



**LODI CITY COUNCIL**  
**Carnegie Forum**  
305 West Pine Street, Lodi

**"SHIRTSLEEVE" SESSION**

**Date: February 10, 2009**

**Time: 7:00 a.m.**

For information regarding this Agenda please contact:

**Randi Johl**

**City Clerk**

**Telephone: (209) 333-6702**

*NOTE: All staff reports or other written documentation relating to each item of business referred to on the agenda are on file in the Office of the City Clerk, located at 221 W. Pine Street, Lodi, and are available for public inspection. If requested, the agenda shall be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and the federal rules and regulations adopted in implementation thereof. To make a request for disability-related modification or accommodation contact the City Clerk's Office as soon as possible and at least 24 hours prior to the meeting date.*

**Informal Informational Meeting**

**A. Roll Call by City Clerk**

**B. Topic(s)**

B-1 Receive Information Regarding the Building Division Cost Analysis Study (CD)

**C. Comments by Public on Non-Agenda Items**

**D. Adjournment**

Pursuant to Section 54954.2(a) of the Government Code of the State of California, this agenda was posted at least 72 hours in advance of the scheduled meeting at a public place freely accessible to the public 24 hours a day.

\_\_\_\_\_  
Randi Johl  
City Clerk



## CITY OF LODI COUNCIL COMMUNICATION

**AGENDA TITLE:** Receive information regarding the Building Division Cost Analysis Study

**MEETING DATE:** February 10, 2009

**PREPARED BY:** Community Development Department

**RECOMMENDED ACTION:** Receive information and make comments regarding the Building Division Analysis Study.

**BACKGROUND INFORMATION:** In October 2007, the Community Development and Finance departments prepared a Cost Analysis Study to determine the fully burdened cost of providing the various services within the Building Division. After meeting with the Building Industry Association of the Delta, it was determined that more detail was necessary in order to meet the current requirements for such analysis.

In August 2008, the City contracted with the firm MGT of America to prepare a cost of services analysis that would meet legal requirements and methodology outlined by the BIA. The analysis included 1) fiscal analysis by project size; 2) fully burdened hourly rate calculation; and 3) comparison analysis to similarly sized jurisdictions within our region. Once the draft study was completed, staff met with the Chief Executive Officer of the Building Industry Association of the Delta along with many of its members from Lodi. We discussed the Cost Analysis Study, answered members' questions and gave them several weeks to review the study.

Attached is a copy of the letter we received on January 30, 2009 from John Beckman of the BIA. The BIA found no errors in the assumptions, calculations or methods. The BIA feels that the analysis seems to have been conducted in a reasonable manner with a thorough investigation into actual cost to the City for services provided.

As the City Council will note, the current fee structure is not recovering the actual cost of service. As a result, a fee increase is justified to prevent the General Fund from subsidizing private development. Staff believes that there are at least three policy questions for the City Council to consider as outlined below:

***Is the level of service provided adequate?*** Perhaps the first and most important question that should be asked relates to the level of service provided. In other words, are we doing a satisfactory job? The cost analysis that is being presented assumes that the number of personnel and the various functions that they carry out is appropriate for the amount of work currently undertaken.

***What should be the percentage of cost recovery for the Division?*** Current cost recovery ranges from 22% - 93% depending on project valuation (page 4 of the MGT Study). As the Council is aware, the Division is part of the Community Development Fund. The Fund was set up as an enterprise in order to better balance the services provided with the revenues charged. It is not appropriate to collect the full cost of the Division through fee revenue as there is a percentage of the time that is devoted to providing service to the general public. This amount of time should be compensated for by the General Fund as a

APPROVED: \_\_\_\_\_  
Blair King, City Manager

transfer. It is our opinion that approximately 10 percent of the overall cost is related to non recoverable expense.

***What should be the timing of a fee increase?*** This third question assumes that some increase is necessary given the answers to the previous questions, so the question is how quickly the increase should take place? We will propose that some incremental increases take place over the next year, but the full amount may be an economic deterrent at the wrong time.

