

REPORT TO CITY COUNCIL

DATE: MAY 8, 2013

TO: HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

FROM: GREG RAMIREZ, CITY MANAGER

BY: LOUIS CELAYA, DEPUTY CITY MANAGER
MIKE KAMINO, DIRECTOR OF PLANNING AND COMMUNITY DEVELOPMENT

SUBJECT: ADOPTION OF RESOLUTION NO 13-1701 OF THE CITY COUNCIL OF THE CITY OF AGOURA HILLS, CALIFORNIA, ESTABLISHING FEES AND CHARGES FOR SERVICES RENDERED IN RELATION TO THE CITY'S BUSINESS LICENSE PROGRAM

As a follow up to the adoption of Ordinance No. 13-401, the establishment of a business license program also requires the development of appropriate fees required for associated services to accept, review, coordinate, and process a business license. In June 2012, the City completed a Comprehensive User Fee Study to assist in determining the costs of providing important services to its local community in order to help continue its operations. The fee study was undertaken to ensure that the City was charging fair and reasonable fees associated with the services provided. The cost of managing the Business License program was also reviewed under this study to provide data to the City Council when considering adoption for fees. During the development of the User Fee Study, staff reviewed the business categories that currently require a license from the County of Los Angeles. Staff estimated resource hours that would be required to accept and review an application, coordinate with additional County agencies (e.g., County Health, Fire, Sheriff, etc.), enter new information into the City's business license software system, and, ultimately, process a new business license application, as well as annually issue renewals. When creating the proposed resource hours, staff used conservative estimates in developing the data. That data was presented and processed by the City's Fee Study consultant, Willdan Financial Consultants, whereby the recommended fees for new business license applications and license renewals have been established as part of the fee study. The fees being recommended are for a cost recovery. The proposed fees are included in the attached draft resolution for consideration.

Under the new business license program, the vast majority of the 1,500+ existing businesses will pay a \$65 annual business license fee, which is the same fee as the current business registration fee. These are businesses that require no other agency review, other than the City review, for zoning clearance. The remaining businesses (the approximately 150 businesses that currently require a County Business license) are in categories that require additional interaction with other County agencies, such as the County Public Health, Fire, Environmental Health, and Sheriff. These business will be assessed the fee as established by the study. Some businesses will require

additional background investigations based on the type of business category. For background investigations, those services will be performed by the County of Los Angeles Sheriff's Department. A basic background investigation requires approximately one hour to complete. More extensive reviews (such as adult businesses, billard rooms, etc.) can range from three to ten hours, depending on the business category and what is discovered. This information was based on discussions with the Sheriff's Department representatives. The rate for background investigations has been set at \$88.40 per hour and will adjust annually with Public Safety service costs. For those businesses that require more than the basic one-hour background investigation, a deposit will be taken by the City to cover anticipated cost. Any refunds of the deposit will be provided based on final duration reports from the County of Los Angeles Sheriff's Department.

Several of the business categories of business license fees in the Wildan fee study shows the proposed fees higher than the current County of Los Angeles business license fees. A possible reason for this is that the County's fees could be outdated compared to the City's fee study conducted by Willdan and that the County may have assumed different factors in determining their fees. One option would be to adopt Wildan's fee schedule for business licenses in its entirety. Staff, however, finds that it would be appropriate in the categories where the proposed City business license fee is higher than the current County business fee, that a fee equivalent to the current County fee be adopted by the City. This will ensure that any new business applying for a business license will see no difference in fees with the City assuming the business license responsibilities from the County of Los Angeles. The attached draft Resolution No. 13-1701 reflects this recommendation.

It should also be noted that existing businesses that currently hold a license with the County, will only pay the license renewal fee under the City's proposed system, as they have already received the appropriate reviews and clearances from the County of Los Angeles. Those businesses that have already renewed licenses with the County prior to the adoption of the new business license ordinance will see their County renewal dates honored by the City. They will pay their renewal fees under the City's program at the time their existing license expires. All new businesses or existing businesses that experience changes in ownership will receive appropriate reviews as called out in the business license ordinance.

Staff plans to monitor and track resource hours used during the process of business license reviews to continue to assist in resource hour determination as it relates to business licensing.

RECOMMENDATION

Staff respectfully recommends the City Council adopt Resolution No. 13-1701, a Resolution of the City Council of the City of Agoura Hills, California, Establishing Fees and Charges for Services Rendered in Relation to the City's Business Licensing Program.

Attachment: Resolution No. 13-1701
Executive Summary and Fee Study Findings
LA County 2013 Business License Fee Schedule

RESOLUTION NO. 13-1701

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AGOURA HILLS, CALIFORNIA, APPROVING ADJUSTMENTS TO THE BUSINESS LICENSE FEES AUTHORIZED BY CHAPTER 8 OF ARTICLE VI OF THE AGOURA HILLS MUNICIPAL CODE

WHEREAS, on March 2, 1983, the City Council of the City of Agoura Hills adopted Ordinance No. 13 adopting Los Angeles County’s business license ordinance (Chapter 7 of Title 7 of the Los Angeles County Code) by reference, as Chapter 8 of Article VI of the Agoura Hills Municipal Code.

WHEREAS, on May 8, 2013, the City of Agoura Hills (“City”) adopted Ordinance No. 13-401, entitled “AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF AGOURA HILLS, CALIFORNIA, AMENDING THE AGOURA HILLS MUNICIPAL CODE BY REPEALING CHAPTER 3 OF ARTICLE VI OF THE AGOURA HILLS MUNICIPAL CODE AND AMENDING CHAPTER 8 OF ARTICLE VI OF THE AGOURA HILLS MUNICIPAL CODE IN ITS ENTIRETY AND ESTABLISHING A NEW BUSINESS LICENSING PROGRAM” (“Business License Ordinance”).

WHEREAS, the City adopted the new Business License Ordinance to establish one, streamlined regulatory mechanism whereby the City may review the management and ownership of specific types of businesses, maintain an accurate record of businesses conducting business in the City for statistical purposes and assist in zoning compliance.

WHEREAS, upon the effective date of the Business License Ordinance, the City shall require any person wishing to conduct business in the City to obtain a business license from the City pursuant to the Business License Ordinance established by Chapter 8 of Article VI of the Agoura Hills Municipal Code.

WHEREAS, Sections 6802(c) and 6804(a) of the Agoura Hills Municipal Code provide that applicants for a new business license and applicants for the renewal of a business license shall pay a business license fee or business license renewal fee (collectively referred to as “Business License Fees”) in amounts established by City Council resolution.

WHEREAS, prior to effective date of the Business License Ordinance, the City contracted with the County of Los Angeles for the County of Los Angeles to administer the City’s business license program (Chapter 8 of Article VI of the Agoura Hills Municipal Code) and the County previously established and imposed business license fees on Agoura Hills businesses as part of said business license program.

WHEREAS, the City has completed a business license fee study to determine the actual costs incurred by the City of Agoura Hills for the services to be provided by the

Community Development, Building and Safety Department, and Finance Department in relation to business licensing;

WHEREAS, the Business License Ordinance is not a revenue-raising device, and the amount of the Business License Fees shall bear a reasonable relationship to the costs incurred by the City in reviewing, processing, and acting upon business license applications and business license renewals.

WHEREAS, the City Council approves the methodology and calculations used in determining the various Business License Fees set forth in the staff report prepared in connection with this Resolution.

WHEREAS, the City Council hereby finds and determines, based upon the analysis set forth in the staff report dated May 8, 2013, that the Business License Fee established herein does not exceed the reasonable estimated costs to the City of the Program.

WHEREAS, the Business License Fee Study recommends reductions in business license fees for certain categories;

WHEREAS, the City desires to impose business license fee that in no event exceeds those amounts of business license fees imposed by the County of Los Angeles, in order to facilitate a smooth transition of the business licensing functions from Los Angeles County to the City.

WHEREAS, the Business License Fees set forth in Exhibit "A" maintains the current amounts of Business License Fees imposed by the County, and in some instances, reduces the amount of Business License Fees in some categories;

WHEREAS, the City Council acknowledges that the Business License Fees set forth in Exhibit "A" will not recover the actual costs associated with the City Business License Program.

WHEREAS, City staff has determined that the adoption of the Fee does not constitute a "project" under the California Environmental Quality Act ("CEQA") pursuant to CEQA Guidelines Section 15378(b)(4) because such actions involve the creation of a government funding mechanism which does not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF AGOURA HILLS DOES RESOLVE AS FOLLOWS:

Section 1. The City Council hereby adopts and approves the findings set forth above in support of this Resolution.

Section 2. The City Council has reviewed and considered the staff report and proposed notice of exemption from CEQA review prepared for the City's Business

Registration Permit Program Fee. The City Council concurs with City staff's determination that the adoption of the Business License Fee does not constitute a project under CEQA pursuant to CEQA Guidelines Section 15378. City staff is therefore directed to prepare and file a Notice of Exemption with the County Clerk pursuant to CEQA Guidelines Section 15062 within five (5) days of the date of this action.

Section 3. After reviewing the staff reports and all testimony and information received at the City Council meeting, the City Council hereby finds and determines as follows:

A. It is necessary, desirable, and in the public interest to maintain and adjust the existing Business License Fees.

B. The Business License Fees collected pursuant to Chapter 8 of Article VI of the Agoura Hills Municipal Code shall be used only to carry out the Business License Program, to ensure compliance with the City's codes and to provide the City's public safety departments with a list of businesses operating in the City.

