



FY26 Cost of Service Study

August 17th, 2026

Photo by Kristina Wolf, Capture COMO 2026



Discussion Points

- Background
- Scope
- Methodology
- Findings
- Proposed Changes

Background

- City Manager's Office requested Cost of Service Fee Study over the General Fund Departments.
 - Public Safety
 - Public Health & Human Services (PHHS)
 - Community Development
 - Office of Neighborhood Services (ONS)

Public Safety

- Public Safety is in charge of protecting and preserving the safety of the community.
- Two fees: False Alarm for Police & Fire calls.
 - 2,256 false alarms for Police in Fiscal Year 2025 (FY25), around 2% of all calls.
 - 1,828 false alarms for Fire in FY25, around 10.8% of all calls.

Public Health & Human Services (PHHS)

- The goal of PHHS is to promote and protect the health, safety and well-being of Boone County residents.
- Four divisions (34 types of fees):
 - Admin (3)
 - Animal Control (4)
 - Clinical (16)
 - Environment Health (11)

Community Development

- Building & Site Development reviews construction plans, issues permits, performs inspections, and enforces ordinances that ensure safe buildings and a healthy environment.
- The Planning Division helps shape the City of Columbia by reviewing development requests including annexation, zoning, and subdivisions.
- Two divisions (44 types of fees):
 - Building & Site Development (31)
 - Planning & Zoning (13)

Housing and Neighborhood Services

- The Office of Neighborhood Services (ONS) division is in charge of addressing code enforcement issues, strengthening neighborhoods and teaming those efforts with volunteers.
- Their time is mostly split into rental & non-rental inspections.
- Rental division has 6 types of fees.

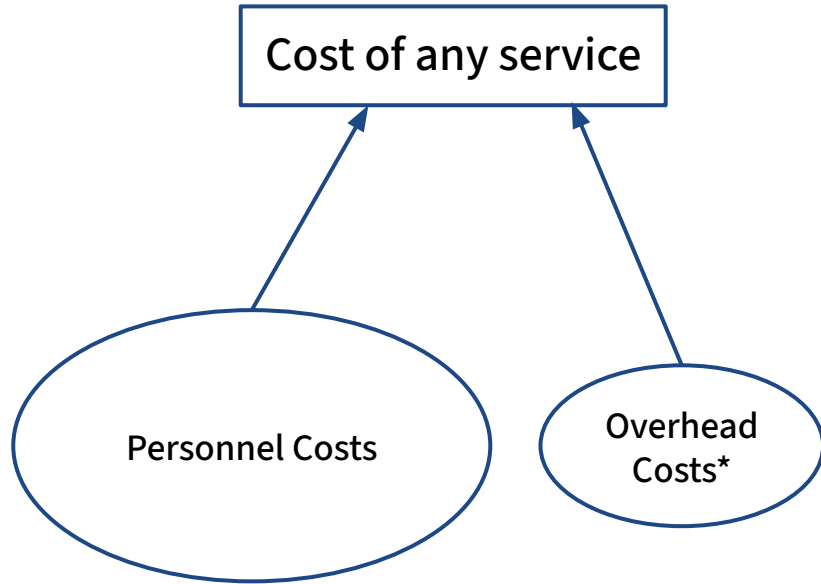
Scope

- Meet with all the department heads to review their fees and the process involved in issuing a fee.
- All expenses such as wages and overhead are actuals from FY25, and estimated for FY26.
- Results are based on FY26, expected fee change (if approved by Council) are based on forecasted FY27 expenses.

Methodology

- Mapped each individual employees' time allocated to accomplish the task.
- Obtained the median salaries of the staff who are involved in each services: Payroll
- Calculated the overhead expense associated with each fee.
 - Construction Materials, Operating Supplies, Maintenance & Equipment, Training & Travel, Intragovernmental Charges, Utilities, Services & Misc. Charges. and Misc. Contractual.

