



BAY AREA  
AIR QUALITY  
MANAGEMENT  
DISTRICT

## **2017 COST RECOVERY STUDY**

Prepared by the staff of the  
Bay Area Air Quality Management District  
375 Beale Street, Suite 600  
San Francisco, CA

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## **Executive Summary**

The 2017 Cost Recovery Study includes the latest cost and revenue data gathered for FYE 2016 (i.e., July 1, 2015 - June 30, 2016). The results of this 2017 Cost Recovery Study will be used as a tool in the preparation of the FYE 2017 budget, and for evaluating potential amendments to the District's Regulation 3: Fees.

The completed cost recovery analysis indicates that in FYE 2016 there continues to be a revenue shortfall, as overall direct and indirect costs of regulatory programs exceeded fee revenue. For FYE 2014 to 2016, the District is recovering approximately 81 percent of its fee-related activity costs. The overall magnitude of this cost recovery gap was determined to be approximately \$8 million. This cost recovery gap was filled using General Fund revenue received by the District from the counties' property tax revenue.

The 2017 Cost Recovery Study also addressed fee-equity issues by analyzing whether there is a revenue shortfall at the individual Fee Schedule level. It was noted that of the twenty-two different Fee Schedules for which cost recovery could be analyzed, five of the component Fee Schedules had fee revenue contributions exceeding total cost (3-year average).

## **Background**

The District is responsible for protecting public health and the environment by achieving and maintaining health-based national and state ambient air quality standards, and reducing public exposure to toxic air contaminants, in the nine-county Bay Area region. Fulfilling this task involves reducing air pollutant emissions from sources of regulated air pollutants, and maintaining these emission reductions over time. In accordance with State law, the District's primary regulatory focus is on stationary sources of air pollution.

The District's air quality programs are primarily funded by revenue from regulatory fees, government grants and subventions, and county property taxes. Between 1955 and 1970, the District was funded entirely through property taxes. In 1970, the California Air Resources Board (CARB) and U.S. Environmental Protection Agency began providing grant funding to the District. After the passage of Proposition 13, the District qualified as a "special district" and became eligible for AB-8 funds, which currently make up the county revenue portion of the budget.

State law authorizes the District to impose a schedule of fees to generate revenue to recover the costs of activities related to implementing and enforcing air quality programs. On a regular basis, the District has considered whether these fees result in the collection of a sufficient and appropriate amount of revenue in comparison to the cost of related program activities.

In 1999, a comprehensive review of the District's fee structure and revenue was completed by the firm KPMG Peat Marwick LLP (*Bay Area Air Quality Management District Cost Recovery Study, Final Report: Phase One – Evaluation of Fee Revenues and Activity Costs; February 16, 1999*). The Study recommended an activity-based costing model, which has been implemented. Also, as a result of that Study, the District implemented a time-keeping system. These changes improved the District's ability to track costs by programs and activities. The 1999 Cost Recovery Study indicated that fee revenue did not nearly offset the full costs of program activities associated with sources subject to fees as authorized by State law. Property tax revenue (and in some years, fund balances) had consistently been used to close this cost recovery gap.

In 2004, the District's Board of Directors approved funding for an updated Cost Recovery Study that was conducted by the accounting/consulting firm Stonefield Josephson, Inc. (*Bay Area Air Quality Management District Cost Recovery Study, Final Report; March 30, 2005*). This Cost Recovery Study analyzed data collected during the three-year period FYE 2002 through FYE 2004. It compared the District's costs of program activities to the associated fee revenues, and analyzed how these costs are apportioned amongst the fee-payers. The Study indicated that a significant cost recovery gap existed. The results of this 2005 report and subsequent internal cost recovery studies have been used by the District in its budgeting process, and to set various fee schedules.

