

**CITY OF FRESNO
MASTER FEE SCHEDULE**

PARKS, RECREATION, & COMMUNITY SERVICES DEPARTMENT

RIVERSIDE MUNICIPAL GOLF COURSE - GREEN FEES			
Fee Description & Unit/Time	Current	Proposed	Amnd
Art, Park, Entertainment & Sports* (at all City owned facilities that comprise the Fresno Convention & Entertainment Center, the Riverside Municipal and Airways Golf Courses. The Arts, Park, Entertainment and Sports (APES) ticket surcharge fee is to be applied to all tickets sold for attendance to all event types and on each round of golf, irrespective of the ticket selling party, irrespective of ticket price. The City reserves the right to waive the surcharge upon City Manager approval). Per ticket (or attendee) and on each round of golf	1.00		489
Weekdays after 2 p.m. (PST) / after 3pm (PDST)	22.00 48.00	22.50 18.50	525 effective 1/1/2016
Weekends/Holidays (as identified in FMC 3-116) after 2 p.m. (PST) / after 3pm (PDST)	29.00 20.00	20.50	525 effective 1/1/2016
Tournaments	33.00	33.25	525 effective 1/1/2016
Seniors (62 and over)	14.50	15.00	525 effective 1/1/2016
Juniors (18 and under)	11.00		
Junior Golf Team	4.00		
Monthly Cards (restricted to the individual named)			521
Seniors (Unlimited)*	44.00		
Surcharge / per round	+6.00		
Juniors (Unlimited)*	42.25		
Surcharge / per round	+3.75		

Note: Fee adjustments contained in MFS Amendment #521 (November, 2014) effective January 1, 2015.

**CITY OF FRESNO
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PARKS, RECREATION, & COMMUNITY SERVICES DEPARTMENT

GENERAL RECREATION FEES

Fee Description & Unit/Time	Current	Proposed	Amnd
Amphitheater, Regional Community & Neighborhood Park Group			
Activity Areas* ***			525
Private or non-City groups			
Group size:			
Up to 200	200.00	300.00	
201 to 500	350.00	450.00	
Over 500	500.00	600.00	
Over 1000	1000.00	1,100.00	
Local charitable non-profit groups			
Group size:			
Up to 200	400.00	Delete	
201 to 500	475.00	Delete	
Over 500	250.00	Delete	
Over 1000	500.00	Delete	525
Performance Bond**	175.00 - 500.00		
(100% refundable upon successful completion of the rental agreement in accordance with also agreed upon terms and conditions)			
Cleaning Deposit**			
(Up to 80% refundable dependent on the condition of the facility after completion of the rental agreement)			
Group size:			
Up to 200	250.00		
201 to 500	500.00		
Over 500	1,000.00		
Over 1000	2,000.00		489

Note: Cleaning Deposit is based upon the estimated number of attendees to any reserved venue.

* Additional costs incurred for City services are the responsibility of the reservation holder.
Ex. Solid Waste costs for additional trash bins.

** Cleaning deposit and/or Performance Bond may be required for activities in areas outside of designated Group Activity Areas, including picnic shelters.

*** Pavillion or Picnic Shelter can be defined as a Group Activity Area when reserved for use for a Special Event with increased impact to the park, such as, but not limited to: runs, walks, events with anticipated attendance over 200 or events open to the general public.

**CITY OF FRESNO
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PARKS, RECREATION, & COMMUNITY SERVICES DEPARTMENT

GENERAL RECREATION FEES

<u>Fee Description & Unit/Time</u>	<u>Current</u>	<u>Proposed</u>	<u>Amnd</u>
Regional Park Vehicle Pass			521
Annual vehicle entrance pass (good at Roeding and Woodward Parks and Regional Sports Complex):			
Year round / per motor vehicle (Resident)	50.00		
Individuals meeting low-income guidelines as established by PG&E's FERA program *	25.00		
Roeding Park Entrance Fee (Roeding and			510
Year round / per motor vehicle	5.00		
Year round / per vehicle in which a senior citizen (age 65 or older) is a	3.00		
Holiday rate, per motor vehicle**	7.00		521
Roeding Park Picnic Table Reservation Fee*			521
Picnic Shelters (full day/year round/per table)	20.00		
Roeding Park Pergola Rental (half-day)	50.00		525
Tennis Courts			510
Per court / per hour	3.00		
Skate and Bike Park Facility Rental			489
Modular Park Rental/per hour (2 minimum)			
Up to 50 participants allowed	35.00		
Concrete Park Rental/per hour (2 minimum)			
Up to 100 participant allowed	50.00		
Option fee: Onsite Instructor/per hour			
Multiple instructors available for large groups	15.00		
Security/Cleaning Deposit 9per facility)-flat/80% refundable	100.00		

* Director is authorized to waive the user fee/entrance fee for special events which are determined to be beneficial to the City of Fresno.

