

# Marriott-Slaterville City Business License Fee Study



**ZIONS BANK**<sup>®</sup>  
Public Finance

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## EXECUTIVE SUMMARY

Zions Bank Public Finance (“ZBPF”) was retained by The City of Marriott-Slaterville (“Marriott-Slaterville” or the “City”) to complete an analysis of commercial, residential rental and home occupation business license base administrative and disproportionate costs that meet the requirements of Utah law as established by Utah Code Annotated §10-1-203. The previous Business License Fee Study for Marriott-Slaterville was conducted eleven years ago in 2001. There have been several changes to Utah Code with regard to business licensing as well as increasing police and staffing costs and an over 100 percent increase in the number of businesses in the past eleven years. Therefore, this study will assist the City to adopt fees that are compliant with current law while taking into account increasing costs and the updated mix of businesses.

Utah Code states that fees charged reflect the amount necessary to reasonably regulate business activity, including the costs of disproportionate and enhanced levels of municipal services required by some business classes, geographic locations, number of business employees, etc. Therefore, by calculating the City’s total business licensing costs, this study will determine the maximum business license fees allowable under current State law.

Cities are allowed under Utah Code to collect disproportionate business licensing fees for the following municipal services:

- Police
- Fire/EMS
- Storm Water Runoff
- Traffic Control
- Parking
- Transportation
- Beautification
- Snow Removal

Fire services to Marriott-Slaterville are provided through a fire service district and therefore the costs are not included in this study. While there are several costs including transportation costs that could be included in this study, Marriott-Slaterville has chosen to only consider disproportionate police services in this study.

Factors the City may want to consider as they establish new business license fees include business classes the City would like to encourage and overall economic development policy. Additionally, the City may want to consider implementing on-line renewals and renewal notifications as well as a simplified fee schedule.

### SUMMARY OF COMMERCIAL BUSINESSES

The City of Marriott-Slaterville (“Marriott-Slaterville” or the “City”) requires all commercial businesses to be licensed. The following table shows the base administrative costs to the City for obtaining a renewal or new application commercial business license. The base administrative cost includes the administrative costs common to all types of businesses. The base administrative cost for a commercial renewal license is \$188 and the base administrative cost for a new application commercial license is \$215.

TABLE E.1: COMMERCIAL BUSINESS BASE ADMINISTRATIVE COSTS

Base Administrative Costs Commercial Businesses	
Application Type	Base Cost
Commercial Base Administrative Renewal Cost	\$188
Commercial Base Administrative New Application Cost	215

The base administrative cost to the City for a solicitor license is \$92 and \$83 for a solicitor and vendor license.

TABLE E.2: SEASONAL BUSINESS, SOLICITOR AND VENDOR BASE ADMINISTRATIVE COSTS

Base Administrative Costs Seasonal, Solicitor and Vendor Businesses	
Application Type	Base Cost
Solicitor License	\$92
Seasonal License	83
Vendor License	83

Table E.3 summarizes the disproportionate police service call costs<sup>1</sup> for each commercial business class. Disproportionate service call costs include the cost of services for police 911 calls above the base level of service. The base level of service is defined as the annual average<sup>2</sup> level of service provided to single family owner occupied residences. Disproportionate service call costs are in addition to the base administrative costs for each business class.

TABLE E.3: COMMERCIAL BUSINESS DISPROPORTIONATE SERVICE CALL COSTS

Disproportionate Service Call Costs Commercial Businesses	
Business Class	Police
Automotive	\$108
Business, Professional & Personal Services	0
Check Cashing/Pay Day Loans	159
Commercial Child Care	101
Construction, Manufacturing & Contracted Services	198
Convenience Store/Gas – Not open 24 hrs.	1,008
Convenience Store/Gas – Open 24 hrs.	2,148
Entertainment/Recreation	627
Finance	920
Hotel/Motel (<90 rooms)	51/room
Hotel/Motel (90+ rooms)	26/room
Large Retail (25,000+ square feet)	2,909
Membership Organization	101
Restaurant (Alcohol)	920
Restaurant (Limited or No Alcohol)	0
Sales/Service/Rental	70
Storage Units (< 400 units)	0

<sup>1</sup> The costs shown in this table are the disproportionate costs excluding businesses considered as outliers due to their high call volume compared to other businesses in the same business class.

