2025
Public Health Laboratory
COST OF SERVICES STUDY

for

Department of Public Health Services

FINAL REPORT

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EXECUTIVE SUMMARY

The Sonoma County Department of Health Services engaged *Wohlford Consulting* to conduct an objective analysis of the full costs incurred by the Public Health Laboratory for service activities for which the County charges user fees. In order to ensure accuracy and establish a clear nexus between the cost of those services and the fees, the study utilized a unit cost build-up methodology to identify the full cost for individual fee activities, based upon staff time and associated direct and indirect costs. By projecting an estimated average annual volume for each fee activity, the study also identified the annual cost of the services and the potential annual revenue for the fee activities at full cost levels. Through comparisons of the full costs and current fees, the study identified existing unit and annual subsidies.

The following table illustrates the annualized results for the Public Health Laboratory:

Summary Results

PROGRAM	FULL COST: Annual Cost of Fee-Related Services	PROJECTED REVENUE AT CURRENT FEES	PROJECTED SURPLUS / (DEFICIT)	PROJECTED COST RECOVERY RATE
Clinical Health Laboratory	$ 1,263,000	$ 121,000	$ (1,142,000)	10%
Environmental Laboratory	$ 1,224,000	$ 332,000	$ (892,000)	27%
Miscellaneous Lab Services	$ 35,000	$ 6,000	$ (29,000)	17%
TOTALS:	**$ 2,522,000**	**$ 459,000**	**$ (2,063,000)**	**18%**

As the table shows, the current total cost of fee activities included in this study is approximately $2.5 million annually. Given the current fee levels charged by the Public Health Laboratory, the potential annual revenue (assuming a consistent activity level and complete collection) is $459,000, which represents a current cost-recovery ratio of 18% overall and an annual fund deficit (subsidy) of approximately $2.1 million.

The potential revenue at current fees shown in the table above assumes that the Public Health Laboratory will staff at a minimum professional standard level and charge existing fees in all possible instances. However, for practical and customer service reasons (to facilitate good community relations and encourage overall compliance), as well as collection inefficiencies, the Public Health Laboratory likely would not actually charge for every situation where fees could be levied. Consequently, projected current fee revenues and full cost recovery levels will most likely be less than shown in the table, so the table figures should be considered the maximum potential amounts from fee-related services.

The overall annual cost recovery is comprised of 113 individual fee results calculated in the study. In almost all instances (112/113 or 99.1%), the current unit fees are *less* than the full cost of

providing the service, resulting in fee subsidies. The one remaining fee (*Shellfish Growing Water Multiple Tube Fermentation – 15 Tube (Fecal Coliform)*) is currently set at $13 greater than the associated full cost of service. The specific results for individual fees and services are presented in the Appendix to this report.

The study results demonstrate the potential for improved cost recovery and revenue enhancement through fee increases (offset by one small potential decrease). The reality of the local government fee environment, and health services-related programs in particular, however, is that large increases to achieve 100% cost recovery in a single year are often not feasible, desirable, or appropriate. In addition, some of the "fee" activities, while technically possible to establish as full cost fees, may not be feasible to charge full cost. In recognition of this situation in Sonoma County, Lab and Department staff may develop recommended fees that could result in less than full cost recovery in the first year. The annual amount of revenue from the recommended fees and the actual cost-recovery ratio will not be known until staff prepares their analysis and submits recommendations to the Board of Supervisors.

It is important to note that these results do not represent the entire budget and operations of the Public Health Laboratory, which provides many non-fee services intentionally funded by grants, state funds, other external sources, or the General Fund. The results section of this report will address these broader results in more detail. The details and explanations behind these summary results are contained in the body of this report and the Appendix.

PROJECT BACKGROUND

Purpose and Intent

In its effort to manage resources wisely, meet service demands, and meet regulatory obligations, Sonoma County utilizes a variety of tools to ensure that it has the best information to make good decisions, fairly and legitimately set fees, affect revenues, maintain compliance with state law and local policies, and address the needs of County administration and the public. Given the limitations on raising revenue in local government, the Sonoma County Health Services Department recognized that a Cost of Service (User Fee) Study of the Public Health Laboratory is the most cost-effective way to understand the total cost of services and identify potential fee changes and revenue impacts for the Lab.

A quality Cost of Service Study is much more than a method to identify the cost of service and potential fee increases. This type of analysis can also become a management tool, providing information and perspectives that can help the Public Health Laboratory better understand their operations and financial circumstances. Other important outcomes from the study processes and results include the ability to:

- Calculate specific fee subsidies and revenue impacts of current and potential fees;
- Identify new fees and cost recovery strategies and delete obsolete or ineffective fees;
- Enhance internal understanding of operations and support activities;
- Allow the County to compare its costs or fee levels with neighboring jurisdictions;
- Quantify productivity and staffing shortages, inefficiencies, or overages;
- Measure the distribution of staff effort of specific positions to individual tasks and service areas, which can help managers more effectively prioritize work tasks;
- Ensure that fees are fair and defensible;
- Ensure that fees are consistent with applicable state law;
- Ensure that fees are defensible to the public, interest groups, and the courts; and
- Foster a better understanding of workflow and staff involvement in specific activities.

The principal goal of the consultant study was to determine the full cost of the services provided by the Public Health Laboratory—particularly in those program areas where fees are charged for services. Other objectives of the project included:

- ✓ Establish objective and transparent fee information
- ✓ Develop insight and a rational basis for setting fees
- ✓ Understand individual fee subsidies and overall funding deficits
- ✓ Balance revenues and/or cost-recovery
- ✓ Understand the context and principles of user fees
- ✓ Improve fairness and equity
- ✓ Ensure compliance with state law

The County can use the study results to better understand its true costs and as the basis for making informed policy decisions regarding the most appropriate charges (fees), if any, to levy against individuals that require discretionary or mandated services from the Public Health Laboratory.

Scope of the Study

The study involved the identification of existing and potential new fees in the Public Health Laboratory, fee schedule restructuring, data collection and analysis, orientation and consultation, quality control, communication and presentations, project management, and calculation of individual service costs (fees).

The Study focused on the cost of Public Health Laboratory activities at anticipated service and staffing levels. This study was not a management study intended to identify, evaluate, or quantify potential cost savings opportunities, efficiency and effectiveness improvements, performance or productivity, staffing or organizational structure, process changes, risk mitigation, or other factors that could later influence operating practices and the cost of the services. The analysis did not seek to compare the service levels, fee structures, quality, or operating practices of the Public Health Laboratory to the same or similar programs in other counties or cities. This study also did not address potential economic or social impacts of possible fee increases on the community or individual fee payers.

Purpose of the Report

This report presents a summary of the study results and a general description of the approach and methods used to determine the cost of services. Some issues are presented as background for the results and the study processes. However, the report is not intended to document all of the issues and discussions involved with the study, nor is it intended to provide persuasive discourse on the relative merits of the tools, techniques, methods, or other approaches used in the study. The main source of detailed information from this study is the series of worksheets that contain the source data and calculations that lead to the final results.

About Wohlford Consulting

The consultant for this study, Chad Wohlford, has over 36 years of experience analyzing and managing government costs and operations, including 12 years of direct government management and analytical service. He has personally engaged in over 250 cost analysis studies with more than 80 different government clients (many of them for multiple projects) in at least eight states. Before founding *Wohlford Consulting*, Chad Wohlford was a state director of the cost services practice for a large international consulting corporation.

LOCAL GOVERNMENT USER FEE ISSUES

User Fees Defined

A *User Fee* is:

> A fee or rate charged to an individual or group that receives a *private benefit* from services provided by the County.

The defining principle behind a user fee is the nature of the *individual* or *private* benefit that results from the service for which the fee is charged. With the inflexibility and categorical requirements of many funding sources, taxes (as embodied by the General Fund) are generally levied and used to pay for services that benefit the public as a whole (i.e., community benefit). Of course, a number of gray areas exist to complicate the specific categorization of charges, since many services that appear to benefit a single group may have secondary benefits to others. It is the prerogative of the Board of Supervisors or other governing body to determine the final fee levels that reflect the local policies and intent regarding cost recovery and subsidies.

As a point of clarification, for example, utility rates are a type of local government fees that are similar in nature to, but otherwise separated from, user fees. Utility rates seek to recover for the usage of a particular commodity provided by the government agency, such as water or sewage treatment. In contrast, the traditional user fees addressed in this study relate to services for which employee time is the most prominent feature of the service and the service itself and/or regulatory approval is the normal product of the transaction.

Fee Background

As part of an overall funding strategy, local government relies upon user fees to fund programs and services that provide limited or no direct benefit to the community as a whole. With rising demands for services and restrictions on most other funding sources, counties and cities have increased scrutiny of subsidies provided by the General Fund (or external funding sources or reserves) to other funds and to service recipients that reap a disproportionate share of the benefits. To the extent that the government uses general tax monies (General Fund) or other non-fee funds to provide an individual with a private benefit and not require the individual to pay the cost of the service (and, therefore, receive a subsidy), the government is unable to use those resources to provide benefits to the community as a whole. In effect, then, the government is using community funds to pay for a private benefit. Unlike other revenue sources, counties and cities have greater control over the amount of user fees they charge to recover costs.

Impetus for User Fees and Increased Scrutiny

Prior to Proposition 13, California counties and cities were not as concerned as they are today with potential subsidies and recovering the cost of their services from individual fee payers. In times of fiscal shortages, cities could raise property taxes, which funded everything from code enforcement, animal control, public safety, and recreation, to development-related services. However, this situation changed with the passage of Proposition 13 in 1978.

Proposition 13 ushered in the era of revenue limitation in California local government. In subsequent years, the state saw a series of additional limitations to local government revenues. Proposition 4 (1979) defined the difference between a tax and a fee: a fee can be no greater than the cost of providing the service; and Proposition 218 (1996) further limited the imposition of taxes for certain classes of fees. As a result, cities were required to secure a supermajority vote in order to enact or increase taxes. Since significant resistance usually emerges to any efforts to raise local government taxes, cities have little control and very few successful options for new revenues.

To compound the revenue problems faced by local government, the state of California took a series of actions in the 1990s and 2000s to improve the state's fiscal situation—at the expense of local government. The "Educational Revenue Augmentation Fund" (ERAF) take-away of property taxes and the reduction of Vehicle License Fees severely reduced local tax revenues.

Cities (and counties) faced significant funding troubles in the face of rising and sometimes uncontrollable costs, increased citizen demands, and continued imposition of state mandates. The flexibility of local government budgets to address their own priorities was hampered by categorical grants, earmarked funds, mandates, maintenance of effort requirements, and funding match requirements. As expected, cities and counties sought relief.

To cope with the funding shortages, local government was forced to enact service reductions, seek reimbursement from the state for more and more mandated services (SB 90 Mandated Cost Reimbursement), and impose a wider range and higher levels of user fees and impact fees. In turn, to placate local government and transfer some control and responsibility, the state delegated more authority to charge user fees. The state also codified limitations to user fee levels and administration and put more of the responsibility and liability for user fees to the local level.

With greater need and authority to charge fees, many local governments took to the concept readily and enacted new and increased fees. After a series of real and/or perceived abuses, a focused and influential user fee backlash occurred in the mid-1990s that required further clarification and limitation of user fee practices. Special interest groups challenged fees (primarily development-related) in a number of cities and counties, resulting in a series of lawsuits, special studies, and formal opinions from the California Attorney General (1995) and Legislative Counsel of California (1997).

The end result of all of these user fee actions is an environment of significant scrutiny of any and all fee actions. Local government has been forced to pay greater attention to the methods and bases for new fees, since they can be readily challenged. The focus of fee-setting decisions has shifted from the revenue needs to the actual cost of the services provided. "Pay to play" principles

have become more prominent as a way to ensure equity and fairness for all citizens. In addition, the issue of subsidies has come to the forefront, since it has become less tolerable to use general taxpayer funds to subsidize the private activities, benefits, and/or profits of citizens, developers (for example), business owners, and other individual recipients of County services—at the expense of more public safety and social services.

Most Recent Major Change: Proposition 26

In 2010 the trend to limit fee progression continued when California voters approved Proposition 26. This measure attempted to further define and clarify which local government charges are to be considered taxes (subject to public vote) and which are fees (subject only to Board of Supervisors or City Council approval). In summary, the measure established that any "levy, charge, or exaction of any kind imposed by a local government" is a tax, unless it falls into one of seven categories (exceptions):

(1) A charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege.

(2) A charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product.

(3) A charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof.

(4) A charge imposed for entrance to or use of local government property or the purchase rental or lease of local government property.

(5) A fine, penalty, or other monetary charge imposed by the judicial branch of government or a local government as a result of a violation of law, including late payment fees, fees imposed under administrative citation ordinances, parking violations, etc.

(6) A charge imposed as a condition of property development.

(7) Assessments and property related fees imposed in accordance with the provisions of Article XIII D (Proposition 218).

According to analyses by the *League of California Cities*, the "vast majority of fees that cities would seek to adopt will most likely fall into one or more of these exemptions."[1] County fees fall under the same general status and conditions, so the analysis should be applicable to counties also, so most or all properly structured and calculated user fees will be exempt from Proposition 26"[2] under exception numbers one, two, three or six.

As a cost of services study, this analysis sought to evaluate the cost of a wide range of services and activities conducted by the Public Health Laboratory regardless of whether the services are associated with specific fees. While this study includes cost analysis of services that could be considered for fee adoptions, it does not, in and of itself, establish fees or fee levels for the Public Health Laboratory, which is the purview of the Board of Supervisors. If recommended fees are provided in the study, the types of fees and charges that are likely to be considered "taxes" under Proposition 26 are normally and intentionally excluded. (Note: In rare instances where a recommendation would be provided to set a cost recovery level for a service considered a "tax" under Proposition 26 definitions, the recommendation assumes that the County will implement those taxes in compliance with state law. There are no such instances in this study for Sonoma County.)

While the study evaluates the cost of many direct services, including some that are unrecoverable and/or may not ever become recommended fees, the fees likely to be adopted are designed to recover the reasonable cost of providing the service to the individual fee payers. As noted above and as defined in Proposition 26, these fees fall within the definitions of the exceptions. However, it is unknown to the consultant whether Proposition 26 has yet been subject to review by the courts, so some uncertainties exist regarding its application. Prior to any new fee implementation, it would be prudent for the Department of Health Services' own legal counsel to evaluate the impact of Proposition 26 (and all other related laws) to ensure full compliance with state law.

Basic User Fee Principles

The definition of a user fee, the modern environment for their existence and administration, and general public administration concepts all affect a Cost of Services Study. Wohlford Consulting considered a variety of related principles to assist the Public Health Laboratory in the determination of user fee structures, service costs, and implementation. Under these principles, User Fees should be:

- Based on the Cost of Services:
  - ✓ Not arbitrary
  - ✓ Not unintentionally subsidized
  - ✓ Not unfairly subsidized
- Fair and Equitable
- Consistent with County Goals/Objectives
- Compliant with State Law
- Dynamic (for updates & anomalies)

[1] *Living with Proposition 26 of 2010: Many Local Fees Will Fit Within Seven Categories of Exemptions*, November 2010, Page 1
[2] *Proposition 26 Implementation Guide*, April 2011, Page 43

For most development-related user fees, state law establishes that "…fees may not exceed the estimated reasonable cost of providing the service for which the fee is charged…" (Government Code §66014). The "fee" exceptions in Proposition 26 also state that the charge must "not exceed the reasonable costs" to provide the service. Although these rules specifically apply to development-related fees, and the Public Health Laboratory fees are not property-related, this code and associated sections are commonly referenced for other fee areas, so this general admonition is the dominating principle in this User Fee Study. Other sections of state law authorize charges for costs incurred in undertaking the activity, with the general guidance that fees and charges not be greater than the cost of the services. The methodology, approach, data collection, quality control, and other efforts of the study are intended to establish compliance with these principles. The costs calculated in the study represent the estimated reasonable full cost for each service and, therefore, the maximum fee the Public Health Laboratory may charge for their services.

User fee activities are primarily discretionary services provided only to those who request the services or cause the services to be required. These services are not provided to the public at large, which is why local government and taxpayers often consider it appropriate to recover the full cost of the services from those applicants that receive the services. The alternative is for taxpayers (through the General Fund, typically) to subsidize the services on behalf of the individuals or entities that benefit directly from the services.

PROJECT APPROACH AND METHODOLOGY

Conceptual Approach

The basic concept of a User Fee Study is to determine the *full cost* of each service provided by the Public Health Laboratory for which the County charges a user fee. The full cost may not necessarily become the enacted fee, but it serves as the objective basis from which the County can make informed decisions regarding the final fee level.

In order to determine the full cost for each fee service, the cost analysis incorporates the following "full cost" components:

- Direct Salaries & Benefits
- Services and Supplies
- Indirect and Support Activities
- Supervision and Support
- Cross-division Support
- Department / Division / Section / Program Administration
- Countywide Administration
- Facility Use
- Capital (annualized)
- Anticipated Growth

A critical method to ensure full cost recovery rates is to establish annual billable (productive / available) hours for staff. The Study reduces the full-time annual hours (2,080) for each position classification by non-billable hours, such as holiday, vacation, and sick leave, staff meetings, mandated breaks, and training. In studies conducted by Wohlford Consulting, the typical number of billable hours for the average full-time employee is approximately 1,400 hours per year, but this figure might normally range from 1,200 to 1,600, depending on the type of position. The study included a calculation of the billable hour total for each position classification in the study, and the average for all positions was approximately 1,406. By using the billable hours, rather than the full 2,080 hours of full-time pay, the Study ensures that hourly rates and the resultant costs reflect the levels necessary to recover the full cost of services in a particular year given the practical availability of staff to provide services.

The standard fee limitation we abided in this study is the "reasonable cost" principle. In order to maintain compliance with this standard, every major component of the fee study process included a related review. The use of budget figures and time estimates indicates reliance upon estimates for some data. The key to the defensibility of the study, therefore, is a dedication to the reasonableness of the data and results. The quality control measures implemented ensure the study satisfies the reasonableness standard. The study does not utilize arbitrary data or other information that would not satisfy the estimated/reasonable standard.

In those cases where it was possible to establish reasonably consistent time/workload standards for specific services, the analysis develops the cost of the service as a "flat" or "fixed" fee. In addition to providing consistent cost information, this approach is the most common method for developing the full cost of most service activities.

The alternative to fixed fees is to track actual staff time for every staff member for every service. This approach creates a substantial administrative burden and would leave the Public Health Laboratory and the fee payer unable to predict the final fee amount. An "actual staff time" billing approach is appropriate, however, for extraordinary circumstances or when a fee activity varies widely between occurrences and would thus cause fixed fees to be unfair and unreasonable in a significant number of cases. In those cases where actual time billing might be most effective, the Laboratory can choose to require a deposit to ensure a minimum fee is received.

The cost figures used as the basis for the study were from the Public Health Laboratory's FY 2024-25 approved budget.

Summary Steps of the Study

The methodology used to determine individual user fee costs is straightforward. This analysis employs a "unit cost build-up" approach to determine the cost of individual services. The approach uses the following factors:

- Staff time to complete activities and services
- Direct cost of individual staff positions (converted to productive hourly rates)
- Rational distribution of overhead and support costs

Multiplying the first two factors (# of hours by hourly rate) identifies the direct cost for each service. By distributing the remaining indirect/overhead costs, the analysis establishes the full cost. The following list provides a summary of the study process steps:

Fee Study Process Outline

1. Establish the inventory of fee services (current and potential)
2. Identify the staff positions that work on each fee service
3. Calculate the direct productive hourly rate for each position
4. Determine the time necessary for each position to perform fee tasks
5. Calculate the direct cost of the staff time for each fee
6. Distribute indirect and overhead costs to each fee
7. Sub-allocate supporting activities to fee services
8. Perform quality control processes (constant)
9. Calculate revenue impacts
10. Perform the "gap analysis" (unit and total subsidies/deficits)
11. Perform review processes
12. Document and present results

To ensure a high degree of accuracy and thoroughness for the study, each of these steps in the process involves a rigorous set of subtasks, iterations, reviews, and quality control requirements. Both the Laboratory staff/management and the consultant were involved with the performance and/or review of each of these steps.

