



**Greater Salt Lake  
Municipal Services District**  
Fee Cost Analysis  
**DRAFT REPORT**  
September 13, 2023

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# 1. Introduction

Baker Tilly US, LLP (Baker Tilly) was engaged by the Greater Salt Lake Municipal Services District to review the District's costs related to the provision of building permits, inspections, plan checks and development-related services such as plat reviews, conditional use permits and zoning adjustments. This report provides an overview of the steps taken to identify and calculate the District's costs along with the findings of our analysis.

## Project Scope

Our project plan included the completion of the following tasks:

- Task 1 Project kick-off: introductions; review of scope, schedule and deliverables; requests for data*
- Task 2 Review of background information: current fees; current cost allocations and overhead calculations; recent financial reports and budgets; trends in service volume and staffing*
- Task 3 Analysis and cost calculations: review of payroll and budget information; identification of overhead services and personnel; calculation of per-hour costs for personnel*
- Task 4 Data collection and reporting: surveys and interviews with District staff; estimates of time required to perform fee-related services; preliminary report of costs*
- Task 5 Recommendations: identify mismatches between costs and fees charged; review fee schedules from comparable communities; recommend potential process changes and fee adjustments*
- Task 6 Final Report: preparation and presentation of findings and recommendations to the District*

## Acknowledgements

This cost of services project was conducted as a collaboration between the Baker Tilly consulting team and members of the District's management team and staff. We thank the District and its staff members for their assistance in collecting background information and providing answers to our questions about departmental costs and processes along with their estimates of time spent on various fee-related services.

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## 2. Methodology

To calculate the total costs of providing services, one must look beyond the direct costs associated with an employee's time and include an accounting of the indirect and overhead costs required for that employee to work effectively. In this section, we outline the components of service costs in general terms.

### Direct Costs

Direct costs are the most obvious and easy-to-understand component of service costs. The direct cost of service provision is essentially the District's cost for the employee or contractor providing the service.

For example, if an employee is paid \$40 per hour in wages, and receives another \$20 per hour in benefits for health insurance, retirement contributions and the like, the direct cost of that employee's time would be \$60 per hour. If the employee performs a fee-related task which takes 20 minutes to complete, the direct cost for that service would be \$20.

When services are provided by an outside consultant or contractor, the direct cost can be easily understood as the amount charged by the contractor to the District.

Direct staff costs are generally what people think of when giving consideration to the costs of providing services, but these amounts represent just one element of the total cost.

### Indirect Costs

Looking beyond the immediate costs of an employee's time, we take into consideration other budget items from the department in which the employee works. These expenses include budget line items for supplies and materials, contracted services and related costs outside of those linked to employee compensation.

For most government operations, personnel costs represent the lion's share of departmental expenses; indirect costs generally contribute a modest amount to overall costs. In special cases, a department may have significant costs related to supplies and materials, or may rely heavily on contracted services to supplement the work done by department staff. For services provided by such departments, indirect costs will represent a larger proportion of total costs.

For services provided by outside contractors, no indirect costs are usually required to be calculated. Costs for materials and support are already reflected in the fees charged by the contractor for the services provided.

## Overhead and Administrative Costs

The costs described above are directly related to the expenses within a particular department, either the personnel costs of staff members or the indirect costs representing supplies or contracted services needed for the department to function effectively.

An additional cost component to consider represents the efforts of other departments within the larger organization which are required to support the staff directly involved in service provision. These expenses typically include functions like Human Resources, Legal, Finance, Administration and Information Technology. For the District's "back office" functions, the costs of these departments are spread across the entire organization, and each employee's share of these expenses is added to the overall cost of their time spent on fee-related services.

A more localized variant of overhead costs may also be present in the form of departmental administration. This component reflects the costs of managers and department heads who spend time supervising front-line employees, along with the costs of administrative assistants needed to schedule a department's activities and keep operations running smoothly.

Overhead and department administration are typically expressed in terms of multipliers which are applied to an employee's direct and indirect costs. Calculations will usually use a single overhead multiplier for every employee in the organization, and will use administrative multipliers specific to each department.

For contracted services, the organizational overhead multiplier is typically applied to represent the District's costs for administration: negotiating contracts, communicating with contractors, processing invoices and payments and tracking total expenditures against departmental budgets.

## Total Cost of Services

Combining each of the costs components described above allows one to calculate the District's total cost for providing specific services. For our analyses, we use a cost per hour for each employee with direct involvement in the services being analyzed. A typical calculation is shown on the following page.

| <b>John Smith - cost calculation</b>                               |                 |
|--|-----------------|
| Annual pay:  | \$ 60,000       |
| Annual benefits:   | \$ 24,000       |
| Share of indirect* budget costs:                                   | \$ 16,000       |
| Subtotal - budget costs:   | \$ 100,000      |
| Annual hours available**:  | 1,792           |
| Cost per hour:   | \$ 55.80        |
| Departmental administration:                                       | 11.4%           |
| Subtotal:  | \$ 62.17        |
| Districtwide overhead:   | 15.23%          |
| <b>TOTAL COST PER HOUR:</b>  | <b>\$ 71.63</b> |
| * Costs for supplies, materials, contracted services, etc.         |                 |
| ** Total hours less holidays, sick leave, vacation, training, etc. |                 |

In the calculation above, the employee makes \$60,000 in annual salary. A rudimentary calculation might look at the salary and divide by 2,000 hours per year to arrive at a cost of \$30 per hour.

A more thorough analysis of costs, taking into account the employee's benefits and indirect budget costs, generates a significantly higher cost per hour. In the case above, the employee's benefits and indirect costs add \$40,000 to his total annual cost, while accounting for paid time off results in a lower number of hours to spread the costs across. The result is an hourly cost of \$55.80, which is 85% higher than the basic calculation described above.

Adding the employee's share of departmental administration (supervision and administrative support) along with Districtwide overhead brings the employee's total calculated cost to over \$71 per hour, more than double the hourly cost generated by the initial rudimentary calculation.

To generate the cost of providing fee-related services, we take the contributions of each employee involved in the process based on their calculated per-hour cost. The total cost of a fee type is the sum of the contributions of all the employees involved in the process.

We hope this example provides an illustration of how important it is to perform a proper accounting of departmental costs, and how significant the difference can be between an hourly cost based solely on an employee's hourly wage versus the total cost to the District when each cost component is included.

### 3. Calculation of District Costs

While the previous section examined the standard methodology for calculating total costs of service, in this section we will look specifically at the calculations used for the Greater Salt Lake Municipal Services District.

#### Overhead Costs

In order to generate total costs for the District to provide building and development services, we relied on the methodology outlined in the previous section.

Reviewing the District’s budget for 2023, we identified departments providing services in support of the overall organization. These costs were concentrated in Administration, Legal, Other Professional Services, Information Technology, and Non-Classified charges. A summary of the District’s budget and overhead calculations is shown in the table below.

| Department  | Personal Services | Materials, Services & Other | Total             | Overhead % | Overhead Amount  |
|---|-------------------|-----------------------------|-------------------|------------|------------------|
| Administration  | 1,914,034         | 243,950                     | 2,157,984         | 85.0%      | 1,834,286        |
| Fleet   |                   | 34,100                      | 34,100            |            | -                |
| Economic Development                                      |                   | 110,000                     | 110,000           |            | -                |
| Animal Services   |                   | 846,264                     | 846,264           |            | -                |
| DA Prosecution  |                   | 262,000                     | 262,000           |            | -                |
| Engineering - Projects                                    |                   | 3,458,737                   | 3,458,737         | 5.0%       | 172,937          |
| Indigent Legal  |                   | 194,823                     | 194,823           |            | -                |
| Justice Courts  |                   | 1,100,000                   | 1,100,000         |            | -                |
| Parks Maintenance   |                   | 1,258,000                   | 1,258,000         |            | -                |
| PW Operations   |                   | 12,434,532                  | 12,434,532        | 5.0%       | 621,727          |
| Legal - Civil   |                   | 160,000                     | 160,000           | 100.0%     | 160,000          |
| Legal - Land Use (allocated to Planning budget)           |                   | -                           | -                 |            | -                |
| Legal - Legislation                                       |                   | 90,000                      | 90,000            | 100.0%     | 90,000           |
| Other Prof. Services                                      |                   | 106,000                     | 106,000           | 47.2%      | 50,000           |
| Information Technology                                    |                   | 254,000                     | 254,000           | 100.0%     | 254,000          |
| Planning  | 4,191,175         | 920,250                     | 5,111,425         |            | -                |
| Non-classified  |                   | 260,000                     | 260,000           | 91.2%      | 237,000          |
| <b>Denominator for overhead:</b>                          | <b>6,105,209</b>  | <b>21,732,656</b>           | <b>27,837,865</b> |            | <b>3,419,950</b> |
| <b>Organization Overhead %:</b>                           |                   |                             |                   |            | <b>12.29%</b>    |
| <b>Budget lines not included in overhead calculation:</b> |                   |                             |                   |            |                  |
| Debt Service  |                   |                             | 2,203,377         |            |                  |
| Transfers Out   |                   |                             | 4,845,907         |            |                  |
| <b>Total Budget - MSD</b>                                 |                   |                             | <b>34,887,149</b> |            |                  |

The contribution from Administration was reduced to 85% of its budget due to its number of personnel in client-facing roles, as opposed to those focused on running the organization. These personnel were primarily in GIS roles, which often have direct involvement in a number of land use fee activities.



Non-Classified expenses included rent and facilities charges. Legal expenses were considered overhead, with the exception of legal expenses earmarked for land use projects. These were allocated directly to the Planning Department budget to be included as an indirect cost, instead of spreading the costs across the rest of the District. Charges from the Other Professional Services division represent budget and audit activities.

Overhead contributions also came from Public Works Operations and Engineering. For each of these departments, a 5% overhead allocation was applied. This represents an estimate of the time spent by senior staff from each department on meetings, budget development and other activities related to management of the District as a whole.

In total, the overhead contributions from each department totaled \$3.42 million, out of a budget of \$27.84 million, resulting in an overhead multiplier of 12.29%. The \$27.84 million denominator is lower than the \$34.89 million total budget for the District; we subtracted the amounts for debt service and interfund transfers, as these activities do not require regular administration.