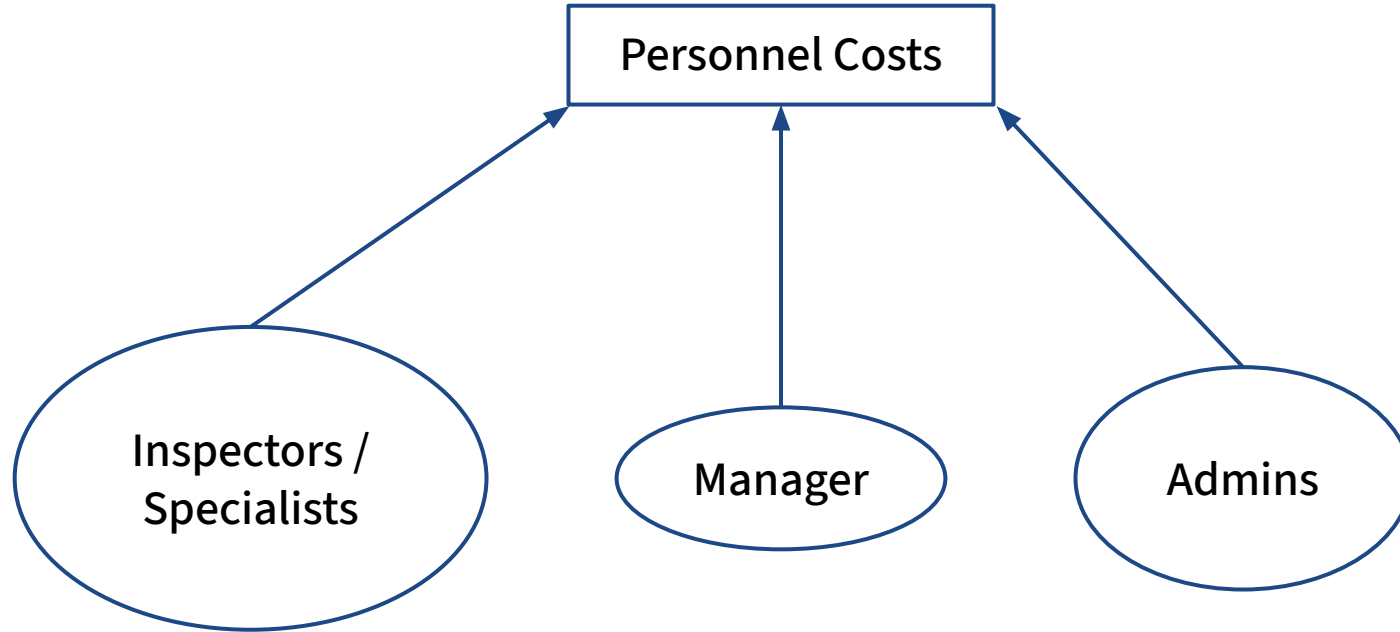
Methodology: Costs by expense types



Costs
Personnel Cost
Employee Wages
Employee Benefits
Overhead Cost
Construction Materials
Operating Supplies
Maintenance and Equipment
Training and Travel
Intragovernmental Charges
Utilities
Services and Misc. Charges
Misc. Contractual

*Overhead costs are split by share of total hours worked on each fee.