The following table illustrates the methodology using hypothetical information in a simplified format:

Simplified Unit Cost Calculation (hypothetical)

Service ("Fee" or Program) / Activity	Time to Complete 1 Activity (hours)	X	Productive Hourly Rate	=	Full Cost (per Unit of Fee Activity)	X	Annual Volume of Activity	=	Annual Cost *or* Potential Annual Revenue
FEE #1:							**10**		
Intake	**0.5**		**$ 100**		**$ 50**		**10**		**$ 500**
Plan Check	**1**		**$ 100**		**$ 100**		**10**		**$ 1,000**
Inspection	**2**		**$ 100**		**$ 200**		**10**		**$ 2,000**
Filing	**0.5**		**$ 100**		**$ 50**		**10**		**$ 500**
Salaries & Benefits Total:	***4***		***$ 100***		***$ 400***		***10***		***$ 4,000***
Indirect Costs					**$ 50**		**10**		**$ 500**
TOTAL COST					**$ 450**		**10**		**$ 4,500**

The above table of hypothetical data indicates that Fee #1 takes staff a total of four hours to complete the necessary services, so at $100 per hour, the direct staff cost is $400 per unit. The addition of $50 for indirect and overhead costs brings the total unit cost to $450. With 10 units a year, the total annual cost for the service is $4,500.

It is important to note that this simple example indicates only a single position at four hours consumed per unit. The actual time analysis is much more detailed, and includes individual time estimates for each task for each employee who works on each service for which the Public Health Laboratory charges a fee. Consequently, there were hundreds of individual time data identified for this study.

By multiplying the unit costs by the annual number of fee activities, the analysis estimates the total annual cost of the fee-related activities. By using the same annual activity volumes and multiplying them by current fees, the Study establishes potential cost recovery from current fees. The difference between the two figures is the actual cost-current fee gap. If the current fees are greater than the actual cost, the gap is an over collection or profit. If the full cost is greater than the current fees, the gap represents a subsidy, or individual fee deficit. The following table illustrates a simplified example of a gap analysis:

Simplified Annual Subsidy/Gap Analysis (hypothetical)

Fee	Annual Volume of Activity	X	Current Fee	=	Annual Revenue @ Current Fee	-	Annual Revenue @ Full Cost	=	Current Annual (Subsidy) / Surplus
Fee #1	**10**		**$ 100**		**$ 1,000**		**$ 4,500**		**($ 3,500)**
Fee #2	**15**		**$ 75**		**$ 1,125**		**$ 2,000**		**($ 875)**
Fee #3	**20**		**$ 50**		**$ 1,000**		**$ 500**		**$ 500**
Fee #4	**25**		**$ 25**		**$ 625**		**$ 100**		**$ 525**
Total:					**$ 3,750**		**$ 7,100**		**($ 3,350)**

The table indicates that hypothetical Fee #1 is currently subsidized $3,500 per year, while fee payers are being charged $500 more per year than the cost for the service represented by Fee #4.

Basic Assumptions and Standards

The study relied upon a series of underlying assumptions and basic considerations to achieve the results. These issues are described below:

Time Data & Estimates: One of the principal building blocks of this cost analysis was the time data provided by Laboratory staff to represent their workload related to each fee service and/or subordinate activity. The principal source of the time data was the Laboratory staff. For the individual time data points for each service, qualified staff and/or supervisors provided time estimates based upon their professional experience. The use of staff-provided time estimates is necessary in the absence of actual time data, such as the kind that could be developed through a long-term time and motion study or other more formal methods. A study to determine actual time consumed for each project type is not feasible for a local government user fee study, as it would take several years for every service and project type to occur (in order to collect the associated data), and the variability between instances of each type would render the actual data unreliable anyway. Furthermore, the cost to conduct such an analysis to achieve useful data would be extensive and would greatly offset any value of the User Fee Study—all without improving the acceptability, defensibility, or accuracy of the cost study results.

If conscientiously considered by qualified staff, time estimates should satisfy the standard that a fee must not exceed the "reasonable cost" of providing the service for which the fee is charged. For this study, Laboratory staff provided time estimates based on a typical level of effort for each fee activity, as determined by past experience, and necessary to perform an acceptable professional level of service. This data was reviewed by other experienced staff in the organization, in

order to utilize other perspectives and experiences and further ensure reasonableness. This approach is "industry standard" for cost of service analysis.

Fixed or Batch Costs: In some instances, the time (and resultant cost) for individual services is not available, because the service involves a significant amount of fixed or batch cost that supports multiple individual services. For example, a particular test may involve processing multiple samples in the same test batch, which requires a fixed amount of consumable materials (e.g., test supplies, reagents)—regardless of the number of individual samples involved. In those instances, the fee study calculated the larger fixed cost and divided it by the known or projected average number of samples/unit tests to determine the unit cost assigned to each sample. If there are also individually-provided services or time/effort required (such as individual handling) for individual tests, the unit time and resultant cost for those individual services were also added to the calculation to determine the overall cost per unit. In some instances, the testing protocols also require periodic internal quality control and proficiency testing as a prerequisite to the actual testing of external samples, and the associated cost was incorporated into the calculated unit costs.

Full Cost: The study determines the full cost of services. To this end, the analysis includes all direct costs for Laboratory activities, such as the salaries and benefits of employees who perform the services. The analysis also includes appropriate distribution of legitimate indirect and overhead costs that support the operations and personnel that perform the services. These costs include general supplies and services, utilities, insurance, facility and equipment costs (annualize by lifecycle), technology upgrades, Department, Division, Lab, and Countywide (cost allocation plan) overhead—all whenever applicable. Countywide overhead is comprised of central service costs, such as County Executive, Finance, County Counsel, and Human Resources. These costs are universally accepted as components to be included in service cost (fee) calculations, because the underlying services provide the organizational and operational support necessary for the employees and administrative infrastructure to exist and conduct the fee activities. It is important to note that all of these costs are distributed to the fee-related services, as well as the non-fee-related services. In other words, the costs for fee-related services are not burdened with all of the cost, but only their fair share of the cost. The costs assigned to most direct non-fee services are considered unrecoverable.

Non-Fee Services: As a full cost of service analysis, the study also calculates the cost of non-fee services. These services include areas such as emergency preparation, public information response, general public services, investigations and response, and support to other services and program areas, which do not necessarily have associated fees. The purpose of including these other services is to ensure the fair and appropriate distribution of overhead and indirect costs to all areas, instead of concentrating these costs only on the fee-related activities. This approach also allows the analysis to distribute staff hours across all activities to ensure a true

picture of the utilization of staff time and cost and provide a quality control check. The detailed study results in the appendices indicate whether a summary total includes "All Services" (including non-fee categories) or "Fee Services Only" (excluding non-fee services). The figures in the body of this report only include the "Fee Services" totals.

Service Level Assumptions: The entire analysis was based upon the current organization and business practices in the Public Health Laboratory at the time of the study. The study assumed continued consistency in the time consumption for each service, as well as future staffing, quality, productivity, efficiency, and all other qualitative and quantitative standards.

The analysis is also based upon a level of service determined by Laboratory management to be the minimum professional standard. As a result, in some cases, the time estimates may represent a higher level of service than that of the current Laboratory organization and business practices. The study assumed consistency in the future time consumption for each service, as well as future staffing, quality, productivity, efficiency, and all other qualitative and quantitative standards.

Consistent Workload: Most of the service costs in this study were developed as "flat" or fixed fees. Under this approach, the Study calculates the cost of the services after assuming that all services for a specific fee will require the same workload (time), regardless of the characteristics of the particular fee activity or the applicant. Time estimates that reflect the "typical" level of effort required for a particular fee activity. The flat fee approach ignores the variance in time that may exist from applicant to applicant, due to qualitative or other differences in the applicants themselves or their submitted materials. The overall efficacy of this approach relies upon the assumption that the variances will average out over the course of time, resulting in a consistent and reasonably fair fee for all.

Subsidy: A deficit exists when the cost of a particular service is greater than the fee charged and recovered for that service. This deficit creates the need for a subsidy from another funding source, so the use of either term in this report or in subsequent discussions is appropriate for the same meaning.

Individual fee subsidies can take different forms. In cases where different size fees within the same category are set at different cost-recovery levels, one fee payer may subsidize another for the same type of service. This situation exists where the individual fees are not each priced to recover the individual costs of the services (i.e., one payer is overcharged and one is undercharged). In these instances, there is a basic imbalance and/or unfairness between fee payers built into the system. Other fee subsidies are more general or larger in overall scope, such as when all of the fee levels are set below the costs of the individual services. The overall cost of services is very real, so if the recipients of the services are not asked to pay full

cost, the balance must be borne by one or more County funding sources, so the concept of a subsidy is not just theoretical. In local government, subsidies are normally covered by General Fund revenues, since most other funding sources are limited in what they can be used to fund.

A reliance upon General Fund revenues or reserves to fund private-benefit services creates some criticism, since it reduces the availability of those revenues for other public benefit services or priorities. However, subsidies can also reflect positive public policy goals, since they can be used to encourage or reward certain desired activities, as well as promote activities that support general community health.

This study identifies existing subsidies for individual fee activities, as well as the resulting annual operating deficits for the Public Health Laboratory for all fee activities. The purpose of the subsidy analysis is to inform the Laboratory regarding current subsidy levels and give County leaders information to help make informed fee setting and policy decisions.

Costs vs. Fees: The study materials and this report and appendices reference "fees" in titles and descriptions. In the context of the full cost analysis, the terms "cost" and "fees" are interchangeable. The full cost of a service serves as the potential fee until the County has an opportunity to review the results and establish new fee levels for implementation. This study does not presume to establish County fees, since the decisions about fee levels are the purview of the Board of Supervisors and require additional information (e.g., community input, economic impacts, etc.) that was not evaluated by the consultant as part of this study.

Quality Control

The quality of a cost study is dependent on the data that is used for the analysis. All study components are interrelated, so it is critical that the study utilize good data. To avoid accuracy problems and other quality flaws, the study incorporated a rigorous quality control process with checks at every step in the analysis. The quality control measures ensure that the study covers all of the issues, appropriately accounts for positions and resources in the models, and factors all other data fairly and accurately. The elements of the quality control process used for the User Fee calculations include:

Quality Control Steps / Initiatives

- ✓ Involvement of knowledgeable Laboratory staff and managers
- ✓ Clear instructions and guidance to Laboratory staff and managers
- ✓ Process checklists
- ✓ Reasonableness tests and validation
- ✓ Challenge and questioning
- ✓ Normalcy/expectation ranges (data inputs and results)
- ✓ Utilization of staff hours
- ✓ FTE balancing
- ✓ Internal and external reviews
- ✓ Cross-checking

FINDINGS AND RESULTS

Basis of Analysis

The Public Health Laboratory charges fees to external parties (e.g., individuals, businesses, institutions) that receive certain services from Lab staff, such as biological and chemical tests and analyses of samples obtained from humans, animals, insects, food, and water. These fees consist of flat (fixed) fees generally based on the staff effort and consumable materials required to administer the services.

Laboratory staff and the consultant worked together to develop the fees through a unit cost build-up approach, whereby the analysis calculated the cost of each unit of service (e.g., intake process, logistics, sampling, batch or unit testing, and processing) using staff time and cost-recovery hourly rates. To develop the annual deficit or surplus figures, the analysis multiplied the unit costs and current unit fees by the anticipated annual volume of each service. This extrapolation of the unit fees into a one-year period indicates the potential revenue impacts to the Public Health Laboratory.

Summary Results

The current total cost of fee activities included in this study is approximately $2.5 million annually. Given the current fee levels charged by the Laboratory, the potential annual revenue (assuming a consistent activity level and complete collection) is $459,000, which represents a current cost-recovery ratio of 18% overall and an annual fund deficit (subsidy) of $2.1 million. In other words, if the County sets fee levels at the full cost of each service, (100% cost-recovery) the Laboratory could collect a combined additional $2.1 million in revenue from fee activities each year.

The following table illustrates these results for the Public Health Laboratory:

Annualized Cost Results Summary

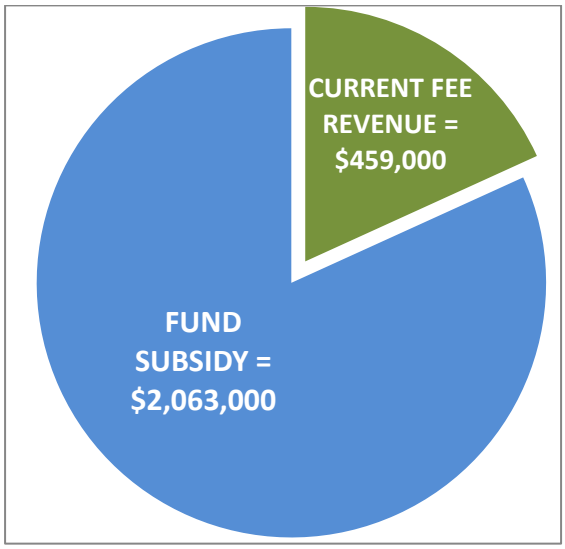
PROGRAM	FULL COST: Annual Cost of Fee-Related Services	PROJECTED REVENUE AT CURRENT FEES	PROJECTED SURPLUS / (DEFICIT)	PROJECTED COST RECOVERY RATE
Clinical Health Laboratory	$ 1,263,000	$ 121,000	$ (1,142,000)	10%
Environmental Laboratory	$ 1,224,000	$ 332,000	$ (892,000)	27%
Miscellaneous Lab Services	$ 35,000	$ 6,000	$ (29,000)	17%
TOTALS:	**$ 2,522,000**	**$ 459,000**	**$ (2,063,000)**	**18%**

In addition to the overall annual funding *deficit* (subsidy), 112 out of 113 (99.1%) of the current fees are less than the full cost of providing the services, thus providing individual subsidies to fee payers. The single remaining fee (*Shellfish Growing Water Multiple Tube Fermentation – 15 Tube*

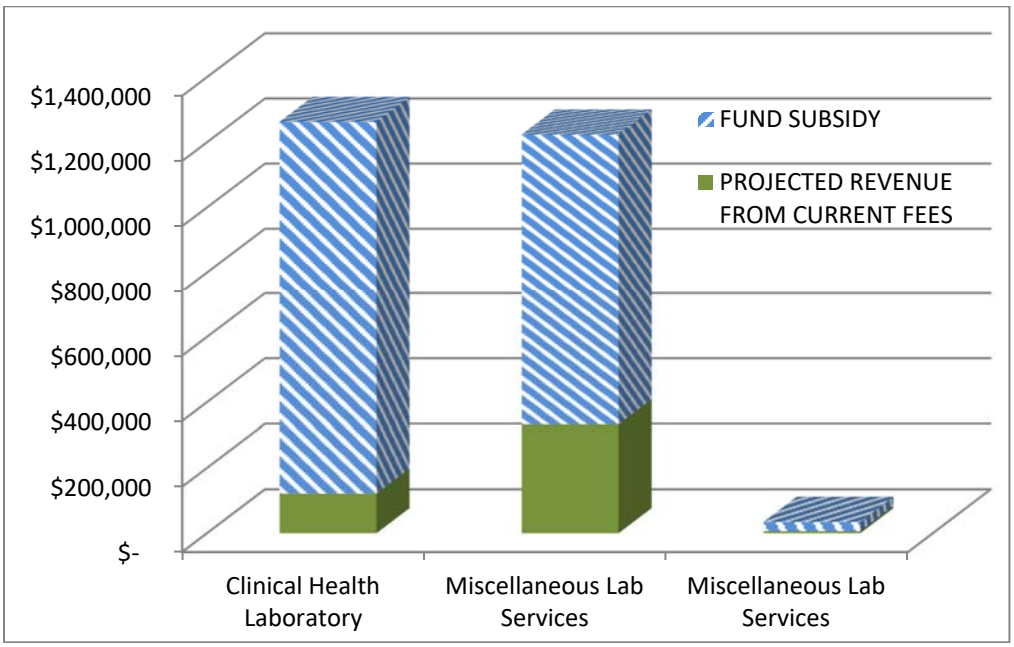
(Fecal Coliform)) is currently set $13 higher than full cost. If the County elects to set all fees to recover full cost (and no more), all but one of the current fees would increase, and one would be reduced. The potential annual revenue increase of $2.1 million is based on the projected annual volume of permit activity for the individual fees.

Another way to view these results is to consider the funding sources for the full cost of fee-related activities. In the following chart, the green portion represents the amount of the fees funded by current fees, and the blue portion represents the funding provided by the General Fund, reserves, grants, or other non-fee sources:

Current Funding Sources of All Fee Services



Current Funding Sources by Program



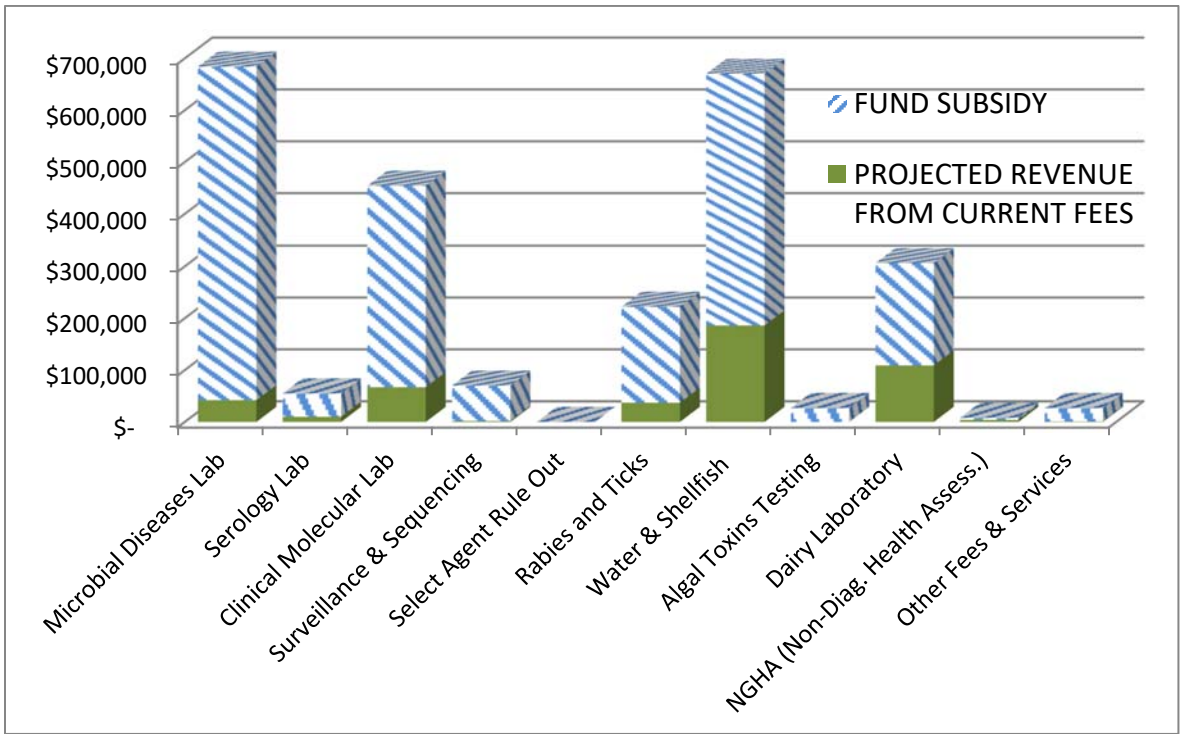
A breakdown of the results for the individual program areas is shown in the following table and chart:

Annualized Cost Results by Program Service Area

PROGRAM AREA	FULL COST: Annual Cost of Fee-Related Services	PROJECTED REVENUE AT CURRENT FEES	PROJECTED SURPLUS / (DEFICIT)	PROJECTED COST RECOVERY RATE
Microbial Diseases Lab	$ 684,000	$ 42,000	$ 642,000	6%
Serology Lab	$ 55,000	$ 10,000	$ 45,000	18%
Clinical Molecular Lab	$ 454,000	$ 67,000	$ 387,000	15%
Surveillance & Sequencing	$ 70,000	$ 2,000	$ 68,000	3%
Select Agent Rule Out	$ 0	$ 0	$ 0	0%
Rabies and Ticks	$ 222,000	$ 37,000	$ 185,000	17%
Water & Shellfish	$ 670,000	$ 186,000	$ 484,000	28%
Algal Toxins Testing	$ 27,000	$ -	$ 27,000	0%
Dairy Laboratory	$ 306,000	$ 109,000	$ 197,000	36%
NGHA (Non-Diag. Health Assess.)	$ 8,000	$ 4,000	$ 4,000	50%
Other Fees & Services	$ 27,000	$ 1,000	$ 26,000	4%
TOTALS:*	**$ 2,523,000**	**$ 458,000**	**$ (2,065,000)**	**18%**

***** *Note: Rounding at different levels of detail from source data may cause table totals to be unequal.*

Current Funding Sources by Program Service Area



Revenue Expectation Limits

The potential ("Projected") revenue from current fees shown in the table and charts above assumes that the Public Health Laboratory will charge existing fees in all possible instances. However, for practical and customer service reasons (to facilitate good community relations and encourage overall compliance), as well as collection inefficiencies, the Laboratory likely will not actually charge for every situation where fees could be levied. Consequently, projected current fee revenues and full cost recovery levels will most likely be less than shown in the table, so the table figures should be considered the maximum potential amounts.