The 12.29% overhead factor calculated for the District is well below the values we typically see, which tend to come in between 15% and 20%.

### Department Administration

Because nearly all the fee-based activities we tracked are linked to the Planning department, we looked at the department’s staffing to estimate the amount of time spent by staff on activities related to department administration. As mentioned in the Methodology section, department administration can be considered as a subset of the District’s overhead costs. In this case, instead of accounting for support given by various departments to the District’s operations as a whole, we look at contributions from the department’s administrative staff necessary to support the smooth operation of the department.

We identified seven employees in the department with roles in management and coordination, and estimated the time spent by each on activities related to regular department administration. A summary of these administrative contributions is shown below.

| Title   | Dept Admin % |
|---|--------------|
| Code Enforcement Supervisor                   | 25%          |
| Associate Building Official                   | 10%          |
| Chief Building Official                       | 25%          |
| Permitting and Licensing Coordinator          | 10%          |
| Director of Planning and Development Services | 50%          |
| Planning Coordinator                          | 10%          |
| Planning Manager                              | 10%          |
| Grading, Floodplain and Stormwater Manager    | 25%          |

The combined contribution of these employees results in a departmental administration factor of 5.6%. As with the District’s overhead charge, this factor is lower than we typically see.

## Direct Costs

Once the expenditure adjustments described above were settled, our primary focus was on collecting data to determine the amount of time spent by District staff on fee-related activities.

We surveyed District employees to ask for their estimates of time spent on each of the fee types included in the District's fee schedule. The survey data was supplemented by follow up conversations with District staff where clarifications were needed.

## Total Costs

Using the time estimates from staff, we went through the District's fee schedule and added the contributions from each employee to each fee type. District employees reporting time against a fee type generated total costs based on direct, indirect and overhead costs. For activities performed by one of several employees in a work group, we used the average cost of all employees in those groups.

The sum of these contributions represented the District's total cost for providing the fee-based service.

## 4. Review of District Fees and Costs

This section provides an overview of the District's total costs for municipal services, and how these costs compare to the fee amounts charged to applicants.

### Business Licensing Fees

The first group of fees we review is relate to business licenses.

Looking at the District's 2022 licensing activity, we observe the following relationship between permit fees and total service costs.

#### Business License Fees and Costs

| Fee Type  | Avg Fee Collected | Average District Cost | Difference |
|---|-------------------|-----------------------|------------|
| Home business license (simple)                      | no charge         | 60.88                 | (60.88)    |
| Home business license (with customers)              | 150.00            | 206.98                | (56.98)    |
| Commercial business license                         | 150.00            | 121.80                | 28.20      |
| Per-employee fee                                    | 6.00              | 18.27                 | (12.27)    |
| Umbrella short-term license - base fee - commercial | 500.00            | 121.80                | 378.20     |
| Umbrella short-term license - per unit - commercial | 50.00             | 206.98                | (156.98)   |
| Short-term rental license - homeowner               | 500.00            | 60.88                 | 439.12     |
| Seasonal business license                           | 120.00            | 121.80                | (1.80)     |
| Solicitor ID  | 65.00             | 73.07                 | (8.07)     |
| Accessory Dwelling Unit                             | 50.00             | 121.80                | (71.80)    |
| Sexually-oriented business (outcall)                | 500.00            | 121.80                | 378.20     |
| Sexually-oriented business (non-outcall)            | 300.00            | 121.80                | 178.20     |
| Annual license renewal                              |                   | 2.92                  | (2.92)     |

Looking at the balance between revenues and costs for each fee type, we observe that while the District has a single \$150 fee for business licenses, the process by which staff issues these licenses changes depending on the nature of the business. For commercial businesses, District staff spend approximately 1 hour 40 minutes on verification of zoning compliance, scheduling inspections, and performing administrative tasks. For home-based businesses which will have

customers visiting the residence, staff generally spend extra time on zoning verification and inspections, resulting in an average time spent of 2 hours 50 minutes. As a result, the District sees a modest surplus on commercial business licenses, and a significant deficit for home-based businesses with visitors.

The District does not charge a license fee for simple home-based businesses without on-site visitors. The staff time needed for these licenses is limited to helping applicants complete their paperwork, with an average time of 50 minutes per license.

The per-employee fee for commercial businesses shows a small deficit, but one which could multiply quickly for businesses with a large number of employees. We would suggest the District consider an increase to the per-employee fee, or look for ways to streamline the process to close the gap between total processing costs and fee revenues. Annual license renewals are generally processed in monthly batches, where each individual renewal takes only a few minutes. The District may wish to examine its policies regarding license renewals to reflect its efficiencies in processing them.

Short-term rental licenses generate a surplus to the District whether the license is issued to homeowners or commercial entities. We believe that the higher fees for these licenses reflect additional costs borne by local authorities who may need to deal with problem rentals through law enforcement or other action, and as such we are not overly concerned by these mismatches. Further, for commercial rental managers with multiple units, we note that the cost to the District for verifying zoning compliance and scheduling inspections of each unit results in a significant deficit in the per-unit fees.

Seasonal business licenses and solicitor ID fees appear to be well balanced between District costs and fee revenues. Licenses for accessory dwelling units show a considerable deficit, for the same reasons as discussed above for home-based businesses with visitors.

Sexually-oriented business licenses show a sizeable surplus, though we feel that the fees for these businesses reflect local costs as discussed above, as well as policy positions of the local communities in the District.

## Alcohol Licensing Fees

The next group of fees we review is related to licenses for the sale of alcohol. The table below shows the calculated costs of processing alcohol licenses and how these costs compare to the published fee amounts.

### Alcohol License Fees and Costs

| Fee Type                            | Avg Fee Collected | Average District Cost | Difference |
|-------------------------------------|-------------------|-----------------------|------------|
| Single Event                        | 150.00            | 36.54                 | 113.46     |
| Off-premise beer retailer           | 250.00            | 36.54                 | 213.46     |
| Beer-Only Restaurant                | 350.00            | 36.54                 | 313.46     |
| On-Premise Beer Tavern              | 350.00            | 36.54                 | 313.46     |
| Resort                              | 500.00            | 36.54                 | 463.46     |
| Wholesale Beer                      | 300.00            | 36.54                 | 263.46     |
| Restaurant Liquor                   | 500.00            | 36.54                 | 463.46     |
| Manufacturing                       | 350.00            | 36.54                 | 313.46     |
| Recreational On-Premise Beer Retail | 350.00            | 36.54                 | 313.46     |
| Limited Restaurant Liquor           | 500.00            | 36.54                 | 463.46     |
| Club Liquor                         | 600.00            | 36.54                 | 563.46     |
| Banquet & Catering                  | 500.00            | 36.54                 | 463.46     |

Our review of the licensing process showed that the District has a consistent process for every type of alcohol license. The District's activities are generally limited to helping applicants with their paperwork and forwarding applications to local communities. The District's limited involvement results in considerable surpluses for these fee types.

As with the fees for sexually-oriented businesses, we believe that the higher fee amounts are intended to reflect additional costs at the local level for law enforcement and other social costs related to the consumption of alcohol, and as such we have no recommendations for fee changes in this area.

## Code Enforcement Fees

Code enforcement fees are a distinct category in comparison to regular fees for services. The purpose of these fees is to encourage compliance and penalize infractions, and as such there is no expected link between the District's costs and the amount charged for fees or penalties.

### Code Enforcement Fees and Costs

| Fee Type   | Avg Fee Collected  | Average District Cost | Difference |
|--|--------------------|-----------------------|------------|
| Administrative Citation                              | 100.00             | 11.57                 | 88.43      |
| Civil Penalty - Building Enforcement cases           | 100.00             | 46.26                 | 53.74      |
| Civil Penalty - Business Licensing cases             | 100.00             | 34.69                 | 65.31      |
| Cleanup Fees   | cost plus \$100    | 398.98                | N/A        |
| Post-Compliance Penalty                              | based on # of days | 23.13                 | N/A        |
| Civil Penalty - Zoning (major case)                  | 100.00             | 173.47                | (73.47)    |
| Civil Penalty - Zoning (minor case)                  | 100.00             | 86.74                 | 13.26      |
| Short-term Rental Violation                          | 100.00             | 34.70                 | 65.30      |
| Noise or Nuisance                                    | 100.00             | -                     | 100.00     |
| Operating Short-term Rental w/o License              | 650.00             | -                     | 650.00     |
| Short-term Rental under 2 nights                     | 650.00             | -                     | 650.00     |
| Special Event at Short-term Rental                   | 650.00             | 34.70                 | 615.30     |
| Parking Violation-lesser (11.20.070/.080/.090/.140)  | 75.00              | 8.09                  | 66.91      |
| Parking Violation-greater (11.20.050/.060/.110-.135) | 150.00             | 127.20                | 22.80      |
| Administrative Citation                              | 100.00             | 11.57                 | 88.43      |

One area of concern in this category is the District's costs to process major zoning cases. Our review of staff activity indicates that more than two hours are generally required for follow-up inspections of these violations, resulting in District costs well above the amount of the penalty. To the extent that the District wishes to cover its costs of enforcement, it may wish to increase the penalty for major zoning violations.

Staff indicated that the District does not process noise/nuisance violations, and that short-term rental violations were usually referred to business licensing or land use, depending on whether the property would be allowed to hold a short-term rental license.

## Building Permit Fees

The next group of fees covers building permits.

### Building Permit Fees and Costs

| Fee Type  | Avg Fee Collected | Average District Cost | Difference |
|---|-------------------|-----------------------|------------|
| Building Permits-typical townhome                             | 2,058.00          | 1,869.65              | 188.35     |
| Building Permits-typical single-family home                   | 2,871.00          | 1,869.65              | 1,001.35   |
| Mechanical/Plumbing/Electric – base fee                       | 70.00             | 175.15                | (105.15)   |
| Mechanical/Plumbing/Electric – addl fee per appliance/fixture | 20.00             | 24.20                 | (4.20)     |
| Demolition  | 70.00*            | 194.16                | (124.16)   |
| Grading Permit  | 350.00*           | 199.35                | 150.65     |
| Retaining Wall  | value*            | 199.35                | N/A        |
| Mobile Home Setup   | 200.00            | 175.15                | 24.85      |

\* Value-based permits show an average fee amount for 2022 where available; some permit types did not have enough examples in 2022 to estimate an average value.

