



MEMORANDUM

DATE	July 10, 2017
TO	Veterinary Medical Board
FROM	Ethan Mathes, Operations Manager
SUBJECT	Review, Discussion, and Possible Board Action Regarding Fee Audit Report

History

At the January 2017 Board meeting, staff provided the Board with information regarding the history of the Board's statutory and regulatory fee increases as follows:

- Effective in 2007, a regulatory change increased all veterinary, veterinary technician, and premises fees up to their statutory cap.
- Senate Bill 1584 (Chapter 529, Statutes of 2008), effective January 1, 2009 raised the statutory cap on veterinary, veterinary technician, and premises fees in Business and Professions Code (BPC) Section 4842.5 and 4905.
- March 2012 another regulatory proposal increased the fees for all veterinary, veterinary technician, and premises fees to further strengthen the Boards long term operating and Contingency Fund outlook.

Currently, all veterinary, veterinary technician, and premises fees remain below their statutory cap.

Operational Expenditures and Contingency Fund – In accordance with BPC Section 4905, the Board's Contingency Fund (i.e. savings account) shall not have less than 3 months or more than 10 months reserve of annual authorized expenditures in the Fund.

Issues

Beginning in Fiscal Year (FY) 2014/2015 Board revenue has not kept pace with its authorized expenditures creating a structural imbalance where the Board's Contingency Fund is declining in order to make up for the operating budget deficit. Additionally, the Board is projected to drop below its Contingency Fund requirement of no less than 3 months of reserve in FY 2018/2019.

The Board's current structural imbalance is a byproduct of several factors, some within the Board's control and others outside of the Board's control, including, but not limited to:

- Increases to Personnel Services including general salary increases negotiated by the State and mandated health care and retirement contributions
- Interdepartmental fee increases for the Attorney General and Office of Administrative Hearings
- Intradepartmental increases in pro rata including the Division of Investigation, Office of Professional Examination Services, and BreZE costs

- Legislative mandates to increase veterinary premises inspections to 20% of premises per year and to enact the Veterinary Assistant Controlled Substances Permit (VACSP) program
- Increase in authorized staff positions from 12.8 in FY 2013/2014 to 23.8 in FY 2014/2015 and ongoing for the enforcement, premises inspection and VACSP programs
- Increase in Subject Matter Expert and Hospital Inspector contracted compensation

In order to begin addressing the Board's structural imbalance and potential for a fee increase, staff contracted with a vendor, Capitol Accounting Partners (CAP) to conduct a comprehensive fee audit that includes a costs analysis of the Board's Administrative, Licensing, Premises and Enforcement programs. Enclosed is the CAP audit report findings.

Proposed Fee Increase – As captured in the audit report, 46% of the Board's revenue comes from initial application, licensing, and examination fees. Approximately 52% is generated by renewal fees, and 3% of miscellaneous transactions such as delinquency fees, duplicate license fees, and address fine fees.

The audit report concludes that in order to be structurally solvent, the Board must generate \$5.3 million in revenue each year to fund its operational costs while maintaining a healthy reserve of 3-10 months in its Fund. Currently, the Board's fees generate approximately \$4.3 million in revenue, thereby leaving a shortfall of approximately \$1 million below the CAP audit's recommended revenue.

The fee proposal attached focuses on the fees that generate 97% of the Board's revenue; miscellaneous transactions fees are largely already at their statutory maximum. There are a couple of implementation options to consider; a one-time increase to meet existing operational costs and reserve needs, or a tiered approach where the fees are phased in over a two-year cycle. The latter option will lessen the initial impact on applicants and licensees.

A breakdown of the percentage of increase to effected licensing population fees (e.g. initial application, licensing, examination, and renewal fees) is as follows:

- 20% veterinarians
- 14% RVTs
- 75% Hospital Premises (Ratio of overall operational costs versus revenue)

It is important to note that staff's proposed fee regulations appear to be more conservative in some situations than that recommended in the audit report due to staff's recommendation to not only focus on workload as assigned to each fee, but also factor in the total workload volume of each fee. In other words, renewal fees will always generate a larger percentage of revenue due to the exponentially larger number of renewal applications received versus initial eligibility applications. Additionally, the audit did not identify where the recommended fee would exceed the statutory cap.

Requested Action

Review attached reports and consider the proposed fee increase in order to bring the Board's operational needs and Fund into balance and satisfy statutory requirements.

Attachments

- Audit Report Findings/Recommendations
- Fee and Revenue Charts

California Department of Consumer Affairs– Veterinary Medical Board



Mission

Protecting consumers and animals through development and maintenance of professional standards, licensing of veterinarians, registered veterinary technicians, and premises, and diligent enforcement of the California Veterinary Medicine Practice Act.



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INTRODUCTION AND SCOPE

The mission of the Veterinary Medical Board is to protect consumers and animals through development and maintenance of professional standards, licensing of veterinarians, registered veterinary technicians, and premises, and diligent enforcement of the California Veterinary Medicine Practice Act. The Board's vision is an environment in which Californians have access to high-quality veterinary care for all animals. Thus, the Board places a high priority on safeguarding consumers and the health of animals by preventing unlicensed, illegal, incompetent and unprofessional practices in veterinary medicine. This is done by making certain that only qualified individuals are issued licenses to practice veterinary medicine and by providing a strong inspection program for their facilities. This fee audit aligns with the mission, vision, and values of the Board by assessing the full costs of issuing licenses. This analysis and the resulting adoption of a new fee schedule will insure the long-term sustainability of the Board.

This report summarizes the processes, procedures, and findings of the Board's fee audit. It details the analysis that resulted in calculations of cost for individual and institutional licenses issued by the Board for licensees operating in the State of California.

As part of a plan to maintain its fiscal integrity, the Board engaged Capital Accounting Partners to prepare a detailed cost analysis of its fees. The Board's objectives for the study were to ensure that the Board is fully accounting for all of its costs and recovering adequate revenues to be reimbursed for its expenses. The Board's only sources of revenue are fees charged for each of the various licenses. Thus, the Board is fully self-supporting so it is vital that the fees charged to licensees fully recover the costs of the program.

The scope of this study included the following objectives:

- Calculate full cost of licenses;
- Determine a fair and equitable method of allocating non-fee expenses, such as enforcement, to each license type; and
- Develop revenue projections for 10 years out to set the statutory fee cap.

The process used for collecting and analyzing the data required active participation by the Board's management and staff. We want to take this opportunity to recognize their participation, time, and effort to collect the data and discuss the analysis, results, and recommendations.

SUMMARY OF COSTING METHODOLOGIES

DRIVER-BASED COSTING MODELS

Developing a driver-based costing model is a detailed and robust method of calculating the cost of a specific service. It is based on the principles of activity-based costing so it seeks to understand cost at an operational level. This means it relies on understanding the time staff invests in core business processes to process licenses and certificates as well as enforcement and administrative services.



Step 1: Collect Data – This first step involves discussions with staff to identify those positions within each work unit that provide and support direct services. It also involves collecting program budget and expenditure data, identifying the salary and benefits for each position, and identifying non-personnel expenditures, as well as any program and Board overhead. Specifically, the steps involve the following:

- **Identifying staff positions** – This includes identifying both position titles and names.
- **Calculating the number of productive hours** – Frequently we will calculate the actual number of productive hours available on an annual basis. However, in this project we used the DCA pre-calculated number of 1,776 hours.
- **Identifying and allocating non-personnel costs** – Costs for materials and supplies are allocated to the salary and benefits for each position.
- **Assigning any other expenses that are budgeted in other areas** – There are often expenses that should be included with the total cost of services. Examples of such costs might include amortized capital expenses for vehicles and technology.
- **Identifying core business processes or activities** – This step also involves discussions with staff to understand, at an operational level, the work of the operating unit. Core business processes used to provide services are identified and then defined by the tasks that are involved. Processes are also organized by direct and indirect categories.
- **Direct processes and activities** – Those processes that directly contribute to the processing of an application are first identified. Evaluation of the license application is the most notable example.
- **Indirect processes and activities** – Those processes that support, but do not directly apply to the processing of a specific license. An example of an indirect activity is customer service and cashiering.

