

**PART A**

**COUNTY OF MENDOCINO**

**FEE SCHEDULE**

**FEE JUSTIFICATION CHART**

Department/Fee Description	Budget Unit	Anticipated Annual Units of Service	Current Fee	Proposed Fee	Percent Change	Total Annual Increase / Decrease	Government Code Justification (if applicable)	Approved by Auditor (Yes) (No)
<b>Department Name:</b>		Planning & Building Services						
<b>Division:</b>		Cannabis						
<b>Fee Section (Yellow highlighted In Master Fee Schedule):</b>		Cannabis Business Tax Appeal Fee- HEARING OFFICER FEE						
<b>Additional Description:</b>		Other Department(s) may charge fees in addition to PBS						
1 Cannabis Business Tax Appeal Fee	2810	10	\$0.00	\$1,194.74	100%	\$11,947.40		
2						\$0.00		
3						\$0.00		
4						\$0.00		
5						\$0.00		
6						\$0.00		
7						\$0.00		
8						\$0.00		
9						\$0.00		
10						\$0.00		
11						\$0.00		
12						\$0.00		
13						\$0.00		
<b>Total</b>						\$11,947.40		
<b>Additional Explanation of Fee request modification (If needed):</b>								
<b>Contact the Auditor's Office for Current Salary Figures if Needed</b>								
Salary & Benefit Calculation for Employees	Budget Unit	Hourly Rate	Annual Salary	Fringe Benefits	Services & Supplies*	A-87 Indirect Costs	Total Weighted Rate	Weighted Hourly Rate @ 1,800/yr
Director - PBS	2851	\$78.69	\$163,682.74	\$96,179.56	\$52,243.32	\$13,973.41	\$326,079.02	\$211.41
Admin Services Manager II	2851	\$39.22	\$81,567.72	\$47,928.98	\$26,034.32	\$6,963.34	\$162,494.36	\$105.16
Tax Collector		\$61.87	\$128,679.20	\$75,611.57	\$41,071.09	\$10,985.19	\$256,347.05	\$142.42
Cannabis Program Manager	2810	\$32.89	\$68,411.20	\$40,198.25	\$21,835.09	\$5,840.19	\$136,284.72	\$82.02
Legal Services Supervisor		\$28.94	\$60,195.20	\$35,370.55	\$19,212.76	\$5,138.79	\$119,917.30	\$66.62
Legal Secretary		\$20.65	\$42,941.60	\$25,232.37	\$13,705.85	\$3,665.87	\$85,545.70	\$47.53
Staff Assistant II	2810	\$15.80	\$32,853.60	\$19,304.69	\$10,486.02	\$2,804.67	\$65,448.99	\$36.36
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**PART A**  
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Employee Name	Service Description	HRS	COST	
Director - PBS	The Planning and Building Director, will review the appeal form and supporting information with the Tax Collector and Cannabis Program Manager to determine if the appeal can be administratively granted, or if the appellant will need to go forward to the Hearing Officer. The PBS Director will grant the Appeal, if applicable, or review the final report from the Cannabis Program that will be presented to the Hearing Officer.	5.00	\$1,057.05	
Admin Services Manager II	Admin. Services Manager will provide high level document review and consistency with process as well as coordiante with County Counsel, the Tax Collector and PBS to schedule the appeal hearing.	5.00	\$525.80	
Tax Collector	The Tax Collector will review the appeal form and supporting documents with the PBS Director and Cannabis Program Manager to determine in an Appeal should be administratively granted, or if the Hearing Officer procedure should utilized.	0.00	\$0.00	
Cannabis Program Manager	The Cannabis Program Manager will review the appeal form and supporting information with the PBS Director and Tax Collector. If the Hearing Officer procedure will be used, the Cannabis Program Manager will provide the materials and report that is to be sent to the Hearing Officer for review. The Cannabis Program Manager will also present information to the Hearing Officer during the hearing, respond to comments and coordinate with County staff as needed.	30.00	\$2,460.60	
Legal Services Supervisor	The Legal Services Supervisor will, prior to the hearing, secure a hearing officer by contacting and coordinating the hearing officers on our rotation list and arrange a date and time for the hearing; find and schedule an appropriate space to hold the hearing on the available date; communicate with the hearing officer to confirm the time and place. After the hearing, the Supervisor will process payments to the hearing officer and reimbursements from the department.	10.00	\$666.21	
Legal Secretary	The Legal Secretary will, prior to the hearing, send out notices of the hearing and hearing packets to all relevant parties, and after the hearing will send out notices of the decision from the hearing officer to all relevant parties.	5.00	\$333.10	
Staff Assistant II	The Cannabis Staff Assistant will accept the appeal form and documents at the counter and enter the necessary information into the trakit database. They will create the necessary files,	0.00	\$0.00	
Hearing Officer	The Hearing Officer will be selected from Contract Individual through County Counsel.	0.00	\$0.00	