**FISCAL IMPACT:** N/A

**FUNDING AVAILABLE:** N/A

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Konradt Bartlam  
Interim Community Development Director

Attachments:

1. Fee Study
2. BIA Letter
3. MGT of America Company profile

# Cost Analysis Study Findings

Building Division  
City of Lodi

January 2009



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January 11, 2009

Mr. Dennis Canright  
Building Official  
City of Lodi  
221 W. Pine Street  
Lodi, CA 95240

Dear Dennis:

We have completed our draft analysis of the cost of providing building inspection and plan check services to the Lodi community. This study was conducted in accordance with California Government Code 66014 cost principles. Our report includes the following three components:

**1) Fiscal analysis by project size** (page 4). This schedule displays the results of our analysis. Each valuation threshold, from \$500 projects up to \$1,000,000 projects, was evaluated to determine if the fee currently charged is sufficient to recapture costs expended. The results indicate the City's fees are set below cost, especially for low valuation projects. Actual cost recovery ranges from 23% to 93%. Time motion calculations are provided in the appendix on page 10.

**2) Fully-burdened hourly rate calculations.**

The MGT rate model builds indirect costs into the division's hourly rate structure. The proper identification of labor hours as either "direct or indirect" is crucial to the objective of full cost recovery. Indirect labor can be thought of as supervisory or clerical whereas direct labor involves plan check or inspection. Because indirect labor cannot be traced to a specific unit of service and consequently cannot be "billed," indirect costs must be recovered whenever direct labor is billed. This practice is commonly referred to as building "fully burdened" labor rates. Failure to accurately identify indirect labor hours will result in annual revenues that produce less than full cost recovery.

- Personal Services Analysis (page 6) – this schedule lists each staff category within the Building division. Staff are categorized as either direct or indirect labor.
- Indirect Cost Rate Calculation (page 7) – this schedule establishes a ratio of indirect cost to direct salaries and benefits. The Building division's indirect cost rate is calculated at 141%. The five elements of indirect cost incorporated include:

- Indirect labor – administrative and supervisory staff costs.
  - Services and supplies
  - Community Development Admin – a portion of Community Development Administration costs are charged to the Building division.
  - Planning division support – 10% of the Planning division’s budget is allocated to the Building division for support provided.
  - Operating Reserve – City policy is to maintain a 15% operating reserve.
- Fully Burdened Hourly Rate Schedule (page 8) – Salary and benefit costs, plus a 141% indirect cost markup are divided by average annual billable staff hours to arrive at fully burdened hourly rates. A breakdown of the average billable staff hours are provided in the table below:

**ANNUAL BILLABLE HOURS CALCULATION**

Hours	Description	Calculation
<b>2,080</b>	Total Annual Hours	52 weeks * 40 hours
<b>96</b>	Holidays	13.5 days * 8 hours
<b>80</b>	Vacation	2 weeks * 40 hours
<b>80</b>	Sick	12 Days * 8 hours
<b>52</b>	Daily Briefing/Staff Mtgs	52 weeks * 1 hours
<b>177</b>	Admin work & Breaks	10% of work day, 0.10 * remaining hours
<b>40</b>	Training	40 hours
<b>1555</b>	<b>Annual Billable Hours</b>	

**3) Comparison analysis to regional jurisdictions** (page 9). This table compares Lodi’s building fees to those charged by other regional jurisdictions. To facilitate comparison among many jurisdictions the fees are limited to building permit and plan check only. Each jurisdiction charges a set of additional fees that vary from one jurisdiction to another.

The figures presented in the comparison survey reflect a 'market basket' of what other cities charge for building services. It does not reflect each jurisdictions cost, as each jurisdiction may not be aware of their full cost and/or may consciously price their services above or below full cost

The jurisdictions included in the comparison analysis include:

- Manteca

- Modesto
- Stockton
- Tracy
- Turlock
- Vacaville

It has been a pleasure to work with your City staff. Feel free to contact me if you have any questions.