Methodology: Personnel



Cost of Service Study Tool

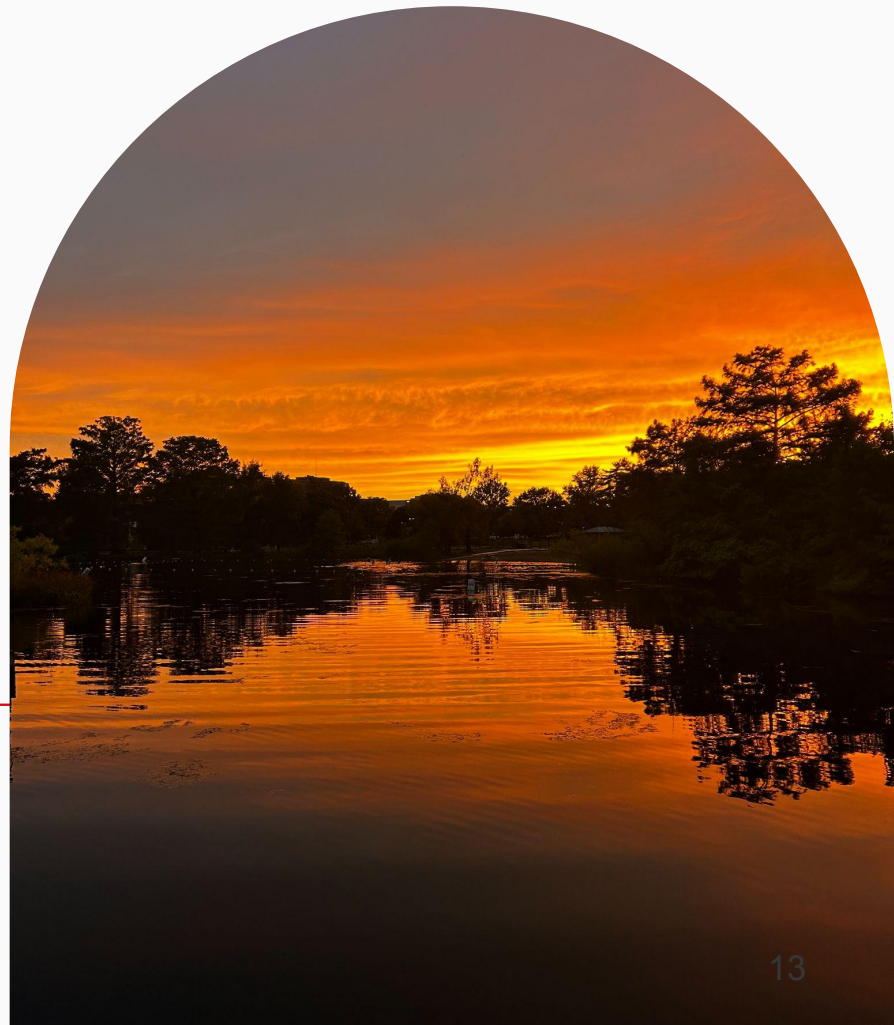
Department/Division:	PHHS / Admin Division		
Service Name:	Birth Certificate	Fees:	\$15
Costs	Birth Certificate	FY 2026	
Personnel Cost	Death Certificate Domestic Partner Registry	\$2.60	
Employee Wages		\$1.87	
Employee Benefits		\$0.73	
Overhead Cost		\$13.26	
Construction Materials		\$0.00	
Operating Supplies		\$0.99	
Maintenance and Equipment		\$0.00	
Training and Travel		\$0.25	
Intragovernmental Charges		\$10.53	
Utilities		\$0.00	
Services and Misc. Charges		\$0.71	
Misc. Contractual		\$0.77	
Total Expenditures:		\$15.85	
Volume of Permits		10,657.00	
Birth Certificate Fee		\$15.00	
Unit Profit (Subsidy)		-\$0.85	
% Cost Recovery		94.61%	
Goal	100%		\$15.85
Ratio of Personnel to Overhead			16.38%

Department

Type of Service



Findings



Findings - Public Safety

<u>Service Name</u>	<u>Fee</u>	<u># of Services</u>	<u>Wages Cost</u>	<u>Overhead Cost</u>	<u>% Recovery</u>
False Alarm - Police	\$0	2,256	\$27.92	\$26.42	0%
False Alarm - Fire	\$0	1,828	\$70.98	\$136.14	0%

Findings - PHHS Administration

<u>Service Name</u>	<u>Fee</u>	<u># of Services</u>	<u>Wages Cost</u>	<u>Overhead Cost</u>	<u>% Recovery</u>
Birth Certificate	\$15	10,657	\$2.60	\$13.26	94.61%
Death Certificate	\$14	10,389	\$2.60	\$13.26	88.30%
Domestic Partner Registry	\$25	15	\$2.60	\$13.26	157.69%

Findings - PHHS Animal Control

<u>Service Name</u>	<u>Fee</u>	<u># of Services</u>	<u>Wages Cost</u>	<u>Overhead Cost</u>	<u>% Recovery</u>
D&A Animal Permit	\$300	13	\$204.72	\$225.10	69.80%
Animal Licensing	\$10	4,000	\$10.24	\$4.16	69.49%
Animal Impoundment	\$35	553	\$81.89	\$67.63	23.41%
Boarding	\$20/night	501	\$40.94	\$97.39	14.46%

Findings - PHHS Clinical

<u>Service Name</u>	<u>Fee</u>	<u># of Services</u>	<u>Wages Cost</u>	<u>Overhead Cost</u>	<u>% Recovery</u>
TB Testing - Skin Test	\$20	1,161	\$22.43	\$20.07	47.06%
TB Testing - Blood Test	\$15	548	\$20.84	\$18.39	38.23%
STI Testing - In County	\$20	1,046	\$48.24	\$41.18	22.37%
STI Testing - Out of County	\$40	73	\$48.24	\$41.18	44.73%
STI Treatment	\$0	2,762	\$9.30	\$6.77	0%
PrEP Visit-In County	\$40	62	\$59.67	\$50.98	36.15%
PrEP Visit-Out of County	\$80	13	\$59.67	\$50.98	72.30%
Birth Control Refill Visit	\$0	104	\$15.33	\$14.24	0%
Titer Testing	\$15	140	\$19.11	\$18.15	40.26%
Well-Woman Exam	\$90	30	\$82.69	\$71.41	58.40%
Women's Health Procedure	\$268	20	\$79.51	\$279.88	74.43%

TB: Tuberculosis

STI: Sexually Transmitted Infections

PrEP: Pre-Exposure Prophylaxis

Findings - PHHS Clinical Cont.

