



THE CITY OF SAN DIEGO
REPORT TO THE CITY COUNCIL

DATE ISSUED: April 18, 2012 REPORT NO: 12-045

ATTENTION: Budget and Finance Committee
Agenda of April 25, 2012

SUBJECT: FY 2013 Recommended Police Department User Fee Adjustments

REFERENCE: None

REQUESTED ACTION:

Approve proposed user fees for Fiscal Year 2013.

STAFF RECOMMENDATION:

Approve proposed user fees for Fiscal Year 2013.

SUMMARY:

The City of San Diego recognizes the need and advantage of regulating certain business activities. These businesses are monitored to ensure adherence to the municipal code, permit conditions and other applicable laws. The City has a responsibility to ensure a level playing field in regards to permit holders by inspecting for compliance and identifying non-permitted businesses that compete with the legitimate ones.

Through the San Diego Police Department (Department), the Vice Units work to ensure that those wishing to utilize these businesses are afforded a safe environment free of fraud and crime. The Department's regulatory enforcement policy aims to gain compliance on the part of the operator. Sworn personnel assigned to Vice Operations and Vice Administration are charged with proactive enforcement and active regulation of the Police Regulated businesses that are identified in Article 3 of the San Diego Municipal Code as well as establishments licensed by the California Department of Alcohol Beverage Control.

Consistent with the City's User Fee Policy 100-05, the Department has reviewed its fees and is proposing updates to the rates. Most of the fees were reviewed or updated in FY 2009 for implementation in the FY 2010 budget. Several were updated for the FY 2011 Budget. Since the last major fee adjustment there have been adjustments to Department personnel and the allocation of labor resources dedicated to monitoring activity and enforcing municipal code requirements.

The City's User Fee Policy 100-05, which was adopted by the City Council on March 10, 2009, provides guidelines for establishing a comprehensive user fee schedule and requires that the full cost of services be identified and all fees be categorized according to the level of cost recovery.

The Policy requires all existing fee levels be in line with service costs to ensure that all reasonable costs incurred in the provision of services are being recovered. Per the User Fee Policy, a comprehensive user fee study shall be conducted every three years. The last comprehensive user fee study was conducted in Fiscal Year 2009.

The User Fee Policy stipulates three categories of cost recovery: user fees with 100% cost recovery (Category I), user fees with less than 100% cost recovery (Category II), and penalties and fines (Category III). This report groups the recommended user fee adjustments into these three categories.

The cost recovery calculations are based on direct and indirect costs for all fees in order to accurately calculate the cost of providing services. Direct costs are those that can be fully attributed to providing a specific service. An example of a direct cost is the staff time spent performing tasks related to a specific service and includes employee salary and benefits. Indirect costs include allocated central support service costs (IT, risk management, fleet assignment and usage fees, etc.), departmental support costs, and the full cost associated with staff providing the service.

Approved by voters in 2010, Proposition 26 amends articles XIII A and XIII C of the California Constitution to provide that a levy, charge or exaction of any kind imposed, increased or extended by a local government is a tax unless an exception applies. Exceptions to Proposition 26 include user fees; government service or product fees; regulatory fees; government property entrance fees; fines and penalties imposed by a court or local government; property development impact fees; and assessments and property related fees governed by Proposition 218. All user fee adjustments recommended in this report have been reviewed by the City Attorney's Office for compliance with Proposition 26 (Attachment).

FISCAL CONSIDERATIONS:

San Diego Municipal Code, Section 33.0101(c), states that it is a misdemeanor for any *person* to operate a business or engage in an occupation regulated by the Police Department without a police permit. Permit holders are responsible for being familiar with and complying with the rules and regulations in SDMC Chapter 3, Article 3.

Police Regulated Permit fees are based on a formulaic approach to ensure full cost recovery. Typically, the fees are calculated using the following factors:

1. Number of labor hours required to properly issue permits in the City of San Diego, including completing applications, conducting background investigations, issuing permits and maintaining official records.
2. Number of labor hours required to regulate businesses, including overt and covert inspections to ensure compliance of municipal codes and that no criminal activity is occurring within or associated with the business/event operations.
3. Number of labor hours required to complete investigations such as warnings, notice of violations, suspensions, revocations and/or arrests for proprietors and employees.

4. Number of labor hours required to prepare and attend appeal hearings, court actions or meetings.
5. Number of businesses or events in each specific permit category.

The Department completed a comprehensive review of all the Police Regulated fees that are managed by the Vice Administration Unit. The primary objective was to identify which fees if any required adjustment based on factors that have changed since FY 2009 to remain in compliance with the City's User Fee Policy 100-05.

Forty-three different fees were analyzed. Of those, 18 need to be reduced, 16 need to be increased and seven of the fees will no longer be collected primarily due to consolidation. Two fees remained unchanged as they were recently updated in FY11. The analysis did not include a review of burglar alarm permits as those are being reviewed under a different study. In addition to the labor involved in each of the industries, the following factors were also analyzed to determine if applicable changes took place that could impact the cost recovery fees:

1. Department Staffing
2. Industry/Economic Conditions
3. State Laws
4. Operating Procedures

Department Staffing

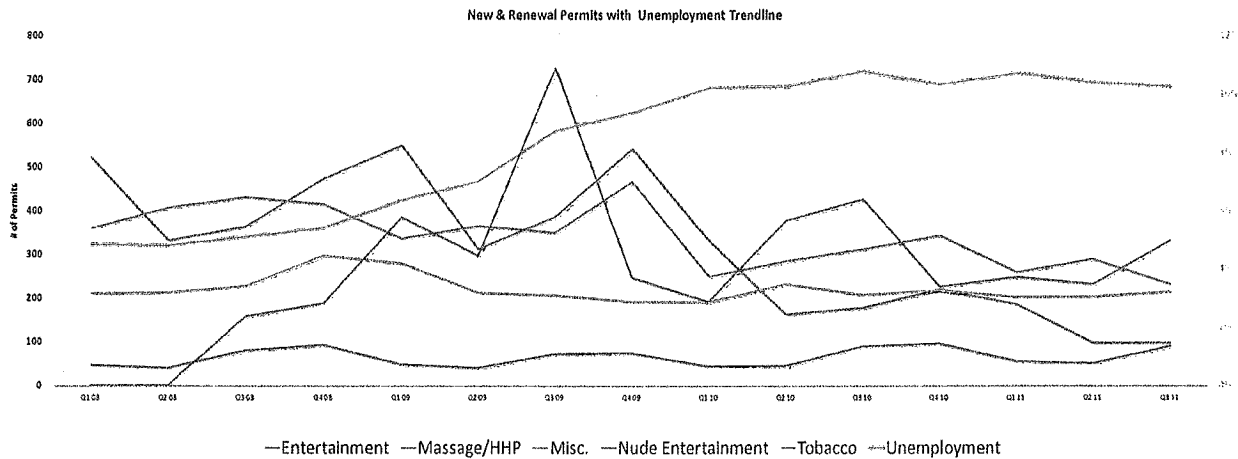
The primary change between the FY 2009 fee study and the FY 2012 fee study is the composition of the staff assigned to the Vice Permits and Licensing Unit. The FY 2009 study included hours assigned to Police Code Compliance Officers and sworn personnel. However between FY 2009 and FY 2011 a major citywide reduction eliminated over 154.00 budgeted civilian positions in the Department. A total of 10.00 civilian positions were impacted in the Vice Administration Unit. To continue a presence in police regulated businesses and enforce the municipal code, the Department assigned 6.00 sworn officers to Vice Administration and maintained 3.00 civilian positions. The cost recovery fees included in this report represent this current staffing level.