The reality of the local government fee environment, however, is that large increases to achieve 100% cost recovery are often not feasible, desirable, or appropriate. In recognition of this situation in Sonoma County, Laboratory and Department staff may develop recommended fees that will initially result in less than full cost recovery. The annual amount of revenue from the recommended fees and the actual cost-recovery ratio will not be known until Department staff prepare their analysis and recommendations to the Board of Supervisors.

Individual Findings'

In a cost of service (user fee) analysis, the principal output and findings are the full cost figures for the fee activities. The appendix to this report contains the unit cost results for each service in the Public Health Laboratory, as well as the summary/annualized results.

Some fee examples are presented below to indicate the magnitude of some of the individual subsidies:

Sample Individual Fee Results

Fee Title	Current Fee	Total Full Cost per Unit	Surplus / (Subsidy) per Unit	Full Cost Recovery Rate
CLINICAL LAB SERVICES:				
Bacterial Culture (Primary Specimen)	$ 45.00	$ 1,146.10	$ (1,101.10)	4%
Salmonella Clearance Culture	$ 44.00	$ 1,182.59	$ (1,138.59)	4%
Rickettsia rickettsii IFA	$ 72.00	$ 473.26	$ (401.26)	15%
Norovirus detection, RT-PCR	$ 96.00	$ 1,119.55	$ (1,023.55)	9%
Measles detection, RT	$ 107.00	$ 1,575.07	$ (1,468.07)	7%
CDC Human Influenza Panel A/B, RT-PCR (Dx)	$ 0	$ 1,051.15	$ (1,051.15)	0%
ENVIRONMENTAL LAB SERVICES:				
Rabies Examination	$ 0	$ 1,189.29	$ (1,189.29)	0%
Test for Lyme Organism in Ticks - Unit Cost	$ 38.00	$ 63.78	$ (25.78)	60%
Shellfish Growing Water Multiple Tube Fermentation – 15 Tube (Fecal Coliform)	$ 83.00	$ 69.98	$ 13.02	119%
Dairy Line Run	$ 177.00	$ 474.99	$ (297.99)	37%
Frozen Yogurt Panel	$ 35.50	$ 267.81	$ (232.31)	13%

Other Results Information and Explanations

Clarifications

It should be noted that the "full cost" figures presented in the tables reflect only the total annual cost of the *fee-related activities*. The Public Health Laboratory also have some non-fee activities or services funded by external sources that are not included in this table. Therefore, the table's focused cost figures will not precisely match any budgets or other financial documents that include every component of Laboratory.

This report presents a variety of cost and revenue figures to demonstrate and explain various elements of the Public Health Laboratory's costs and revenues. Given the complex revenue situation, the different figures presented, and the potential for confusion, it may be beneficial to briefly clarify some of the key revenue issues at this point in the report:

- The results presented focus on the *fee-related* services provided by the Public Health Laboratory, so most cost figures represent only those services, and not the entire Laboratory budget.
- The summary revenues and costs shown in the tables in this report are based only on the fee-related services.
- The revenues are "potential" levels, based on the assumption that the Laboratory will charge the appropriate fees for each eligible instance, with no waivers.
- The revenues are "potential" levels, based on the assumed collection of all fees.
- The Public Health Laboratory does not always charge for all fee-related services, in order to meet customer service and operational policy goals, so the actual revenue collections have been less than the potential fees would indicate.
- Non-fee-related services were included in the analysis and form the overall picture of Laboratory costs, revenues, and subsidies.
- Table titles and descriptions in the paragraphs differentiate between the results being discussed.

Cost Study Results vs. The Budget

It is important to note that the subsidies identified in the study may differ from any previously identified or existing budget subsidies, because the analysis included factors that are not necessarily part of the budget process. These factors may include: direct staff support, updated annual workload data, and anticipated service and staffing levels, which may differ from previous assumptions employed for the budget.

In addition, these results will not match the entire budget and operations of the Laboratory, due to the exclusions from the results of non-fee programs and/or services intentionally funded by the General Fund or external sources. In addition, in some instances, the total costs and/or revenues shown are greater than the Laboratory budget, because the anticipated annual workload is greater than current staff resources can fulfill or the task

hours used to calculate unit costs are based on a "minimum professional standard" that may be greater than current staff capacity currently allows.

Definition of Results

The results of this Study reflect the *full cost* of fee-related services provided by the Public Health Laboratory. The results are not necessarily the fees that the Laboratory will *charge*. The Board of Supervisors has the authority and responsibility to set the fee levels following receipt of staff recommendations, public meetings, and deliberations, and the process for development of recommended fee levels for Board consideration will occur later.

Utilization

As one of the key quality checks, the study quantified the utilization of each position classification. Utilization is calculated by comparing the total hours consumed for each position to the total available hours for each position, represented by an hours gap and percentage. Total hours consumed results from the unit times for each unit of service performed by a position multiplied by the annual number of each service (e.g., a 10-hour service, completed 10 times per year, equals 100 hours of total time consumed). The available hours, also known as productive or billable hours, represent the net hours after removal of non-billable time (leave, general training, staff meetings, breaks, etc.) from a full-time position, multiplied by the total FTE for a classification. The total available hours were calculated separately for each position classification, with an average of 1,406 available hours for each position (2,080 full-time hours, minus 674 non-billable hours). This average figure and the individual position figures all fit reasonably well within the normal range from other fee studies conducted by Wohlford Consulting.

By matching the hours consumed to the hours available for each position classification, and demonstrating utilization at 100%, the study assures that the time data and outcomes are a reasonable representation of the actual time and costs to complete each service. However, in many fee studies, including this one for the Public Health Laboratory, there are some reasonable and justifiable exceptions to 100% utilization for some positions. For example, if a position is over 100% utilized, some of the time data may represent a "minimum professional standard" level of service that exceeds available capacity. In those instances, the time data shows that more effort (time) is required than the available hours to complete the services, suggesting the need for additional staff resources (e.g., overtime, contracted services, or additional FTE). Although absent from this study, utilization at less than 100% would suggest excess capacity or, in other words, available capacity that can be redirected to other service areas.

Opportunities for Greater Cost Recovery

The results shown in this study demonstrate the existence of subsidies for almost all of the services provided by the Public Health Laboratory. Opportunities exist for the Laboratory to enhance the recovery of costs for individual services and programs through establishment of new charges and/or increases to existing fees. The major source of potential new revenue identified by this

study is through fee increases from current levels to full cost, as opposed to many areas with no current fees.

It is important to note, however, that some of the potential fee-related revenues identified in this study would come from "new" fees. In some of these cases, the Laboratory is providing the service, but does not have a fee currently authorized, and would need to seek Board of Supervisors approval to set the fee. (These fees can be identified in the appendices through the absence of a current fee in the results.)

The revenue results presented in this report assume that the Public Health Laboratory will set fees for all potential fee-related services at 100% of full cost. If the Laboratory maintains their current cost-recovery practices and does not attempt to recover the cost for all services (e.g., no fees, full subsidy, fee waivers), the potential revenues will be less than indicated by the results shown in the tables of this report.

Impact of Fee Activity Levels

To the extent that the Public Health Laboratory increases fees to the full cost levels, revenue from fee services could increase by the amount described. However, it is important to note that permit or service activity levels will have the greatest impact on the final revenues resulting from fee changes. In addition to the final fee levels, the annual volume of fees (e.g., number of activities or permits, length of impound or boarding) will principally drive the revenues.

The study calculated potential revenues based upon the fee activity projections / assumptions provided by Laboratory staff, which were based on past experience, current trends, and anticipated changes. The potential for additional cost recovery is grounded in a consistent comparison between the current fees and the full cost fees at the same activity levels. Consequently, if economic activity and the resultant fee workload (service demand) decline, the Laboratory would experience an overall drop in fee revenues that is unconnected to the results of this study.

The impact on demand for Laboratory fee services due to fee increases or decreases is unknown and was not evaluated as part of the scope of this study.

Results for Staff Hourly Rates (Cost Recovery Rates)

Full Cost Recovery Hourly Rates (Position-specific)

The study results include a series of "Full Cost Recovery Rates" associated with various position classifications (e.g., Public Health Lab Technician, Public Health Microbiologist, Senior Office Assistant). These rates are calculated to recover 100% of each position's fully loaded cost within the hours available to perform billable/direct services to customers and other direct lab activities (both fee and non-fee). The cost components factored into these rates are the same as the costs included in the unit fees, as described in the "Full Cost" section above. In addition, these rates take into account the available billable hours for each position. For example, if a position's fully burdened cost is $150,000, and the position's billable hours are 1,500, the full cost recovery rate would be $100 per hour.

These rates should not be confused with pay or other compensation rates. Due to the cost burden added to these rates (e.g., overhead, operating expenditures, indirect costs) and use of billable hours, a Full Cost Recovery rate typically ranges from three to four times the hourly pay rate of the employee.

The Public Health Laboratory can use these rates to recover full costs whenever an actual cost billing situation is present for fees or charges to grants or other external sources. A salary-only or salary+benefits rate would fail to recover the full cost of the position.

Issues Regarding Comparisons with External Hourly Rates

Local government hourly rates are occasionally compared to the rates charged by private contractors or other external agencies, in order to ascertain the "reasonableness" of the counties' or cities' rates. Although an attempt is usually made to compare equivalent positions, the government rates are commonly higher than those from private enterprises and non-profit organizations. There are a variety of valid reasons for the differences in rates, which contribute to the potential assessment of whether the rates are reasonable.

Even when the services and products are similar, significant differences exist in the costs and operations between government agencies and private enterprises, regardless of the purported impacts of employee efficiency, performance, or effectiveness. The differences are most evident in their organizational missions, cost structures, and service levels.

Most significantly, the differences are due to the fact that private firms typically do not have to account for the same underlying costs as a government agency, including:

- Permit system (purchase and maintenance)—in addition to a standard financial accounting system
- Board of Supervisors (or other committees and boards) support/meetings (attendance, status reports, etc.)
- Supporting plans or documentation (development and maintenance), such as policies and procedures, emergency planning and management, incident response plans, and code updates.
- Emergency response and investigations
- Code enforcement
- Public information (external or pre-project support)
- Routine non-technical training (e.g., sexual harassment, workplace violence)
- Administrative oversight tasks (e.g., Economic Interest statements)
- Fee studies performed by outside contractors
- Employer contributions to defined benefit retirement plans (vs. 401K or no plan)
- Competitive comprehensive health insurance coverage and post-employment benefits
- Recruitment processes that require extra steps (e.g., exams and formal applications) to ensure fairness and equity, and review processes to prevent issues

such as nepotism. (Private firms can use whatever processes they want and can hire anybody they want.)
- Purchasing processes that require extra steps to ensure fairness and protect public money (i.e., formal bidding processes). (Private firms can purchase however they choose.)
- Additional administrative support, such as Auditor-Controller and Finance Departments that must track public funds and prepare/publish reports with greater detail than required in private firms (to protect public money and ensure public access to information).

All of the above costs (in partial amounts) may be allocated to County fees and cost-recovery rates established in the study (with exceptions for some positions). Consequently, even when salaries are equal, total County employee costs are often greater than private firm employee costs. Even if the Public Health Laboratory "privatized" some or all of the fee services, most of these costs would still exist in the Laboratory and would have to be recovered. Therefore, private firms would have to either raise their rates or bill for more hours—or the Laboratory would have to add a premium/surcharge to the private fees. Either way, the cost would be greater than simple public-private rate comparisons would indicate.

In some cases, non-profit and other non-governmental agencies may receive general discretionary revenue or material donations from charitable contributions, sponsorships, endowments, or other funding sources that offset costs that would otherwise be borne by fee payers.

In addition, the fees (based on worker time) also have the following built into them:

- Review and approval processes to ensure accountability and protect the public.
- Systems and processes designed for fairness and equity among customers (can create inefficiencies). (Private firms can provide different service levels to different customers.)
- Standard fees must also include services to difficult projects and customers, because the Public Health Laboratory must serve everyone equally and cannot refuse to serve any customers. (Private firms can avoid "unprofitable" or overly burdensome customers.)

In summary, private enterprises and other external agencies generally do not have the same level of cost inputs that need to be recovered in rates charged by a County, in order to recover costs and avoid subsidies from non-fee sources. Conversion to privatized services would not necessarily eliminate those additional costs, as the Public Health Laboratory would still incur many of them regardless of the final service provider.

Potential Cost Changes from Prior Studies and Fee-Setting

This cost analysis identified significant gaps (subsidies) between the full cost of individual services (as calculated in the study) and the current fees for almost all fees in the study. This finding may surprise those who assume that the Laboratory is already charging full cost for their services—or at least a high percentage of full cost.

Current Laboratory staff are unaware of any other comprehensive fee studies from at least 2019. Nevertheless, even if the Laboratory established user fees at 100% of full cost following a previous study, and regularly applied an inflation factor, there are a variety of reasons why the cost calculations from this study would identify significant gaps between the current fees and the full cost. This study did not attempt to evaluate and quantify factors that resulted in changes to the gap, but common variables include:

- New or changes to state or federal regulatory requirements that must be implemented or enforced through the Public Health Laboratory
- Current fees may not have been previously set at full cost (policy decisions).
- Increases in per-unit workload (i.e., time required to complete tasks) due to new codes and regulations that add complexity and additional required checks and services to tasks.
- Increases in Laboratory costs that exceed inflationary measures (e.g., CPI) such as:
    - Employee salaries (COLA's, step increases)
    - Employee benefits (retirement, healthcare)
    - Services and supplies (electricity, fuel, insurance)
    - Countywide overhead costs (Cost Allocation Plan results)
- Inclusion of new costs not in existence or identified in the previous study, such as:
    - Internal administrative and supervision costs (department, division, laboratory, and county overhead)
    - Annualized capital or asset replacement costs
    - Cross-division/department support costs
    - Support functions authorized to be included in user fees
- Changes in technology and/or business processes
- Staff turnover resulting in reduced personnel costs.
- Improved analytical methodologies with enhanced rigor and comprehensiveness
- Improved recognition of the role and treatment of productive / billable hours factors (direct vs. indirect work hours)
- Potential decreases due to streamlining/expenditure reductions

Considerations Concerning Recommended Fees

If the Public Health Laboratory's primary goal is to maximize cost recovery from user fees, Wohlford Consulting would recommend setting user fees at 100% of the full cost identified in the study, with few exceptions. This approach would reduce the burden on external funding sources. This position reflects a general philosophy that fee payers should pay the full share for the services they consume from the Laboratory for their private or own organizations' benefit.

Maximizing cost recovery may not be the only goal of a User Fee Study, however, and sometimes full-cost recovery is not needed, desired, or appropriate. Other Department and County goals, Board of Supervisors priorities, policy initiatives, past experience, implementation issues, community expectations, and other internal and external factors may influence staff recommendations and Board of Supervisors decisions.

In recognition of these other issues, staff will work to develop recommended fees that address the Public Health Laboratory's current needs. Wohlford Consulting anticipates that the Board of Supervisors may provide further direction to staff regarding acceptable fee levels. In the meantime, *the cost recovery results shown in the Study are based upon full cost calculations* and do not reflect any specific or general fee recommendations provided by Wohlford Consulting.

Limitations for Use of Revenue Results

The annual results presented in this report are based upon an estimated annual volume of activity provided by Laboratory staff during the study. The purpose of these total figures is to provide a sense of scale that puts the fund deficit and other results in context. These figures are not perfect, since a number of variables will ultimately alter the final cost recovery totals. Variables include:

- Fees set at less than full cost
- Increased or decreased activity from assumed levels
- Change in the blend of service types and fees
- Timing of the implementation of the fees and revenue collection
- Service activities and fee collections that cross multiple fiscal years
- Project tasks (activity volume count) and fee collection which occur in different years

This Study presents the potential cost recovery figures and annual costs only to provide a basis for comparison of current fee levels to full cost (as well as a basis to establish recommended fees). Since the impacts of these variable factors are unknown, Wohlford Consulting cautions the County and the Public Health Laboratory against using the annualized figures for the purpose of revenue projections or other budgeting decisions.

Other Beneficial Outcomes of the Study

Although it is the primary focus of the Study, the cost analysis is not the only part of this effort that can benefit the Public Health Laboratory. A series of secondary outcomes and benefits resulted from the steps of the processes used in the Study, the analysis of data, and the myriad of discussions between the consultant and staff.

Since these secondary benefits are not the focus of the Study, the descriptions presented below are not intended to fully explain and document all of the elements and benefits of these outcomes. Instead, the intent of the descriptions is to briefly describe their existence and to encourage follow-up in some cases.

Orientation and Training

The long-term success of the project is affected by the ability of Laboratory staff to continue to understand, use, and explain the study methodologies and results after the project concludes and the consultant had departed. Consequently, as part of the study process, staff spent a considerable amount of time working with the consultant to learn the conceptual and practical elements of the data collection, analysis, and calculations. This informal training process not only ensures the future success of the project, but it also facilitated effective data collection and the Laboratory's internal review of the results.

Management Information

The processes of data collection, analysis, and validation produce beneficial management information. The background documentation and fee models, as well as the discussions with the consultant, highlighted information that is beneficial for managers who wish to pursue additional in-house analysis. Public Health Laboratory managers have access to much of the auxiliary information developed and documented during the Study, including current and potential:

- Utilization of Time and Staff (productivity and staffing needs)
- Revenue Impacts (potential new revenue)
- Distribution of Staff Effort across Services (who does what and for how long)
- Total Time for Each Service (workload impacts)
- General Staff Productivity (direct vs. indirect activities)

OTHER ISSUES AND INFORMATION

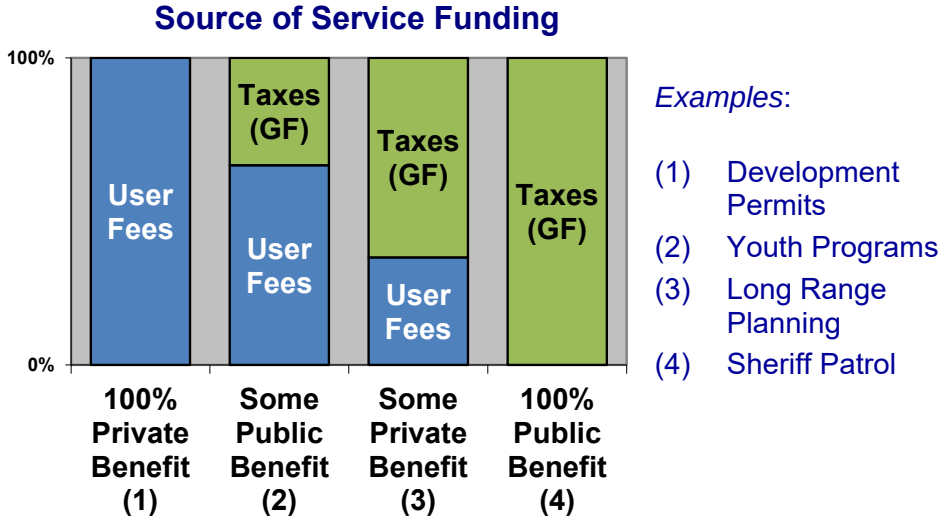
Fee Setting Considerations

The principal goal of this Study is to identify the cost of Sonoma County Public Health Laboratory activities to help the County make informed decisions regarding fee levels and charges. Determining appropriate fee levels is an involved and dynamic process. Staff must consider many issues in formulating recommendations, and the Board of Supervisors must consider those issues and more in making final decisions.