Step 2: Building cost structures – This second step involves significant interaction with staff and the development of time estimates for both direct and indirect processes in each program area. Specifically, this step is at the core of the analysis. There are four processes that comprise this step:

- **Gathering time estimates for direct processes** – By interviewing staff in individual and group meetings, an estimate of time was assigned to each service by the process that is indicated. The sum of all the process steps is the total time that is required to provide that specific service.
- **Assigning indirect time** – An annual time estimate is gathered from staff for those indirect or support processes in which they are involved. These include Board as well as program administration, customer service, and subject matter experts.
- **Calculating fully loaded hourly rates and the cost of service** – Once the total time for each direct and indirect service is estimated, the cost of service is calculated by using the fully loaded hourly rates for each staff member or position that is involved with the service. The fully loaded hourly rate for each employee is based on the employee's salary and benefit costs plus a share of non-personnel and Board overhead costs divided by the employee's available work hours (i.e. 2,080 hours minus all leave hours). Thus, the direct and indirect cost by activity also includes work unit and Board overhead as well as non-labor costs.



- **Gathering activity or volume data** – A critical element in the analysis is the number of times a given license or certificate is issued on an annual basis. This is critical data for three reasons:
 - It allows a calculated projection of current revenue based on current prices. This is compared with actual revenue to see if there is a close match as the data should match.
 - It allows for a calculated projection of revenue at full cost. This is compared to actual expenditures to see if there is a close match as the data should match.
 - It allows for a calculation of total hours consumed. Hours consumed must closely match actual hours available.

If any of the three calculations do not approximate actual numbers, then time estimates and/or volume data need to be re-evaluated. These are critical quality checks for costing accuracy.

Step 3: Allocating enforcement and other support activities – This third step allocates enforcement activities to arrive at the full cost of service for each direct license or certificate. Thus, the final cost layers are brought together to establish the full cost of service. For the Board, this is a significant step as a high percentage of its costs are centered in enforcement and investigation activities.

Step 4: Set revenue recovery policy – Depending on Board policies and other considerations, the level of revenue recovery is a decision that should be made for each type or group of licenses. For example, the Board may want to subsidize some types of licenses with revenue from others.

Step 5: Set fees

Fees should be based on generating revenues equal to the Board's cost structure and enough to create reserves or fund balances consistent with statute. This will provide a strong and sustainable future.



SUMMARY OF FINDINGS

PRIMARY DATA SOURCES

For this project, there are three primary sources of data that have driven the analysis:

1. Budgeted expense data (fiscal 2017), which includes:
 - a. Salaries and benefit expenditures;
 - b. Services and supplies;
 - c. Overhead, including both Department and State pro rata allocations; and
 - d. External enforcement costs from the Office of the Attorney General (AG), the Office of Administrative Hearings, and evidence / witness fees.
2. Time estimates for staff to process each license type, broken down by core processes or activities. These included such activities as:
 - a. Reviewing applications for completeness;
 - b. Cashiering;
 - c. Program administration; and
 - d. Enforcement.
3. Activity data such as the annual number of licenses issued/processed by type is an important data source. The following table is an example of these data (projected for fiscal 2016).

License Type	Licenses Issued/Processed Annually
VET Initial License Fee >1 year	575
VET Premise Registration	300
TEC Initial License Fee >1 year	475

These data are critical to the analysis for two reasons:

- The annual number of licenses issued in a year, multiplied times the hours assigned to process each license allows us to assign only the numbers of hours available. For example, if the License and Exam work unit, the unit processes each license), has 5000 hours available then the model can only assign 5000 hours. If more hours are assigned then too much cost is being injected into the cost structure. If too few hours are assigned, then too little cost is being assigned into the cost structure.



- The annual number of licenses issued in a year allows us to project revenues by individual license type and for all licenses. This also allows for a comparison between current revenue as well as future revenue if full cost were to be adopted.

QUALITY ASSURANCE

Assuring the accuracy and quality of results is an important function of the analysis. Our approach builds on the concept that a quality process assures a quality outcome. Besides focusing on a quality process, we also incorporate quantitative checks of our results. These quantitative checks include:

1. Are the total costs that we have coming into the model (the budget) equal to the total costs coming out of the model (projected revenues)?
2. Are the total number of staff hours available fully accounted for in the model?
3. Does the projection of annual revenues (current) built into the cost model reasonably match actual or projected revenues by the DCA budget office?

When our results fall into reasonable ranges, we are assured of quality results. The following graphic reflects the results of our quality assurance checks.

Revenues Vs. Expenses	
Resources Available (Budget)	\$ 4,824,255
Resources Assigned (Projected Revenues at Full Cost)	\$ 4,978,280
Other costs and revenues	\$ (154,141)
Total Cost (annual)	\$ 4,824,139
Difference	\$ (116)
Hours Available Vs. Hours Assigned	
Total Hours Available	39,897
Total Hours Assigned	39,897
Difference	-
Projected Model Revenue Vs. Projected Revenue (DCA)	
Revenue Projected From Fees at Current Prices	\$ 4,074,813
Projected Fiscal Year 16-17 Revenue From Fees (including misc income, citations, etc)	\$ 4,221,000
Difference	\$ (146,188)
Percentage Difference (acceptable = plus or minus 5%-10%)	-3.5%
Target: Pricing Model (includes reserves)	\$ 5,324,001



ASSUMPTIONS USED IN THE COSTING MODEL

EXPENSE DATA – CURRENT BUDGET

In all cases, the analysis has used expense data based on fiscal year 2017-2018 budget. Therefore, the results are based on the assumption that all of the budget will be consumed in the services of the Board. From our analysis, the Board has been spending all of its allowable resources while revenues have not kept pace. This is creating a significant shortfall and imbalance which cannot be sustained in the long-term. For example, the fund balances are declining rapidly and are projected to fall below what is required by statute in fiscal 2018-2019.

In addition, costs for occupational analysis, which occurs periodically, has been included even though it is not a budgeted expense for this fiscal year. Therefore, we have prorated an annual amount of \$57,000 and included it in the analysis.

REVENUES – CONSISTENT ACTIVITY DATA

A significant component of the analysis is dependent upon annual activity data. Specifically, the number of times each license is processed on an annual basis. This is important to the analysis for two reasons:

- Activity data drives the total consumption of staff hours. If the activity data is not correct it will either over assign staff time or under estimate staff time relative to the total time that is available.
- Projecting revenue. If the number of applications for licenses vary wildly on an annual basis, projecting revenue will be challenging. However, if the number of applications for licenses is stable, then revenues will be stable.

DIRECT VS. INDIRECT ALLOCATED COSTS

For this analysis, direct costs are being defined as the direct time required to process a specific application type. This is driven off a calculation of a productive hourly rate for each staff position. This rate includes salaries, benefits, and a prorated amount for services and supplies. Then indirect costs are layered on top of the direct costs to establish the full cost of issuing the license. The reader will note that the largest component of costs are those that support the programs associated with enforcement and not the processing of licenses.



Fee Description	Time Assigned	Productive Hourly Rate	Direct Cost Assignment
Veterinary Premise Registration License			
Initial processing and distributes to appropriate analyst	0.05	\$ 48.54	\$ 2.43
Review by analyst Premise - new	0.5	\$ 48.42	\$ 24.21
Total Direct Cost Assigned			\$ 26.63