Most standard cost recovery calculations assume 2,080 staff hours of annual available time for 1.00 full-time employee (FTE). The calculation used for the Police Department cost recovery fees assumes 1,732 annual hours of available time as leave and mandatory training time are deducted from the standard 2,080 hours. Therefore, the various proposed fees capture the cost recovery expense of the actual time spent on police regulated business and do not include any overtime expense.

The proposed cost recovery fees also include applicable labor time for Vice Operations which consists of three teams each comprised of 4.00 Detectives and 1.00 Detective Sergeant. These teams are primarily responsible for on-site enforcement, responses to complaints, covert monitoring and special details. The cost recovery formula captures 50% of their available time as the remaining 50% of their time is focused on preventing illegal pimping, human trafficking and prostitution.

Industry/Economic conditions

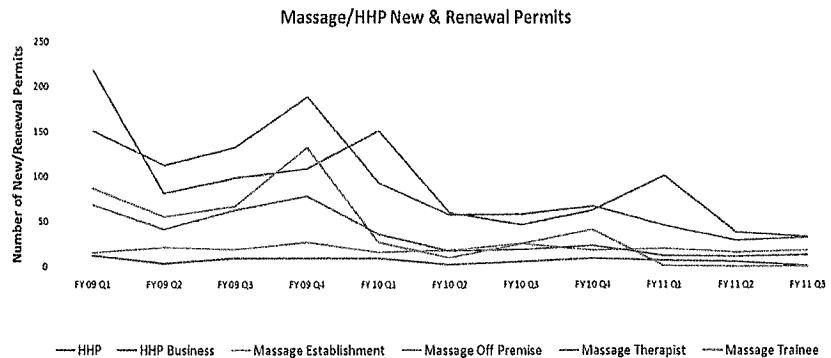
Subsequent to the Fiscal Year 2009 comprehensive user fee study, the Police Department has experienced a decline in the total number of permits for Police Regulated Industries. Many factors have been attributed as the cause of this decline, including economic factors and changes in industry environments. The chart below demonstrates that over a three-year period as the unemployment rate continued to increase, the total number of permits in the various industries actually declined. The only exception is the permit for tobacco retailers as the permit was initiated in FY 2008 and peaked in Quarter 3 of FY 2009 as efforts to gain compliance increased.



The decline in permits has been especially prevalent in Adult Entertainer permits and permits for Massage Establishments and practitioners. As the economy continued to decline, Adult entertainer permits were impacted due to the discretionary income spending associated with these businesses. Although the number of massage and adult entertainment permits continued to decline the hours associated with regulating the businesses did not decrease proportionally due to the continued and necessary monitoring for illegal activities. Although the City has many compliant businesses there is still a tendency to see cases of illegal human trafficking and prostitution in these industries. The resulting effect is an overall decline in permit revenue without a decline in required oversight.

State Laws

The number of Massage and Holistic Health Practitioner (HHP) permits also declined due to SB713. This State law now allows Massage and HHP businesses to obtain a state-wide license and forgo a local city license. This caused not only a decline in cost recovery revenue to the



City it also created a situation whereby the Department must still respond to complaints and investigate these types of business, without the ability to recoup the full cost of enforcement. The State now collects, but does not share, the permit fee revenue to assist with enforcement expenses. A similar type of permitting system is also being vetted in Sacramento for the Pawn industry. The previous chart demonstrates a decline of over 1,200 permits for massage and HHP businesses occurred between FY 2009 and FY 2011.

Operating Procedures

The most significant change that impacted the fee structure is the methodology used to recover the expense associated with the permit application review. Previously, the Department charged a separate Investigative Fee (\$104) on all original permit applications but did not charge the same fee for renewal applications. Upon completing the analysis and with the assistance of the Vice Officers, it was determined that the majority of permits require as much labor for renewal applications as for the original permits. Therefore, the Department was not collecting the appropriate cost recovery expense to investigate permit applicants for both new and renewal applications.

The resulting effect is the elimination of the non-refundable Investigative Fee and the streamlining of the permit fees structure. In the past there were different fees for original and renewal permits and now there will only be one fee per permit. The investigative expenses for new and renewal permits are now included in the permit fee formula. Additionally, if a permit application is declined, the applicant will receive a refund of the entire fee amount. Previously, refunds were only provided on the permit fee and not the investigative fee.

FY 2013 recommended user fee adjustments in Police Department result in a total user fee revenue decrease of \$117,000.

PROPOSED FEES

The City's User Fee Policy 100-05 identifies three categories of fees:

1. Category I: User fees that are determined to have 100% cost recovery.
2. Category II: Fees are determined to have less than 100% cost recovery.
3. Category III: Penalties and fines.

All of the Police Department's FY 2013 proposed fees are Category I fees. The Department has some discretion on Category III fees for some industries but there are no proposed changes to penalty or fine schedules. The Department has increased the use of fines for some operators to gain compliance. The total revenue generated from these fines is less than \$12,000 annually.

The following table identifies the new proposed fee schedule and compares the existing fees with the proposed FY 2013 fees. Fees in red are decreasing and fees that are lined out will no longer be collected due to consolidation or are no longer applicable. The calculation of hours for each fee can be seen in Attachment I.

