/25 Budget
47020	WtrFnd-Engin Inspection Fees	\$439	\$3,086	\$ 1,000
47210	WtrFnd-Water Service Installat	\$18,554	\$77,211	\$ 15,000
47225	Water Maintenance/Repairs/Svc	\$1,652	\$0	\$ -
47230	WtrFnd-Water Turn-On Fees	\$2,754	\$4,674	\$ 3,000
47240	WtrFnd-Setup-Hanger-Notes	\$48,346	\$52,299	\$ -
47020	SewerFnd-Engineer Inspect Fees	\$31,685	\$10,195	\$ 25,000
Total		\$103,430	\$147,465	\$44,000

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Utilities - Water and Wastewater

Calculation of Fully-Burdened Hourly Rate

Description	Total
Costs	\$10,440,027
Direct Hours	67,104
Fully-Burdened Hourly Rate	\$156

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

Description	FTE	Annual Hours Per FTE	Total Annual Hours	Estimated Salaries	Hourly Wage Rate Only Assuming Total Annual Hours	Fully-Burdened Hourly Rate	Indirect Cost Rate Multiplier (ICR)
Water & Wastewater	48.00	2,080	99,840	\$4,679,638	\$47	\$156	3.33

Calculation of Fully-Burdened Hourly Rate by Position

Position	Total Salaries	Total FTE	Avg Salary Per FTE	Avg Salary Per Hour	ICR for Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate (Overtime)
Utilities Director	\$204,651	1.00	\$204,651	\$98	3.33	\$328	n/a
Administrative Assistant	\$66,709	1.00	\$66,709	\$32	3.33	\$107	\$123
Planning and Engineering Manager	\$163,574	1.00	\$163,574	\$79	3.33	\$262	n/a
Utilities Engineer	\$128,158	1.00	\$128,158	\$62	3.33	\$205	\$236
Recycled Water Manager	\$163,574	1.00	\$163,574	\$79	3.33	\$262	n/a
Solid Waste Manager	\$128,158	1.00	\$128,158	\$62	3.33	\$205	n/a
Utility Billing Supervisor	\$93,935	1.00	\$93,935	\$45	3.33	\$150	\$173
Utility Billing Specialist	\$234,541	3.00	\$78,180	\$38	3.33	\$125	\$144
Wastewater (WW) Manager	\$163,574	1.00	\$163,574	\$79	3.33	\$262	n/a
Industrial Waste Manager	\$128,158	1.00	\$128,158	\$62	3.33	\$205	n/a
WW Treatment Plant Chief Operator	\$116,280	1.00	\$116,280	\$56	3.33	\$186	\$214
WW Treatment Plant Operator	\$681,793	8.00	\$85,224	\$41	3.33	\$136	\$156
Laboratory Supervisor	\$105,259	1.00	\$105,259	\$51	3.33	\$169	\$194
Laboratory Technician	\$170,448	2.00	\$85,224	\$41	3.33	\$136	\$156
WW Collections Supervisor	\$105,259	1.00	\$105,259	\$51	3.33	\$169	\$194
WW Maintenance Specialist	\$469,081	6.00	\$78,180	\$38	3.33	\$125	\$144
Water Resources Manager	\$163,574	1.00	\$163,574	\$79	3.33	\$262	n/a
Water Treatment Plant Chief Operator	\$116,280	1.00	\$116,280	\$56	3.33	\$186	\$214
Water Treatment Plant Operator	\$170,448	2.00	\$85,224	\$41	3.33	\$136	\$156
Water Quality Supervisor	\$105,259	1.00	\$105,259	\$51	3.33	\$169	\$194
Water Quality Technician	\$85,224	1.00	\$85,224	\$41	3.33	\$136	\$156
Water Distribution Supervisor	\$116,280	1.00	\$116,280	\$56	3.33	\$186	\$214
Water Distribution Chief Operator	\$95,799	1.00	\$95,799	\$46	3.33	\$153	\$176
Water Maintenance Specialist	\$703,622	9.00	\$78,180	\$38	3.33	\$125	\$144

[a] Source: FY 24/25 Adopted Budget - Revised.

[b] Source: Citywide overhead cost allocation developed for purposes of this analysis. See separate worksheet for details.

Exhibit C

City of Paso Robles
 User and Regulatory Fee Study
 Utilities Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description	Labor Hours		Hourly Rate		Est. Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Fee Change	Unit	Notes
1 Utilities Maintenance Standard Hourly Rate												
a) Utility Maintenance Worker Standard Hourly Rate												
i) During Regular Business Hours	1.00	x	\$125	=	\$125	\$211	168%	\$125	100%	(\$86)	per hour	
ii) Outside of Regular Business Hours (i.e., Overtime)	1.00	x	\$144	=	\$144	\$211	146%	\$144	100%	(\$67)	per hour	
b) Utility Supervisor Standard Hourly Rate												
i) During Regular Business Hours	1.00	x	\$186	=	\$186	\$211	113%	\$186	100%	(\$25)	per hour	
ii) Outside of Regular Business Hours (i.e., Overtime)	1.00	x	\$214	=	\$214	\$211	98%	\$214	100%	\$3	per hour	
2 Equipment Use Fees						See Caltrans Rate Schedule		See Caltrans Rate Schedule				[a]
3 Special Door Hanger	0.50	x	\$125	=	\$63	\$60		\$60	96%	\$0		
4 Routine Door Hanger	0.42	x	\$125	=	\$52	\$46		\$50	96%	\$4		
5 PENALTY Water Meter Lock Tampering - 1st Offense (plus labor and materials costs for repairs or equipment replacement)						\$86		\$100		\$14		[b]
6 PENALTY Water Meter Lock Tampering - 2nd Offense (plus labor and materials costs for repairs or equipment replacement)						\$131		\$200		\$69		[b]
7 PENALTY Customer Damage to Water Meter (plus labor and materials costs for repairs or equipment replacement)						\$174		\$200		\$26		[b]
8 Meter Re-read	0.50	x	\$125	=	\$63	\$53		\$60	96%	\$7		
9 Bench/Calibration Test	2.00	x	\$125	=	\$250	\$260		\$250	100%	(\$10)		
10 After Hours Connection- New customer	2.00	x	\$144	=	\$288	\$125		\$288	100%	\$163		
11 <30 days Hydrant Meter Rental												
a) Hydrant Meter Deposit						\$1,500		\$1,500		\$0		
b) Hydrant Meter Set	1.75	x	\$125	=	\$219	\$211		\$219	100%	\$8		
c) Hydrant Meter Relocation	1.00	x	\$125	=	\$125	\$105		\$125	100%	\$20		
12 New Account Activation (Turn-On)	0.50	x	\$125	=	\$63	\$60		\$60	96%	\$0		
13 New Account Deposit						\$131		\$135		\$4		
14 Service Restoration (due to non-payment or unauthorized use) - 8:00 A.M. to 3:30 P.M.	1.00	x	\$125	=	\$125	\$59		\$61	48%	\$2		[c]
15 Service Restoration-after hours (due to non-payment or unauthorized use) - 3:31 P.M. to 7:59 A.M.	2.00	x	\$144	=	\$288	\$177		\$182	63%	\$5		[c]

Exhibit C

City of Paso Robles
 User and Regulatory Fee Study
 Utilities Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description	Labor Hours	Hourly Rate	Est. Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Fee Change	Unit	Notes
Water Meter Fees										
16 Install meter only - 3/4"	4.00	x \$125 =	\$500	\$392		\$500	100%	\$108		
17 Install meter only - 1"	4.00	x \$125 =	\$500	\$473		\$500	100%	\$27		
18 Install meter only - 1.5"	12.00	x \$125 =	\$1,500	\$1,464		\$1,500	100%	\$36		
19 Install meter only - 2"	16.00	x \$125 =	\$2,000	\$1,598		\$2,000	100%	\$402		
20 Tie Into Water Main (based on specific labor, equipment, and material costs)				Time & Materials		Time & Materials				

[a] Based on the current adopted Caltrans Schedule.

[b] In addition to penalty amount listed, the City will pass-through all material and labor costs needed to repair and/or replace box, lid, meter, encoder, endpoint, valves, piping, associated meter components, etc.

[c] Per Senate Bill 998 amount is adjusted annually by change in regional CPI.



User and Regulatory Fees

Cost of Service Calculations

Airport Fees

Exhibit C

City of Paso Robles
User and Regulatory Fee Study
Airport Fees

Fee Description	Current Fee	Proposed Fee	Fee Change	Unit	Notes
1 Transient Aircraft Parking					
Transient Aircraft Parking Fee					[a],[b]
a) 0 to 6,000 pounds	varies	\$10	varies	any portion of a 24-hour period	
b) 6,001 to 12,500 pounds	varies	\$15	varies	any portion of a 24-hour period	
c) 12,501 pounds to 30,000 pounds	varies	\$150	varies	any portion of a 24-hour period	
d) Above 30,000 pounds	varies	\$250	varies	any portion of a 24-hour period	
Based Aircraft Parking					
2 Based Aircraft Parking Fee					[a]
a) Single Engine	\$50	\$50	\$0	per month	
b) Twin Engine	\$75	\$75	\$0	per month	
c) Jet	\$350	\$350	\$0	per month	
d) Non-Operational Aircraft Tiedown	100% Surcharge	100% Surcharge	\$0	per month	[c]
Transient Landing					
3 Transient Landing Fee					
a) < 20,000 pounds	\$15	\$15	\$0	per landing	
b) 20,001-26,000 pounds	\$30	\$30	\$0	per landing	
c) 26,001-35,000 pounds	\$40	\$40	\$0	per landing	
d) 35,001-50,000 pounds	\$110	\$110	\$0	per landing	
e) 50,001-70,000 pounds	\$140	\$140	\$0	per landing	
f) 70,001-90,000 pounds	\$155	\$155	\$0	per landing	
g) 90,001-120,000 pounds	\$180	\$180	\$0	per landing	
h) 120,001-155,000 pounds	\$195	\$195	\$0	per landing	
i) > 155,001-220,000 max pounds	\$250	\$250	\$0	per landing	[d]
Enplanement / Terminal Use Boarding					
4 Enplanement Fee	\$2.00	\$4.50	\$2.50	per enplaned passenger	[e]
5 Terminal Use / Boarding	\$35	\$35	\$0	per flight	[f]
Long-Term Parking - Vehicles					
6 Long-Term Parking - Vehicles					
a) Passenger Car	\$40	\$60	\$20	per month	
b) Trucks or Larger	\$55	\$75	\$20	per month	
Airport Operating Permit					
7 Airport Operating Permit per activity or impact level, 0-100, with annual max of 1,200 activities	\$15	\$15	\$0	per month	
8 Airport Operating Permit per activity or impact level, 101-500, with annual max of 6,000 activities	\$35	\$35	\$0	per month	
9 Airport Operating Permit per activity or impact level, 501 or more activities	\$310	\$310	\$0	per month	