The latest study conducted by an outside consultant was completed in March, 2011 by Matrix Consulting Group (*Cost Recovery and Containment Study, Bay Area Air Quality Management District, Final Report; March 9, 2011*). The purpose of this Cost Recovery and Containment Study was to provide the District with guidance and opportunities for improvement regarding its organization, operation, and cost recovery/allocation practices. A Cost Allocation Plan was developed and implemented utilizing FYE 2010 expenditures. This study indicated that overall, the District continued to under-recover the costs associated with its fee-related services. In order to reduce the cost recovery gap, further fee increases were recommended to be adopted over a period of time in accordance with a Cost Recovery Policy to be adopted by the District's Board of Directors. Also, Matrix Consulting Group recommended that the District continue to design and implement the new Production System in order to facilitating cost containment through increased efficiency and effectiveness.

District staff initiated a process to develop a Cost Recovery Policy in May 2011, and a Stakeholder Advisory Group was convened to provide input in this regard. A Cost Recovery Policy was adopted by the District's Board of Directors on March 7, 2012. This policy specifies that the District should amend its fee regulation, in conjunction with the adoption of budgets for Fiscal Year Ending (FYE) 2014 through FYE 2017, in a manner sufficient to increase overall recovery of regulatory program activity costs to 85 percent. The policy also indicates that amendments to specific fee schedules should continue to be made in consideration of cost recovery analyses conducted at the fee schedule-level, with larger increases being adopted for the schedules that have the larger cost recovery gaps.

This 2017 Cost Recovery Study incorporates the accounting methodologies developed by Stonefield Josephson, Inc. and Matrix Consulting Group. The study includes the latest cost and revenue data gathered for FYE 2016 (i.e., July 1, 2015 - June 30, 2016). The results of the 2017 Cost Recovery Study will be used as a tool in the preparation of the FYE 2017 budget, and for evaluating potential amendments to the District's Regulation 3: Fees.

## **Legal Authority**

In the post-Prop 13 era, the State Legislature determined that the cost of programs to address air pollution should be borne by the individuals and businesses that cause air pollution through regulatory and service fees. The primary authority for recovering the cost of District programs and activities related to stationary sources is given in Section 42311 of the Health and Safety Code (HSC), under which the District is authorized to:

- Recover the costs of programs related to permitted stationary sources
- Recover the costs of programs related to area-wide and indirect sources of emissions which are regulated, but for which permits are not issued
- Recover the costs of certain hearing board proceedings
- Recover the costs related to programs that regulate toxic air contaminants

The measure of the revenue that may be recovered through stationary source fees is the full cost of all programs related to these sources, including all direct program costs and a commensurate share of indirect program costs, unless otherwise funded. Such fees are valid so long as they do not exceed the reasonable cost of the service or regulatory program for which the fee is charged, and are apportioned amongst fee payers such that the costs allocated to each fee-payer bears a fair or reasonable relationship to its burden on, and benefits from, the regulatory system.

Air districts have restrictions in terms of the rate at which permit fees may be increased. Under HSC Section 41512.7, permit fees may not be increased by more than 15 percent in any calendar year.

## **Study Methodology**

The 2017 Cost Recovery Study is based on the methodology established by Stonefield Josephson, Inc. and enhanced by Matrix Consulting Group. The methodology for determining regulatory program revenue and costs is summarized as follows:

### Revenue

Revenue from all permit renewals and applications during the FYE 2016 was assigned to the appropriate Permit Fee Schedules. This is an improvement over prior years' process due to the more detailed data now available in the New Production System.

## Costs

Costs are expenditures that can be characterized as being either direct or indirect. Direct costs can be identified specifically with a particular program or activity. Direct costs generally include wages and benefits, operating expenses, and capital expenditures that are used in direct support of those particular activities of the District (e.g. permit-related activities, grant distribution, etc).

Indirect costs are those necessary for the general operation of the District as a whole. Often referred to as “overhead”, these costs include accounting, finance, human resources, facility costs, information technology, executive management, etc. Indirect costs are allocated to other indirect programs using the reciprocal method (double-step down) before being allocated to direct programs.

The District has defined units (known as “Programs”) to encompass activities which are either dedicated to mission-critical functions such as permitting, rule-making, compliance assurance, sampling and testing, grant distribution, etc., or are primarily dedicated to support and administrative functions. The District has also defined revenue source categories (known as “Billing Codes”) for the permit fee schedules, grant revenue sources, and general support activities.