PART A  
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FEE SCHEDULE  
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I have reviewed the proposed fees  
and find they do not exceed the cost  
of service provided

RECOMMENDED FOR APPROVAL:

Edward Coll

Auditor

10-3-19

Date

EXECUTIVE OFFICE COMMENTS:

RECOMMENDED FOR APPROVAL:

Daniel Antle

Chief Executive Officer, or Designee

10.8.19

Date



PART B  
CANNABIS BUSINESS TAX APPEAL FEE- HEARING OFFICER FEE

F  
E  
E  
#

Fee Name	Proposed Fee Rate	Position of People Working on the Fee	Number of Hours Spent	Weighted Rate	Total Cost		Number of Units per Year	Director - PBS	Admin Services Manager II	Tax Collector	Cannabis Program Manager	Legal Services Supervisor	Legal Secretary	Staff Assistant II	Hearing Officer	0	0	0	0	0	0
1 Cannabis Business Tax Appeal Fee	\$1,194.74	Director - PBS	0.50	211.41	\$105.71		10	5.00													
		Admin Services Manager II	0.50	105.16	\$52.58		10		5.00												
		Tax Collector	-	142.42	\$0.00		10			0.00											
		Cannabis Program Manager	3.00	82.02	\$246.06		10				30.00										
		Legal Services Supervisor	1.00	66.62	\$66.62		10					10.00									
		Legal Secretary	0.50	47.53	\$23.76		10						5.00								
		Staff Assistant II	-	36.36	\$0.00		10							0.00							
		Hearing Officer		-	\$700.00		10								0.00						
		0	-	-	\$0.00		10									0.00					
		0		-	\$0.00		10										0.00				
		0	-	-	\$0.00		10											0.00			
		0	-	-	\$0.00		10												0.00		
		0	-	-	\$0.00		10													0.00	
		0	-	-	\$0.00		10														0.00
		0	-	-	\$0.00		10														
		0	-	-	\$0.00		10														
		0	-	-	\$0.00		10														
Total Cost>					\$1,194.74		Total Hours	5.00	5.00	0.00	30.00	10.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



**PART C**  
**CANNABIS BUSINESS TAX APPEAL FEE- HEARING OFF**

**DEPARTMENT:** Planning & Building Services

**Budget Unit Number:** 2851

Enter Information in green colored cells.

**Pink cells are formula driven.**

**FIGURE A - EMPLOYEE INVOLVEMENT WITH FEE**

Position Title	Hourly Benefit	Annual Salary	Benefits	Services & Supplies	A-87	Weighted Hourly
Director - PBS	78.69	163,683	92,827	82,813	41,221	211.41
Admin Services Manager II	39.22	81,568	46,112	41,137	20,476	105.16
Tax Collector	61.87	128,679	75,612	41,071	10,985	142.42
Cannabis Program Manager	32.89	68,411	44,529	14,030	20,669	82.02
Legal Services Supervisor	28.94	60,195	35,371	19,213	5,139	66.62
Legal Secretary	20.65	42,942	25,232	13,706	3,666	47.53
Staff Assistant II	15.80	32,854	19,305	10,486	2,805	36.36
Hearing Officer	700.00					
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-

pay Scales per Position Allocation Table sent by Auditor

[illegible]

CANNABIS BUSINESS TAX APPEAL FEE- HEARING OFFICER FEE

FIGURE B - DEPARTMENTAL PERCENTAGE OF TOTAL SALARIES (per original budget)

Budget Unit Number	Approved Budget Totals from Budget Book	Percentage of Totalled Salaries	Cost Allocation Amount for Budget Unit from Auditor
2851			44,914

Obtain this amount from Auditor's Office Cost Allocation Plan (A-87) for this budget unit.

Salaries per line item

861011-Regular Employees	526,117	
861012-Extra Help	-	
861013-Overtime Reg Emp	-	
Total Budgeted Salaries	526,117	8.54%

A-87  
Divides Cost Allocation by Total Salaries

Benefits per line item

861021	309,145	
861022	-	
861023	-	
861024	-	
861030	-	
861031	-	
861035	-	
Total Budgeted Benefits	309,145	58.76%
Total Sal & Ben to verify	835,262	

Benefits as a percentage of salaries  
Divides Total Benefits by Total Salaries

Services and Supplies

862060	167,923	
862101	-	
862120	-	
862150	-	
862170	-	
862187	-	
862189	-	
862190	-	
862210	-	
862230	-	
862239	-	
862250	-	
862253	-	
Total Services & Supplies	167,923	31.92%
Total Sal+Ben+S&S	1,003,185	

S&S as a percentage of salaries  
Divides Total Services and Supplies by Total Salaries