Father's Day, Independence Day (observed), Labor Day.

Note: Park entrance fee shall be waived for motor vehicles displaying a valid Disabled person Placard/Decal, or motor

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PARKS, RECREATION, & COMMUNITY SERVICES DEPARTMENT

GENERAL RECREATION FEES

<u>Fee Description & Unit/Time</u>	<u>Current</u>	<u>Proposed</u>	<u>Amnd</u>
Woodward Park Picnic Table Reservation Fee*			489
Year round / per table:			
Gazebo / Group Activity Area**	15.00		525
Picnic shelters	30.00		
Woodward Park Rotary Amphitheater Improvement Fee			510
As of 1/1/09	2.00 per attendee		
Woodward Park Redwood Glen Rental (half-day)		50.00	525
Urban Growth Management (UGM) Park Fees	See Development Fees Department-UGM		

* Director is authorized to waive the user fee for special events which are determined to be beneficial to the City of Fresno. Security may be required at the discretion of the Director of Parks, After School, Recreation and Community Services. Cleaning deposit and/or performance bond may be required for special events. Fees for cleaning deposit and/or performance bond are not included in reservation fees and may be charged to all groups at the rates listed in the Master Fee Schedule.

** **Group Activity Area tables are only available on select dates and are reservable in groups of two or four tables.**

**CITY OF FRESNO
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PARKS, RECREATION, & COMMUNITY SERVICES DEPARTMENT

FEES MAINTAINED UNDER CONTRACT AGREEMENT

<u>Fee Description & Unit/Time</u>	<u>Current</u>	<u>Proposed</u>	<u>Amnd</u>
Camp Fresno Family Camp			525
Memorial Day Weekend through first three weeks in September: *			effective
1 bedroom / per week	240.00		1/1/2016
1 bedroom / per day	44.00	45.00	
2 bedroom / per week	400.00	430.00	
2 bedroom / per day	69.00	75.00	
Other months:			
1 bedroom / per week	196.00		
1 bedroom / per day	33.00		
2 bedroom / per week	310.00	335.00	
2 bedroom / per day	55.00	60.00	
Improvements Surcharge:			
Resident per cabin / per week	24.00	100.00	
Resident per cabin / per day	5.00	20.00	
Non-resident per cabin / per week	31.00	Delete	
Non-resident per cabin / per day	7.00	Delete	
Reservation deposit prior to April 1st (applied to rental only)	75.00		450
After April 1st	Total Rental		11/06
Graffiti Removal / per incident	30.00		
*Recreation Hall / per day	150.00		485

* The first two weeks of the season are open to customers with a Fresno address only.

** Rates shall be administratively adjusted on January 1st annually to reflect the 12 month percentage change in the U.S. Bureau of Labor Statistics Consumer Price Index (CPI) (Urban Wage Earners and Clerical workers for the San Francisco-Oakland-San Jose area), for the most current month that data is available, in accordance with Reso. No. 2015-____. Reso. No. 2015-____ will expire five years from the date of its adoption.