Employee work time is tracked by hour, or fraction thereof, using both Program and Billing Code detail. This time keeping system allows all costs allocatable to a revenue source to be captured on a level-of-effort basis.

Employee work time is allocated to activities within programs by billing codes (BC1-BC99), only two of which indicate general support. One of these two general support codes is specifically identified with permitting activities of a general nature, not specifically related with a particular Fee Schedule.

Operating and capital expenses are charged through the year to each Program, as incurred. In cost recovery, these expenses, through the Program’s Billing Code profile, are allocated on a pro-rata basis to each Program’s revenue-related activity. For example, employees working in grant programs (i.e., Smoking Vehicle, Mobile Source Incentive Fund, etc.) use specific billing codes (i.e., BC3, BC17, etc.), and all operating/capital expense charges are allocated pro-rata to those grant activities. Employees working in Permit programs (i.e., Air Toxics, Compliance Assurance, etc.) also use specific billing codes (i.e., BC8, BC21, BC29, etc.) and all operating/capital expense charges incurred by those programs are allocated pro-rata to those program’s profiles of permit activities.

Direct costs for permit activities include personnel costs based on employee work time allocated to direct permit-related activities, and to general permit-related support and administrative activities (allocated on pro-rata basis). Indirect costs for permit activities include that portion of general support personnel costs and other “overhead” costs allocated pro-rata to permit fee revenue-related programs.

## Study Results

Figure 1 shows a summary of overall regulatory program costs and revenue for FYE 2016. Figure 2 shows the details of program costs and revenue on a fee schedule basis for FYE 2016. Figure 3 shows the details of average program costs and revenue for the three-year period FYE 2014 through FYE 2016.

## Discussion of Results

Figure 1 indicates that in FYE 2016 there continued to be a revenue shortfall, as the direct and indirect costs of regulatory programs exceeded fee revenue. The overall magnitude of the cost recovery gap was determined to be \$9.0 million for FYE 2016. This cost recovery gap was filled by using General Fund revenue received by the District from the counties.

Figure 2 shows that in FYE 2016 there were revenue shortfalls for most of the twenty-two unique Fee Schedules for which cost recovery can be analyzed. The revenue collected exceeded program costs for five fee schedules. These are Schedule B (Combustion of Fuel), Schedule C (Stationary Containers for the Storage of Organic Liquids), Schedule G-3 (Miscellaneous Sources), Schedule G-5 (Miscellaneous Sources), and Schedule L (Asbestos Operations). The revenue collected was less than program costs for 17 fee schedules. These are Schedule A (Hearing Board), Schedule D (Gasoline Transfer at Gasoline Dispensing Facilities, Bulk Plants and Terminals), Schedule E (Solvent Evaporating Sources), Schedule F (Miscellaneous Sources), Schedule G-1 (Miscellaneous Sources), Schedule G-2 (Miscellaneous Sources), G-4 (Miscellaneous Sources), Schedule H (Semiconductor and Related Operations), Schedule I (Dry Cleaners), Schedule K (Solid Waste Disposal Sites), Schedule N (Toxic Inventory Fees), Schedule P (Major Facility Review Fees), Schedule Q (Excavation of Contaminated Soil and Removal of Underground Storage Tanks), Schedule R (Equipment Registration Fees), Schedule S (Naturally Occurring Asbestos Operations), Schedule T (Greenhouse Gas Fees), and Schedule V (Open Burning).