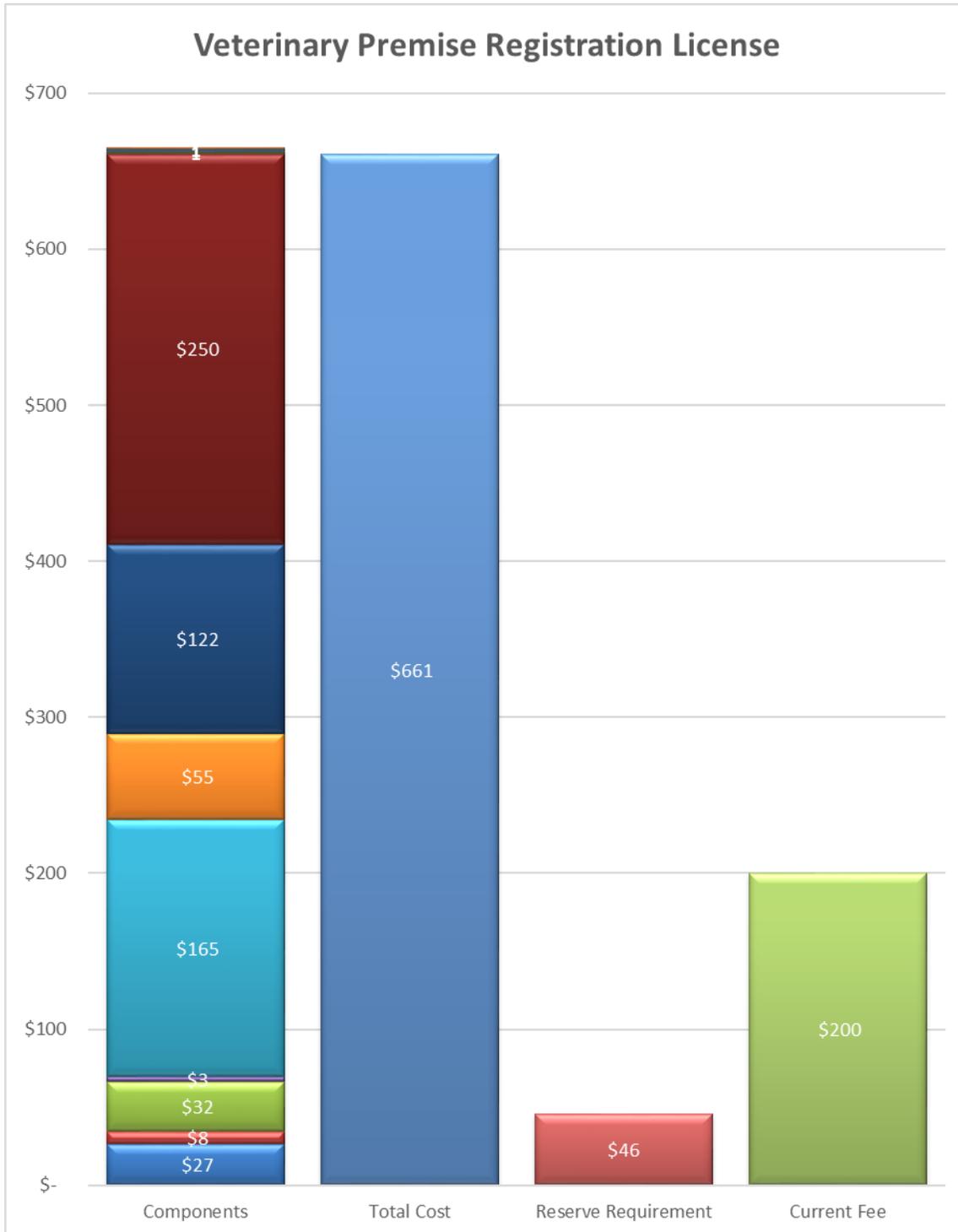
Sources of Indirect Cost	Allocated Costs
Dept./State Prorata	\$ 8
Board Management and Administration	\$ 32
Cashiering	\$ 3
Administer Premise Inspection and Enforcement Activities	\$ 165
Process Complaints and Accusations	\$ 55
Attorney General & Associated Costs	\$ 122
Conduct an inspection	\$ 250
Total Indirect Cost	\$ 634

Total Cost of the License	\$ 661
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Current Price	\$ 200
Difference	\$ (461)

Note: data does not include additional costs required to rebuild reserves.

The following graphic illustrates the same data but adds an amount required to rebuild reserves.

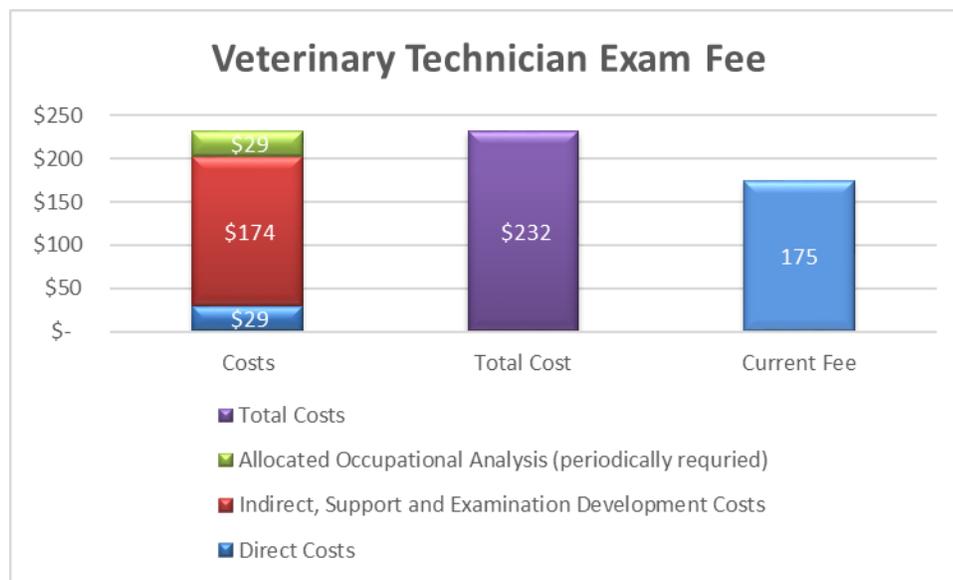


Please see the following discussion on how enforcement costs are allocated.



VETERINARY TECHNICIAN EXAM FEES

Administering exams for professional licensing is an important function of the Board, as it is for many the Boards and Bureaus of the Department. From our experience, it is also an area where the prices charged for the exams is less than full cost. The following graphic illustrates the major components of costs for this service and compares it to the current price that is charged.

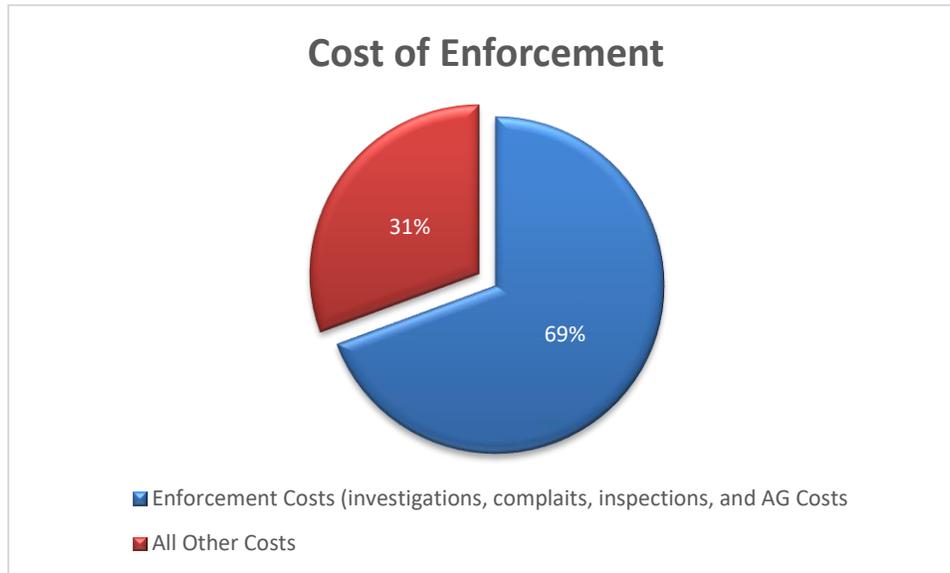


ALLOCATING COSTS OF ENFORCEMENT

Enforcement costs are a significant cost of total Board expenditures. Enforcement costs come in two primary types:

1. Costs associated with internal investigations, processing complaints, and inspections; and
2. Costs associated with the AG, Office of Administrative Hearings, and evidence / witness fees.

In total, enforcement (with all overhead and supports costs allocated), accounts for 69 percent of total budgeted costs as the following graph will illustrate.



ALLOCATION METHODOLOGIES

This ratio of enforcement costs to total costs is consistent among the Boards and Bureaus of DCA that we have reviewed. Because enforcement activities are such a large component of total cost, the method of allocating these costs is important.