Sincerely,

Jeff Wakefield  
Senior Consultant  
MGT of America

CITY OF LODI  
**BUILDING DIVISION**  
 FISCAL 2008/09  
 Fiscal Analysis by Project Size

Sample Projects	Full Cost <sup>1</sup>	Current Fee <sup>1</sup>	Current Cost Recovery %	Annual Number of Pmts (2 Year Avg)
<b>\$500 valuation project</b>				
Plan Check	\$264	\$42		
Inspection	\$193	\$65		
<b>Total for Category</b>	<b>\$457</b>	<b>\$106</b>	<b>23%</b>	<b>18</b>
<b>\$2,000 valuation project</b>				
Plan Check	\$279	\$58		
Inspection	\$406	\$90		
<b>Total for Category</b>	<b>\$685</b>	<b>\$148</b>	<b>22%</b>	<b>149</b>
<b>\$25,000 valuation project</b>				
Plan Check	\$367	\$328		
Inspection	\$784	\$505		
<b>Total for Category</b>	<b>\$1,151</b>	<b>\$833</b>	<b>72%</b>	<b>53</b>
<b>\$50,000 valuation project</b>				
Plan Check	\$415	\$540		
Inspection	\$1,213	\$831		
<b>Total for Category</b>	<b>\$1,628</b>	<b>\$1,371</b>	<b>84%</b>	<b>49</b>
<b>\$100,000 valuation project</b>				
Plan Check	\$845	\$833		
Inspection	\$1,427	\$1,282		
<b>Total for Category</b>	<b>\$2,273</b>	<b>\$2,116</b>	<b>93%</b>	<b>136</b>
<b>\$500,000 valuation project</b>				
Plan Check	\$3,774	\$2,712		
Inspection	\$6,113	\$4,172		
<b>Total for Category</b>	<b>\$9,887</b>	<b>\$6,884</b>	<b>70%</b>	<b>19</b>
<b>\$1,000,000 valuation project</b>				
Plan Check	\$6,265	\$4,703		
Inspection	\$8,684	\$7,236		
<b>Total for Category</b>	<b>\$14,950</b>	<b>\$11,939</b>	<b>80%</b>	<b>3</b>

**Notes:**

The Department is currently using 2005 building valuation factors. It is recommended that 2008 valuation factors be instituted.

Repeat unit dwellings will be assessed a plan checking fee of 25% of the building permit fee.

Reinstatement Fee: if a permit is not finalized within a two-year period, the permit must be reinstated. The reinstatement fee varies according to how complete the project is. The following schedule shall be followed for reinstatement fees:

Passed foundation inspection: 75% of original fee.

Passed frame inspection: 50% of original fee.

Passed drywall inspection: 25% of original fee.

MGT recommends institution of a Temporary Certificate of Occupancy fee of \$270.

MGT recommends institution of a Permit Extension fee of \$195.

MGT recommends a Change of Address/ Owner fee of \$135.

MGT recommends Application Revisions be charged on an hourly basis of \$135 per hour.

Hourly Rate: for services not specifically addressed an hourly rate of \$135 shall be charged.

MGT recommends the following services be charged on a flat fee basis:

Reroof - Residential	\$290	Spa	\$455
Reroof - Commercial	\$370	Mobile Home Setup	\$582
Pool	\$840	Water Heater	\$150
Pool & Spa	\$910		

1) Figures include structural, electrical, mechanical and plumbing services.

# City of Lodi Building Fee Table

## Current Fee Table

Valuation	Base Fee	Rate Per Unit
\$1 to \$500	\$50.00	
\$501 to \$2,000	\$50.00	\$1.30 per \$100*
\$2001 to \$25,000	\$69.50	\$14.00 per \$1,000*
\$25,001 to \$50,000	\$391.50	\$10.10 per \$1,000*
\$50,001 to \$100,000	\$644.00	\$7.00 per \$1,000*
\$100,001 to \$500,000	\$994.00	\$5.60 per \$1,000*
\$500,001 to \$1,000,000	\$3,234.00	\$4.75 per \$1,000*
\$1,000,001 and Up	\$5,609.00	\$3.15 per \$1,000*

\*or fraction thereof over initial base amount

Plan Check Fee	65% of building permit
Disabled Access	5% of building permit
Energy	5% residential and 10% non-resid.
EMP Supplement	based on item count