Figure 3 shows that over a three-year period (FYE2014 through FYE2016) the revenue collected exceeded program costs for five fee schedules. These are Schedule B (Combustion of Fuel), Schedule C (Stationary Containers for the Storage of Organic Liquids), Schedule G-5 (Miscellaneous Sources), Schedule L (Asbestos Operations), and Schedule N (Toxic Inventory Fees). The revenue collected was less than program costs for 17 fee schedules. These are Schedule A (Hearing Board), Schedule D (Gasoline Transfer at Gasoline Dispensing Facilities, Bulk Plants and Terminals), Schedule E (Solvent Evaporating Sources), Schedule F (Miscellaneous Sources), Schedule G-1 (Miscellaneous Sources), Schedule G-2 (Miscellaneous Sources), G-3 (Miscellaneous Sources), G-4 (Miscellaneous Sources), Schedule H (Semiconductor and Related Operations), Schedule I (Dry Cleaners), Schedule K (Solid Waste Disposal Sites), Schedule P (Major Facility Review Fees), Schedule Q (Excavation of Contaminated Soil and Removal of Underground Storage Tanks), Schedule R (Equipment Registration Fees), Schedule S (Naturally Occurring Asbestos Operations), Schedule T (Greenhouse Gas Fees), and Schedule V (Open Burning).

The District has used the three-year averages shown in Figure 3 in evaluating proposed amendments to Regulation 3, Fees at the fee schedule level because longer averaging periods are less sensitive to year-to-year variations in activity levels that occur due to regulatory program changes affecting various source categories.

## **Conclusions**

District staff has updated the analysis of cost recovery of its regulatory programs based on the methodology established by the accounting firm Stonefield Josephson, Inc. in 2005 and updated by Matrix Consulting Group in 2011. The analysis shows that fee revenue continues to fall short of recovering program activity costs. For FYE 2014 to 2016, the District is recovering approximately 81 percent of its fee-related activity costs. The overall magnitude of this cost recovery gap was determined to be \$8.3 million.

To reduce or stabilize expenditures, the District has implemented various types of cost containment strategies including developing an on-line permitting system for high-volume source categories, maintaining unfilled positions, reducing of service and supply budgets, and others. In order to reduce the cost recovery gap, further fee increases will need to be evaluated in accordance with the Cost Recovery Policy adopted by the District's Board of Directors.

