

# City of Needles, CA

Proposal for  
**Comprehensive User Fee Study**



## 1. Title Page

# City of Needles Comprehensive User Fee Study



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### Contact Person

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November 19, 2025

## 2. Transmittal Letter

November 19, 2025

Ms. Jill Taura  
Interim Finance Director  
Mr. Patrick Martinez  
City Manager  
City of Needles  
8173rd Street  
Needles, CA 92363

**Re: Technical Proposal to Conduct a Comprehensive User Fee Study for the City of Needles**

Dear Ms. Taura & Mr. Martinez,

As municipalities throughout California are challenged to do more with less, they must strike a balance between effective use of limited financial resources, addressing competing priorities and objectives, and maintaining high standards of service and responsiveness to their communities. Processes and staffing evolve as staff seek out cost-effective and efficient service models, integrate technological improvements, or modify practices in response to events such as the pandemic.

Considering this, ***it is critical for the City of Needles (“City”) to ensure that its fees for requested services, are developed and updated utilizing a legally defensible methodology and updated information and data to reflect current processes and staffing, account for the true cost of providing services, confirm a reasonable relationship between the cost of service and the fees, and ensure maximum appropriate cost recovery, so that the revenues generated by fees cover the cost of those services to the greatest extent possible.*** City staff, and ultimately the City Council, need a clear understanding of standards, service levels and the associated costs. Recognizing this, the City has responded by soliciting proposals for a Comprehensive User Fee Study.

Willdan Financial Services (“Willdan”) is uniquely qualified to assist the City of Needles with this project, following are specific advantages that Willdan brings to the City for this study:

***Extensive Local Experience with Similar Projects for Inland Empire and Southern California Cities*** — Willdan has worked with cities near Needles, and throughout Southern California, on User Fee Study projects with objectives very similar to those for this study. ***Our unique local knowledge will help us bring valuable perspective and knowledge of other local cities’ approach to fees and their policies on fee setting and subsidies and assist us in conducting meaningful and efficient fee comparisons to Needles.*** Recent and ongoing studies include the Cities of Barstow, Apple Valley, Fontana, San Jacinto, Murrieta, Norco, Chino, Chino Hills, Eastvale, Ontario, Corona, Claremont, Upland, San Dimas, Diamond Bar, La Verne, Brea, Fullerton, Pomona, and Lake Elsinore.

***Collaborative Approach, Proven Results and User-friendly Models and Reports*** — Willdan prides itself on working closely with City staff to develop an approach that is targeted toward your specific objectives and reality, and then working together with you to gather first-hand information regarding the processes and tasks required to provide services to those requesting them. This is a distinct advantage we will bring in our approach with the City of Needles. A collaborative approach ensures we clearly understand your goals and challenges, and just as importantly, you understand the process and the results.

Our Cost Allocation methodologies and models have been reviewed and approved by Cognizant Agencies such as the US Army and recently, the US Department of Housing and Urban Development, providing evidence of our thorough and defensible approach to the development of Cost Allocation strategies.

***We create user-friendly Excel-based models that the City can retain*** and conduct our analysis and develop the model collaboratively with City staff. Rather than using an inflexible proprietary software program, we construct our models from the ground up, mirroring the City’s budget format wherever possible.

Created directly from the models, our reports clearly and graphically illustrate full and recommended levels of cost recovery and projections of revenue for fee programs, break down the costs into direct and indirect overhead categories, and present the fee methodologies.

**Our approach is geared toward delivering work on schedule and presenting results at public meetings and council workshops to stakeholders and elected officials who typically do not want or need to see the deep detailed analysis.** The Willdan Team is experienced at communicating complex analytical results in a manner that is easy to understand by non-finance-oriented individuals. We have coordinated or participated in numerous public and staff workshops regarding fees and cost of service-based charges.

**Unique Combination of Services and Expertise/Public Engagement** — Established in 1988, Willdan is a team of over 80 professionals who provide essential financial consulting services throughout California, and the United States. Willdan has provided the requested services to municipal clients for over two decades; and is the only firm providing these types of consulting services that also has a long history of providing contract staff support to public agencies for the delivery of municipal services. This direct experience as “agency staff” provides us with firsthand understanding of City operations and is uniquely useful in determining the full effort associated with service delivery and in developing a fee schedule that is easy to communicate and implement.

We are excited about this opportunity to serve the City of Needles. To discuss any aspect of our proposal, please contact me; my contact information is provided in the table below.

<b>Willdan Financial Services</b>
<b>Primary Contact</b>
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As a Vice President of Willdan Financial Services, I am authorized to bind the firm to the terms of this proposal, as well as the subsequent agreement.

Respectfully,

**WILLDAN FINANCIAL SERVICES**



Chris Fisher  
Vice President / Director



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## 3. Detailed Technical Proposal

### Services to be Provided

#### Project Understanding

Willdan Financial Services (“Willdan”) understands that the City of Needles (“City”) is seeking an updated and well-documented Comprehensive User Fee Study, based on a legally defensible methodology that is compliant with various statutes, that includes a comprehensive cost of services report and updated fee schedule and fully burdened hourly rates for positions included in the analysis.

The City's stated goal is to have a comprehensive citywide cost-based user fee study that will calculate the full (100%) cost of providing certain City services and provide recommended fees to be charged for them; ***this will include reviewing and updating existing fees and charges for user-requested services, suggesting new fees where reasonable and appropriate, and recommending cost recovery strategies and best practices for establishing user fees that account for the complexities and demands of various departments and activities. The study will result in fees that accurately account for the true cost of providing City services, allow the City to maximize recovery of actual costs, and reflect current practices, processes and staffing.***

***Given our extensive experience with User Fee Studies and our experience with the City of Needles, we have a clear understanding of the goals, issues and concerns for this project, and more importantly, how to address and overcome them and meet the City's objectives.***

***Key City issues and objectives that are addressed within our scope of services include the following:***

- Meeting with City Staff to review existing fee schedules, conduct interviews and gather information to understand the processes, operations, structure and staffing necessary for the City to provide services for which fees are charged;
- Conducting analysis that clearly identifies and establishes the full estimated cost of providing services for which fees are charged, ensuring there is a reasonable relationship between these costs, the services being provided, and the recipients of these services, demonstrating that fees do not exceed the reasonable estimated cost of providing the services, and that the fees bear a fair and reasonable relationship to the demand from the payer – ***all to support compliance with Prop 26 and Prop 218;***
- ***Though this proposed engagement doesn't include the preparation of a formal Cost Allocation Plan, we will incorporate provision for direct and indirect overhead support services into our analysis to ensure the full cost of service that is calculated includes costs related to overhead support provided to operating functions and departments. Inclusion of overhead is a key element of any fee study, as it ensures that the full cost of service we calculate, and upon which fee recommendations are based, includes these costs;***
- Comparing costs of providing services with current cost recovery levels and evaluating and adjusting fees and charges to ensure they align with the cost of the services being provided by the City;
- Identifying and evaluating opportunities to develop and implement fees for services being provided for which fees don't currently exist;
- Providing guidance related to best practices and strategies for cost recovery, and working with City Staff to develop meaningful recommendations for fee setting and subsidies where charging full cost recovery fees may not be reasonable for policy or political reasons;
- Providing meaningful 'apples to apples' comparisons of key fees charged by the City of Needles to other similar and/or nearby cities chosen in discussions between Willdan and City Staff. These comparisons may involve applicable fees for sample representative projects which the City could anticipate encountering;
- Providing the City with a model that incorporates data and information used in developing updated fees, and allows for updates for CPI, new added personnel, updated time estimates and volumes, or other factors as necessary; and
- Preparing a report that clearly identifies services for which fees are charged, the cost of those services including direct, indirect and overhead costs, current and recommended cost recovery levels, recommended fee amounts with changes and revenue impacts, and presenting the results in a way that is readily understood by decision makers.

The overall goal is to establish an updated schedule of fees that is objective, fair and equitable. ***We will deliver a straightforward model and report that clearly identifies the full cost of providing services, including overhead, direct and indirect costs; and provide recommendations for setting fees that maximize cost recovery in accordance with the City's policies.***

The end products will include user-friendly Excel-based models, which City staff will retain, and which can be easily updated to add or remove services and/or costs, update budgets in future years, determine the proper allocation of expenditures, and on-going full cost of services provided by the City. Most importantly, we will ensure that the results and recommendations are clear and understandable, defensible, and easily implementable.

For this fee study, we will meet directly with Department representatives at the City, to discuss the best-suited approach and process; and then in more detail to identify processes and levels of activity and effort involved in providing services for which fees are paid.

Through this process we will identify the full cost recovery amount for each fee related activity, compare this with the City's current cost recovery levels, and then discuss with staff, policy and/or political concerns that need to be considered in developing recommended fees. **Final recommended fees will be the result of these collaborative discussions, so that they reflect realities and considerations that are specific to the City of Needles.**

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

## On-site Data Gathering

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

## Public Engagement

Our models and project approach are geared toward delivering our work on schedule and presenting our analysis results at public meetings and Council workshops. While we understand that the City Council and local business community may be generally supportive of increasing fees where necessary, it will be important to present recommendations to them in a way that clearly demonstrates the rationale and supporting analysis.

The Willdan Team is experienced at communicating complex analytical results in a manner that is easy to understand by non-finance-oriented individuals and facilitates discussion. Our proposed principal-in-charge and project team for this engagement have coordinated or participated in numerous public and staff workshops regarding fees and cost of service-based charges. As previously mentioned, our objective is to provide useful, detailed information to the City Council and City Staff, necessary to make important decisions. Our experience ensures that we can meet this objective.

