

**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>   |             | Planning & Cannabis                                    |               |                 |                      |                                  |   |                                 |
| <b>Fee Section (Yellow highlighted in Master Fee Schedule):</b>          |             | Cannabis Business Tax Appeal Fee                       |               |                 |                      |                                  |   |                                 |
| <b>Additional Description:</b>   |             | Other Department(s) may charge fees in addition to PBS |               |                 |                      |                                  |   |                                 |
| Cannabis Business Tax Appeal Fee   | 2851        | 15   | \$0.00        | \$1,334.66      | 100%                 | \$20,019.90                      |   | YES                             |
|  |             |  |               |                 |                      | \$0.00                           |   |                                 |
|  |             |  |               |                 |                      | \$0.00                           |   |                                 |
|  |             |  |               |                 |                      | \$0.00                           |   |                                 |
|  |             |  |               |                 |                      | \$0.00                           |   |                                 |
|  |             |  |               |                 |                      | \$0.00                           |   |                                 |
|  |             |  |               |                 |                      | \$0.00                           |   |                                 |
|  |             |  |               |                 |                      | \$0.00                           |   |                                 |
|  |             |  |               |                 |                      | \$0.00                           |   |                                 |
|  |             |  |               |                 |                      | \$0.00                           |   |                                 |
|  |             |  |               |                 |                      | \$0.00                           |   |                                 |
|  |             |  |               |                 |                      | \$0.00                           |   |                                 |
|  |             |  |               |                 |                      | \$0.00                           |   |                                 |
|  |             |  |               |                 |                      | \$0.00                           |   |                                 |
| <b>Total</b>   |             |  |               |                 |                      | <b>\$20,019.90</b>               |   |                                 |
| <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                        |
| Agriculture Commission   | 2710        | \$55.82  | \$116,110.54  | \$68,226.26     | \$37,059.49          | \$9,912.22                       | \$231,308.51                                  | \$157.25                        |
| Cannabis Program Manager   | 2810        | \$32.89  | \$68,411.20   | \$40,198.25     | \$21,835.09          | \$5,840.19                       | \$136,284.72                                  | \$82.02                         |
| CEO  | 1015        | \$99.81  | \$207,599.34  | \$121,984.84    | \$66,260.36          | \$17,722.52                      | \$413,567.06                                  | \$229.76                        |
| Staff Assistant III  | 2851        | \$15.70  | \$32,656.00   | \$19,188.58     | \$10,422.95          | \$2,787.80                       | \$65,055.34                                   | \$42.10                         |
|  |             |  |               |                 |                      |                                  |   |                                 |

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| Employee Name             | Service Description   | HRS   | COST       |  |
|---------------------------|---|-------|------------|--|
| Director - PBS            | The Planning and Building Director, or designee, will sit on the Appellant Body ("Body") to hear the appeal to the Cannabis Business Tax. The Body will hear a report from Staff that addresses the information pertaining to the individual case presented. Followed by the appellant presentation as to the reasons an Appeal was filed, and request for exemption or leniency. If public comment is present and available, the Body shall give time and hear all public comment. The Director shall take in all information presented to the Body and make an individual decision based on information presented.  | 30.00 | \$6,342.30 |  |
| Admin Services Manager II | Admin. Services Manager will prepare all notice documents, reports, written materials, and agenda for appeal hearing. Ensure compliance with Brown Act for public hearing and supervise staff completing the clerking and document retention for the appeal hearings.   | 7.50  | \$788.70   |  |
| Agriculture Commission    | The Agricultural Commissioner, or designee, will sit on the Appellant Body ("Body") to hear the appeal of the Cannabis Business Tax. The Body will hear a report from Staff that addresses the information pertaining to the individual case presented. Followed by the appellant presentation as to the reasons an Appeal was filed, and request for exemption. If public comment is present and available, the Body shall give time and hear all public comment. The Commissioner shall take in all information presented to the Body and make an individual decision based on information presented.   | 22.50 | \$3,538.13 |  |
| Cannabis Program Manager  | The Cannabis Program Manager shall prepare all documentation in preparation for the Appeal hearing. The Manager will research all submitted documentation; if available compile any Track and Trace information from METRC, and obtain quarterly Tax summaries from Tax Collector/ Treasurer Office. Once all materials are compiled, thoroughly investigate and create timeline of events, prepare, draft and finalize staff report and prepare for Appeal hearing. Coordinate materials and prepare presentation for Appeal procedure. Present information to Appellant Body, participate at hearing, and distribute final determination from Hearing Body. | 37.50 | \$3,075.75 |  |
| CEO                       | The Chief Executive Officer, or designee, will sit on the Appellant Body ("Body") to hear the appeal to the Cannabis Business Tax. The Body will hear a report from Staff that addresses the information pertaining to the individual case presented. Followed by the appellant presentation as to the reasons an Appeal was filed, and request for exemption or leniency. If public comment is present and available, the Body shall give time and hear all public comment. The Chief Executive Officer shall take in all information presented to the Body and make an individual decision based on information presented.                                  | 22.50 | \$5,169.59 |  |
| Staff Assistant III       | Staff will be responsible for proper notice of the appeal hearing, all correspondence, posting the agenda on the website, mailing packets for the hearing and clerking the hearing. Also document retention and follow up from the hearing.   | 26.25 | \$1,105.13 |  |