Exhibit C

City of Paso Robles
 User and Regulatory Fee Study
 Airport Fees

Fee Description		Current Fee	Proposed Fee	Fee Change	Unit	Notes
Fuel Flowage						
10	Fuel Flowage (AvGas)	\$0.10	\$0.10	\$0.00	per gallon	
11	Fuel Flowage (Jet Fuel)	\$0.12	\$0.12	\$0.00	per gallon	
Short-Term Hangar Rental						
12	Short-Term Hangar Rental	n/a - new	\$50	n/a - new	per night, per site	[g]
13	Short-Term Hangar Rental Aircraft Towing	n/a - new	\$100	n/a - new	per one-way tow	
14	Cancellation Fee					
	a) Cancellation Due to Airfield Closure or Unsafe Flying Conditions (weather)	n/a - new	Full refund	n/a - new		
	b) Cancellation Notice Received at Least 72 hours Prior to Reservation Start Date	n/a - new	Full refund	n/a - new		
	c) Cancellation Notice Received Less than 72 hours Prior to Reservation Start Date	n/a - new	No refund	n/a - new		
Terminal Building/Airfield Use/Rental - per sq ft						
15	Terminal Building Use/Rental - per sq ft	\$2	\$2	\$0	per event	
16	Airfield Access Rental (Non-Aviation)	\$1,500	\$1,500	\$0	per event	
Airport Testing Site Usage						
17	Container Storage - 20 ft	\$100	\$100	\$0	per month	[h]
18	Reservation and Use of Site	\$150	\$150	\$0	per day	
19	Test Booth Rental	n/a - new	\$150	n/a - new	per day	
Specialized Equipment Use						
20	Specialized Equipment Use	See Caltrans Rate Schedule	See Caltrans Rate Schedule			

[a] Per Resolution 23-113, parking fees are applicable to aircraft on public areas, not private lease sites.

[b] Transient aircraft parking fees are assessed according to the maximum takeoff weight.

[c] Surcharge is applied based on applicable monthly based aircraft parking fee per aircraft type.

[d] Over 155,000 pounds will be considered on a case-by-case basis; additional requirements and restrictions may apply.

[e] Amount authorized by FAA. In the event of a discrepancy between the amount shown and the amount authorized by FAA, the amount authorized by FAA shall supersede this amount.

[f] In the event of a discrepancy between the amount shown and the amount authorized by FAA, the amount authorized by FAA shall supersede this amount.

[g] Site availability and aircraft space needs to be determined by airport manager.

[h] Container storage is for testing site equipment/materials only.



User and Regulatory Fees

Cost of Service Calculations

Community Services Fees

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Community Services Administration

Recurring Expenditures [a]

Fund	Org	Division	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1004000	Community Services Admin	51010	CSAdmin-PermFull Time Salary	\$196,000	\$0	\$196,000	
General Fund	1004000	Community Services Admin	51040	CSAdmin-Retirement	\$14,600	\$0	\$14,600	
General Fund	1004000	Community Services Admin	51041	CSAdmin-PERS-UAL	\$27,600	\$0	\$27,600	
General Fund	1004000	Community Services Admin	51050	CSAdmin-Social Security	\$13,400	\$0	\$13,400	
General Fund	1004000	Community Services Admin	51060	CSAdmin-Grp Ins-Hlth-Dent-Vis	\$20,000	\$0	\$20,000	
General Fund	1004000	Community Services Admin	51070	CSAdmin-Workers Comp	\$7,300	\$0	\$7,300	
General Fund	1004000	Community Services Admin	51090	CSAdmin-Deferred Comp	\$7,600	\$0	\$7,600	
General Fund	1004000	Community Services Admin	52120	CommSvcsAdmin-Office Expense	\$1,000	\$0	\$1,000	
General Fund	1004000	Community Services Admin	52260	CommSvcsAdmin-TravelTraining	\$2,000	\$0	\$2,000	
General Fund	1004000	Community Services Admin	52261	CommSvcsAdminVehicle Allowance	\$4,600	\$0	\$4,600	
Total					\$294,100	\$0	\$294,100	

Allocation of Citywide Overhead

Description	C'wide OH Rate	Mod Op Exp	Allocation of C'wide OH	Notes
Citywide Overhead Allocation	17%	\$294,100	\$49,997	[b]

Allocation of Total Costs

Description	Total	Share	Notes
Direct Expenses	\$294,100	85%	
Allocation of Citywide Overhead	\$49,997	15%	
Subtotal	\$344,097	100%	

Allocation of Annual Labor Effort

Description	Allocation	Total	Notes
Library	30%	\$103,229	[c]
Parks and Recreation	70%	\$240,868	[c]
Total	100%	\$344,097	

[a] Source: FY 24/25 Adopted Budget - Revised.

[b] Source: Citywide overhead cost allocation developed for purposes of this analysis. See separate worksheet for details.

[c] Source: FY 24/25 initial labor allocation for Community Services Director.



User and Regulatory Fees

Cost of Service Calculations

Library Fees

City of Paso Robles
 User and Regulatory Fee Study
 Allocation of Annual Labor Effort - Library Services

Position	Hourly	FTE	Yearly	Total Hours Per FTE	Less: Holiday & Leave	Productive Hours Per FTE	Productive Hours	Notes
City Librarian	\$79	1.00	\$163,574	2,080	216	1,864	1,864	[a],[b]
Adult Svcs Librarian	\$45	1.00	\$93,935	2,080	216	1,864	1,864	[a],[b]
Children Svcs Librarian	\$45	1.00	\$93,935	2,080	216	1,864	1,864	[a],[b]
Outreach Services Librarian	\$45	1.00	\$93,935	2,080	216	1,864	1,864	[a],[b]
Technical Services Librarian	\$45	1.00	\$93,935	2,080	216	1,864	1,864	[a],[b]
Volunteer Coordinator	\$45	1.00	\$93,935	2,080	216	1,864	1,864	[a],[b]
Administrative Assistant III	\$36	2.00	\$151,011	2,080	216	1,864	3,728	[a],[b]
Part-Time (PT) Staff Assistant	\$24	5.28	\$259,000	2,080		2,080	10,982	[a],[b],[c]
Total		13.28	\$1,043,262				25,894	

Allocation of Hours	Share	Total	Notes
Indirect	25%	6,474	[b]
Direct	75%	19,421	[b]
Total	100%	25,894	

[a] Source: FY 24/25 authorized positions.

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

[c] Part-time wages based on FY 24/25 Adopted Budget - Revised. Hourly wage rate intended to represent a reasonable part-time wage rate for library service support.

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Library Services

Recurring Expenditures [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1004101	Library LSC	52146	LibLSC-Program Exp-Library	\$500	\$0	\$500	
General Fund	1004101	Library LSC	52160	LibLSC-Utilities	\$7,900	\$0	\$7,900	
Total					\$8,400	\$0	\$8,400	

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1004102	Library Circ-Registra	51010	LibCircReg-Perm Full Time Sal	\$141,200	\$0	\$141,200	
General Fund	1004102	Library Circ-Registra	51040	LibCircReg-Retirement	\$11,300	\$0	\$11,300	
General Fund	1004102	Library Circ-Registra	51041	LibCircReg-PERS-UAL	\$19,900	\$0	\$19,900	
General Fund	1004102	Library Circ-Registra	51050	LibCircReg-Social Security	\$10,900	\$0	\$10,900	
General Fund	1004102	Library Circ-Registra	51060	LibCircReg-Grp Ins-HlthDntlVsn	\$15,000	\$0	\$15,000	
General Fund	1004102	Library Circ-Registra	51070	LibCircReg-Workers Comp	\$5,200	\$0	\$5,200	
General Fund	1004102	Library Circ-Registra	51090	LibCircReg-Deferred Comp	\$1,300	\$0	\$1,300	
General Fund	1004102	Library Circ-Registra	52141	LibCircReg-Credit Card Fees	\$0	\$0	\$0	
General Fund	1004102	Library Circ-Registra	52142	LibCircReg-Processing Fees	\$2,100	\$0	\$2,100	
General Fund	1004102	Library Circ-Registra	52160	LibCircReg-Utilities	\$0	\$0	\$0	
General Fund	1004102	Library Circ-Registra	52205	LibCircReg-Maint-Ann Contracts	\$9,500	\$0	\$9,500	
General Fund	1004102	Library Circ-Registra	52850	LibCircReg-IDC Legal Fees	\$3,200	\$0	\$3,200	
Total					\$219,600	\$0	\$219,600	