Building permit fees are calculated based on the valuation of the property being constructed or modified. While the common assumption is that values are based on the sale price of a new home or the cost of an improvement project, valuations for permit fees are instead based on square footage, with different types of construction assigned differing per-square-foot valuations based on estimated construction costs. These valuations vary widely, from small home improvement projects to luxury homes and commercial developments.

For the purposes of this report, we look at two typical new home construction projects. The first is a townhome with a valuation of \$235,000, and the second is a single-family new home with a valuation of \$360,000. The permit fee for the townhome is \$2,058, and for the single-family home the fee is \$2,871. According to our surveys and conversations with staff, total time spent on new home construction projects was approximately 18 hours, resulting in costs of just under \$1,900 for each permit. Comparing costs against fee revenues, we see that the townhome project results in a surplus of \$188, while the higher-value home shows a surplus of just over \$1,000.

While the single-family new home is a useful benchmark for examining building permit costs and revenues, these permits are only a part of the valuation-based building permits processed each

year. Permits for additions, remodels, building exteriors and the like make up nearly half of these permits, and the relationship between costs and revenues varies considerably for each type of project. We recommend that the District look at the balance of revenues and costs for building permits as a collection before making major adjustments to its valuation-based fee schedule.

Moving on to other building permits, we found that the District incurred a sizeable deficit related to mechanical, plumbing and electrical permits and inspections. The imbalance was primarily due to the base fee for such inspections; the surcharge for additional appliances was close to being balanced. As with the building permits referenced above, we recommend that the District take steps to bring costs and revenues into balance for these permits.

The District’s costs for demolition permits, grading permits and retaining wall permits were very similar, though the fees charged for these permits types varied widely. Demolition permits showed a significant deficit, with fee revenues covering just 36% of costs. Conversely, the average fee for grading permits in 2022 came to approximately \$350, creating a large surplus for this fee. Few retaining wall permits were listed in the 2022 report, making it difficult to calculate an overall average. We did observe that a residential retaining wall with a valuation of \$9,600 was issued a permit for \$208.50, which is fairly close to the District’s calculated cost.

Mobile home setup permits showed a modest surplus.

### Additional Building Permit Fees

Additional building permits include those for reroofing, solar power installations, and stormwater related permits and reviews.

#### Additional Building Permit Fees and Costs

| Fee Type   | Avg Fee Collected | Average District Cost | Difference |
|--|-------------------|-----------------------|------------|
| Solar power system up to 20 kWA - Base Fee         | 70.00             | 175.15                | (105.15)   |
| Solar power system up to 20 kWA - addl fee per kWA | 30.00             | 24.20                 | 5.80       |
| Solar power system over 20 kWA                     | value*            | 145.24                | value      |
| Battery Storage System (per battery)               | 2.00              | 48.42                 | (46.42)    |
| Residential re-roof with sheathing                 | 110.00            | 129.66                | (19.66)    |
| Residential re-roof without sheathing              | 70.00             | 105.46                | (35.46)    |
| Commercial re-roof under \$10,000                  | 150.00            | 129.66                | 20.34      |
| Commercial re-roof \$10,000 to \$49,999            | 300.00            | 153.86                | 146.14     |
| Commercial re-roof \$50,000 and up                 | 500.00            | 202.28                | 297.72     |



| Fee Type                              | Avg Fee Collected | Average District Cost | Difference |
|---------------------------------------|-------------------|-----------------------|------------|
| Window/Door Replacement – Residential | 70.00             | 105.46                | (35.46)    |
| Window/Door Replacement - Commercial  | value*            | 153.86                | N/A        |
| SWPPP – base fee                      | 200.00            | 181.13                | 18.87      |
| SWPPP – addl fee per acre             | 50.00             | 23.17                 | 26.83      |
| Stormwater Review                     | NEW               | 88.44                 | N/A        |
| Floodplain Development Permit         | 50.00             | 132.69                | (82.69)    |

\* Value-based permits show an average fee amount for 2022 where available; some permit types did not have enough examples in 2022 to estimate an average value.

The District's permit costs for solar power installations do not track well with its expenses. The base fee is insufficient to cover staff time and expense, and the surcharge for additional capacity is only slightly higher than the estimated cost for the additional work required. As a result, any solar installation under 18kW results in a deficit. Costs for battery storage permits were based on the need for an independent inspection; if battery storage is included as part of a solar installation already being inspected, the deficit for this fee type would be greatly diminished.

Residential reroofing permits showed modest deficits for projects with and without new sheathing. Conversely, commercial reroofing showed a surplus of fee revenue, especially for larger projects. We recommend that the District take a closer look at reroofing permits, particularly on the residential side, which sees much higher permit volume than commercial projects.

Residential window and door replacement permits showed a deficit. We did not find any commercial window/door replacement fees for 2022, so we cannot calculate a typical fee for these at this time.

Permit fees for SWPPP showed a surplus of revenues, particularly for larger projects where the per-acre fee would cause the surplus to widen. The District may wish to look at lowering the per-acre charge to keep revenues and costs in balance.

The stormwater review fee is a proposed new fee type, intended to allow the District to determine whether a full SWPPP is required for a particular project. The floodplain development permit currently shows a significant deficit against estimated costs. Our interviews indicated that this is a fairly new permit type, so the District may wish to see what its actual costs are after more permits are processed.

## Other Inspection Fees

These fees are related to other inspection activities. Many of the District's building permits listed above include inspection activities as part of the permitting process. This section is focused on other inspections outside of the building permit system.

### Other Inspection Fees and Costs

| Fee Type                             | Avg Fee Collected | Average District Cost | Difference |
|--------------------------------------|-------------------|-----------------------|------------|
| Reinspection                         | 50.00             | 48.42                 | 1.58       |
| Pre-inspection (after fire/disaster) | 70.00             | 72.62                 | (2.62)     |
| Multi-unit inspection                | 100.00            | 193.66                | (93.66)    |

The District's fees for reinspections and post-disaster inspections are very close to its calculated costs. For multi-unit inspections, estimated costs are considerably higher than the current fee. Our interviews indicated that a significant expense was due to driving times and the frequency of follow-up visits being necessary.

## Plan Check Fees

Consistent with the fee structure for building permits, fees for plan checks are typically based on the valuation of the project being reviewed. Plan check fees for commercial properties and properties within an FCOZ are set at 65% of the building permit fees calculated under the District's fee schedule, while residential plan checks outside of an FCOZ are set to 40% of the building permit fee. Exceptions to these calculations exist for card-file plan checks and small projects.

### Plan Check Fees and Costs

| Fee Type                            | Avg Fee Collected | Average District Cost | Difference |
|-------------------------------------|-------------------|-----------------------|------------|
| Plan Check – Residential            | 675.00            | 698.40                | (23.40)    |
| Plan Check – Commercial             | 1,600.00*         | 812.91                | 787.09     |
| Card File Plan Check - SFR/Duplex   | 150.00            | 183.16                | (33.16)    |
| Card File Plan Check - Multi-family | 1,000.00          | 320.55                | 679.45     |
| Plan Check – Smaller projects       | 100.00            | 129.73                | (29.73)    |
| Grading Plan Check                  | 300.00            | 129.73                | 170.27     |

| Fee Type                    | Avg Fee Collected | Average District Cost | Difference |
|-----------------------------|-------------------|-----------------------|------------|
| Plan Check Fee (FCOZ)       | 2,800.00*         | 2,140.98              | 659.02     |
| Land Use Review             | 110.00            | 297.63                | (187.63)   |
| Solar Energy – up to 20 kWA | 150.00            | 145.03                | 4.97       |
| Solar Energy – over 20 kWA  | value*            | 232.83                | N/A        |

\* Value-based plan check fees show average fee amounts for 2022 where available; some types did not have enough examples in 2022 to estimate an average value.

A review of plan check fees for 2022 showed that the District charged an average fee of approximately \$675 for residential plan checks and \$1,600 for commercial projects. The residential fee is close to being balanced with costs, while the average commercial fee represents a substantial surplus over the District’s calculated costs. The District may want to consider using a different multiplier for commercial plan check fees to bring revenues and costs into closer agreement.

Card file plan checks for single-family homes and duplexes showed a small deficit. Costs for this fee type fluctuate based on the number of review cycles required for each project. For multi-family properties, the District showed a substantial surplus of fee revenues over costs. This is an area where we recommend the District consider adjusting its fee to better align with costs.

Plan checks for smaller projects showed a small deficit. Plan checks for grading projects showed a sizeable surplus.

For properties in an FCOZ, the average plan check revenue was approximately \$2,800. This resulted in a surplus for the fee type, though the District’s costs for this fee type varied considerably based on the need for multiple review cycles on many of these projects.

Fees for land use reviews covered only a fraction of the District’s costs. This is another fee type which should be considered for adjustment.

For solar energy installations under 20kWA, the District’s plan check costs and fee revenues were in close agreement. Fee data for larger solar installations was not present in the 2022 report, so we cannot calculate average fee revenues for this category.

## Public Body Review Fees

This fee category covers projects where public meetings are required to be held. Costs for these cases tend to be very high, as there are usually several personnel required to be present, and the time requirements can be high.

### Public Body Review Fees and Costs

| Fee Type  | Avg Fee Collected | Average District Cost | Difference |
|---|-------------------|-----------------------|------------|
| Planning Commission                                     | 650.00            | 1,274.61              | (624.61)   |
| Mayor's Meeting   | 115.00            | 1,146.48              | (1,031.48) |
| Council Meeting   | 115.00            | 737.46                | (622.46)   |
| Text Amendment  | 300.00            | 341.70                | (41.70)    |
| Zoning Map Amendment – base fee                         | 1,500.00          | 2,524.62              | (1,024.62) |
| Zoning Map Amendment – addl fee per acre (10-50 acres)  | 200.00            | 448.49                | (248.49)   |
| Zoning Map Amendment – addl fee per acre (50-100 acres) | 300.00            | 875.62                | (575.62)   |
| Zoning Map Amendment – addl fee per acre (100+ acres)   | value*            | 1,729.89              | N/A        |

\* Value-based fees show an average amount for 2022 where available; some fee types did not have enough examples in 2022 to estimate an average value.