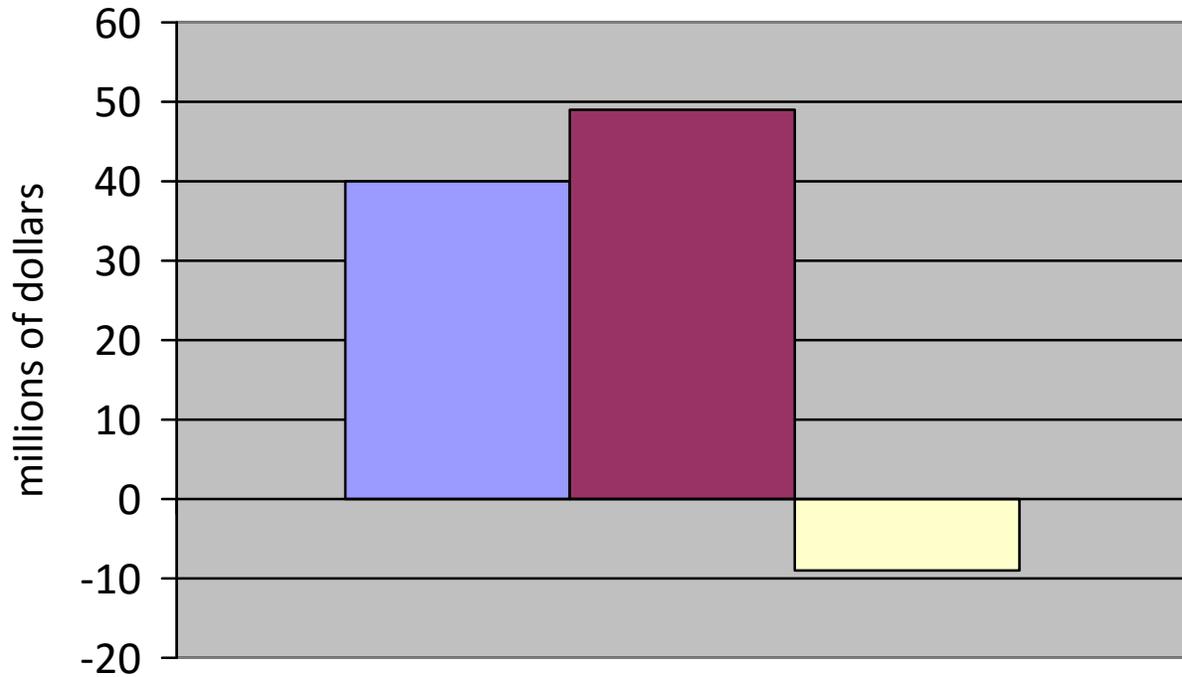


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## **2017 Cost Recovery Study**

### **FIGURES**

Figure 1: Total Permit Fee Revenue, Costs and Gap for FYE 2016



Revenue	40
Costs	49
Gap	-9

Figure 2: Fee Revenue and Program Costs by Fee Schedule, FYE 2016

	A-Heating Board	B - Combustion of Fuel	C - Storage Organic Liquid	D - Gasoline Dispensing / Bulk Terminals	E - Solvent Evaporation	F - Miscellaneous	G1 - Miscellaneous	G2 - Miscellaneous	G3 - Miscellaneous	G4 - Miscellaneous	G5 - Miscellaneous	H - Semiconductor	I - Drycleaners	K - Waste Disposal	L - Asbestos	N - Toxic Inventory (AB2588)	P - Major Facility Review (Title V)	Q - Soil Aeration	R-Registration	S - Naturally Occurring Asbestos	T - Greenhouse Gas	V - Open Burning	Total	
Revenues	12,478	7,415,122	2,131,230	4,605,256	2,272,778	1,689,810	2,374,991	547,689	826,029	1,165,037	632,700	147,000	8,082	125,268	3,806,352	249,696	5,134,434	-	155,505	63,116	2,585,343	161,715	36,109,633	
Allocation of Schedule M	-	1,098,870	157,952	64,980	59,181	406,322	242,276	92	1,307	3,402	287,829	-	-	76,724	-	-	-	-	-	-	-	-	-	2,398,933
Allocation of Reg 3- 312	-	562,658	160,882	43,572	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	767,112
Allocation of Reg 3- 327	-	88,358	43,463	207,158	212,677	147,287	46,895	6,368	-	174	224	7,770	1,857	3,863	-	-	-	-	-	-	-	-	-	766,094
Allocation of Reg 3- 311 (memo)	-	4,068	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,068
<b>Total Revenue</b>	<b>12,478</b>	<b>9,169,076</b>	<b>2,493,528</b>	<b>4,920,966</b>	<b>2,544,636</b>	<b>2,243,419</b>	<b>2,664,162</b>	<b>554,148</b>	<b>827,336</b>	<b>1,168,613</b>	<b>920,752</b>	<b>154,770</b>	<b>9,939</b>	<b>205,855</b>	<b>3,806,352</b>	<b>249,696</b>	<b>5,134,434</b>	<b>-</b>	<b>155,505</b>	<b>63,116</b>	<b>2,585,343</b>	<b>161,715</b>	<b>40,045,839</b>	
Direct Costs																								