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1004103	Library Adult Svs	51010	LibAdltSvs-Perm Full Time Sal	\$96,300	\$0	\$96,300	
General Fund	1004103	Library Adult Svs	51040	LibAdltSvs-Retirement	\$8,100	\$0	\$8,100	
General Fund	1004103	Library Adult Svs	51041	LibAdltSvs-PERS-UAL	\$13,600	\$0	\$13,600	
General Fund	1004103	Library Adult Svs	51050	LibAdltSvs-Social Security	\$7,400	\$0	\$7,400	
General Fund	1004103	Library Adult Svs	51060	LibAdltSvs-Grp Ins-HlthDntlVsn	\$10,100	\$0	\$10,100	
General Fund	1004103	Library Adult Svs	51070	LibAdltSvs-Workers Comp	\$3,600	\$0	\$3,600	
General Fund	1004103	Library Adult Svs	51090	LibAdltSvs-Deferred Comp	\$700	\$0	\$700	
General Fund	1004103	Library Adult Svs	52143	LibAdltSvs-Books-Library	\$0	\$0	\$0	
General Fund	1004103	Library Adult Svs	52146	LibAdltSvs-Program Exp-Library	\$1,100	\$0	\$1,100	
General Fund	1004103	Library Adult Svs	52154	LibAdultSvcs-Adult-Books	\$28,100	\$0	\$28,100	
Total					\$169,000	\$0	\$169,000	

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Library Services

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1004105	Library Administratio	51010	LibAdmin-Perm Full Time Salary	\$165,200	\$0	\$165,200	
General Fund	1004105	Library Administratio	51015	LibAdmin-Accrual Payouts	\$6,000	\$0	\$6,000	
General Fund	1004105	Library Administratio	51020	LibAdmin-Part Time Wages	\$259,000	\$0	\$259,000	
General Fund	1004105	Library Administratio	51030	LibAdmin-Overtime Wages	\$1,000	\$0	\$1,000	
General Fund	1004105	Library Administratio	51040	LibAdmin-Retirement	\$17,700	\$0	\$17,700	
General Fund	1004105	Library Administratio	51041	LibAdmin-PERS-UAL	\$23,200	\$0	\$23,200	
General Fund	1004105	Library Administratio	51050	LibAdmin-Social Security	\$33,300	\$0	\$33,300	
General Fund	1004105	Library Administratio	51060	LibAdmin-Grp Ins-Hlth-Dntl-Vsn	\$19,800	\$0	\$19,800	
General Fund	1004105	Library Administratio	51070	LibAdmin-Workers Compensation	\$15,800	\$0	\$15,800	
General Fund	1004105	Library Administratio	51090	LibAdmin-Deferred Compensation	\$4,900	\$0	\$4,900	
General Fund	1004105	Library Administratio	52120	LibAdmin-Office Expense	\$10,500	\$0	\$10,500	
General Fund	1004105	Library Administratio	52122	LibAdmin-Copy-Printing	\$2,100	\$0	\$2,100	
General Fund	1004105	Library Administratio	52123	LibAdmin-Dues-Subscriptions	\$136,500	\$0	\$136,500	
General Fund	1004105	Library Administratio	52130	LibAdmin-Postage	\$500	\$0	\$500	
General Fund	1004105	Library Administratio	52141	LibAdmin-Credit Card Fees	\$1,600	\$0	\$1,600	
General Fund	1004105	Library Administratio	52220	LibAdmin-Maint-General R&M	\$7,500	\$0	\$7,500	
General Fund	1004105	Library Administratio	52240	LibAdmin-Professional Services	\$1,300	\$0	\$1,300	
General Fund	1004105	Library Administratio	52260	LibAdmin-Travel and Training	\$9,100	\$0	\$9,100	
General Fund	1004105	Library Administratio	52261	LibAdmin-Vehicle Allowance	\$0	\$0	\$0	
General Fund	1004105	Library Administratio	52830	LibAdmin-IDC Postage	\$300	\$0	\$300	
Total					\$715,300	\$0	\$715,300	

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1004106	Library Youth Svs	51010	LibYthSvs-Perm Full Time Sal	\$96,300	\$0	\$96,300	
General Fund	1004106	Library Youth Svs	51040	LibYthSvs-Retirement	\$8,100	\$0	\$8,100	
General Fund	1004106	Library Youth Svs	51041	LibYthSvs-PERS-UAL	\$13,600	\$0	\$13,600	
General Fund	1004106	Library Youth Svs	51050	LibYthSvs-Social Security	\$7,400	\$0	\$7,400	
General Fund	1004106	Library Youth Svs	51060	LibYthSvs-GrpIns-Hlth-Dntl-Vsn	\$10,100	\$0	\$10,100	
General Fund	1004106	Library Youth Svs	51070	LibYthSvs-Workers Compensation	\$3,600	\$0	\$3,600	
General Fund	1004106	Library Youth Svs	51090	LibYthSvs-Deferred Comp	\$700	\$0	\$700	
General Fund	1004106	Library Youth Svs	52143	LibYthSvs-Books-Library	\$0	\$0	\$0	
General Fund	1004106	Library Youth Svs	52146	LibYthSvs-Program Exp-Library	\$1,300	\$0	\$1,300	
General Fund	1004106	Library Youth Svs	52149	LibYthSvcs-Youth-Books	\$23,500	\$0	\$23,500	
Total					\$164,600	\$0	\$164,600	

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Library Services

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1004107	Library Volunteer Svs	51010	LibVolSvs-Permanent Full Time	\$96,300	\$0	\$96,300	
General Fund	1004107	Library Volunteer Svs	51040	LibVolSvs-Retirement	\$8,100	\$0	\$8,100	
General Fund	1004107	Library Volunteer Svs	51041	LibVolSvs-PERS-UAL	\$13,600	\$0	\$13,600	
General Fund	1004107	Library Volunteer Svs	51050	LibVolSvs-Social Security	\$7,400	\$0	\$7,400	
General Fund	1004107	Library Volunteer Svs	51060	LibVolSvs-Grp Ins-Hlth-Dental-	\$10,100	\$0	\$10,100	
General Fund	1004107	Library Volunteer Svs	51070	LibVolSvs-Workers Compensation	\$3,600	\$0	\$3,600	
General Fund	1004107	Library Volunteer Svs	51090	LibVolSvs-Deferred Compensatio	\$700	\$0	\$700	
General Fund	1004107	Library Volunteer Svs	52146	LibVolSvs-Program Exp-Library	\$2,600	\$0	\$2,600	
Total					\$142,400	\$0	\$142,400	

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1004108	Library Technical Svs	51010	LibTechSvcs-Perm FT Salary	\$84,200	\$0	\$84,200	
General Fund	1004108	Library Technical Svs	51040	LibTechSvcs-Retirement	\$6,300	\$0	\$6,300	
General Fund	1004108	Library Technical Svs	51041	LibTechSvcs-PERS-UAL	\$11,900	\$0	\$11,900	
General Fund	1004108	Library Technical Svs	51050	LibTechSvcs-Social Security	\$6,500	\$0	\$6,500	
General Fund	1004108	Library Technical Svs	51060	LibTechSvcs-GrpInsHlthDentVis	\$5,000	\$0	\$5,000	
General Fund	1004108	Library Technical Svs	51070	LibTechSvcs-Workers Comp	\$3,100	\$0	\$3,100	
General Fund	1004108	Library Technical Svs	51090	LibTechSvcs-Deferred Comp	\$700	\$0	\$700	
General Fund	1004108	Library Technical Svs	52128	LibTechSvcs-Data Comm	\$0	\$0	\$0	
General Fund	1004108	Library Technical Svs	52149	LibTechSvcs-Youth-Books	\$1,000	\$0	\$1,000	
General Fund	1004108	Library Technical Svs	52153	LibTechSvcsYouth-Audio/Visuals	\$2,800	\$0	\$2,800	
General Fund	1004108	Library Technical Svs	52155	LibTechSvcsAdult-Audio/Visuals	\$3,100	\$0	\$3,100	
Total					\$124,600	\$0	\$124,600	

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Library Services

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1004109	Library Outreach Serv	51010	LibOutreaPermaFull Time Salary	\$84,200	\$0	\$84,200	
General Fund	1004109	Library Outreach Serv	51040	LibOutreachSvcs-Retirement	\$6,300	\$0	\$6,300	
General Fund	1004109	Library Outreach Serv	51041	LibOutreachSvcs-PERS-UAL	\$11,900	\$0	\$11,900	
General Fund	1004109	Library Outreach Serv	51050	LibOutreachSvcsSocial Security	\$6,500	\$0	\$6,500	
General Fund	1004109	Library Outreach Serv	51060	LibOGrp Ins-Hlth-Dental-Vision	\$19,300	\$0	\$19,300	
General Fund	1004109	Library Outreach Serv	51070	LibOutreachSvcs-Workers Comp	\$3,100	\$0	\$3,100	
General Fund	1004109	Library Outreach Serv	51090	LibOutreachSvcs-Deferred Comp	\$700	\$0	\$700	
General Fund	1004109	Library Outreach Serv	52130	LibOutreachSvcs-Postage	\$0	\$0	\$0	
General Fund	1004109	Library Outreach Serv	52146	LibOutreachProgExpense-Library	\$5,000	\$0	\$5,000	
General Fund	1004109	Library Outreach Serv	52149	LibOutreach-Youth-Books	\$2,500	\$0	\$2,500	
General Fund	1004109	Library Outreach Serv	52153	LibOutreachYouth-Audio/Visuals	\$5,100	\$0	\$5,100	
General Fund	1004109	Library Outreach Serv	52155	LibOutreachAdult-Audio/Visuals	\$9,000	\$0	\$9,000	
Total					\$153,600	\$0	\$153,600	

Total					\$1,697,500	\$0	\$1,697,500	
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Allocation of Citywide Overhead

Description	C'wide OH Rate	Mod Op Exp	Allocation of C'wide OH	Notes
Citywide Overhead Allocation	17%	\$1,697,500	\$288,575	[b]

Allocation of Department Administration

Description	Total	Notes
Department Administration	\$103,229	[c]

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Library Services

Allocation of Total Costs

Description	Total	Share	Notes
Direct Expenses	\$1,697,500	81%	
Allocation of Citywide Overhead	\$288,575	14%	
Allocation of Department Administration	\$103,229	5%	
Total	\$2,089,304	100%	
FY 25/26 Anticipated Adjustment	5%		[d]
Total	\$2,193,769		