PERMIT #	PERMIT NAME	Permit Frequency	Existing Fee	Proposed FY13 Fee	Proposed Cost Recovery %
416025	Adult Entertainer	Per Year	\$245	\$238	100%
422044/B	Arcade	Per Year	\$72	\$100	100%
416032	Auto Dismantler	Per Year	\$344	\$438	100%
416016	Bingo	Per Year	\$65	\$83	100%
416053	Card Room Employee	Per Year	\$65	\$52	100%
416053	Card Room Owner/Business	Per Year	\$25		
416015	Card Room Table Fee - Per Table	Table Per Year	\$3,090	\$3,689	100%
422044/C	Casino Party	Per Event	\$65	\$237	100%
416049/G	Curb Painter Regulatory	Per Year	\$59		
416034	Entertainment - Ongoing After Hours	Per Year	\$1,927	\$494	100%
416210	Entertainment - Ongoing, Alcohol, 0 - 99 People	Per Year	\$1,500	\$1,500	100%
416211	Entertainment - Ongoing, Alcohol, 100-249 People	Per Year	\$2,382	\$1,977	100%
416212	Entertainment - Ongoing, Alcohol, 250-399 People	Per Year	\$3,176	\$2,987	100%
416213	Entertainment - Ongoing, Alcohol, 400+ People	Per Year	\$3,970	\$3,970	100%
416169	Entertainment - Ongoing, No Alcohol, 0 - 49 People	Per Year	\$283	\$172	100%
416037	Entertainment - Ongoing, No Alcohol, 50+ People	Per Year	\$718	\$732	100%
416155	Entertainment - Single Event After Hours	Per Event	\$1,145	\$381	100%
416170	Entertainment - Single Event, 0 - 49 people	Per Event	\$201		
416038	Entertainment - Single Event, 50+ people	Per Event	\$1,252	\$175	100%
416033/A	Firearms Dealer	Per Year	\$660	\$1,755	100%
416033/B	Firearms Dealer Employee	Per Year	\$104	\$45	100%
416049/A	Going out-of-Business	Per Event	\$128	\$69	100%
416156	Holistic Health Practitioner - Business	Per Year	\$1,693	\$1,104	100%
416039	Holistic Health Practitioner - Individual	Per Year	\$175	\$101	100%
422044	Investigative Fee	Per Permit	\$104		
416024	Massage Establishment Business	Per Year	\$1,707	\$2,042	100%
416023	Massage Therapist	Per Year	\$237	\$193	100%
416042	Massage Therapist Off-Premise Business	Per Year	\$552	\$693	100%
416023	Massage Trainee	Per License	\$573		
416018	Money Exchange Business	Per Year	\$505	\$865	100%
416017	Nude Entertainment Business/Club	Per Year	\$5,656	\$5,562	100%
416031	Outcall Nude Entertainer	Per Year	\$940	\$744	100%
416030	Outcall Nude Entertainment Business	Per Year	\$15,702	\$9,219	100%
416027	Pawnshop	Per Year	\$249	\$851	100%
416021	Peep Show Booth	Year Per Booth	\$200	\$207	100%
422044/A	Poolroom/Bowling Alley	Per Year	\$72	\$119	100%
416041	Promoter	Per Year	\$654	\$310	100%
416026	Secondhand Dealer	Per Year	\$123	\$153	100%
416049/B	Solicitor	Per Year	\$54	\$166	100%
416052	Swap Meet	Per Year	\$1,276	\$1,684	100%
416052	Swap Meet Quarterly	Per-Qtr	\$319		
422044	Tobacco Application fee	Per License	\$104		
416167	Tobacco Retailer	Per Year	\$212	\$131	100%

Based on the above chart, the Department estimates the adjustments to the Police Regulated fees will generate an estimated \$1.96 million in cost recovery revenue. Over the last four years, the Department generated an average of \$1.26 million in revenue specifically for the Police Regulated fees that are discussed in this report.

During the last four years the Department has generated on average \$42.9 million in annual revenue and has a FY 2013 Proposed revenue budget of approximately \$42.3 million. The proposed Police Regulated fees represent approximately 5% of the FY 2013 proposed revenue budget.

The tables reflected in Attachment II include a comprehensive comparison between the FY 2009 cost calculation and the FY 2013 cost calculation for labor hours and expense. The name, category and applicable municipal code authorizing the fee are also included. Each of the fees are identified within one of the following categories.

1. Adult Entertainment
2. Consumer Protection
3. Juvenile Protection
4. Entertainment

The Department estimates the adjustments to the Police Regulated fees will generate an estimated \$1.96 million in cost recovery revenue.

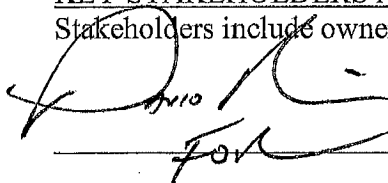
PREVIOUS COUNCIL and/or COMMITTEE ACTION: None

COMMUNITY PARTICIPATION AND PUBLIC OUTREACH EFFORTS:

Notices of the changes to the Fee Schedule will be posted at all San Diego Police Department facilities. The proposed Fee Schedule will also be posted on the City's web site. The Department has met with some representatives of business interest groups and will continue to provide updated information to business interest groups. The Department also notified all industries in writing that are impacted by a proposed fee increase.

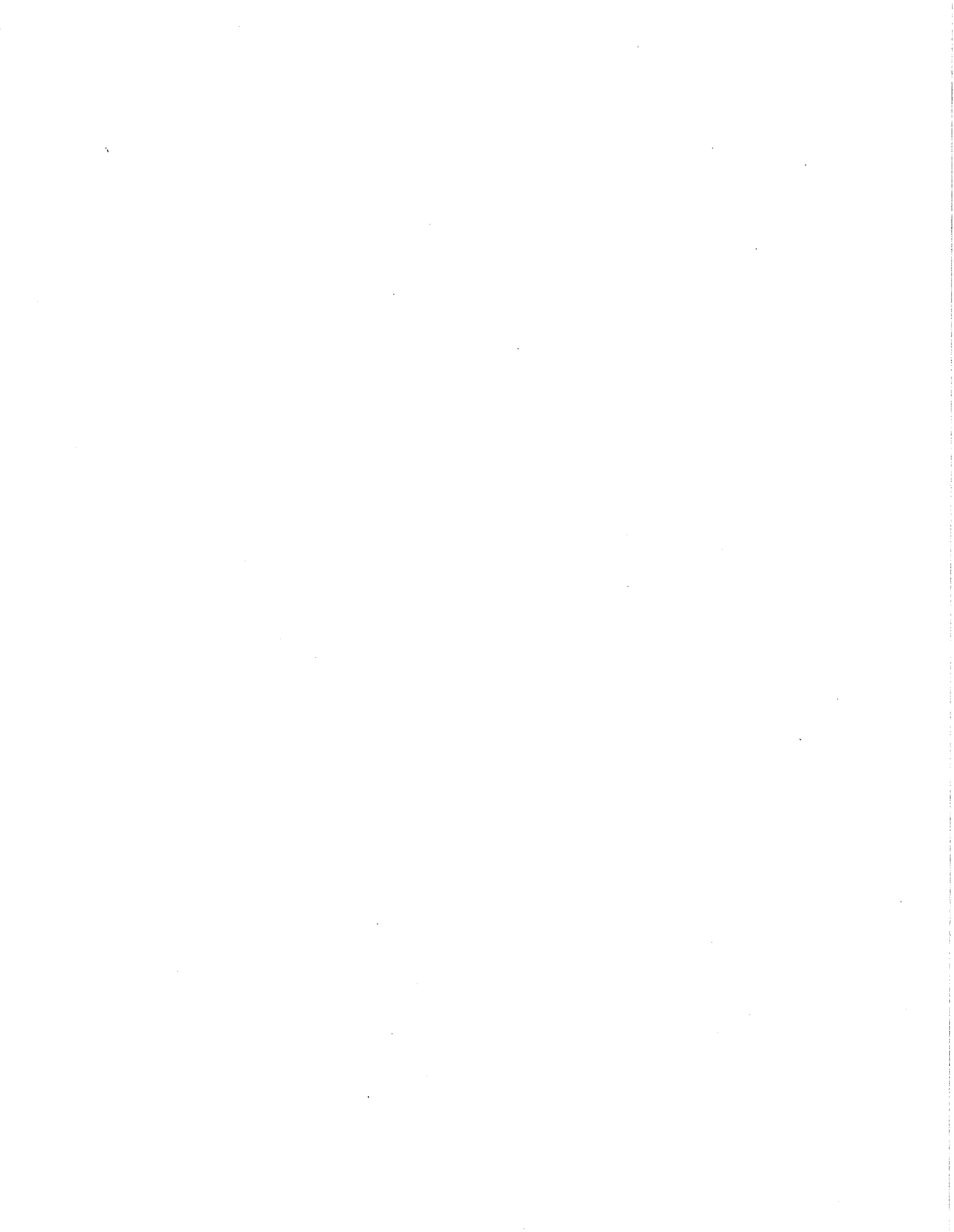
KEY STAKEHOLDERS AND PROJECTED IMPACTS:

Stakeholders include owners of police regulated businesses and community groups.