**CITY OF FRESNO
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PARKS, RECREATION, & COMMUNITY SERVICES DEPARTMENT

FEES MAINTAINED UNDER CONTRACT AGREEMENT

<u>Fee Description & Unit/Time</u>	<u>Current</u>	<u>Proposed</u>	<u>Amnd</u>
Camp Fresno Jr.			525
Memorial Day Weekend through first three weeks in September:			effective 1/1/2016
Organization Camp			
Resident gGroup rate / per week	2,116.00	2,225.00	
Non-resident group rate / per week	2,248.00	Delete	
All Groups rate / per day	405.00	425.00	
Other months:			
Resident gGroup rate / per week	1,898.00	2,000.00	
Non-resident group rate / per week	2,024.00	Delete	
All Groups rate / per day	386.00	405.00	
Improvements Surcharge:			
All Groups rate / per week	255.00	500.00	
All Groups rate / per day	42.00	85.00	
Reservation deposit / per reserved cabin	250.00		
Security deposit / per organization	100.00		
Graffiti Removal / per incident	30.00		
Camp Day Use Permit			450
Per Vehicle	5.00		11/06
Community Garden Facilities			484
Application Fee/ Full Year	5.00 per plot		11/01/09
Monthly Plot Fee	3.00 per plot		
Woodward Bike Rental			494
Bike Rental - 2 hr Rental	10.00		
Kid Triler - Daily	5.00		
Child Seats - Daily	5.00		
Pedal Trailer - Daily	5.00		
Bike Baskets - Daily	2.50		
Adult Helmets - Daily	2.50		
Kids Helmets - Daily	2.50		
Flat Tire	7.50		
Bike Locks	2.50		
Suncscreen	5.00		
Water Bottles	2.50		
T-Shirts	12.00		
Sun Visors	5.00		
Rain Gear	10.00		

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**CITY OF FRESNO
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POLICE DEPARTMENT

GENERAL FEES

<u>Fee Description & Unit/Time</u>	<u>Current</u>	<u>Proposed</u>	<u>Amnd</u>
Police Reports			
Accident, injury or non-injury			
Report that contains 10 pages or less	-0-		
Report that contains 11 pages or more	0.20 / page		
Other reports			
Report that contains 10 pages or less	-0-		
Report that contains 11 pages or more	0.20 / page		
Public Safety Alarms -- Response to False Alarm			401
One response each fiscal year	-0-		
Second or more responses each fiscal year/each	155.00		
Regional Training Center Facilities Fees			489
Range Office - monthly	450.00		
Shared Range Office - monthly	225.00		
Classroom - daily	250.00		
Classroom - half day	175.00		
Mat Room - daily	400.00		
Mat Room - half day	250.00		
Pistol Range - daily	600.00		
Pistol Range - half day	400.00		
Rifle Range - daily	700.00		
Rifle Range - half day	450.00		
Tactical House - daily	500.00		
Tactical House - Half day	350.00		
Range Fee - Daily rate per person	15.00	18.00	525
Emergency Vehicle Operations Course (EVOC) - daily	1,300.00		
Dirve Awareness Pad - daily	400.00		
Motorcycle - daily	47.00	96.83	525
Training Officer - Hourly Straight Time	53.90		
Training Officer - Hourly Overtime	56.01		
Training Sergeant - Hourly Straight Time	63.62		
Training Sergeant - Overtime	67.52		

**CITY OF FRESNO
MASTER FEE SCHEDULE**

PUBLIC UTILITIES DEPARTMENT

SOLID WASTE RATES**

<u>Fee Description & Unit/Time</u>	<u>Current</u>	<u>Proposed</u>	<u>Amnd</u>
Commercial Service Franchised Effective 12/05/2011			510
Roll Off Service Franchised Effective 10/31/2011			510
Multi-Family Service Franchised Effective 12/05/11			510
Commercial/Multi-Family Recycling Service Franchised Effective 12/05/11			510
SOLID WASTE, NON-BIN/COLLECTION SERVICES*			483
Single-family Residential			effective
Basic service / per month			9/1/2009
One 96-gallon container one day per week	25.37		
Additional automated containers (12-month minimum) after first 96-gallon container:			
64-gallon container / per month	7.43		
96-gallon container / per month	10.25		
96-gallon green waste container / per month	3.87		
96-gallon recycling container / per month	3.74		
Alternative service / per month			
One 64-gallon container one day per week	19.20		
Senior Citizen (62 years or older) meeting all the conditions listed below / per month:			483
			effective
			9/1/2009
1 Service must be in name of senior citizen;			
2 Occupants of residence must be senior citizen or dependants of senior citizen;			
3 Benefitting senior citizen must meet California Public Utilities Commission poverty level guidelines;			
4 Benefitting senior citizen must notify the City when they no longer qualify.			
Basic service / per month			
One 96-gallon container one day per week	21.81		
One 64-gallon container one day per week	16.51		
Container Exchange	31.37	29.24	525
Container Exchange for New 64 gallon container	64.87	59.49	525
Container Exchange for New 96 gallon container	71.27	66.09	525