## User-friendly Models and Reports

Willdan prides itself on creating user-friendly Excel-based models that the City can retain and **conducting our analysis and developing the models collaboratively with City Staff.** With City Staff's immediate input and collaboration, Willdan will design extremely flexible, intuitive Excel-based models. In the future, as the City assumes new responsibilities, modifies existing processes, and/or eliminates unnecessary services or programs, the models will be capable of adding or deleting funds, objects, departments, programs, staff positions, and activities. Willdan understands that issues facing the City are unique; consequently, we design our models to match your immediate and desired needs to ensure that end-results exceed staff expectations.

The model will be developed to allow the City to run "what-if" scenarios to address potential changes in staffing levels, working hours, etc.

**This model is then the City's to retain, after our services are completed, and allows for the creation of revenue projections, highlighting potential new revenues, and levels of subsidy.**

A key element of these studies is presenting results and recommendations in a straightforward manner, which allows the City Council and staff to confidently make fee setting policy decisions and understand the impacts of those decisions. Rather than using an inflexible proprietary software program, we construct our models from the ground up, as previously discussed, mirroring the City's budget format wherever possible.

As a result, the information contained in our models are easy for City Staff to interpret, and the familiar software ensures ease of navigation. As the models are being designed and constructed, we will work together with City Staff to determine the best and most effective features to include. After the project is completed, we will provide training, so that your staff can independently and efficiently evaluate the effects of changes in certain factors. Created directly from the models, our reports clearly and graphically illustrate bases for the full cost recovery level of fee programs, provide projections of revenue from fee programs, both at full cost recovery and at recommended levels, and present the fee methodologies.

## Methodology

### Comprehensive User Fee Study Methodology

The following describes our proposed methodology and approach to prepare a Comprehensive User Fee Study.

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

#### 1) Defensibility

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

We employ principles from Proposition 218 to make certain that your user fee and rate schedule is developed with fairness, equity, and proportionate cost recovery principles in mind. With the addition of Proposition 26, Willdan will review each analyzed user fee for compliance and appropriateness to ensure continued defensibility.

#### 2) Project and Staff Time

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

#### 3) Responsiveness

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

## Approach

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

- Close coordination with your staff to devise a consensus approach. Different programs and/or different service delivery methods will necessitate different approaches. We will discuss specific pros and cons with City Staff as we determine which methods work best for various categories of fees;
- Strict adherence to key legal and policy issues with regard to user fees, including the percent of cost recovery that the City seeks to achieve. A user fee shall not be set higher than the reasonable cost of providing a fee-generating service. Our approach provides you with a fee schedule that achieves maximum legal cost recovery while ensuring that each fee is supported by technically defensible documentation; and
- Technical analysis necessary for project participants to resolve policy issues.

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

## Approach 1: Case Study Method

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

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

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

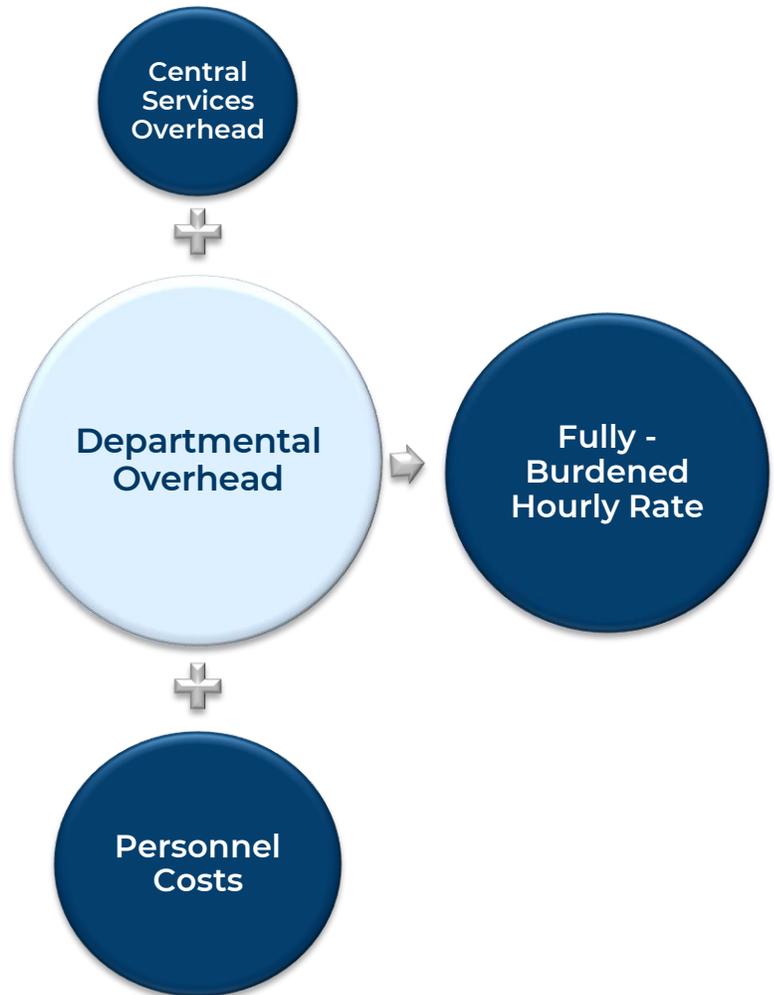
**2) Department Overhead:** This category may include expenses related to such items as office supplies, outside consultants, and membership dues. It may include management, supervision, and administrative support that are not provided to a direct fee-generating service. Typically, these items are charged,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

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

## Approach 2: Average Cost Method

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

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



## Comprehensive User Fee Study Work Plan

Our proposed work plan, described in detail by task, is provided below. We explain how each task will be accomplished and identify associated meetings and deliverables. We want to ensure our scope provides quality and clarity and is responsive to the City’s needs and specific local circumstances. We will work in concert with the City to adjust the scope as needed during the course of the study.

Task 1:	Initial Document Request
<b>Objective:</b>	Initial due diligence; and obtain study-related data.
<b>Description:</b>	<p>Prior to the kick-off meeting, we will obtain and review relevant documentation to further enhance our understanding of the services, fees, and rates to be studied. A written request for data will be sent to the City. Please note that Time Survey data is not part of this request and will be gathered during the interviews described in Task 5.</p> <p>We will request information, data sets, documentation on current fees and fee programs, activity levels, and budget and staffing information (to the extent not already available) related specifically to programs and activities which have associated fees, and for which the City has this level of detail.</p> <p>As this proposed engagement does not include completion of a new or updated Cost Allocation Plan (CAP), we will request data related to existing overhead functions and Cost Allocation policies and methodologies currently used by the City in order to incorporate analysis into the User Fee model that provides for overhead factors and costs to support updated fee recommendations.</p>
<b>Deliverables:</b>	<p><b>Willdan:</b> Submit information request to City.</p> <p><b>City:</b> Provide requested data to Willdan (prior to Task 3, Kick-off Meeting/Refine Scope). We will follow up with the City to confirm receipt of requested data and information and highlight data elements that are outstanding.</p>

Task 2:	Compile Inventory of Current and Potential Fees/Review Existing Cost Allocation Method
<b>Objective:</b>	Willdan will identify the schedule of fees and develop the methodology for calculating the fees, review overhead services, factors and allocations in consultation with the City, and obtain updated staffing, salary, and benefit information.
<b>Description:</b>	<p>Based on the results of the initial document request and independent research, incorporate into our model the existing fees, provided by the City, to comprise the parameters of the fee study. We will review the existing fee schedule to ensure consistency and that it addresses areas where fees could be charged for services being provided and confer with Staff to identify potential new fees.</p> <p>We will work with staff to incorporate reasonable indirect overhead factors from the City’s current Cost Allocation Plan, or develop new overhead factors to ensure the costs associated with central service overhead support are included in the full cost of providing services.</p> <p>Reasonable indirect cost allocation percentages will be used in Task 4 to calculate departmental overhead rates and fully burdened hourly personnel rates. We will gather and review data and supporting analysis as necessary, related to the City’s cost allocation approach. This information will be used to verify or calculate the allocation of indirect service costs to operating departments, and then will be incorporated with staffing, and salary and benefit data to develop a comprehensive schedule of Fully Burdened Hourly Rates (FBHR). These rates will form a basis for the calculation of the costs of providing services to residents and customers, for which fees are charged.</p>
<b>Meetings:</b>	It is possible that a conference call with the City may be necessary to discuss new fees to implement or existing fees that may no longer be required.
<b>Deliverables:</b>	<p><b>Willdan:</b> One (1) draft list of current fees based on initial data provided (to be discussed and finalized during the kick-off call).</p> <p><b>City:</b> Review completed fee schedules with comments/revisions to be discussed during the kick-off meeting.</p>