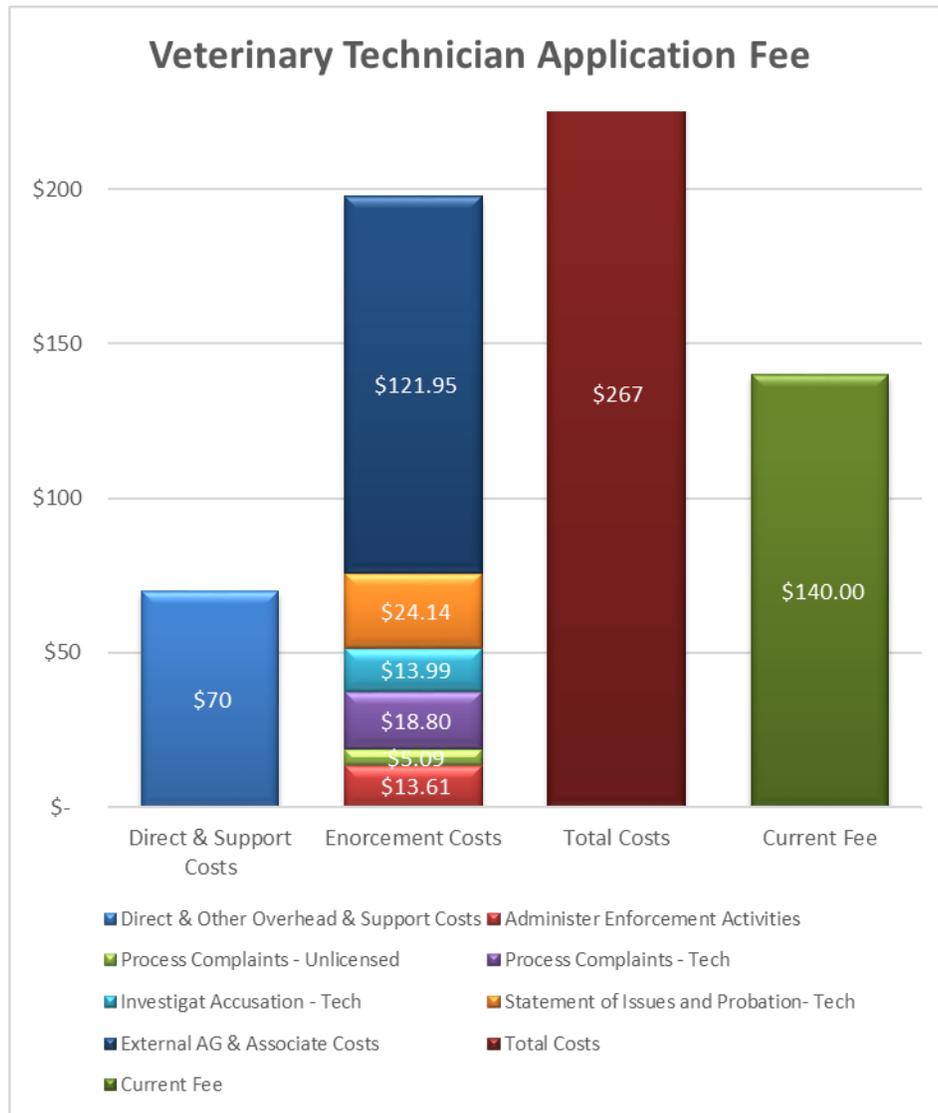
There are several potential methods of allocating these costs. Among these are:

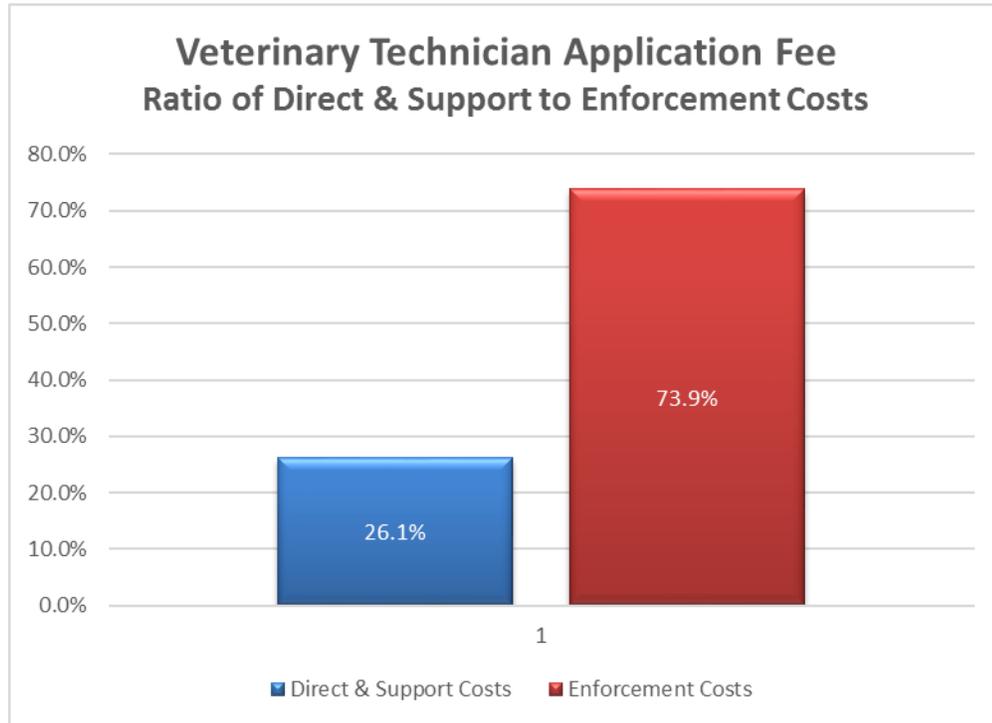
1. Allocating enforcement costs on the basis of direct cost of each license;
2. Allocating enforcement costs on the basis of the number of complaints and investigations each licensee type creates; and
3. Calculating a flat cost per license.

For this analysis, we used a combination of #1 and #2 above. For example, in the previous example of the Veterinary Premise Registration, enforcement costs were first broken down by the various types of enforcement activity. This was done by data supplied by the Board that showed who and how enforcement activities are triggered. As an example, this allowed us to calculate the total cost of processing complaints triggered against premises. This total cost was then allocated to the two premise registration fees based on a prorated amount.

EXAMPLE OF IMPACT OF ENFORCEMENT COSTS

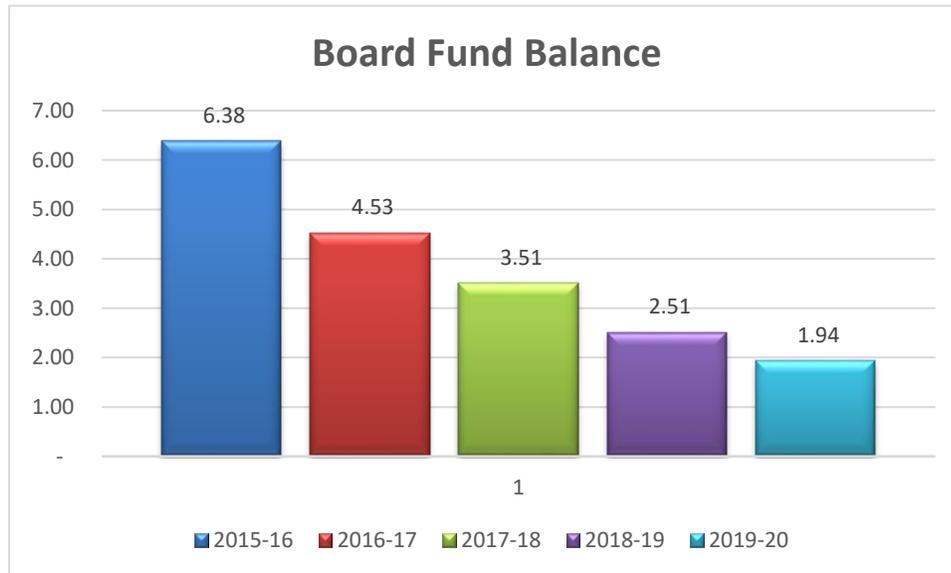
A good illustration of the impact of the cost of Enforcement is in the Veterinary Technician Application fee. The total cost is \$267. Of this amount, 73.9% is allocated Enforcement costs, as the following graphs will illustrate.





RESERVES OR “FUND BALANCES”

Financial reserves are an essential part for long-term organizational sustainability. The Department Budget Office monitors these reserves, or what are called “Fund Balances”. The Budget Office also translates the projected dollar amount into a “months in reserve”. The following graph will illustrate the “months in reserve” analysis provided by the Budget Office.