C. The purpose of the Business License Fees is to allow the City to recoup the actual and reasonable costs of the Business License Program.

D. Some of the fees established by this Resolution are being reduced and do not exceed the estimated reasonable costs incurred by the City in providing the services to which each such fee applies.

Section 4. The Business License Fees established pursuant to this Resolution shall be collected and administered by the Department of Finance, with cooperation from other City departments, to comply with Chapter 8 of Article VI of the Agoura Hills Municipal Code.

Section 5. The Fee shall be subject to review by the Finance Director no less than every twelve (12) months to determine that the Fee does not exceed the reasonable cost of administering the Business License Program. Should the Fee require adjustment, the Finance Director shall recommend such action by the City Council.

Section 6. The City Council finds and determines that in order to promote the public health, safety and welfare, to encourage businesses to comply with the Business License Program and to facilitate a smooth transition of the business licensing functions from Los Angeles County to the City, it is desirable and necessary to provide a general fund subsidy of the Business License Fees at this time. In effecting this policy, the City Council hereby approves and adopts the Business License Fees as listed in Exhibit A, attached hereto and incorporated herein by reference.

Section 7. The City Council desires to clarify that in adopting this Resolution, it is taking action only on those fees for the services and programs set forth in Exhibit A which have been modified from prior resolutions of the City Council. The remaining

fees that have not been modified from prior resolutions are hereby restated for convenience so that all fees are set forth in one document.

Section 8. This Resolution is to take effect on June 8, 2013, which is the effective date of the Business License Ordinance.

PASSED, APPROVED, AND ADOPTED this 8th day of May 2013, by the following vote to wit:

AYES: ()
NOES: ()
ABSENT: ()
ABSTAIN: ()

Denis Weber, Mayor

ATTEST:

Kimberly M. Rodrigues,
City Clerk

**City of Agoura Hills
Business License Fees
Exhibit A**

**City of Agoura Hills
Business License Fees
Exhibit A**

<u>Category</u>	<u>New</u>	<u>Renewal</u>	<u>Category</u>	<u>New</u>	<u>Renewal</u>
Accupressure & accupressure technicians	\$ 319.00	\$ 207.00	Hotel w/ 16 or more units	\$ 378.00	\$ 112.00
Ambulance Operator	\$ 319.00	\$ 123.00	Health Gym/Spa*	\$ 829.00	\$ 218.00
Ambulance Vehicle	\$ 319.00	\$ 123.00	Launderette/laundromat	\$ 265.00	\$ 112.00
Ambulance Driver	\$ 319.00	\$ 123.00	Livery Stable	\$ 207.00	\$ 207.00
Apartment Houses w/ 16 or more units	\$ 340.00	\$ 112.00	Lumberyard	\$ 432.00	\$ 112.00
Auto Body & Fender	\$ 475.00	\$ 140.00	Locksmith*	\$ 201.00	\$ 131.00
Auto Paint Shop	\$ 475.00	\$ 151.00	Entertainment Manager*	\$ 175.00	\$ 131.00
Billard Room*	\$ 885.00	\$ 140.00	Massage Establishment*	\$ 1,054.00	\$ 140.00
Boarding House	\$ 282.00	\$ 151.00	Model Studio*	\$ 773.00	\$ 218.00
Bookstore*	\$ 885.00	\$ 140.00	Motor Vehicle Rental	\$ 201.00	\$ 131.00
Carnival*	\$ 661.00	\$ 120.00	Motor Vehicle Repair*	\$ 475.00	\$ 140.00
Carnival Game Booth	\$ 207.00	\$ 151.00	Outdoor Festival*	\$ 829.00	\$ 278.00 1
Circus/Travel Show	\$ 548.00	\$ 204.00 1	Plant Nursery	\$ 176.00	\$ 96.00
Close Out Sale	\$ 168.00	\$ 151.00 2	Public Eating	\$ 431.00	\$ 168.00
Coin Game	\$ 201.00	\$ 112.00	School Private*	\$ 1,110.00	\$ 140.00
Cold Storage Warehouse	\$ 363.00	\$ 151.00	Pawn Brokers and Second Hand Dealer*	\$ 343.00	\$ 140.00
Dance*	\$ 1,110.00	\$ 140.00	Peddling-solicitation*	\$ 175.00	\$ 131.00
Entertainment	\$ 621.00	\$ 140.00	Taxi Cab Driver*	\$ 175.00	\$ 131.00
Exhibition*	\$ 1,054.00	\$ 275.00	Taxi Cab Operator*	\$ 436.00	\$ 155.00
Filling Stations	\$ 361.00	\$ 112.00	Taxicab Vehicle*	\$ 168.00	\$ 131.00
Food Establishments (food sales as accessory use)	\$ 424.00	\$ 140.00	Theatre*	\$ 829.00	\$ 246.00
Game Arcade*	\$ 661.00	\$ 218.00	Tow Truck	\$ 168.00	\$ 131.00
Gun Dealer*	\$ 739.00	\$ 279.00			
Hay, Grain & Feed	\$ 309.00	\$ 112.00			

Bold Denotes Background Check Required

1 - Denotes fee for each additional day

2 - Denotes fee for 30 day renewal

**Background Check -
Basic (Hourly)**

\$ 88.40

**Delinquent Business
License Fee**

\$25.00

**Deposit will be required for
extensive background checks
(3 -10 hours)**

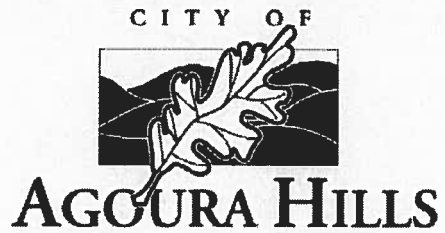
\$ 255 to \$850

Background check fee will be adjusted annually as approved by the County of Los Angeles Board of Supervisors

City of Agoura Hills

Comprehensive User Fee Study Report

June 13, 2012



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June 13, 2012

Nathan Hamburger
City of Agoura Hills
Assistant City Manager

Dear Mr. Hamburger,

Willdan Financial Services (Willdan) is pleased to present this report on the Comprehensive User Fee Study conducted for the City of Agoura Hills (City).

This report was undertaken to assist the City in determining the costs of providing important services to its local community in order to help continue its operations at the level of service that the community has come to expect. The focus of this study is to ensure that the City has sufficient revenues to meet their service obligations and that user fees are set proportionate to the costs of providing the services. Our report outlines the approach, findings, and conclusions of this study.

This report has been prepared using generally accepted fee setting techniques. The City's Budget, Salary Schedule, Cost Allocation Plan, and Departmental Costs were the primary sources for the data contained within this report. Willdan worked closely with City staff over the course of this project. The conclusions contained within this report provide the City with a set of recommendations to provide stable funding for continued City services, based on a cost of service analysis that will result in fair and equitable user fees to the City's end users.

Thank you, it was a pleasure working with you; and thank you to each City Department for the support and cooperation extended throughout the study.

Sincerely,

Willdan Financial Services

Habib Isaac
Principal Consultant



TABLE OF CONTENTS

Executive Summary	2
Study Objective	3
Scope of the Study	4
Aim of the Report	4
User Fee Background	5
Background	5
California User Fee History	5
Additional Policy Considerations	6
Project Approach and Methodology	7
Conceptual Approach	7
Fully Burdened Hourly Rates	7
Summary Steps of the Study	8
Allowable Costs	9
Methodology	9
Quality Control / Quality Assurance	10
City Staff Contributions	10
Agoura Hills User Fees	11
Cost Recovery	11
Subsidization	11
Summary	12
Building & Safety	13
Planning & Community Development.....	14
Public Works & Engineering.....	15
Engineering Division.....	15
Appendix A – Total Allowable Cost to be Recovered.....	16
Appendix B – Cost Recovery Analysis.....	17
Appendix C – Valuation Tables	25



EXECUTIVE SUMMARY

The City of Agoura Hills engaged Willdan to determine the full costs incurred by the City in support of various activities for which the City charges user fees. Due to the complexity and the breadth of performing a comprehensive review of fees, Willdan employed a variety of fee methodologies to identify the full costs of individual fee and program activities. This report and the appendices herein identifies 100% full cost recovery for City services and the recommended level of recovery as determined through discussion with departmental staff.

The reality of the local government fee environment is that significant increases to achieve 100% cost recovery are often not feasible, desirable, or appropriate—particularly in a single year. In recognition of this situation, the recommended fees identified herein are either at or slightly less than full cost recovery.



STUDY OBJECTIVE

As the City of Agoura Hills seeks to manage resources efficiently and respond to increased service demands, it needs a variety of tools to provide assurance that it has the best information and the best resources to make sound decisions, fairly and legitimately set fees, maintain compliance with state law and local policies, and meet the needs of the City administration and its constituency. Given the limitations on raising revenue in local government, the City recognizes that a User Fee Study is the most cost-effective way to understand the total cost of services and identify potential fee adjustments. Essentially, a User Fee is a payment for a requested service provided by a local government that primarily benefits an individual or group.

The total cost of each service included in this analysis is based on the full cost of providing city services, including direct salaries and benefits of City staff, direct departmental costs, and indirect costs from central service support. This study determines the full cost recovery fee for the City to provide each service; however, each fee is set at the City's discretion, up to 100% of the total cost as specified in this report.