Revenue Summary

Acct	Acct Desc	FY 22/23 Actual	FY 23/24 Estimated	FY 24/25 Budget
44040	GenFnd-Library Copies	\$7,273	\$8,148	\$ 5,300
44060	GenFnd-Library Book Fines	\$4,087	\$4,754	\$ 5,300
Total		\$11,359	\$12,902	\$10,600

Aggregate Cost Recovery Rate

Description	Total
Average Revenue	\$10,600
Expenditures	\$2,193,769
Cost Recovery Rate	0.5%
General Fund Subsidy	\$2,183,169

Calculation of Fully-Burdened Hourly Rate

Description	Total
Costs	\$2,193,769
Direct Hours	19,421
Fully-Burdened Hourly Rate	\$113

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Library Services

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

Description	FTE	Annual Hours Per FTE	Total Annual Hours	Estimated Salaries	Hourly Wage Rate Only Assuming Total Annual Hours	Fully-Burdened Hourly Rate	Indirect Cost Rate Multiplier (ICR)
Library	13.28	2,080	27,622	\$1,043,262	\$38	\$113	2.99

Calculation of Fully-Burdened Hourly Rate by Position

Position	Total Salaries	Total FTE	Avg Salary Per FTE	Avg Salary Per Hour	ICR for Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate
City Librarian	\$163,574	1.00	\$163,574	\$79	2.99	\$235
Adult Svcs Librarian	\$93,935	1.00	\$93,935	\$45	2.99	\$135
Children Svcs Librarian	\$93,935	1.00	\$93,935	\$45	2.99	\$135
Outreach Services Librarian	\$93,935	1.00	\$93,935	\$45	2.99	\$135
Technical Services Librarian	\$93,935	1.00	\$93,935	\$45	2.99	\$135
Volunteer Coordinator	\$93,935	1.00	\$93,935	\$45	2.99	\$135
Administrative Assistant III	\$151,011	2.00	\$75,506	\$36	2.99	\$109
Part-Time (PT) Staff Assistant	\$259,000	5.28	\$49,053	\$24	2.99	\$71

[a] Source: FY 24/25 Adopted Budget - Revised.

[b] Source: Citywide overhead cost allocation developed for purposes of this analysis. See separate worksheet for details.

[c] See separate worksheet.

[d] Source: FY 24/25 and FY 25/26 Adopted Budget. Amount represents difference between FY 25/26 and FY 24/25 adopted budget (rounded).

Exhibit C

City of Paso Robles
 User and Regulatory Fee Study
 Library Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description	Current Fee	Proposed Fee	Fee Change	Charge Basis	Notes
Replacement Fee for Lost or Damaged Material Beyond Repair					
1 Adult fiction	\$37	\$35	(\$2)	Each	
2 Adult nonfiction	\$43	\$45	\$2	Each	
3 Juvenile fiction	\$29	\$30	\$1	Each	
4 Juvenile nonfiction	\$29	\$30	\$1	Each	
5 Juvenile paperback	\$15	\$15	\$0	Each	
6 Periodical	\$9	\$10	\$1	Each	
7 Pamphlet	\$5	\$5	\$0	Each	
8 Book on CD (Per Set)	\$75	\$75	\$0	Per Set	
9 Juvenile Book on CD (Per Set)	\$50	\$50	\$0	Per Set	
10 Children's book & CD set (Per Set)	\$25	\$25	\$0	Per Set	
11 DVD	\$21	\$20	(\$1)	Each	
12 DVD Sets (3+ Discs)	\$50	\$50	\$0	Per Set	
13 Hotspots	\$100	\$100	\$0	Each	
14 Launchpads	\$150	\$150	\$0	Each	
15 Book Club Kits	\$180	\$180	\$0	Each	
16 Laptops / Tablets	\$800	\$800	\$0	Each	
17 Hotspot/Launchpad Cable, Charger, Case, SIM Card (Per Item)	\$10	\$10	\$0	Per Item	
18 Processing fee for replacement items (includes items not listed above or items replaced by patron)	\$10	\$5	(\$5)	Each	
Repair Damaged Material					
19 Adult fiction	\$5	\$5	\$0	Each	
20 Adult nonfiction	\$5	\$5	\$0	Each	
21 Juvenile fiction	\$5	\$5	\$0	Each	
22 Juvenile nonfiction	\$5	\$5	\$0	Each	
23 Periodical	\$5	\$5	\$0	Each	
24 Book on CD	\$5	\$5	\$0	Each	
25 Children's Book & CD set	\$5	\$5	\$0	Per Set	
26 DVD	\$5	\$5	\$0	Each	
Collection Fee					
27 Collection Fee	n/a	\$10	new - add to schedule	Each	

* No refunds of fees paid for lost or damaged materials.

Exhibit C

City of Paso Robles
User and Regulatory Fee Study
Library Fees
Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description		Current Fee	Proposed Fee	Fee Change	Charge Basis	Notes
28	Fees Removed from Schedule Lost Card Replacement Fee	\$1				



User and Regulatory Fees

Cost of Service Calculations

Recreation Fees

City of Paso Robles
 User and Regulatory Fee Study
 Allocation of Annual Labor Effort - Parks and Recreation

Position	Hourly	FTE	Yearly	Total Hours Per FTE	Less: Holiday & Leave	Productive Hours Per FTE	Productive Hours	Notes
Recreation Manager	\$62	1.00	\$128,158	2,080	216	1,864	1,864	[a],[b]
Program Coordinator	\$45	3.00	\$281,806	2,080	216	1,864	5,592	[a],[b]
Aquatics Pool Coordinator	\$45	1.00	\$93,935	2,080	216	1,864	1,864	[a],[b]
Park Maintenance Supervisor	\$45	1.00	\$93,935	2,080	216	1,864	1,864	[a],[b]
Landscape Maintenance Specialist	\$32	7.00	\$466,965	2,080	216	1,864	13,048	[a],[b]
Administrative Assistant	\$32	3.00	\$200,128	2,080	216	1,864	5,592	[a],[b]
Aquatics Assistant Pool Manager	\$26	0.68	\$37,340	2,080		2,080	1,414	[a],[b],[c]
Part-Time (PT) Staff Assistant	\$23	3.29	\$155,614	2,080		2,080	6,843	[a],[b],[c]
Lifeguard/Swim Instructor	\$21	2.47	\$109,688	2,080		2,080	5,138	[a],[b],[c]
Aquatics Office Assistant	\$19	0.39	\$15,486	2,080		2,080	811	[a],[b],[c]
Total		22.83	\$1,583,056				44,030	

Allocation of Hours	Share	Total	Notes
Indirect	25%	11,008	[b]
Direct	75%	33,023	[b]
Total	100%	44,030	

[a] Source: FY 24/25 authorized positions.

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

[c] Part-time wages based on Paso Robles Wage Scale as of November 5, 2024.

Exhibit C

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Parks and Recreation

Cost Recovery [a]

Fund	Org	Org Description	Revenue	Labor	Supplies	Total	Notes
General Fund	1004101	Admin - Centennial Park	\$147,000	\$696,600	\$73,200	\$769,800	
General Fund	1004204	Leisure Classes	\$236,300	\$151,700	\$190,500	\$342,200	
General Fund	1004205	Senior Citizens	\$0	\$0	\$55,700	\$55,700	
General Fund	1004206	Community Events	\$0	\$0	\$12,000	\$12,000	
General Fund	1004207	Teen Programs	\$0	\$38,600	\$2,000	\$40,600	
General Fund	1004213	Aquatics	\$53,600	\$286,900	\$12,600	\$299,500	
General Fund	1004214	Recreation Volunteers	\$0	\$144,400	\$1,000	\$145,400	
General Fund	1004251	Barney Schwartz Park	\$26,300	\$0	\$0	\$0	
General Fund	1004252	Centennial Pool	\$5,300	\$0	\$0	\$0	
General Fund	1004301	Centennial Park Facilities	\$0	\$0	\$215,300	\$215,300	
General Fund	1004302	City Park	\$0	\$0	\$63,000	\$63,000	
General Fund	1004303	Pioneer Park	\$0	\$0	\$45,300	\$45,300	
General Fund	1004304	Sherwood Park	\$0	\$0	\$110,300	\$110,300	
General Fund	1004305	Robbins Field	\$0	\$0	\$21,300	\$21,300	
General Fund	1004306	Neighborhood Parks	\$0	\$0	\$123,000	\$123,000	
General Fund	1004307	Barney Schwartz Park	\$0	\$0	\$518,300	\$518,300	
General Fund	1004308	Uptown Family Park	\$0	\$0	\$11,400	\$11,400	
General Fund	1004310	Larry Moore Park	\$0	\$0	\$29,400	\$29,400	
General Fund	1004311	Parks Maintenance Admin	\$0	\$931,600	\$73,100	\$1,004,700	
General Fund	1004312	Trails Maintenance	\$0	\$0	\$20,000	\$20,000	
Total			\$468,500	\$2,249,800	\$1,577,400	\$3,827,200	

Allocation of Citywide Overhead

Description	C'wide OH Rate	Mod Op Exp	Allocation of C'wide OH	Notes
Citywide Overhead Allocation	17%	\$3,827,200	\$650,624	[b]

Allocation of Department Administration

Description	Total	Notes
Department Administration	\$240,868	[c]

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Parks and Recreation

Allocation of Total Costs

Description	Total	Share	Notes
Direct Expenses	\$3,827,200	81%	
Allocation of Citywide Overhead	\$650,624	14%	
Allocation of Department Administration	\$240,868	5%	
Total	\$4,718,692	100%	

Aggregate Cost Recovery Rate

Description	Total
Revenue	\$468,500
Expenditures	\$4,718,692
Cost Recovery Rate	10%
General Fund Subsidy	\$4,250,192

[a] Source: FY 24/25 Adopted Budget - Revised.

[b] Source: Citywide overhead cost allocation developed for purposes of this analysis. See separate worksheet for details.

[c] See separate worksheet.