Review fees in this area are consistently far below their related costs. While the District may wish to take steps to narrow these deficits through process efficiencies and fee increases, we understand that full cost recovery in this area may not be practical, as the fees required would discourage potential applicants from complying with local ordinances.

## Administrative Review Fees

The next group of fees is related to the previous, except that these are permitted uses which require internal agency review meetings rather than hearings before a Commission or Council. While costs for these fee types are generally not as high as those in the previous section, they still represent a challenge for policy makers to balance cost recovery while still encouraging compliance.

### Administrative Review Fees and Costs

| Fee Type  | Avg Fee Collected | Average District Cost | Difference |
|---|-------------------|-----------------------|------------|
| Agency Review Meeting                             | 455.00            | 383.59                | 71.41      |
| Referral from Building Permit or Business License | 110.00            | 42.72                 | 67.28      |
| Development Services Director Review              | 275.00            | 254.64                | 20.36      |
| Staff Site Plan Review (up to 4 reviews)          | 535.00            | 1,025.12              | (490.12)   |
| Limited Agency Review                             | 175.00            | 427.14                | (252.14)   |
| Final approval                                    | 535.00            | 1,025.12              | (490.12)   |
| Land Use Hearing Officer Review                   | 1,000.00          | 2,257.11              | (1,257.11) |

The agency review meetings showed a surplus of fee revenue, though costs for this fee type can vary widely depending on the number of staff needed to attend the review meeting. Additionally, considerable extra cost can be generated if the review team need to visit a project site in person. The District may wish to explore a surcharge for onsite visits to help recover the costs of travel time.

Staff reviews related to referrals from Building Permits or Business Licenses tended to be simpler in nature. The costs shows for this fee type were based on the assumption that a simple review was sufficient. For projects where a more in-depth review is required, costs would likely be in line with the fee amount.

Reviews by the Development Services Director showed a small surplus, though costs for this fee type will increase when the complexity of a project or request requires additional research and analysis.

The costs generated for staff site plan reviews were based on a requirement for three review cycles. The deficit for this fee type will depend on the number of reviews required, but a surplus would be possible only if a project required a single review. For cases where limited outside reviewers are required, significant deficits are still present.

Final approvals for boundary adjustments, conditional uses, Planned Unit Developments and subdivision final plats followed a similar structure to staff site plan reviews, with similar costs and deficits.

Our calculations show that the fee for Land Use Hearing Officer reviews would be sufficient if the LUHO spent just one hour on the review. Our research indicated that up to six hours of time was routinely needed, leading to the deficit shown in the table above.

### Addressing Fees

This set of fees involves GIS staff working on address assignments and street name changes.

#### Addressing Fees and Costs

| Fee Type                             | Avg Fee Collected | Average District Cost | Difference |
|--------------------------------------|-------------------|-----------------------|------------|
| Assignment of Address – base fee     | 100.00            | 614.16                | (514.16)   |
| Assignment of Address – addl per lot | 40.00             | 31.43                 | 8.57       |
| Street Name Change – base fee        | 250.00            | 1,572.21              | (1,322.21) |
| Street Name Change – addl per lot    | 50.00             | 163.78                | (113.78)   |

Looking at the base fee for address assignments, we observed that considerable amounts of staff time were required for reviewing documentation and coordinating with planning staff, resulting in a significant deficit for these projects. The per-lot surcharge showed a small surplus, so larger projects might see the deficit narrow based on these surcharges. Even so, we recommend the District review its addressing fees to bring costs and revenues into better alignment.

Street name changes showed a very large deficit, based on the amount of time required to communicate with homeowners on the affected street. Fortunately, these requests are infrequent. We recommend that the District consider increasing fees for street name change, though we realize that full cost recovery would be a significant challenge.

## Right-of-Way Fees

These fees are related to incursions to the public right of way and engineering checks for subdivisions.

### Right-of-Way Fees and Costs

| Fee Type                                      | Avg Fee Collected | Average District Cost | Difference |
|---|-------------------|-----------------------|------------|
| Change sidewalk and drive approach            | 20.00             | 203.05                | (183.05)   |
| Change drive approach only                    | 20.00             | 203.05                | (183.05)   |
| Replace existing w/o changes                  | -                 | 104.80                | (104.80)   |
| New curb, gutter, sidewalk and drive approach | 150.00            | N/A                   | N/A        |
| New sidewalk only                             | 100.00            | N/A                   | N/A        |
| New drive approach only                       | 100.00            | N/A                   | N/A        |

For changes to existing drive approaches and sidewalks, Engineering estimated approximately 2.5 hours to review parcel maps and check measurements against local ordinances and current standards. This results in costs of just over \$200, as compared to a fee of \$20. For replacement of existing improvements without changes, Engineering time was cut in half. Given that no fee is charged for these projects, this results in a deficit of just over \$100. We recommend the District increase these fees to help narrow the deficit between costs and revenues.

Projects for installing new drive approaches, sidewalks, curbs and gutters proved difficult to measure, as Engineering had no recollection of performing such a review outside the context of a new subdivision.

## Engineering Check Fees

These fees cover engineering checking for subdivisions and non-subdivision developments.

### Engineering Check Fees and Costs

| Fee Type   | Avg Fee Collected  | Average District Cost | Difference |
|--|--------------------|-----------------------|------------|
| Final subdivision fee - prior to review                          | value (35% of 6%)  | -                     | N/A        |
| Final subdivision fee - prior to recording or construction       | value (100% of 6%) | 1,139.70              | N/A        |
| Amended subdivision plat   | 350.00             | 874.42                | (524.42)   |
| Non-subdivision developments - prior to engineering review       | 150.00             | -                     | 150.00     |
| Non-subdivision developments - prior to approval or construction | value (4.5%)       | 1,139.70              | N/A        |

Our interviews with Engineering staff indicated that the group does not generally spend time on prospective development applications, so we were unable to generate District costs for this item. For final engineering reviews of subdivisions, Engineering estimated approximately 14.5 hours of time, translating to approximately \$1,140 in costs. The fees charged for these projects are based on project values; we do not have a set of typical values for subdivision projects, and for that reason are unable to estimate a surplus or deficit value at this time.

For reviews of amended subdivision plats, Engineering estimated its time at approximately 7 hours, with a cost to the District of \$875. This is considerably higher than the current fee of \$350, and we encourage the District to adjust this fee to help reduce the deficit amount.



## Other Engineering Fees

The last group of engineering fees covers a variety of types relating to road dedication fees, geology/natural hazard reviews, and traffic impact reviews.

### Other Engineering Fees and Costs

| Fee Type  | Avg Fee Collected | Average District Cost | Difference |
|---|-------------------|-----------------------|------------|
| Road dedication fees - for widening and improvements        | 150.00            | -                     | 150.00     |
| Road dedication fees - for street signs                     | 200.00            | -                     | 200.00     |
| Geology/Natural Hazard Review - Initial Site Assessment     | 200.00            | 19.65                 | 180.35     |
| Geology/Natural Hazard Review - Review of technical reports | at cost           | 314.40                | N/A        |
| Traffic Impact Review - Initial Site Assessment             | 200.00            | 39.30                 | 160.70     |
| Traffic Impact Review - Review of technical reports         | at cost           | 98.25                 | N/A        |

The Engineering staff we spoke with had no experience reviewing applications strictly related to roadway dedications or improvements, and had no estimated time for such applications. Similarly, they indicated that street signs were charged based on estimates from the County sign shop, with numbers and placement of signs generated as part of other reviews.

For initial assessments of sites in regard to natural hazards, these reviews are generally brief. This results in a sizeable surplus for this fee type. For initial assessment of traffic impacts, the Engineering time is slightly higher, but still results in a significant surplus.

For technical reviews by contracted experts, Engineering generates just over \$300 in costs for coordinating reviews of natural hazards, and just under \$100 for coordinating traffic impact reviews. The District should be sure to include these costs along with its contracted costs when calculating fees for these projects.

## Bond Administration Fees

When development bonds are needed, the District incurs costs related to administration of these bonds. The related fees are shown in the table below.

### Bond Administration Fees and Costs

| Fee Type                 | Avg Fee Collected | Average District Cost | Difference |
|--------------------------|-------------------|-----------------------|------------|
| Bond Processing          | 100.00            | 136.85                | (36.85)    |
| Bond Forfeiture          | value             | 136.85                | N/A        |
| Deferred Curb and Gutter | value             | -                     | N/A        |
| Bond Reinspection        | 100.00            | 136.86                | (36.86)    |

For initial processing prior to acceptance of a bond, our interviews determined that approximately 2 hours of staff time was involved in setting up templates and gathering information. Costs related to the time spent result in a modest deficit for this fee type.

Bond forfeitures require a similar amount of staff time for drafting and sending notification letters to various parties. Fee collection is based on the amount of the bond; we do not have an estimate for a typical bond amount involved in a forfeiture, so we do not have a calculated deficit or surplus for this fee.

Staff indicated that deferred curb and gutter projects went through the County Engineering department. In cases where a hydrology bond was required, the District would use the same process as for initial bond processing described above.

Bond reinspections are the same as reinspections for building permits described earlier in this report.

**Research Fees**

The District offers research services to determine the legal status of a parcel or lot, and to provide zoning compliance letters and administrative decisions. For this type of research, an hourly fee is charged for staff time.

**Research Fees and Costs**

| Fee Type                                | Avg Fee Collected | Average District Cost | Difference |
|---|-------------------|-----------------------|------------|
| Legal status of parcel, etc. (per hour) | 25.00             | 82.69                 | (57.69)    |

We estimate the average hourly cost of District planners to be \$82.69. We recommend that the District implement fee changes to make revenues comparable with costs.

## Park Facility Rental Fees

Baker Tilly was asked to review the costs associated with renting facilities in the County's parks. After speaking with Parks Maintenance staff, we generated the costs listed below.