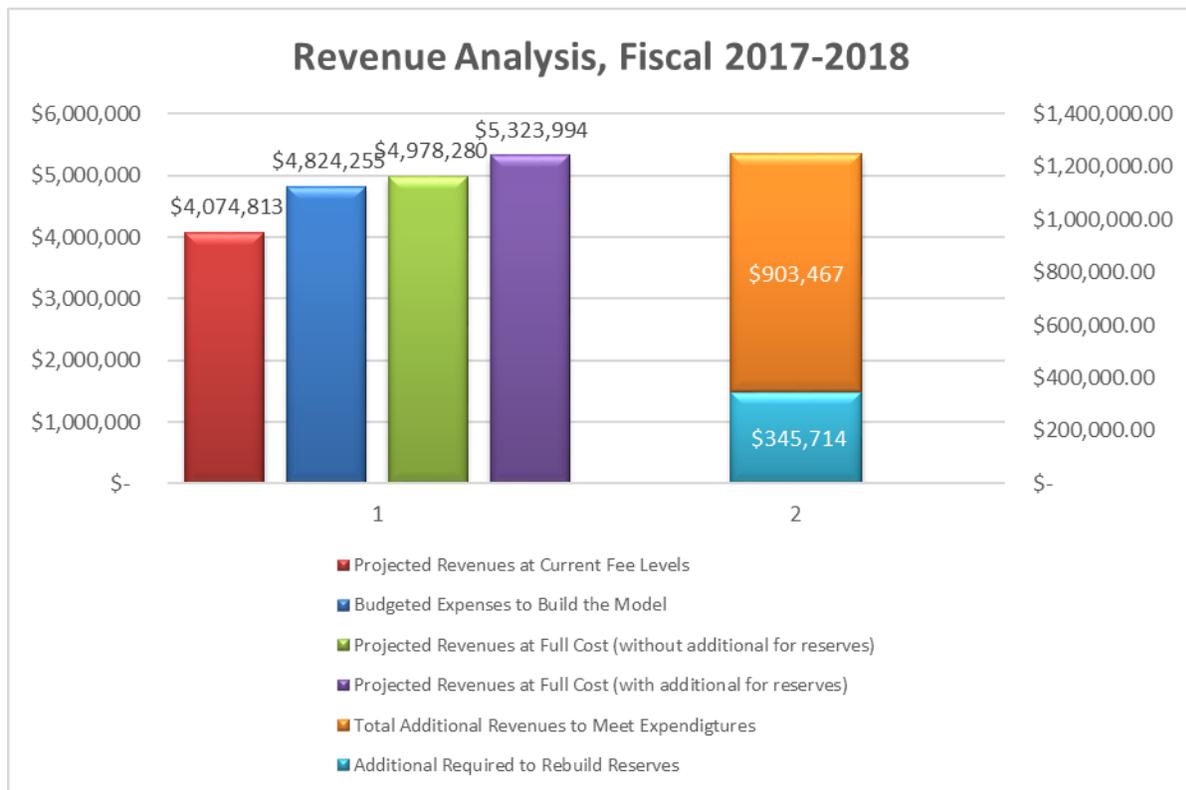
The reader will note, that the projected fund balance for fiscal year end, 2017-2018 is 3.51 months and will drop to 2.51 months fiscal year end 2018-2019. Therefore, as part of the analysis we have established a reserve fund build up plan that will strengthen the long-term sustainability of the Board. In doing so, we have targeted rebuilding the reserves which are 3-10 months of operating reserves as required by statute. For this analysis, we are targeting rebuilding the fund balance six months but doing so over three years. The following table illustrates:

Months in Reserve Analysis	
Target Months in Reserve	6.00
Projected fund balance year end 17/18	3.50
# Of months to replace	2.50
Costs Required to Rebuild Reserves	
Total Annual Expenses	\$ 4,978,280
Monthly Expenses	\$ 414,857
# Months Target (2.5)	\$ 1,037,142
Additional "cost" for 3 Year Build Up	\$ 345,714



REVENUE SUMMARY

Based on budgeted expenses and our projection of revenues for fiscal 2017-2018 we would expect to see a revenue shortfall of \$903,467. In addition, to rebuild the fund balance to six months of operating expenses in reserves there will need to be an additional \$345,714 of revenue required. The following graph illustrates these data.





OBSERVATIONS AND RECOMMENDATIONS

GENERAL OBSERVATIONS

The primary observation is that the Board has a history of conservative fiscal management and is taking a proactive step to insure the long-term sustainability of the Board. This will strengthen its ability to fully execute its mission and vision for the people of California. However, a projected loss of \$903,467 (without an accounting for rebuilding reserves) is significant and is a threat to the sustainability of the Board.

SPECIFIC RECOMMENDATIONS

MOVE TO RECOMMEND ADJUSTMENT TO FEE SCHEDULE

While we applaud the Board for being proactive in conducting a fee audit, we would recommend the Board take appropriate steps to adjust fees to full cost plus the additional revenues to rebuild reserves or fund balances. Without this action, the Board's long term sustainability and ability to execute its mission is in jeopardy.

SET CAP AND ADJUST FEES REGULARLY

In our view, one of the most important outcomes of a study of fees is a policy to adjust fees regularly. Staff receive regular cost of living adjustments, Veterinary workers and establishments adjust their prices based on inflationary and market forces, therefore, in our view fees should be adjusted regularly as well.

We have provided a 10 year forward projection of fees based on an annual increase of 4.5% annual increase. We would recommend working with the State Legislature to set the cap at the 10 year projected maximum. Then adjusting fees annually or at least bi-annually to maintain alignment of revenues and expenditures. We would also recommend a formal audit of fees at the 5 year mark as processing and regulatory requirements can change dramatically within this time frame.



APPENDICES

Cost and Pricing Report Table

- Pages 1-2 shows the analysis of cost for each individual fee item and the comparison of revenues at full cost and at current prices;
- Pages 3-4 shows two important components of the analysis
 - The impact on individual fees of including costs to rebuild reserves; and
 - A 10 year forward projection of fees assuming a 4.5% annual escalator.

California Veterinary Board
Licensing and Fees



					Unit Cost Summary						Annual Cost Calculations (At Actual Costs Calculated)		
					Direct Unit Cost	Allocated Support Costs	Other Costs	Total Cost Assigned	Current Fee / Revenue	Unit Surcharge or (Subsidy)	Revenue at Full Cost of Services	Projection of Revenues at Current Fees	Annual Surplus (subsidy)
125600 P	Failure to Rpt Addr Chg	Collected year round.		420	\$ -	\$3	\$ 25.00	\$ 28	\$ 25	(\$3)	\$ 11,827.10	\$10,500	(\$1,327)
125600 P	Dup. License/Cert.	Collected year round.		250	\$ -	\$3	\$ 25.00	\$ 28	\$ 25	(\$3)	\$ 7,039.94	\$6,250	(\$790)
125,600	Cite & Fine	Collected year round.			\$ -			\$ -	\$ 45,000	\$45,000	\$ -		
141,200	Sale of Docs* - Ltr Good Stdg	Collected year round.	700	700	\$ -	\$3	\$ 25.00	\$ 28	\$ 25	(\$3)	\$ 19,711.83	\$17,500	(\$2,212)
125700 NS	VET App Fee	Collected year round.	700	700	\$ 27	\$374		\$ 401	\$ 125	(\$276)	\$ 280,688.45	\$87,500	(\$193,188)
125700 QV-	TEC App Fee	Collected year round.	825	825	\$ 27	\$241		\$ 267	\$ 125	(\$142)	\$ 220,653.99	\$103,125	(\$117,529)
125700 NW-	Vet Law Exam Fee	Collected year round.	475	475	\$ 29	\$174	\$ 29.23	\$ 232	\$ 100	(\$132)	\$ 110,248.20	\$47,500	(\$62,748)
125700 QU-	CA State Exam Fee - TEC	Collected year round.	825	825	\$ 29	\$174	\$ 29.23	\$ 232	\$ 175	(\$57)	\$ 191,483.71	\$144,375	(\$47,109)
125700 NT-	Vet State Board Exam Fee	Collected year round.	650	650	\$ 29	\$174	\$ 29.23	\$ 232	\$ 200	(\$32)	\$ 150,865.96	\$130,000	(\$20,866)
125700 PB-	VET Initial License Fee >1 year	Collected year round.	575	575	\$ 27	\$374		\$ 401	\$ 290	(\$111)	\$ 230,565.51	\$166,750	(\$63,816)
125700 PD-	VET Temp App Fee - Reciprocity	Collected year round.	90	90	\$ 63	\$880		\$ 943	\$ 125	(\$818)	\$ 84,912.34	\$11,250	(\$73,662)
125700 PG-	VET Temp App Fee - Intern	Collected year round.	30	30	\$ 63	\$880		\$ 943	\$ 125	(\$818)	\$ 28,304.11	\$3,750	(\$24,554)
125700 NQ-	VET Temp License Fee - Reciprocity	Collected year round.	50	50	\$ 27	\$374		\$ 401	\$ 150	(\$251)	\$ 20,049.17	\$7,500	(\$12,549)
125700 NP-	VET Temp License Fee - Intern	Collected year round.	25	25	\$ 27	\$374		\$ 401	\$ 150	(\$251)	\$ 10,024.59	\$3,750	(\$6,275)
P 125700 NM-	VET Premise Registration Fee	Collected year round.	300	300	\$ 27	\$384	\$ 250.00	\$ 661	\$ 200	(\$461)	\$ 198,331.74	\$60,000	(\$138,332)
125700 QX-	TEC Initial License Fee >1 year	Collected year round.	475	475	\$ 27	\$241		\$ 267	\$ 140	(\$127)	\$ 127,043.20	\$66,500	(\$60,543)
125700 IV-	VET License Expire Fee 5+ years	Collected year round.	5	5	\$ 75	\$1,049		\$ 1,124	\$ 250	(\$874)	\$ 5,621.50	\$1,250	(\$4,371)