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Parks and Recreation

Recurring Expenditures [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1004203	Admin-Centennial Park	51010	AdmnCentPk-Perm Full Time Sal	\$326,200	\$0	\$326,200	
General Fund	1004203	Admin-Centennial Park	51015	AdmnCentPk-Accrual Payouts	\$15,000	\$0	\$15,000	
General Fund	1004203	Admin-Centennial Park	51020	AdmnCentPk-Part Time Wages	\$167,000	\$0	\$167,000	
General Fund	1004203	Admin-Centennial Park	51030	AdmnCentPk-Overtime Wages	\$2,000	\$0	\$2,000	
General Fund	1004203	Admin-Centennial Park	51040	AdmnCentPk-Retirement	\$25,700	\$0	\$25,700	
General Fund	1004203	Admin-Centennial Park	51041	AdminCentPk-PERS-UAL	\$46,000	\$0	\$46,000	
General Fund	1004203	Admin-Centennial Park	51050	AdmnCentPk-Social Security	\$39,700	\$0	\$39,700	
General Fund	1004203	Admin-Centennial Park	51060	AdmnCentPk-GrpIns-HlthDntlVsn	\$49,700	\$0	\$49,700	
General Fund	1004203	Admin-Centennial Park	51070	AdmnCentPk-Workers Comp	\$18,400	\$0	\$18,400	
General Fund	1004203	Admin-Centennial Park	51090	AdmnCentPk-Deferred Comp	\$6,900	\$0	\$6,900	
General Fund	1004203	Admin-Centennial Park	52120	AdmnCentPk-Office Expense	\$17,400	\$0	\$17,400	
General Fund	1004203	Admin-Centennial Park	52123	AdmnCentPk-Dues-Subscriptions	\$2,000	\$0	\$2,000	
General Fund	1004203	Admin-Centennial Park	52131	AdmnCentPk-Legal Notices & Ads	\$10,500	\$0	\$10,500	
General Fund	1004203	Admin-Centennial Park	52141	AdmnCentPk-Credit Card Fees	\$3,200	\$0	\$3,200	
General Fund	1004203	Admin-Centennial Park	52142	AdmnCentPk-Processing Fees	\$8,400	\$0	\$8,400	
General Fund	1004203	Admin-Centennial Park	52166	AdminCentPk-Ut-Cable/Internet	\$0	\$0	\$0	
General Fund	1004203	Admin-Centennial Park	52220	AdmnCentPk-Maintenance-Gen R&M	\$13,100	\$0	\$13,100	
General Fund	1004203	Admin-Centennial Park	52240	AdmnCentPk-Professional Svs	\$5,300	\$0	\$5,300	
General Fund	1004203	Admin-Centennial Park	52260	AdmnCentPk-Travel and Training	\$7,500	\$0	\$7,500	
General Fund	1004203	Admin-Centennial Park	52261	AdmnCentPk-Vehicle Allowance	\$0	\$0	\$0	
General Fund	1004203	Admin-Centennial Park	52340	AdminCentPk-Vol/Adv Support	\$2,600	\$0	\$2,600	
General Fund	1004203	Admin-Centennial Park	52850	AdmnCentPk-IDC Legal Fees	\$3,200	\$0	\$3,200	
General Fund	1004203	Admin-Centennial Park	54540	AdminCentPk-EquipmentFurniture	\$10,500	\$0	\$10,500	
Total					\$780,300	\$0	\$780,300	

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1004204	Leisure Classes	51010	LeisCls-Perm Full Time Salary	\$94,900	\$0	\$94,900	
General Fund	1004204	Leisure Classes	51030	LeisCls-Overtime Wages	\$0	\$0	\$0	
General Fund	1004204	Leisure Classes	51040	LeisCls-Retirement	\$7,100	\$0	\$7,100	
General Fund	1004204	Leisure Classes	51041	LeisCls-PERS-UAL	\$13,400	\$0	\$13,400	
General Fund	1004204	Leisure Classes	51050	LeisCls-Social Security	\$7,300	\$0	\$7,300	
General Fund	1004204	Leisure Classes	51060	LeisCls-Grp Ins-Hlth-Dntl-Vsn	\$24,800	\$0	\$24,800	
General Fund	1004204	Leisure Classes	51070	LeisCls-Workers Compensation	\$3,500	\$0	\$3,500	
General Fund	1004204	Leisure Classes	51090	LeisCls-Deferred Compensation	\$700	\$0	\$700	
General Fund	1004204	Leisure Classes	52122	LeisCls-Copy-Printing	\$10,500	(\$10,500)	\$0	
General Fund	1004204	Leisure Classes	52200	LeisCls-Contract Personnel Svs	\$177,200	(\$177,200)	\$0	
General Fund	1004204	Leisure Classes	52240	LeisCls-Professional Services	\$2,800	(\$2,800)	\$0	
Total					\$342,200	(\$190,500)	\$151,700	

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Parks and Recreation

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1004205	Senior Citizens	52220	SnrCtzn-Maintenance-Gen R&M	\$0	\$0	\$0	
General Fund	1004205	Senior Citizens	52240	SnrCtzn-Professional Services	\$55,700	(\$55,700)	\$0	
Total					\$55,700	(\$55,700)	\$0	

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1004206	Community Events	52120	CommEvnts-Office Expense	\$0	\$0	\$0	
General Fund	1004206	Community Events	52146	CommEvts-Program Expense	\$12,000	(\$12,000)	\$0	
Total					\$12,000	(\$12,000)	\$0	

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1004207	Teen Programs	51010	TeenProgPer Full Time Salary	\$38,600	\$0	\$38,600	
General Fund	1004207	Teen Programs	52120	TeenPrgms-Office Expense	\$0	\$0	\$0	
General Fund	1004207	Teen Programs	52123	TeenPrgms-Dues-Subscriptions	\$0	\$0	\$0	
General Fund	1004207	Teen Programs	52146	Teen Prog-Program Expense	\$2,000	(\$2,000)	\$0	
Total					\$40,600	(\$2,000)	\$38,600	

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1004213	Aquatics	51010	Aquatics-Perm Full Time Salary	\$79,400	\$0	\$79,400	
General Fund	1004213	Aquatics	51020	Aquatics-Part Time Wages	\$158,300	\$0	\$158,300	
General Fund	1004213	Aquatics	51030	Aquatics-Overtime Wages	\$0	\$0	\$0	
General Fund	1004213	Aquatics	51040	Aquatics-Retirement	\$5,900	\$0	\$5,900	
General Fund	1004213	Aquatics	51041	Aquatics-PERS-UAL	\$11,200	\$0	\$11,200	
General Fund	1004213	Aquatics	51050	Aquatics-Social Security	\$18,200	\$0	\$18,200	
General Fund	1004213	Aquatics	51060	Aquatics-Grp Ins-Hlth-Dntl-Vsn	\$4,400	\$0	\$4,400	
General Fund	1004213	Aquatics	51070	Aquatics-Workers Compensation	\$8,800	\$0	\$8,800	
General Fund	1004213	Aquatics	51090	Aquatics-Deferred Compensation	\$700	\$0	\$700	
General Fund	1004213	Aquatics	52120	Aquatics-Office Expense	\$0	\$0	\$0	
General Fund	1004213	Aquatics	52146	Aquatics-Program Expense	\$6,500	(\$6,500)	\$0	
General Fund	1004213	Aquatics	52147	Aquatics-Sporting Goods-REC	\$3,500	(\$3,500)	\$0	
General Fund	1004213	Aquatics	52220	Aquatics-Maint-General R&M	\$0	\$0	\$0	
General Fund	1004213	Aquatics	52240	Aquatics-Professional Services	\$1,100	(\$1,100)	\$0	
General Fund	1004213	Aquatics	52260	Aquatics-Travel and Training	\$1,500	\$0	\$1,500	
Total					\$299,500	(\$11,100)	\$288,400	

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Parks and Recreation

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1004214	Recreation Volunteer	51010	RECVolSvcsPermFull Time Salary	\$89,400	\$0	\$89,400	
General Fund	1004214	Recreation Volunteer	51040	RECVolSvcsRetirement	\$6,700	\$0	\$6,700	
General Fund	1004214	Recreation Volunteer	51041	RECVolSvcsPERS-UAL	\$12,600	\$0	\$12,600	
General Fund	1004214	Recreation Volunteer	51050	RECVolSvcsSocial Security	\$6,900	\$0	\$6,900	
General Fund	1004214	Recreation Volunteer	51060	RECVolSvcsGrplns-Hlth-Den-Vis	\$24,800	\$0	\$24,800	
General Fund	1004214	Recreation Volunteer	51070	RECVolSvcsWorkers Comp	\$3,300	\$0	\$3,300	
General Fund	1004214	Recreation Volunteer	51090	RECVolSvcsDeferred Comp	\$700	\$0	\$700	
General Fund	1004214	Recreation Volunteer	52120	RecVolSvcs-Office Expense	\$0	\$0	\$0	
General Fund	1004214	Recreation Volunteer	52146	RecVolSvcsProg Expense-Library	\$1,000	\$0	\$1,000	
Total					\$145,400	\$0	\$145,400	

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1004301	Centennial Park-Facil	52161	CentPark-Utilities-Gas	\$27,300	(\$27,300)	\$0	
General Fund	1004301	Centennial Park-Facil	52162	CentPark-Utilities-Water/Sewer	\$136,500	(\$136,500)	\$0	
General Fund	1004301	Centennial Park-Facil	52164	CentPark-Utilities-Electric	\$47,300	(\$47,300)	\$0	
General Fund	1004301	Centennial Park-Facil	52165	CentPark-Utilities-Sanitation	\$4,200	(\$4,200)	\$0	
General Fund	1004301	Centennial Park-Facil	52220	CentPark-Maint-General R&M	\$0	\$0	\$0	
Total					\$215,300	(\$215,300)	\$0	

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1004302	City Park	52162	CityPark-Utilities-Water/Sewer	\$50,400	(\$50,400)	\$0	
General Fund	1004302	City Park	52164	CityPark-Utilities-Electric	\$12,600	(\$12,600)	\$0	
General Fund	1004302	City Park	52220	CityPark-Maint-General R&M	\$0	\$0	\$0	
Total					\$63,000	(\$63,000)	\$0	