The principle goal of the study was to help the City determine the full cost of the services that are provided. In addition, Willdan established a series of additional objectives including:

- Developing a rational basis for setting fees
- Identifying subsidy amount, if applicable, of each fee in the model
- Enhancing fairness and equity
- Ensuring compliance with State law
- Developing an updatable and comprehensive list of fees

The study results can help the City better understand its true costs and the basis for making informed policy decisions regarding the most appropriate fees, if any, to collect from individuals and organizations that require individualized services from the City.



SCOPE OF THE STUDY

The scope of this study encompasses a review and calculation of the user fees charged by the following Agoura Hills departments and divisions:

- Public Works & Engineering
- Planning & Community Development
- Building & Safety
- Finance

The study involved the identification of existing and potential new fees, fee schedule restructuring (particularly for the Building Division), data collection and analysis, orientation and consultation, quality control, communication and presentations, and calculation of individual service costs (fees) or program cost recovery performance.

AIM OF THE REPORT

The User Fee Study focused on the cost of City services, as City staff currently provides them, at existing, known, or reasonably anticipated service and staff levels. This report provides as a summary of the study results, as well as a general description of the approach and methods Willdan and City staff used to determine the updated recommended fee schedule. Conversely, the report is not intended to document all of the numerous discussions throughout the process, nor is it intended to provide influential dissertation on the qualities of the utilized tools, techniques, or other approaches.



USER FEE BACKGROUND

BACKGROUND

As part of a general cost recovery strategy, local governments have adopted user fees to fund programs and services that provide limited or no direct benefit to the community as a whole. As City's struggle to maintain levels of service and variability of demand, cities have become increasingly aware of subsidies provided by the General Fund and have implemented cost-recovery targets. To the extent that governments use general tax monies to provide individuals with private benefits, and not require them to pay the full cost of the service (and, therefore, receive a subsidy), the government is limiting funds that may be available to provide other community-wide benefits. In effect, the government is using community funds to pay for private benefit. Unlike most revenue sources, cities have more control over the level of user fees they charge to recover costs, or the subsidies they can institute.

Fees in California are required to conform to the statutory requirements of the California Constitution, Proposition 218, and the California Code of Regulations. The Code also requires that the City Council adopt fees by either ordinance or resolution, and that any fees in excess of the estimated total cost of rendering the related services must be approved by a popular vote of two-thirds of those electors voting because the charge would be considered a tax and not a fee.

CALIFORNIA USER FEE HISTORY

Before Proposition 13, California cities were less concerned with potential subsidies and recovering the cost of their services from individual fee payers. In times of fiscal shortages, cities simply raised property taxes, which funded everything from police and recreation to development-related services. However, this situation changed with the passage of Proposition 13 in 1978.

Proposition 13 established the era of revenue limitation in California local government. In subsequent years, the state saw a series of additional limitations to local government revenues. Proposition 4 (1979) defined the difference between a tax and a fee: a fee can be no greater than the cost of providing the service; and Proposition 218 (1996) further limited the imposition of taxes for certain classes of fees. As a result, cities were required to secure a supermajority vote in order to enact or increase taxes. Since the public continues to resist efforts to raise local government taxes, cities have little control and very few successful options for new revenues. Compounding this limitation, the State of California took a series of actions in the 1990's and 2000's to improve the State's fiscal situation—at the expense of local governments. Most recently, the Educational Revenue Augmentation Funds ("ERAF") take-away of property taxes and the reduction of Vehicle License Fees have severely reduced local tax revenues.

In addition, on November 2, 2010, California voters approved Proposition 26, the "Stop Hidden Taxes Initiative", which is aimed at defining "regulatory fees" as a special tax rather than a fee, thus requiring approval by two-thirds vote of local voters. These regulatory fees are typically intended to mitigate the societal and environmental impacts of a business' or person's activities. Proposition 26 contains seven categories of exceptions. The vast majority of fees that cities would seek to adopt will most likely fall into one or more of these exemptions.



ADDITIONAL POLICY CONSIDERATIONS

It is becoming a growing trend for municipalities to update their fee schedules to reflect the actual costs of certain public services that primarily benefit users. Fees are imposed because they recover costs associated with the provision of specific services benefiting the user, thereby reducing the use of General Fund monies for such purposes.

In addition to collecting direct cost of labor and materials associated with processing and administering user services, it is common for local governments to recover support costs. Support costs are those costs relating to a local government's central service departments that are properly allocable to the local government's operating departments. Central services support cost allocations were derived from the City's Cost Allocation Plan.

As labor effort and costs associated with the provision of services fluctuate over time, a significant element in the development of any fee schedule is that it be adopted with the flexibility to remain current. Consequently, it is recommended that the City include an annual inflation factor in the resolution adopting the fee schedule that allows the City Council, by resolution, to annually increase or decrease the fees based upon published information such as the Consumer Price Index (CPI) or the Employee Cost Index for State and Local Government Employees. It is also recommended that the City perform this internal review annually with a comprehensive review of services and fees performed every three to five years, which would include adding or removing fees for any new or eliminated programs/services.



PROJECT APPROACH AND METHODOLOGY

CONCEPTUAL APPROACH

The basic concept of a User Fee Study is to determine the “reasonable cost” of each service provided by the City for which it charges a user fee. The full cost of providing a service may not necessarily become the City’s fee, but it serves as the objective basis as to the maximum amount that can be collected, from which the City leaders can make informed decisions regarding the final fee level. One of the critical methods used to ensure full cost recovery rates was to establish annual productive (or “billable”) hours for staff. This study reduced the full-time annual hours (2,080) by the non-billable hours, such as holiday, vacation, sick leave. By using only the true number of productive hours per employee, the study ensures that allowable costs are recovered during the actual hours of operation of the City.

The standard fee limitation established in California law for property-related (non-discretionary) fees is the “estimated, reasonable cost” principle. In order to maintain compliance with the letter and spirit of this standard, every component of the fee study process included a related review. The use of budget figures, time estimates, and improvement valuation clearly indicates reliance upon estimates for some data. The cost figures used as the basis for the study were from the City of Agoura Hills’s FY 2011/12 Adopted Budget.

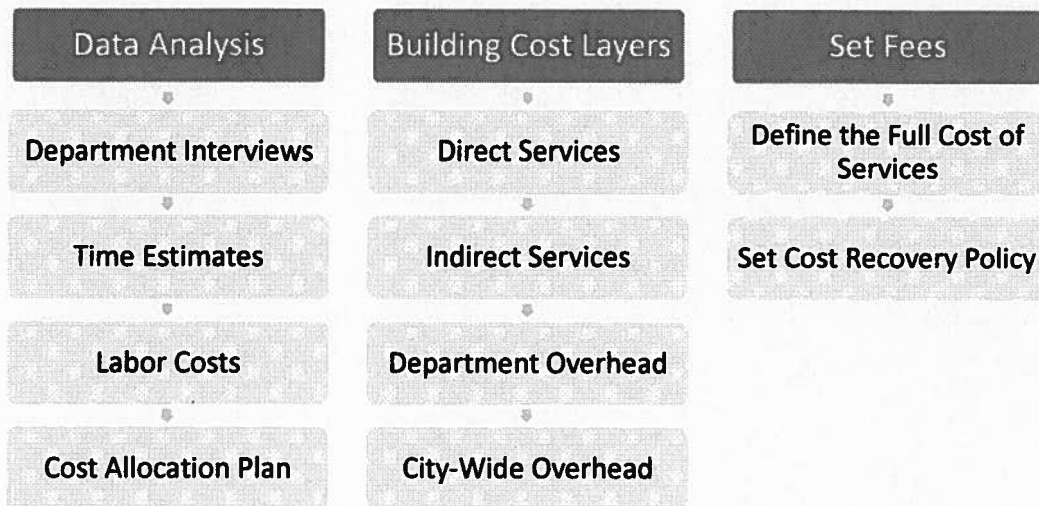
FULLY BURDENED HOURLY RATES

The total cost of each service included in this analysis is based on the Fully Burdened Hourly Rates (FBHRs) that were determined for City personnel directly involved in providing services. The FBHRs include, not only personnel salary and benefits, but also departmental overhead costs (operation costs and administration personnel costs) and central services overhead costs. The FBHRs are then multiplied by the average estimated number of hours, or portion thereof, by position, needed to complete each service. The result is the total cost to the City for rendering a service. The total cost is also referred to as the full cost recovery fee.



SUMMARY STEPS OF THE STUDY

The methodology to evaluate most User Fee levels is straightforward and simple in concept. The following list provides a summary of the study process steps:

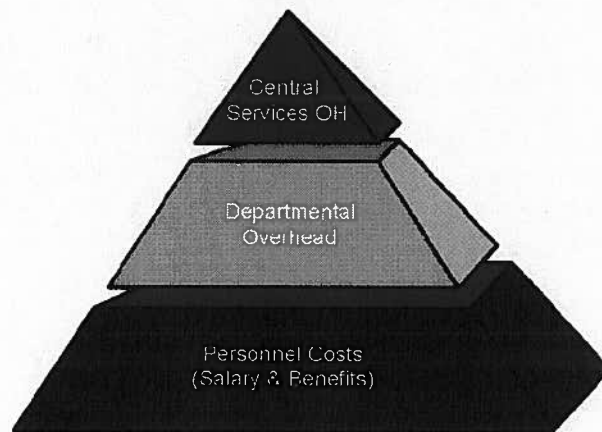




ALLOWABLE COSTS

This report identifies three types of costs that, when combined, constitute the fully burdened cost of a service (Appendix A). Costs are defined as direct labor, including salary and benefits, departmental overhead costs, and the city's central services overhead, where departmental and central service overhead costs constitute support costs. These cost types are defined as follows:

- **Direct Labor:** The costs related to staff salaries for time spent directly on fee-related services.
- **Departmental Overhead:** A proportional allocation of departmental overhead costs, including operation costs such as supplies and materials that are necessary for the department to function.
- **Central Services Overhead:** These costs, detailed in the city's Cost Allocation Plan, represent services provided by those Central Services Departments whose primary function is to support other City departments.