 EX. 1585 CHIEF

William Lansdowne
Chief of Police

Attachment



**Office of
The City Attorney
City of San Diego**

MEMORANDUM

DATE: April 16, 2012

TO: William Lansdowne, Chief, San Diego Police Department

FROM: City Attorney

SUBJECT: Proposition 26 Review of Proposed San Diego Police Department User Fees for FY 2013

INTRODUCTION

Under Council Policy 100-05, general fund departments are required to conduct comprehensive user fee studies every three years. These fee studies ensure City departments identify and recover all reasonable and allowable costs incurred in providing government services.

Financial Management staff has asked participating departments to obtain an opinion on the legality of their proposed user fee adjustments and additions from the Office of the City Attorney in light of Proposition 26. Approved by the voters in 2010, Proposition 26 amends articles XIII A and XIII C of the California Constitution to provide that a levy, charge, or exaction of any kind imposed, increased, or extended by a local government is a tax unless an exception applies. Exceptions to Proposition 26 include user fees; government service or product fees; regulatory fees; government property entrance fees; fines and penalties imposed by a court or local government; property development impact fees; and assessments and property-related fees governed by Proposition 218.¹

Each Proposition 26 exception involves its own legal standard for determining the amount of a legally permissible fee. Under article XIII C, section 1(e)(1)(2)(3) of the California Constitution, which discusses some of the exceptions to Proposition 26, no fee may exceed the reasonable cost of providing the service. However, such fees should reimburse the government entity for all reasonable direct and indirect expenses incurred. *United Business Commission v. City of San Diego*, 91 Cal. App. 3d 156, 166 (1979). As noted in *United Business Commission*, “. . . the municipality need only apply sound judgment and consider ‘probabilities according to the best honest viewpoint of informed officials’ in determining the amount of the fee.” *Id.* This Office has advised City staff to explain the link between the cost and the service provided and justify all

¹ For a fuller discussion of Proposition 26, see City Att’y MOL No. 11-3 (Mar. 4, 2011), “Proposition 26 and Its Impact on City Fees and Charges.”

fee calculations based on a study of the costs associated with the fee for Council's consideration and approval. Therefore, depending on the particular type of fee and individual department activities, staff for each City department developed their proposed user fee adjustments using the comprehensive Citywide method developed by Financial Management and Comptroller staff.²

We have reviewed a detailed summary of the San Diego Police Department's (Department) cost recovery calculations as described in Exhibit A and proposed fee adjustments as described in Exhibit B. Our Proposition 26 analysis of each fee is discussed below.

SAN DIEGO POLICE PERMIT FEES

Proposition 26 provides that certain government imposed fees are excluded from the definition of a "tax" if they fall into one of the listed, enumerated categories.

One such category includes a wide range of local government regulatory fees such as building permit fees, fire inspection fees, and police-regulated industry fees. Fees of this type are exempted if they bear relation to reasonable cost of the government expense in regulating or permitting the activity. Permitted "reasonable regulatory costs" includes: (i) issuing permits and licenses; (ii) performing investigations, inspections, and audits; and (iii) administrative enforcement and adjudication. For the Department to charge these fees, the fees must be limited to the agency's reasonable regulating costs. Cal. Const. art. XIII C, § (1)(e)(3).

Another category exempts fines, penalties, or other monetary charges imposed by the judicial branch of government or a local government, as a result of a violation of law. Police-regulated industries may be subject to fines and penalties for lack of compliance with governing regulations. Cal. Const. art. XIII C, § (1)(e)(5).

In order for the City to properly set a fee for the regulation of certain industries there must be a showing that each fee is reasonably based on the amount of government services that are expended in regulating those industries. In *California Farm Bureau v. State Water Resources Control Board*, 51 Cal. 4th 421 (2011), the Court determined that the proportionality is not measured on an individual basis but collectively, considering all rate payers. The government entity must show that the fee is related to the overall cost of the governmental regulation. The cost should be captured with reasonable certainty but it need not be finely calibrated to the precise benefit each individual fee payer might derive.

San Diego Municipal Code (SDMC) section 33.0101 provides for the regulation of certain businesses and occupations. These regulated activities are the responsibility of the Chief of

² The method was approved by Financial Management and the Comptroller and provided to the departments by Financial Management. The number (budget item) used to apportion rates (overhead and load) against direct cost is the responsibility of each department based on the contents and knowledge of their individual department activities. This Office did not independently verify or recalculate the numbers provided or the validity of the methodology.

Police, who assigns officers³ to permit, inspect, and regulate those businesses and occupations. The SDMC provides for recovery of the cost of such regulation. SDMC §§ 33.0103, 33.0307. Those costs are allocated to each industry, separately, based on cost recovery for the service provided. Such fees are likely exempt under Proposition 26. Cal. Const. art. XIII C, § 1(e)(3).

SDMC section 33.0101(a) states, “The occupations and businesses in the City of San Diego listed in this Article are subject to the City’s police power and are classified as ‘police-regulated.’” “This Article” refers to Article 3 of Chapter 3 of the San Diego Municipal Code. The following businesses and occupations are listed and regulated in Article 3 and are subject to the current adjustment of fees. The underlined titles listed are taken from Exhibit B.

Adult Entertainer

This occupation is “police regulated,” requires a permit and has numerous operating guidelines. SDMC § 33.3604. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Arcade

This activity is “police regulated,” requires a permit and has numerous operating guidelines. SDMC § 33.1635. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Auto Dismantler

This occupation is “police regulated,” requires a permit and has numerous operating guidelines. SDMC §§ 33.0101, 33.0901-33.0905. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Bingo

This activity is “police regulated,” requires a permit and has numerous operating guidelines. SDMC § 33.3403. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

³ “Officers” is used generically to refer to all ranks of both police officers and civilians.