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1004303	Pioneer Park	52162	PioneerPrk-Utilities-Wtr/Swr	\$42,000	(\$42,000)	\$0	
General Fund	1004303	Pioneer Park	52164	PioneerPrk-Utilities-Electric	\$3,300	(\$3,300)	\$0	
General Fund	1004303	Pioneer Park	52220	PioneerPrk-Maint-General R&M	\$0	\$0	\$0	
Total					\$45,300	(\$45,300)	\$0	

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Parks and Recreation

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1004304	Sherwood Park	52162	SherwPark-Utilities-Wtr/Swr	\$89,300	(\$89,300)	\$0	
General Fund	1004304	Sherwood Park	52164	SherwPark-Utilities-Electric	\$16,800	(\$16,800)	\$0	
General Fund	1004304	Sherwood Park	52165	SherwPark-Utilities-Sanitation	\$4,200	(\$4,200)	\$0	
Total					\$110,300	(\$110,300)	\$0	

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1004305	Robbins Field	52162	RbnsField-Utilities-Wtr/Swr	\$14,700	(\$14,700)	\$0	
General Fund	1004305	Robbins Field	52164	RbnsField-Utilities-Electric	\$6,600	(\$6,600)	\$0	
Total					\$21,300	(\$21,300)	\$0	

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1004306	Neighborhood Parks	51030	NeighbPrks-Overtime Wages	\$0	\$0	\$0	
General Fund	1004306	Neighborhood Parks	51050	NeighbPrks-Social Security	\$0	\$0	\$0	
General Fund	1004306	Neighborhood Parks	52161	NeighbPrks-Utilities-Gas	\$3,700	(\$3,700)	\$0	
General Fund	1004306	Neighborhood Parks	52162	NeighbPrks-Utilities-Wtr/Swr	\$107,100	(\$107,100)	\$0	
General Fund	1004306	Neighborhood Parks	52164	NeighbPrks-Utilities-Electric	\$2,100	(\$2,100)	\$0	
General Fund	1004306	Neighborhood Parks	52165	NeighbPrks-UtilitiesSanitation	\$10,100	(\$10,100)	\$0	
General Fund	1004306	Neighborhood Parks	52220	NeighbPrks-Maintenance-Gen R&M	\$0	\$0	\$0	
Total					\$123,000	(\$123,000)	\$0	

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1004307	Barney Schwartz Park	52161	BarneyPark-Utilities-Gas	\$1,100	(\$1,100)	\$0	
General Fund	1004307	Barney Schwartz Park	52162	BarneyPark-Utilities-Wtr/Swr	\$341,300	(\$341,300)	\$0	
General Fund	1004307	Barney Schwartz Park	52164	BarneyPark-Utilities-Electric	\$131,300	(\$131,300)	\$0	
General Fund	1004307	Barney Schwartz Park	52165	BarneyPark-UtilitiesSanitation	\$7,800	(\$7,800)	\$0	
General Fund	1004307	Barney Schwartz Park	52220	BarneyPark-Maintenance-Gen R&M	\$36,800	(\$36,800)	\$0	
Total					\$518,300	(\$518,300)	\$0	

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1004308	Uptown Family Park	52162	UptownPark-Utilities-Wtr/Swr	\$10,500	(\$10,500)	\$0	
General Fund	1004308	Uptown Family Park	52164	UptownPark-Utilities-Electric	\$900	(\$900)	\$0	
Total					\$11,400	(\$11,400)	\$0	

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Parks and Recreation

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1004310	Larry Moore Park	52162	LarryMoore-Util-Water/Sewer	\$27,800	(\$27,800)	\$0	
General Fund	1004310	Larry Moore Park	52164	LarryMoore-Utilities-Electric	\$1,600	(\$1,600)	\$0	
General Fund	1004310	Larry Moore Park	52220	LarryMoore-Maint-General R&M	\$0	\$0	\$0	
Total					\$29,400	(\$29,400)	\$0	

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1004311	Parks Maintenance Adm	51010	ParksAdmin-Perm FT Salary	\$552,400	\$0	\$552,400	
General Fund	1004311	Parks Maintenance Adm	51015	ParksAdmin-Accrual Payouts	\$15,000	\$0	\$15,000	
General Fund	1004311	Parks Maintenance Adm	51030	ParksAdmin-OvertimeWages	\$10,000	\$0	\$10,000	
General Fund	1004311	Parks Maintenance Adm	51040	ParksAdmin-Retirement	\$42,800	\$0	\$42,800	
General Fund	1004311	Parks Maintenance Adm	51041	ParksAdmin-PERS-UAL	\$77,800	\$0	\$77,800	
General Fund	1004311	Parks Maintenance Adm	51050	ParksAdmin-Social Security	\$44,700	\$0	\$44,700	
General Fund	1004311	Parks Maintenance Adm	51060	ParksAdmin-Grp Ins-HlthDntlVsn	\$163,200	\$0	\$163,200	
General Fund	1004311	Parks Maintenance Adm	51070	ParksAdmin-Workers Comp	\$20,500	\$0	\$20,500	
General Fund	1004311	Parks Maintenance Adm	51090	ParksAdmin-Deferred Comp	\$5,200	\$0	\$5,200	
General Fund	1004311	Parks Maintenance Adm	52120	ParksAdmin-Office Expense	\$3,200	\$0	\$3,200	
General Fund	1004311	Parks Maintenance Adm	52123	ParksAdmin-Dues-Subscriptions	\$400	\$0	\$400	
General Fund	1004311	Parks Maintenance Adm	52133	ParksAdmin-Safe Equip/Supplies	\$3,700	\$0	\$3,700	
General Fund	1004311	Parks Maintenance Adm	52134	ParksAdmin-Small Tools	\$7,900	\$0	\$7,900	
General Fund	1004311	Parks Maintenance Adm	52150	ParksMaintAdmChemical Supplies	\$5,300	\$0	\$5,300	
General Fund	1004311	Parks Maintenance Adm	52151	ParksAdmin-Janitorial Supplies	\$0	\$0	\$0	
General Fund	1004311	Parks Maintenance Adm	52167	ParksAdmin-Uniform/Laundry	\$10,500	\$0	\$10,500	
General Fund	1004311	Parks Maintenance Adm	52220	ParksAdmin-Maint-General R&M	\$34,900	(\$34,900)	\$0	
General Fund	1004311	Parks Maintenance Adm	52253	ParksMaintAdmin-Permit Fees	\$0	\$0	\$0	
General Fund	1004311	Parks Maintenance Adm	52260	ParksAdmin-Travel and Training	\$4,000	\$0	\$4,000	
General Fund	1004311	Parks Maintenance Adm	52261	ParksAdmin-Vehicle Allowance	\$0	\$0	\$0	
General Fund	1004311	Parks Maintenance Adm	52263	ParksAdmin-Boot & Tool Allow	\$3,200	\$0	\$3,200	
Total					\$1,004,700	(\$34,900)	\$969,800	

Recurring Expenditures, continued [a]

Fund	Org	Org Description	Account	Acct Desc	Budget	Adjust	Total	Notes
General Fund	1004312	Trails Maintenance	52134	TrailsMaint-Small Tools	\$0	\$0	\$0	
General Fund	1004312	Trails Maintenance	52220	TrailsMaint-General R&M	\$20,000	(\$20,000)	\$0	
Total					\$20,000	(\$20,000)	\$0	

Total					\$3,837,700	(\$1,463,500)	\$2,374,200	
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City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Parks and Recreation

Allocation of Citywide Overhead

Description	C'wide OH Rate	Mod Op Exp	Allocation of C'wide OH	Notes
Citywide Overhead Allocation	17%	\$2,374,200	\$403,614	[b]

Allocation of Department Administration

Description	Total	Notes
Department Administration	\$240,868	[c]

Allocation of Total Costs

Description	Total	Share	Notes
Direct Expenses	\$2,374,200	79%	
Allocation of Citywide Overhead	\$403,614	13%	
Allocation of Department Administration	\$240,868	8%	
Total	\$3,018,682	100%	
FY 25/26 Anticipated Adjustment	7%		[d]
Total	\$3,229,990		

Calculation of Fully-Burdened Hourly Rate

Description	Total
Costs	\$3,229,990
Direct Hours	33,023
Fully-Burdened Hourly Rate	\$98

City of Paso Robles
 User and Regulatory Fee Study
 Calculation of Cost Recovery and Fully-Burdened Hourly Rate - Parks and Recreation

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

Description	FTE	Annual Hours Per FTE	Total Annual Hours	Estimated Salaries	Hourly Wage Rate Only Assuming Total Annual Hours	Fully-Burdened Hourly Rate	Indirect Cost Rate Multiplier (ICR)
Parks and Recreation	22.83	2,080	47,486	\$1,583,056	\$33	\$98	2.94

Calculation of Fully-Burdened Hourly Rate by Position

Position	Total Salaries	Total FTE	Avg Salary Per FTE	Avg Salary Per Hour	ICR for Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate
Recreation Manager	\$128,158	1.00	\$128,158	\$62	2.94	\$181
Program Coordinator	\$281,806	3.00	\$93,935	\$45	2.94	\$133
Aquatics Pool Coordinator	\$93,935	1.00	\$93,935	\$45	2.94	\$133
Park Maintenance Supervisor	\$93,935	1.00	\$93,935	\$45	2.94	\$133
Landscape Maintenance Specialist	\$466,965	7.00	\$66,709	\$32	2.94	\$94
Administrative Assistant	\$200,128	3.00	\$66,709	\$32	2.94	\$94
Aquatics Assistant Pool Manager	\$37,340	0.68	\$54,912	\$26	2.94	\$78
Part-Time (PT) Staff Assistant	\$155,614	3.29	\$47,299	\$23	2.94	\$67
Lifeguard/Swim Instructor	\$109,688	2.47	\$44,408	\$21	2.94	\$63
Aquatics Office Assistant	\$15,486	0.39	\$39,707	\$19	2.94	\$56

[a] Source: FY 24/25 Adopted Budget - Revised.