METHODOLOGY

The two methods of analysis for calculating fees used in this report are the:

Case Study Method: This approach estimates the actual labor and material costs associated with providing a unit of service to a single user. This analysis is suitable when City staff time requirements vary dramatically for a service, or for special projects where the time and cost requirements are not easy to identify at the project's outset. Further, the method is effective in instances when a staff member from one department assists on an application, service or permit for another department on an as-needed basis. Costs are estimated based upon interviews with City staff regarding the time typically spent on tasks, a review of available records, and a time and materials analysis.

Programmatic Approach: The standard Case Study approach relies upon the detailed analysis of specific time estimates, salaries and benefits, expenditures, and overhead costs. In many instances, the underlying data are not available or vary widely, leaving a standard unit cost build-up approach impractical. In addition, market factors and policy concerns (as opposed to actual costs) tend to influence fee levels more than other types of services. With these general constraints, and in order to maximize the utility of this analysis, Willdan Financial employed a different methodology where appropriate.



QUALITY CONTROL / QUALITY ASSURANCE

All study components are interrelated, thus flawed data at any step in the process will cause the ultimate results to be inconsistent and unsound. The elements of our Quality Control process for User Fee calculations include:

- Involvement of knowledgeable City staff
- Clear instructions and guidance to City staff
- Reasonableness tests and validation
- Normalcy/expectation ranges
- Confirmation of staff hours
- FTE balancing
- Internal and external reviews
- Cross-checking

CITY STAFF CONTRIBUTIONS

As part of the study process, Willdan received tremendous support and cooperation from City staff, who contributed and reviewed a variety of components to the study, including:

- Budget and other cost data
- Staffing structures
- Fee and service structures, organization, and descriptions
- Direct and indirect work hours (billable/non-billable)
- Time estimates to complete work tasks
- Frequency and current fee levels
- Review of draft results and other documentation

A User Fee Study requires significant involvement of the managers and line staff from the departments—on top of their existing workloads and competing priorities. The contributions from City staff were critical to this study. We would like to express our appreciation to the individuals involved for their assistance, professionalism, positive attitudes, helpful suggestions, responsiveness, and overall cooperation.



AGOURA HILLS USER FEES

COST RECOVERY

The cost recovery models, by department/division fee type, are presented in detail in **Appendix B**. Full cost recovery is determined by the estimated amount of time each position (in increments of minutes or hours) spends to render a service, then summing the total cost to determine the full cost. The estimated time of how long it takes City staff to render each service is determined by Willdan and City staff through a time and materials survey conducted for each department/division fee type included in the study. The resulting cost recovery amount represents the total cost of providing each service. The City's current fee being charged for each service, if applicable, is provided in this section, as well, for reference.

It is important to note that the time and materials survey used to determine the amount of time each employee spends assisting in the provision of the services listed on the fee schedule is essential in indentifying the total cost of providing each service. Specifically, in providing services, a number of employees are often involved in various aspects of the process, spending anywhere from a few minutes to several hours on the service.

The principle goal of this study was to identify the cost of City services, in order to provide information to help the City make informed decisions regarding the actual fee levels and charges. The responsibility to determine the final fee levels is a complicated task. City staff must consider many issues in formulating recommendations, and the City Council must consider those same issues and more in making the final decisions.

City staff assumes the responsibility to develop specific fee level recommendations to present to the City Council. Unfortunately, there are no hard and fast rules to guide the City, since many of the considerations are based on the unique characteristics of the City of Agoura Hills and administrative and political discretion. However, in setting the level of full cost recovery for each fee, one should consider whether the service solely benefits one end user or the general community.

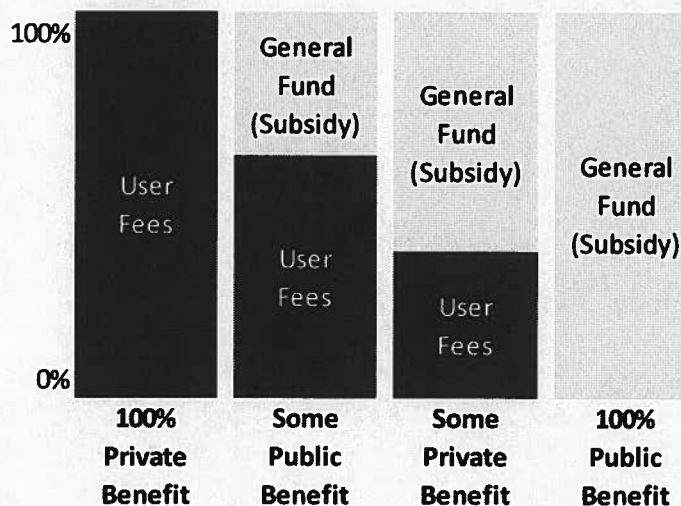
SUBSIDIZATION

Recalling the definition of a user fee helps guide decisions regarding subsidization. The general standard is that individuals (or groups) whom receive a wholly private benefit should pay 100% of the full cost of the services. In contrast, services that are simply public benefit should be funded entirely by the general fund's tax dollars. Unfortunately, for the decision makers, a large number of services fall into the range between these two extremes (i.e., some planning and recreation services). The graphic on the following page illustrates the potential decision basis:

Further complicating the decision, opponents of fees often assert that the activities subject to the fees provide economic, cultural, "quality of life," or other community benefits that exceed the costs to the City. It is recommended the City consider such factors during its deliberations regarding appropriate fee levels.



Of course, subsidization can be an effective public policy tool, since it can be used to reduce fees to encourage certain activities (such as sports programs and educational classes) or allow some people to be able to afford to receive services they otherwise could not at the full cost. In addition, subsidies can be an appropriate and justifiable action, such as to allow citizens to rightfully access services, (such as appeals of discretionary actions) without burdensome costs.



Despite the intent, it is important for the City and public to understand that subsidies must be covered by another

revenue source, such as the General Fund. Therefore, the general taxpayer will potentially help to fund private benefits, and/or other City services will not receive funds that are otherwise directed to cover subsidies.

IMPACT ON DEMAND (ELASTICITY)

Economic principles of elasticity suggest that increased costs for services (higher fees) will eventually curtail the demand for the services; whereas lower fees may spark an incentive to utilize the services and encourage certain actions. Either of these conditions may be a desirable effect to the City. However, the level of the fees that would cause demand changes is largely unknown. The Cost of Service Study did not attempt to evaluate the economic or behavioral impacts of higher fees; nevertheless, the City should consider the potential impacts of these issues when deciding on fee levels.

SUMMARY

If the City's overriding goal of this study were to maximize revenues from user fees, Willdan would recommend setting user fees at 100% of the full cost identified in this study. However, we understand that revenue enhancement is not the only goal of a cost of service study, and sometimes full-cost recovery is not needed, desired, or appropriate. Other City and departmental goals, City Council priorities, policy initiatives, past experience, implementation issues, and other internal and external factors may influence staff recommendations and City Council decisions. In this case, the proper identification of additional services (new or existing services) and creation of a consistent and comprehensive fee schedule was the primary objective of this study. City staff has reviewed the full costs and identified the "recommended fee levels" for consideration by City Council. The appendices exhibit these unit fees individually.

BUILDING & SAFETY

The Building and Safety Department reviews all building construction, and changes in use of existing buildings on privately owned property. City owned facilities also are reviewed by Building and Safety to ensure that City projects are developed to the same rigorous standards as privately owned property. Applications for zoning, design review, building, trade, engineering and fire permits all can be obtained at the City Hall. In addition, this Department performs all private property construction inspections, receives and processes Indigenous Tree Ordinance permit applications, enforces all construction related codes as mandated by the State, and assesses appropriate fees related to ASSFC, GUSD Development, Parks and Libraries Impact, construction and demolition recycling, and Green Building Surcharges.

ANALYSIS

The Building and Safety Department performs over the counter plan checks, issues permits, and conducts inspections. The department's current method of setting fees based on the time involved based on increments of square footage, as a result, the department has established a reliable comparison of current fees to full cost.

Building and Safety services are complex and have variations in the amount of time and effort for an individual project, which has a direct correlation to the amount of building square footage. The Departments' overall costs are comprised of direct staffing and materials, departmental overhead, as well as a charge from the City's Cost Allocation Plan.

As Department revenues are closely correlated to the economic climate, the analysis forecasts (based on assertions from the division staff) that annual fee revenue will be in line with the average of the previous fiscal year.

It is recommended the department increases user fees (rates) where applicable, to fully recover all costs.

PLANNING & COMMUNITY DEVELOPMENT

The Planning and Community Development Department includes administration, current planning, and comprehensive planning. As part of the analysis, Planning Administration was treated as general Department Overhead and allocated to all service divisions.