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RECOMMENDED FOR APPROVAL:

Lloyd Weer

Auditor

8/5/2019

Date

EXECUTIVE OFFICE COMMENTS:

RECOMMENDED FOR APPROVAL:

Carmel J. Angelo

Chief Executive Officer, or Designee

8/5/2019

Date

PART B  
CANNABIS BUSINESS TAX APPEAL FEE

| FEE # | 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 | Agricultur e Commission | Cannabis Program Manager | CEO   | Staff Assistant III | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
|-------|----------------------------------|-------------------|---------------------------------------|-----------------------|---------------|------------|------------|--------------------------|----------------|---------------------------|-------------------------|--------------------------|-------|---------------------|------|------|------|------|------|------|------|------|
|       |                                  |                   |                                       |                       |               |            |            |                          |                |                           |                         |                          |       |                     |      |      |      |      |      |      |      |      |
| 1     | Cannabis Business Tax Appeal Fee | \$1,334.66        | Director - PBS                        | 2.00                  | 211.41        | \$422.83   |            | 15                       | 30.00          |                           |                         |                          |       |                     |      |      |      |      |      |      |      |      |
|       |                                  |                   | Admin Services Manager II             | 0.50                  | 105.16        | \$52.58    |            | 15                       |                | 7.50                      |                         |                          |       |                     |      |      |      |      |      |      |      |      |
|       |                                  |                   | Agriculture Commission                | 1.50                  | 157.25        | \$235.88   |            | 15                       |                |                           | 22.50                   |                          |       |                     |      |      |      |      |      |      |      |      |
|       |                                  |                   | Cannabis Program Manager              | 2.50                  | 82.02         | \$205.05   |            | 15                       |                |                           |                         | 37.50                    |       |                     |      |      |      |      |      |      |      |      |
|       |                                  |                   | CEO                                   | 1.50                  | 229.76        | \$344.64   |            | 15                       |                |                           |                         |                          | 22.50 |                     |      |      |      |      |      |      |      |      |
|       |                                  |                   | Staff Assistant III                   | 1.75                  | 42.10         | \$73.68    |            | 15                       |                |                           |                         |                          |       | 26.25               |      |      |      |      |      |      |      |      |
|       |                                  |                   | 0                                     | -                     | -             | \$0.00     |            | 15                       |                |                           |                         |                          |       |                     | 0.00 |      |      |      |      |      |      |      |
|       |                                  |                   | 0                                     | -                     | -             | \$0.00     |            | 15                       |                |                           |                         |                          |       |                     |      | 0.00 |      |      |      |      |      |      |
|       |                                  |                   | 0                                     | -                     | -             | \$0.00     |            | 15                       |                |                           |                         |                          |       |                     |      |      | 0.00 |      |      |      |      |      |
|       |                                  |                   | 0                                     | -                     | -             | \$0.00     |            | 15                       |                |                           |                         |                          |       |                     |      |      |      | 0.00 |      |      |      |      |
|       |                                  |                   | 0                                     | -                     | -             | \$0.00     |            | 15                       |                |                           |                         |                          |       |                     |      |      |      |      | 0.00 |      |      |      |
|       |                                  |                   | 0                                     | -                     | -             | \$0.00     |            | 15                       |                |                           |                         |                          |       |                     |      |      |      |      |      | 0.00 |      |      |
|       |                                  |                   | 0                                     | -                     | -             | \$0.00     |            | 15                       |                |                           |                         |                          |       |                     |      |      |      |      |      |      | 0.00 |      |
|       |                                  |                   | 0                                     | -                     | -             | \$0.00     |            | 15                       |                |                           |                         |                          |       |                     |      |      |      |      |      |      |      |      |
|       |                                  |                   | 0                                     | -                     | -             | \$0.00     |            | 15                       |                |                           |                         |                          |       |                     |      |      |      |      |      |      |      |      |
|       |                                  |                   | 0                                     | -                     | -             | \$0.00     |            | 15                       |                |                           |                         |                          |       |                     |      |      |      |      |      |      |      |      |
|       |                                  |                   | 0                                     | -                     | -             | \$0.00     |            | 15                       |                |                           |                         |                          |       |                     |      |      |      |      |      |      |      |      |
|       |                                  | Total Cost>       |                                       |                       |               |            | \$1,334.66 | Total Hours              | 30.00          | 7.50                      | 22.50                   | 37.50                    | 22.50 | 26.25               | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