Department and Public Health Laboratory staff will develop fee level recommendations to present to the Board of Supervisors. Unfortunately, there are no hard and fast rules to guide the Laboratory, since the most important issues are subject to administrative and political discretion. To assist the Laboratory's deliberations, Wohlford Consulting offers the following general considerations:

Subsidization

Recalling the definition of a user fee helps guide decisions regarding subsidization. One general principle is that individuals or groups that receive a purely private benefit should pay 100% of the full cost of the services. In contrast, services that provide a purely public benefit should be funded entirely by tax dollars. The complicating reality for local government is that a large number of services fall into the range between these two extremes. The following graphic illustrates the potential decision basis:



A common justification for subsidizing certain fees with general fund contributions is that some fee-related services provide a "public benefit" to the larger community, in addition to the private benefits obtained by the applicants. This approach assumes that, for example, subsidized development activities provide economic, cultural, quality of life, or other community benefits that equal or exceed the costs to the Public Health Laboratory.

Subsidization can also be an effective public policy tool, since it can be used to reduce fees to encourage certain activities or allow some people to afford services they otherwise could not at the full cost. In addition, subsidies may be appropriate to allow citizens access to services (such as appeals) without burdensome costs.

Regardless of the intent, it is important for County leaders and the public to understand that subsidies must be covered by another revenue source, such as the General Fund (taxes), Realignment funds, grants, or reserves. Therefore, the general taxpayer will potentially help to fund private benefits, and/or other County services will not receive funds that would otherwise be available.

Consistency with County Public Policy and Objectives

User fees are part of the fabric of County administration. The fee levels and policies should be consistent with other established policy objectives, strategies, and statements. If the County espouses cost recovery and fairness, County fees should reflect those standards by minimizing subsidies. If the County has stated a desire to encourage specific activities or industries, the Public Health Laboratory fee structures should make allowances to encourage those activities and businesses. In summary, the existing policy stances should influence the fee decisions.

Fairness and Equity

The fees should be fair and equitable to all fee payers. Some fee payers should not pay more than the full cost, in order to offset the lower/subsidized fees of others. If County leadership wants to provide subsidies, the extra funding should come from a general source external to the Public Health Laboratory's fee revenues, such as the General Fund or other distributed revenues, not from other individual fee payers who are already paying their fair share. This general principle is also generally backed by California law, as established through Propositions 218 and 26.

Impact on Demand (Elasticity)

Economic principles of elasticity suggest that increased costs for services (higher fees) will eventually depress the demand for the services. Lower fees may create an incentive to purchase the services and encourage certain actions. Either of these conditions may be a desirable effect to the County. However, the level of the fees that would cause demand changes is entirely unknown, and the monopolistic nature of some County services (citizens can't go elsewhere for lower prices) could also influence demand in unknown ways. The User Fee Study did not attempt to evaluate the economic or behavioral impacts of higher fees, but the County should consider the potential impacts of these issues when deciding on fee levels.

Compliance with Legal Standards

By following a non-profit ethic and the applicable general standards (e.g., reasonable cost) set forth in the Government Code, this cost study identified the full-cost-recovery fee levels that the Public Health Laboratory can use to establish fees in compliance with both the spirit and letter of established legal standards. (Note: Nothing herein should be construed as legal advice, and the County should consult its own counsel for questions of a legal nature.)

Constituencies Affected

As a public body of elected officials, the Board of Supervisors may wish to consider various political issues and constituent concerns that could arise from fee changes. For example, the Board of Supervisors may want to benchmark certain fees to neighboring communities, in order to avoid appearing to be "expensive" or overly generous with subsidies. Also, some fee changes will impact specific constituencies that may attempt to influence decision-making.

Fee Comparison Issues

With the availability of the cost results from this study, a comparison of the Public Health Laboratory's service costs and/or proposed fees to fees from neighboring jurisdiction is often an attractive concept to local government. However, the Laboratory should recognize a number of significant limitations that affect the validity and reliability of comparisons.

With the potential for numerous factors to affect the differences in fee levels between counties, it is important to realize that the value of a fee comparison is generally limited to market-based decision-making. There is very little relevance of current fee levels in other counties to the actual costs in Sonoma County, since fee schedules tend to be highly variable expressions of local policy, rather than true barometers of service costs or cost-recovery intent.

Direct comparisons of fee levels across surveyed counties are usually somewhat limited, due to wide differences in fee structures, definitions, and program types. The value of a comparison may be to allow Laboratory, and County leadership to develop a sense of the County's place in the range of fee levels among comparative jurisdictions, but it does not establish a clear understanding of the Laboratory's specific cost circumstances, including actual cost, service levels, or cost-recovery performance. This situation may exist for a variety of reasons, including:

- Many counties and cities have not conducted an actual cost study, so their fees may be based upon historical or other subjective factors unrelated to actual cost.
- Most counties and cities do not publish their subsidy rates, so their fees may be subsidized (knowingly or unknowingly). Even if they have completed a cost study, there is often no way to know whether cost subsidies exist.
- The services included in fees may be combined in some counties and separated in others, thus making direct comparisons unreliable.

- The methodology used to determine the fees in other counties may be deficient or designed to recover less than full cost.
- Other jurisdictions may have different policy goals and considerations that affect the level of cost they desire to recover.

Even if the studies treated the costs equally, there are number of additional qualifying factors that would create legitimate and reasonable variances in costs between different counties and cities. These cost factors include:

- Salaries and benefits
- Services and supplies
- Overhead levels (Department, division, section, program, county, and administrative)
- Post-Employment Benefits (OPEB)
- Leave time (holiday, vacation, sick)
- Other non-direct time (training, meetings, breaks)
- Capital costs (annualized)
- Cross-division/department costs
- Cost-recovery of associated services (e.g., patrol, code enforcement, incident response, investigations, epidemiology)
- Reserve contributions
- Staff longevity (affects the time necessary to complete tasks)
- Service levels (affect the number of associated tasks and the overall time necessary to complete fee services)
- Efficiency

Cost "Reasonableness"

A common question posed at the conclusion of a User Fee Study, particularly when reviewing the results, is whether the data and results are reasonable. Although the scope of this study did not include an evaluation of the service levels in the Public Health Laboratory, the following discussion addresses this question and related issues.

The notion of "reasonableness" is a function of different definitions and assumptions. The most basic consideration is whether the reasonableness standard applies to the *cost of the service* or to the *fee charged*--which can be two entirely different issues.

The reasonableness of a fee is largely a policy matter after cost has been established, since each individual's perspective influences his or her definition of reasonableness. For example, whether a particular fee is considered reasonable certainly depends on whether one is the person paying the fee or a disinterested party. Concepts of subsidization are also important to consider, particularly when the fee payer will realize a profit or other personal gain as a result of the Public Health Laboratory's action (e.g., private businesses or citizens). Political considerations, jurisdictional comparisons, economic sympathy, desired incentives and disincentives, and historical trends may also play a part in the determination of fee reasonableness.

A User Fee Study establishes the true cost of providing individual services. The most common standard for this analysis, as directed by the California Government Code, is that the fees can be no greater than the "estimated reasonable cost" of providing the service for which a fee is charged. However, there is no best practice or specific "reasonableness" definition or standard for providing individual services—and, by extension, there is no best cost level. Often, the only commonality across different jurisdictions *is* difference. Attempts to create a standard through rough statistical analysis of past data from other jurisdictions are problematic, and imply a level of accuracy and meaningfulness that does not exist. The cost components, service structures, staffing arrangements, services levels, overhead levels, and many other factors vary widely (and legitimately) among even neighboring jurisdictions.

The Laboratory's User Fee Study employed quality control measures to ensure that the analysis identified the most accurate costs for the Laboratory's current operations, which represents one commonly accepted measure of reasonableness.

However, if the Public Health Laboratory expands their definition of reasonableness to include consideration of the most *efficient* and *effective* operational practices, it is important to note that the scope of this User Fee Study focused on the current operational costs of the Laboratory activities only and did not delve into issues of service performance or quality. In contrast, a true best practices evaluation and determination of cost reasonableness based upon an idealized service approach requires a more robust management and operations study. To be successful, this type of study should involve meaningful observations and evaluations of business processes and management practices, operational reviews, comprehensive line staff interviews, concept definition processes, and a wider scope and intensity of investigation and analysis. Anything short of this full analysis would lack credibility, utility, and relevance.

Enhanced Fee Flexibility

The time data in this study represent the best estimates for the level of effort necessary to complete each of the fee activities, based on past experience and meeting a minimum professional standard. Since unforeseen circumstances and requests are possible, there is a need for flexibility in fees to address new or anomalous situations. In these situations, the Public Health Laboratory can identify the need for additional staff time and apply standard or individual position hourly rates to establish charges. The Study calculated full-cost recovery rates for all key positions. To facilitate use of these rates, the Board of Supervisors should grant the authority to charge these supplemental rates by including them in the approved fee ordinance or resolution.

Implementation Issues

Following Board of Supervisors approval of a new fee schedule, the Public Health Laboratory must contend with the practical task of implementing the new fees. As part of the process to develop an implementation plan, the Laboratory may wish to consider the information and issues presented below.

Timing

To ensure more accurate revenue and service expectations, it is important for the Laboratory to recognize the realistic limitations to a speedy implementation of new fees.

1. The Laboratory *may* be subject to mandated noticing and public hearing requirements to seek approval by the Board of Supervisors and commence implementation. The Department should consult its own counsel for determination of applicable legal requirements, if any.

2. Based on initial public or leadership reaction to the initial fee proposals, The County may identify the need for additional public hearings/meetings, which would add time for additional noticing and hearing requirements that could also delay full implementation.

3. The Laboratory will also be faced with a series of practical and customer service limitations. Fee schedules must be produced and published in the usual places (brochures and handouts, website, staff handbooks). The County's financial, permit, licensing, and/or tracking systems must be updated to reflect the new fee levels. Staff must be trained on new fee structures and/or procedures in some instances. Fortunately, if planned effectively, County staff can complete many of these administrative tasks while waiting for any applicable waiting periods to pass.

Program Management Systems

The User Fee Study did more than calculate the full cost of existing services. In some cases, the consultant and the Public Health Laboratory staff reorganized or otherwise modified the existing fee structures. We added new fees, deleted obsolete fees, combined fees, and established entirely new approaches for some. As a result, the Laboratory will need to modify the structure and organization of the fees in the program management systems and structures used by the Laboratory before any new fees go into effect.

Phasing

Due to the large gaps between some current fees and their full cost recovery levels identified in the study, many of the Public Health Laboratory's fees could be subject to substantial increases. If implemented all at once, these increases may surprise local institutions, businesses, community-based organizations, citizens, and other fee-payers, and could conceivably have an adverse impact on segments of the local economy and/or

community initiatives. If the Laboratory plans to institute significant fee increases for these services, phasing in the fee increases helps to minimize impacts to the community and to give it a chance to plan for, budget, and adapt to, the increases.

There are, however, two key downsides to enacting a phased approach to fee increases. The first issue is the delay of cost recovery, since fees will continue to be subsidized at higher levels until the full cost (or desired cost-recovery goal) fee levels are achieved. The second issue is the potential for additional administrative and/or operational cost resulting from more frequent fee changes. Each fee change can result in the need for additional contracted services to modify permit systems, supplemental staff training, reprinting of forms or other documentation, and other additional internal workload.

Public Outreach

Public and interest group acceptance of new or increased fees can often be improved through an awareness campaign and direct communication with affected parties. Having the opportunity to review the fees (and perhaps the analysis behind them) builds confidence in the credibility of the analysis and reduces objections. Conversely, last-minute notices cause the community to question the veracity of the fee analysis and County motives behind the apparently rushed approval process.

Public outreach needs associated with fee changes vary by program and by the types of fees. The Laboratory should develop a public notification and outreach plan that is appropriate for the types of fees affected, the degree of potential fee changes, and the customer base and others affected by the changes.

Potential Implementation Strategies

Wohlford Consulting generally recommends setting fees at 100% of cost and implementing the new fees as soon as possible. This approach for the Public Health Laboratory would result in a large number of individual fee increases, a small number of fee decreases, and a significant overall increase in annual revenue.

This standard recommendation would minimize individual fee subsidies and maximize cost recovery. However, Wohlford Consulting understands that current economic conditions, policy objectives, existing agreements, and the Laboratory's desire to retain community support, warrant the consideration of alternative fee implementation approaches and timing. We recognize that a decline in economic activity and vitality, political desire to spur economic recovery, social justice concerns, and anticipated criticism and extraordinary resistance to fee increases, may make the typical fee implementation approach especially difficult.

Consequently, Wohlford Consulting has identified several approaches for the Laboratory to consider that will facilitate implementation and achievement of cost-recovery objectives. The alternatives are presented below:

Option 1: Adopt the Fee Schedule at 100% Cost-Recovery

Under this option, the Public Health Laboratory would implement almost all fees at 100% of full cost as soon as possible, with a limited number of reasonable exceptions determined by the Laboratory for critical areas of community safety or public involvement. This approach would result in the maximum cost recovery (i.e., new revenue gains), absent any impact of price elasticity (which is unknown), and is the only approach that will mitigate the underfunding of Laboratory activities. However, the full cost recovery approach may not be the most palatable option to the Laboratory, as discussed above, so one of the other options may be more appropriate.

Option 2: Increase Selected Fees Only

Under this option, the Public Health Laboratory would select a limited number of fees to increase. To select the fees targeted for increase, the Laboratory should consider a variety of factors that affect progress towards revenue, subsidy, or policy goals. These factors may include which fees are burdensome to customers, which ones are the most frequently charged, which ones are the least successful at current cost recovery (i.e., most subsidized), potential controversy and opposition, targeted customers, and past experience.

While this approach will not result in full cost recovery and will perpetuate subsidization of fee-related services, it may be the most practical and achievable option. It may also result in greater overall success for the Laboratory. A successful *partial* implementation may achieve greater overall cost recovery gains and subsidy reduction than a failed complete implementation. Before selecting this approach, the Laboratory should evaluate whether the determination of targeted fees would require a significant secondary analysis that may, in itself, cause considerable controversy and opposition.

Option 3: Standard Discount

If full cost recovery is not intended, the easiest option to administer is to apply a standard discount to the cost results. For example, the Board of Supervisors could decide to charge a specified percentage (e.g., 80%) of full cost for all fees. Under this scenario, the Laboratory would increase fees that are currently less than the specified percentage of full cost and decrease any fees that are currently greater than that percentage.

Even if the percentage cost-recovery rate is standardized, the rate of change for individual fees could be inconsistent, to the extent that these fees are not currently set at a consistent ratio to full cost. As a result, the fee payers could still experience sticker shock and see significant percentage and/or dollar increases to individual fees. However, the notion of a discount applied to fees may have strong appeal to customers and other interested parties.

Option 4: Capped Increase

Under this option, the Board of Supervisors would limit individual fee increase to a specified percentage increase (cap) above its current level (e.g., a 50% increase only).

This approach applies an understandable consistency to the increases, but it separates the fees from a relationship with full cost. Depending on the cap selected, this approach can prevent significant increases to fees that would occur under a full-cost-recovery scenario. However, it also could limit the cost-recovery performance of individual fees, and thus result in continued underfunding of services.

Option 5: Phased Implementation

The option to phase the implementation of fee changes over time is applicable to each of the other options. Under this approach, the Public Health Laboratory would select a period of years over which to achieve their overall goals. For example, the Laboratory could decide to achieve full cost recovery over a period of three years (or some other desired period), rather than all in the first year. To achieve a "full cost in three years" goal, the Laboratory would increase the fees by 33% of the gap between current fees and full cost each year for three years. The County should also consider annual inflation into the annual phased growth factors, to ensure that full cost is included for the duration of the phasing.

This approach would smooth out the fee increases, which might allow customers to adjust their business plans, plan for future development projects, absorb the increases over time, and build the increases into their cost calculations. This approach may also stimulate some development activity, as customers schedule their projects earlier to take advantage of reduced fees. However, this approach will also maintain a level of deficit for a longer duration and perpetuate an underfunding of services.

Option 6: Hybrid Approach

The Laboratory has the option to mix and match the components of each of the options to establish a process and an outcome that best meets their needs. Further evaluation and understanding of County objectives would be necessary to more fully define the most appropriate recommendation for the Laboratory.

Consultant's Recommendation Regarding Implementation Strategies

The ideal fee implementation strategy for Sonoma County can only be determined through careful evaluation of Board of Supervisors priorities, community input, future County budget conditions, County policy, and potential community impact and response. Most of this information is unavailable at this time and is likely to change periodically; so, in order to provide a recommendation in the absence of this direct knowledge, Wohlford Consulting must rely upon successful experiences with other communities and knowledge of the Public Health Laboratory gained through this Study.

To improve the cost-recovery performance of the Public Health Laboratory, Wohlford Consulting recommends a blended, or hybrid, implementation approach that combines the full-cost-recovery goals of Option #1 with the

customer and community-centric features of a phased approach from Option #5.

In recognition that the Board of Supervisors may not want to set all fees at full cost, this general recommended approach is flexible and acknowledges that the County will likely seek 100% cost-recovery only for certain fees. In addition, the County will likely set different phasing schedules for individual fees, ranging from immediate implementation at 100% of cost to a schedule of increases over many years to achieve a level of full-cost recovery in the future.

The phased approach is intended to "soften" the larger fee increases, including many that could increase from zero to hundreds or thousands of dollars at full cost. The potential for "sticker shock" and customer frustration is real, and a phased approach may help the County achieve community acceptance of the fees with less controversy and rancor. The County's revenue goals and financial condition should be the primary driver for determining the specific time frame for the phased approach.

Wohlford Consulting believes that this blended/hybrid approach would be most beneficial to the County, because the County can maintain the relationship between fees and full cost (thus facilitating future adjustments), as well as maintain focus on an overall goal of full cost recovery—while retaining flexibility to adapt to changing local conditions. In addition, the phasing of some fee changes will make it easier for customers to accept and adjust to the cost increases, and it will allow time for the economy to continue to recover before the full impact of the final fee increases is borne by customers.

Note: This recommendation also recognizes the potential need to continue subsidizing a few specific services, in order to ensure continued public safety and/or reasonable public involvement in some processes.

Future Updates

This Study represents a snapshot in time of the costs to provide fee related services. The cost factors are from the FY 2024/25 Approved Budget for the Public Health Laboratory, including the staffing and budgeted expenditures. However, the study's specific applicability to the budget and current costs will effectively end when the Laboratory experiences significant budget changes. With budget/cost increases over time, the fee levels would fall further behind in future years. Consequently, the Laboratory needs a method to keep the fees relatively current with changes in costs over time. Some of the most common approaches include:

Status Quo: Many counties and cities simply allow their fees to remain constant over the years. Not only does this approach negatively affect revenue recovery, it also causes potentially dramatic increases when the next update is completed. Wohlford Consulting *recommends against* the status quo approach.

Full Review: The Public Health Laboratory can elect to conduct a complete User Fee Study each year. This would be the most accurate and defensible update strategy, but it would be the most expensive and time consuming. The payback for this level

of effort and scrutiny does not usually warrant this approach, so Wohlford Consulting *does not* recommend it.

Minor Update: A minor update would involve changing only the basic cost factors in the existing fee models to recalculate fees at the new levels. Time estimates, allocation bases, staffing levels, and other key components would remain the same. This level of analysis would require the re-involvement of a consultant. This approach would be more cost-effective than a full review, since consultant fees would be merely a fraction of the cost of an entire study. *Wohlford Consulting recommends the minor update approach as the optimal way to stay current and remain defensible*.

Inflation Factor: One of the easiest and least expensive update approaches is to apply an inflation factor to existing fees in an attempt to mirror cost increases over time. This method simply entails the development of a spreadsheet to apply a percentage increase to current fees. The flaw in this approach is the potential inaccuracy of any inflation factor applied generically to a wide range of cost types. However, this approach is generally accepted (and seldom challenged) as a convenient and reasonable way to modify fees in future years. For this reason, *Wohlford Consulting recommends the inflation factor approach, if the Public Health Laboratory does not wish to conduct a minor update*.

The key to an effective inflation factor approach is to select the right factor. A variety of CPI-type factors are available for the Public Health Laboratory to use, with the most common and recognized source being the U.S. Department of Labor, Bureau of Labor Statistics (http://www.bls.gov/cpi).