[b] Source: Citywide overhead cost allocation developed for purposes of this analysis. See separate worksheet for details.

[c] See separate worksheet.

[d] Source: FY 24/25 and FY 25/26 Adopted Budget. Amount represents difference between FY 25/26 and FY 24/25 adopted budget (rounded).

Exhibit C

City of Paso Robles
 User and Regulatory Fee Study
 Recreation Fees

Fee Description	Current Fee	Proposed Fee	Fee Change	Charge Basis	Notes
Aquatics Programs					
1 Public Swim					
a) Public Swim - Daily Pass	\$5	\$5	\$0	per pass	
b) Public Swim - 10 Punch Pass	\$45	\$45	\$0	per pass	
c) Public Swim - 100 Punch Pass	\$400	\$400	\$0	per pass	
2 Lap Swim					
a) Lap Swim - Daily Pass	\$3	\$3	\$0	per pass	
b) Lap Swim - 10 Punch Pass	\$25	\$27	\$2	per pass	
3 SKWIM					
a) SKWIM - Daily Pass	\$3	\$3	\$0	per pass	
b) SKWIM - 10 Punch Pass	\$25	\$27	\$2	per pass	
4 Swim Lessons					
a) Group Swim Lessons	\$72	\$80	\$8		
b) Teen Swim Lessons	\$72	\$80	\$8		
c) Private Swim Lessons	\$83	\$90	\$7		
d) Adaptive Swim Lessons	\$174	\$180	\$6		
5 Diving Lessons	\$72	\$80	\$8		
6 Junior Guard	\$147	\$120	(\$27)		
7 Trainings / Certification Classes					
a) American Red Cross Lifeguard Certification	\$100	\$100	\$0		
b) Adult and Pediatric First Aid/CPR/AED	\$100	\$100	\$0		
c) Babysitting	\$100	\$100	\$0		
8 Other Aquatics Programs and Classes		\$25 - \$200			[a]
Pool Rental					
9 Pool Rental					
a) Centennial Pool	\$100	\$110	\$10	per hour; 2-hour min	
b) Municipal Pool	\$90	\$100	\$10	per hour; 2-hour min	

[a] Fees for aquatics programs not otherwise listed in this fee schedule will be established by the Director, based on staff time and participant staff ratio.

[b] Contracted program fees are set by contractor. City receives 30% of program fee.

[c] Any adjustments to recreational fees shall be effective on the soonest October 1st following the date of adjustment to accommodate seasonal programming.

Exhibit C

City of Paso Robles
 User and Regulatory Fee Study
 Recreation Fees

Fee Description		Current Fee	Proposed Fee	Fee Change	Charge Basis	Notes	
1	Rental of Sports Fields						
	Sports Fields						
	a) Youth Leagues - Games, Practices, Clinics						
	i) Tier I Fields	\$4	\$6	\$2	per hour; per field	[a],[d]	
	ii) Tier II Fields	\$4	\$5	\$1	per hour; per field	[b],[d]	
	iii) Tier III Fields	\$4	\$4	\$0	per hour; per field	[c],[d]	
	b) Adult Leagues - Games, Practices, Clinics						
	i) Tier I Fields	\$20	\$24	\$4	per hour; per field	[a],[d]	
	ii) Tier II Fields	\$20	\$22	\$2	per hour; per field	[b],[d]	
	iii) Tier III Fields	\$20	\$20	\$0	per hour; per field	[c],[d]	
	c) Field Light Use, All Leagues	n/a - new	\$10	new	per hour; per field		
	2	Tournament Use					
		Full Use - Saturday and Sunday (7am - 10pm)					
	a) Youth Leagues (4 fields at Barney Schwartz Park)						
	i) Up to 30 Teams	\$1,239	\$1,250	\$11	per weekend		
	ii) 31 - 60 Teams	\$1,239	\$1,750	\$511	per weekend		
	iii) More than 60 Teams	\$1,239	\$2,000	\$761	per weekend		
	b) Adult Leagues (4 fields at Barney Schwartz Park)						
	i) Up to 30 Teams	\$1,487	\$1,500	\$13	per weekend		
	ii) 31 - 60 Teams	\$1,487	\$2,000	\$513	per weekend		
	iii) More than 60 Teams	\$1,487	\$2,250	\$763	per weekend		

[a] Tier I fields include Barney Schwartz Park softball and soccer fields.

[b] Tier II fields include Sherwood Park Bynum youth baseball field, Henandez youth baseball field, Robbins youth ball field, Sherwood soccer fields.

[c] Tier III fields include Sherwood Park Silva youth baseball field, Pioneer Park youth baseball field, Larry Moore fields.

[d] From time to time the Director may reclassify fields due to activation of new fields, restoration of existing fields, etc. The Director's reclassification shall superseded classifications identified in this fee schedule.

[e] Contracted program fees are set by contractor. City receives 30% of program fee.

[f] Any adjustments to recreational fees shall be effective on the soonest October 1st following the date of adjustment to accommodate seasonal programming.

[g] The City may enter into separate agreement with user groups for reserved field use.

Fee Description		Current Fee	Proposed Fee Resident Fee	Fee Change Resident	Charge Basis	Notes
1	Fees Removed from Schedule					
	Sports Field Rental—Youth Sports Council Member Leagues	\$2			per hour; per field	

Exhibit C

City of Paso Robles
 User and Regulatory Fee Study
 Recreation Fees

Fee Description		Current Fee	Proposed Fee	Fee Change	Charge Basis	Notes
	Court Rentals					
1	Pickleball	\$6	\$7	\$1	per court, per hour	
2	Tennis	\$6	\$7	\$1	per court, per hour	

[a] Contracted program fees are set by contractor. City receives 30% of program fee.

[b] Any adjustments to recreational fees shall be effective on the soonest October 1st following the date of adjustment to accommodate seasonal programming.

Exhibit C

City of Paso Robles
 User and Regulatory Fee Study
 Recreation Fees

Fee Description		Current Fee Non-Profit	Current Fee All Others	Proposed Fee Non-Profit	Proposed Fee All Others	Fee Change Non-Profit	Fee Change All Others	Charge Basis	Notes
Rental of Indoor Facilities									
1	Centennial Park								
	a) Gymnasium	\$74	\$147	\$80	\$160	\$6	\$13	per hour	
	b) Grand Oak Meeting Room	\$46	\$93	\$50	\$100	\$4	\$7	per hour	
	c) Teen Center	\$15	\$31	\$35	\$70	\$20	\$39	per hour	
	d) Live Oak Meeting Room	\$19	\$37	\$20	\$40	\$1	\$3	per hour	
	e) Acorn Meeting Room	\$15	\$31	\$15	\$30	(\$0)	(\$1)	per hour	
	f) White Oak Meeting Room	\$12	\$25	\$15	\$30	\$3	\$5	per hour	
	g) Norris Meeting Room	\$12	\$25	\$25	\$50	\$13	\$25	per hour	
	h) Kitchen	\$15	\$31	\$15	\$30	(\$0)	(\$1)	per hour	
Rental of Picnic and BBQ Areas									
2	Picnic and BBQ Areas								
	a) Group A Areas	\$46	\$62	\$50	\$100	\$4	\$38	per hour; 2-hr min	[a],[e]
	b) Group B Areas	\$28	\$37	\$25	\$50	(\$3)	\$13	per hour; 2-hr min	[b],[e]
	c) Group C Areas	\$28	\$37	\$22.50	\$45	(\$5)	\$8	per hour; 2-hr min	[c],[e]
	d) Group D Areas	\$28	\$37	\$20	\$40	(\$8)	\$3	per hour; 2-hr min	[d],[e]
Concessions									
3	Concessions	Per Contract	Per Contract	Per Contract	Per Contract				

[a] Group A area includes City Park Gazebo.

[b] Group B areas include Barney Schwartz Park Large Lake Pavillion, and City Park BBQ area.

[c] Group C areas include Barney Schwartz Park small lake pavilion, Barney Schwartz Park Iverson pavilion, Barney Schwartz Park soccer plaza, Sherwood Forest picnic area, Centennial Park pavilion, Centennial patio.

[d] Group D area includes Pioneer Park picnic area.

[e] From time to time the Director may reclassify picnic and BBQ areas due to activation of new spaces, restoration of existing spaces, etc. The Director's reclassification shall superseded classifications identified in this fee schedule.

[f] Contracted program fees are set by contractor. City receives 30% of program fee.

[g] Any adjustments to recreational fees shall be effective on the soonest October 1st following the date of adjustment to accommodate seasonal programming.

Exhibit C

City of Paso Robles
 User and Regulatory Fee Study
 Recreation Fees

Fee Description		Current Fee	Proposed Fee	Fee Change	Charge Basis	Notes
	Miscellaneous					
1	Alcohol Permit Application	\$37	\$50	\$13	each	
2	Inflatable Attraction Permit Fee	n/a - new	\$25	new	per permit	
3	After Hours Staff Support (Aquatics, Recreation Facilities, and Field Rentals)	\$31	\$32	\$1	per hour	

[a] Contracted program fees are set by contractor. City receives 30% of program fee.

[b] Any adjustments to recreational fees shall be effective on the soonest October 1st following the date of adjustment to accommodate seasonal programming.