Task 3: Kick-off / Refine Project Requirements, Objectives and Scope	
<b>Objective:</b>	Confirm goals and objectives for the Comprehensive User Fee Study. Identify and discuss policy matters typically raised, address gaps in data, and refine appropriate existing or new fee categories (based on Task 2).
<b>Description:</b>	<p>Verify our understanding of the City’s goals, the City’s cost-recovery policy for user fees, and obtain and/or clarify data and information necessary for the project. It is important for the City and Willdan to identify and address any foreseeable problems and maintain open communication throughout the process.</p> <p>During this discussion, we will ask that the City identify a project manager who will serve as the primary contact for the project. The project manager shall have responsibility for ensuring that all available data is provided in a timely manner, thereby maintaining adherence to the project’s schedule.</p>
<b>Meetings:</b>	One (1) project kick-off call/web meeting to initiate the project, discuss data needs, and address policy matters.
<b>Deliverables:</b>	<p><b>Willdan:</b> 1) Revised project scope and schedule (if needed); and 2) brief summary of policy decisions (if needed).</p> <p><b>City:</b> 1) Provide further data needs; and 2) determine/introduce City’s project manager.</p>
Task 4: Develop Comprehensive Fee Model/Incorporate Overhead/Develop Overhead Rates & FBHR	
<b>Objective:</b>	Develop and test fee model and incorporate overhead factors.
<b>Description:</b>	<p>This task involves the development of the model ultimately used to calculate fees, based on data and information gathered in previous tasks and in the Time Survey Interviews described in Task 5. To ensure that City policies are met through the imposition of the calculated fees, the model will be formatted to include appropriate costs.</p> <p>We will develop and determine the appropriate indirect cost factors and overhead rates to apply to personnel rates, to <b>develop fully burdened hourly rates</b> per the City’s employee structure. These rates will serve as a basis for calculating the full cost of providing services.</p> <p>Key model inputs will include staff and allocated overhead costs per position, and relevant budget data on staffing, salaries and benefits. This information will be obtained directly from the City and incorporated directly into the user fee model. We will request clarification and/or additional data if necessary. We will also update, as appropriate, available fee volumes (occurrences) and revenue generation.</p> <p>The model will provide an allocation of administrative and overhead costs to fee related activities, so that fees and billable rate schedules incorporate applicable costs. Furthermore, the fees and rates charged to customers will also reflect the cost of the services being provided, to the extent possible given policy and/or political considerations.</p> <p>The model will be able to accommodate updates, additions, and revisions as costs, processes, staffing and the organization change from year to year.</p> <p>The model will ultimately calculate the full cost of providing services for which fees are charged, based upon information and data provided by the City about the processes and staffing involved with direct service delivery in Task 5, supplemented by overhead percentages calculated in the CAP.</p>
<b>Deliverables:</b>	<b>Willdan:</b> One (1) user-friendly model in Microsoft Excel format, which, when finalized, City Staff can use to calculate fee changes annually, or as often as deemed appropriate by the City Council, and a schedule of Fully Burdened Hourly Rates.
Task 5: Time, Process and Effort Interviews and On-site or Virtual Information Gathering	
<b>Objective:</b>	Meet with City Staff to review processes and staffing for fee-based services, and understand service delivery processes.
<b>Description:</b>	In order to gather the information and feedback necessary to understand processes, staffing and levels of effort, we will schedule up to one (1) day of meetings with staff; however, the number of meetings needed may vary depending on the number of staff involved.

The Willdan Team will conduct interviews with managers, as well as other staff, as deemed appropriate and/or necessary, to understand the processes and staffing involved in delivering fee-based City services and determine the average time required by City Staff to provide each of the services. During this process we will identify instances of cross-departmental support and calculate associated costs.

The fee model is designed so that full cost recovery fees are calculated immediately upon input of staff time. These full costs are also compared to current cost recovery levels.

This will allow Willdan and City Staff to conclude with a final meeting to review the draft full cost recovery fees and adjust any times as necessary once all information has been compiled and input into the fee model. We will schedule the interviews with City Staff to minimize any disruption to their normal workflow.

During these meetings, we will discuss potential new fees with City Staff that could be added to the City's fee schedule(s) for applicable departments. Fee additions may be at the request of Staff during the initial process of creating an inventory of fees to be included in the study in Task 2, those recommended to address legislative and/or policy updates or recommended based on fees we've encountered in comparable cities that aren't currently included on the City's fee schedules. We will discuss potential fee additions with the City Council during a brief presentation.

**Meetings:** One (1) business day of meetings/staff interviews. Depending upon circumstances and availability, these meetings may be conducted in person, or via WebEx or Zoom. These tools have proven to be highly effective and efficient, particularly for follow-up questions and/or discussions.

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

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**Task 6: Data Analysis, Calculate Full Cost of Providing Services, Final Fee Schedule**

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**Objective:** Incorporate information obtained from the meetings in Task 5 to fully develop model and calculate the cost of providing services.

**Description:** We will update the model, based on information received during the on-site surveys, to generate a comprehensive fee schedule. In addition, it is quite common that a supplemental data request may be necessary, based on new fees identified that the City is not currently collecting.

Where appropriate, we will suggest and discuss with staff alternate approaches to existing fee programs (i.e. deposit vs. straight fee, valuation, etc.) and suggest potential areas where fees could be collected, where they are not currently.

We will present the cost of service and full cost recovery level for fees, both current and projected under the new calculated fees, and revenue projections, given certain assumptions about the levels of subsidy for different fees.

We will begin the discussion of subsidies and fee-setting, and the implementation of policy and political objectives. We will provide guidance based upon our recent experience as to policy factors and approaches used by other similar cities.

Current levels of cost recovery will be compared to actual full costs calculated during the course of this study. Cost will be calculated at reasonable activity levels and include all appropriate direct and indirect costs and overhead. We will review fee programs for compliance with Propositions 218 and 26.

The fee data analysis and model development may take three (3) to five (5) weeks with frequent correspondence with City Staff to discuss current cost recovery amounts, necessary to recover full cost and frequency activity.

**Meetings:** Web meetings and/or conference calls, as necessary, to gather additional input, complete analysis and finalize fee schedule. Please see the note in Task 5 regarding in-person meetings.

**Deliverables:** Final user fee model for the City Council presentation and discussion.

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**Task 7: Common Fees Comparison**

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**Objective:** Examine up to five (5) comparable cities/agencies in San Bernardino County, or jurisdictions that are similar in either geography or profile to the City of Needles.

**Description:** We will access and use our knowledge of other jurisdictions to benchmark all applicable fees for up to five projects as determined by City Staff and Willdan.

The purpose is to select sample projects (such as a 5-unit residential project or a 10,000 square foot commercial building) that the City may reasonably expect to encounter, and determine the total fee burden, as compared to the other selected cities.

Fee schedules are rarely readily or directly comparable from agency to agency due to definitional and operational differences. For example, a grading permit in one jurisdiction may include the plan check service, while the same permit in another jurisdiction may not, resulting in similar sounding services with widely varying costs.

The survey will contain the following, a comparison of fees and charges used by the City and other jurisdictions for comparable sample projects; current and proposed fees and charges unique to the City of Needles; fees and charges used by other public entities not currently used in the City.

If possible, identify characteristics and processes unique to the City that account for significant variances in fees and charges used by other jurisdictions.

**Deliverables:** **Willdan:** Recommendations provided in Task 8 will incorporate the data gathered during our examination.

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**Task 8: Prepare and Present Draft Results and Report, Conduct Presentations**

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**Objective:** Prepare and present draft results and report.

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

- Key results and findings;
- Current and recommended fees and charges, changes in fees;
- Basic descriptions of each service;
- The full cost calculations for each service;
- Current and recommended cost recovery levels;
- Comparison of the cost of providing services to current and proposed recovery levels and fees;
- Costs broken down into indirect, direct and overhead components;
- Fee recommendations, associated levels of cost recovery, subsidies, changes from current fees;
- Projections of potential fee revenue;
- Fee comparisons completed as part of Task 7;
- Assessment of reasonableness of each City’s costs; and
- Summary and recommendations.

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

**Meetings:** One (1) web meeting with City Staff and the City Manager to present the report, recommended fee structure, methodology and draft results, address questions, and receive feedback.

**Deliverables:** **Willdan:** Draft report for City review and comment.  
**City:** Review of draft report, with comments and edits.

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**Task 9: Discuss and Revise Draft Report/Determine Cost Recovery Levels for Recommended Adoption**

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**Objective:** Review and discussion of draft results, fee structure, methodology, report, and fee model.

**Description:** The goal of this task is to conduct an in-depth review of the draft results, report and model, incorporate feedback and changes as a result of previous discussions and meetings, and arrive at an optimum fee structure. During this Task, we will finalize the actual fee levels, with consideration given to policy and current practices.

Often through the course of an engagement, City Staff will volunteer insightful likes and dislikes regarding the existing fee structure.

We listen to this feedback carefully because your staff members know the community best. Comments usually revolve around issues of:

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

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

One (1) meeting with City Staff and the City Manager to present the recommended fee structure, methodology and draft results, address questions, and receive feedback.

Following one (1) round of comments and feedback from the City on the methodology and draft report, we will prepare the final report for presentation to the City Council.

**Meetings:** Up to two (2) web meetings to review the model and report and finalize cost recovery levels.

**Deliverables:** Draft report, revised draft /final report.

<b>Task 10:</b>	<b>Prepare and Present Final Report/Instruct Staff on Model</b>
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**Objective:** Prepare and present final report to the City Council. Instruct staff on the operation and use of the model for future modifications.

**Description:** This task is the culmination of the entire project. Based on staff comments received regarding the draft report, we will prepare the final report for presentation. We will provide Staff with guidance on how to update the model in future years, to incorporate cost increases and changes in staffing or processes.

**Meetings:** One (1) meeting to present recommended fee structure and methodology to the City Council to facilitate their understanding of the approach, analysis, results, recommendations and implications of the study. We will also provide staff training on the operation and use of the model on the same day, during regular business hours. Follow-up offline discussions may occur as necessary with City Staff to review questions and/or requested clarifications from the City Council.

**Deliverables:** Provide one (1) electronic PDF file copy of the final report and model; and ten (10) bound copies, and one (1) unbound copy to the City, if requested. Using Microsoft Word and Excel, an updateable electronic copy of the study and models, as well as related schedules, will be provided on CD.

## City Staff Support

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

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

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

## Project Disclaimer

Willdan is a registered municipal advisory firm with the U.S. Securities and Exchange Commission (“SEC”), as such we are providing the following disclaimer representing that we are not acting as a Municipal Advisor (as defined by the SEC), to the City of Needles, in any capacity as it relates to the project proposed in this Comprehensive User Fee Study RFP.