### Park Facility Fees and Costs

| Fee Type                        | Avg Fee Collected | Average District Cost | Difference |
|---------------------------------|-------------------|-----------------------|------------|
| Pavilion rental - daily         | 75.00             | 40.64                 | 34.36      |
| Pavilion rental - special event | 250.00            | 81.28                 | 168.72     |
| Field rental - daily            | 250.00            | 65.02                 | 184.98     |
| Field rental - seasonal         | per player        | 520.11                | N/A        |

For pavilion rentals, staff estimated that one hour would be required for setup and cleanup of the facility, along with a minimal amount of time needed to receive and confirm reservations. For special events (defined as events with over 50 attendees), additional time for cleanup and reservations would be needed. In either case, the revenues generated from fees were considerably higher than the estimated costs. Bear in mind that our cost calculations include employee time, but no costs related to the facilities themselves. Without data to show the costs of depreciation, borrowing, or other capital expenses, we cannot estimate an all-inclusive cost for these facilities.

For ballfields, the time needed to prep a baseball field for a special event was estimated at approximately two hours, which results in a significant surplus between fee revenues and costs. For seasonal baseball leagues, an estimate of 1 hour per field per week plus office staff time for coordination resulted in a total cost of just over \$500 per field for a 13-week season. Any surplus or deficit for baseball leagues will depend on the number of teams and players, and the number of games played on a given ballfield in a day.

Parks staff remarked that the extra work required for pavilion cleanup and groundskeeping for fields did not add considerably to their normal duties of keeping facilities and grounds well maintained.

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## 5. Next Steps

We hope that this analysis of the District's fee-related costs provides a good starting point for decisions about future changes to the fee schedule. As the District considers such changes, we recommend that efforts start with the fees having the highest volume and largest gaps (positive or negative) between fees and costs. Changes made to these fees will have the largest impact on the District's financial operations.

Where fee revenues are significantly higher than estimated costs, lowering the fees charged is generally a straightforward process. While care should be taken to identify fee types with variable costs and make certain the District is protected against expected "high-maintenance" projects, there aren't usually any obstacles to making reductions in fees.

Where significant deficits exist, the District should determine whether there are process improvements which could be implemented to reduce staff time and costs. Where such efficiencies are unavailable or insufficient to close the deficit, then the District should consider increasing fees to reduce or eliminate the imbalance.

In some cases, the fee increases required to make a fee type revenue-neutral are impractical for one reason or another. The District may need to absorb some costs in order to encourage applicants to comply with local ordinances and regulations. In other cases, fees may be related to developments considered desirable by local communities, who wish to encourage such development even if it means that costs for services aren't covered.

In other cases, fees may be much higher than the District's costs, but the amounts set for these fee types reflect costs borne by other organizations or policy decisions made to regulate the amount of development in specific locations or industries.

In circumstances where balancing costs and fee revenues are not practical, the District should have a clear understanding of the reasons for the imbalance and be able to explain the circumstances to residents, developers and policy makers. As conditions change, policy preferences may change to reflect the new environment, at which point further adjustments to fees can be implemented.

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## 6. Closing

We hope that this analysis of fee-related costs proves useful to the District as it reviews its fee schedule for the coming years. We encourage the District to revisit its costs on a regular basis, and to make adjustments based on changes to the District's payroll and budgets, as well as changing costs for contracted services.

If the process for processing an application or providing inspection services changes significantly, we encourage the District to do a careful review of the impacts of these changes. Similarly, if the staff members involved in the permit process change, it would be prudent to verify that costs do not change significantly. This is especially important if responsibilities for a fee type move to a new department; because indirect and administrative costs can vary greatly between departments, the hourly cost of personnel can change in surprising ways.

It has been our pleasure to work with the District on this important project. If updates to the District's costs are needed in the future, we would be happy to provide any assistance which may be required.

# Appendix 1: Summary of Fees and Costs

The tables which follow show the fee amounts and associated costs for each fee type included in the study.

| Category           | Fee Name   | Fee Amt         | Direct Cost | Indirect | Dept Admin | Overhead | TOTAL COST | Surplus/ (Subsidy) |
|--------------------|--|-----------------|-------------|----------|------------|----------|------------|--------------------|
| Business Licensing | Home business license (simple)                       | -               | 42.39       | 9.31     | 2.83       | 6.35     | 60.88      | (60.88)            |
| Business Licensing | Home business license (with customers)               | 150.00          | 144.13      | 31.65    | 9.61       | 21.59    | 206.98     | (56.98)            |
| Business Licensing | Commercial business license                          | 150.00          | 84.80       | 18.63    | 5.67       | 12.70    | 121.80     | 28.20              |
| Business Licensing | Per-employee fee                                     | 6.00            | 12.72       | 2.79     | 0.85       | 1.91     | 18.27      | (12.27)            |
| Business Licensing | Umbrella short-term license - base fee - commercial  | 500.00          | 84.80       | 18.63    | 5.67       | 12.70    | 121.80     | 378.20             |
| Business Licensing | Umbrella short-term license - per unit - commercial  | 50.00           | 144.13      | 31.65    | 9.61       | 21.59    | 206.98     | (156.98)           |
| Business Licensing | Short-term rental license - homeowner                | 500.00          | 42.40       | 9.30     | 2.83       | 6.35     | 60.88      | 439.12             |
| Business Licensing | Seasonal business license                            | 120.00          | 84.80       | 18.63    | 5.67       | 12.70    | 121.80     | (1.80)             |
| Business Licensing | Solicitor ID   | 65.00           | 50.88       | 11.17    | 3.40       | 7.62     | 73.07      | (8.07)             |
| Business Licensing | Accessory Dwelling Unit                              | 50.00           | 84.80       | 18.63    | 5.67       | 12.70    | 121.80     | (71.80)            |
| Business Licensing | Sexually-oriented business (outcall)                 | 500.00          | 84.80       | 18.63    | 5.67       | 12.70    | 121.80     | 378.20             |
| Business Licensing | Sexually-oriented business (non-outcall)             | 300.00          | 84.80       | 18.63    | 5.67       | 12.70    | 121.80     | 178.20             |
| Business Licensing | Annual license renewal                               |                 | 2.03        | 0.45     | 0.14       | 0.30     | 2.92       | (2.92)             |
| Alcohol Licensing  | Single Event   | 150.00          | 25.44       | 5.58     | 1.71       | 3.81     | 36.54      | 113.46             |
| Alcohol Licensing  | Off-premise beer retailer                            | 250.00          | 25.44       | 5.58     | 1.71       | 3.81     | 36.54      | 213.46             |
| Alcohol Licensing  | Beer-Only Restaurant                                 | 350.00          | 25.44       | 5.58     | 1.71       | 3.81     | 36.54      | 313.46             |
| Alcohol Licensing  | On-Premise Beer Tavern                               | 350.00          | 25.44       | 5.58     | 1.71       | 3.81     | 36.54      | 313.46             |
| Alcohol Licensing  | Resort   | 500.00          | 25.44       | 5.58     | 1.71       | 3.81     | 36.54      | 463.46             |
| Alcohol Licensing  | Wholesale Beer                                       | 300.00          | 25.44       | 5.58     | 1.71       | 3.81     | 36.54      | 263.46             |
| Alcohol Licensing  | Restaurant Liquor                                    | 500.00          | 25.44       | 5.58     | 1.71       | 3.81     | 36.54      | 463.46             |
| Alcohol Licensing  | Manufacturing  | 350.00          | 25.44       | 5.58     | 1.71       | 3.81     | 36.54      | 313.46             |
| Alcohol Licensing  | Recreational On-Premise Beer Retail                  | 350.00          | 25.44       | 5.58     | 1.71       | 3.81     | 36.54      | 313.46             |
| Alcohol Licensing  | Limited Restaurant Liquor                            | 500.00          | 25.44       | 5.58     | 1.71       | 3.81     | 36.54      | 463.46             |
| Alcohol Licensing  | Club Liquor  | 600.00          | 25.44       | 5.58     | 1.71       | 3.81     | 36.54      | 563.46             |
| Alcohol Licensing  | Banquet & Catering                                   | 500.00          | 25.44       | 5.58     | 1.71       | 3.81     | 36.54      | 463.46             |
| Code Enforcement   | Administrative Citation                              | 100.00          | 8.05        | 1.77     | 0.54       | 1.21     | 11.57      | 88.43              |
| Code Enforcement   | Civil Penalty - Bldg Enforcement case                | 100.00          | 32.21       | 7.07     | 2.15       | 4.83     | 46.26      | 53.74              |
| Code Enforcement   | Civil Penalty - Business Licensing case              | 100.00          | 24.16       | 5.30     | 1.61       | 3.62     | 34.69      | 65.31              |
| Code Enforcement   | Cleanup Fees   | cost plus \$100 | 277.82      | 61.00    | 18.53      | 41.63    | 398.98     | value              |
| Code Enforcement   | Post-Compliance Penalty                              | based on # days | 16.11       | 3.53     | 1.08       | 2.41     | 23.13      | value              |
| Code Enforcement   | Civil Penalty - Zoning (major case)                  | 100.00          | 120.79      | 26.52    | 8.06       | 18.10    | 173.47     | (73.47)            |
| Code Enforcement   | Civil Penalty - Zoning (minor case)                  | 100.00          | 60.40       | 13.26    | 4.03       | 9.05     | 86.74      | 13.26              |
| Code Enforcement   | Short-term Rental Violation                          | 100.00          | 24.16       | 5.30     | 1.62       | 3.62     | 34.70      | 65.30              |
| Code Enforcement   | Noise or Nuisance                                    | 100.00          | -           | -        | -          | -        | -          | 100.00             |
| Code Enforcement   | Operating Short-term Rental w/o License              | 650.00          | -           | -        | -          | -        | -          | 650.00             |
| Code Enforcement   | Short-term Rental under 2 nights                     | 650.00          | -           | -        | -          | -        | -          | 650.00             |
| Code Enforcement   | Special Event at Short-term Rental                   | 650.00          | 24.16       | 5.30     | 1.62       | 3.62     | 34.70      | 615.30             |
| Code Enforcement   | Parking Violation-lesser (11.20.070/.080/.090/.140)  | 75.00           | 5.64        | 1.23     | 0.38       | 0.84     | 8.09       | 66.91              |
| Code Enforcement   | Parking Violation-greater (11.20.050/.060/.110-.135) | 150.00          | 88.58       | 19.45    | 5.90       | 13.27    | 127.20     | 22.80              |

