



AWARDING CONTRACT TO WILLDAN FINANCIAL SERVICES FOR A FULL COST ALLOCATION PLAN AND COMPREHENSIVE CITYWIDE FEE STUDY

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AGENDA ITEM 10.2

OVERVIEW

- Part of the Corrective Action Plan
- What is a Full Cost Allocation Plan and why does Lindsay need one?
- What is a Comprehensive Citywide Fee Study?

ACTION

- Award Contract to Willdan Financial Services



TIMELINE

December 22, 2021 – City issues RFP
January 28, 2022 – RFP window closes

Proposals received from three
qualified bidders:

1. Matrix Consulting
2. Revenue Cost Specialists
3. Willdan Financial Services

SUMMARY OF EVALUATION RESULTS

Company Bidder	Average Total Score (100 Points Max)	Total Project Costs (Fixed Price)	Notes/Comments
MATRIX CONSULTING	73	\$74,730	
REVENUE COST SPECIALISTS	79	\$30,040	Proposal does not include impact fee analysis
WILLDAN FINANCIAL SERVICES	84	\$47,425	

Why is this needed?

State Auditor Recommendation 2.1
State Auditor Recommendation 2.2

- **State Auditor Recommendation 2.1:** To ensure that it maintains adequate balances in its enterprise funds for significant purchases or capital expenditures, Lindsay should develop and implement a plan by June 2022 to build and maintain these balances.
- **State Auditor Recommendation 2.2:** To ensure that the rates and fees it charges are appropriate to cover the cost of the related services, by August 2022 Lindsay should do the following:
 - Determine its cost to provide each of the services for which it charges a fee or rate and, as necessary, improve its accounting records to identify these costs. For any fees or rates that do not cover the costs of their related services, consider increasing those fees or rates, including a phased approach for large increases. For any fees or rates that are above the cost to provide the related service, consider reducing those fees or rates.
 - Improve its accounting records so as to identify how much revenue it receives from each fee or rate.

QUESTIONS?