The average annual inflation growth in most California indexes over the past 15 years was under 3%, and the annual increases in the top indexes have exceeded 3.5% only in the last three years. The West Urban Area CPI (All Urban Consumers, All Items), for example, has experienced an annual rate of increase of 3.0% or less for most of the last 15 years—and actually demonstrated an overall *decline* of .4% in 2009. Inflation exceeded 3% on few occasions during this time (2018 – 3.3%, 2021 – 7.1%, 2022 – 6.2%, and 2023 – 3.6%). For 2024, the annual CPI increase was 2.5%. In addition, the California Department of Industrial Relations Consumer Price Index-California, for All Urban Consumers, has followed a similar pattern, with average annual increases of approximately 3% over the past 10 years, including 1.7% in 2020, 4.2% in 2021, 7.3% in 2022, 3.9% in 2023. (The 2024 year-end figures are not yet available, but trended below 3% at the end of the 3rd quarter.) The San Francisco-Oakland-Hayward CPI index has averaged slightly higher over the same period, but has still been under 4% each year for the past 15 years, except for the anomalies at 4.2% in 2021 and 4.9% in 2022. Like the West index, the Bay Area index is trending a decline in inflation with 2.6% in 2023 and 2.4% in 2024.

Considering energy, health care, retirement, insurance, and other key local government costs, the actual costs for the Public Health Laboratory have probably far exceeded a 3-4% average annual growth over the past decade. Based on this assumption, Wohlford Consulting recommends that the Laboratory establish their own inflation factor that represents local cost growth. The use of an average factor would mitigate radical swings from year to year. The basis for this factor could be one of the following:

1. *County labor costs.* Labor costs (salaries and benefits) comprise the majority of operating costs and the largest component of fees for the Laboratory, so they are the key driver for overall cost increases. In addition, these costs are the most predictable costs, which will allow the Laboratory to calculate prospective fee modifications sooner. With faster base information, the Laboratory will be able to increase fees earlier and more accurately, which will help to maximize cost recovery performance. To create this factor, the Laboratory can calculate the overall percentage increases to salaries and benefits from year to year and apply this same percentage increase to existing fee levels. If there is concern that the labor costs have increased without a corresponding increase in all other budgeted costs, the Laboratory can moderate the labor cost factor, by determining the specific ratio of labor costs to all other costs, and applying this ratio to reduce the labor cost factor accordingly. For example, if labor costs are 80% of total costs, and the labor costs increase 10% from one year to the next, the Laboratory can apply an 8% increase to all fees.

2. *Total Budget Costs. The County* could calculate the overall percentage increases to the budget and apply this increase to existing fee levels. These costs may also be predictable, but the Laboratory must take special care to exclude cost components from the calculations that are not related to fee activities, as was done in the original fee study.

CLOSING COMMENTS

Thank You to Public Health Laboratory Staff

As part of the study process, the consultant received tremendous support and cooperation from the Public Health Laboratory and other Department of Health Services staff, who contributed and reviewed a variety of components to the study, including:

- Staffing structures, budgets, and other cost data
- Clarification of individual budget line-items
- Fee and service structures, organization, and descriptions
- Time estimates to complete work tasks
- Activity statistics (fee volumes) and current fee levels
- Multiple reviews of draft results and other documentation
- Information and characterizations of existing relevant issues and policies

This User Fee Study required significant involvement of the managers and staff from the Public Health Laboratory—on top of their existing workloads and competing priorities. Rachel Rees, Public Health Lab Director, and Polen Sean, Assistant Public Health Lab Director, were the primary contributors, with significant staff contributions from Ana Martinez, Adrianna Arreola, Carlos Gonzalez, and Jon Akre. All of them deserve tremendous thanks. The contributions of County staff were critical to the success of the study and included direct work with the consultant and behind the scenes support and data collection. For some, the study also required them to work on tasks that ranged far outside of their familiar work scope. Everyone contributed admirably, and the County and Health Services Department leadership should commend all of them for their considerable assistance, professionalism, positive attitudes, helpful suggestions, responsiveness, and overall cooperation.

Final Thoughts

The Sonoma County Department of Health Services engaged *Wohlford Consulting* to conduct an objective analysis of the full costs incurred in support of various activities for which the Public Health Laboratory charges user fees. The consultant used high-quality study processes and a unit cost build-up methodology to identify the full cost for individual fee activities.

Through this study, Sonoma County now has a more complete understanding of the full cost to provide user fee services to the community. With this information, County leadership can more fully consider the public policy and financial implications of its current approach to cost recovery for these services. The end result can be a new fee schedule that is based upon informed consideration and rational decisions.

APPENDIX:

COST RESULTS DETAILS

The follow pages contain a summary of the results from the analysis of the Public Health Laboratory's fee services.

Sonoma County
2025 PUBLIC HEALTH LABORATORY USER FEE STUDY
Final Results

Public Health Laboratory

RESULTS ANALYSIS

Fee Service Information				*Full Cost Results (Unit)*			
Fee #	**Dept Fee Code**	**Fee Title**	**Annual Revenue Activity Level**	**Current Fee / Charges**	**Total Full Cost per Unit**	**Surplus / (Subsidy) per Unit**	**Full Cost Recovery Rate**
1	**BU 470**	**Clinical Health Lab Services (Fees):**	**-**	**$ -**	**$ -**	**$ -**	**0%**
2	0	Clinical Health Lab Support and General Expenditures (annual)	-	$ -	$ -	$ -	0%
3	0	Microbial Diseases Laboratory:	-	$ -	$ -	$ -	0%
4	0	Microbial Diseases Lab Support and General Expenditures (annual)	-	$ -	$ -	$ -	0%
5	0	Microbial Diseases Proficiency Testing (annual)	-	$ -	$ -	$ -	0%
6	87116, 87206, 87015	Mycobacteria - Smear and Culture	260.00	$ 78.00	$ 1,902.11	$ (1,824.11)	4%
7	0	0	-	$ -	$ -	$ -	0%
8	87556	Mycobacterium tuberculosis complex RT-PCR with Rifampin, sputum and non-sputum sources (GeneXpert)	175.00	$ 107.00	$ 625.08	$ (518.08)	17%
9	87118	Mycobacteria Isolate Identification (Title 17)	-	$ -	$ 749.76	$ (749.76)	0%
10	87118x4	Mycobacterium tuberculosis complex Drug Susceptibility Testing (4 first-line drugs)	5.00	$ 110.00	$ 567.98	$ (457.98)	19%
11	87070	Bacterial Culture (Primary Specimen)	-	$ 45.00	$ 1,146.10	$ (1,101.10)	4%
12	87077	Bacteriology Isolate Identification (Title 17)	-	$ -	$ 1,146.10	$ (1,146.10)	0%
13	87045, 87046x6	Enteric Culture (Salmonella, Shigella, STEC, Campylobacter, Yersinia, Vibrio, Aeromonas, Plesiomonas)	-	$ 52.00	$ 2,871.45	$ (2,819.45)	2%
14	87045	Salmonella Clearance Culture (PHN use only)	38.00	$ 44.00	$ 1,182.59	$ (1,138.59)	4%
15	87045	Shigella Clearance Culture (PHN use only)	8.00	$ 44.00	$ 1,182.59	$ (1,138.59)	4%
16	87045	STEC Clearance Culture (PHN use only)	16.00	$ 44.00	$ 1,305.82	$ (1,261.82)	3%
17	87101	Fungus Culture [DELETED]	-	$ 56.00	$ -	$ 56.00	0%
18	87106, 87107	Fungus Identification [DELETED]	-	$ 58.00	$ -	$ 58.00	0%
19	0	MALDITOF Identification (Bacterial & Fungal Organisms)	-	$ -	$ 853.70	$ (853.70)	0%
20	0	MALDITOF Identification (Mycobacterial Organisms)	-	$ -	$ 897.97	$ (897.97)	0%
21	87207	Blood Parasite Smear (thin smear only)	2.00	$ 102.00	$ 742.89	$ (640.89)	14%
22	0	0	-	$ -	$ -	$ -	0%

Public Health Laboratory

RESULTS ANALYSIS

Fee Service Information				*Full Cost Results (Unit)*			
Fee #	**Dept Fee Code**	**Fee Title**	**Annual Revenue Activity Level**	**Current Fee / Charges**	**Total Full Cost per Unit**	**Surplus / (Subsidy) per Unit**	**Full Cost Recovery Rate**
23	0	0	-	$ -	$ -	$ -	0%
24	0	Serology Lab:	-	$ -	$ -	$ -	0%
25	0	Serology Lab Support and General Expenditures (annual)	-	$ -	$ -	$ -	0%
26	0	Serology Proficiency Testing (annual)	-	$ -	$ -	$ -	0%
27	86618	Lyme ELISA IgM/IgG Screen, reflexes to confirmatory assays - Batch	11.00	$ -	$ -	$ -	0%
28	0	Lyme ELISA IgM/IgG Screen, reflexes to confirmatory assays - Unit cost	10.00	$ 85.00	$ 500.56	$ (415.56)	17%
29	86618	Lyme IgG ELISA (must order Lyme ELISA IgM/IgG Screen first) - Batch	2.00	$ -	$ -	$ -	0%
30	0	Lyme IgG ELISA (must order Lyme ELISA IgM/IgG Screen first) - Unit cost	-	$ 85.00	$ 455.05	$ (370.05)	19%
31	86618	Lyme IgM ELISA (must order Lyme ELISA IgM/IgG Screen first) - Batch	2.00	$ -	$ -	$ -	0%
32	0	Lyme IgM ELISA (must order Lyme ELISA IgM/IgG Screen first) - Unit cost	-	$ 85.00	$ 455.05	$ (370.05)	19%
33	86592	Syphilis – VDRL (Non-treponemal) - Batch	31.00	$ -	$ -	$ -	0%
34	0	Syphilis – VDRL (Non-treponemal) - Unit Cost	56.00	$ 12.00	$ 277.25	$ (265.25)	4%
35	86592	Syphilis – VDRL (Non-treponemal), Titer (automatically performed, added by lab) - Batch	29.00	$ -	$ -	$ -	0%
36	0	Syphilis – VDRL (Non-treponemal), Titer (automatically performed, added by lab) - Unit Cost	40.00	$ 12.00	$ 136.76	$ (124.76)	9%
37	86780	Syphilis – TPPA (Treponemal) - Batch	33.00	$ -	$ -	$ -	0%
38	0	Syphilis – TPPA (Treponemal) - Unit Cost	45.00	$ 45.00	$ 139.54	$ (94.54)	32%

Sonoma County
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Fee Service Information				*Full Cost Results (Unit)*			
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39	86753	Babesia duncani (WA1) IFA - Batch	32.00	$ -	$ -	$ -	0%
40	0	Babesia duncani (WA1) IFA - Unit Cost	62.00	$ 72.00	$ 249.10	$ (177.10)	29%
41	86753	Babesia microti IFA - Batch	12.00	$ -	$ -	$ -	0%
42	0	Babesia microti IFA - Unit Cost	10.00	$ 72.00	$ 510.32	$ (438.32)	14%
43	86666	Ehrlichia chaffeensis (HME) IFA - Batch	6.00	$ -	$ -	$ -	0%
44	0	Ehrlichia chaffeensis (HME) IFA - Unit Cost	8.00	$ 72.00	$ 318.95	$ (246.95)	23%
45	86666	Anaplasma phagocytophilum (HGA) IFA - Batch	9.00	$ -	$ -	$ -	0%
46	0	Anaplasma phagocytophilum (HGA) IFA - Unit Cost	-	$ 72.00	$ 425.27	$ (353.27)	17%
47	86757	Rickettsia rickettsii IFA - Batch	3.00	$ -	$ -	$ -	0%
48	0	Rickettsia rickettsii IFA - Unit Cost	-	$ 72.00	$ 473.26	$ (401.26)	15%
49	86757	Rickettsia typhi IFA - Batch	3.00	$ -	$ -	$ -	0%
50	0	Rickettsia typhi IFA - Unit Cost	-	$ 72.00	$ 473.26	$ (401.26)	15%
51	86480	Quantiferon Gold Plus - Batch	3.00	$ -	$ -	$ -	0%
52	0	Quantiferon Gold Plus - Unit Cost	-	$ 82.00	$ 822.98	$ (740.98)	10%
53	0	0	-	$ -	$ -	$ -	0%

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Fee Service Information				*Full Cost Results (Unit)*			
Fee #	**Dept Fee Code**	**Fee Title**	**Annual Revenue Activity Level**	**Current Fee / Charges**	**Total Full Cost per Unit**	**Surplus / (Subsidy) per Unit**	**Full Cost Recovery Rate**
54	0	Clinical Molecular Lab:	-	$ -	$ -	$ -	0%
55	0	Clinical Molecular Lab Support and General Expenditures (annual)	-	$ -	$ -	$ -	0%
56	0	Clinical Molecular Lab Proficiency Testing (annual)	-	$ -	$ -	$ -	0%
57	87491, 87591	Chlamydia trachomatis / Neisseria gonorrhoeae NAAT	360.00	$ 148.00	$ 728.47	$ (580.47)	20%
58	87491	Chlamydia trachomatis NAAT	-	$ 72.00	$ 728.47	$ (656.47)	10%
59	87591	*Neisseria gonorrhoeae NAAT*	-	$ 72.00	$ 728.47	$ (656.47)	10%
60	0	0	-	$ -	$ -	$ -	0%
61	87798x2	Norovirus detection, RT-PCR - Batch	4.00	$ -	$ -	$ -	0%
62	0	Norovirus detection, RT-PCR - Unit Cost	3.00	$ 96.00	$ 1,119.55	$ (1,023.55)	9%
63	0	0	-	$ -	$ -	$ -	0%
64	87798	Bordetella pertussis / holmesii, RT-PCR - Batch	2.00	$ -	$ -	$ -	0%
65	0	Bordetella pertussis / holmesii, RT-PCR - Unit Cost	-	$ 96.00	$ 837.99	$ (741.99)	11%
66	0	0	-	$ -	$ -	$ -	0%
67	87529x2	Herpes Simplex Virus 1&2, RT-PCR - Batch	2.00	$ -	$ -	$ -	0%
68	0	Herpes Simplex Virus 1&2, RT-PCR - Unit Cost	-	$ 107.00	$ 1,675.98	$ (1,568.98)	6%
69	87798	Measles detection, RT-PCR - Batch	4.00	$ -	$ -	$ -	0%
70	0	Measles detection, RT-PCR - Unit Cost	3.00	$ 107.00	$ 1,575.07	$ (1,468.07)	7%
71	87798	Mumps virus detection, RT-PCR - Batch	3.00	$ -	$ -	$ -	0%
72	0	Mumps virus detection, RT-PCR - Unit Cost	-	$ 107.00	$ 3,543.90	$ (3,436.90)	3%
73	87581	Mycoplasma pneumoniae NAA - Batch	2.00	$ -	$ -	$ -	0%
74	0	Mycoplasma pneumoniae NAA - Unit Cost	-	$ 107.00	$ 1,600.20	$ (1,493.20)	7%
75	87798x4	Dengue Virus detection (Types 1-4), RT-PCR - Batch	2.00	$ -	$ -	$ -	0%
76	0	Dengue Virus detection (Types 1-4), RT-PCR - Unit Cost	-	$ 107.00	$ 1,600.20	$ (1,493.20)	7%
77	87498	Enterovirus screen, RT-PCR (includes EV-D68) - Batch	2.00	$ -	$ -	$ -	0%
78	0	Enterovirus screen, RT-PCR (includes EV-D68) - Unit Cost	-	$ 107.00	$ 1,600.20	$ (1,493.20)	7%

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Fee Service Information				*Full Cost Results (Unit)*			
Fee #	**Dept Fee Code**	**Fee Title**	**Annual Revenue Activity Level**	**Current Fee / Charges**	**Total Full Cost per Unit**	**Surplus / (Subsidy) per Unit**	**Full Cost Recovery Rate**
79	87501	Influenza A/B, RT-PCR (Dx) - Batch	5.00	$ -	$ -	$ -	0%
80	0	Influenza A/B, RT-PCR (Dx) - Unit Cost	5.00	$ 96.00	$ 798.42	$ (702.42)	12%
81	87502	Influenza A subtyping (Dx) - Batch	1.00	$ -	$ -	$ -	0%
82	0	Influenza A subtyping (Dx) - Unit Cost	1.00	$ 96.00	$ 798.42	$ (702.42)	12%
83	87502	Influenza B lineage typing (Dx) - Batch	2.00	$ -	$ -	$ -	0%
84	0	Influenza B lineage typing (DX) - Unit Cost	2.00	$ 96.00	$ 798.42	$ (702.42)	12%
85	87501	Influenza A/B, RT-PCR (PH use/surveillance) - Batch	-	$ -	$ -	$ -	0%
86	0	Influenza A/B, RT-PCR (PH use/surveillance) - Unit Cost	-	$ 96.00	$ 338.25	$ (242.25)	28%
87	87502	Influenza A subtyping (PH use/surveillance) - Batch	-	$ -	$ -	$ -	0%
88	0	Influenza A subtyping (PH use/surveillance) - Unit Cost	-	$ 96.00	$ 338.15	$ (242.15)	28%
89	87502	Influenza B lineage typing (PH use/surveillance) - Batch	-	$ -	$ -	$ -	0%
90	0	Influenza B lineage typing (PH use/surveillance) - Unit Cost	-	$ 96.00	$ 338.25	$ (242.25)	28%
91	87150x2	Shiga Toxin gene detection (STEC), RT-PCR - Batch	21.00	$ -	$ -	$ -	0%
92	0	Shiga Toxin gene detection (STEC), RT-PCR - Unit Cost	36.00	$ 107.00	$ 569.23	$ (462.23)	19%
93	87798	Non-variola Orthopoxvirus, RT-PCR (MPX virus) - Batch	6.00	$ -	$ -	$ -	0%
94	0	Non-variola Orthopoxvirus, RT-PCR (MPX virus) - Unit Cost	8.00	$ 110.00	$ 760.19	$ (650.19)	14%
95	87798	Varicella-zoster virus (VZV) detection, RT-PCR - Batch	3.00	$ -	$ -	$ -	0%
96	0	Varicella-zoster virus (VZV) detection, RT-PCR - Unit Cost	-	$ 107.00	$ 1,013.58	$ (906.58)	11%
97	87153	16S Gene Sequencing (Bacterial, Mycobacterial, & Fungal organism identification - SeqStudio)	16.00	$ 107.00	$ 752.20	$ (645.20)	14%

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Fee Service Information				*Full Cost Results (Unit)*			
Fee #	**Dept Fee Code**	**Fee Title**	**Annual Revenue Activity Level**	**Current Fee / Charges**	**Total Full Cost per Unit**	**Surplus / (Subsidy) per Unit**	**Full Cost Recovery Rate**
98	NEW	CDC Human Influenza Panel A/B, RT-PCR (Dx) - Batch	52.00	$ -	$ -	$ -	0%
99	NEW	CDC Human Influenza Panel A/B, RT-PCR (Dx) - Unit Cost	52.00	$ -	$ 1,051.15	$ (1,051.15)	0%
100	NEW	CDC Human Influenza Panel A subtyping (Dx) - Batch	52.00	$ -	$ -	$ -	0%
101	NEW	CDC Human Influenza Panel A subtyping (Dx) - Unit Cost	52.00	$ -	$ 1,051.15	$ (1,051.15)	0%
102	NEW	CDC Human Influenza Panel A HPAI subtyping (Dx) – Batch	1.00	$ -	$ -	$ -	0%
103	NEW	CDC Human Influenza Panel A HPAI subtyping (Dx) - Unit Cost	1.00	$ -	$ 1,051.15	$ (1,051.15)	0%
104	NEW	CDC Human Influenza Panel A/B, RT-PCR (PH use/surveillance) - Batch	-	$ -	$ -	$ -	0%
105	NEW	CDC Human Influenza Panel A/B, RT-PCR (PH use/surveillance) - Unit Cost	-	$ -	$ 97.55	$ (97.55)	0%
106	NEW	CDC Human Influenza Panel A subtyping (PH use/surveillance) - Batch	-	$ -	$ -	$ -	0%
107	NEW	CDC Human Influenza Panel A subtyping (PH use/surveillance) - Unit Cost	-	$ -	$ 67.11	$ (67.11)	0%
108	NEW	CDC Human Influenza Panel B lineage typing (PH use/surveillance) - Batch	-	$ -	$ -	$ -	0%
109	NEW	CDC Human Influenza Panel B lineage typing (PH use/surveillance) - Unit Cost	-	$ -	$ 4,015.15	$ (4,015.15)	0%
110	NEW	CDC Human Influenza HPAI Surveillance - Batch	-	$ -	$ -	$ -	0%
111	NEW	CDC Human Influenza HPAI Surveillance - Unit Cost	-	$ -	$ 803.03	$ (803.03)	0%
112	0	0	-	$ -	$ -	$ -	0%