Card Room Employee

Cardrooms are regulated by both the City and State. Under the Municipal Code, card room employees are separately required to obtain a work permit from the Chief of Police. SDMC § 33.3905. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City's reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Card Room Table Fee - Per Table

Cardrooms are regulated by both the City and State. Card rooms are charged a "per table" fee for their permits, are "police regulated," and are subject to numerous operating guidelines. SDMC § 33.3902. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City's reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Casino Party

This activity is "police regulated," requires a permit, and has numerous operating guidelines. SDMC § 33.4101. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City's reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Entertainment, Ongoing, After-Hours

This activity is "police regulated," requires a permit, and has numerous operating guidelines. SDMC § 33.0803. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City's reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Entertainment – Ongoing, Alcohol, 0-99 People

This activity is "police regulated," requires a permit, and has numerous operating guidelines. SDMC § 33.1503. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City's reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Entertainment - Ongoing, Alcohol, 100-249 People

This activity is "police regulated," requires a permit, and has numerous operating guidelines. SDMC § 33.1503. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City's reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Entertainment - Ongoing, Alcohol, 250-399 People

This activity is “police regulated,” requires a permit, and has numerous operating guidelines. SDMC § 33.1503. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Entertainment - Ongoing, Alcohol, 400+ People

This activity is “police regulated,” requires a permit, and has numerous operating guidelines. SDMC § 33.1503. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Entertainment – Ongoing, No Alcohol, 0-49 People

This activity is “police regulated,” requires a permit, and has numerous operating guidelines. SDMC § 33.1503. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Entertainment – Ongoing, No Alcohol, 50+ People

This activity is “police regulated,” requires a permit, and has numerous operating guidelines. SDMC § 33.1503. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Entertainment - Single Event After-Hours

This activity is “police regulated,” requires a permit, and has numerous operating guidelines. SDMC § 33.0801. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Entertainment – Single Event, 50+ People

This activity is “police regulated,” requires a permit, and has numerous operating guidelines. SDMC § 33.1503. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Firearms Dealer

Firearm dealers are regulated by the City, State, and federal government. This activity is “police regulated”, requires a permit, and has numerous operating guidelines. SDMC § 33.4201. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Firearms Dealer Employee

Firearm dealers are regulated by the City, State, and federal government. In the City, firearm dealer employees must obtain a permit. This occupation is “police regulated,” requires a permit, and has numerous operating guidelines. SDMC § 33.4201. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Going Out of Business

This activity is “police regulated,” requires a permit, and has numerous operating guidelines. SDMC § 33.1006. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Holistic Health Practitioner- Business

Massage activity is regulated by both the City and State. In the City, the practice of holistic health includes massage activity. This particular business is “police regulated,” requires a permit, and has numerous operating guidelines. SDMC § 33.4403. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Holistic Health Practitioner- Individual

Massage activity is regulated by both the City and State. In the City, the practice of holistic health includes massage activity. This particular occupation is “police regulated,” requires a permit, and has numerous operating guidelines. SDMC § 33.4403. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Massage Establishment Business

Massage activity is regulated by both the City and State. This business is “police regulated,” requires a permit, and has numerous operating guidelines. SDMC § 33.3503. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Massage Therapist

Massage activity is regulated by both the City and State. This occupation is “police regulated,” requires a permit, and has numerous operating guidelines. SDMC § 33.3509. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Massage Therapist Off-Premise Business

Massage activity is regulated by both the City and State. This business is “police regulated,” requires a permit, and has numerous operating guidelines. SDMC § 33.3510. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Money Exchange

Money exchange houses are regulated by the City, and there are state laws addressing money exchange houses. This activity is “police regulated,” requires a permit, and has numerous operating guidelines. SDMC § 33.4302. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Nude Entertainer Business/Club

This activity is “police regulated,” requires a permit, and has numerous operating guidelines. SDMC § 33.3603. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Outcall Nude Entertainer

This occupation is “police regulated,” requires a permit, and has numerous operating guidelines. SDMC § 33.2803. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Outcall Nude Entertainer Business

This activity is “police regulated,” requires a permit, and has numerous operating guidelines. SDMC § 33.2803. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Pawnshop

Pawnshops are regulated by both the City and State. This business is “police regulated,” requires a permit, and has numerous operating guidelines. SDMC § 33.1101. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Peep Show Booth

This activity is “police regulated,” requires a permit and has numerous operating guidelines. SDMC § 33.3303. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Poolroom/BowlingAlley

Each of these activities are “police regulated,” each requires a permit and have numerous operating guidelines. SDMC § 33.1600. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Promoter

This occupation is “police regulated,” requires a permit, and has numerous operating guidelines. SDMC § 33.0703. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Secondhand Dealer

Secondhand dealers are regulated by both the City and State. This activity is “police regulated,” requires a permit, and has numerous operating guidelines. SDMC § 33.1101. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Solicitor

This occupation is “police regulated,” requires a permit, and has numerous operating guidelines. SDMC § 33.1402. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Swap Meet

Swap meets are regulated by the City, and there are state laws addressing swap meets. This activity is “police regulated,” requires a permit, and has numerous operating guidelines. SDMC § 33.3204. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

Tobacco Retailer

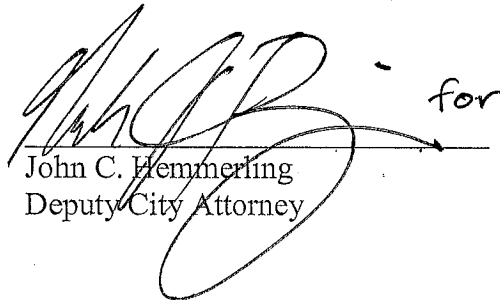
Tobacco retailers are regulated by both the City and State. This activity is “police regulated,” requires a permit, and has numerous operating guidelines. SDMC § 33.4503. We believe this fee is defensible as an exception to Proposition 26 because it is a charge imposed for the City’s reasonable regulatory costs. Cal. Const. art. XIII and XIII C, § 1(e)(3).

CONCLUSION

All police permit fees for police-regulated businesses and occupations submitted for this Office’s review and contained in Article 3 of the San Diego Municipal Code are fees that are defensible under Proposition 26. The charges are based on the reasonable regulatory costs, including issuing permits, performing investigations and inspections, and for the administrative enforcement relating to those activities.