CITY OF LODI  
**BUILDING DEPARTMENT**  
 FISCAL 2008/09

Personnel Services Analysis

	Position Title	# of FTE	Annual Salary	Indirect vs. Direct Activities	
				Indirect Sal/Ben %	Direct Sal/Ben %
1	Administrative Secretary (50%)	0.5	\$39,078	100.00%	39,078
2	Comm Dev Director (50%)	0.5	\$93,118	100.00%	93,118
3	Administrative Clerk	1.0	\$62,679	100.00%	62,679
4	Building Inspector II	4.0	\$350,105		100.00% 350,105
5	Building Official	1.0	\$146,427	100.00%	146,427
6	Permit Technician	2.0	\$132,055		100.00% 132,055
7	PC Engineer	1.0	\$97,382		100.00% 97,382
8					
9					
10					
11					
12					
13					
<b>Total:</b>		10.00	\$ 920,844	37.06% \$ 341,302	62.94% \$ 579,542

CITY OF LODI  
**BUILDING DEPARTMENT**  
 FISCAL 2008/09

Indirect Cost Rate Calculation

DESCRIPTION OF COST	Total Costs	Unallowable	Allowable Indirect	Allowable Direct
<b>A) Personnel Analysis:</b>				
Salary and Wages	\$ 920,844		\$ 341,302	\$ 579,542
Distribution %:	100.00%		37.06%	62.94%
Temporary & Overtime	\$ 20,118			\$ 20,118
<i>Benefits</i>	\$ -		\$ -	\$ -
Subtotal:	<b>\$ 940,962</b>		<b>\$ 341,302</b>	<b>\$ 599,660</b>
<b>B) Other Operating Expenses:</b>				
Professional Services	\$ 85,000			\$ 85,000
Books & Periodicals	\$ 10,000		10,000	
Training & Education	\$ 12,000		12,000	
Other Materials & Supplies	\$ 51,354		51,354	
Postage & Cellular Phone Charges	6,400		6,400	
Subtotal:	\$ 164,754	\$ -	\$ 79,754	\$ 85,000
<b>Total Departmental Expenditures:</b>	<b>\$ 1,105,716</b>	<b>\$ -</b>	<b>\$ 421,056</b>	<b>\$ 684,660</b>
<b>C) Cost Allocation Plan Allocations:</b>				
September 2007 MuniFinacial Plan <sup>1</sup>	\$ 166,384		\$ 166,384	
10% of Planning Budget	92,487		92,487	
15% Operating Reserve	165,857		165,857	
<b>Total Indirect Costs:</b>	<b>\$ 424,728</b>		<b>\$ 424,728</b>	
<b>D) Total Costs</b>	<b>\$ 1,530,444</b>	<b>\$ -</b>	<b>\$ 845,784</b>	<b>\$ 684,660</b>
<b>Total Indirect Costs:</b>	<b>845,784</b>			
<b>Total Direct Sal &amp; Benes:</b>	<b>599,660</b>		<b>Calculated Indirect Cost Rate:</b>	<b>141.04%</b>

1 Consists of support from: City Council, City Manager, City Clerk, City Attorney, Human Resources, Information Technology, Finance Revenue/Collections, Finance Accounting, Budget and Treasury, Non-Departmental and Facility Maintenance.

CITY OF LODI  
**BUILDING DEPARTMENT**  
 FISCAL 2008/09

Fully Burdened Hourly Rates

	Position	FTE	Annual Sal/Ben	Hourly		
				Sal/Ben	Overhead	Total
1	Administrative Secretary (50%)	0.5	\$ 39,078	\$ 50.27		
2	Comm Dev Director (50%)	0.5	\$ 93,118	\$ 119.78		
3	Administrative Clerk	1.0	\$ 62,679	\$ 40.31	\$ 56.86	\$ 97.17
4	Building Inspector II	4.0	\$ 350,105	\$ 56.29	\$ 79.40	\$ 135.69
5	Building Official	1.0	\$ 146,427	\$ 94.18	\$ 132.83	\$ 227.01
6	Permit Technician	2.0	\$ 132,055	\$ 42.47	\$ 59.90	\$ 102.36
7	PC Engineer	1.0	\$ 97,382	\$ 62.63	\$ 88.34	\$ 150.97
8						
9						
10						
11						
12						
13						
<b>TOTAL:</b>		10.00	\$ 920,844			

Hourly salary rate is calculated by dividing annual salary by 1555 productive hours.  
 Hourly overhead rate is applied to hourly salary/benefits.