The Planning Department provides leadership in defining the community's vision and ensures that development occurs in an orderly and safe manner, which is sensitive to the community, avoids unnecessary impacts to the environment, meets the needs of the public, and improves the quality of the built environment by promoting high quality, excellent architecture, urban design and well-designed public environments that reflect community values, heritage and progressive design practices. Responsibilities include preparing and updating the General and Specific Plans, processing development applications (variances, conditional use permits, subdivisions, design review, etc.), historic districts, and conducting mobility planning.

ANALYSIS

Willdan individually reviewed each of the services issued by the Community Development/Planning department. The review also consisted of an evaluation of existing services in an effort to update the fee schedule. Whereas the City is currently subsidizing all Long-Range Planning functions.

It is recommended the department increases user fees (rates) where applicable, to fully recover all costs.

PUBLIC WORKS & ENGINEERING

Generally, the Public Works department is a service department within the City of Agoura Hills and is responsible improving the quality of life of the community by overseeing of the design, installation and maintenance of all City owned buildings, streets & drainage improvements, and all parks & publicly maintained streetscapes. The Department staff work hard cleaning, repairing, and improving these city facilities to keep Agoura Hills safe, clean, and attractive for current and future generations to come.

Only the Engineering was analyzed as part of this study. This division provides direct benefit services for which fees are collected. Please note, specific steps were taken to realize the service to service benefit provided by Public Works staff in showing the true cost of service.

ENGINEERING DIVISION

The Engineering Division is primarily responsible for the overall planning, implementation, design and management of Capital Improvement Projects related to the City's infrastructure, such as for all streets and roads, curb, gutters and sidewalks, drainage facilities, and water and sewer utility lines. In-house staff provides construction inspection services. The Division maintains official public records such as maps, property records and property acquisition documentation, and street vacations. The department also reviews and processes various permits and maps including grading permits, parcel and tract maps, encroachment permits and street use permits.

Based on the fact that Agoura Hills contracts out various services as a cost savings measure, any cost recovery includes the same amount charged to the city based on existing contracts.

ANALYSIS

In Public Works, the Engineering Division fees and services were analyzed as part of this cost study. The case study approach, relied upon the standard unit cost build-up approach, whereby we calculated the cost of each unit of service using staff time and productive fully burdened hourly rates. Willdan then compared the calculated cost against the current fee amount to determine, if charged, whether the fee would recover the costs associated with the requested service and programmatic approach were utilized as time estimates were not applicable in some instances.

Of the times collected, the analysis revealed that some of the fees were under collecting and therefore the associated activities are being subsidized by other General Fund revenues.

It is recommended the department increases user fees (rates) where applicable, to fully recover all costs.

APPENDIX A – TOTAL ALLOWABLE COST TO BE RECOVERED

Below is the total allowable costs that may be recovered through User Fees; however, only a percentage of the total allowable cost is realized as staff not only work on services related to User Fees, but also work on an array of other City functions during the operational hours of the City. In addition, the frequency of each service activity also plays a role on the amount of revenue recovered. As the activity level of certain services fluctuate from year to year, so will the amount of revenue generated by the City's User Fees.

The total cost of each service included in this analysis is based on the Fully Burdened Hourly Rates (FBHRs) that were determined for City personnel directly involved in providing services. The FBHRs include, not only personnel salary and benefits, but also departmental overhead costs (operation costs and administration personnel costs) and central services overhead costs. The FBHRs are then multiplied by the average estimated number of hours, or portion thereof, by position, needed to complete each service. The result is the total cost to the City for rendering a service. The total cost is also referred to as the full cost recovery fee.

Department	Total Budget	Salaries & Benefits	Operating Budget (Department)	CAP Allocation	Total Allocable Cost
Community Development	710,285	735,003	103,650	335,945	1,270,373
Building & Safety	473,480	365,696	104,200	181,283	651,179
Public Works	662,308	728,602	75,975	332,595	1,137,172

Planning & Community Development Fees	Unit	Notes	Targeted 2025		Recommended Fee	Percent Change
			Full Cost	Current Fee		
Planning, Architectural Fees						
Site Plan/Architectural Review (Zoning Administrator)			\$4,440.77	\$1,377.00	100%	5%
Site Plan/Architectural Review (Planning Commission)		City Attorney - 60 min.	\$6,452.56	\$4,961.00	100%	30%
Specific Plan Amendment (Pre-Screen Review)		City Attorney - 120 min.	\$3,716.83	\$3,232.00	100%	15%
Specific Plan Amendment (Public Hearing)		City Attorney - 120 min.	\$5,206.23	\$4,060.00	100%	28%
Temporary Use Permit			\$381.15	\$319.00	100%	19%
Tract Map (Tentative)		City Attorney - 30 min.	\$1,324.40	\$1,123.00	100%	18%
Tract Map (Vesting)		City Attorney - 60 min.	\$1,324.10	\$1,123.00	100%	18%
Tract Map (Final)			\$212.67	\$175.00	100%	21%
Tract Map (Revision) (Minor)		City Attorney - 120 min.	\$862.70	\$804.00	100%	7%
Tract Map (Revision) (Major)		City Attorney - 120 min.	\$2,375.44	\$2,178.00	100%	9%
Variance (Developed Residential)		City Attorney - 0 min.	\$2,845.40	\$2,845.00	100%	0%
Variance (Other)		City Attorney - 60 min.	\$2,827.81	\$2,456.00	100%	15%
Zone Change		City Attorney - 120 min.	\$3,904.67	\$3,621.00	100%	8%
Zoning Ordinance Amendment (Pre-Screening Review)		City Attorney - 120 min.	\$3,489.86	\$3,232.00	100%	8%
Zoning Ordinance Amendment (Public Hearing)		City Attorney - 120 min.	\$4,352.56	\$4,060.00	100%	7%
Business Licenses						
Development Agreement		City Attorney - 780 min.	\$4,560.36	\$0.00	100%	NA
Minor Oak Tree Permit	\$100 deposit plus Admin. Cost		\$112.35	\$0.00	100%	NA
Minor Plan Check - SFD Additions and Minor Commercial Additions, Approved by Planning Commission			\$337.04	\$0.00	100%	NA
Wireless Facility - Minor	\$3,000 deposit plus Admin. Cost	City Attorney - 120 min.	\$2,648.21	\$0.00	100%	NA
Wireless Facility - Minor (Amendment)	\$3,000 deposit plus Admin. Cost	City Attorney - 120 min.	\$2,311.18	\$0.00	100%	NA
Wireless Facility - New Ground-mounted or on Building, including modifi.	\$3,000 deposit plus Admin. Cost	City Attorney - 240 min.	\$5,143.95	\$0.00	100%	NA
Wireless Facility - New Ground-mounted or on Building (Amendment)	\$3,000 deposit plus Admin. Cost	City Attorney - 240 min.	\$2,423.52	\$0.00	100%	NA
Wireless Facility - DAS and All Others	\$3,000 deposit plus Admin. Cost	City Attorney - 240 min.	\$4,289.25	\$0.00	100%	NA
Wireless Facility - All Others (Amendment)	\$3,000 deposit plus Admin. Cost	City Attorney - 240 min.	\$2,423.52	\$0.00	100%	NA
Business Licenses - Fees						
Business License (Apartment Houses 16+)			\$432.10	\$0.00	100%	NA
Business License (Coin Game)			\$207.41	\$0.00	100%	NA
Business License (Filling Stations)			\$544.44	\$0.00	100%	NA
Business License (Hay, Grain, Feed)			\$432.10	\$0.00	100%	NA
Business License (Hotels 16+)			\$544.44	\$0.00	100%	NA
Business License (Launderette)			\$544.44	\$0.00	100%	NA
Business License (Livery Stable)			\$0.00	\$0.00	100%	NA
Business License (Plant Nursery)			\$207.41	\$0.00	100%	NA
Business License (Lumberyard)			\$432.10	\$0.00	100%	NA
Business License (Public Eating)			\$544.44	\$0.00	100%	NA
Business License (Food Establishment)			\$544.44	\$0.00	100%	NA
Business License (Motor Vehicle Rental)			\$432.10	\$0.00	100%	NA
Business License (Site Transfer)			\$56.17	\$0.00	100%	NA
Business License (Motor Vehicle Repair)			\$544.44	\$0.00	100%	NA
Business License (Accupressure Establishment)			\$319.75	\$0.00	100%	NA
Business License (Accupressurist)			\$319.75	\$0.00	100%	NA
Business License (Ambulance Operator/Amb. Vehicle/Amb. Driver/Amb Attendant)			\$319.75	\$0.00	100%	NA
Business License (Auto Body and Fender)			\$548.76	\$0.00	100%	NA
Business License (Auto Paint Shop)			\$548.76	\$0.00	100%	NA
Business License (Boarding Room)			\$544.44	\$0.00	100%	NA
Business License (Carnival Game Booth)			\$207.41	\$0.00	100%	NA
Business License (Close Out Sale)			\$207.41	\$0.00	100%	NA
Business License (Cold Storage Warehouse)			\$544.44	\$0.00	100%	NA
Business License (Demonstrator)			\$207.41	\$0.00	100%	NA
Business License (Tow Truck)			\$207.41	\$0.00	100%	NA
Business License (Dance)			\$207.41	\$0.00	100%	NA
Business License (Manager)			\$1,110.49	\$0.00	100%	NA
Business License (Massage Parlor General)			\$319.75	\$0.00	100%	NA
Business License (Massage Technician)			\$1,054.32	\$0.00	100%	NA
Business License (Entertainment w/dance)			\$207.41	\$0.00	100%	NA
Business License (School Private)			\$1,110.49	\$0.00	100%	NA
Business License (Second Hand Dealer)			\$1,110.49	\$0.00	100%	NA
Business License (Billiard Room)			\$661.11	\$0.00	100%	NA
Business License (Bookstore)			\$885.80	\$0.00	100%	NA
Business License (Carnival)			\$885.80	\$0.00	100%	NA
Business License (Circus/Travelling Show)			\$661.11	\$0.00	100%	NA
Business License (Exhibition)			\$548.76	\$0.00	100%	NA
			\$1,054.32	\$0.00	100%	NA