| Category     | Fee Name   | Fee Amt  | Direct Cost | Indirect | Dept Admin | Overhead | TOTAL COST | Surplus/ (Subsidy) |
|--------------|--|----------|-------------|----------|------------|----------|------------|--------------------|
| Inspections  | Reinspection   | 50.00    | 33.68       | 7.40     | 2.29       | 5.05     | 48.42      | 1.58               |
| Inspections  | Pre-inspection (after fire/disaster)                 | 70.00    | 50.53       | 11.09    | 3.43       | 7.57     | 72.62      | (2.62)             |
| Inspections  | Multi-unit inspection                                | 100.00   | 134.74      | 29.58    | 9.15       | 20.19    | 193.66     | (93.66)            |
| Bldg Permits | Building Permits-typical townhome                    | 2,058.00 | 1,300.83    | 285.62   | 88.31      | 194.89   | 1,869.65   | 188.35             |
| Bldg Permits | Building Permits-typical single-family home          | 2,871.00 | 1,300.83    | 285.62   | 88.31      | 194.89   | 1,869.65   | 1,001.35           |
| Bldg Permits | Demolition   | 70.00    | 135.08      | 29.67    | 9.18       | 20.23    | 194.16     | (124.16)           |
| Bldg Permits | Mechanical/Plumbing/Electric – base fee              | 70.00    | 121.86      | 26.76    | 8.28       | 18.25    | 175.15     | (105.15)           |
| Bldg Permits | Mechanical/Plumbing/Electric – per appliance/fixture | 20.00    | 16.84       | 3.70     | 1.14       | 2.52     | 24.20      | (4.20)             |
| Bldg Permits | Grading Permit                                       | 350.00   | 138.71      | 30.45    | 9.42       | 20.77    | 199.35     | 150.65             |
| Bldg Permits | Retaining Wall                                       | value    | 121.86      | 26.76    | 8.28       | 18.25    | 175.15     | value              |
| Bldg Permits | Mobile Home Setup                                    | 200.00   | 121.86      | 26.76    | 8.28       | 18.25    | 175.15     | 24.85              |
| Bldg Permits | Window/Door Replacement – Residential                | 70.00    | 73.37       | 16.11    | 4.99       | 10.99    | 105.46     | (35.46)            |
| Bldg Permits | Window/Door Replacement - Commercial                 | value    | 107.06      | 23.50    | 7.27       | 16.03    | 153.86     | value              |
| Solar        | System up to 20 KWA - Base Fee                       | 70.00    | 121.86      | 26.76    | 8.28       | 18.25    | 175.15     | (105.15)           |
| Solar        | System up to 20 KWA - addl fee per KWA               | 30.00    | 16.84       | 3.70     | 1.14       | 2.52     | 24.20      | 5.80               |
| Solar        | System over 20 KWA – Permit Fee                      | value    | 101.05      | 22.19    | 6.86       | 15.14    | 145.24     | value              |
| Solar        | Battery Storage System (per battery)                 | 2.00     | 33.68       | 7.40     | 2.29       | 5.05     | 48.42      | (46.42)            |
| Re-Roof      | Residential re-roof with sheathing                   | 110.00   | 90.22       | 19.80    | 6.13       | 13.51    | 129.66     | (19.66)            |
| Re-Roof      | Residential re-roof without sheathing                | 70.00    | 73.37       | 16.11    | 4.99       | 10.99    | 105.46     | (35.46)            |
| Re-Roof      | Commercial re-roof under \$10,000                    | 150.00   | 90.22       | 19.80    | 6.13       | 13.51    | 129.66     | 20.34              |
| Re-Roof      | Commercial re-roof \$10,000 to \$49,999              | 300.00   | 107.06      | 23.50    | 7.27       | 16.03    | 153.86     | 146.14             |
| Re-Roof      | Commercial re-roof \$50,000 and up                   | 500.00   | 140.74      | 30.90    | 9.56       | 21.08    | 202.28     | 297.72             |
| Plan Check   | Plan Check – Residential                             | 675.00   | 504.52      | 92.12    | 28.47      | 73.29    | 698.40     | (23.40)            |
| Plan Check   | Plan Check – Commercial                              | 1,600.00 | 584.19      | 109.60   | 33.89      | 85.23    | 812.91     | 787.09             |
| Plan Check   | Plan Check – Smaller projects                        | 100.00   | 90.27       | 19.82    | 6.12       | 13.52    | 129.73     | (29.73)            |
| Plan Check   | Grading Permit                                       | 300.00   | 90.27       | 19.82    | 6.12       | 13.52    | 129.73     | 170.27             |
| Plan Check   | Plan Check Fee (FCOZ)                                | 2,800.00 | 1,508.21    | 312.49   | 96.61      | 223.67   | 2,140.98   | 659.02             |
| Plan Check   | Land Use Review                                      | 110.00   | 207.08      | 45.46    | 14.06      | 31.03    | 297.63     | (187.63)           |
| Plan Check   | Card File Plan Check - SFR/Duplex                    | 150.00   | 127.44      | 27.98    | 8.64       | 19.10    | 183.16     | (33.16)            |
| Plan Check   | Card File Plan Check - Multi-family                  | 1,000.00 | 223.03      | 48.98    | 15.13      | 33.41    | 320.55     | 679.45             |
| Plan Check   | Solar Energy – up to 20 KWA                          | 150.00   | 100.90      | 22.16    | 6.85       | 15.12    | 145.03     | 4.97               |
| Plan Check   | Solar Energy – over 20 KWA                           | value    | 180.59      | 20.99    | 6.49       | 24.76    | 232.83     | value              |
| Storm        | Stormwater Review                                    | new      | 61.53       | 13.51    | 4.18       | 9.22     | 88.44      | value              |
| Storm        | SWPPP – base fee                                     | 200.00   | 126.02      | 27.67    | 8.56       | 18.88    | 181.13     | 18.87              |
| Storm        | SWPPP – addl fee per acre                            | 50.00    | 16.12       | 3.54     | 1.09       | 2.42     | 23.17      | 26.83              |
| Storm        | Floodplain Development Permit                        | 50.00    | 92.31       | 20.28    | 6.27       | 13.83    | 132.69     | (82.69)            |



| Category               | Fee Name                                       | Fee Amt      | Direct Cost | Indirect | Dept Admin | Overhead | TOTAL COST | Surplus/ (Subsidy) |
|------------------------|--|--------------|-------------|----------|------------|----------|------------|--------------------|
| Public Body Review     | Planning Commission                            | 650.00       | 886.81      | 194.72   | 60.22      | 132.86   | 1,274.61   | (624.61)           |
| Public Body Review     | Mayor's Meeting                                | 115.00       | 797.66      | 175.14   | 54.17      | 119.51   | 1,146.48   | (1,031.48)         |
| Public Body Review     | Council Meeting                                | 115.00       | 513.10      | 112.66   | 34.83      | 76.87    | 737.46     | (622.46)           |
| Public Body Review     | Text Amendment                                 | 300.00       | 237.74      | 52.20    | 16.14      | 35.62    | 341.70     | (41.70)            |
| Public Body Review     | Zoning Map Amendment – base fee                | 1,500.00     | 1,756.52    | 385.68   | 119.26     | 263.16   | 2,524.62   | (1,024.62)         |
| Public Body Review     | Zoning Map Amendment – per acre (10-50 acres)  | 200.00       | 312.04      | 68.51    | 21.18      | 46.76    | 448.49     | (248.49)           |
| Public Body Review     | Zoning Map Amendment – per acre (50-100 acres) | 300.00       | 609.22      | 133.76   | 41.36      | 91.28    | 875.62     | (575.62)           |
| Public Body Review     | Zoning Map Amendment – per acre (100+ acres)   | value        | 1,203.58    | 264.27   | 81.71      | 180.33   | 1,729.89   | value              |
| Other Reviews          | Agency Review Meeting                          | 455.00       | 266.89      | 58.59    | 18.12      | 39.99    | 383.59     | 71.41              |
| Other Reviews          | Land Use Hearing Officer Review                | 1,000.00     | 1,865.74    | 113.24   | 35.01      | 243.12   | 2,257.11   | (1,257.11)         |
| Permitted Uses         | Staff Site Plan Review (up to 4 reviews)       | 535.00       | 713.23      | 156.60   | 48.42      | 106.87   | 1,025.12   | (490.12)           |
| Permitted Uses         | Limited Agency Review                          | 175.00       | 297.18      | 65.25    | 20.18      | 44.53    | 427.14     | (252.14)           |
| Permitted Uses         | Referral from Bldg Permit or Business License  | 110.00       | 29.72       | 6.52     | 2.02       | 4.46     | 42.72      | 67.28              |
| Permitted Uses         | Development Services Director Review           | 275.00       | 177.17      | 38.89    | 12.03      | 26.55    | 254.64     | 20.36              |
| Permitted Uses         | Final approval                                 | 535.00       | 713.23      | 156.60   | 48.42      | 106.87   | 1,025.12   | (490.12)           |
| Addressing             | Assignment of Address – base fee               | 100.00       | 485.13      | 61.84    | -          | 67.19    | 614.16     | (514.16)           |
| Addressing             | Assignment of Address – addl per lot           | 40.00        | 24.83       | 3.17     | -          | 3.43     | 31.43      | 8.57               |
| Addressing             | Street Name Change – base fee                  | 250.00       | 1,241.92    | 158.29   | -          | 172.00   | 1,572.21   | (1,322.21)         |
| Addressing             | Street Name Change – addl per lot              | 50.00        | 129.36      | 16.50    | -          | 17.92    | 163.78     | (113.78)           |
| Right-of-way           | Change sidewalk and drive approach             | 20.00        | 180.83      | -        | -          | 22.22    | 203.05     | (183.05)           |
| Right-of-way           | Change drive approach only                     | 20.00        | 180.83      | -        | -          | 22.22    | 203.05     | (183.05)           |
| Right-of-way           | Replace existing w/o changes                   | -            | 93.33       | -        | -          | 11.47    | 104.80     | (104.80)           |
| Right-of-way           | New curb, gutter, sidewalk and drive approach  | 150.00       | -           | -        | -          | -        | -          | 150.00             |
| Right-of-way           | New sidewalk only                              | 100.00       | -           | -        | -          | -        | -          | 100.00             |
| Right-of-way           | New drive approach only                        | 100.00       | -           | -        | -          | -        | -          | 100.00             |
| Final Subdiv/Plat      | Prior to review                                | value (2%)   | -           | -        | -          | -        | -          | value              |
| Final Subdiv/Plat      | Prior to recording or construction             | value (6%)   | 1,015.00    | -        | -          | 124.70   | 1,139.70   | value              |
| Final Subdiv/Plat      | Amended subdivision plat                       | 350.00       | 778.75      | -        | -          | 95.67    | 874.42     | (524.42)           |
| Engineering Check      | Prior to engineering review                    | 150.00       | -           | -        | -          | -        | -          | 150.00             |
| Engineering Check      | Prior to approval or construction              | value (4.5%) | 1,015.00    | -        | -          | 124.70   | 1,139.70   | value              |
| Road Dedication        | for widening and improvements                  | 150.00       | -           | -        | -          | -        | -          | 150.00             |
| Road Dedication        | for street signs                               | 200.00       | -           | -        | -          | -        | -          | 200.00             |
| Geology/Natural Hazard | Initial Site Assessment                        | 200.00       | 17.50       | -        | -          | 2.15     | 19.65      | 180.35             |
| Geology/Natural Hazard | Review of technical reports (3.52.160)         | at cost      | 280.00      | -        | -          | 34.40    | 314.40     | value              |
| Traffic Impact Review  | Initial Site Assessment                        | 200.00       | 35.00       | -        | -          | 4.30     | 39.30      | 160.70             |
| Traffic Impact Review  | Review of technical reports (3.52.17)          | at cost      | 87.50       | -        | -          | 10.75    | 98.25      | value              |
| Bond Admin             | Bond Processing                                | 100.00       | 108.10      | 13.78    | -          | 14.97    | 136.85     | (36.85)            |
| Bond Admin             | Bond Forfeiture                                | Value        | 108.10      | 13.78    | -          | 14.97    | 136.85     | value              |
| Bond Admin             | Deferred Curb and Gutter                       | Value        | -           | -        | -          | -        | -          | value              |
| Bond Admin             | Bond Reinspection                              | 100.00       | 108.10      | 13.78    | -          | 14.98    | 136.86     | (36.86)            |
| Research               | Legal status of parcel, etc. (per hour)        | 25.00        | 57.58       | 12.64    | 3.84       | 8.63     | 82.69      | (57.69)            |
| Parks                  | Pavilion rental - daily                        | 75.00        | 36.19       | -        | -          | 4.45     | 40.64      | 34.36              |
| Parks                  | Pavilion rental - special event                | 250.00       | 72.38       | -        | -          | 8.90     | 81.28      | 168.72             |
| Parks                  | Field rental - daily                           | 250.00       | 57.90       | -        | -          | 7.12     | 65.02      | 184.98             |
| Parks                  | Field rental - seasonal                        | per player   | 463.20      | -        | -          | 56.91    | 520.11     | value              |