**COMPARISON SURVEY - CITY OF LODI**

<b>Project Valuation</b>	<i>LODI (CURRENT FEES)</i>	<i>MANTECA (REVIEWING FEES)</i>	<i>MODESTO (REVIEWING FEES)</i>	<i>STOCKTON (REVIEWING FEES)</i>	<i>TRACY (REVIEWING FEES)</i>	<i>TURLOCK (REVIEWING FEES)</i>	<i>VACAVILLE</i>
\$2,000 Valuation Project	\$115	\$84	\$122	\$229	\$138	\$103	\$112
\$25,000 Valuation Project	\$646	\$517	\$533	\$1,290	\$662	\$578	\$572
\$50,000 Valuation Project	\$1,063	\$851	\$858	\$2,128	\$1,086	\$949	\$933
\$100,000 Valuation Project	\$1,640	\$1,312	\$1,305	\$3,280	\$1,663	\$1,464	\$1,433
\$500,000 Valuation Project	\$5,336	\$4,182	\$4,097	\$10,435	\$5,359	\$4,764	\$4,940
\$1,000,000 Valuation Project	\$9,255	\$7,257	\$7,100	\$18,089	\$9,278	\$8,270	\$8,558

## Appendix - Fully Burdened Cost Calculations

Project:	Task	Staff	Hours <sup>1</sup>	Hourly Rate	Fully Burdened Cost
\$500 valuation project	Plan Review	PC Engineer	1.75	\$150.97	\$264.20
	Inspection	Building Inspector	0.46	\$135.69	\$62.42
	Travel	Building Inspector	0.51	\$135.69	\$69.20
	Re-inspection	Building Inspector	0.45	\$135.69	\$61.06
					\$456.89
\$2,000 valuation project	Plan Review	PC Engineer	1.85	\$150.97	\$279.30
	Inspection	Building Inspector	1.9	\$135.69	\$257.82
	Travel	Building Inspector	0.84	\$135.69	\$113.98
	Re-inspection	Building Inspector	0.25	\$135.69	\$33.92
					\$685.03
\$25,000 valuation project	Plan Review	PC Engineer	2.43	\$150.97	\$366.87
	Inspection	Building Inspector	2	\$135.69	\$271.39
	Travel	Building Inspector	0.8	\$135.69	\$108.56
	Re-inspection	Building Inspector	0.68	\$135.69	\$92.27
	Issue Resolution	Building Inspector	2.3	\$135.69	\$312.10
				\$1,151.18	
\$50,000 valuation project	Plan Review	PC Engineer	2.75	\$150.97	\$415.18
	Inspection	Building Inspector	4	\$135.69	\$542.78
	Travel	Building Inspector	1.64	\$135.69	\$222.54
	Re-inspection	Building Inspector	1	\$135.69	\$135.69
	Issue Resolution	Building Inspector	2.3	\$135.69	\$312.10
				\$1,628.28	
\$100,000 valuation project	Plan Review	PC Engineer	5.6	\$150.97	\$845.45
	Inspection	Building Inspector	6	\$135.69	\$814.16
	Travel	Building Inspector	1.29	\$135.69	\$175.04
	Re-inspection	Building Inspector	1.23	\$135.69	\$166.90
	Issue Resolution	Building Inspector	2	\$135.69	\$271.39
				\$2,272.95	
\$500,000 valuation project	Plan Review	PC Engineer	25	\$150.97	\$3,774.33
	Inspection	Building Inspector	17.8	\$135.69	\$2,415.35
	Travel	Building Inspector	4.25	\$135.69	\$576.70
	Re-inspection	Building Inspector	8.5	\$135.69	\$1,153.40
	Issue Resolution	Building Inspector	14.5	\$135.69	\$1,967.56
				\$9,887.34	
\$1,000,000 valuation project	Plan Review	PC Engineer	41.5	\$150.97	\$6,265.39
	Inspection	Building Inspector	39	\$135.69	\$5,292.06
	Travel	Building Inspector	4.6	\$135.69	\$624.19
	Re-inspection	Building Inspector	4.9	\$135.69	\$664.90
	Issue Resolution	Building Inspector	15.5	\$135.69	\$2,103.25
				\$14,949.80	

1) hours based on a sample of Permits Plus data.