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Fee Service Information				*Full Cost Results (Unit)*			
Fee #	**Dept Fee Code**	**Fee Title**	**Annual Revenue Activity Level**	**Current Fee / Charges**	**Total Full Cost per Unit**	**Surplus / (Subsidy) per Unit**	**Full Cost Recovery Rate**
113	87662, 87798x2	Zika, Dengue, & Chikungunya virus detection (CDC Trioplex) - Batch	2.00	$ -	$ -	$ -	0%
114	0	Zika, Dengue, & Chikungunya virus detection (CDC Trioplex) - Unit Cost	-	$ 107.00	$ 2,281.28	$ (2,174.28)	5%
115	87798	General RT-PCR assay - Batch	3.00	$ -	$ -	$ -	0%
116	0	General RT-PCR assay - Unit Cost	-	$ 107.00	$ 2,508.96	$ (2,401.96)	4%
117	87635	Xpert Xpress SARS-CoV-2	11.00	$ 110.00	$ 546.00	$ (436.00)	20%
118	0241U	Xpert Xpress SARS-CoV-2/Flu/RSV	38.00	$ 107.00	$ 546.00	$ (439.00)	20%
119	0	Candida auris RT-PCR - Batch	3.00	$ -	$ -	$ -	0%
120	0	Candida auris RT-PCR - Unit Cost	-	$ -	$ 2,747.01	$ (2,747.01)	0%
121	0	CDC Influenza / SARS-CoV-2 Multiplex PCR - Batch	3.00	$ -	$ -	$ -	0%
122	87636	CDC Influenza / SARS-CoV-2 Multiplex PCR - Unit Cost	-	$ 110.00	$ 2,503.08	$ (2,393.08)	4%
123	0223U	QIAstat-Dx 20 Pathogen Respiratory Panel (includes SARS-CoV-2)	3.00	$ 200.00	$ 427.11	$ (227.11)	47%
124	0	0	-	$ -	$ -	$ -	0%

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Fee Service Information				*Full Cost Results (Unit)*			
Fee #	**Dept Fee Code**	**Fee Title**	**Annual Revenue Activity Level**	**Current Fee / Charges**	**Total Full Cost per Unit**	**Surplus / (Subsidy) per Unit**	**Full Cost Recovery Rate**
125	0	Surveillance & Sequencing Assays	-	$ -	$ -	$ -	0%
126	0	Surveillance & Sequencing Assays Support and General Expenditures (annual)	-	$ -	$ -	$ -	0%
127	0	Surveillance & Sequencing Assays Proficiency Testing (annual)	-	$ -	$ -	$ -	0%
128	0	Wastewater surveillance - detection (Qiagen respiratory panel) - Batch	-	$ -	$ -	$ -	0%
129	0	Wastewater surveillance - detection (Qiagen respiratory panel) - Unit Cost	-	$ -	$ 763.88	$ (763.88)	0%
130	0	Wastewater surveillance - detection (Qiagen Norovirus) - Batch	-	$ -	$ -	$ -	0%
131	0	Wastewater surveillance - detection (Qiagen Norovirus) - Unit Cost	-	$ -	$ 763.88	$ (763.88)	0%
132	0	Wastewater surveillance - detection (Qiagen MPXV) - Batch	-	$ -	$ -	$ -	0%
133	0	Wastewater surveillance - detection (Qiagen MPXV) - Unit Cost	-	$ -	$ 763.88	$ (763.88)	0%
134	0	Wastewater surveillance - detection (Respiratory + Measles, TB, HIV panel) - Batch	(38.00)	$ -	$ -	$ -	0%
135	0	Wastewater surveillance - detection (Respiratory + Measles, TB, HIV panel) - Unit Cost	-	$ -	$ 763.88	$ (763.88)	0%
136	0	Wastewater surveillance - detection (Custom panel) - Batch	(38.00)	$ -	$ -	$ -	0%
137	0	Wastewater surveillance - detection (Custom panel) - Unit Cost	-	$ -	$ 763.88	$ (763.88)	0%
138	0	Wastewater COVID sequencing (SARS-CoV-2 ClearLabs Expansion) - Batch of 16	-	$ -	$ -	$ -	0%
139	0	Wastewater COVID sequencing (SARS-CoV-2 ClearLabs Expansion) - Unit Cost	-	$ -	$ 349.09	$ (349.09)	0%
140	0	16S Microbial Sequencing (SeqStudio)	16.00	$ 107.00	$ 4,396.23	$ (4,289.23)	2%
141	N/A	Whole Genome Sequencing (SARS-CoV-2) (min. 32 sample batch - ClearLabs)	-	$ 240.00	$ 7,013.31	$ (6,773.31)	3%
142	0	Whole Genome Sequencing (bacterial) (min. 16 sample batch - ClearLabs)	-	$ -	$ 5,926.29	$ (5,926.29)	0%
143	0	0	-	$ -	$ -	$ -	0%

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Fee Service Information				*Full Cost Results (Unit)*			
Fee #	**Dept Fee Code**	**Fee Title**	**Annual Revenue Activity Level**	**Current Fee / Charges**	**Total Full Cost per Unit**	**Surplus / (Subsidy) per Unit**	**Full Cost Recovery Rate**
144	0	Select Agent Rule Out:	-	$ -	$ -	$ -	0%
145	0	Select Agent Rule Out Support and General Expenditures (annual)	-	$ -	$ -	$ -	0%
146	0	Select Agent Rule Out Proficiency Testing (annual)	-	$ -	$ -	$ -	0%
147	87798, 87077	Bacillus anthracis	-	$ -	$ 5,230.03	$ (5,230.03)	0%
148	87798, 87077	Brucella species (B. abortus, B. canis, B. melitensis)	-	$ -	$ 5,233.00	$ (5,233.00)	0%
149	87798, 87077	Burkholderia mallei / pseudomallei	-	$ -	$ 5,560.69	$ (5,560.69)	0%
150	0	0	-	$ -	$ -	$ -	0%
151	87798, 87077	Francisella tularensis	-	$ -	$ 6,225.98	$ (6,225.98)	0%
152	87798	Orthopoxvirus (smallpox)	-	$ -	$ 6,607.64	$ (6,607.64)	0%
153	87798, 87077	Yersinia pestis	-	$ -	$ 6,139.60	$ (6,139.60)	0%
154	N/A	Ricin Toxin TRF	-	$ -	$ 5,394.86	$ (5,394.86)	0%
155	0	0	-	$ -	$ -	$ -	0%

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Fee Service Information				*Full Cost Results (Unit)*			
Fee #	**Dept Fee Code**	**Fee Title**	**Annual Revenue Activity Level**	**Current Fee / Charges**	**Total Full Cost per Unit**	**Surplus / (Subsidy) per Unit**	**Full Cost Recovery Rate**
156	**BU 466**	**Environmental Laboratory Services (Fees):**	**-**	**$ -**	**$ -**	**$ -**	**0%**
157	0	Environmental Health Lab Support and General Expenditures (annual)	-	$ -	$ -	$ -	0%
158	0	Environmental Health Proficiency Testing (annual)	-	$ -	$ -	$ -	0%
159	0	Rabies and Ticks Fees:	-	$ -	$ -	$ -	0%
160	0	Rabies and Ticks Support and General Expenditures (annual)	-	$ -	$ -	$ -	0%
161	0	Rabies and Ticks Proficiency Testing (annual)	-	$ -	$ -	$ -	0%
162	0	Rabies Examination	135.00	$ -	$ 1,189.29	$ (1,189.29)	0%
163	0	Test for Lyme Organism in Ticks - Batch	52.00	$ -	$ -	$ -	0%
164	0	Test for Lyme Organism in Ticks - Unit Cost	961.00	$ 38.00	$ 63.78	$ (25.78)	60%
165	0	Tick Identification	-	$ -	$ 77.96	$ (77.96)	0%
166	0	Water & Shellfish Laboratory:	-	$ -	$ -	$ -	0%
167	0	Water & Shellfish Lab Support and General Expenditures (annual)	-	$ -	$ -	$ -	0%
168	0	Water & Shellfish Proficiency Testing (annual)	-	$ -	$ -	$ -	0%
169	0	Colilert Presence / Absence (P / A)	976.00	$ 35.00	$ 177.38	$ (142.38)	20%
170	0	Colilert Quantitray, undiluted (E. coli MPN by Quantitray)	221.00	$ 47.00	$ 186.27	$ (139.27)	25%
171	0	Colilert Quantitray, diluted 1:10	913.00	$ 47.00	$ 201.49	$ (154.49)	23%
172	0	0	-	$ -	$ -	$ -	0%
173	0	Multiple Tube Fermentation- 15 Tube (Total Coliform)	4.00	$ 83.00	$ 262.39	$ (179.39)	32%
174	0	Multiple Tube Fermentation- 15 Tube (Fecal Coliform)	5.00	$ 83.00	$ 262.39	$ (179.39)	32%
175	0	Multiple Tube Fermentation- 10 Tube (Total Coliform)	425.00	$ 83.00	$ 201.94	$ (118.94)	41%
176	0	Enterolert Quantitray, undiluted	84.00	$ 47.00	$ 186.27	$ (139.27)	25%
177	0	Enterolert Quantitray, diluted 1:10	531.00	$ 47.00	$ 202.84	$ (155.84)	23%

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Fee Service Information				*Full Cost Results (Unit)*			
Fee #	**Dept Fee Code**	**Fee Title**	**Annual Revenue Activity Level**	**Current Fee / Charges**	**Total Full Cost per Unit**	**Surplus / (Subsidy) per Unit**	**Full Cost Recovery Rate**
178	0	Shellfish Meat Fecal Coliforms Multiple Tube Fermentation – 15 Tube - Batch	2.00	$ -	$ -	$ -	0%
179	0	Shellfish Meat Fecal Coliforms Multiple Tube Fermentation – 15 Tube - Unit Cost	18.00	$ 96.00	$ 107.83	$ (11.83)	89%
180	0	Shellfish Meat Total Coliform Multiple Tube Fermentation – 15 Tube - Batch	1.00	$ -	$ -	$ -	0%
181	0	Shellfish Meat Total Coliform Multiple Tube Fermentation – 15 Tube - Unit Cost	6.00	$ 96.00	$ 182.63	$ (86.63)	53%
182	0	Shellfish Growing Water Multiple Tube Fermentation – 15 Tube (Fecal Coliform) - Batch	18.00	$ -	$ -	$ -	0%
183	0	Shellfish Growing Water Multiple Tube Fermentation – 15 Tube (Fecal Coliform) - Unit Cost	251.00	$ 83.00	$ 69.98	$ 13.02	119%
184	0	Vibrio parahaemolyticus MTF/PCR (shellfish meats only) - Batch	32.00	$ -	$ -	$ -	0%
185	0	Vibrio parahaemolyticus MTF/PCR (shellfish meats only) - Unit Cost	52.00	$ 203.00	$ 763.06	$ (560.06)	27%
186	0	Algal Toxins Testing:	-	$ -	$ -	$ -	0%
187	0	Algal Toxin ELISA: Microcystins / Nodularins	12.00	$ -	$ 730.05	$ (730.05)	0%
188	0	Algal Toxin ELISA: Cylindrospermin	12.00	$ -	$ 730.05	$ (730.05)	0%
189	0	Algal Toxin ELISA: Anatoxin-a	12.00	$ -	$ 773.63	$ (773.63)	0%
190	0	Algal Toxins Testing Support and General Expenditures (annual)	-	$ -	$ -	$ -	0%

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Fee Service Information				*Full Cost Results (Unit)*			
Fee #	**Dept Fee Code**	**Fee Title**	**Annual Revenue Activity Level**	**Current Fee / Charges**	**Total Full Cost per Unit**	**Surplus / (Subsidy) per Unit**	**Full Cost Recovery Rate**
191	0	Dairy Laboratory:	-	$ -	$ -	$ -	0%
192	0	Dairy Lab Support and General Expenditures (annual)	-	$ -	$ -	$ -	0%
193	0	Dairy Proficiency Testing (annual)	-	$ -	$ -	$ -	0%
194	0	Dairy Line Run (includes the 5 Tests indicated by *)	589.00	$ 177.00	$ 474.99	$ (297.99)	37%
195	0	Coliform*	3.00	$ 35.50	$ 227.66	$ (192.16)	16%
196	0	Standard Plate Count*	10.00	$ 35.50	$ 281.06	$ (245.56)	13%
197	0	Lab Pasteurization Count*	12.00	$ 35.50	$ 334.46	$ (298.96)	11%
198	0	Inhibitory Substance (Delvo or Charm) *	6.00	$ 35.50	$ 133.30	$ (97.80)	27%
199	0	Direct Microscopic Somatic Cell Count (DMSCC) *	4.00	$ 35.50	$ 300.73	$ (265.23)	12%
200	0	Frozen Yogurt Panel (includes both Yeast & Mold Count and Coliform for soft serve)	3.00	$ 35.50	$ 267.81	$ (232.31)	13%
201	0	Yeast & Mold Count (for frozen yogurt & soft serve)	30.00	$ 35.50	$ 180.68	$ (145.18)	20%
202	0	Coliform (Frozen Yogurt)	17.00	$ 35.50	$ 173.86	$ (138.36)	20%
203	0	Standard Plate Count (soft serve)	47.00	$ 35.50	$ 153.78	$ (118.28)	23%
204	0	0	-	$ -	$ -	$ -	0%

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Fee #	**Dept Fee Code**	**Fee Title**	**Annual Revenue Activity Level**	**Current Fee / Charges**	**Total Full Cost per Unit**	**Surplus / (Subsidy) per Unit**	**Full Cost Recovery Rate**
205	**0**	**Miscellaneous Services (Fees):**	**-**	**$ -**	**$ -**	**$ -**	**0%**
206	0	Miscellaneous Fee Program Support and General Expenditures (annual)	-	$ -	$ -	$ -	0%
207	0	NGHA (Non-Diagnostic Health Assessment) Program fees:	-	$ -	$ -	$ -	0%
208	0	NGHA Program Support and General Expenditures (annual)	-	$ -	$ -	$ -	0%
209	0	Registration fee (includes one location / one analyte for one year)	7.00	$ 105.00	$ 457.19	$ (352.19)	23%
210	0	Each additional analyte	8.00	$ 37.00	$ 85.39	$ (48.39)	43%
211	0	Each additional location	47.00	$ 68.00	$ 85.39	$ (17.39)	80%
212	0	Hourly microbiologist rate	1.00	$ 96.00	$ 327.55	$ (231.55)	29%
213	0	Shipping & Handling (automatically added to each non-Title 17 send-out) - Handling Charge plus actual shipping costs passed through	41.00	$ 34.00	$ 327.55	$ (293.55)	10%
214	0	Reference Lab Send-outs (Call Sonoma County Public Health Lab for information) - Passthrough Fee from external lab	41.00	$ -	$ 327.55	$ (327.55)	0%
215	0	Assay development & implementation (diagnostic-FDA approved LDT)	-	$ -	$ 11,136.82	$ (11,136.82)	0%
216	0	Assay development & implementation (non-FDA approved)	-	$ -	$ 11,136.82	$ (11,136.82)	0%
217	0	0	-	$ -	$ -	$ -	0%
218	0	0	-	$ -	$ -	$ -	0%

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Fee #	**Dept Fee Code**	**Fee Title**	**Annual Revenue Activity Level**	**Current Fee / Charges**	**Total Full Cost per Unit**	**Surplus / (Subsidy) per Unit**	**Full Cost Recovery Rate**
219	**0**	**FULL COST RECOVERY HOURLY RATES:**	**-**	**$ -**	**$ -**	**$ -**	**0%**
220	0	Service in Excess of Standards (Actual Time at Designated Staff Hourly Rates) - At the Discretion of the Director or Assistant Director	-	$ -	$ -	$ -	0%
221	0	Standard Rate for Extraordinary Circumstance (per hour) - At the Discretion of the Director or Assistant Director - Actual Time at Staff Hourly Rates	-	$ -	$ -	$ -	0%
222	0	0	-	$ -	$ -	$ -	0%
223	0	0	-	$ -	$ -	$ -	0%
224	0	0	-	$ -	$ -	$ -	0%
225	0	0	-	$ -	$ -	$ -	0%
226	0	0	-	$ -	$ -	$ -	0%
227	0	Individual Staff Classification Hourly Rates (Not fully burdened, so these rates are to be used only for incremental individual position costs, not for "Actual Time" fees):	-	$ -	$ -	$ -	0%
228	0	Public Health Lab Technician (per hour)	-	$ -	$ 183.19	$ (183.19)	0%
229	0	Public Health Microbiologist (per hour)	-	$ 96.00	$ 236.59	$ (140.59)	41%
230	0	Blended Lab Position - General (per hour)	-	$ 96.00	$ 218.74	$ (122.74)	44%
231	0	0	-	$ -	$ -	$ -	0%
232	0	Senior Office Assistant (per hour)	-	$ -	$ 181.07	$ (181.07)	0%
233	0	Assistant Public Health Laboratory Director (per hour)	-	$ -	$ 270.10	$ (270.10)	0%
234	0	Public Health Laboratory Director (per hour)	-	$ -	$ 293.57	$ (293.57)	0%
235	0	Deputy Public Health Officer - Lab Support (per hour)	-	$ -	$ 378.00	$ (378.00)	0%
236	0	Bioinformatics Specialist (per hour)	-	$ -	$ 194.02	$ (194.02)	0%
237	0	0	-	$ -	$ -	$ -	0%

Sonoma County
2025 PUBLIC HEALTH LABORATORY USER FEE STUDY
Final Results

Public Health Laboratory

RESULTS ANALYSIS

Fee Service Information				*Full Cost Results (Unit)*			
Fee #	**Dept Fee Code**	**Fee Title**	**Annual Revenue Activity Level**	**Current Fee / Charges**	**Total Full Cost per Unit**	**Surplus / (Subsidy) per Unit**	**Full Cost Recovery Rate**
238	**0**	**SUPPORT TO OTHER DIVISIONS AND PROGRAMS:**	**-**	**$ -**	**$ -**	**$ -**	**0%**
239	0	Support to Other County Departments and Programs (annual)	-	$ -	$ -	$ -	0%
240	0	Support to All Other Divisions and Programs (annual)	-	$ -	$ -	$ -	0%
241	0	0	-	$ -	$ -	$ -	0%
242	**0**	**NON-FEE ACTIVITIES:**	**-**	**$ -**	**$ -**	**$ -**	**0%**
243	0	Support to Grants (annual)	-	$ -	$ -	$ -	0%
244	0	Support to Staff Training (annual)	-	$ -	$ -	$ -	0%
245	0	Public Education Services (annual)	-	$ -	$ -	$ -	0%
246	0	Public Information - Recoverable (annual)	-	$ -	$ -	$ -	0%
247	0	Public Information - General / Non-Recoverable (annual)	-	$ -	$ -	$ -	0%
248	0	Bioterrorism Preparation and Response (annual)	-	$ -	$ 23,659.46	$ (23,659.46)	0%
249	0	LIMS administration (Orchard Software) (annual)	-	$ -	$ -	$ -	0%
250	0	Emergency Preparedness / Training (annual)	-	$ -	$ -	$ -	0%
251	0	Regulatory Compliance (annual)	-	$ -	$ -	$ -	0%
252	0	Client Support (annual) - General new onboarding and/or ongoing training and assistance (LIMS, etc.)	-	$ -	$ -	$ -	0%
253	0	0	-	$ -	$ -	$ -	0%
254	0	Other Non-Fee Activities (annual)	-	$ -	$ -	$ -	0%
255	0	0	-	$ -	$ -	$ -	0%
256	0	END OF FEE LIST	-	$ -	$ -	$ -	0%
		TOTALS:					