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## Appendix 2: Fee Comparison

The following tables show comparisons between the fees changed by the Greater Salt Lake Municipal Services District and a selection of peer organizations. The communities used for comparison included:

- Draper
- Herriman
- Ogden
- South Jordan
- West Jordan
- West Valley City

Not every community had comparable fees listed for each item on the District's fee schedule. This appendix is focused on fee types where meaningful comparisons were possible. Fees for code enforcement are not included, because comparable values for other communities were not widely available and because these fees are primarily linked to compliance with local regulations as opposed to a regular fee for service.

Fee types on the following pages are listed in roughly the same categories and order as used in Section 4 of the main report.

### Business Licensing Fees

|                  | Home business license (with customers) | Commercial business license* | Per-employee fee | Solicitor ID** | Sexually-oriented business (outcall) | Sexually-oriented business (non-outcall)*** |
|------------------|--|------------------------------|------------------|----------------|--------------------------------------|---|
| MSD              | \$150                                  | \$150                        | \$6              | \$65           | \$500                                | \$300                                       |
| Draper           | ---                                    | \$75                         | \$7              | \$135          | \$600                                | \$300                                       |
| Herriman         | ---                                    | \$180                        | ---              | ---            | ---                                  | ---   |
| Ogden            | \$100                                  | \$100                        | ---              | \$100          | ---                                  | ---   |
| South Jordan     | \$275                                  | \$194                        | ---              | ---            | ---                                  | ---   |
| West Jordan*     | \$97                                   | \$284                        | \$8              | \$105          | \$600                                | \$300                                       |
| West Valley City | \$160                                  | \$160                        | \$10             | \$115          | ---                                  | \$300                                       |

\* The \$75 fee from Draper is a general business license fee; many types of businesses are charged higher fees. The \$284 from West Jordan includes a fire inspection but does not include a one-time application fee of \$53 (not charged for renewals).

\*\* The solicitor ID fee for Draper includes a \$100 fee for the company. Additional individuals are charged \$35 each.

\*\*\* Most jurisdictions charge additional fees for each employee/performer at sexually-oriented businesses.

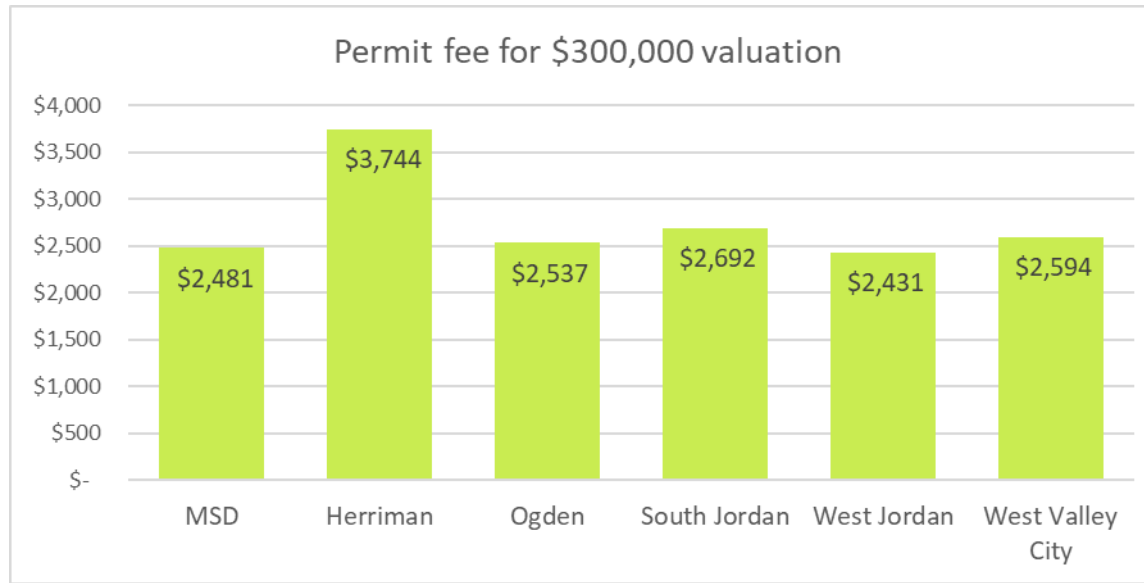
### Alcohol Licensing Fees

|                  | Off-premise beer retailer | Beer-Only Restaurant | On-Premise Beer Tavern | Restaurant Liquor | Limited Restaurant Liquor | Club Liquor |
|------------------|---------------------------|----------------------|------------------------|-------------------|---------------------------|-------------|
| MSD              | \$250                     | \$350                | \$350                  | \$500             | \$500                     | \$600       |
| Draper           | \$300                     | \$300                | \$300                  | \$300             | \$300                     | \$300       |
| Herriman         | \$250                     | ---                  | ---                    | ---               | ---                       | \$300       |
| Ogden            | \$125                     | ---                  | ---                    | ---               | ---                       | ---         |
| South Jordan     | ---                       | ---                  | ---                    | \$238             | ---                       | ---         |
| West Jordan*     | \$342                     | \$342                | ---                    | \$342             | ---                       | ---         |
| West Valley City | \$1,500                   | \$500                | \$1,500                | \$500             | \$500                     | ---         |

\* West Jordan charges an additional application fee of \$315 to first-time applicants.

### Building Permit Fees

Because building permit fees are linked to valuations, it can be difficult to compare these fees between jurisdictions. For the purposes of this report, we looked at the listed permit fees for construction of a new residential property valued at \$300,000. For this permit, the District is comparable to most of its peers, at \$2,481. Most jurisdictions charged between \$2,400 and \$2,700, with the exception of Herriman at \$3,744.



Fees for other types of building permits are shown in the tables on the following page.

|                  | Reinspection | Demolition | Mech/Plumb/<br>Elec – base fee | Mech/Plumb/<br>Elec – per<br>fixture | Grading Permit | Retaining Wall | Mobile Home<br>Setup |
|------------------|--------------|------------|--------------------------------|--------------------------------------|----------------|----------------|----------------------|
| MSD              | \$50         | value      | \$70                           | \$20                                 | value          | value          | \$200                |
| Draper           | \$70         | \$50       | \$100                          | ---                                  | 100% of UBC    | \$250          | ---                  |
| Herriman         | \$47         | ---        | \$47                           | \$10                                 | ---            | ---            | ---                  |
| Ogden            | \$56         | ---        | ---                            | ---                                  | \$150          | ---            | ---                  |
| South Jordan     | \$158        | \$38       | \$212                          | \$160                                | ---            | \$683          | ---                  |
| West Jordan*     | \$72         | \$161      | \$76                           | ---                                  | ---            | ---            | \$161                |
| West Valley City | \$50         | ---        | \$50                           | ---                                  | ---            | ---            | \$75                 |

\* West Jordan charges an additional \$11 processing fee for building permits.

|                  | Solar up to 20<br>KWA - Base<br>Fee | Addl fee per<br>KWA | Solar over 20<br>KWA – Permit<br>Fee | Battery Storage<br>System (per<br>battery) | Residential re-<br>roof with<br>sheathing |
|------------------|-------------------------------------|---------------------|--------------------------------------|--|---|
| MSD              | \$70                                | \$30                | value                                | \$2  | \$110                                     |
| Draper           | \$606                               | \$0                 | ---                                  | ---  | ---                                       |
| Herriman         | ---                                 | ---                 | ---                                  | ---  | ---                                       |
| Ogden            | ---                                 | ---                 | ---                                  | ---  | ---                                       |
| South Jordan     | \$443                               | value               | \$837                                | ---  | \$158                                     |
| West Jordan      | ---                                 | \$44                | ---                                  | \$55                                       | \$105                                     |
| West Valley City | ---                                 | ---                 | ---                                  | ---  | ---                                       |