* Fee changes effective 09/01/09

** Rates shall be adjusted annually by staff during the budget process to reflect the rates in effect as per Reso. No. 2007-79

**CITY OF FRESNO
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PUBLIC UTILITIES DEPARTMENT

SOLID WASTE RATES**

<u>Fee Description & Unit/Time</u>	<u>Current</u>	<u>Proposed</u>	<u>Amnd</u>
Solid Waste, Special Haul			525
30 minute minimum	462.81	150.77	
Each additional 15 minutes or fraction over 30 minutes	+16.25	+16.38	
Illegal Dumping Cleanup			
1 our minimum	New	316.11	525
Each additional 15 minutes	New	+16.38	
Foreman's Charge	40.05	36.25	525
MULTI-FAMILY RESIDENTIAL, NON-BIN/COLLECTION SERVICES* **			483
Basic service shall be 0.3 cubic yard in 45-, 64-, or 96-gallon containers			effective 9/1/2009
64-gallon container, one day a week / per month	19.20		
96-gallon container, one day a week / per month	25.37		
***This equates to one-half of the 96-gallon container rate.			
Additional automated containers (12-month minimum) after first 96-gallon container			483
96-gallon green waste container / per month	3.87		effective 9/1/2009
96-gallon recycling container / per month	3.74		
Private Collection			
Collection Route Permit			
Year	325.00		
Month	28.00		
Service Location Permit			
Location per year	17.00		
When service cannot be adequately provided by City:			
Construction and Demolition Private Collection			
Material Diversion Fee	17.70		
Roll-off Franchise Application Fee	560.00		502
Code Violation Appeal Fee			
Single Family Residential up to two units	35.00		
Multi-Residential with three or more units	55.00		
Commercial Apartment Complex and Commercial Business	75.00		

* Fee changes effective 04/01/07

** Rates shall be adjusted annually by staff during the budget process to reflect the rates in effect as per Reso. No. 2007-79

**CITY OF FRESNO
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PUBLIC UTILITIES DEPARTMENT

WATER RATES**

<u>Fee Description & Unit/Time</u>	<u>Current</u>	<u>Proposed</u>	<u>Amnd</u>
Penalties (continued)			
Fire hydrant damage repair fee			
Excavation not required	318.00	374.00	525
Excavation required	100%		500
Delinquent notice			
Sewer connection, deferred payment plan, 60 days delinquent	2.00 + accumulated interest & principal installment		
Returning travel meter after permit expiration date per day	10.00		
Conditions of service work (related to Water Wastage Services, FMC 6-520(d))			
First incident (deferred until fourth incident)*	45.00		
Second incident (deferred if conservation class attended)*	45.00		
Third incident (plus fee deferred from second incident if a water conservation class was attended)*	45.00		
Fourth incident (plus fee deferred for first incident)*	45.00		
Each incident after four	45.00		
Illegal connection / per violation	45.00		
(See Service Work for disconnection, damage, and reinstallation of service after first incident.)			
Delinquent Payment			499
Utility billings / per billing for water, sewer, sanitation, and/or solid waste service			
if unpaid balance > \$10.00	2%		
Notification to discontinue services for non-payment of utility charges:			
Customers / per notification	8.00		
Customers with tenants / per tenant notified at a single billing address	2.00		
Minimum	8.00		
Research project fees / per hour	45.00		
Discontinuance of service for non-payment and restoration of service after payment			
Per Discontinuance / Restoration	15.00		

NOTE: The above fees are administered by the Utilities, Billing, and Collection Section of the Department of Public Utilities.

* Within a two-year period.