## PART C

## Planning & Building Services

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          |
| Agriculture Commission    | 55.82          | 116,111       | 70,549   | 57,173              | 39,226 | 157.25          |
| Cannabis Program Manager  | 32.89          | 68,411        | 44,529   | 14,030              | 20,669 | 82.02           |
| CEO                       | 99.81          | 207,599       | 121,985  | 66,261              | 17,723 | 229.76          |
| Staff Assistant III       | 15.70          | 32,656        | 18,461   | 16,469              | 8,198  | 42.10           |
|                           |                |               |          |                     |        |                 |
|                           |                |               |          |                     |        |                 |
|                           |                |               |          |                     |        |                 |
|                           |                |               |          |                     |        |                 |
|                           |                | -             | -        | -                   | -      | -               |
|                           |                | -             | -        | -                   | -      | -               |
|                           |                | -             | -        | -                   | -      | -               |
|                           |                | -             | -        | -                   | -      | -               |
|                           |                | -             | -        | -                   | -      | -               |
|                           |                | -             | -        | -                   | -      | -               |
|                           |                | -             | -        | -                   | -      | -               |
|                           |                | -             | -        | -                   | -      | -               |
|                           | -              | -             | -        | -                   | -      | -               |
|                           | -              | -             | -        | -                   | -      | -               |
|                           | -              | -             | -        | -                   | -      | -               |

pay Scales per Position Allocation Table sent by Auditor

[illegible]

PART C  
CANNABIS BUSINESS TAX APPEAL 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   |
| Salaries per line item    |   |                                 | Obtain this amount from Auditor's Office Cost Allocation Plan (A-87) for this budget unit. |
| 861011-Regular Employees  | 526,117                                 |                                 |  |
| 861012-Extra Help         | -                                       |                                 |  |
| 861013-Overtime Reg Emp   | -                                       |                                 |  |
| Total Budgeted Salaries   | 526,117                                 | 8.54%                           | A-87   |
| Benefits per line item    |   |                                 | Divides Cost Allocation by Total Salaries  |
| 861021                    | 309,145                                 |                                 |  |
| 861022                    | -                                       |                                 |  |
| 861023                    | -                                       |                                 |  |
| 861024                    | -                                       |                                 |  |
| 861030                    | -                                       |                                 |  |
| 861031                    | -                                       |                                 |  |
| 861035                    | -                                       |                                 |  |
| Total Budgeted Benefits   | 309,145                                 | 58.76%                          | Benefits as a percentage of salaries   |
| Total Sal & Ben to verify | 835,262                                 |                                 | 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%                          | S&S as a percentage of salaries  |
| Total Sal+Ben+S&S         | 1,003,185                               |                                 | Divides Total Services and Supplies by Total Salaries                                      |