- (i) The City uses the services of one or more municipal advisors registered with the SEC to advise it in connection with municipal financial products and the issuance of municipal securities;
- (ii) The City is not looking to Willdan to provide, and City shall not otherwise request or require Willdan to provide, any advice or recommendations with respect to municipal financial products or the issuance of municipal securities (including any advice or recommendations with respect to the structure, timing, terms, and other similar matters concerning such financial products or issues);
- (iii) The provisions of this proposal and the services to be provided hereunder as outlined in the scope of services are not intended (and shall not be construed) to constitute or include any municipal advisory services within the meaning of Section 15B of the U.S. Securities Exchange Act of 1934, as amended (the “Exchange Act”), and the rules and regulations adopted thereunder;
- (iv) For the avoidance of doubt and without limiting the foregoing, in connection with any revenue projections, cash-flow analyses, feasibility studies and/or other analyses Willdan may provide the City with respect to financial, economic or other matters relating to a prospective, new or existing issuance of municipal securities of the City, (A) any such projections, studies and analyses shall be based upon assumptions, opinions or views (including, without limitation, any assumptions related to revenue growth) established by the City, in conjunction with such of its municipal, financial, legal and other advisers as it deems appropriate; and (B) under no circumstances shall Willdan be asked to provide, nor shall it provide, any advice or recommendations or subjective assumptions, opinions or views with respect to the actual or proposed structure, terms, timing, pricing or other similar matters with respect to any municipal financial products or municipal securities issuances, including any revisions or amendments thereto; and
- (v) Notwithstanding all of the foregoing, the City recognizes that interpretive guidance regarding municipal advisory activities is currently quite limited and is likely to evolve and develop during the term of the potential engagement and, to that end, the City will work with Willdan throughout the term of the potential Agreement to ensure that the Agreement and the services to be provided by Willdan hereunder, is interpreted by the parties, and if necessary amended, in a manner intended to ensure that the City is not asking Willdan to provide, and Willdan is not in fact providing or required to provide, any municipal advisory services.



# Firms Capacity to Provide Quality Services

## Firm Profile

Willdan Financial Services is an operating division within Willdan Group, Inc. (WGI), which was founded in 1964 as an engineering firm working with local governments. Today, WGI is a publicly traded company (WLDN). WGI, through its divisions, provides professional technical and consulting services that ensure the quality, value and security of our nation’s infrastructure, systems, facilities, and environment. The firm has pursued two primary service objectives since its inception—ensuring the success of its clients and enhancing its surrounding communities.

A financially stable company, Willdan has approximately 1,770 employees working in more than a dozen states across the U.S. Our employees include a number of nationally recognized Subject Matter Experts for all areas related to the broadest definition of connected communities—*five of whom are committed to contribute their expertise throughout the duration of the City of Needles’ User Fee Study engagement.*

Willdan has solved economic, engineering and energy challenges for local communities and delivered industry-leading solutions that have transformed government and commerce. Today, we are leading our clients into a future accelerated by change in resources, infrastructure, technology, regulations, and industry trends.



## Willdan Financial Services

Established on June 24, 1988, Willdan Financial Services, is a national firm and is one of the largest public sector economic and financial analysis consulting firms in the United States. Since that time, we have helped over 800 public agencies successfully address a broad range of infrastructure challenges.

Our team is focused on actively supporting our clients by ensuring they stay informed about the latest advancements in our areas of expertise. We believe that by sharing this knowledge, we can empower our clients to make informed decisions and achieve their objectives. Willdan assists local public agencies by providing the following services:

Willdan Financial Services	
Services	
<ul style="list-style-type: none"> <li>▪ User fee studies;</li> <li>▪ Cost allocation studies;</li> <li>▪ Utility rate and cost of service studies;</li> <li>▪ Real estate economic analysis;</li> <li>▪ Feasibility studies;</li> <li>▪ Municipal Advisory;</li> <li>▪ Arbitrage and Continuing Disclosure Services;</li> <li>▪ Economic development strategic plans;</li> </ul>	<ul style="list-style-type: none"> <li>▪ Development impact fee establishment and analysis;</li> <li>▪ District Administration Services;</li> <li>▪ Property tax audits;</li> <li>▪ Tax increment finance district formation and amendment;</li> <li>▪ Housing development and implementation strategies;</li> <li>▪ Debt issuance support; and</li> <li>▪ Long-term financial plans and cash flow modeling.</li> </ul>

## Fiscal Stability

To establish our financial stability, we are providing the following information. Willdan Group, Inc. (WGI) has sustained a healthy financial performance record due to the outstanding performance of our operating divisions and a strong, dependable reputation in municipal consulting.

A snapshot of WGI's financial statistics have been provided to the right demonstrating our financial position and stability.

**As a publicly traded company (WLDN), must provide public financial information as required by the SEC. Additional detailed financial statements and annual reports are included on our webpage (<http://ir.willdangroup.com/>).**

### Financial Stability

- In business for over 60 years
- Approximately 1,770 employees
- Fiscal Year 2024 Consolidated Contract Revenue of \$544 Million
- Market capitalization of 1.3 Billion (November 2025)
- \$50 Million Line of Credit
- \$100 Million Revolving Credit Facility



Engineering and Construction  
320 S. Canal Street – 15th Floor  
Chicago, IL 60606

To Whom It May Concern:

BMO Bank N.A. has a depository and lending relationship with Willdan Group, Inc. and its subsidiaries since 2014. All obligations and deposit accounts have been handled honorably to date and Willdan is a client in excellent standing with BMO Bank N.A.

Currently, Willdan has a \$50 million revolving line of credit which matures September 29, 2026, with \$48.4 million remaining available. Willdan also maintains bank deposits with month to date averages in the mid 8 figures. BMO is pleased to extend our recommendation for their services.

Sincerely,

A handwritten signature in black ink that reads "Marilyn Bond".

Marilyn Bond

Assistant Vice President

BMO Bank N.A.

[marilyn.bond@bmo.com](mailto:marilyn.bond@bmo.com)

312-461-2966

## Project Management and Quality Assurance/Control Approach

Provided below is the firm’s project management approach to producing the required product in a timely fashion.

### Project Management Approach

At Willdan, we utilize a Project Management Process/Approach that ensures projects are completed on time, within budget and most importantly yield results that match our clients’ expectations. We will document discussions leading to important policy decisions and/or the choice of critical assumptions used in constructing the analysis and model.

Following key stakeholder discussions, we will schedule a call to summarize findings and direction with City staff, to make certain that we are in agreement with stated objectives, and that feedback is incorporated as appropriate.

Through the process of providing regular updates and conducting status conference calls, potential issues will be highlighted, discussed, and resolved. Any deviances from the project timeline will be identified and plans will be developed for course corrections.

## Project Management

 Define the Project	 Plan the Project	 Manage the Project	 Review the Project	 Communicate the Project
<ul style="list-style-type: none"> <li>▪ Identify the project scope, set objectives, list potential constraints, document assumptions.</li> <li>▪ Define a course of action and develop an effective communication plan.</li> <li>▪ Provide a forum for applying the team’s collective expertise to solving difficult analytical issues that arise in complex projects.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Collaborate with the project team and client staff and agree upon timeline to meet the estimated project timeline.</li> <li>▪ Assign workload functions to appropriately qualified staff to ensure milestones are met, on time.</li> <li>▪ Pre-schedule quality control meetings with project team to maintain the progressive motion of the project.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Manage the execution of the project.</li> <li>▪ Direct existing and upcoming project tasks.</li> <li>▪ Control and monitor work in progress.</li> <li>▪ Provide feedback to client and project team.</li> <li>▪ Identify and resolve deviances from project timeline.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Review all work product and deliverables.</li> <li>▪ Utilize structured quality assurance process involving up to three levels of review at the peer level, project manager level.</li> <li>▪ Procure executive officer level review.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Communicate with the client regarding work status and progress.</li> <li>▪ Ensure client is in receipt of regular status updates.</li> <li>▪ Schedule regular conference calls to touch base.</li> <li>▪ Inform client of roadblocks, work outside of projected scope.</li> </ul>

## Quality Assurance / Quality Control Process

Our quality control program is incorporated as a required element of Willdan’s day-to-day activities. There are three levels of reviews incorporated for our deliverables:

- 1) Peer review;
- 2) Project Manager review; and
- 3) Final quality assurance manager review.

Peer reviews involve one analyst reviewing the work of another, while project manager reviews are conducted prior to delivery to the quality assurance manager. The quality assurance manager then performs a final review. This assures that our final product has been thoroughly evaluated for potential errors; thus, providing quality client deliverables, and high levels of integrity and outcomes.



The primary mission of our quality control plan is to provide staff with the technical and managerial expertise to plan, organize, implement, and control the overall quality effort, thereby ensuring the completion of a quality project within the time and budget established.

Quality Assurance Goals		
Goal	Lead	Task
Quality Assurance / Control Process	Chris Fisher	<ul style="list-style-type: none"> <li>▪ Establish a set of planned and systematic actions for maintaining a high level of quality in the professional services performed;</li> <li>▪ Emphasize quality in every phase of work;</li> <li>▪ Ensure efficient use of resources;</li> <li>▪ Establish a consistent and uniform approach to the services performed; and</li> <li>▪ Implement appropriate quality control measures for each work task of the project.</li> </ul>
Quality Control Plan	Chris Fisher & Robert Quaid	<ul style="list-style-type: none"> <li>▪ Contract deliverables;</li> <li>▪ Specific quality control procedures;</li> <li>▪ Special quality control emphasis;</li> <li>▪ Budget and manpower requirements;</li> <li>▪ Overall project schedule and budget; and</li> <li>▪ Project documentation requirements.</li> </ul>

## Firm Qualifications

### Experience

Willdan Financial Services employs a team of professionals who provide essential financial consulting services throughout the United States. Our direct experience as “agency staff” provides us with firsthand understanding of City operations and is uniquely useful in determining the full effort associated with service delivery and in developing a fee schedule that is easy to communicate and implement.

Willdan has provided Cost Allocation Plan and User Fee Study services to municipal clients for 27 years; and has prepared user fee studies, cost allocation plans, and OMB compliant cost allocation plans for clients throughout California, as well as the United States.