JAN I. GOLDSMITH, City Attorney

By

 for

John C. Hemmerling
Deputy City Attorney

JCH:jdf:amt

Attachments: Exhibits A and B

cc: Mark Leonard, Department Director of Financial Management

MS-2012-16

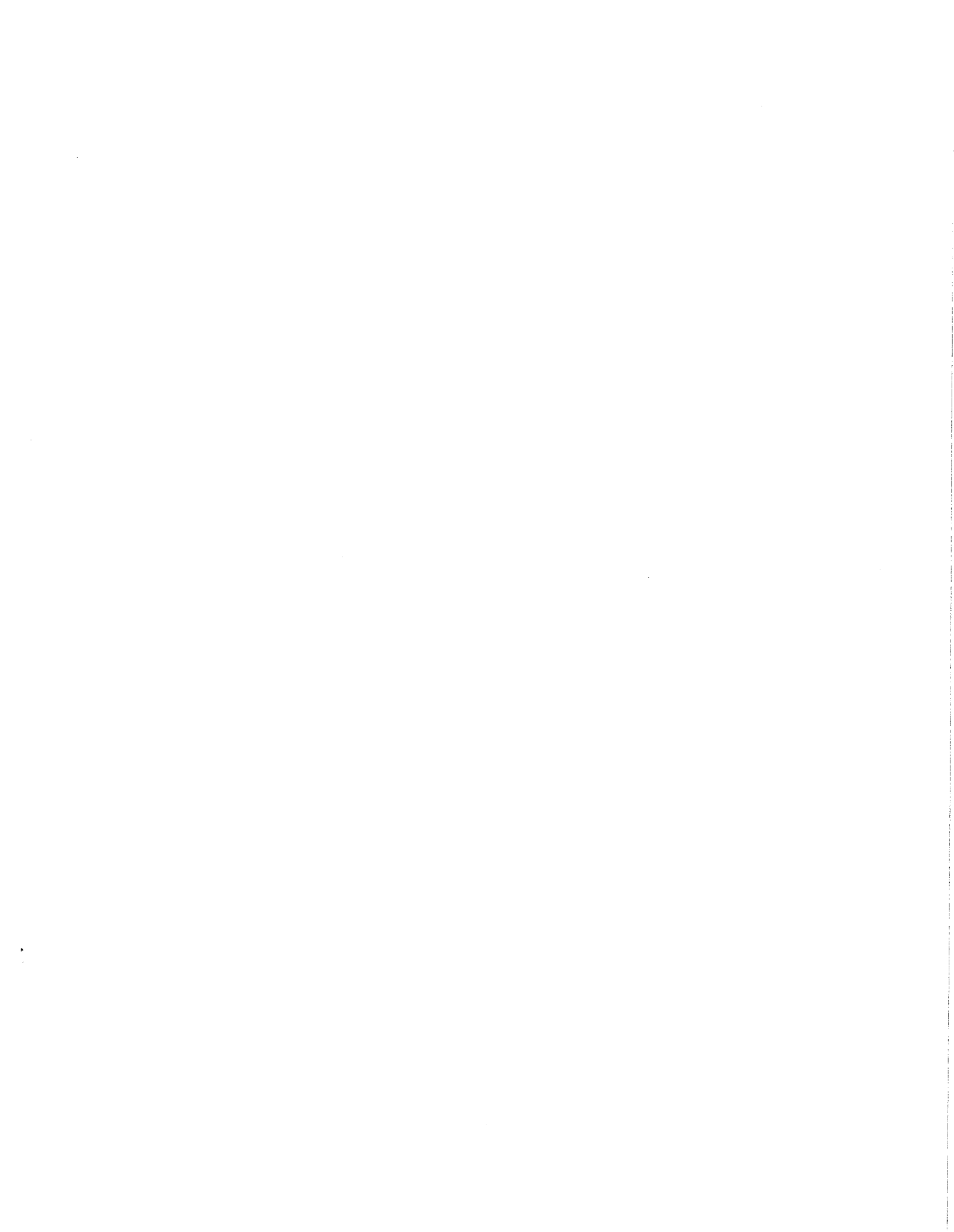


Exhibit A

Fiscal Year 2013 Proposed User Fee Adjustments

Cost Recovery Calculations

EXHIBIT A

Administrative and Enforcement Hours Spent on Permits, by Permit Type

Revenue Acct	416025	422044/b	416032	416016	416053	416015	422044/c	416034	416210	416211	416213	416169	416037	416155	416038	416033	416033	416049	416039	416156	416024	416023	
Name	Adult Entertainment	Arcade	Disrupter	Bingo	Card room employee	Card room table fee - per	Casino Party	Ongoing - After hrs	Ongoing, Alcohol, 0 - 99	Ongoing, Alcohol, 100 - 249 people	Ongoing, Alcohol, 250 - 399 people	Ongoing, Alcohol, 400+ people	Ongoing, no alcoholic people	Ongoing, no alcoholic, 50+ people	Single Event - After hrs	Single Event 50+ people	Firearm dealer	Firearm dealer	Going out of Business	HHP Individual	HHP Business	Message off-Premise	
SGT Total	0.11	0.00	0.02	0.00	0.10	0.14	0.02	1.15	1.32	1.33	1.32	1.32	0.40	0.00	0.03	0.10	1.14	0.12	0.09	0.17	1.18	1.75	0.16
Officer Total	0.47	1.00	5.21	1.00	0.49	1.18	2.81	4.45	2.50	4.36	5.19	5.54	1.55	5.57	4.52	1.92	19.54	0.39	0.71	0.87	6.26	8.05	0.75
Det. Sgt Total	0.15	0.00	0.00	0.00	0.00	0.61	0.00	0.00	8.61	8.61	9.36	4.56	1.79	0.00	0.00	0.01	0.00	0.00	0.00	0.03	1.40	2.88	0.00
Detective Total	1.94	0.00	0.00	0.00	0.00	30.00	0.00	0.00	12.00	12.00	21.75	36.00	0.00	3.00	0.00	0.04	0.00	0.00	0.00	0.08	3.46	9.88	0.00
Current Fee	\$245	\$72	\$344	\$65	\$65	\$3,090	\$65	\$1,927	\$1,500	\$2,382	\$3,176	\$3,970	\$283	\$718	\$1,145	\$1,252	\$660	\$0	\$128	\$175	\$1,683	\$1,707	\$80
Proposed Fee	\$238	\$100	\$488	\$83	\$52	\$3,689	\$237	\$494	\$1,500	\$1,977	\$2,387	\$3,970	\$172	\$732	\$881	\$1,751	\$45	\$69	\$0	\$101	\$1,104	\$2,042	\$80
Estimated Cost Recovery	\$221,748	\$1,004	\$30,229	\$753	\$10,514	\$81,167	\$3,799	\$4,448	\$44,064	\$243,242	\$188,184	\$235,233	\$861	\$3,660	\$6,484	\$25,821	\$12,199	\$139	\$19,280	\$19,875	\$173,640	\$3,848	

TOTAL ANNUAL HOURS PER INDUSTRY

ADMINISTRATION	99	0	1	0	0	3	0	10	33	163	83	78	2	0	0	14	30	33	0	0	32	21	149	8
Sgt	99	0	1	0	0	3	0	10	33	163	83	78	2	0	0	14	30	33	0	0	32	21	149	8
POII	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	0	0	0
POII	399	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	144	58	648	36	
POII	0	0	260	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
POII	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
POII	8	12	0	9	99	26	0	38	70	610	327	327	8	25	2	20	0	0	0	0	0	0	10	0
POII	15	100	0	0	0	45	0	60	89	8	5	0	0	0	0	0	0	0	0	0	0	0	26	0
ADMIN. TOTAL	532	12	361	9	120	29	45	60	103	773	410	405	10	28	77	296	538	137	2	197	134	833	44	