<sup>2</sup> Police call data was averaged over a two-year period; 2010 - 2011

Disproportionate Service Call Costs Commercial Businesses	
Business Class	Police
Storage Units (400+ units)	0.52/unit
Transportation	0
Truck Stop	5,717

The total annual cost for a business license is comprised of the base administrative and disproportionate service call costs. The total business license cost is the maximum amount the City may charge for a business license. The total costs shown in table E.4 are the total costs for a renewal business license for each business class.

TABLE E.4: COMMERCIAL BUSINESS TOTAL COSTS PER BUSINESS FOR RENEWAL LICENSES

Total Cost Commercial Businesses			
Business Class	Base Cost	Disproportionate Service Call	Total Cost
Automotive	\$188	\$108	\$296
Business, Professional & Personal Services	188	0	188
Check Cashing/Pay Day Loans	188	159	347
Commercial Child Care	188	101	289
Construction, Manufacturing & Contracted Services	188	198	386
Convenience Store/Gas (Not open 24 hrs.)	188	1,008	1,196
Convenience Store/Gas (Open 24 hrs.)	188	2,148	2,336
Entertainment/Recreation	188	627	815
Finance	188	920	1,108
Hotel/Motel (<90 rooms)	188	51/room	188 + 51 room
Hotel/Motel (90+ rooms)	188	26/room	188 + 26/room
Large Retail (25,000+ square feet)	188	2,909	3,097
Membership Organization	188	\$101	289
Restaurant (Alcohol)	188	920	1,108
Restaurant (Limited or No Alcohol)	188	0	188
Sales/Service/Rental	188	70	258
Storage Units (<400 units)	188	0	188
Storage Units (400+ units)	188	0.52/unit	188 + \$0.52/unit
Transportation	188	0	188
Truck Stop	188	5,717	5,905

The total cost for a new application for a commercial business license is the total renewal license cost shown in table E.4 for each business class plus and an additional \$27.

#### SUMMARY OF RENTALS

The City of Marriott-Slaterville does not currently license residential rentals. However, consistent with the trend in cities both in Weber County and along the Wasatch Front that currently license residential rentals, Marriott – Slaterville is considering licensing residential rentals. The City has indicated the licensing process and estimated time for residential rentals will be similar to the time spent for commercial licenses. Therefore, the base administrative cost for a renewal business license for a residential rental is \$188 and the base administrative cost for a new application residential rental license is \$215.

TABLE E.5: RESIDENTIAL RENTAL BASE ADMINISTRATIVE COSTS

Base Administrative Cost Residential Rentals	
Application Type	Base Cost
Residential Rental Base Administrative Renewal Cost	\$188
Residential Rental Base Administrative New Application Cost	215

Table E.6 summarizes the police 911 service call costs for all types of residential rental units. These costs represent the additional police service call costs to the City compared to the base level of 911 police service call costs.<sup>3</sup> The disproportionate police cost is \$17 per unit for single family rentals and \$49 per units for 2+ unit complexes.

TABLE E.6: RESIDENTIAL RENTAL DISPROPORTIONATE SERVICE CALL COSTS

Disproportionate Service Call Costs Residential Rentals	
Rental Type	Disproportionate Police Cost
Single Family	\$17/unit
2+ Unit Complexes	49/unit

The base administrative cost for a residential renewal license plus the disproportionate service call cost shown in table E.6 is the maximum fee the City may charge for a residential rental renewal business license. The total annual cost for a residential renewal license is \$205 for single family and \$188 + \$49/unit for 2+ unit complexes. The total cost for a new application residential rental license is an additional \$27 added to the cost of a renewal license for residential licenses.

TABLE E.7: TOTAL RESIDENTIAL RENTAL RENEWAL COST

Total Cost Residential Rentals			
Rental Type	Base Administrative	Disproportionate	Total Cost
Single Family	\$188	\$17	\$205
2+ Unit Complexes	188	49/unit	188 +49/unit

#### SUMMARY OF HOME OCCUPATION BUSINESSES

Marriott-Slaterville requires all home occupation businesses to be licensed. The following table shows the base cost to the City for obtaining a new application or renewal home occupation business license. The cost to the City, and therefore the maximum amount the City may charge for a home occupation license is \$74 for a new application and \$56 for a renewal. There are no disproportionate service call costs for home occupation businesses.<sup>4</sup>

<sup>3</sup> The base level of service is the service provided to single family detached owner occupied units, PUD's and condos.