<u>Service Name</u>	<u>Fee</u>	<u># of Services</u>	<u>Wages Cost</u>	<u>Overhead Cost</u>	<u>% Recovery</u>
Immunizations In-House - Adult	\$20	3,197	\$23.07	\$24.53	42.02%
Immunizations In-House - Child	\$20	3,395	\$33.22	\$33.05	30.18%
Immunizations-Outreach Adult	\$20	860	\$17.80	\$19.96	52.96%
Immunizations-Outreach Child	\$20	230	\$20.24	\$21.95	47.41%
Immunizations-Homebound	\$20	19	\$67.22	\$58.59	15.90%

Findings - PHHS Environmental Health

<u>Service Name</u>	<u>Fee</u>	<u># of Services</u>	<u>Wages Cost</u>	<u>Overhead Cost</u>	<u>% Recovery</u>
Annual Pool	\$430	75	\$917.04	\$229.57	37.50%
Seasonal Pool	\$270	38	\$534.94	\$108.95	41.93%
Retail Food Inspection - Low	\$220	145	\$286.72	\$87.49	58.79%
Retail Food Inspection - Med	\$305	50	\$430.08	\$85.91	59.11%
Retail Food Inspection - High	\$570	151	\$430.08	\$129.52	101.86%
Mobile Food Insp. - Low	\$220	145	\$339.76	\$95.46	50.55%
Mobile Food Insp. - Med	\$305	50	\$509.64	\$97.87	50.21%
Mobile Food Insp. - High	\$570	151	\$509.64	\$141.48	87.54%
Temporary Food Insp. - Low	\$40	74	\$302.24	\$187.89	8.16%
Temporary Food Insp. - High	\$70	14	\$302.24	\$187.89	14.28%
Junkyard AGR < \$25,000	\$110	2	\$75.56	\$32.25	102.03%
Tattoo Inspections	\$165	27	\$114.30	\$56.52	96.59%

Findings - Community Development Planning & Zoning

<u>Service Name</u>	<u>Fee</u>	<u># of Services</u>	<u>Wages Cost</u>	<u>Overhead Cost</u>	<u>% Recovery</u>
Zoning Verification	\$75	54	\$160.78	\$167.60	22.84%
Concept Review	\$0	83	\$863.51	\$786.45	0%
Annexation	\$250	5	\$1,053.50	\$1,018.52	12.07%
Permanent Zoning	\$0	5	\$1,057.11	\$941.16	0%
Annexation Agreement	\$250	4	\$931.02	\$889.59	13.73%
Rezone	\$300	17	\$1,126.94	\$1,044.30	13.82%
PD Plan & Rezone	\$600	6	\$2,004.45	\$1,830.76	15.64%
PD Revision - Major	\$300	5	\$1,623.27	\$1,508.44	9.58%
PD Revision - Minor	\$200	6	\$986.89	\$941.16	10.37%
Prelim. Plat	\$600	9	\$1,817.09	\$1,663.15	17.24%
Final Plat	\$400	12	\$1,982.91	\$1,856.54	10.42%
Replat - Final Minor	\$300	24	\$1,373.89	\$1,276.37	11.32%
Easement Vac.	\$350	9	\$878.15	\$799.34	20.86%

Findings - Community Development Building & Site Development

<u>Service Name</u>	<u>Fee</u>	<u># of Services</u>	<u>Wages Cost</u>	<u>Overhead Cost</u>	<u>% Recovery</u>
ROW - Sidewalks, drive approach, street cut	\$50	122	\$97.58	\$54.03	32.98%
ROW - Utilities	\$50	1,566	\$97.58	\$54.03	32.98%
Land Disturbance	\$200	40	\$4,682.58	\$2,487.15	2.79%
Clean Fill	\$0	1	\$1,030.87	\$499.91	0%
Closure	\$50	51	\$650.00	\$301.19	5.26%
New Single Family Dwelling	\$996	316	\$587.67	\$341.56	107.16%
Duplex	\$581	32	\$587.67	\$341.56	62.51%
Townhouse	\$638	28	\$587.67	\$341.56	68.62%
Residential Addition	\$174	58	\$421.51	\$242.19	26.21%
Residential Alteration	\$129	142	\$162.88	\$93.15	50.32%
Residential Demo	\$0	14	\$113.28	\$64.59	0%

Note that fees in **bold** are an average fee, as the real calculation is \$2.25/ \$1,000 Assessed Value

Findings - Community Development

Building & Site Development Cont.