Willdan’s proven and successful track-record conducting user fee studies and cost allocation plan services for public agencies dates to 1998. Since that time, we have developed the expertise to successfully integrate this service into the Financial Consulting Services group’s primary functions.

Willdan has extensive experience with a range of fee studies and the typical pros, cons, and challenges, both in implementation and management. Willdan will bring its expertise to the City’s process of considering financial, practical, and policy issues in deciding on its future fee program. Our record of success within the industry provides assurance of the professionalism and capability we will bring to this engagement.

**Founded in 1964**

**50+ Offices Nationwide**

**800+ Municipal/Government Clients**

Experience across **6 States**

Experience spanning **20+ Years**

**100+ User Fee Studies, OMB Compliant and Citywide Cost Allocation Plans in the Past 5 Years**

Members of **CSMFO** **GFOA** **MMANC** **MMASC**

**MULTI-SKILLED TEAM**

- PROJECT MANAGERS
- FINANCIAL CONSULTANTS
- COMMUNITY ENGAGEMENT EXPERTS
- CPA'S

### Breadth of Directly Related Experience

Willdan is the leading firm in California providing services to complete Cost Allocation Plan and User Fee Study projects, and one of the leaders throughout the Country. We have completed hundreds of successful similar studies in California, including more than thirty (30) in the past two years alone, in addition to projects in Arizona, Colorado, Texas, and Florida.

### Extensive Public Sector Experience

For more than 60 years, Willdan has proudly contributed to the development of groundbreaking financial, energy, and engineering solutions. Our expertise has played a pivotal role in transforming the landscape of government operations, driving efficiency, innovation, and sustainable growth for our clients.

### Experienced Team

Our employees know and understand the problems facing local government under the current economic climate, and we have oriented our practice to support an agency’s modified budget policies and public service priorities. The proposed project team consists of five subject matter experts; they collectively maintain 100 years of experience.

### Staffing Capacity

The Financial Consulting Services group is made up of over 30 professionals who can be called upon as needed; we are confident that our team possesses the depth of experience that will successfully fulfill the desired work performance. Willdan Group Inc. is composed of over 1,770 employees, including a cadre of public finance experts. If necessary, Mr. Fisher can recruit additional, qualified individuals from our employee roster to assist with the completion of this engagement to deliver the final materials on time and within budget.

### Community Investment

Much of our success in developing impactful programs and studies is due to our experiences in meeting with citizen / stakeholder groups and elected officials. Our ability to explain technical information in a concise, understandable manner is a fundamental reason for our high degree of success. Willdan staff takes the time to **include and inform the Community**.

## References

Below are recent project descriptions, including client contact information, that are similar in nature to those requested by the City of Needles engagement.

### City of Barstow, CA

#### Comprehensive User Fee Study and Full Cost Allocation Plan

Willdan is currently conducting a Comprehensive User Fee Study and Cost Allocation Plan for the City of Barstow.

To support the development of models for both the Cost Allocation Plan and User Fee Study, Willdan is collecting and validating the necessary data and information. We will analyze the existing user fee programs, calculating the full cost of providing services, and through discussions with city staff, we will make suggestions for necessary adjustments. We are also providing policy guidance related to fee-setting and cost recovery strategies and approaches.

*Willdan was previously engaged to prepare a Cost Allocation Plan for the City.*

**Client Contact:** Sydney Harris, Finance Director  
Tel #: (760) 256-3531 | Email: [sharris@barstowca.org](mailto:sharris@barstowca.org)

### City of Eastvale, CA

#### Comprehensive User Fee Study and Full & OMB Cost Allocation Plan

Through competitive bid, the City of Eastvale engaged Willdan Financial Services to conduct a comprehensive study of the City's user fees, as well as the preparation of a Full and OMB compliant Cost Allocation Plan.

Our primary objective for the cost allocation study was to ensure that general government costs are fairly and equitably allocated to appropriate programs and funds, based on tailored and well thought out allocation factors. The Cost Allocation Plan was also created to develop OMB compliant overhead allocations and indirect rates.

Willdan is currently wrapping up the Comprehensive User Fee Study. The Cost Allocation Plan and primary User Fee Study are complete. We are working with the City to incorporate some minor adjustments and conduct meetings with local stakeholder groups, Willdan developed the Cost Allocation Plan and model, reviewed and analyzed existing user fee programs, and working collaboratively with staff, made suggestions as necessary for additions to the City's fee schedule for activities for which fees were not currently being charged.

**Client Contact:** Amanda Wells, Finance Director/ City Treasurer  
Tel #: (951) 703-4430 | Email: [finance@eastvaleca.gov](mailto:finance@eastvaleca.gov)

### City of San Dimas, CA

#### Comprehensive User Fee Study and Cost Allocation Plan

The City of San Dimas engaged an outside consultant to conduct a comprehensive study of the City's User Fees and to prepare a Full Cost Allocation Plan. These studies were conducted in a manner that identified and accounted for all direct and indirect costs. Our main objective for updating the cost allocation study was to ensure that general government costs are fairly and equitably distributed among the appropriate programs and funds, using tailored and well-considered allocation factors.

The Cost Allocation Plan was developed to create overhead allocations and indirect rates that comply with OMB standards. Willdan evaluated and analyzed the existing user fee programs and based on discussions with staff, recommended potential new fees to be added to the City's fee schedule for services that were previously not charged.

We conducted a cost-of-service analysis and model, which updated existing fees, incorporated new fees, and was used to create a revised comprehensive fee schedule.

**Client Contact:** Michael O'Brien, Administrative Services Director  
Tel. #: (909) 394-6225 | Email: [mobrien@sandimasca.gov](mailto:mobrien@sandimasca.gov)

## City of Burbank, CA Comprehensive User Fee Study

In Spring of 2023 Willdan completed a comprehensive master user fee study for the City of Burbank. Burbank is a large, diverse city with a full range of municipal services. We worked with City staff to gather the necessary data to incorporate appropriate central service overhead factors from the City's current Cost Allocation Plan into this analysis. Following this, we analyzed the current fee schedule, developed a detailed cost-of-service analysis, and calculated the full cost of providing services for which fees are charged.

We also evaluated opportunities to implement new fees and eliminate obsolete ones. Finally, we conducted fee comparisons with other local municipal agencies and worked with City Staff to develop fee-setting recommendations that incorporated policy guidelines and presented these to the City Council for adoption.

Willdan updated many of the fee programs and their structures. Final master fee recommendations were made to address the City's goal to maximize the recovery of the costs of providing services, to the best extent possible, including overhead. The final steps of the process included a detailed presentation to the City Council, and delivery to the City of the fee model for their future use.

**Client Contact:** Justin Hess, City Manager  
Tel #: (818) 238-5800 | Email: [jhess@burbankca.gov](mailto:jhess@burbankca.gov)

## City of Chino Hills, CA Full Cost Allocation Plan and Comprehensive User Fee Study

The City of Chino Hills engaged Willdan to complete a comprehensive Cost Allocation Plan and Comprehensive User Fee Study. Willdan staff met with City staff to verify the City's objectives for the study, independently gathered most of the necessary data for the development of the CAP model and methodology and worked directly with City staff to gather additional detail or clarify information where necessary. We worked with City staff to understand the various functions served by indirect staff in various City departments, and which operating departments or funds they served. We worked directly with City staff to develop and verify allocation bases and make adjustments through several iterations of the CAP model, as necessary.

We developed a cost-of-service analysis and model that updated existing fees and incorporated new fees and used it to create an updated comprehensive fee schedule.

***Willdan is currently providing an update to the User Fee Study and Cost Allocation Plan.***

**Client Contact:** Christa Buhagiar, Finance Director  
Tel. #: (909) 364-2642 | Email: [cbuhagiar@chinohills.org](mailto:cbuhagiar@chinohills.org)

## City of Upland, CA Comprehensive User Fee Study and Cost Allocation Plan

Willdan conducted a comprehensive user fee study and developed a full cost allocation plan for the City of Upland. This project involved evaluating citywide user fees and comparing them to those of similar agencies.

To support the development of *models* for both the Cost Allocation Plan and User Fee Study, Willdan collected and validated the necessary data and information. We reviewed and analyzed the existing user fee programs, and through discussions with city staff, we made suggestions for necessary adjustments. This included identifying new fees that were not currently charged and recommending changes to the structure of certain existing fees.

We also created a cost-of-service analysis and model that updated the costs associated with providing services related to existing fees while incorporating new fees. This analysis was used to produce an updated comprehensive fee schedule. We presented the findings of both studies to City Staff and the City Council, and the updated fees were adopted by the City Council.

***After the initial engagement, Willdan was engaged to prepare an update to both the Cost Allocation Plan and User Fee Study.***

**Client Contact:** Stephen Parker, CPA, Assistant City Manager  
Tel. #: (909) 931-4121 | Email: [sparker@uplandca.gov](mailto:sparker@uplandca.gov)

## Recent Studies

Provided in the table below is a list of the public agencies in which similar services are currently in progress, or have been completed, in the previous five years.