TOTAL ANNUAL COSTS PER INDUSTRY

ADMINISTRATION	\$10,527	\$0	\$115	\$0	\$2,233	\$319	\$35	\$1,097	\$3,509	\$17,332	\$8,225	\$8,294	\$213	\$0	\$51	\$1,489	\$3,152	\$3,498	\$19	\$3,286	\$2,260	\$15,847	\$834
Sgt	\$10,527	\$0	\$115	\$0	\$2,233	\$319	\$35	\$1,097	\$3,509	\$17,332	\$8,225	\$8,294	\$213	\$0	\$51	\$1,489	\$3,152	\$3,498	\$19	\$3,286	\$2,260	\$15,847	\$834
POII Gonzalez Reed	\$628	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POII Choi	\$3,417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POII Martinez	\$0	\$0	\$21,749	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$671	\$671	\$0	\$0	\$0	\$0
POII Meyer	\$959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POII Getz	\$669	\$1,004	\$0	\$753	\$8,281	\$2,175	\$0	\$3,179	\$5,856	\$51,027	\$27,354	\$17,354	\$648	\$2,091	\$160	\$1,673	\$0	\$0	\$120	\$0	\$0	\$6	\$837
POII - vacant	\$1,255	\$0	\$8,365	\$0	\$0	\$3,764	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,774	\$21,916	\$41,825	\$8,030	\$0	\$1,255	\$1,255	\$0	\$0
ADMIN. TOTAL	\$46,855	\$1,004	\$30,229	\$753	\$10,514	\$2,494	\$3,799	\$4,448	\$44,064	\$243,242	\$188,184	\$235,233	\$861	\$3,660	\$6,484	\$25,821	\$12,199	\$139	\$19,280	\$19,875	\$173,640	\$3,848	
SQUAD 820	\$7,656	\$0	\$0	\$0	\$0	\$13,291	\$0	\$0	\$3,259	\$12,520	\$17,322	\$9,604	\$0	\$0	\$0	\$172	\$0	\$0	\$0	\$686	\$1,029	\$9,604	\$0
Det. Sgt.	\$53,202	\$0	\$0	\$0	\$0	\$19,507	\$0	\$0	\$6,650	\$43,626	\$39,902	\$62,778	\$0	\$443	\$0	\$572	\$0	\$0	\$0	\$1,430	\$1,716	\$24,828	\$0
SQUAD 840	\$5,145	\$0	\$0	\$0	\$0	\$4,802	\$0	\$0	\$5,145	\$22,055	\$13,348	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,747	\$0
Det. 3.00 FTEs	\$53,202	\$0	\$0	\$0	\$0	\$19,507	\$0	\$0	\$6,650	\$43,626	\$39,902	\$62,778	\$0	\$443	\$0	\$572	\$0	\$0	\$0	\$1,430	\$1,716	\$24,828	\$0
SQUAD 850	\$2,487	\$0	\$0	\$0	\$0	\$2,058	\$0	\$0	\$6,346	\$9,433	\$858	\$515	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,646	\$0
Det. 3.00 FTEs	\$53,202	\$0	\$0	\$0	\$0	\$19,507	\$0	\$0	\$6,650	\$43,626	\$39,902	\$62,778	\$0	\$443	\$0	\$572	\$0	\$0	\$0	\$1,430	\$1,716	\$24,828	\$0
OPERATIONS TOTAL	\$174,894	\$0	\$0	\$0	\$0	\$78,673	\$0	\$0	\$34,700	\$174,884	\$152,005	\$199,583	\$0	\$1,330	\$0	\$744	\$0	\$0	\$0	\$2,116	\$8,196	\$100,551	\$0

FY12 Hourly Rate (Includes Fringe and Overhead)
 Sgt. Expense 106.33
 Detective Expense 88.67
 Officer Expense 83.65

* Alarm fees are calculated with a different formula that includes response time.

Administrative and En
Spent on Permits, by

Revenue Acct	416023	416042	416018	416017	416031	416030	416027	416021	422044/C	416041	416026	416049	416052	416167	416055	416055	Total Expense or Hours	FTE (total/1732 hours)
Message Therapist	140	40	42	14	48	4	61	223	10	29	387	117	3	1,199	4,846	9,970		
Message Therapist	0.23	0.00	0.09	2.23	0.15	0.09	1.07	0.19	0.34	0.11	0.14	0.22	0.67	0.17				
SGT Total	1.05	0.00	10.23	14.06	0.83	0.71	8.79	1.09	1.00	1.45	1.66	1.70	19.29	1.35				
Officer Total	0.17	1.61	0.00	9.00	2.69	6.00	0.00	0.26	0.00	0.00	0.00	0.00	0.00	0.00				
Detective Total	0.72	5.89	0.00	36.00	4.20	96.00	0.03	0.84	0.00	2.00	0.00	0.00	0.00	0.00				
Current Fee	\$85	\$197	\$505	\$5,656	\$6,28	\$15,702	\$249	\$200	\$72	\$654	\$123	\$54	\$1,276	\$212				
Proposed Fee	\$193	\$693	\$865	\$5,562	\$744	\$9,219	\$851	\$207	\$119	\$310	\$153	\$166	\$1,684	\$131				
Estimated Cost Recovery	\$27,114	\$27,740	\$36,335	\$77,875	\$85,732	\$36,879	\$51,912	\$46,344	\$1,195	\$9,004	\$59,299	\$19,428	\$5,083	\$157,559	n/a	\$1,967,311		

TOTAL ANNUAL		ADMINISTRATION	179	433	228	47	3	601	270	13	45	684	225	60	1,085	1,105	11,964	6.91
ADMINISTRATION	32	0	4	31	7	0	65	42	3	3	54	26	2	209	260	213	1,732	1.00
POII	0	0	2	1	11	0	8	0	0	0	8	5	0	19	800	865	1,732	1.00
POII	147	0	0	140	0	0	8	0	0	0	16	5	8	38	19	23	1,732	1.00
POII	0	0	260	27	0	0	502	16	0	0	606	21	0	24	0	0	1,732	1.00
POII	0	0	0	14	29	3	6	13	0	0	0	159	0	1480	6	4	1,732	1.00
POII	0	0	0	0	1	0	6	0	10	13	0	4	0	27	0	0	1,683	0.97
POII	0	0	168	0	0	0	6	200	29	10	5	50	30				1,621	0.94
ADMIN. TOTAL	179	0	433	228	47	3	601	270	13	45	684	225	60	1,085	1,105	11,964	6.91	

TOTAL ANNUAL		ADMINISTRATION	16	23	0	42	65	8	0	10	0	0	0	0	0	0	870	1.00
ADMINISTRATION	16	23	0	42	65	8	0	10	0	0	0	0	0	0	0	0	870	1.00
POII	82	81	0	168	101	128	0	32	0	0	0	0	0	0	0	0	3,464	4.00
POII	0	0	0	42	65	8	0	31	0	0	0	0	0	0	0	0	745	0.86
POII	10	155	0	168	101	128	0	135	0	0	0	0	0	0	0	0	3,557	4.08
ADMIN. TOTAL	16	23	0	42	65	8	0	10	0	0	0	0	0	0	0	0	3,665	3.77

TOTAL ANNUAL		ADMINISTRATION	3	408	2	245	58	58	58	58	58	58	58	58	58	58	58	58
ADMINISTRATION	3	408	2	245	58	58	58	58	58	58	58	58	58	58	58	58	58	58
POII	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
POII	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
POII	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
POII	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
POII	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ADMIN. TOTAL	3	408	2	245	58	58	58	58	58	58	58	58	58	58	58	58	58	58