Public Health Laboratory

RESULTS ANALYSIS

Fee Service Information			*Full Cost Results (Annual - All Services)*				*Potential Revenue Results (Fee Services Only)*			
Fee #	**Dept Fee Code**	**Fee Title**	**Projected Annual Revenue at Current Fee / Deposit**	**Projected Annual Full Cost**	**Projected Annual Surplus / (Subsidy)**	**Full Cost Recovery Rate**	**Projected Annual Revenue at Current Fee / Deposit**	**Projected Annual Revenue at Full Cost per Unit**	**Projected Annual Surplus / (Subsidy)**	**Full Cost Recovery Rate**
1	**BU 470**	**Clinical Health Lab Services (Fees):**	**$ -**	**$ -**	**$ -**	**0%**	**$ -**	**$ -**	**$ -**	**0%**
2	0	Clinical Health Lab Support and General Expenditures (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
3	0	Microbial Diseases Laboratory:	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
4	0	Microbial Diseases Lab Support and General Expenditures (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
5	0	Microbial Diseases Proficiency Testing (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
6	87116, 87206, 87015	Mycobacteria - Smear and Culture	$ 20,280.00	$ 494,548.60	$ (474,268.60)	4%	$ 20,280.00	$ 494,548.60	$ (474,268.60)	4%
7	0	0	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
8	87556	Mycobacterium tuberculosis complex RT-PCR with Rifampin, sputum and non-sputum sources (GeneXpert)	$ 18,725.00	$ 109,389.00	$ (90,664.00)	17%	$ 18,725.00	$ 109,389.00	$ (90,664.00)	17%
9	87118	Mycobacteria Isolate Identification (Title 17)	$ -	$ 2,249.28	$ (2,249.28)	0%	$ -	$ -	$ -	0%
10	87118x4	Mycobacterium tuberculosis complex Drug Susceptibility Testing (4 first-line drugs)	$ 550.00	$ 2,839.90	$ (2,289.90)	19%	$ 550.00	$ 2,839.90	$ (2,289.90)	19%
11	87070	Bacterial Culture (Primary Specimen)	$ -	$ 11.46	$ (11.46)	0%	$ -	$ -	$ -	0%
12	87077	Bacteriology Isolate Identification (Title 17)	$ -	$ 30,944.70	$ (30,944.70)	0%	$ -	$ -	$ -	0%
13	87045, 87046x6	Enteric Culture (Salmonella, Shigella, STEC, Campylobacter, Yersinia, Vibrio, Aeromonas, Plesiomonas)	$ -	$ 28.71	$ (28.71)	0%	$ -	$ -	$ -	0%
14	87045	Salmonella Clearance Culture (PHN use only)	$ 1,672.00	$ 44,938.42	$ (43,266.42)	4%	$ 1,672.00	$ 44,938.42	$ (43,266.42)	4%
15	87045	Shigella Clearance Culture (PHN use only)	$ 352.00	$ 9,460.72	$ (9,108.72)	4%	$ 352.00	$ 9,460.72	$ (9,108.72)	4%
16	87045	STEC Clearance Culture (PHN use only)	$ 704.00	$ 20,893.12	$ (20,189.12)	3%	$ 704.00	$ 20,893.12	$ (20,189.12)	3%
17	87101	Fungus Culture [DELETED]	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
18	87106, 87107	Fungus Identification [DELETED]	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
19	0	MALDITOF Identification (Bacterial & Fungal Organisms)	$ -	$ 8.54	$ (8.54)	0%	$ -	$ -	$ -	0%
20	0	MALDITOF Identification (Mycobacterial Organisms)	$ -	$ 8.98	$ (8.98)	0%	$ -	$ -	$ -	0%
21	87207	Blood Parasite Smear (thin smear only)	$ 204.00	$ 1,485.78	$ (1,281.78)	14%	$ 204.00	$ 1,485.78	$ (1,281.78)	14%
22	0	0	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%

Public Health Laboratory

RESULTS ANALYSIS

Fee Service Information			*Full Cost Results (Annual - All Services)*				*Potential Revenue Results (Fee Services Only)*			
Fee #	Dept Fee Code	Fee Title	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Full Cost	Projected Annual Surplus / (Subsidy)	Full Cost Recovery Rate	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Projected Annual Surplus / (Subsidy)	Full Cost Recovery Rate
23	0	0	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
24	0	Serology Lab:	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
25	0	Serology Lab Support and General Expenditures (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
26	0	Serology Proficiency Testing (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
27	86618	Lyme ELISA IgM/IgG Screen, reflexes to confirmatory assays - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
28	0	Lyme ELISA IgM/IgG Screen, reflexes to confirmatory assays - Unit cost	$ 850.00	$ 5,005.55	$ (4,155.55)	17%	$ 850.00	$ 5,005.55	$ (4,155.55)	17%
29	86618	Lyme IgG ELISA (must order Lyme ELISA IgM/IgG Screen first) - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
30	0	Lyme IgG ELISA (must order Lyme ELISA IgM/IgG Screen first) - Unit cost	$ -	$ 45.51	$ (45.51)	0%	$ -	$ -	$ -	0%
31	86618	Lyme IgM ELISA (must order Lyme ELISA IgM/IgG Screen first) - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
32	0	Lyme IgM ELISA (must order Lyme ELISA IgM/IgG Screen first) - Unit cost	$ -	$ 45.51	$ (45.51)	0%	$ -	$ -	$ -	0%
33	86592	Syphilis – VDRL (Non-treponemal) - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
34	0	Syphilis – VDRL (Non-treponemal) - Unit Cost	$ 672.00	$ 15,526.04	$ (14,854.04)	4%	$ 672.00	$ 15,526.04	$ (14,854.04)	4%
35	86592	Syphilis – VDRL (Non-treponemal), Titer (automatically performed, added by lab) - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
36	0	Syphilis – VDRL (Non-treponemal), Titer (automatically performed, added by lab) - Unit Cost	$ 480.00	$ 5,470.27	$ (4,990.27)	9%	$ 480.00	$ 5,470.27	$ (4,990.27)	9%
37	86780	Syphilis – TPPA (Treponemal) - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
38	0	Syphilis – TPPA (Treponemal) - Unit Cost	$ 2,025.00	$ 6,279.24	$ (4,254.24)	32%	$ 2,025.00	$ 6,279.24	$ (4,254.24)	32%

Public Health Laboratory

RESULTS ANALYSIS

Fee Service Information			*Full Cost Results (Annual - All Services)*				*Potential Revenue Results (Fee Services Only)*			
Fee #	**Dept Fee Code**	**Fee Title**	**Projected Annual Revenue at Current Fee / Deposit**	**Projected Annual Full Cost**	**Projected Annual Surplus / (Subsidy)**	**Full Cost Recovery Rate**	**Projected Annual Revenue at Current Fee / Deposit**	**Projected Annual Revenue at Full Cost per Unit**	**Projected Annual Surplus / (Subsidy)**	**Full Cost Recovery Rate**
39	86753	Babesia duncani (WA1) IFA - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
40	0	Babesia duncani (WA1) IFA - Unit Cost	$ 4,464.00	$ 15,444.16	$ (10,980.16)	29%	$ 4,464.00	$ 15,444.16	$ (10,980.16)	29%
41	86753	Babesia microti IFA - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
42	0	Babesia microti IFA - Unit Cost	$ 720.00	$ 5,103.24	$ (4,383.24)	14%	$ 720.00	$ 5,103.24	$ (4,383.24)	14%
43	86666	Ehrlichia chaffeensis (HME) IFA - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
44	0	Ehrlichia chaffeensis (HME) IFA - Unit Cost	$ 576.00	$ 2,551.62	$ (1,975.62)	23%	$ 576.00	$ 2,551.62	$ (1,975.62)	23%
45	86666	Anaplasma phagocytophilum (HGA) IFA - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
46	0	Anaplasma phagocytophilum (HGA) IFA - Unit Cost	$ -	$ 42.53	$ (42.53)	0%	$ -	$ -	$ -	0%
47	86757	Rickettsia rickettsii IFA - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
48	0	Rickettsia rickettsii IFA - Unit Cost	$ -	$ 47.33	$ (47.33)	0%	$ -	$ -	$ -	0%
49	86757	Rickettsia typhi IFA - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
50	0	Rickettsia typhi IFA - Unit Cost	$ -	$ 47.33	$ (47.33)	0%	$ -	$ -	$ -	0%
51	86480	Quantiferon Gold Plus - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
52	0	Quantiferon Gold Plus - Unit Cost	$ -	$ 82.30	$ (82.30)	0%	$ -	$ -	$ -	0%
53	0	0	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%

Public Health Laboratory

RESULTS ANALYSIS

Fee Service Information			*Full Cost Results (Annual - All Services)*				*Potential Revenue Results (Fee Services Only)*			
Fee #	**Dept Fee Code**	**Fee Title**	**Projected Annual Revenue at Current Fee / Deposit**	**Projected Annual Full Cost**	**Projected Annual Surplus / (Subsidy)**	**Full Cost Recovery Rate**	**Projected Annual Revenue at Current Fee / Deposit**	**Projected Annual Revenue at Full Cost per Unit**	**Projected Annual Surplus / (Subsidy)**	**Full Cost Recovery Rate**
54	0	Clinical Molecular Lab:	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
55	0	Clinical Molecular Lab Support and General Expenditures (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
56	0	Clinical Molecular Lab Proficiency Testing (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
57	87491, 87591	Chlamydia trachomatis / Neisseria gonorrhoeae NAAT	$ 53,280.00	$ 262,249.20	$ (208,969.20)	20%	$ 53,280.00	$ 262,249.20	$ (208,969.20)	20%
58	87491	Chlamydia trachomatis NAAT	$ -	$ 72.85	$ (72.85)	0%	$ -	$ -	$ -	0%
59	87591	*Neisseria gonorrhoeae NAAT*	$ -	$ 72.85	$ (72.85)	0%	$ -	$ -	$ -	0%
60	0	0	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
61	87798x2	Norovirus detection, RT-PCR - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
62	0	Norovirus detection, RT-PCR - Unit Cost	$ 288.00	$ 3,358.64	$ (3,070.64)	9%	$ 288.00	$ 3,358.64	$ (3,070.64)	9%
63	0	0	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
64	87798	Bordetella pertussis / holmesii, RT-PCR - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
65	0	Bordetella pertussis / holmesii, RT-PCR - Unit Cost	$ -	$ 83.80	$ (83.80)	0%	$ -	$ -	$ -	0%
66	0	0	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
67	87529x2	Herpes Simplex Virus 1&2, RT-PCR - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
68	0	Herpes Simplex Virus 1&2, RT-PCR - Unit Cost	$ -	$ 167.60	$ (167.60)	0%	$ -	$ -	$ -	0%
69	87798	Measles detection, RT-PCR - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
70	0	Measles detection, RT-PCR - Unit Cost	$ 321.00	$ 4,725.20	$ (4,404.20)	7%	$ 321.00	$ 4,725.20	$ (4,404.20)	7%
71	87798	Mumps virus detection, RT-PCR - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
72	0	Mumps virus detection, RT-PCR - Unit Cost	$ -	$ 354.39	$ (354.39)	0%	$ -	$ -	$ -	0%
73	87581	Mycoplasma pneumoniae NAA - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
74	0	Mycoplasma pneumoniae NAA - Unit Cost	$ -	$ 160.02	$ (160.02)	0%	$ -	$ -	$ -	0%
75	87798x4	Dengue Virus detection (Types 1-4), RT-PCR - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
76	0	Dengue Virus detection (Types 1-4), RT-PCR - Unit Cost	$ -	$ 160.02	$ (160.02)	0%	$ -	$ -	$ -	0%
77	87498	Enterovirus screen, RT-PCR (includes EV-D68) - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
78	0	Enterovirus screen, RT-PCR (includes EV-D68) - Unit Cost	$ -	$ 160.02	$ (160.02)	0%	$ -	$ -	$ -	0%

Public Health Laboratory

RESULTS ANALYSIS

Fee Service Information			*Full Cost Results (Annual - All Services)*				*Potential Revenue Results (Fee Services Only)*			
Fee #	Dept Fee Code	Fee Title	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Full Cost	Projected Annual Surplus / (Subsidy)	Full Cost Recovery Rate	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Projected Annual Surplus / (Subsidy)	Full Cost Recovery Rate
79	87501	Influenza A/B, RT-PCR (Dx) - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
80	0	Influenza A/B, RT-PCR (Dx) - Unit Cost	$ 480.00	$ 3,992.10	$ (3,512.10)	12%	$ 480.00	$ 3,992.10	$ (3,512.10)	12%
81	87502	Influenza A subtyping (Dx) - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
82	0	Influenza A subtyping (Dx) - Unit Cost	$ 96.00	$ 798.42	$ (702.42)	12%	$ 96.00	$ 798.42	$ (702.42)	12%
83	87502	Influenza B lineage typing (Dx) - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
84	0	Influenza B lineage typing (DX) - Unit Cost	$ 192.00	$ 1,596.84	$ (1,404.84)	12%	$ 192.00	$ 1,596.84	$ (1,404.84)	12%
85	87501	Influenza A/B, RT-PCR (PH use/surveillance) - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
86	0	Influenza A/B, RT-PCR (PH use/surveillance) - Unit Cost	$ -	$ 52,767.52	$ (52,767.52)	0%	$ -	$ -	$ -	0%
87	87502	Influenza A subtyping (PH use/surveillance) - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
88	0	Influenza A subtyping (PH use/surveillance) - Unit Cost	$ -	$ 52,751.92	$ (52,751.92)	0%	$ -	$ -	$ -	0%
89	87502	Influenza B lineage typing (PH use/surveillance) - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
90	0	Influenza B lineage typing (PH use/surveillance) - Unit Cost	$ -	$ 52,767.52	$ (52,767.52)	0%	$ -	$ -	$ -	0%
91	87150x2	Shiga Toxin gene detection (STEC), RT-PCR - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
92	0	Shiga Toxin gene detection (STEC), RT-PCR - Unit Cost	$ 3,852.00	$ 20,492.43	$ (16,640.43)	19%	$ 3,852.00	$ 20,492.43	$ (16,640.43)	19%
93	87798	Non-variola Orthopoxvirus, RT-PCR (MPX virus) - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
94	0	Non-variola Orthopoxvirus, RT-PCR (MPX virus) - Unit Cost	$ 880.00	$ 6,081.48	$ (5,201.48)	14%	$ 880.00	$ 6,081.48	$ (5,201.48)	14%
95	87798	Varicella-zoster virus (VZV) detection, RT-PCR - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
96	0	Varicella-zoster virus (VZV) detection, RT-PCR - Unit Cost	$ -	$ 101.36	$ (101.36)	0%	$ -	$ -	$ -	0%
97	87153	16S Gene Sequencing (Bacterial, Mycobacterial, & Fungal organism identification - SeqStudio)	$ 1,712.00	$ 12,035.20	$ (10,323.20)	14%	$ 1,712.00	$ 12,035.20	$ (10,323.20)	14%

Public Health Laboratory

RESULTS ANALYSIS

Fee Service Information			*Full Cost Results (Annual - All Services)*				*Potential Revenue Results (Fee Services Only)*			
Fee #	**Dept Fee Code**	**Fee Title**	**Projected Annual Revenue at Current Fee / Deposit**	**Projected Annual Full Cost**	**Projected Annual Surplus / (Subsidy)**	**Full Cost Recovery Rate**	**Projected Annual Revenue at Current Fee / Deposit**	**Projected Annual Revenue at Full Cost per Unit**	**Projected Annual Surplus / (Subsidy)**	**Full Cost Recovery Rate**
98	NEW	CDC Human Influenza Panel A/B, RT-PCR (Dx) - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
99	NEW	CDC Human Influenza Panel A/B, RT-PCR (Dx) - Unit Cost	$ -	$ 54,659.80	$ (54,659.80)	0%	$ -	$ 54,659.80	$ (54,659.80)	0%
100	NEW	CDC Human Influenza Panel A subtyping (Dx) - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
101	NEW	CDC Human Influenza Panel A subtyping (Dx) - Unit Cost	$ -	$ 54,659.80	$ (54,659.80)	0%	$ -	$ 54,659.80	$ (54,659.80)	0%
102	NEW	CDC Human Influenza Panel A HPAI subtyping (Dx) – Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
103	NEW	CDC Human Influenza Panel A HPAI subtyping (Dx) - Unit Cost	$ -	$ 1,051.15	$ (1,051.15)	0%	$ -	$ 1,051.15	$ (1,051.15)	0%
104	NEW	CDC Human Influenza Panel A/B, RT-PCR (PH use/surveillance) - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
105	NEW	CDC Human Influenza Panel A/B, RT-PCR (PH use/surveillance) - Unit Cost	$ -	$ 99,107.84	$ (99,107.84)	0%	$ -	$ -	$ -	0%
106	NEW	CDC Human Influenza Panel A subtyping (PH use/surveillance) - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
107	NEW	CDC Human Influenza Panel A subtyping (PH use/surveillance) - Unit Cost	$ -	$ 68,186.04	$ (68,186.04)	0%	$ -	$ -	$ -	0%
108	NEW	CDC Human Influenza Panel B lineage typing (PH use/surveillance) - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
109	NEW	CDC Human Influenza Panel B lineage typing (PH use/surveillance) - Unit Cost	$ -	$ 20,075.75	$ (20,075.75)	0%	$ -	$ -	$ -	0%
110	NEW	CDC Human Influenza HPAI Surveillance - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
111	NEW	CDC Human Influenza HPAI Surveillance - Unit Cost	$ -	$ 4,818.18	$ (4,818.18)	0%	$ -	$ -	$ -	0%
112	0	0	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%

Public Health Laboratory

RESULTS ANALYSIS

Fee Service Information			*Full Cost Results (Annual - All Services)*				*Potential Revenue Results (Fee Services Only)*			
Fee #	**Dept Fee Code**	**Fee Title**	**Projected Annual Revenue at Current Fee / Deposit**	**Projected Annual Full Cost**	**Projected Annual Surplus / (Subsidy)**	**Full Cost Recovery Rate**	**Projected Annual Revenue at Current Fee / Deposit**	**Projected Annual Revenue at Full Cost per Unit**	**Projected Annual Surplus / (Subsidy)**	**Full Cost Recovery Rate**
113	87662, 87798x2	Zika, Dengue, & Chikungunya virus detection (CDC Trioplex) - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
114	0	Zika, Dengue, & Chikungunya virus detection (CDC Trioplex) - Unit Cost	$ -	$ 228.13	$ (228.13)	0%	$ -	$ -	$ -	0%
115	87798	General RT-PCR assay - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
116	0	General RT-PCR assay - Unit Cost	$ -	$ 250.90	$ (250.90)	0%	$ -	$ -	$ -	0%
117	87635	Xpert Xpress SARS-CoV-2	$ 1,210.00	$ 6,006.00	$ (4,796.00)	20%	$ 1,210.00	$ 6,006.00	$ (4,796.00)	20%
118	0241U	Xpert Xpress SARS-CoV-2/Flu/RSV	$ 4,066.00	$ 20,748.00	$ (16,682.00)	20%	$ 4,066.00	$ 20,748.00	$ (16,682.00)	20%
119	0	Candida auris RT-PCR - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
120	0	Candida auris RT-PCR - Unit Cost	$ -	$ 274.70	$ (274.70)	0%	$ -	$ -	$ -	0%
121	0	CDC Influenza / SARS-CoV-2 Multiplex PCR - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
122	87636	CDC Influenza / SARS-CoV-2 Multiplex PCR - Unit Cost	$ -	$ 250.31	$ (250.31)	0%	$ -	$ -	$ -	0%
123	0223U	QIAstat-Dx 20 Pathogen Respiratory Panel (includes SARS-CoV-2)	$ 600.00	$ 1,281.33	$ (681.33)	47%	$ 600.00	$ 1,281.33	$ (681.33)	47%
124	0	0	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%