**ANNIVERSARY**

CELEBRATING TWENTY YEARS  
OF BUILDING EXCELLENCE

# BUILDING INDUSTRY ASSOCIATION OF THE DELTA

**RECEIVED**

FEB 03 2009

COMMUNITY DEVELOPMENT DEPT  
CITY OF LODI

January 30, 2009

Rad Bartlam  
City of Lodi  
221 W Pine St.  
Lodi, CA 95240

**OFFICERS**

**Dudley McGee**  
Kimball Hill Homes  
**Mahesh Ranchhod**  
American-USA Homes  
**Jeremy White**  
The Grupe Company  
**John Looper**  
Top Grade Construction

**BOARD OF DIRECTORS**

**Debbie Armstrong**  
Old Republic Title Company  
**Matt Arnaiz**  
H.D. Arnaiz Corporation  
**Rod Attebery**  
Neumiller & Beardslee  
**Rey Chavez**  
Kelly-Moore Paint Company  
**Ryan Gerding**  
Pulte Homes  
**Cathy Ghan**  
Oak Valley Community Bank  
**George Gibson**  
FCB Homes  
**Steve Herum**  
Herum Crabtree Brown  
**Wayne LeBaron**  
LeBaron Ranches  
**Terry Miles**  
Teichert Construction  
**Carol Ornelas**  
Visionary Home Builders, Inc.  
**Jim Panagopoulos**  
A.G. Spanos Companies  
**Denise Tschirky**  
Matthews Homes

Rad,

On behalf of the members of the Building Industry Association I want to thank you for sitting down with us to discuss the Cost Analysis Study. The analysis seems to have been conducted in a reasonable manner with a thorough investigation into actual costs to the City for services provided.

We have found no errors in the assumptions, calculations or methods for preparing this fee update. Also we are pleased to know the City will be sensitive to the current conditions of the economy when implementing any fee increases.

One notable item learned in the analysis is the category of new development related to residential construction had the highest percentage of cost recovery out of all categories. This shows that new residential construction has been paying its fair share.

Thank you,

John Beckman  
Chief Executive Officer

**LIFETIME DIRECTORS**

**Dennis Bennett**  
Bennett Development  
**Bill Filios**  
AKF Development, LLC  
**Mike Hakeem**  
Hakeem, Ellis & Marengo  
**Jeffrey Kirst**  
Tokay Development  
**Steve Moore**  
Calandev Development  
**Zandra Morris**  
Old Republic Title Company  
**Toni Raymus**  
Raymus Homes, Inc.  
**Tony Souza**  
Souza Realty & Development

## MGT OF AMERICA – COMPANY PROFILE

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### *QUALIFICATIONS*

**Corporate:** MGT is a national research and management consulting firm specializing in providing management and financial services to public-sector clients. Founded in Tallahassee, Florida in 1974, MGT has grown to include regional offices in Sacramento, California; Austin, Texas; and Olympia, Washington. The firm's staff of over 130 professionals brings a wealth of knowledge and depth of understanding to all client engagements, delivering the highest quality and timely services to clients.

Over the past 33 years, the firm has successfully served more than 3,200 clients in 48 states and several foreign countries. Our mission "to improve the efficiency and effectiveness of governments, nonprofits, and other organizations serving the public" is supported by the capacity to deliver an extensive range of services. These services include:

- ❖ Cost Studies
- ❖ Performance Audits and Management Reviews
- ❖ Performance Measurement & Management
- ❖ Business Process Reengineering
- ❖ Strategic Planning
- ❖ Investigative Audits
- ❖ Program Evaluation
- ❖ Information Technology Staff Augmentation

**Cost Services Division:** The firm recently acquired Public Resource Management Group, LLC (PRM), the fastest-growing provider of cost allocation plans, indirect cost rate studies, state mandated cost claims, and user fee studies in the United States. This acquisition has significantly expanded MGT's ability to provide a wide array of costing services to state and local governments. The Costing Services Division totals 20 professionals. There is no firm in the marketplace today that can offer a client the user fee expertise that MGT delivers. The client-first philosophy is ingrained in the fabric and history of both MGT and PRM.

The listing of clients served (please see below) are those of the MGT consultants currently with the firm and not, as may be represented by others, the product of former employees.

Our senior level consultants are recognized as national experts in their respective fields. In addition, most of our professionals have "walked in their clients' shoes" having worked in public service prior to starting their consulting careers. Our firm is small enough to provide personalized service with reasonable fees; yet, large enough to serve a national client base and exceed the requirements of the most sophisticated, demanding clients.