**CITY OF FRESNO
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PUBLIC UTILITIES DEPARTMENT

WATER RATES**

Fee Description & Unit/Time	Current	Proposed	Amnd
Service Work (related to remedy of illegal water connection)			525
Blind washer / per service	219.00		
Blind washer installation / per service		114.00	
Blind washer removal / per service		114.00	
Service disconnection/Restoration / per replacement	368.00		
Service Disconnection / per service		261.00	
Service Restoration / per service		450.00	
Padlock on curb stop / per installation	10.00		
Intentional Damage to Meter/Meter Box/ Angle Meter Stop/Curb Stop/ Automatic Meter Reading Equipment (Cost & Overhead)		100%	525
Intentional Damage Angle Meter Stop/Curb Stop Excavation not required	406.00		
Excavation required (Cost & Overhead)	100%		
After-hours turn on service work:			525
Water, Discontinuance & Restoration of service (except emergency) per call	169.00	203.00	
Water, Temporary Service*			456
Residential (non-metered)			
Each 24 hours	25.00		
Each additional day		+Daily Rate (prorated based on bimonthly rate)	
Single Family Residential (metered)		See Water Metered Service Rates	487 Effective 3/1/2010
Fire hydrant permit	25.00		
Fire hydrant wrench deposit	90.00		
3-inch meter, turbine Deposit	550.00	750.00	525

Deposits required shall be refunded upon the return of all equipment. Deductions shall be made for water service charges due and the cost of repair or replacement of damaged equipment. Any additional replacement costs will be billed to the customer. See Water Metered Service Rate section for the quantity and water meter service charges (3-inch Domestic Service).

* This fee to sunset as of January 1, 2013 for customers on a metered rate

** Rates shall be adjusted annually by staff to reflect the rates in effect as per Res. No. 2015-36

**CITY OF FRESNO
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PUBLIC UTILITIES DEPARTMENT

WATER RATES**

<u>Fee Description & Unit/Time</u>	<u>Current</u>	<u>Proposed</u>	<u>Amnd</u>
Well Drilling Permit and Examination Inspection			525
Water Supply Well / each	175.00		
Water Supply Well Permit / each		243.00	
Water Supply Well Inspection / each		267.00	
Monitoring Well			
1 to 3 / per application	295.00		
More than 3 / per each additional well	+50.00		
Monitoring Well Permit / each		243.00	
Monitoring Well Inspection / each		267.00	
 Well Inspection Destruction & Abandonment, per well site			 525
(Water Supply/Monitoring Wells / each)			
Well Abandonment	62.00		
Well Destruction	236.00		
Monitoring Well Destruction	174.00		
Well Destruction Inspection Reschedule (when not ready on inspection day)	46.00		
After Hours Well Abandonment	78.00		
After Hours Monitoring Well Destruction	285.00		
Well Abandonment Permit		243.00	
Well Abandonment Inspection		67.00	
Well Destruction Permit		243.00	
Well Destruction Inspection		267.00	
 Underground Utility Remark Fee (per call back)	 133.00	 143.00	 525
 Sale of Surplus Dirt			 456
City load / per yard of dirt	5.00		
Customer pick-up / per yard of dirt	1.20		

WATER CONNECTION CHARGES (FMC 6-507)

<u>Fee Description & Unit/Time</u>	<u>Current</u>	<u>Amnd</u>
Deferment of Payment applicable to existing single-family residences Same basis and fees as sewer connection charges.	See FMC Sctn 6-305 (c)	
Frontage Charge Front foot or fraction	6.50	
Installation Charges		464
Meter & Service Installation (when installed together)		
1-inch	2,241.00	
1-1/2-inch	2,508.00	
2-inch	2,671.00	

**CITY OF FRESNO
MASTER FEE SCHEDULE**

PLANNING & DEVELOPMENT FEES

LAND USE, ZONING, AND LAND DIVISION			
Fee Description & Unit/Time	Current	Proposed	Amnd
Conditional Use Permit (CUP) - continued			
Application	247.00		409
Police Department Review of CUP/per application (exclude senior citizen functions)	210.00		409
Traffic Engineering Division review / per application			525
Application	91.00		
Level 1		31.00	
Level 2		275.00	
Level 3		518.00	
Level 4		1,036.00	
Amendment to approved CUP (minor)	3,271.00		511
Revised exhibit (major) / per request	2,135.00		
Revised exhibit (minor) / per request	909.00		
minor RE includes: Reapplication fee for subsequent owners, Fences on a single-family reversed corner lot, Larg-family day-care home (FMC 12-306-N-42) Plus hourly consulting fee as required (all amendments) 1 hour minimum*			
Corrected Exhibits (all CUPs) after first 2	545.00		511
Special use CUP*	6,342.00		
Includes: Accessory living quarters for family members, R-1 zone			
Secondhand store, C-5	3,680.00		
Adult day-care/residential support facility	2,630.00		
Thrift shop	2,630.00		
Billboard/off-site subdivision signs	1,580.00		

* Hourly rate of each employee (includes fringe and overhead) or consultant; plus actual extraordinary expenses.