Direct Labor	211,917	4,622,268	295,335	3,057,378	1,772,697	1,370,919	2,268,234	793,723	424,682	1,904,248	150,789	169,725	95,624	1,027,915	1,723,369	146,798	3,235,984	4,395	270,531	47,494	1,593,440	528,252	25,715,716	
Services and Supplies	12,479	290,055	13,928	186,250	83,729	62,781	143,866	60,896	27,134	195,129	6,393	7,428	4,545	55,738	100,079	9,776	190,623	270	13,877	2,548	121,524	26,981	1,616,028	
Capital Outlay	23,481	549,003	33,959	361,710	204,073	160,449	262,014	92,229	48,769	230,022	17,244	19,606	10,918	119,499	197,354	16,903	382,451	499	30,917	5,403	189,311	60,293	3,016,107	
Indirect Costs	395,773	3,267,322	210,727	2,213,482	1,272,456	918,706	1,614,696	569,776	312,109	1,460,629	90,175	118,938	66,434	740,937	1,259,832	98,607	2,316,832	3,535	206,086	32,606	1,102,135	373,618	18,645,412	
<b>Total Costs</b>	<b>643,650</b>	<b>8,728,649</b>	<b>553,949</b>	<b>5,818,820</b>	<b>3,332,956</b>	<b>2,512,856</b>	<b>4,288,811</b>	<b>1,516,624</b>	<b>812,695</b>	<b>3,790,028</b>	<b>264,601</b>	<b>315,696</b>	<b>177,521</b>	<b>1,944,088</b>	<b>3,280,633</b>	<b>272,084</b>	<b>6,125,889</b>	<b>8,698</b>	<b>521,412</b>	<b>88,051</b>	<b>3,006,410</b>	<b>989,143</b>	<b>48,993,263</b>	
<b>Net Surplus/(Deficit)</b>	<b>(631,171)</b>	<b>440,427</b>	<b>1,939,579</b>	<b>(897,855)</b>	<b>(788,320)</b>	<b>(269,437)</b>	<b>(1,624,649)</b>	<b>(962,475)</b>	<b>14,641</b>	<b>(2,621,415)</b>	<b>656,151</b>	<b>(160,927)</b>	<b>(167,582)</b>	<b>(1,738,234)</b>	<b>525,719</b>	<b>(22,387)</b>	<b>(991,455)</b>	<b>(8,698)</b>	<b>(365,907)</b>	<b>(24,935)</b>	<b>(421,066)</b>	<b>(827,428)</b>	<b>(8,947,424)</b>	
<b>Cost Recovery</b>	<b>1.9%</b>	<b>105.0%</b>	<b>450.1%</b>	<b>84.6%</b>	<b>76.3%</b>	<b>89.3%</b>	<b>62.1%</b>	<b>36.5%</b>	<b>101.8%</b>	<b>30.8%</b>	<b>348.0%</b>	<b>49.0%</b>	<b>5.6%</b>	<b>10.6%</b>	<b>116.0%</b>	<b>91.8%</b>	<b>83.8%</b>	<b>0.0%</b>	<b>29.8%</b>	<b>71.7%</b>	<b>86.0%</b>	<b>16.3%</b>	<b>81.74%</b>	