California Veterinary Board
Licensing and Fees



Account Code	Fee Name	Notes	Actual Work Volume	Recovered Revenue Volume	Unit Cost Summary						Annual Cost Calculations (At Actual Costs Calculated)		
					Direct Unit Cost	Allocated Support Costs	Other Costs	Total Cost Assigned	Current Fee / Revenue	Unit Surcharge or (Subsidy)	Revenue at Full Cost of Services	Projection of Revenues at Current Fees	Annual Surplus (subsidy)
125700 IW-	TEC License Expire Fee 5+ years	Collected year round.	2	2	\$ 87	\$781		\$ 868	\$ 250	(\$618)	\$ 1,736.28	\$500	(\$1,236)
125800 6B-	VET Renewal Fee	Collected biennially.		5,600	\$ 11	\$155		\$ 166	\$ 290	\$124	\$ 929,072.66	\$1,624,000	\$694,927
125800 5Y-	TEC Renewal Fee	Collected biennially.		2,900	\$ 11	\$100		\$ 111	\$ 140	\$29	\$ 322,718.75	\$406,000	\$83,281
P 125800 6A-	HSP Renewal Fee	Annual		3,700	\$ 8	\$224	\$ 50.00	\$ 282	\$ 200	(\$82)	\$ 1,043,947.56	\$740,000	(\$303,948)
125800 6E-	VET Inactive Renewal Fee	Collected biennially.	150	150	\$ 27	\$374		\$ 401	\$ 290	(\$111)	\$ 60,147.52	\$43,500	(\$16,648)
125800 5Z-	TEC Inactive Renewal Fee	Collected biennially.	75	75	\$ 24	\$219		\$ 243	\$ 140	(\$103)	\$ 18,257.41	\$10,500	(\$7,757)
125900 XR	VET Delinquent Renewal Fee	Collected year round.	250	125	\$ -		\$ 82.95	\$ 83	\$ 25	(\$58)	\$ 10,369.11	\$3,125	(\$7,244)
P 125900 XT	HSP Delinquent Renewal Fee	Collected year round.	125	63	\$ -		\$ 141.07	\$ 141	\$ 25	(\$116)	\$ 8,817.12	\$1,563	(\$7,255)
125900 YC	TEC Delinquent Renewal Fee	Collected year round.	250	125	\$ -		\$ 55.64	\$ 56	\$ 25	(\$31)	\$ 6,955.15	\$3,125	(\$3,830)
					\$ -			\$ -			\$ -		
125700 VR-	Application - VACS (Veterinary Assistant Controlled Substances)	New fee	3,750	3,750	\$ 15	\$103		\$ 117	\$ 50	(\$67)	\$ 439,443.49	\$187,500	(\$251,943)
125700 VS-	Initial Permit - VACS (Veterinary Assistant Controlled Substances)	New fee	3,750	3,750	\$ 15	\$103		\$ 117	\$ 50	(\$67)	\$ 439,443.49	\$187,500	(\$251,943)
	VACS Renewal	Online renewal			\$ 10	\$69		\$ 79	\$ 50	(\$29)	\$ -		
	Duplicate Premise License	New fee			\$ -	\$3		\$ 3		(\$3)	\$ -		
		Current			\$ -	\$ -							

Annual Revenue Impacts		
Revenue at Full Cost of Services	Projection of Revenues at Current Fees	Annual Surplus (subsidy)
\$ 4,978,280	\$ 4,074,813	(\$903,467)

California Veterinary Board
Licensing and Fees



Account Code	Fee Name	Reserve Requirements		Ten Year Projection of Fee Requirements (Scenero #1)									
		Six Months Reserve, 5 yr build up (additional)	Full Cost / Unit	Year #1	Year #2	Year #3	Year #4	Year #5	Year #6	Year #7	Year #8	Year #9	Year #10
		\$	345,714	4.5% Annual Increase									
125600 P	Failure to Rpt Addr Chg	\$2	\$30	\$31	\$33	\$34	\$36	\$38	\$39	\$41	\$43	\$45	\$47
125600 P	Dup. License/Cert.	\$2	\$30	\$31	\$33	\$34	\$36	\$38	\$39	\$41	\$43	\$45	\$47
125,600	Cite & Fine			\$47,025	\$49,141	\$51,352	\$53,663	\$56,078	\$58,602	\$61,239	\$63,995	\$66,874	\$69,884
141,200	Sale of Docs* - Ltr Good Stdg	\$2	\$30	\$31	\$33	\$34	\$36	\$38	\$39	\$41	\$43	\$45	\$47
125700 NS	VET App Fee	\$28	\$429	\$448	\$468	\$489	\$511	\$534	\$558	\$584	\$610	\$637	\$666
125700 QV-	TEC App Fee	\$19	\$286	\$299	\$312	\$326	\$341	\$356	\$372	\$389	\$407	\$425	\$444
125700 NW-	Vet Law Exam Fee	\$16	\$248	\$259	\$271	\$283	\$296	\$309	\$323	\$338	\$353	\$369	\$385
125700 QU-	CA State Exam Fee - TEC	\$16	\$248	\$259	\$271	\$283	\$296	\$309	\$323	\$338	\$353	\$369	\$385
125700 NT-	Vet State Board Exam Fee	\$16	\$248	\$259	\$271	\$283	\$296	\$309	\$323	\$338	\$353	\$369	\$385
125700 PB-	VET Initial License Fee >1 year	\$28	\$429	\$448	\$468	\$489	\$511	\$534	\$558	\$584	\$610	\$637	\$666
125700 PD-	VET Temp App Fee - Reciprocity	\$66	\$1,009	\$1,054	\$1,102	\$1,151	\$1,203	\$1,257	\$1,314	\$1,373	\$1,435	\$1,499	\$1,567
125700 PG-	VET Temp App Fee - Intern	\$66	\$1,009	\$1,054	\$1,102	\$1,151	\$1,203	\$1,257	\$1,314	\$1,373	\$1,435	\$1,499	\$1,567
125700 NQ-	VET Temp License Fee - Reciprocity	\$28	\$429	\$448	\$468	\$489	\$511	\$534	\$558	\$584	\$610	\$637	\$666
125700 NP-	VET Temp License Fee - Intern	\$28	\$429	\$448	\$468	\$489	\$511	\$534	\$558	\$584	\$610	\$637	\$666
P 125700 NM	VET Premise Registration Fee	\$46	\$707	\$739	\$772	\$807	\$843	\$881	\$921	\$962	\$1,005	\$1,051	\$1,098
125700 QX-	TEC Initial License Fee >1 year	\$19	\$286	\$299	\$312	\$326	\$341	\$356	\$372	\$389	\$407	\$425	\$444
125700 IV-	VET License Expire Fee 5+ years	\$78	\$1,202	\$1,256	\$1,313	\$1,372	\$1,434	\$1,498	\$1,566	\$1,636	\$1,710	\$1,787	\$1,867