Public Health Laboratory

RESULTS ANALYSIS

Fee Service Information			*Full Cost Results (Annual - All Services)*				*Potential Revenue Results (Fee Services Only)*			
Fee #	Dept Fee Code	Fee Title	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Full Cost	Projected Annual Surplus / (Subsidy)	Full Cost Recovery Rate	Projected Annual Revenue at Current Fee / Deposit	Projected Annual Revenue at Full Cost per Unit	Projected Annual Surplus / (Subsidy)	Full Cost Recovery Rate
125	0	Surveillance & Sequencing Assays	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
126	0	Surveillance & Sequencing Assays Support and General Expenditures (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
127	0	Surveillance & Sequencing Assays Proficiency Testing (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
128	0	Wastewater surveillance - detection (Qiagen respiratory panel) - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
129	0	Wastewater surveillance - detection (Qiagen respiratory panel) - Unit Cost	$ -	$ 58,054.88	$ (58,054.88)	0%	$ -	$ -	$ -	0%
130	0	Wastewater surveillance - detection (Qiagen Norovirus) - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
131	0	Wastewater surveillance - detection (Qiagen Norovirus) - Unit Cost	$ -	$ 58,054.88	$ (58,054.88)	0%	$ -	$ -	$ -	0%
132	0	Wastewater surveillance - detection (Qiagen MPXV) - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
133	0	Wastewater surveillance - detection (Qiagen MPXV) - Unit Cost	$ -	$ 58,054.88	$ (58,054.88)	0%	$ -	$ -	$ -	0%
134	0	Wastewater surveillance - detection (Respiratory + Measles, TB, HIV panel) - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
135	0	Wastewater surveillance - detection (Respiratory + Measles, TB, HIV panel) - Unit Cost	$ -	$ 58,054.88	$ (58,054.88)	0%	$ -	$ -	$ -	0%
136	0	Wastewater surveillance - detection (Custom panel) - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
137	0	Wastewater surveillance - detection (Custom panel) - Unit Cost	$ -	$ 58,054.88	$ (58,054.88)	0%	$ -	$ -	$ -	0%
138	0	Wastewater COVID sequencing (SARS-CoV-2 ClearLabs Expansion) - Batch of 16	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
139	0	Wastewater COVID sequencing (SARS-CoV-2 ClearLabs Expansion) - Unit Cost	$ -	$ 139,637.75	$ (139,637.75)	0%	$ -	$ -	$ -	0%
140	0	16S Microbial Sequencing (SeqStudio)	$ 1,712.00	$ 70,339.68	$ (68,627.68)	2%	$ 1,712.00	$ 70,339.68	$ (68,627.68)	2%
141	N/A	Whole Genome Sequencing (SARS-CoV-2) (min. 32 sample batch - ClearLabs)	$ -	$ 785,490.72	$ (785,490.72)	0%	$ -	$ -	$ -	0%
142	0	Whole Genome Sequencing (bacterial) (min. 16 sample batch - ClearLabs)	$ -	$ 592.63	$ (592.63)	0%	$ -	$ -	$ -	0%
143	0	0	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%

Public Health Laboratory

RESULTS ANALYSIS

Fee Service Information			*Full Cost Results (Annual - All Services)*				*Potential Revenue Results (Fee Services Only)*			
Fee #	**Dept Fee Code**	**Fee Title**	**Projected Annual Revenue at Current Fee / Deposit**	**Projected Annual Full Cost**	**Projected Annual Surplus / (Subsidy)**	**Full Cost Recovery Rate**	**Projected Annual Revenue at Current Fee / Deposit**	**Projected Annual Revenue at Full Cost per Unit**	**Projected Annual Surplus / (Subsidy)**	**Full Cost Recovery Rate**
144	0	Select Agent Rule Out:	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
145	0	Select Agent Rule Out Support and General Expenditures (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
146	0	Select Agent Rule Out Proficiency Testing (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
147	87798, 87077	Bacillus anthracis	$ -	$ 5,230.03	$ (5,230.03)	0%	$ -	$ -	$ -	0%
148	87798, 87077	Brucella species (B. abortus, B. canis, B. melitensis)	$ -	$ 5,233.00	$ (5,233.00)	0%	$ -	$ -	$ -	0%
149	87798, 87077	Burkholderia mallei / pseudomallei	$ -	$ 5,560.69	$ (5,560.69)	0%	$ -	$ -	$ -	0%
150	0	0	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
151	87798, 87077	Francisella tularensis	$ -	$ 6,225.98	$ (6,225.98)	0%	$ -	$ -	$ -	0%
152	87798	Orthopoxvirus (smallpox)	$ -	$ 6,607.64	$ (6,607.64)	0%	$ -	$ -	$ -	0%
153	87798, 87077	Yersinia pestis	$ -	$ 6,139.60	$ (6,139.60)	0%	$ -	$ -	$ -	0%
154	N/A	Ricin Toxin TRF	$ -	$ 5,394.86	$ (5,394.86)	0%	$ -	$ -	$ -	0%
155	0	0	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%

Public Health Laboratory

RESULTS ANALYSIS

Fee Service Information			*Full Cost Results (Annual - All Services)*				*Potential Revenue Results (Fee Services Only)*			
Fee #	**Dept Fee Code**	**Fee Title**	**Projected Annual Revenue at Current Fee / Deposit**	**Projected Annual Full Cost**	**Projected Annual Surplus / (Subsidy)**	**Full Cost Recovery Rate**	**Projected Annual Revenue at Current Fee / Deposit**	**Projected Annual Revenue at Full Cost per Unit**	**Projected Annual Surplus / (Subsidy)**	**Full Cost Recovery Rate**
156	**BU 466**	**Environmental Laboratory Services (Fees):**	**$ -**	**$ -**	**$ -**	**0%**	**$ -**	**$ -**	**$ -**	**0%**
157	0	Environmental Health Lab Support and General Expenditures (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
158	0	Environmental Health Proficiency Testing (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
159	0	Rabies and Ticks Fees:	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
160	0	Rabies and Ticks Support and General Expenditures (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
161	0	Rabies and Ticks Proficiency Testing (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
162	0	Rabies Examination	$ -	$ 160,554.15	$ (160,554.15)	0%	$ -	$ 160,554.15	$ (160,554.15)	0%
163	0	Test for Lyme Organism in Ticks - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
164	0	Test for Lyme Organism in Ticks - Unit Cost	$ 36,518.00	$ 61,288.76	$ (24,770.76)	60%	$ 36,518.00	$ 61,288.76	$ (24,770.76)	60%
165	0	Tick Identification	$ -	$ 2,572.68	$ (2,572.68)	0%	$ -	$ -	$ -	0%
166	0	Water & Shellfish Laboratory:	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
167	0	Water & Shellfish Lab Support and General Expenditures (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
168	0	Water & Shellfish Proficiency Testing (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
169	0	Colilert Presence / Absence (P / A)	$ 34,160.00	$ 173,122.88	$ (138,962.88)	20%	$ 34,160.00	$ 173,122.88	$ (138,962.88)	20%
170	0	Colilert Quantitray, undiluted (E. coli MPN by Quantitray)	$ 10,387.00	$ 41,165.67	$ (30,778.67)	25%	$ 10,387.00	$ 41,165.67	$ (30,778.67)	25%
171	0	Colilert Quantitray, diluted 1:10	$ 42,911.00	$ 183,960.37	$ (141,049.37)	23%	$ 42,911.00	$ 183,960.37	$ (141,049.37)	23%
172	0	0	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
173	0	Multiple Tube Fermentation- 15 Tube (Total Coliform)	$ 332.00	$ 1,049.56	$ (717.56)	32%	$ 332.00	$ 1,049.56	$ (717.56)	32%
174	0	Multiple Tube Fermentation- 15 Tube (Fecal Coliform)	$ 415.00	$ 1,311.95	$ (896.95)	32%	$ 415.00	$ 1,311.95	$ (896.95)	32%
175	0	Multiple Tube Fermentation- 10 Tube (Total Coliform)	$ 35,275.00	$ 85,824.50	$ (50,549.50)	41%	$ 35,275.00	$ 85,824.50	$ (50,549.50)	41%
176	0	Enterolert Quantitray, undiluted	$ 3,948.00	$ 15,646.68	$ (11,698.68)	25%	$ 3,948.00	$ 15,646.68	$ (11,698.68)	25%
177	0	Enterolert Quantitray, diluted 1:10	$ 24,957.00	$ 107,708.04	$ (82,751.04)	23%	$ 24,957.00	$ 107,708.04	$ (82,751.04)	23%

Public Health Laboratory

RESULTS ANALYSIS

Fee Service Information			*Full Cost Results (Annual - All Services)*				*Potential Revenue Results (Fee Services Only)*			
Fee #	**Dept Fee Code**	**Fee Title**	**Projected Annual Revenue at Current Fee / Deposit**	**Projected Annual Full Cost**	**Projected Annual Surplus / (Subsidy)**	**Full Cost Recovery Rate**	**Projected Annual Revenue at Current Fee / Deposit**	**Projected Annual Revenue at Full Cost per Unit**	**Projected Annual Surplus / (Subsidy)**	**Full Cost Recovery Rate**
178	0	Shellfish Meat Fecal Coliforms Multiple Tube Fermentation – 15 Tube - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
179	0	Shellfish Meat Fecal Coliforms Multiple Tube Fermentation – 15 Tube - Unit Cost	$ 1,728.00	$ 1,940.98	$ (212.98)	89%	$ 1,728.00	$ 1,940.98	$ (212.98)	89%
180	0	Shellfish Meat Total Coliform Multiple Tube Fermentation – 15 Tube - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
181	0	Shellfish Meat Total Coliform Multiple Tube Fermentation – 15 Tube - Unit Cost	$ 576.00	$ 1,095.78	$ (519.78)	53%	$ 576.00	$ 1,095.78	$ (519.78)	53%
182	0	Shellfish Growing Water Multiple Tube Fermentation – 15 Tube (Fecal Coliform) - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
183	0	Shellfish Growing Water Multiple Tube Fermentation – 15 Tube (Fecal Coliform) - Unit Cost	$ 20,833.00	$ 17,564.40	$ 3,268.60	119%	$ 20,833.00	$ 17,564.40	$ 3,268.60	119%
184	0	Vibrio parahaemolyticus MTF/PCR (shellfish meats only) - Batch	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
185	0	Vibrio parahaemolyticus MTF/PCR (shellfish meats only) - Unit Cost	$ 10,556.00	$ 39,679.36	$ (29,123.36)	27%	$ 10,556.00	$ 39,679.36	$ (29,123.36)	27%
186	0	Algal Toxins Testing:	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
187	0	Algal Toxin ELISA: Microcystins / Nodularins	$ -	$ 8,760.60	$ (8,760.60)	0%	$ -	$ 8,760.60	$ (8,760.60)	0%
188	0	Algal Toxin ELISA: Cylindrospermin	$ -	$ 8,760.60	$ (8,760.60)	0%	$ -	$ 8,760.60	$ (8,760.60)	0%
189	0	Algal Toxin ELISA: Anatoxin-a	$ -	$ 9,283.56	$ (9,283.56)	0%	$ -	$ 9,283.56	$ (9,283.56)	0%
190	0	Algal Toxins Testing Support and General Expenditures (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%

Public Health Laboratory

RESULTS ANALYSIS

Fee Service Information			*Full Cost Results (Annual - All Services)*				*Potential Revenue Results (Fee Services Only)*			
Fee #	**Dept Fee Code**	**Fee Title**	**Projected Annual Revenue at Current Fee / Deposit**	**Projected Annual Full Cost**	**Projected Annual Surplus / (Subsidy)**	**Full Cost Recovery Rate**	**Projected Annual Revenue at Current Fee / Deposit**	**Projected Annual Revenue at Full Cost per Unit**	**Projected Annual Surplus / (Subsidy)**	**Full Cost Recovery Rate**
191	0	Dairy Laboratory:	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
192	0	Dairy Lab Support and General Expenditures (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
193	0	Dairy Proficiency Testing (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
194	0	Dairy Line Run (includes the 5 Tests indicated by *)	$ 104,253.00	$ 279,769.11	$ (175,516.11)	37%	$ 104,253.00	$ 279,769.11	$ (175,516.11)	37%
195	0	Coliform*	$ 106.50	$ 682.98	$ (576.48)	16%	$ 106.50	$ 682.98	$ (576.48)	16%
196	0	Standard Plate Count*	$ 355.00	$ 2,810.60	$ (2,455.60)	13%	$ 355.00	$ 2,810.60	$ (2,455.60)	13%
197	0	Lab Pasteurization Count*	$ 426.00	$ 4,013.52	$ (3,587.52)	11%	$ 426.00	$ 4,013.52	$ (3,587.52)	11%
198	0	Inhibitory Substance (Delvo or Charm) *	$ 213.00	$ 799.80	$ (586.80)	27%	$ 213.00	$ 799.80	$ (586.80)	27%
199	0	Direct Microscopic Somatic Cell Count (DMSCC) *	$ 142.00	$ 1,202.92	$ (1,060.92)	12%	$ 142.00	$ 1,202.92	$ (1,060.92)	12%
200	0	Frozen Yogurt Panel (includes both Yeast & Mold Count and Coliform for soft serve)	$ 106.50	$ 803.43	$ (696.93)	13%	$ 106.50	$ 803.43	$ (696.93)	13%
201	0	Yeast & Mold Count (for frozen yogurt & soft serve)	$ 1,065.00	$ 5,420.40	$ (4,355.40)	20%	$ 1,065.00	$ 5,420.40	$ (4,355.40)	20%
202	0	Coliform (Frozen Yogurt)	$ 603.50	$ 2,955.62	$ (2,352.12)	20%	$ 603.50	$ 2,955.62	$ (2,352.12)	20%
203	0	Standard Plate Count (soft serve)	$ 1,668.50	$ 7,227.66	$ (5,559.16)	23%	$ 1,668.50	$ 7,227.66	$ (5,559.16)	23%
204	0	0	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%

Public Health Laboratory

RESULTS ANALYSIS

Fee Service Information			*Full Cost Results (Annual - All Services)*				*Potential Revenue Results (Fee Services Only)*			
Fee #	**Dept Fee Code**	**Fee Title**	**Projected Annual Revenue at Current Fee / Deposit**	**Projected Annual Full Cost**	**Projected Annual Surplus / (Subsidy)**	**Full Cost Recovery Rate**	**Projected Annual Revenue at Current Fee / Deposit**	**Projected Annual Revenue at Full Cost per Unit**	**Projected Annual Surplus / (Subsidy)**	**Full Cost Recovery Rate**
205	**0**	**Miscellaneous Services (Fees):**	**$ -**	**$ -**	**$ -**	**0%**	**$ -**	**$ -**	**$ -**	**0%**
206	0	Miscellaneous Fee Program Support and General Expenditures (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
207	0	NGHA (Non-Diagnostic Health Assessment) Program fees:	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
208	0	NGHA Program Support and General Expenditures (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
209	0	Registration fee (includes one location / one analyte for one year)	$ 735.00	$ 3,200.33	$ (2,465.33)	23%	$ 735.00	$ 3,200.33	$ (2,465.33)	23%
210	0	Each additional analyte	$ 296.00	$ 683.12	$ (387.12)	43%	$ 296.00	$ 683.12	$ (387.12)	43%
211	0	Each additional location	$ 3,196.00	$ 4,013.33	$ (817.33)	80%	$ 3,196.00	$ 4,013.33	$ (817.33)	80%
212	0	Hourly microbiologist rate	$ 96.00	$ 327.55	$ (231.55)	29%	$ 96.00	$ 327.55	$ (231.55)	29%
213	0	Shipping & Handling (automatically added to each non-Title 17 send-out) - Handling Charge plus actual shipping costs passed through	$ 1,394.00	$ 13,429.55	$ (12,035.55)	10%	$ 1,394.00	$ 13,429.55	$ (12,035.55)	10%
214	0	Reference Lab Send-outs (Call Sonoma County Public Health Lab for information) - Passthrough Fee from external lab	$ -	$ 13,429.55	$ (13,429.55)	0%	$ -	$ 13,429.55	$ (13,429.55)	0%
215	0	Assay development & implementation (diagnostic-FDA approved LDT)	$ -	$ 111.37	$ (111.37)	0%	$ -	$ -	$ -	0%
216	0	Assay development & implementation (non-FDA approved)	$ -	$ 111.37	$ (111.37)	0%	$ -	$ -	$ -	0%
217	0	0	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
218	0	0	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%

Sonoma County
2025 PUBLIC HEALTH LABORATORY USER FEE STUDY
Final Results

Public Health Laboratory

RESULTS ANALYSIS

Fee Service Information			*Full Cost Results (Annual - All Services)*				*Potential Revenue Results (Fee Services Only)*			
Fee #	**Dept Fee Code**	**Fee Title**	**Projected Annual Revenue at Current Fee / Deposit**	**Projected Annual Full Cost**	**Projected Annual Surplus / (Subsidy)**	**Full Cost Recovery Rate**	**Projected Annual Revenue at Current Fee / Deposit**	**Projected Annual Revenue at Full Cost per Unit**	**Projected Annual Surplus / (Subsidy)**	**Full Cost Recovery Rate**
219	**0**	**FULL COST RECOVERY HOURLY RATES:**	**$ -**	**$ -**	**$ -**	**0%**	**$ -**	**$ -**	**$ -**	**0%**
220	0	Service in Excess of Standards (Actual Time at Designated Staff Hourly Rates) - At the Discretion of the Director or Assistant Director	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
221	0	Standard Rate for Extraordinary Circumstance (per hour) - At the Discretion of the Director or Assistant Director - Actual Time at Staff Hourly Rates	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
222	0	0	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
223	0	0	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
224	0	0	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
225	0	0	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
226	0	0	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
227	0	Individual Staff Classification Hourly Rates (Not fully burdened, so these rates are to be used only for incremental individual position costs, not for "Actual Time" fees):	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
228	0	Public Health Lab Technician (per hour)	$ -	$ 183.19	$ (183.19)	0%	$ -	$ -	$ -	0%
229	0	Public Health Microbiologist (per hour)	$ -	$ 236.59	$ (236.59)	0%	$ -	$ -	$ -	0%
230	0	Blended Lab Position - General (per hour)	$ -	$ 218.74	$ (218.74)	0%	$ -	$ -	$ -	0%
231	0	0	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
232	0	Senior Office Assistant (per hour)	$ -	$ 181.07	$ (181.07)	0%	$ -	$ -	$ -	0%
233	0	Assistant Public Health Laboratory Director (per hour)	$ -	$ 270.10	$ (270.10)	0%	$ -	$ -	$ -	0%
234	0	Public Health Laboratory Director (per hour)	$ -	$ 293.57	$ (293.57)	0%	$ -	$ -	$ -	0%
235	0	Deputy Public Health Officer - Lab Support (per hour)	$ -	$ 378.00	$ (378.00)	0%	$ -	$ -	$ -	0%
236	0	Bioinformatics Specialist (per hour)	$ -	$ 194.02	$ (194.02)	0%	$ -	$ -	$ -	0%
237	0	0	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%

Sonoma County
2025 PUBLIC HEALTH LABORATORY USER FEE STUDY
Final Results

Public Health Laboratory

RESULTS ANALYSIS

Fee Service Information			*Full Cost Results (Annual - All Services)*				*Potential Revenue Results (Fee Services Only)*			
Fee #	**Dept Fee Code**	**Fee Title**	**Projected Annual Revenue at Current Fee / Deposit**	**Projected Annual Full Cost**	**Projected Annual Surplus / (Subsidy)**	**Full Cost Recovery Rate**	**Projected Annual Revenue at Current Fee / Deposit**	**Projected Annual Revenue at Full Cost per Unit**	**Projected Annual Surplus / (Subsidy)**	**Full Cost Recovery Rate**
238	**0**	**SUPPORT TO OTHER DIVISIONS AND PROGRAMS:**	**$ -**	**$ -**	**$ -**	**0%**	**$ -**	**$ -**	**$ -**	**0%**
239	0	Support to Other County Departments and Programs (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
240	0	Support to All Other Divisions and Programs (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
241	0	0	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
242	**0**	**NON-FEE ACTIVITIES:**	**$ -**	**$ -**	**$ -**	**0%**	**$ -**	**$ -**	**$ -**	**0%**
243	0	Support to Grants (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
244	0	Support to Staff Training (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
245	0	Public Education Services (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
246	0	Public Information - Recoverable (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
247	0	Public Information - General / Non-Recoverable (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
248	0	Bioterrorism Preparation and Response (annual)	$ -	$ 23,659.46	$ (23,659.46)	0%	$ -	$ -	$ -	0%
249	0	LIMS administration (Orchard Software) (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
250	0	Emergency Preparedness / Training (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
251	0	Regulatory Compliance (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
252	0	Client Support (annual) - General new onboarding and/or ongoing training and assistance (LIMS, etc.)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
253	0	0	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
254	0	Other Non-Fee Activities (annual)	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
255	0	0	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
256	0	END OF FEE LIST	$ -	$ -	$ -	0%	$ -	$ -	$ -	0%
		TOTALS:	**$ 458,215**	**$ 4,193,670**	**$ (3,735,455)**	**11%**	**$ 458,215**	**$ 2,522,498**	**$ (2,064,283)**	**18%**
			Revenue Totals				**Revenue Totals**			