Following is a list of our user fee clients from the past five years inclusive:

### *CALIFORNIA USER FEE CLIENTS*

- ❖ Agoura Hills
- ❖ Antioch
- ❖ Arcata
- ❖ La Habra
- ❖ La Mesa
- ❖ Livermore
- ❖ Riverside County
- ❖ Roseville
- ❖ Sacramento

- ❖ Calabasas
- ❖ Ceres
- ❖ Cupertino
- ❖ Daly City
- ❖ Dixon
- ❖ Emeryville
- ❖ Encinitas
- ❖ Folsom
- ❖ Fremont
- ❖ Irvine

- ❖ Long Beach
- ❖ Los Alamitos
- ❖ Los Gatos
- ❖ Modesto Dev Dpt.
- ❖ Newport Beach
- ❖ Orange County Fire
- ❖ Pittsburg
- ❖ Pleasanton
- ❖ Redlands
- ❖ Redondo Beach

- ❖ San Diego Engineering
  - ❖ San Francisco
  - ❖ San Mateo County Assessor
  - ❖ Santa Ana
  - ❖ Santa Barbara
  - ❖ Santa Clara
  - ❖ South Lake Tahoe
  - ❖ Whittier
  - ❖ Yuba City
-

## **RANGE OF EXPERIENCE**

Mr. Wakefield has an extensive background working with local government. His 20 years of experience includes senior positions with three major consulting firms, all focused on governmental cost accounting.

Mr. Wakefield is currently a Senior Consultant, having joined MGT in 2004 after leaving a senior position at Muni-Financial, a well known, California-based local governmental consulting firm.

Since joining MGT, Mr. Wakefield has served as co-director of the firm's user-fee projects, affording him extensive experience with the complex analysis of development related fee-for-service areas. He has a thorough understanding of the federal and state laws governing the cost analysis of user-fee-related services. Mr. Wakefield is a full-time employee and has completed hundreds of consulting engagements for local governments during his career.

## **PROFESSIONAL AND BUSINESS EXPERIENCE**

### ***Financial***

***Project Management.*** Mr. Wakefield has managed numerous large governmental user-fee projects during his 20-year career. His management experience includes projects for large governmental agencies such as San Jose, San Francisco, Anaheim, and Sacramento in California and many others.

***Research and Statistical Background.*** Mr. Wakefield recently represented MGT and the City of Long Beach at legislative hearings at the State Capitol in Sacramento, California. The hearings were conducted by the state legislative committees determining pending legislation to the full cost analysis process to be adopted by state departments. Mr. Wakefield presented information related to the "best practices" adopted by large governmental agencies in the western United States.

***Cost Allocation.*** Mr. Wakefield has completed cost allocation related projects for hundreds of governmental agencies over his career. He has managed projects for large governmental agencies such as Anaheim, San Francisco, Sacramento, and San Jose in California.

### **YEARS OF EXPERIENCE: 20**

**MGT of America, Inc.**  
Senior Consultant  
Aug. 2007—Present

*Public Resource  
Management Group LLC*  
Senior Project Director  
2004—July 2007

*MuniFinancial*  
2000—2004

*David M. Griffith and  
Associates, LTD*  
1991—2000

### **EDUCATION/ CERTIFICATIONS**

BS, Accounting,  
University of Redlands

## **SPECIFIC REPRESENTATIVE EXPERIENCE**

**2004—Present: MGT:** Mr. Wakefield is a senior member of the firm's cost accounting group. He is responsible for project management, direction, analysis and senior level consulting assignments. He is a recognized state expert in the full cost analysis of development related user fee services provided by local government. His clients have included some of the nation's largest local governments including: San Jose, Long Beach, San Francisco and Anaheim.

**2000—2004: Muni-Financial:** While at Muni-Financial, Mr. Wakefield held a number of senior positions. He was responsible for the development of the firm's cost allocation plan and user fee software.

**1991—2000: David M. Griffith and Associates, LTD:** Mr. Wakefield joined DMG as a junior level consultant and spent nine years working in all areas of cost analysis consulting. He left DMG as a Senior Project Manager to assist another firm in its initial efforts of building a cost accounting consulting practice