Willdan Financial Services Five Year Cost Allocation Plan and User Fee Study Experience	
Client	Project Description
City of Amarillo, TX	Cost Allocation Plan
City of Arcadia, CA	Cost Allocation Plan and Comprehensive User Fee Study
City of Arroyo Grande, CA	Cost Allocation Plan, OMB Compliant Plan, User Fee Study
City of Arvin, CA	Cost Allocation Plan
City of Atwater, CA	Cost Allocation Plan, User Fee Study and Development Impact Fee Study
City of Aurora, CO	Cost Allocation Plan and Comprehensive User Fee Study
City of Baldwin Park, CA	Cost Allocation Plan and Comprehensive User Fee Study
City of Barstow, CA	Cost Allocation Plan and Comprehensive User Fee Study
City of Bedford, TX	Cost Allocation Plan
City of Belmont, CA	Development Services User Fee Study
City of Bellflower, CA	Cost Allocation Plan, User Fee Study and Development Impact Fee Study
City of Benicia, CA	Cost Allocation Plan and Comprehensive User Fee Study
City of Blythe, CA	Cost Allocation Plan and Comprehensive User Fee Study
City of Bradbury, CA	Comprehensive User Fee Study
City of Brea, CA	Cost Allocation Plan and Comprehensive User Fee Study
City of Brighton, CO	Cost Allocation Plan
City of Boulder, CO	Cost Allocation Plan
City of Burbank, CA	Comprehensive User Fee Study
City of Canyon Lake, CA	Comprehensive User Fee Study & EMS User Fee Study
City of Capitola, CA	Cost Allocation Plan and Comprehensive User Fee Study
City of Cave Creek, AZ	Cost Allocation Plan and Comprehensive User Fee Study
City of Chico, CA	Cost Allocation Plan and Indirect Cost Rate Plan
City of Chino, CA	Comprehensive User Fee Study, Cost Allocation Plan and Indirect Cost Rate Studies
City of Chino Hills, CA	Cost Allocation Plan and Comprehensive User Fee Study, and Updates
City of Claremont, CA	Cost Allocation Plan and User Fee Study
City of Clermont, FL	Building & Safety Department User Fee Study
City of Coachella, CA	Cost Allocation Plan and Comprehensive User Fee Study
City of Commerce City, CO	Comprehensive User Fee Study and Development Impact Fee Study
City of Coppell, TX	Full Cost Allocation Plan
City of Corona, CA	Cost Allocation Plan and Comprehensive User Fee Study
City of Coronado, CA	Full Cost Allocation Plan and EMS User Fee Study
City of Covina, CA	Comprehensive User Fee Study
City of Cudahy, CA	Cost Allocation Plan, User Fee Study and Development Impact Fee Study
City of DeSoto, TX	Comprehensive User Fee Study
City of Diamond Bar, CA	Cost Allocation Plan and Comprehensive User Fee Study

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

Client	Project Description
City of Dinuba, CA	Cost Allocation Plan & User Fee Study
City of Duarte, CA	Cost Allocation Plan & User Fee Study
City of El Cerrito, CA	Cost Allocation Plan and Community Development Department User Fee Study
City of El Monte, CA	Cost Allocation Plan, User Fee Study and Updates, and Development Impact Fee Study
City of Eastvale, CA	Cost Allocation Plan, OMB Compliant Plan, and Comprehensive User Fee Study
City of Encinitas, CA	Development Services User Fee Study and Cost Allocation Plan and Updates
City of Fillmore, CA	Cost Allocation Plan, User Fee Study and Development Impact Fee Study
City of Foster City, CA	Cost Allocation Plan, OMB Compliant Plan, and Comprehensive User Fee Study
City of Fountain Hills, AZ	Comprehensive User Fee Study
City of Fountain Valley, CA	Cost Allocation Plan and Comprehensive User Fee Study
City of Fontana, CA	Cost Allocation Plan, OMB Compliant Plan, and User Fee Study
City of Fullerton, CA	Community Development Department User Fee Study and Fire Department User Fee Study
City of Garden Grove, CA	Cost Allocation Plan
City of Georgetown, TX	Cost Allocation Plan
City of Gilroy, CA	Cost Allocation Plan, OMB Compliant Plan, and Comprehensive User Fee Study & 2023 CPI Updates
City of Goleta, CA	Cost Allocation Plan, OMB Compliant Plan, and User Fee Study
City of Hayward, CA	Comprehensive Master User Fee Study, Full Cost Allocation Plan, and Updates
City of Hesperia, CA	Comprehensive User Fee Study
City of Hollister, CA	Cost Allocation Plan and Planning User Fee Study
City of Hughson, CA	Cost Allocation Plan, User Fee Study and Development Impact Fee Study
City of Huntington Park, CA	Cost Allocation Plan and Comprehensive User Fee Study
City of Indian Wells, CA	Comprehensive User Fee Study & Updates and Fire Services User Fee Study
City of Irvine, CA	Cost Allocation, Comprehensive User Fee Study, and Building & Safety Fee Update
City of Irwindale, CA	Cost Allocation Plan, User Fee Study and Development Impact Fee Study
City of Kingsburg, CA	Full & OMB Compliant Cost Allocation Plan
City of La Puente, CA	Cost Allocation Plan and Comprehensive User Fee Study
City of La Verne, CA	Cost Allocation Plan
City of Lake Elsinore, CA	User Fee Study and Cost Allocation Plan and Updates
City of Lindsay, CA	Cost Allocation Plan, User Fee Study, and Impact Fee Analysis
City of Lodi, CA	Cost Allocation Plan & OMB Compliant Plan
City of Lomita, CA	Cost Allocation Plan, OMB Compliant Plan, User Fee Study and Development Impact Fee Analysis
City of Los Alamitos, CA	Cost Allocation Plan, OMB Compliant Plan, and Comprehensive User Fee Study
City of Los Angeles, CA	Building & Safety User Fee Study
City of Lynwood, CA	User Fee Study Cost Allocation Plan, and Impact Fee Study
City of McFarland, CA	Cost Allocation Plan and Utility Rate Study
City of Manhattan Beach, CA	Full Cost Allocation Study, OMB Compliant Plan, and Comprehensive User Fee Study

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

Client	Project Description
City of Manteca, CA	Cost Allocation Plan and Comprehensive User Fee Study
City of Martinez, CA	Cost Allocation Plan
City of Maywood, CA	Comprehensive User Fee Study
City of Melissa, TX	Cost Allocation Plan and Comprehensive User Fee Study
City of Mesquite, TX	Cost Allocation Plan and OMB Compliant Plan, and Updates
City of Missouri City, TX	Full Cost Allocation Plan and User Fee Study
City of Montebello, CA	Cost Allocation Plan and User Fee Study, and Updates
City of Monterey Park, CA	Cost Allocation Plan and User Fee Study
City of Monterey, CA	Cost Allocation Plan and Indirect Cost Rate
City of Mountain View, CA	Cost Allocation Plan and Comprehensive User Fee Study
City of Murrieta, CA	Comprehensive User Fee Study, Cost Allocation Plan, and Updates
City of Napa, CA	Comprehensive User Fee Study, Cost Allocation Plan, and OMB Compliant Plan
City of National City, CA	Cost Allocation Plan, OMB Compliant Cost Allocation Plan, User Fee Study, and ISF Allocation Study
City of Norco, CA	Cost Allocation Plan, User Fee Study and Development Impact Fee Study
City of North Port, FL	User Fee Study
City of Ontario, CA	Comprehensive User Fee Study
City of Oroville, CA	Cost Allocation Plan and Updates
City of Oviedo, FL	Cost Allocation Plan
City of Palm Desert, CA	Cost Allocation Plan and Comprehensive User Fee Study, and Updates
City of Palm Springs, CA	Cost Allocation Plan and Comprehensive User Fee Study
City of Patterson, CA	Comprehensive User Fee Study, Full and OMB Compliant Cost Allocation Plan
City of Paramount, CA	Cost Allocation Plan and Comprehensive User Fee Study
City of Petaluma, CA	Cost Allocation Plan, User Fee Study, CIP Admin Rate & Work Order Rate Analysis, Hourly Overhead Rates, and ISF Allocation Study, and Updates
City of Pismo Beach, CA	Cost Allocation Plan, OMB Compliant Plan, and User Fee Study
City of Pittsburg, CA	User Fee Study and Cost Allocation Plan, and Updates
City of Pleasant Hill, CA	Cost Allocation Plan, OMB Compliant Plan, and User Fee Study
City of Pomona, CA	Master Fee Schedule Update and Development Impact Fee Review
City of Rancho Cordova, CA	Cost Allocation Plan and Comprehensive User Fee Study
City of Richmond, CA	Cost Allocation Plan, OMB Compliant Plan, User Fee Study and Development Impact Fee Study
City of Rosemead, CA	Cost Allocation Plan, User Fee Study and Development Impact Fee Study
City of St. Helena, CA	Cost Allocation Plan, User Fee Study and Development Impact Fee Study, and Updates
City of San Anselmo, CA	Cost Allocation Plan and Comprehensive User Fee Study
City of San Dimas, CA	Cost Allocation Plan and Comprehensive User Fee Study
City of San Fernando, CA	Cost Allocation Plan, OMB Compliant Plan, User Fee Study and Development Impact Fee Study, and Updates
City of San Jacinto, CA	Cost Allocation Plan, OMB Compliant Plan, User Fee Study and Development Impact Fee Study
City of San Luis, AZ	Cost Allocation Plan