Planning & Community Development Fees

Unit	Notes	Full Cost	Current Fee	Targeted Cost Recovery Level (%)	Recommended Fee	Percent Change
Business License Fees						
Business License (Game Arcade)		\$661.11	\$0.00	100%	\$661.00	NA
Business License (Gun Dealer)		\$885.80	\$0.00	100%	\$885.00	NA
Business License (Health Gym/Spa)		\$829.63	\$0.00	100%	\$829.00	NA
Business License (Locksmith)		\$436.42	\$0.00	100%	\$436.00	NA
Business License (Model Studio)		\$773.46	\$0.00	100%	\$773.00	NA
Business License (Off Road Vehicles)		\$548.76	\$0.00	100%	\$548.00	NA
Business License (Outdoor Festival)		\$829.63	\$0.00	100%	\$829.00	NA
Business License (Solicitor)		\$324.07	\$0.00	100%	\$324.00	NA
Business License (Taxi Cab Driver)		\$436.42	\$0.00	100%	\$436.00	NA
Business License (Taxicab Operator)		\$436.42	\$0.00	100%	\$436.00	NA
Business License (Taxicab Vehicle)		\$548.76	\$0.00	100%	\$548.00	NA
Business License (Theater)		\$829.63	\$0.00	100%	\$829.00	NA
Business License Renewal (Apartment Houses 16+)		\$112.35	\$0.00	100%	\$112.00	NA
Business License Renewal (Coin Game)		\$112.35	\$0.00	100%	\$112.00	NA
Business License Renewal (Filling Stations)		\$112.35	\$0.00	100%	\$112.00	NA
Business License Renewal (Hay, Grain, Feed)		\$112.35	\$0.00	100%	\$112.00	NA
Business License Renewal (Hotels 16+)		\$112.35	\$0.00	100%	\$112.00	NA
Business License Renewal (Laundrette)		\$112.35	\$0.00	100%	\$112.00	NA
Business License Renewal (Livestock Stable)		\$0.00	\$0.00	100%	\$0.00	NA
Business License Renewal (Plant Nursery)		\$112.35	\$0.00	100%	\$112.00	NA
Business License Renewal (Lumberyard)		\$112.35	\$0.00	100%	\$112.00	NA
Business License Renewal (Public Eating)		\$168.52	\$0.00	100%	\$168.00	NA
Business License Renewal (Food Establishment)		\$140.43	\$0.00	100%	\$140.00	NA
Business License Renewal (Motor Vehicle Rental)		\$140.43	\$0.00	100%	\$140.00	NA
Business License Renewal (Site Transfer)		\$112.35	\$0.00	100%	\$112.00	NA
Business License Renewal (Motor Vehicle Repair)		\$140.43	\$0.00	100%	\$140.00	NA
Business License Renewal (Accupressure Establishment)		\$207.41	\$0.00	100%	\$207.00	NA
Business License Renewal (Accupressurist)		\$207.41	\$0.00	100%	\$207.00	NA
Business License Renewal (Ambulance Operator/Amb. Vehicle/Amb. Driver/Amb Attendant)		\$123.15	\$0.00	100%	\$123.00	NA
Business License Renewal (Boarding Room)		\$151.23	\$0.00	100%	\$151.00	NA
Business License Renewal (Carnival Game Booth)		\$151.23	\$0.00	100%	\$151.00	NA
Business License Renewal (Close Out Sale)		\$151.23	\$0.00	100%	\$151.00	NA
Business License Renewal (Cold Storage Warehouse)		\$151.23	\$0.00	100%	\$151.00	NA
Business License Renewal (Auto Body and Fender)		\$151.23	\$0.00	100%	\$151.00	NA
Business License Renewal (Auto Paint Shop)		\$151.23	\$0.00	100%	\$151.00	NA
Business License Renewal (Demonstrator)		\$151.23	\$0.00	100%	\$151.00	NA
Business License Renewal (Tow Truck)		\$151.23	\$0.00	100%	\$151.00	NA
Business License Renewal (Dance)		\$140.43	\$0.00	100%	\$140.00	NA
Business License Renewal (Manager)		\$140.43	\$0.00	100%	\$140.00	NA
Business License Renewal (Manager/Undero CC)		\$140.43	\$0.00	100%	\$140.00	NA
Business License Renewal (Massage Parlor General)		\$140.43	\$0.00	100%	\$140.00	NA
Business License Renewal (Massage Technician)		\$140.43	\$0.00	100%	\$140.00	NA
Business License Renewal (Entertainment w/dance)		\$140.43	\$0.00	100%	\$140.00	NA
Business License Renewal (Entertainment w/o dance)		\$140.43	\$0.00	100%	\$140.00	NA
Business License Renewal (School Private)		\$140.43	\$0.00	100%	\$140.00	NA
Business License Renewal (Second Hand Dealer)		\$140.43	\$0.00	100%	\$140.00	NA
Business License Renewal (Accupressure Establishment)		\$140.43	\$0.00	100%	\$140.00	NA
Business License Renewal (Billard Room)		\$140.43	\$0.00	100%	\$140.00	NA
Business License Renewal (Bookstore)		\$140.43	\$0.00	100%	\$140.00	NA
Business License Renewal (Carnival)		\$190.12	\$0.00	100%	\$190.00	NA
Business License Renewal (Circus/Travelling Show)		\$246.30	\$0.00	100%	\$246.00	NA
Business License Renewal (Exhibition)		\$414.81	\$0.00	100%	\$414.00	NA
Business License Renewal (Game Arcade)		\$218.21	\$0.00	100%	\$218.00	NA
Business License Renewal (Gun Dealer)		\$358.64	\$0.00	100%	\$358.00	NA
Business License Renewal (Health Gym/Spa)		\$218.21	\$0.00	100%	\$218.00	NA
Business License Renewal (Locksmith)		\$190.12	\$0.00	100%	\$190.00	NA
Business License Renewal (Model Studio)		\$218.21	\$0.00	100%	\$218.00	NA
Business License Renewal (Off Road Vehicles)		\$190.12	\$0.00	100%	\$190.00	NA
Business License Renewal (Outdoor Festival)		\$414.81	\$0.00	100%	\$414.00	NA
Business License Renewal (Solicitor)		\$190.12	\$0.00	100%	\$190.00	NA
Business License Renewal (Taxi Cab Driver)		\$190.12	\$0.00	100%	\$190.00	NA
Business License Renewal (Taxicab Operator)		\$190.12	\$0.00	100%	\$190.00	NA
Business License Renewal (Taxicab Vehicle)		\$190.12	\$0.00	100%	\$190.00	NA
Business License Renewal (Theater)		\$414.81	\$0.00	100%	\$414.00	NA

LOS ANGELES COUNTY 2013 BUSINESS LICENSE FEE SCHEDULE

CODE	FEE CODE	CLASSIFICATION	Animal Ctrl	Risk Mgmt	Bldg & Safety(PW)	Fire	EMS	Health	Tax Collector	Bus. Lic. Commission	Sheriff	Regional Plan.	Wis & Measure	Publishing	Env.Hlth(PW)	Fingerprints	ORIG. FEE	REN. FEE
7.16.040	1013 TO	AIR AMBULANCE (AIRCRAFT)					X	X									\$373.86	\$339.55
7.16.058	1012 W/G	AIR AMBULANCE OPERATOR					X	X									\$7,566.92	\$2,483.95
8.04.810	1014 TO	AMBULANCE TRANSFER LIC FEE					X	X									\$20.00	
7.16.170	1000 W/G	AMBULETTE DRIVER					X	X									\$66.00	\$16.00
7.16.170	1011 W/G	AMBULETTE DRIVER W/CITY					X	X									\$46.00	\$16.00
7.17.071	1001 W/G	AMBULETTE VEHICLE					X	X									\$361.72	\$327.41
7.16.040	1002 W/G	AMBULANCE VEHICLE					X	X									\$373.86	\$339.55
7.16.030	1003 W/G	AMBULANCE OPERATOR					X	X									\$4,846.00	\$2,923.00
7.17.020	1004 W/G	AMBULETTE OPERATOR					X	X									\$4,846.00	\$2,923.00
7.16.170	1009 W/G	AMBULETTE ATTENDANT					X	X									\$65.00	\$16.00
7.16.170	1010 W/G	AMBULETTE ATT. W/CITY					X	X									\$46.00	\$16.00
7.50.030	5721 TO	APARTMENT HOUSE 5-10				X						X					\$259.00	\$185.00
7.50.030	5722 TO	APARTMENT HOUSE 11-15				X						X					\$282.00	\$200.00
7.50.030	5723 TO	APARTMENT HOUSE 16+				X						X					\$340.00	\$223.00
7.18.020	0441 W/G	BILLIARD ROOM			X	X				X	X	X		X		X	\$2,092.00	\$358.00
7.20.180	3531 W/G	BINGO MANAGER								X	X					X	\$50.00	\$50.00
7.20.530	3581 W/G	BINGO SUPPLIER								X	X					X	\$1,522.00	\$80.00
7.20.040	3802 W/G	BINGO OPERATOR		X	X	X		X		X	X	X		X		X	\$50.00	\$50.00
7.50.010	0571 TO	BOARDING HOUSE				X		X				X					\$282.00	\$200.00
7.94.050	6500 W/G	BODY ART ESTABLISHMENT		X	X	X		X	X			X		X		X	\$2,254.00	\$213.00
7.94.050	6550 W/G	BODY ART ESTAB. MOBILE		X	X	X		X	X			X		X		X	\$2,027.00	\$184.00
7.94.090	6560 W/G	BODY ART TECHNICIAN						X	X							X	\$252.00	\$208.00
7.94.090	6561 W/G	BODY ART TECH. MOBILE		X				X	X							X	\$209.00	\$122.00