User and Regulatory Fees

Cost of Service Calculations

Recreation Event Permit Fees

Exhibit C

City of Paso Robles
 User and Regulatory Fee Study
 Recreation Event Permit Fees (Does Not Apply to Council Approved Public Events in Downtown City Park)
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description	Current Fee	Proposed Fee	Fee Change	Unit	Notes
1 Recreation Event Permit Fee - Public Location Use Fee					
a) Events with Less than 100 Attendees					
i) Non-Profit Event with No Gate Fee	n/a - new	\$25		per hour; 2-hour min.	[a]
ii) All Others	n/a - new	\$50		per hour; 2-hour min.	[a]
b) Events with 100 - 500 Attendees					
i) Non-Profit Event with No Gate Fee	n/a - new	\$50		per hour; 2-hour min.	[a]
ii) All Others	n/a - new	\$100		per hour; 2-hour min.	[a]
c) Events with More than 500 Attendees					
i) Non-Profit Event with No Gate Fee	n/a - new	\$125		per hour; 2-hour min.	[a]
ii) All Others	n/a - new	\$250		per hour; 2-hour min.	[a]
Other Permits and Services, as Required:					
2 Emergency Services, Police, Development Services, Parks and Recreation, and Public Works Permits and Support Services	See Fee Schedules	See Fee Schedules		per permit; per hour	[b]
Initial Deposit / Refundable Damage Deposit					
3 Initial Deposit / Refundable Damage Deposit					[c]
a) Events with Less than 100 Attendees		\$100		per event	
b) Events with 100 - 500 Attendees		\$250		per event	
c) Events with More than 500 Attendees		\$500		per event	
Cancellation Fee					
4 Cancellation Fee (% of Initial Deposit Returned)					
a) Less than 14 Days Prior to Event - % of Initial Deposit Returned		0%			
b) Between 15 and 30 Days Prior to Event - % of Initial Deposit Returned		50%			
c) More than 30 Days Prior to Event - % of Initial Deposit Returned		100%			

[a] Amounts listed are in addition to any standard hourly facility rental fees for reserved use of City facilities.

[b] Services required for special event permits are subject to availability of City staff/equipment and not guaranteed.

[c] In the event of event cancellation, all or a portion of initial deposit may be held by the City. Cancellation fees may be modified at the discretion of the Director, for special circumstances (e.g., inclement weather).

[d] The fees included in this schedule do not apply to Council approved public events in Downtown City Park.

[e] Public events held in the Downtown City Park require Council approval and are to be fiscally neutral. Costs are calculated per event based on actual expenses.



User and Regulatory Fees

Cost of Service Calculations

Film and Commercial Photography Permit Fees

Exhibit C

City of Paso Robles
 User and Regulatory Fee Study
 Film and Commercial Photography Permit Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description	Labor Hours	Hourly Rate	Est. Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Fee Change	Unit	Notes
1 Permit Application Review/Processing - Per Permit										[a]
a) Cast And Crew Totaling Up To Ten Persons	3.50	x \$150	= \$525	\$186	35%	\$250	48%	\$64		
b) Cast And Crew Totaling Ten Persons Or More	3.50	x \$150	= \$525	\$186	35%	\$500	95%	\$314		
c) Student Application	3.50	x \$150	= \$525	\$186	35%	\$50	10%	(\$136)		
2 Permit Fee - Public Location Use Fee										
a) Cast And Crew Totaling Up To Ten Persons				n/a - new		\$200			per day	
b) Cast And Crew Totaling Ten Persons Or More				n/a - new		\$400			per day	
c) Student Filming / Photography										
i) First Day				n/a - new		No Charge			per day	
ii) Each Additional Day				n/a - new		\$100			per day	
Other Items as Required:										[b]
3 Permit Revisions	1.00	x \$150	= \$150	n/a - new		\$150	100%		each	
4 City Film Liaison Site Visits										
a) First	1.00	x \$150	= \$150	per contract		No Charge	0%		each	
b) Each Additional	1.00	x \$150	= \$150	per contract		\$150	100%		per hour	
5 Drone Administration Fee	0.50	x \$150	= \$75	n/a - new	new	\$75	100%		per application	
6 Set Inspection	1.00	x \$237	= \$237	\$252	106%	\$237	100%		per hour	
7 Pyrotechnics and Fireworks - Per Event										
a) Proximate Audience	3.00	x \$187	= \$561	\$560	100%	\$561	100%	\$1	per event	
b) Outdoor Aerial	3.75	x \$187	= \$701	\$560	80%	\$701	100%	\$141	per event	
8 Paramedic Unit Standby			\$426	\$541	127%	\$426	100%	(\$115)	per hour	
9 Engine Company Standby			\$620	\$958	155%	\$620	100%	(\$338)	per hour	
10 Crowd Control			\$119	\$93	78%	\$119	100%	\$26	per hour; per officer	
11 Street Closure			\$144	\$211	146%	\$144	100%	(\$67)	per hour; per worker	
12 Equipment Use Fees				See Caltrans Rate		See Caltrans Rate				[c]
13 Equipment Operation			\$144	\$211	146%	\$144	100%	(\$67)	per hour	

Exhibit C

City of Paso Robles
 User and Regulatory Fee Study
 Film and Commercial Photography Permit Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description	Labor Hours	Hourly Rate	Est. Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Fee Change	Unit	Notes
14 Hydrant/Water Usage										
a) Hydrant Meter Deposit				\$1,500		\$1,500		\$0		[d]
b) Hydrant Meter Set	1.75	x \$125	= \$219	n/a - new		\$219	100%			
c) Hydrant Meter Relocation	1.00	x \$125	= \$125	\$105		\$125	100%	\$20		
d) Other Water Usage - Per Location				\$500		\$500				[e]

[a] Permit review/processing fee is non-refundable.

[b] Services required for film permits are subject to availability of City staff/equipment and not guaranteed.

[c] Based on the current adopted Caltrans Schedule.

[d] Hydrant meter must be obtained through utility billing division. Deposit will be applied toward usage. Remaining balances due will be owed and remaining deposit amounts will be returned.

[e] Other water usage must be obtained through utility billing division. Water usage will be determined by utility billing per location. Deposit will be applied towards usage. Remaining balances due will be owed and remaining deposit amounts will be returned.



User and Regulatory Fees

Cost of Service Calculations

Administrative Fees

Exhibit C

City of Paso Robles
 User and Regulatory Fee Study
 Administrative Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description	Labor Hours	Hourly Rate	Est. Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Fee Change	Unit	Notes
1 PDF Documents Via Website or Email				No Charge		No Charge		\$0		
2 Recordings and Information Provided via Flashdrive, DVD, etc.				\$15		\$15		\$0		
3 Photo Copies (per single-sided page)				\$0.20		\$0.20		\$0.00	per single sided page	
4 Credit Card / E-Check Processing Fee				3%		3%		0%		[a]
a) Credit Card Transaction Processing Fee				n/a - new		\$1.25				[a]
5 Returned Transaction Charge										
a) First				\$25		\$25		\$0		
b) Each Subsequent				\$35		\$35		\$0		
6 Pulling Candidate Nomination Papers				\$25		\$25		\$0		
7 Filing an Initiative Petition				\$200		\$200		\$0		[b]
8 Business License Recovery Fee				\$2		\$2		\$0		
9 Business License Transfer Fee				\$1		\$1		\$0		[c]
10 Appeal - All Appeals Not Listed Elsewhere in Fee Schedule	6.00	x \$214	= \$1,284	\$76	6%	\$78	6%	\$2		

[a] Fee may be applied to all City receipts collected via credit card (e.g., payment of development permit fees, utility bills, license fees, etc.).

[b] California Elections Code Section 9202.

[c] Previously adopted by Ordinance 223 N.S. 1959.

Fee Description	Labor Hours	Hourly Rate	Est. Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Fee Change	Unit	Notes
Items Removed from Schedule										
11 Maintenance Staff Hourly Rate										
a) Regular Hours				\$211		See PW				
b) After Hours or Special Service Requests (i.e., overtime)				\$211		See PW				
12 Equipment Use Fees				See Caltrans Rate Schedule		See PW				



User and Regulatory Fees

Cost of Service Calculations

Allocation of Citywide Overhead

City of Paso Robles
 User and Regulatory Fee Study
 Estimated Citywide Overhead (for Cost of Service Calculation Purposes Only)

Central Service Center - General Fund Allocation [a],[b]

Description	Annual Expenses	Adjustment	Adjusted Expenses	Citywide Overhead	Direct Services	Notes
City Council/City Manager's Office	\$2,570,992	(\$11,640)	\$2,559,352	\$2,559,352	\$0	
Administrative Services	\$2,307,735		\$2,307,735	\$2,307,735	\$0	
Police	\$11,688,868	(\$23,263)	\$11,665,605	\$0	\$11,665,605	
Fire and Emergency Services	\$7,198,020	(\$120,244)	\$7,077,776	\$0	\$7,077,776	
Public Works	\$5,022,942	(\$147,842)	\$4,875,100	\$2,997,745	\$1,877,355	[c]
Community Services	\$4,825,774	(\$87,347)	\$4,738,427	\$0	\$4,738,427	
Community Development	\$3,470,298		\$3,470,298	\$0	\$3,470,298	
Measure J-20	\$9,692,580	(\$6,622,967)	\$3,069,613	\$0	\$3,069,613	
Downtown Parking	\$628,701	(\$103,067)	\$525,634	\$0	\$525,634	
LLD	\$2,058,598	(\$172,248)	\$1,886,350	\$0	\$1,886,350	
Water Fund	\$13,073,792	(\$7,702,124)	\$5,371,668	\$0	\$5,371,668	
Wastewater Fund	\$11,191,251	(\$6,093,647)	\$5,097,604	\$0	\$5,097,604	
Airport Fund	\$1,414,786	(\$696,653)	\$718,133	\$0	\$718,133	
Solid Waste Fund	\$640,702	(\$610,960)	\$29,742	\$0	\$29,742	
Recycled Water Fund	\$75,110	\$0	\$75,110	\$0	\$75,110	
	\$75,860,149	(\$22,392,002)	\$53,468,147	\$7,864,832	\$45,603,315	

Estimated Citywide Indirect Cost Rate - General Fund

Dept/Division	Total	Notes
Indirect Costs	\$7,864,832	
Direct Expenses	\$45,603,315	
Total	17%	<<< Indirect cost rate *

* This represents a conservative indirect cost rate calculation. This estimate was developed for purposes of user and regulatory fee cost of service analysis. As part of day-to-day operations, staff may categorize, assign, or quantify indirect costs using different criteria and methods.

[a] Source: FY 22/23 actual expenditures.

[b] Adjustment to remove debt service, capital outlay, capital improvement program, and transfers.

[c] Citywide overhead includes fleet and facilities maintenance.