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

Client	Project Description
City of San Pablo, CA	Cost Allocation Plan, OMB Compliant Plan, and Comprehensive User Fee Study
City of San Marcos, CA	Cost Allocation Plan, Indirect Cost Rate Studies and Comprehensive Citywide User Fee Study
City of Santa Cruz, CA	Citywide Overhead Cost Allocation Plan, Santa Cruz Library Cost Allocation Plan, and Fleet and Facility Services Cost Allocation Plan, and Updates
City of Santa Paula, CA	Cost Allocation Plan, OMB Compliant Plan, User Fee Study and Development Impact Fee Study
City of Sausalito, CA	User Fee Study and Development Impact Fee Study
City of Seaside, CA	Comprehensive User Fee Study
City of Sierra Madre, CA	Comprehensive User Fee Study and Full Cost Allocation Plan
City of Solana Beach, CA	Cost Allocation Plan and Comprehensive User Fee Study
City of South Pasadena, CA	Cost Allocation Plan, OMB Compliant Plan, User Fee Study and Development Impact Fee Study
City of Soledad, CA	User Fee Study
City of Stanton, CA	Comprehensive User Fee Study and Cost Allocation Plan
City of Tamarac, FL	Building & Safety Department User Fee Study
City of Temple, TX	Comprehensive User Fee Study
City of Tulare, CA	Comprehensive User Fee and Rate Study and Full Cost Allocation Plan,
City of Tustin, CA	Comprehensive User Fee Study, and Updates
City of Twentynine Palms, CA	Comprehensive User Fee Study and Full Cost Allocation Plan,
City of Upland, CA	Cost Allocation Plan and Comprehensive User Fee Study
City of Vernon, CA	Cost Allocation Plan and Comprehensive User Fee Study
City of Watsonville, CA	Comprehensive User Fee and Rate Study, Cost Allocation Plan, and Updates
City of West Hollywood, CA	Cost Allocation Plan and User Fee Study, and Updates
City of West Sacramento, CA	Cost Allocation Plan, OMB Compliant Plan, and Comprehensive User Fee Study, and Updates
City of Yucaipa, CA	Comprehensive User Fee and Rate Study, Full Cost Allocation Plan, and Updates
Coachella Valley Cemetery, CA	User Fee Study
County of Coconino, AZ	Cost Allocation Plan and User Fee Study
County of Mono, CA	Comprehensive User Fee Study
County of Placer, CA	Land Development Fee Study
Housing Authority of the City of Alameda, CA	Cost Allocation Plan and Updates
Housing Authority of the County of San Bernardino, CA	Cost Allocation Plan and Updates
Navada Irrigation District , CA	Cost Allocation Plan and Updates
Placer County Water Agency, CA	Cost Allocation Plan and Overhead Rate Study
Town of Apple Valley, CA	Cost Allocation Plan, Comprehensive User Fee Study and Development Impact Fee Study
Town of Monument, CO	Cost Allocation Plan and User Fee Study
Town of Paradise Valley, AZ	Master User Fee Study
Town of Sunnyvale, TX	Comprehensive User Fee Study
Town of Yucca Valley, CA	Comprehensive User Fee Study

## Project Team

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

The team presented within this proposal has worked collectively on numerous projects, such as the one requested by the City of Needles; an established work practice between the team members has been forged, this proven long-standing system has benefited our clients.

City of Needles Project Team		
Key Team Member	Project Role	Responsibility to the Engagement
<b>Chris Fisher</b> Vice President/Director	Principal-in-Charge	<ul style="list-style-type: none"> <li>Ensure client satisfaction, flow of communication, and oversight of the project;</li> <li>Technical guidance;</li> <li>Project oversight;</li> <li>Quality assurance &amp; control; and</li> <li>Meeting and presentation attendance.</li> </ul>
<b>Tony Thrasher</b> Principal Consultant	Project Manager	<ul style="list-style-type: none"> <li>Task oversight;</li> <li>Model development;</li> <li>Produce key elements of the analysis;</li> <li>Responsible for project deliverables;</li> <li>Report preparation and evaluation; and</li> <li>Meeting and presentation attendance.</li> </ul>
<b>Priti Patel</b> Project Manager	Financial Analyst	<ul style="list-style-type: none"> <li>Collect, interpret, and disseminate key data;</li> <li>Assistance with model development;</li> <li>Peer review;</li> <li>Report preparation; and</li> <li>Meeting and presentation attendance.</li> </ul>
<b>Samantha Labitan</b> Senior Analyst	Analytical Support	<ul style="list-style-type: none"> <li>Collect, interpret, and disseminate key data;</li> <li>Assistance with model development;</li> <li>Peer review; and</li> <li>Report preparation.</li> </ul>
<b>Robert Quaid</b> Principal Consultant	Technical Advisor	<ul style="list-style-type: none"> <li>Third party reviewer; and</li> <li>Report evaluation.</li> </ul>

## Project Team Stability

Mr. Fisher has been assigned to serve as the City’s representative; he has been selected for this role due to his vast experience, which includes the preparation and supervision of numerous fee studies, as well as his experience presenting to governing bodies, stakeholders, and industry groups.

It is important to note that Mr. Fisher has been with Willdan for over 26 years, ensuring the City of Needles of continuity and dedication in staffing during the completion of the project.

## Resumes

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

## Chris Fisher

### Principal-in-Charge

**Education**  
*San Francisco State University, Bachelor of Science, Finance*

Mr. Chris Fisher, Vice President / Director of Willdan's Financial Consulting Services group, will serve as Principal-in-Charge for the City of Needles project. He will also share his extensive knowledge related to cost-of-service principles with members of the project team.

**Areas of Expertise**  
*Cost of Service Analyses*

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

**Multi-disciplinary Team Management**

### Select Related Experience

#### **City of West Hollywood, CA — Comprehensive User Fee Study and Cost Allocation Plan:**

Mr. Fisher is the principal-in-charge for the City's Comprehensive User Fee Study and Cost Allocation Plan engagement, managing the overall execution of the project, providing technical guidance and quality control.

**Special District Formations**

**Client Presentations**

**City of Burbank, CA — Comprehensive Citywide User Fees and Charges Study:** Mr. Fisher oversaw the City's recently completed Citywide User Fees and Charges Study.

**Proposition 218**

**City of Pomona, CA – Master Fee Schedule Update:** Mr. Fisher was the principal-in-charge for the City's master fee schedule update and update of the development impact fees. Mr. Fisher provided quality control and served as the primary contact with the City.

### Affiliations

*California Society of Municipal Finance Officers*

**City of Manhattan Beach, CA — Comprehensive Cost Allocation Plan and Comprehensive User Fee Study:** Mr. Fisher oversaw the comprehensive full & OMB compliant cost allocation plan and user fee study, coordinating resources and providing technical guidance and quality review for analysis and key deliverables.

*Municipal Management Association of Northern California*

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

*California Municipal Treasurers Association*

**City of Covina, CA — Comprehensive User Fee Study:** Mr. Fisher served in the role of principal for the City's engagement, overseeing the project team responsible for completion of all work for the project, and providing quality assurance and technical support where necessary.

### 26 Years' Experience

**City of Fullerton, CA — Cost Allocation Plan and User Fee Study:** As principal-in-charge, Mr. Fisher oversaw the development and review of a Full and OMB compliant cost allocation study and a comprehensive user fee and rate study for the City's master list of fees.

**Housing Authority of the County of San Bernardino – Cost Allocation Plan:** Mr. Fisher is the principal-in-charge for the Authority's full and OMB cost allocation plan engagement, and the ongoing update. Willdan was brought in and worked with the Housing Authority and HUD to respond to unfavorable OIG audit findings related to the Authority's' approach to the allocation of overhead costs. We developed a new Cost Allocation Plan and are currently working on an update to that plan. The initial work resulted in the clearance of the HUD findings with no penalty to the Housing Authority.

**City of Palm Desert, CA — Cost Allocation Plan and Comprehensive User Fee Study:** Mr. Fisher is the principal-in-charge for the ongoing full cost allocation plan and user fee study. Willdan's work includes the gathering of necessary data and information, interviews with City Staff to identify overhead support services and how they are used and interviews to gather information related to fee-based services. We are also developing financial models to calculate overhead allocations and personnel rates and the full cost of services for which fees are charged. We are working with Staff to finalize cost recovery targets, prepare reports and present the results.

**City of Murrieta, CA — Cost Allocation & OMB Compliant Plan and Comprehensive User Fee Study:** Mr. Fisher served as the project manager on the City's fee study. The primary objective for the cost allocation study was to ensure that general government costs were fairly and equitably allocated to appropriate programs and funds. ***The City recently re-engaged Willdan to conduct an update to both studies.***

## Tony Thrasher

### Project Manager

#### Education

Bachelor of Science  
in Economics;  
California State  
Polytechnic  
University, Pomona

#### Areas of Expertise

Cost Allocation Plans

Fiscal Analysis for  
User Fees and Rates

District Administration  
Services

Utility Rate Studies

#### 15 Years' Experience

Due to his cost allocation and user fee analyses experience, Mr. Tony Thrasher has been selected to serve as Project Manager for the City's engagement. Mr. Thrasher is a Principal Consultant within the Financial Consulting Services group, whereby his responsibilities include managing projects and conducting fiscal analyses for cost allocation plans, user fees, and utility rate studies.

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

### Select Related Experience

**City of West Hollywood, CA — Comprehensive User Fee Study and Cost Allocation Plan:** As the project manager for City's Comprehensive User Fee Study and Cost Allocation Plan engagement, Mr. Thrasher is overseeing the project analysts and is heavily involved in the analysis, development of models, preparation of reports and delivery of results.

**City of Burbank, CA — Comprehensive Citywide User Fees and Charges Study:** Mr. Thrasher was the project manager for the City's recently completed study, He directed the preparation of the model and reports and was responsible for the delivery of results to the City.

**City of Chino Hills, CA — Cost Allocation Plan and Comprehensive User Fee Study:** Mr. Thrasher is the project manager for the City's Cost Allocation Plan and Comprehensive User Fee Study. He is working directly with the City contact throughout the engagement.

**City of San Fernando, CA — Cost Allocation Plan and Comprehensive User Fee Study:** Mr. Thrasher was the project manager for the City's cost allocation plan, OMB compliant plan and comprehensive user fee study engagement. *Willdan has recently, through a competitive bid, been re-selected to update the cost allocation plan.*

**City of Pomona, CA – Master Fee Schedule Update:** Mr. Thrasher served as the project manager for the master fee schedule update portion of the City of Pomona's engagement, which also included an update of the development impact fees. Mr. Thrasher was responsible for the development of models and reports and coordinating analytical support.