LOS ANGELES COUNTY 2013 BUSINESS LICENSE FEE SCHEDULE

CODE	FEE CODE	CLASSIFICATION	Animal Ctrl	Risk Mgmt	Bldg & Safety(PW)	Fire	EMS	Health	Tax Collector	Bus. Lic. Commission	Sheriff	Regional Plan.	Wis & Measure	Publishing	Env. Hlth(PW)	Fingerprints	ORIG. FEE	REN. FEE
7.90.030	0322 W/G	BOOKSTORE (ADULT)			X	X				X	X	X		X		X	\$2,228.00	\$1,693.00
7.90.030	0321 W/G	BOOKSTORE (GENERAL)			X	X				X	X	X		X		X	\$1,799.00	\$175.00
7.90.070	0324 TO	BOTTLE WASHING						X				X					\$194.00	\$60.00
7.90.080	0325 TO	BOTTLE WORKS										X					\$194.00	\$131.00
7.90.340	0326 W/G	BOWLING ALLEY			X	X		X	X	X		X		X		X	\$1,914.00	\$323.00
7.22.030	0841 W/G	CARD/GAME CLUB			X	X		X		X	X	X		X		X	\$2,177.00	\$207.00
7.25.010	0331 W/G	CARNIVAL		X					X	X					X	X	\$1,498.00	\$120.00
7.25.020	0374 W/G	CARNIVAL GAME BOOTH							X								\$329.00	\$201.00
7.06.160	0048 W/G	CHARITABLE INSTITUTION							X	X							\$2.00	\$2.00
7.25.010	0375 W/G	CIRCUS - 1ST DAY	X	X					X	X		X			X	X	\$1,831.00	
7.25.010	9375 W/G	CIRCUS - EA. ADD'L DAY	X						X								\$204.00	
7.40.030	2422 W/G	CLOSE-OUT SALE 60 DAYS							X								\$168.00	
7.40.030	2423 W/G	CLOSE-OUT 30 DAY REN.							X								\$60.00	
7.90.360	0327 TO	COIN PHONOGRAPH							X			X					\$201.00	\$131.00
7.90.370	0328 TO	COIN GAME							X			X					\$201.00	\$131.00
7.26.020	0505 TO	COLD STORAGE				X		X				X					\$363.00	\$175.00
7.08.050	7288 W/G	DIRECTOR'S CHG. W/HEARS.							X	X							\$1,620.00	
7.08.050	7290 TO	DIRECTOR'S CHG. WO/HEAR.							X								\$252.00	
7.30.110	2020 W/G	DANCE			X	X		X	X	X		X		X		X	\$1,771.00	\$223.00
7.30.180	2021 W/G	DANCE (SPECIAL)			X	X		X	X	X		X		X		X	\$1,806.00	\$152.00
7.30.130	2022 W/G	DANCE YOUTH/CHARITY			X	X		X	X	X		X		X		X	NO FEE	
7.32.010	0751 TO	DEMONSTRATOR							X								\$168.00	\$60.00
7.06.190	0075 TO	DUPLICATE LICENSE															\$91.00	83

LOS ANGELES COUNTY 2013 BUSINESS LICENSE FEE SCHEDULE

CÓDE	FEE CODE	CLASSIFICATION	Animal Ctr	Risk Mgmt	Bldg & Safety(P/W)	Fire	EMS	Health	Tax Collector	Bus. Lic. Commission	Sheriff	Regional Plan.	Wts & Measure	Publishing	Env.Hlth(P/W)	Fingerprints	ORIG. FEE	REN. FEE
7.36.040	2809 W/G	ENTERTAINMENT W/DANCE			X	X			X	X		X		X		X	\$621.00	\$406.00
7.36.040	2811 W/G	ENTERTAINMENT WO/DANCE			X	X			X	X		X		X		X	\$1,981.00	\$406.00
7.36.040	2810 W/G	ENTERTAINMENT (ADULT)			X	X			X	X		X		X		X		\$1,712.00
7.36.130	2812 W/G	ENTERTAINMENT CHARITY			X	X			X	X		X		X		X	NO FEE	
7.38.020	0533 W/G	ESCORT BUREAU				X		X		X	X	X				X	\$1,864.00	\$1,590.00
7.90.380	0329 W/G	EXHIBITION			X	X		X	X	X		X			X	X	\$1,808.00	\$275.00
7.90.090	0330 W/G	EXPLOSIVES				X		X			X	X				X	\$555.00	\$293.00
7.90.110	0332 TO	FERTILIZER PLANT				X						X					\$363.00	\$175.00
7.90.120	0333 TO	FILLING STATION				X						X			X		\$361.00	\$252.00
7.72.030	0654 TO	FOOD ESTABLISHMENT				X		X				X					\$424.00	\$223.00
7.76.170	1325 TO	FOUNDRY				X			X			X					\$340.00	\$233.00
7.42.010	1251 TO	FUNERAL ESCORT SERVICE							X							X	\$175.00	\$131.00
7.42.030	1252 TO	FUNERAL ESCORT RIDER							X							X	\$175.00	\$131.00
7.90.440	3281 W/G	GAME ARCADE			X	X			X	X		X		X		X	\$1,777.00	\$251.00
7.28.040	0710 TO	GAS & OIL TANKER				X											\$307.00	\$200.00
7.46.020	0760 TO	GUN DEALER				X					X	X				X	\$739.00	\$279.00
7.90.130	0335 TO	HAY, GRAIN AND FEED				X						X					\$309.00	\$200.00
7.47.020	5912 W/G	HEALTH CLUB/SPA		X	X	X		X	X	X		X		X		X	\$1,750.00	\$251.00
7.48.010	5611 TO	HOG RANCH	X			X		X				X					\$445.00	\$175.00
7.90.140	0336 TO	HORSEMEAT UNCOOKED						X				X					\$194.00	\$60.00
7.50.030	5731 TO	HOTEL 5-10				X		X				X					\$317.00	\$200.00
7.50.030	5732 TO	HOTEL 11-15				X		X				X					\$317.00	\$129.00
7.50.030	5733 TO	HOTEL 16+				X		X				X					\$378.00	\$246.00

LOS ANGELES COUNTY 2013 BUSINESS LICENSE FEE SCHEDULE

CODE	FEE CODE	CLASSIFICATION	Animal Ctrl	Risk Mgmt	Bldg & Safety(PW)	Fire	EMS	Health	Tax Collector	Bus. Lic. Commission	Sheriff	Regional Plan.	Wts & Measure	Publishing	Env. Hlth(PW)	Fingerprints	ORIG. FEE	REN. FEE
7.52.020	0581 W/G	IDENTIFICATION CARD							X							X	\$168.00	\$60.00
7.90.160	0339 TO	LAUNDERETTE				X		X				X					\$265.00	\$185.00
7.90.170	0340 TO	LIVERY STABLE	X			X		X				X					\$340.00	\$223.00
7.90.190	0341 W/G	LOCKSMITH							X			X				X	\$201.00	\$131.00
7.90.190	0342 W/G	LOCKSMITH ITINERANT							X							X	\$201.00	\$131.00
7.90.280	0364 TO	LUMBERYARD				X						X					\$447.00	\$246.00
7.36.270	2732 W/G	MANAGER							X							X	\$175.00	\$131.00
7.54.020	5910 W/G	MASSAGE PARLOR GENERAL			X	X		X		X	X	X		X		X	\$2,254.00	\$213.00
7.54.020	5911 W/G	MASSAGE PARLOR ADULT			X	X		X		X	X	X		X		X	\$2,434.00	\$1,796.00
7.54.210	0594 W/G	MASSAGE TECHNICIAN							X							X	\$252.00	\$208.00
7.55.040	9500 W/G	MEDICAL MARIJUANA DISPENSARY		X	X	X		X	X	X		X		X		X	\$2,254.00	\$213.00
7.55.080	5911 W/G	MEDICAL MARIJUANA MANAGER							X							X	\$252.00	\$208.00
7.56.020	2615 W/G	MODEL STUDIO				X		X		X	X	X		X		X	\$1,752.00	\$1,593.00
7.50.040	0573 TO	MOTEL				X		X				X					\$340.00	\$223.00
7.90.510	0343 TO	MOTORCYCLE CONTEST				X			X			X					\$363.00	
7.90.510	0943 TO	MTRCYCLE CONTEST @ DAY							X								\$175.00	
7.58.040	4039 TO	MOTOR VEH. REPAIR ITIN.							X								\$475.00	\$275.00
7.58.040	4040 TO	MOTOR VEHICLE REPAIR				X			X			X			X		\$475.00	\$275.00
7.58.020	4041 TO	MOTOR VEH. BODY/FENDER				X			X			X					\$475.00	\$275.00
7.58.030	4042 TO	MOTOR VEHICLE PAINT				X			X			X					\$475.00	\$275.00
7.88.010	0721 TO	MOTOR VEHICLE RENTAL				X			X			X					\$201.00	\$131.00
7.90.570	0354 W/G	OFF-ROAD VEHICLE				X			X	X		X		X		X	\$1,574.00	\$177.00
7.76.190	1333 TO	OIL TOOL EXCHANGE							X			X					\$207.00	\$144.00