TOTAL ANNUAL		ADMINISTRATION	\$3,402	\$0	\$3,323	\$786	\$38	\$6,909	\$4,415	\$358	\$348	\$5,716	\$2,765	\$213	\$22,174	*	\$133,868
ADMINISTRATION	\$3,402	\$0	\$3,323	\$786	\$38	\$6,909	\$4,415	\$358	\$348	\$5,716	\$2,765	\$213	\$22,174	*	\$133,868		
POII	\$0	\$0	\$135	\$67	\$898	\$0	\$711	\$0	\$0	\$681	\$381	\$0	\$1,589	\$0	\$5,614		
POII	\$12,287	\$0	\$12,711	\$0	\$0	\$669	\$0	\$0	\$4,374	\$416	\$658	\$5,179	*	\$141,324			
POII	\$0	\$0	\$21,749	\$2,296	\$0	\$0	\$41,992	\$1,341	\$0	\$50,692	\$1,789	\$0	\$2,012	*	\$144,902		
POII	\$0	\$0	\$0	\$1,196	\$2,392	\$239	\$478	\$1,076	\$0	\$0	\$13,300	\$0	\$123,802	*	\$144,038		
POII	\$0	\$0	\$0	\$1,255	\$60	\$508	\$0	\$837	\$1,087	\$0	\$359	\$0	\$2,293	*	\$140,773		
POII	\$0	\$0	\$14,053	\$0	\$0	\$502	\$16,730	\$0	\$2,426	\$837	\$418	\$4,183	\$2,510	*	\$135,597		
ADMIN. TOTAL	\$15,689	\$0	\$36,335	\$19,788	\$4,136	\$278	\$51,769	\$1,195	\$3,861	\$59,299	\$19,428	\$5,053	\$157,559	*	\$846,117		
SQUAD 820	\$1,715	\$2,401	\$0	\$4,466	\$6,960	\$851	\$0	\$1,029	\$0	\$0	\$0	\$0	\$0	\$0	\$97,463		
Det. Sgt.	\$7,294	\$7,151	\$0	\$14,897	\$8,938	\$11,350	\$0	\$2,860	\$0	\$0	\$0	\$0	\$0	\$0	\$307,144		
SQUAD 840	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Det. Sgt.	\$0	\$4,459	\$0	\$4,466	\$6,860	\$851	\$0	\$3,259	\$0	\$0	\$0	\$0	\$0	\$0	\$79,267		
Det. Sgt.	\$858	\$13,730	\$0	\$14,897	\$8,938	\$11,350	\$0	\$12,013	\$0	\$0	\$0	\$0	\$0	\$0	\$313,608		
SQUAD 850	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Det. Sgt.	\$772	\$0	\$0	\$4,466	\$0	\$851	\$0	\$1,818	\$0	\$0	\$0	\$0	\$0	\$0	\$38,965		
Det. Sgt.	\$787	\$0	\$0	\$14,897	\$0	\$14,897	\$0	\$14,802	\$0	\$5,143	\$0	\$0	\$0	\$0	\$289,748		
OPERATIONS TOTAL	\$11,425	\$27,740	\$0	\$59,087	\$31,596	\$36,601	\$143	\$22,781	\$0	\$5,143	\$0	\$0	\$0	\$0	\$1,121,194		

FY12 Hourly Rate (Includes Fring
Sgt. Expense
Detective Expense
Officer Expense

Exhibit B

Fiscal Year 2013 Proposed User Fee Adjustments

Department Summary

PERMIT #	PERMIT NAME	Permit Frequency	Existing Fee	Proposed FY13 Fee	Proposed Cost Recovery %
416025	Adult Entertainer	Per Year	\$245	\$238	100%
422044/B	Arcade	Per Year	\$72	\$100	100%
416032	Auto Dismantler	Per Year	\$344	\$438	100%
416016	Bingo	Per Year	\$65	\$83	100%
416053	Card Room Employee	Per Year	\$65	\$52	100%
416053	Card Room Owner/Business	Per Year	\$25		
416015	Card Room Table Fee - Per Table	Table Per Year	\$3,090	\$3,689	100%
422044/C	Casino Party	Per Event	\$65	\$237	100%
416049/C	Curb Painter Regulatory	Per Year	\$59		
416034	Entertainment - Ongoing After Hours	Per Year	\$1,927	\$494	100%
416210	Entertainment - Ongoing, Alcohol, 0 - 99 People	Per Year	\$1,500	\$1,500	100%
416211	Entertainment - Ongoing, Alcohol, 100-249 People	Per Year	\$2,382	\$1,977	100%
416212	Entertainment - Ongoing, Alcohol, 250-399 People	Per Year	\$3,176	\$2,987	100%
416213	Entertainment - Ongoing, Alcohol, 400+ People	Per Year	\$3,970	\$3,970	100%
416169	Entertainment - Ongoing, No Alcohol, 0 - 49 People	Per Year	\$283	\$172	100%
416037	Entertainment - Ongoing, No Alcohol, 50+ People	Per Year	\$718	\$732	100%
416155	Entertainment - Single Event After Hours	Per Event	\$1,145	\$381	100%
416170	Entertainment - Single Event, 0 - 49 people	Per Event	\$201		
416038	Entertainment - Single Event, 50+ people	Per Event	\$1,252	\$175	100%
416033/A	Firearms Dealer	Per Year	\$660	\$1,755	100%
416033/B	Firearms Dealer Employee	Per Year	\$104	\$45	100%
416049/A	Going out-of-Business	Per Event	\$128	\$69	100%
416156	Holistic Health Practitioner - Business	Per Year	\$1,693	\$1,104	100%
416039	Holistic Health Practitioner - Individual	Per Year	\$175	\$101	100%
422044	Investigative Fee	Per Permit	\$104		
416024	Massage Establishment Business	Per Year	\$1,707	\$2,042	100%
416023	Massage Therapist	Per Year	\$237	\$193	100%
416042	Massage Therapist Off-Premise Business	Per Year	\$552	\$693	100%
416023	Massage Trainee	Per License	\$573		
416018	Money Exchange Business	Per Year	\$505	\$865	100%
416017	Nude Entertainment Business/Club	Per Year	\$5,656	\$5,562	100%
416031	Outcall Nude Entertainer	Per Year	\$940	\$744	100%
416030	Outcall Nude Entertainment Business	Per Year	\$15,702	\$9,219	100%
416027	Pawnshop	Per Year	\$249	\$851	100%
416021	Peep Show Booth	Year Per Booth	\$200	\$207	100%
422044/A	Poolroom/Bowling Alley	Per Year	\$72	\$119	100%
416041	Promoter	Per Year	\$654	\$310	100%
416026	Secondhand Dealer	Per Year	\$123	\$153	100%
416049/B	Solicitor	Per Year	\$54	\$166	100%
416052	Swap Meet	Per Year	\$1,276	\$1,684	100%
416052	Swap Meet Quarterly	Per Qtr	\$319		
422044	Tobacco Application fee	Per License	\$104		
416167	Tobacco Retailer	Per Year	\$212	\$131	100%