Figure 3: Fee Revenue and Program Costs by Fee Schedule, FYE 2014-2016, 3-Year Average

	A-Heating Board	B - Combustion of Fuel	C - Storage Organic Liquid	D - Gasoline Dispensing / Bulk Terminals	E - Solvent Evaporation	F - Miscellaneous	G1 - Miscellaneous	G2 - Miscellaneous	G3 - Miscellaneous	G4 - Miscellaneous	G5 - Miscellaneous	H - Semiconductor	I - Drycleaners	K - Waste Disposal	L - Asbestos	N - Toxic Inventory (AB2588)	P - Major Facility Review (Title V)	Q - Soil Aeration	R-Registration	S - Naturally Occurring Asbestos	T - GreenHouse Gas	V - Open Burning	Total	
Revenues	19,456	6,902,517	2,024,062	4,332,043	2,166,459	1,530,949	2,038,154	496,499	667,560	909,484	634,718	166,426	18,698	119,918	3,232,367	405,600	4,449,278	0	187,175	68,738	1,959,596	158,572	32,488,268	
Allocation of Schedule M	0	1,312,034	112,983	23,588	35,851	237,191	117,657	42,104	8,207	219,321	111,434	0	0	101,438	0	0	0	0	0	0	0	0	0	2,321,807
Allocation of Reg 3- 312	0	505,973	73,941	15,173	5,429	34,258	12,423	14,166	2,616	73,461	5,216	0	0	25,542	0	0	0	0	0	0	0	0	0	768,198
Allocation of Reg 3- 327	0	217,629	62,769	198,521	169,426	161,167	48,056	8,354	1,344	943	865	5,324	2,746	3,403	0	0	0	0	0	0	0	0	0	880,548
Allocation of Reg 3- 311 (memo)	0	4,106	0	0	4,104	579	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,789
<b>Total Revenue</b>	<b>19,456</b>	<b>8,939,509</b>	<b>2,273,755</b>	<b>4,569,326</b>	<b>2,377,165</b>	<b>1,963,566</b>	<b>2,216,290</b>	<b>561,123</b>	<b>679,727</b>	<b>1,203,208</b>	<b>752,232</b>	<b>171,750</b>	<b>21,444</b>	<b>250,301</b>	<b>3,232,367</b>	<b>405,600</b>	<b>4,449,278</b>	<b>-</b>	<b>187,175</b>	<b>68,738</b>	<b>1,959,596</b>	<b>158,572</b>	<b>36,467,610</b>	
Direct Costs																								
Direct Labor	216,132	4,968,361	435,892	3,211,892	1,947,114	1,319,649	2,005,023	574,273	418,860	1,641,499	162,120	150,324	117,990	778,156	1,518,057	175,116	3,017,314	2,347	415,397	51,583	1,249,196	399,955	24,776,249	
Services and Supplies	18,212	374,190	26,069	227,144	114,501	74,327	140,713	44,721	28,823	166,088	9,321	8,276	7,585	48,863	108,919	14,090	202,599	156	23,350	3,553	115,050	25,388	1,781,940	
Capital Outlay	25,330	603,453	51,113	390,848	228,415	157,137	239,085	69,190	48,805	209,278	18,954	17,628	13,762	92,577	177,557	20,524	365,294	269	46,466	5,975	150,201	38,204	2,970,069	
Indirect Costs	281,566	2,954,139	255,500	1,933,600	1,183,176	753,757	1,222,845	372,669	268,905	1,076,560	86,511	90,853	72,706	507,320	994,589	95,020	1,811,850	1,728	245,330	32,958	747,430	259,099	15,248,111	
<b>Total Costs</b>	<b>541,240</b>	<b>8,900,142</b>	<b>768,574</b>	<b>5,763,484</b>	<b>3,473,207</b>	<b>2,304,870</b>	<b>3,607,666</b>	<b>1,060,854</b>	<b>765,393</b>	<b>3,093,425</b>	<b>276,906</b>	<b>267,081</b>	<b>212,044</b>	<b>1,426,915</b>	<b>2,799,122</b>	<b>304,749</b>	<b>5,397,057</b>	<b>4,501</b>	<b>730,544</b>	<b>94,070</b>	<b>2,261,878</b>	<b>722,648</b>	<b>44,776,369</b>	
<b>Total Surplus/(Deficit)</b>	<b>(521,784)</b>	<b>39,367</b>	<b>1,505,181</b>	<b>(1,194,158)</b>	<b>(1,096,042)</b>	<b>(341,304)</b>	<b>(1,391,376)</b>	<b>(499,731)</b>	<b>(85,666)</b>	<b>(1,890,217)</b>	<b>475,327</b>	<b>(95,331)</b>	<b>(190,600)</b>	<b>(1,176,614)</b>	<b>433,244</b>	<b>100,851</b>	<b>(947,780)</b>	<b>(4,501)</b>	<b>(543,369)</b>	<b>(25,332)</b>	<b>(302,282)</b>	<b>(564,076)</b>	<b>(8,308,759)</b>	
<b>Cost Recovery</b>	<b>3.6%</b>	<b>100.4%</b>	<b>295.8%</b>	<b>79.3%</b>	<b>68.4%</b>	<b>85.2%</b>	<b>61.4%</b>	<b>52.9%</b>	<b>88.8%</b>	<b>38.9%</b>	<b>271.7%</b>	<b>64.3%</b>	<b>10.1%</b>	<b>17.5%</b>	<b>115.5%</b>	<b>133.1%</b>	<b>82.4%</b>	<b>0.0%</b>	<b>25.6%</b>	<b>73.1%</b>	<b>86.6%</b>	<b>21.9%</b>	<b>81.44%</b>	