LOS ANGELES COUNTY 2013 BUSINESS LICENSE FEE SCHEDULE

CODE	FEE CODE	CLASSIFICATION	Animal Ctrl	Risk Mgmt	Bldg & Safety(PW)	Fire	EMS	Health	Tax Collector	Bus. Lic. Commission	Sheriff	Regional Plan.	Wts & Measure	Publishing	Env.Hlth(PW)	Fingerprints	ORIG. FEE	REN. FEE
7.60.030	3172 W/G	OUTDOOR FESTIVAL RELIG.		X		X		X	X	X		X		X	X	X	NO FEE	
7.60.030	3202 W/G	OUTDOOR FEST. 1ST DAY		X		X		X	X	X		X		X	X	X	\$1,866.00	
7.60.030	3203 W/G	OUTDOOR FEST. ADD'L DAY							X								\$278.00	
7.06.300	7287 W/G	PARTNERSHIP CHG W/HEAR							X	X						X	\$1,613.00	
7.06.300	7289 TO	PARTNERSHIP CHG WO/HEAR							X								\$252.00	
7.76.220	1343 W/G	PAWNBROKER							X			X				X	\$377.00	\$157.00
7.62.030	0605 W/G	PEDDLER (COMM MOTOR VEH)						X	X								\$168.00	\$131.00
7.62.040	0606 TO	PEDDLER (MDSE-SPEC. EVENT)							X								\$168.00	\$131.00
7.14.010	9000 TO	PEDDLER VETERAN							X								NO FEE	
7.90.550	0350 TO	PICNIC PARK				X		X				X					\$317.00	\$200.00
7.64.020	2714 W/G	PICTURE ARCADE (GENERAL)			X	X		X	X	X		X		X		X	\$1,775.00	\$129.00
7.64.020	2715 W/G	PICTURE ARCADE (ADULT)			X	X		X	X	X		X		X		X	\$1,988.00	\$1,712.00
7.90.210	0347 TO	PLANT NURSERY										X					\$175.00	\$96.00
7.90.560	0351 TO	PONY RIDE	X					X									\$194.00	\$131.00
7.90.220	0352 TO	POULTRY DEALER (LIVE)	X					X				X					\$194.00	\$131.00
7.24.410	3171 W/G	PROMOTOR		X					X	X						X	\$1,502.00	\$60.00
7.72.020	0652 W/G	PUBLIC EATING				X		X	X			X					\$431.00	\$223.00
7.74.020	1111 TO	REBOUND TUMBLING		X	X	X		X	X			X					\$529.00	\$175.00
7.90.240	0358 TO	RENDERING PLANT										X					\$194.00	\$60.00
7.25.060	1112 TO	RIDES MECHANICAL			X				X								\$318.00	\$200.00
7.90.250	0360 W/G	RIFLE RANGE			X	X		X	X	X		X				X	\$1,862.00	\$226.00
7.90.590	3614 W/G	RODEO - 1ST DAY	X						X	X		X			X	X	\$1,808.00	
7.90.590	3615 W/G	RODEO EA. ADD'L DAY							X								\$204.00	

LOS ANGELES COUNTY 2013 BUSINESS LICENSE FEE SCHEDULE

CODE	FEE CODE	CLASSIFICATION	Animal Crtl	Risk Mgmt	Bldg & Safety(PW)	Fire	EMS	Health	Tax Collector	Bus. Lic. Commission	Sheriff	Regional Plan.	Wis & Measure	Publishing	Env.Hlth(PW)	Fingerprints	ORIG. FEE	REN. FEE
7.76.260	1354 W/G	SALVAGE DEALER				X			X			X			X	X	\$458.00	\$250.00
7.76.250	1356 TO	SALVAGE COLLECTOR							X							X	\$202.00	\$158.00
7.76.280	1357 TO	SALVAGE COLL. CHARITY							X							X	\$2.00	\$2.00
7.76.280	1355 W/G	SALVAGE DEALER CHARITY				X			X			X			X	X	\$2.00	\$2.00
7.90.280	0365 TO	SAWMILL				X						X					\$447.00	\$175.00
7.70.020	0622 W/G	SCHOOL PRIVATE			X	X		X	X	X		X				X	\$1,846.00	\$246.00
7.06.170	0051 TO	SEASONAL LICENSE															1 / 2 ORIGINAL FEE	
7.76.270	1352 W/G	SECONDHAND DEALER				X			X			X			X	X	\$343.00	\$232.00
7.76.270	1351 W/G	SECONDHAND DEALER ITIN.							X							X	\$343.00	\$232.00
7.76.280	1353 W/G	SECONDHAND DEALER CHAR				X			X			X			X	X	\$2.00	\$2.00
7.06.280	0766 W/G	SITE TRANSFER															RENEWAL COST	
7.30.670	2171 W/G	SKATING RINK				X		X	X	X		X		X		X	\$1,419.00	\$155.00
7.04.050		SEPARATE ACTIVITY															\$168.00	\$60.00
7.90.610	0366 W/G	SHOOTING GALLERY				X			X			X					\$270.00	\$129.00
7.62.080	0611 W/G	SOLICITOR COMPANY							X							X	\$175.00	\$131.00
7.62.090	0612 W/G	SOLICITOR INDIVIDUAL							X							X	\$175.00	\$131.00
7.62.080	0049 W/G	SOLICITOR CHARITY							X								NO FEE	
7.78.070	2501 TO	SOUND TRUCK							X								\$168.00	\$60.00
7.90.290	0372 TO	SWIMMING POOL PUBLIC						X				X					\$194.00	\$60.00
7.80.450	1501 W/G	TAXICAB DRIVER							X							X	\$175.00	\$131.00
7.80.450	1500 W/G	TAXICAB DRIVER W/CITY							X							X	\$168.00	\$131.00
7.80.030	1502 W/G	TAXICAB OPERATOR		X					X	X						X	\$1,526.00	\$155.00
7.80.040	1503 W/G	TAXICAB 1ST VEHICLE		X					X	X			X				\$168.00	\$131.00

LOS ANGELES COUNTY 2013 BUSINESS LICENSE FEE SCHEDULE

CODE	FEE CODE	CLASSIFICATION	Animal Crtl	Risk Mgmt	Bldg & Safety(PW)	Fire	EMS	Health	Tax Collector	Bus. Lic. Commission	Sheriff	Regional Plan.	Wis & Measure	Publishing	Env. Hlth(PW)	Fingerprints	ORIG. FEE	REN. FEE
7.80.040	1504 W/G	ADD'L TAXICAB VEHICLE		X					X				X				\$168.00	\$131.00
7.80.190	9001 W/G	TAXICAB MODIFY WO/HEAR.							X								\$168.00	
7.80.190	9002 W/G	TAXICAB MODIFY W/HEAR.							X	X							\$1,495.00	
7.30.070	2011 W/G	TAXI DANCE HALL			X	X		X	X	X		X		X		X	\$1,774.00	\$177.00
7.30.690	2191 TO	TAXI DANCE INSTRUCTOR							X								\$131.00	\$51.00
7.82.090	3342 W/G	THEATRE (ADULT)			X	X		X	X	X		X		X		X	\$1,836.00	\$1,552.00
7.82.090	3341 W/G	THEATRE (GENERAL)			X	X		X	X	X		X		X		X	\$1,829.00	\$246.00
7.28.030	0706 TO	TOW TRUCK							X								\$168.00	\$131.00
7.28.030	0707 TO	TOW TRUCK W/CITY							X								NO FEE	
7.84.020	2311 W/G	TRADE-IN-DEALER				X			X			X			X		\$317.00	\$227.00
7.90.620	0375 W/G	TRAVELING SHOW 1ST DAY		X					X	X		X			X	X	\$1,831.00	
7.90.620	9375 W/G	TRAVELING SHOW ADD'L DAY							X								\$204.00	
7.85.020	0785 W/G	VACATION CERTIFICATES		X					X	X						X	\$1,495.00	\$60.00
7.86.020	0732 TO	VALET PARKING		X					X								\$175.00	\$131.00
7.90.310	0376 TO	WEED ERADICATOR				X											\$237.00	\$129.00
7.80.680	1573 W/G	WATER TAXI OPERATOR		X					X	X						X	\$1,556.00	\$185.00
7.80.680	1574 W/G	WATER TAXI BOAT		X					X								\$175.00	\$131.00
7.80.680	1575 W/G	EACH ADD'L BOAT		X					X								\$175.00	\$60.00