California Veterinary Board
 Licensing and Fees



Account Code	Fee Name	Reserve Requirements		Ten Year Projection of Fee Requirements (Scenero #1)									
		Six Months Reserve, 5 yr build up (additional)	Full Cost / Unit	Year #1	Year #2	Year #3	Year #4	Year #5	Year #6	Year #7	Year #8	Year #9	Year #10
125700 IW-	TEC License Expire Fee 5+ years	\$60	\$928	\$970	\$1,014	\$1,059	\$1,107	\$1,157	\$1,209	\$1,263	\$1,320	\$1,380	\$1,442
125800 6B-	VET Renewal Fee	\$12	\$177	\$185	\$194	\$202	\$212	\$221	\$231	\$241	\$252	\$264	\$276
125800 5Y-	TEC Renewal Fee	\$8	\$119	\$124	\$130	\$136	\$142	\$148	\$155	\$162	\$169	\$177	\$185
P 125800 6A-	HSP Renewal Fee	\$20	\$302	\$315	\$330	\$344	\$360	\$376	\$393	\$411	\$429	\$448	\$469
125800 6E-	VET Inactive Renewal Fee	\$28	\$429	\$448	\$468	\$489	\$511	\$534	\$558	\$584	\$610	\$637	\$666
125800 5Z-	TEC Inactive Renewal Fee	\$17	\$260	\$272	\$284	\$297	\$310	\$324	\$339	\$354	\$370	\$387	\$404
125900 XR	VET Delinquent Renewal Fee	\$6	\$89	\$93	\$97	\$101	\$106	\$111	\$116	\$121	\$126	\$132	\$138
P 125900 XT	HSP Delinquent Renewal Fee	\$10	\$151	\$158	\$165	\$172	\$180	\$188	\$196	\$205	\$215	\$224	\$234
125900 YC	TEC Delinquent Renewal Fee	\$4	\$60	\$62	\$65	\$68	\$71	\$74	\$77	\$81	\$85	\$88	\$92
125700 VR-	Application - VACS (Veterinary Assistant Controlled Substances)	\$8	\$125	\$131	\$137	\$143	\$149	\$156	\$163	\$171	\$178	\$186	\$195
125700 VS-	Initial Permit - VACS (Veterinary Assistant Controlled Substances)	\$8	\$125	\$131	\$137	\$143	\$149	\$156	\$163	\$171	\$178	\$186	\$195
	VACS Renewal	\$5	\$85	\$88	\$92	\$97	\$101	\$106	\$110	\$115	\$120	\$126	\$131
	Duplicate Premise Llicense	\$0	\$3	\$4	\$4	\$4	\$4	\$4	\$4	\$5	\$5	\$5	\$5

Annual Revenue Impact	
Additional Revenue for Reserves	Total Annual Revenue
\$ 345,714	\$ 5,323,994

Annual Revenues (Projected)									
Year #1	Year #2	Year #3	Year #4	Year #5	Year #6	Year #7	Year #8	Year #9	Year #10
\$ 5,563,574	\$ 5,813,934	\$ 6,075,561	\$ 6,348,962	\$ 6,634,665	\$ 6,933,225	\$ 7,245,220	\$ 7,571,255	\$ 7,911,961	\$ 8,268,000

DEPARTMENT OF CONSUMER AFFAIRS SCHEDULE OF WORKLOAD AND REVENUE STATISTICS

BOARD/FUND: VETERINARY MEDICAL BOARD (9010/9020)

LICENSE CATEGORY - Other Income

Account Number	Revenue Category	Workload	Fees					
		16-17	Current	Statute Max	Fee Audit	Proposed_1	Proposed_2a	Proposed_2b
125600 2Q	VET Duplicate Certificate	335	\$25.00	\$25.00	\$32.00	\$25.00	\$25.00	\$25.00
125600 2R	VET Address Fine Fee	280	\$25.00	\$25.00	\$32.00	\$25.00	\$25.00	\$25.00
125600 2U	HSP Duplicate Certificate	285	\$25.00	\$25.00	\$32.00	\$25.00	\$25.00	\$25.00
125600 4Q	Letter of Good Standing	700	\$25.00	\$25.00	\$32.00	\$25.00	\$25.00	\$25.00
125600 2S	RVT Duplicate Certificate	150	\$25.00	\$25.00	\$32.00	\$25.00	\$25.00	\$25.00
125600 2T	RVT Address Fine Fee	170	\$25.00	\$25.00	\$32.00	\$25.00	\$25.00	\$25.00
125600 4X	VACSP Duplicate Certificate	10	\$25.00	\$25.00	\$32.00	\$25.00	\$25.00	\$25.00
125600 4Y	VACSP Failure to Rpt New Superv Fi	-	\$25.00	\$25.00	\$32.00	\$25.00	\$25.00	\$25.00
125600 4Z	VACSP Address Fine Fee	-	\$25.00	\$25.00	\$32.00	\$25.00	\$25.00	\$25.00
	****VACS revenues eff. 10/1/2016							
	Currently at statute max.							
	Total Workload	1,930						

DEPARTMENT OF CONSUMER AFFAIRS SCHEDULE OF WORKLOAD AND REVENUE STATISTICS

LICENSE CATEGORY - App Exam/Licensee Fees

Account Number	Revenue Category	Workload		Fees					
		16-17	Current	Statute Max	Fee Audit	Proposed 1	Proposed 2a	Proposed 2b	
125700 IV	VET 5-year Expired License App	5	\$425.00	\$425.00	\$1,339.00	\$485.00	\$455.00	\$485.00	
125700 NM	HSP Initial Registration	300	\$200.00	\$400.00	\$758.00	\$350.00	\$275.00	\$350.00	
125700 NP	Intern Temp License	25	\$150.00	\$250.00	\$337.00	\$175.00	\$162.50	\$175.00	
125700 NQ	Reciprocity Temp License	50	\$150.00	\$250.00	\$337.00	\$175.00	\$162.50	\$175.00	
125700 NS	VET Application	700	\$125.00	\$350.00	\$380.00	\$150.00	\$137.50	\$150.00	
125700 NT	VET CA State Bd	700	\$200.00	\$350.00	\$253.00	\$235.00	\$217.50	\$235.00	
125700 NW	VET CA Law Exam	575	\$100.00	\$100.00	\$253.00	\$100.00	\$100.00	\$100.00	
125700 PB	VET Initial License	575	\$290.00	\$500.00	\$337.00	\$350.00	\$320.00	\$350.00	
125700 PD	Reciprocity Application	50	\$125.00	\$350.00	\$1,123.00	\$150.00	\$137.50	\$150.00	
125700 PG	Intern Application	25	\$125.00	\$350.00	\$1,123.00	\$150.00	\$137.50	\$150.00	
125700 IW	RVT 5-year Expired License App	2	\$300.00	\$300.00	\$1,011.00	\$350.00	\$325.00	\$350.00	
125700 QU	RVT CA State Exam	950	\$175.00	\$300.00	\$253.00	\$200.00	\$187.50	\$200.00	
125700 QV	RVT Application	970	\$125.00	\$350.00	\$248.00	\$150.00	\$137.50	\$150.00	
125700 QX	RVT Initial License	615	\$140.00	\$350.00	\$220.00	\$160.00	\$150.00	\$160.00	
125700 VR	VACSP Application	3,750	\$50.00	\$50.00	\$95.00	\$50.00	\$50.00	\$50.00	
125700 VS	VACSP Initial Permit	3,750	\$50.00	\$50.00	\$95.00	\$50.00	\$50.00	\$50.00	
*PROJECTED; VACS revenues eff. 10/1/2016; this volume will likely not occur year-over-year									
Total Workload		13,042							

**DEPARTMENT OF CONSUMER AFFAIRS
SCHEDULE OF WORKLOAD AND REVENUE STATISTICS**

LICENSE CATEGORY - Renewal Fees

Account Number	Revenue Category	Workload		Fees					
		16-17	Current	Statute Max	Fee Audit	Proposed 1	Proposed 2a	Proposed 2b	
125800 6A	HSP Annual Renewal	3,500	\$200.00	\$400.00	\$324.00	\$350.00	\$275.00	\$350.00	
125800 6B	VET Biennial Renewal	6,175	\$290.00	\$500.00	\$197.00	\$350.00	\$320.00	\$350.00	
125800 5Y	RVT Biennial Renewal	3,275	\$140.00	\$350.00	\$129.00	\$160.00	\$150.00	\$160.00	
125800 7Z	VACSP Biennial Renewal	-	\$50.00	\$50.00	\$74.00	\$50.00	\$50.00	\$50.00	
	*VACS revenues eff. 10/1/2016; 1st renewal due in FY 17-18								
	Total Workload	12,950							

125700 + 125800

LICENSE CATEGORY - Delinquency Fees

Account Number	Revenue Category	Workload		Fees					
		16-17	Current	Statute Max	Fee Audit	Proposed 1	Proposed 2a	Proposed 2b	
125900 XR	Delinquent Renewal VET	250	\$25.00	\$50.00	\$98.00	\$35.00	\$30.00	\$35.00	
125900 XT	Delinquent Renewal HSP	150	\$25.00	\$50.00	\$162.00	\$35.00	\$30.00	\$35.00	
125900 YC	Delinquent Renewal TEC	175	\$25.00	\$50.00	\$65.00	\$35.00	\$30.00	\$35.00	
125900 4A	Delinquent Renewal VACS*	-	\$25.00	\$25.00	-	\$25.00	\$25.00	\$25.00	
	*VACS revenues eff. 10/1/2016								
	Total Workload	575							

**DEPARTMENT OF CONSUMER AFFAIRS
SCHEDULE OF WORKLOAD AND REVENUE STATISTICS**

BOARD/FUND: VETERINARY MEDICAL BOARD (9010/9020)