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

**City of Eastvale, CA — Cost Allocation Plan and User Fee Study:** Mr. Thrasher was the assigned project manager who worked directly with the City on this project, overseeing the analytical team, developing the cost allocation and fee models, and delivering results to City management and Council.

**City of Indian Wells, CA — User Fee Study:** Mr. Thrasher served as the technical project manager for the City's Administrative, Building, Planning and Public Works Departments. The study involved the identification of existing and potential new fees, fee schedule restructuring, data collection and analysis, orientation and consultation, quality control, communication and presentations, and calculation of individual service costs cost recovery levels.

**City of Palm Desert, CA — Cost Allocation Plan and Comprehensive User Fee Study:** Mr. Thrasher served as the technical project manager for the City's full cost allocation plan and user fee study. He was directly responsible for the creation of both models for the study, gathering and verification of the data, managing the analysts working to support him and presenting results.

**City of San Marcos, CA — Cost Allocation Plan, Indirect Cost Rate Proposals and Comprehensive User Fee Study:** Mr. Thrasher was the project manager for the City of San Marcos' full and OMB compliant cost allocation plan, preparation of Indirect Cost Rate proposals, and Comprehensive User Fee Study engagement. He was the primary in developing the model, which contains all City personnel and expenditures broken down into the ICRP tables.

## Priti Patel Senior Analyst

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

**Areas of Expertise**  
*Cost Allocation Plans*

*User Fee Studies*

*Proposition 218*

**11 Years' Experience**

Ms. Priti Patel is a Project Manager in the Financial Consulting Services group. She plays a crucial role in the project team by conducting utility rate analyses, fee studies, cost allocation plans, monitoring Proposition 218 compliance, and establishing special districts. Ms. Patel is responsible for coordinating and performing activities related to Cost Allocation Plans and User Fee Studies. This includes integrating and adjusting databases, analyzing revenues and expenditures, and preparing documentation. Additionally, she regularly interacts with clients as part of her responsibilities.

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

### Select Related Experience

**City of West Hollywood, CA — Comprehensive User Fee Study and Cost Allocation Plan:** Ms. Patel is serving as the primary financial analyst for City of West Hollywood's Fee Study engagement. Ms. Patel has been instrumental in collecting the necessary data and collaborating with the City and Willdan senior project team members in conducting the study, including development of the model, researching similar fees in comparable cities and preparation of reports.

**City of Burbank, CA — Comprehensive Citywide User Fees and Charges Study:** Ms. Patel provided analytical support and gathered budget and allocation basis data for this engagement. She also assisted in the development of the financial model.

**City of San Fernando, CA — Cost Allocation Plan and Comprehensive User Fee Study:** Ms. Patel provided support to senior team members in the preparation of the cost allocation plan, OMB compliant plan and comprehensive user fee study engagement.

**City of Palm Desert, CA — Cost Allocation Plan and Comprehensive User Fee Study:** Ms. Patel was assigned as the analyst to the City of Palm Desert's full cost allocation plan and user fee study. She supported the project manager by gathering necessary data, preparing the initial draft models and reports, and working directly with City Staff to refine and update results during review iterations.

**City of Indian Wells, CA — User Fee Study:** Ms. Patel served as the analyst for the City's user fee study for the Administrative, Building, Planning and Public Works Departments. She led the analytical efforts by developing the User Fee model and report and gathering and evaluating the data necessary for the study. She also participated in the on-site interviews with Staff to discuss service delivery processes.

**City of Chino Hills, CA — Cost Allocation Plan and Comprehensive User Fee Study:** Providing analytical support in the preparation of a cost allocation plan and comprehensive fee study, Ms. Patel worked to identify and take into account direct and indirect costs, along with changes in staffing, structure, and service delivery methods. She is also assisting in the preparation of user-friendly Excel-based models that City staff can easily update in the future to determine the proper allocation of expenditures and ongoing full cost of City-provided services.

**City of Chino, CA — Cost Allocation Plan and Comprehensive User Fee Study:** Ms. Patel provided analytical support in the preparation of a full cost allocation plan and fee study for the development of a master list of fees. She prepared and presented the models, results, findings and reports.

**City of National City, CA — Cost Allocation Plan, OMB Compliant Cost Allocation Plan, User Fee Study, and ISF Allocation Study:** Ms. Patel provided analytical support in the preparation of this study, her primary duties included development of the models, finalizing model figures and results, and generating reports.

**City of Yucaipa, CA — Cost Allocation Plan and Comprehensive User Fee Study:** Provided analytical support in the preparation of a Cost Allocation Plan and OMB compliant cost allocation plan and comprehensive fee study for the development of a master list of fees

## Samantha Labitan

### Analytical Support

**Education**  
University of  
California, Santa  
Barbara

Ms. Samantha Labitan is Senior Analyst within Willdan's Financial Consulting and District Administration Services groups. Ms. Labitan provides analytical support under the guidance of the project team. Her primary function is to support project managers and senior analysts with cost allocation plans and user fee studies. She specializes in analysis for a variety of clients, including cities, water districts, public utilities, and school districts.

Bachelor of Arts,  
Mathematics

### Select Relevant Experience

**Areas of Expertise**  
Cost Allocation Plans

**City of West Hollywood, CA — Cost Allocation Plan and Comprehensive User Fee Study:** For this project, Ms. Labitan provides analytical support. Primary duties include gathering and verifying necessary data, finalizing model figures and generating reports.

User Fee Studies

**City of San Fernando, CA — Cost Allocation Plan and Comprehensive User Fee Study:** Ms. Labitan is currently providing support to senior team members in the preparation of a cost allocation plan, OMB compliant plan and comprehensive user fee study.

Benefit/Maintenance  
Assessment Districts

**City of Lynwood, CA — Cost Allocation Plan & OMB Compliant Cost Allocation Plan and User Fee Study:** Ms. Labitan provided support to the project team specific to the preparation of a comprehensive fee study, full and OMB compliant cost allocation plan. Ms. Labitan worked in tandem with the project managers to identify and account for direct and indirect costs, along with changes in staffing, structure, and service delivery methods.

Community Facilities  
Districts

Local Improvement  
Districts

8 Years' Experience

**City of Gilroy, CA — Cost Allocation Plan and Comprehensive User Fee Study:** Ms. Labitan worked on the team for the City's fee study project, providing analytical support, gathering data, working with staff to make refinements, and developing cost allocation and fee models to ensure full-cost recovery for building and safety, planning, community development, and public works departments.

**City of Goleta, CA — Cost Allocation Plan, OMB Compliant Plan, and Comprehensive User Fee Study:** Ms. Labitan provided analytical support to the project team for the City's comprehensive fee study, full and OMB compliant cost allocation plan.

**City of Los Banos, CA — Full & OMB Compliant Cost Allocation Plan and Comprehensive User Fee Study:** Ms. Labitan provided analytical support to the project team for the City's comprehensive fee study, full and OMB compliant cost allocation plan.

**City of Pismo Beach, CA — Comprehensive User Fee Study:** Ms. Labitan served in the capacity of assistant analyst for the City's comprehensive fee study.

**City of Palm Springs, CA — Cost Allocation Plan and Comprehensive User Fee Study:** Ms. Labitan is the assigned as the analyst to the City of Palm Springs' full cost allocation plan and user fee study. She is supporting the project manager by gathering necessary data, preparing the initial draft models and reports, and working directly with City Staff to refine and update results.

**City of El Centro, CA — Full & OMB Compliant Cost Allocation Plan and User Fee Study:** Ms. Labitan served as the analyst in the preparation of a full & OMB compliant Cost Allocation Plan and Comprehensive User Fee Study, for the City of El Centro engagement.

**City of Blythe, CA — Full and OMB Compliant Cost Allocation Plan:** Ms. Labitan served as the analyst in the preparation of a full and OMB compliant cost allocation plan for the City of Blythe engagement.

**City of Brighton, CO — Cost Allocation & OMB Compliant Plan:** Ms. Labitan is providing analytical support for the City's cost allocation plan.

**City of Richmond, CA — Cost Allocation Plan & User Fee Study:** As analytical support, Ms. Labitan provided assistance to the project team. Primary duties included gathering and verifying necessary data, finalizing model figures and generating reports.

## Robert Quaid

### Technical Advisor

#### Education

*Bachelor of Science,  
University of  
Southern California*

#### Areas of Expertise

*Fiscal Analysis for  
User Fees and Rates*

*Cost Allocation Plans*

*Acquisition Audit  
Services*

*Statutory Financial  
Reporting*

*Fund Audits*

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

#### Affiliations

*California Society  
of Municipal  
Finance Officers*

*California Society  
of CPAs*

#### 40 Years' Experience

With his 40 years of extensive experience in public financing, Mr. Robert Quaid has been selected to provide quality assurance/quality control in the role of technical advisor. In his position as a Principal Consultant at Willdan, Mr. Quaid provides project management, procedural support, technical support, and quality review for Willdan's District Administration group, as well as the Financial Services Consulting group specific to cost allocation plans, user fee studies, and special financial analysis.

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

### Select Related Experience

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

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

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

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

Mr. Quaid has provided Quality Assurance and Quality Control to multiple clients throughout California. Provided below are a few examples of clients for which services have been provided in the previous five years.

- City of Arcadia, CA
- City of Belmont, CA
- City of Burbank, CA
- City of Cerritos, CA
- City of Chino Hills, CA
- City of Claremont, CA
- City of Coalinga, CA
- City of Fillmore, CA
- City of Hayward, CA
- City of Indian Wells, CA
- City of Lynwood, CA
- City of Monterey, CA
- City of Murrieta, CA
- City of Petaluma, CA
- City of Richmond, CA
- City of St. Helena, CA
- County of San Benito, CA
- City of San Bruno, CA
- City of Irvine, CA
- City of Salinas, CA
- City of Upland, CA
- City of Watsonville, CA
- City of West Hollywood, CA
- City of Yucaipa, CA



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