<u>Service Name</u>	<u>Fee</u>	<u># of Services</u>	<u>Wages Cost</u>	<u>Overhead Cost</u>	<u>% Recovery</u>
Mechanical Permit	\$138	742	\$121.94	\$70.80	71.60%
Electrical Permit	\$156	349	\$121.94	\$70.80	80.94%
Plumbing Permit	\$166	69	\$121.94	\$70.80	86.13%
Cell Tower	\$156	28	\$501.55	\$257.10	20.56%
Pool - Residential	\$230	14	\$205.22	\$114.27	71.99%
Fuel Gas Stand Alone	\$35	42	\$33.14	\$18.63	67.61%
Sign	\$156	141	\$107.49	\$52.79	97.33%
Solar Panels - Residential	\$70	158	\$71.36	\$40.37	62.65%
Reroof	\$35	351	\$58.37	\$34.16	37.83%
Deck	\$47	67	\$81.81	\$46.58	36.32%
NSFD waived fees	\$0	1	\$574.69	\$335.35	0%
ADU waived fees	\$0	2	\$574.69	\$335.35	0%

Findings - Community Development

Building & Site Development Cont.

<u>Service Name</u>	<u>Fee</u>	<u># of Services</u>	<u>Wages Cost</u>	<u>Overhead Cost</u>	<u>% Recovery</u>
Electric License - Journeyman	\$30	107	\$28.65	\$24.84	56.08%
Electric License - Master	\$90	62	\$28.65	\$24.84	168.25%
Mechanical License - Jrny.man	\$30	24	\$28.65	\$24.84	56.08%
Mechanical License - Master	\$90	81	\$28.65	\$24.84	168.25%
Plumbing License - Jrny.man	\$30	24	\$28.65	\$24.84	56.08%
Plumbing License - Master	\$90	55	\$28.65	\$24.84	168.25%
Reinspection Fees - 1st	\$35	462	\$88.68	\$49.68	25.30%
Reinspection Fees - 2nd	\$75	43	\$88.68	\$49.68	54.21%



FY 2027 Proposed Changes

Photo by Meganne Montesinos, Capture COMO 2026



FY27 Proposed Changes - PHHS Env. Health

Service Name	Current Fee	Proposed Fee	Change	Current % Recovery	Proposed % Recovery
Annual Pool	\$430	\$455	+\$25	37.50%	39.68%
Retail Food Inspection - Low	\$220	\$235	+\$15	58.79%	62.80%
Retail Food Inspection - Med	\$305	\$325	+\$20	59.11%	62.99%
Mobile Food Insp. - Low	\$220	\$235	+\$15	50.55%	54.00%
Mobile Food Insp. - Med	\$305	\$325	+\$20	50.21%	53.50%
Temporary Food Insp. Low (1 - 3 days)	\$40	\$50	+\$10	8.16%	10.20%
Temporary Food Insp. High (4 - 14 days)	\$70	\$90	+\$20	14.28%	18.36%

FY27 Proposed Changes - PHHS Animal Control

Service Name	Current Fee	Proposed Fee	Change	Current % Recovery	Proposed % Recovery
Animal Impoundment	\$35	\$45	+\$10	23.41%	30.10%
Animal Boarding	\$20/night	\$25/night	+\$5/night	14.46%	18.07%
Dangerous/Aggressive Animal Permit	\$300	\$375	+\$75	69.80%	87.25%
Animal License	\$10	\$15	+\$5	69.49%	104.23%*

***Expected to be less than 100% recovery by FY 2028**

FY27 Prop. Changes - Community Development Planning & Zoning

Service Name	Current Fee	Proposed Fee	Change	Current % Recovery	Proposed % Recovery
Zoning Verification	\$75	\$125	+\$50	22.84%	38.06%
Annexation	\$250	\$300	+\$50	12.07%	14.48%
Annexation Agreement	\$250	\$300	+\$50	13.73%	16.48%
Rezone	\$300	\$350	+\$50	13.82%	16.12%
PD Plan & Rezone	\$600	\$650	+\$50	15.64%	16.95%
PD Revision - Major	\$300	\$350	+\$50	9.58%	11.18%
PD Revision - Minor	\$200	\$250	+\$50	10.37%	12.97%
Prelim. Plat	\$600	\$650	+\$50	17.24%	18.68%
Final Plat	\$400	\$450	+\$50	10.42%	11.72%
Replat - Final Minor	\$300	\$350	+\$50	11.32%	13.21%
Easement Vac.	\$350	\$400	+\$50	20.86%	23.85%

Discussion