LICENSE CATEGORY - Other Income

Account Number	Revenue Category	Workload	Revenue									
			16-17	Current	Statute Max	Fee Audit	Proposed_1	% Increase	Proposed_2a	% Increase	Proposed_2b	% Increase
125600 2Q	VET Duplicate Certificate	335	\$8,375	\$8,375	\$10,720	\$8,375	-	\$8,375.00	-	\$8,375.00	-	
125600 2R	VET Address Fine Fee	280	\$7,000	\$7,000	\$8,960	\$7,000	-	\$7,000.00	-	\$7,000.00	-	
125600 2U	HSP Duplicate Certificate	285	\$7,125	\$7,125	\$9,120	\$7,125	-	\$7,125.00	-	\$7,125.00	-	
125600 4Q	Letter of Good Standing	700	\$17,500	\$17,500	\$22,400	\$17,500	-	\$17,500.00	-	\$17,500.00	-	
								\$0.00		\$0.00		
125600 2S	RVT Duplicate Certificate	150	\$3,750	\$3,750	\$4,800	\$3,750	-	\$3,750.00	-	\$3,750.00	-	
125600 2T	RVT Address Fine Fee	170	\$4,250	\$4,250	\$5,440	\$4,250	-	\$4,250.00	-	\$4,250.00	-	
								\$0.00		\$0.00		
125600 4X	VACSP Duplicate Certificate	10	\$250	\$250	\$320	\$250	-	\$250.00	-	\$250.00	-	
125600 4Y	VACSP Failure to Rpt New Superv F	-	\$0	\$0	\$0	\$0	-	\$0.00	-	\$0.00	-	
125600 4Z	VACSP Address Fine Fee	-	\$0	\$0	\$0	\$0	-	\$0.00	-	\$0.00	-	
	****VACS revenues eff. 10/1/2016											
	Currently at statute max.											
	Total Workload	1,930	\$48,250	\$48,250	\$61,760	\$48,250		\$48,250		\$48,250		

**DEPARTMENT OF CONSUMER AFFAIRS
SCHEDULE OF WORKLOAD AND REVENUE STATISTICS**

LICENSE CATEGORY - App Exam/Licensee Fees

Account Number	Revenue Category	Workload				Revenue					
		16-17	Current	Statute Max	Fee Audit	Proposed_1	% Increase	Proposed_2a	% Increase	Proposed_2b	% Increase
125700 IV	VET 5-year Expired License App	5	\$2,125	\$2,125	\$6,695	\$2,425	14.1%	\$2,275	7.1%	\$2,425	14.1%
125700 NM	HSP Initial Registration	300	\$60,000	\$120,000	\$227,400	\$105,000	75.0%	\$82,500	37.5%	\$105,000	75.0%
125700 NP	Intern Temp License	25	\$3,750	\$6,250	\$8,425	\$4,375	16.7%	\$4,063	8.3%	\$4,375	16.7%
125700 NQ	Reciprocity Temp License	50	\$7,500	\$12,500	\$16,850	\$8,750	16.7%	\$8,125	8.3%	\$8,750	16.7%
125700 NS	VET Application	700	\$87,500	\$245,000	\$266,000	\$105,000	20.0%	\$96,250	10.0%	\$105,000	20.0%
125700 NT	VET CA State Bd	700	\$140,000	\$245,000	\$177,100	\$164,500	17.5%	\$152,250	8.8%	\$164,500	17.5%
125700 NW	VET CA Law Exam	575	\$57,500	\$57,500	\$145,475	\$57,500	0.0%	\$57,500	0.0%	\$57,500	0.0%
125700 PB	VET Initial License	575	\$166,750	\$287,500	\$193,775	\$201,250	20.7%	\$184,000	10.3%	\$201,250	20.7%
125700 PD	Reciprocity Application	50	\$6,250	\$17,500	\$56,150	\$7,500	20.0%	\$6,875	10.0%	\$7,500	20.0%
125700 PG	Intern Application	25	\$3,125	\$8,750	\$28,075	\$3,750	20.0%	\$3,438	10.0%	\$3,750	20.0%
125700 IW	RVT 5-year Expired License App	2	\$600	\$600	\$2,022	\$700	16.7%	\$650	8.3%	\$700	16.7%
125700 QU	RVT CA State Exam	950	\$166,250	\$285,000	\$240,350	\$190,000	14.3%	\$178,125	7.1%	\$190,000	14.3%
125700 QV	RVT Application	970	\$121,250	\$339,500	\$240,560	\$145,500	20.0%	\$133,375	10.0%	\$145,500	20.0%
125700 QX	RVT Initial License	615	\$86,100	\$215,250	\$135,300	\$98,400	14.3%	\$92,250	7.1%	\$98,400	14.3%
125700 VR	VACSP Application	3,750	\$187,500	\$187,500	\$356,250	\$187,500	0.0%	\$187,500	0.0%	\$187,500	0.0%
125700 VS	VACSP Initial Permit	3,750	\$187,500	\$187,500	\$356,250	\$187,500	0.0%	\$187,500	0.0%	\$187,500	0.0%
	*PROJECTED; VACS revenues eff. 10/1/2016; this volume will likely not occur year-over-year										
	Total Workload	13,042	\$1,283,700	\$2,217,475	\$2,456,677	\$1,469,650		\$1,376,675		\$1,469,650	

LICENSE CATEGORY - Renewal Fees

Account Number	Revenue Category	Workload				Revenue					
		16-17	Current	Statute Max	Fee Audit	Proposed_1	% Increase	Proposed_2a	% Increase	Proposed_2b	% Increase
125800 6A	HSP Annual Renewal	3,500	\$700,000	\$1,400,000	\$1,134,000	\$1,225,000	75.0%	\$962,500	37.5%	\$1,225,000	75.0%
125800 6B	VET Biennial Renewal	6,175	\$1,790,750	\$3,087,500	\$1,216,475	\$2,161,250	20.7%	\$1,976,000	10.3%	\$2,161,250	20.7%
125800 5Y	RVT Biennial Renewal	3,275	\$458,500	\$1,146,250	\$422,475	\$524,000	14.3%	\$491,250	7.1%	\$524,000	14.3%
125800 7Z	VACSP Biennial Renewal	-	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	0.0%
	*VACS revenues eff. 10/1/2016; 1st renewal due in FY 17-18										
	Total Workload	12,950	\$2,949,250	\$5,633,750	\$2,772,950	\$3,910,250		\$3,429,750		\$3,910,250	
	125700 + 125800		\$4,232,950	\$7,851,225	\$5,229,627	\$5,379,900		\$4,806,425		\$5,379,900	

**DEPARTMENT OF CONSUMER AFFAIRS
SCHEDULE OF WORKLOAD AND REVENUE STATISTICS**

LICENSE CATEGORY - Delinquency Fees

Account Number	Revenue Category	Workload 16-17	Revenue								
			Current	Statute Max	Fee Audit	Proposed_1	% Increase	Proposed_2a	% Increase	Proposed_2b	% Increase
125900 XR	VET Delinquent Renewal VET	250	\$6,250	\$12,500	\$24,500	\$8,750	40.0%	\$7,500	20.0%	\$8,750	40.0%
125900 XT	HSP Delinquent Renewal VET	150	\$3,750	\$7,500	\$24,300	\$5,250	40.0%	\$4,500	20.0%	\$5,250	40.0%
125900 YC	RVT Delinquent Renewal VET	175	\$4,375	\$8,750	\$11,375	\$6,125	40.0%	\$5,250	20.0%	\$6,125	40.0%
125900 4A	VACS Delinquent Renewal*	-	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	0.0%
	*VACS revenues eff. 10/1/2016										
Total Workload		575	\$14,375	\$28,750	\$60,175	\$20,125		\$17,250		\$20,125	

Account Number	Revenue Category Summary	Total Revenue								
		Current	Statute Max	Fee Audit	Proposed_1	% Increase	Proposed_2a	% Increase	Proposed_2b	% Increase
125600	Other Income	\$48,250	\$48,250	\$61,760	\$48,250		\$48,250		\$48,250	
125700	App Exam/License Fees	\$1,283,700	\$2,217,475	\$2,456,677	\$1,469,650		\$1,376,675		\$1,469,650	
125800	Renewal Fees	\$2,949,250	\$5,633,750	\$2,772,950	\$3,910,250		\$3,429,750		\$3,910,250	
125900	Delinquency Fees	\$14,375	\$28,750	\$60,175	\$20,125		\$17,250		\$20,125	
Total Revenue Collected		\$4,295,575	\$7,928,225	\$5,351,562	\$5,448,275		\$4,871,925		\$5,448,275	\$0