### Plan Check Fees

Most jurisdictions charged plan check fees based on a percentage of the building permit fee. The table below shows percentages or flat fees as appropriate.

|                  | Plan Check – Residential | Plan Check – Commercial | Plan Check – Smaller projects | Card File Plan Check - SFR/Duplex |
|------------------|--------------------------|-------------------------|-------------------------------|-----------------------------------|
| MSD              | 40%                      | 65%                     | \$100                         | \$150                             |
| Draper           | 65%                      | ---                     | ---                           | \$100                             |
| Herriman         | 65%                      | ---                     | \$47                          | \$0                               |
| Ogden            | 50%                      | 65%                     | ---                           | ---                               |
| South Jordan     | ---                      | ---                     | ---                           | ---                               |
| West Jordan      | 40%                      | 65%                     | 65%                           | \$100                             |
| West Valley City | 40%                      | 65%                     | 65%                           | ---                               |

### Land Use Fees

The Greater Salt Lake Municipal Services District charges fees related to land use based on the types of planning activities required to process a land use permit. These components include such items as staff review (internal or cross-agency), Council and Commission meetings, and similar items. By contrast, most jurisdictions in the benchmarking group charge fees for specific permit types. These include categories such as conditional uses, permitted uses, subdivisions, ordinances and appeals.

For the purposes of making reasonable comparisons, we worked with the District’s planners to identify the components needed to process a variety of representative land use permits, and used these estimates to compare the District with other members of the benchmarking group. These comparisons are contained in the tables on the following pages.

| Reviews          | Variances | Appeals | Nonconf. Use Expansion | Administrative Determination | Zoning Verification Letter |
|------------------|-----------|---------|------------------------|------------------------------|----------------------------|
| MSD              | \$1,000   | \$1,000 | \$1,000                | \$275                        | \$50                       |
| Draper           | ---       | \$500   | \$200                  | ---                          | \$50                       |
| Herriman         | \$300     | ---     | \$150                  | \$65                         | \$65                       |
| Ogden            | ---       | \$565   | ---                    | ---                          | \$25                       |
| South Jordan     | ---       | \$975   | ---                    | ---                          | \$284                      |
| West Jordan      | ---       | \$1,250 | ---                    | ---                          | \$99                       |
| West Valley City | \$350     | \$150   | ---                    | \$125                        | \$35                       |

| Conditional Uses | Conditional Use - Administrative | Planned Unit Development | All others (commercial and residential) |
|------------------|----------------------------------|--------------------------|---|
| MSD              | \$175                            | \$1,640                  | \$1,640                                 |
| Draper           | ---                              | ---                      | \$500                                   |
| Herriman         | ---                              | \$1,000 + \$30/unit      | \$1,000 + \$100/acre                    |
| Ogden            | ---                              | \$1,695                  | \$1,550                                 |
| South Jordan     | ---                              | ---                      | \$676                                   |
| West Jordan      | \$415                            | ---                      | \$1,275                                 |
| West Valley City | \$550                            | \$250 + \$130/lot        | ---                                     |

| Permitted Uses   | Building permit site plan | Commercial Site Plan | Residential Development |
|------------------|---------------------------|----------------------|-------------------------|
| MSD              | \$110                     | \$1,070              | \$1,070                 |
| Draper           | \$100                     | \$2,000              | ---                     |
| Herriman         | ---                       | \$1,000 + \$100/acre | \$800                   |
| Ogden            | ---                       | \$1,390              | \$1,695                 |
| South Jordan     | ---                       | \$6,882              | \$1,445                 |
| West Jordan      | ---                       | \$1,675 + \$145/acre | ---                     |
| West Valley City | \$20                      | \$1,300/acre         | \$1,300/acre            |

| <b>Subdivisions</b> | Minor Subdivision<br><5 lots | Major Subdivision   | Subdivision<br>amendments | Lot Line<br>Adjustments | Extension of time |
|---------------------|------------------------------|---------------------|---------------------------|-------------------------|-------------------|
| MSD                 | \$990                        | \$1,640             | \$1,755                   | \$175                   | \$275             |
| Draper              | \$400 per lot                | \$2,000 + \$25/lot  | \$2,000                   | \$500                   | ---               |
| Herriman            | \$300 + \$30/lot             | \$2,000+            | \$250 + \$10/lot          | \$250                   | ---               |
| Ogden               | \$750                        | \$1,000 + \$30/lot  | \$695                     | \$675                   | \$200             |
| South Jordan        | ---                          | \$2,816 + \$209/lot | \$3,637                   | \$742                   | 1/2 of base fee   |
| West Jordan         | \$1,374 + \$52/lot           | \$1,914 + \$52/lot  | \$1,914 + \$52/lot        | \$1,432                 | 185               |
| West Valley City    | \$250 + \$200/lot            | ---                 | \$250 + \$100/lot         | ---                     | ---               |

| <b>Ordinances</b> | Text change | Zoning map<br>change up to 10<br>acres | Zoning map<br>change 10+ acres | General Plan<br>amendment |
|-------------------|-------------|--|--------------------------------|---------------------------|
| MSD               | \$950       | \$940                                  | \$2,440                        | \$2,440                   |
| Draper            | \$2,000     | \$2,000 + \$25/acre                    | ---                            | \$2,000                   |
| Herriman          | \$800       | \$650                                  | \$650                          | \$2,000                   |
| Ogden             | \$350       | \$875                                  | \$875                          | ---                       |
| South Jordan      | \$1,262     | \$2,227                                | \$2,227                        | ---                       |
| West Jordan       | \$2,283     | \$2,039                                | \$2,039                        | \$2,404                   |
| West Valley City  | \$250       | \$700                                  | \$700 + \$50/acre              | \$250                     |



### Addressing and Right-of-way Fees

|                  | Assignment of<br>Address – base<br>fee | Street Name<br>Change – base<br>fee | Change drive<br>approach only |
|------------------|--|-------------------------------------|-------------------------------|
| MSD              | \$100                                  | \$250                               | \$20                          |
| Draper           | ---                                    | ---                                 | \$100                         |
| Herriman         | ---                                    | ---                                 | ---                           |
| Ogden            | ---                                    | ---                                 | ---                           |
| South Jordan     | ---                                    | ---                                 | \$193                         |
| West Jordan      | \$79                                   | \$347                               | \$286                         |
| West Valley City | ---                                    | \$150                               | ---                           |

### Engineering Check, Streets, Natural Hazard Review, and Bond Processing Fees

|                  | Engineering Check   | Street Dedication | Street Sign Fee | Geology/ Natural<br>Hazard Review | Bond<br>Processing |
|------------------|---------------------|-------------------|-----------------|-----------------------------------|--------------------|
| MSD              | value (4.5%)        | \$150             | \$200           | cost                              | \$100              |
| Draper           | ---                 | ---               | ---             | \$3,000*                          | ---                |
| Herriman         | \$3000 + 3% of bond | \$100             | \$345           | cost                              | \$50               |
| Ogden            | ---                 | ---               | ---             | ---                               | ---                |
| South Jordan     | ---                 | ---               | ---             | ---                               | ---                |
| West Jordan      | value (4.5%)        | ---               | cost            | ---                               | \$173              |
| West Valley City | ---                 | \$250             | \$150           | ---                               | \$300              |

### Park Facility Rental Fees

Facility rental fees charged by communities in the benchmark group may vary depending on whether the renter is a resident/non-resident and whether the rental period is on a weekend or a weekday. The table below shows resident rental fees for weekend rentals.

|                  | Pavilion rental -<br>daily | Pavilion rental -<br>special event | Field rental -<br>daily* | Field rental -<br>seasonal |
|------------------|----------------------------|------------------------------------|--------------------------|----------------------------|
| MSD              | \$75                       | \$250                              | \$250                    | per player                 |
| Draper           | \$80                       | ---                                | \$180                    | \$10/player                |
| Herriman         | \$80                       | ---                                | \$180                    | negotiated                 |
| Ogden            | ---                        | ---                                | \$120                    | \$213/team                 |
| South Jordan     | \$75                       | ---                                | \$75                     | negotiated                 |
| West Jordan      | \$100                      | \$200                              | \$100                    | \$15/hour                  |
| West Valley City | \$50                       | \$250                              | \$150                    | ---                        |

\* Additional field rental charges may be applied if field lighting is required for rentals after sunset.

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## Appendix 3: Recommended Fee Schedule Format

Baker Tilly was asked to provide recommendations to the District for making its fee schedule clearer and more user-friendly. Our recommended format for an updated fee schedule is included under separate cover.

The model fee schedule is provided in a Microsoft Word file. This format recognizes that the District has certain technical restrictions related to its need to distribute fee schedules to member communities. The inclusion of collapsible sections under defined section headers will allow the user to add, delete, or rearrange sections to suit each member community with a minimum of time and effort. Each header is tied to a Table of Contents which can be refreshed quickly after changes are made.

We have tried to keep the structure of the fee schedule consistent between sections. Where descriptive language about fee types was available from the District's existing fee schedule, we kept the explanatory language, making minor edits for clarity and brevity where appropriate. Where such language was not available, we consulted our interview notes to add descriptions where possible. We also made use of footnotes to tie explanatory text directly to the applicable fee types.

We encourage the District to add text to any fee types where additional descriptions would be useful for customers.

We shifted several fee types within and between sections in an attempt to group similar fee types together to be more intuitive for customers. This is particularly noticeable in the section on Land Use Fees, where we have laid out fees consistent with the format used in Appendix 2.

We recommend that the District consult with its customer-facing employees regularly (at least yearly) to identify specific fees which generate a disproportionately high number of questions or issues. For these fee types, the District should take steps to make these fee types easier for customers to find and comprehend.

Incremental improvements in the fee schedule each year should bear fruit after just a few revision cycles, leading to in a best-in-class document which generates higher satisfaction from users and fewer issues and complications for staff to work out with applicants.