**CITY OF FRESNO
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PLANNING & DEVELOPMENT FEES

LAND USE AND ZONING			
Fee Description & Unit/Time	Current	Proposed	Amnd
Signs/Zoning Review			511
On-site signs / per application	318.00		
Master sign program conformance review / per application	182.00		
Temporary / Banner	182.00		
Site Plan Review (SPR)	6,905.00**		511
NOTE: Site Plan Review Fees shown with asterisks (**) will be reduced by 50 percent for inner-City areas.			
Fire Prevention fee / per application	247.00		409
Police Site Plan review / per application (exclude senior citizen functions)	210.00		409
Traffic Engineering review / per application	91.00		525
Level 1		31.00	
Level 2		275.00	
Level 3		518.00	
Level 4		1,036.00	
Amendment to approved SPR			511
NOTE: Fees shown with asterisks (**) will be reduced by 50 percent for inner-City areas.			
Major Revised exhibit / per request	1,590.00**		
Minor revised exhibit / per request	727.00**		
plus hourly consulting fee as required (all Amendments) 1 hour minimum*			
Rear yard encroachment	591.00		511
Corrected Exhibits (all SPRs) after first two	545.00		511
Special and Consulting Services			511
Services requested by applicant related to land use & zoning. Charges are in addition to the regular application fees, subject to the availability of staff:			
During regular business hours			
Hour, 1-hour minimum		hrly rate*	
Other than regular business hours (except Sundays and holidays)			
Hour, 1-hour minimum		1.5 x hrly rate*	
Consulting Service not otherwise listed			
Hour, 1-hour minimum		hrly rate*	
Street Name Change	8,255.00		511

*Hourly rate of each employee (includes fringe and overhead) or consultant; plus actual extraordinary expenses.

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PLANNING & DEVELOPMENT FEES

LAND USE AND ZONING			
Fee Description & Unit/Time	Current	Proposed	Amnd
Variance	6,160.00		511
NOTE: Variance fees shown with astersiks(**) will be reduced by 50 percent for the inner-city areas.			
Security-related	6,160.00**		
Single-family residential lot, 1 acre or less/per application	6,160.00**		
All other applications/per application	8,020.00**		
Voluntary Parcel Merger	5,360.00	627.00	525
Waiver or Interpretation of Development Standards (staff suport for process)			511
Per request	164.00		
Zoning Ordinance Text Amendment			511
Per application	12,381.00		

*Hourly rate of each employee (includes fringe and overhead) or consultant; plus actual extraordinary expenses.

**CITY OF FRESNO
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PLANNING & DEVELOPMENT FEES

SUBDIVISION			
Fee Description & Unit/Time	Current	Proposed	Amnd
Building Plan Check - Offsite Improvements			511
Residential	373.00		
Covenants			511
Preparation and recording	1,094.00		
Revision of Covenant	721.00		
Release of Covenant	721.00		
Lot Line Adjustment -			525
Application	5,360.00	1,051.00	
Map - Tentative Parcel Map	See Land Use and Zoning Section		511
Map - Final Parcel Map			525
Final Parcel Map filing (5 lots or more) / each	11,410.00	5,134.00	
Final Parcel Map filing (4 lots or less) / each	8,328.00	3,826.00	
Parcel Map Waiver Certificate request / per request	774.00		
Map - Tentative Tract Map	See Land Use and Zoning Section		511
Map - Final Tract Map Filing			525
Map	11,776.00	6,228.00	
Per 50 lots	3,935.00	1,827.00	
Meeting -Planning Commission, City Council			
Special Meeting at request of applicant / per request	1,726.00		
Time Extension or Continuation of scheduled item at the request of applicant	1,181.00		
Special Agreements			
Special Developments			
Simple Residential Deferral / per agreement	285.00		
Standard / per agreement	640.00		
Major / per agreement	1,710.00		
Early Construction (Sewer, Water, Streets) / per agreement	450.00		
Early Issuance of Building Permit / per agreement	1,094.00		
Revision of Agreement	See Covenant Revision		
Assumption Agreement / per agreement	1,010.00		
Substitution of Securities / per agreement	390.00		

*Hourly rate of each employee (includes fringe and overhead) or consultant; plus actual extraordinary expenses.