<sup>4</sup> Due to the overlap in police call data between home occupation businesses and residential rentals, police service call data was not included in this analysis for home occupation businesses.

TABLE E.8: HOME OCCUPATION BASE ADMINISTRATIVE COSTS

Base Administrative Costs Home Occupation Businesses	
Application Type	Base Cost
New Application Home Occupation	\$74
Renewal Home Occupation	56

## INTRODUCTION

Zions Bank Public Finance (“ZBPF”) was retained by The City of Marriott-Slaterville (“Marriott-Slaterville” or the “City”) to complete an analysis of commercial, residential rental and home occupation business license base administrative and disproportionate costs that meet the requirements of Utah law as established by Utah Code Annotated §10-1-203. The previous Business License Fee Study for Marriott-Slaterville was conducted eleven years ago in 2001. There have been several changes to Utah Code with regard to business licensing as well as increasing police and staffing costs to the City and an over 100 percent increase in the number of businesses in the past eleven years. Therefore, this study will assist the City to adopt fees that are compliant with current Utah Code while taking into account increasing costs and the updated mix of businesses.

The law states that fees charged reflect the amount necessary to reasonably regulate business activity, including the costs of disproportionate and enhanced levels of municipal services required by some business classes, geographic locations, number of business employees, etc. Therefore, by calculating the City’s total business licensing costs, this study will determine the maximum business license fees allowable under current State law.

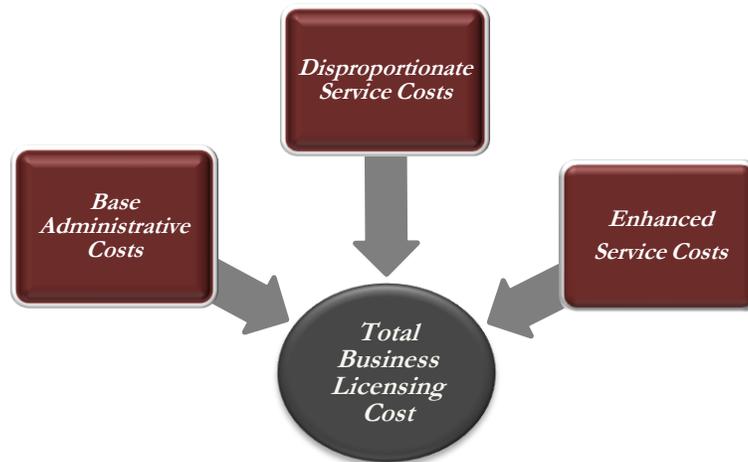
Cities are allowed under Utah Code to collect disproportionate business licensing fees for the following municipal services:

- Police
- Fire/EMS
- Storm Water Runoff
- Traffic Control
- Parking
- Transportation
- Beautification
- Snow Removal

Fire services to Marriott-Slaterville are provided through a fire service district and therefore fire costs are not included in this study. While there are several costs including transportation/road costs that could be included in this study, Marriott-Slaterville has chosen to only consider disproportionate police services in this study.

Factors the City may want to consider as they establish new business license fees include business classes the City would like to encourage and overall economic development policy. Additionally, the City may want to consider implementing on-line renewals and renewal notifications as well as a simplified fee schedule.

This study considers the following three main categories of business licensing costs to Marriott-Slaterville City:



The three categories - base administrative, disproportionate service and enhanced service business licensing costs added together equal the maximum amount the City may charge for business licenses in Marriott-Slaterville.

UTAH CODE  
§10-1-203(6)

All businesses in Marriott-Slaterville City have been classified as either *Commercial, Residential Rental* or *Home Occupation*. Utah legislation allows cities wide latitude in defining the business classes and groupings which are most appropriate for each locality. Based on discussions with Marriott-Slaterville City, a review of the calls for service and a review of the distinctions used by other cities, *type of business activity* have been chosen as the most accurate means of calculating the true costs associated with various businesses. Therefore, businesses in this analysis are grouped into business classes based on *type of business activity*. Furthermore, Utah law states that “all license fees and taxes shall be uniform in respect to the class upon which they are imposed<sup>5</sup>.” This means that all businesses in the same business “class” must be charged the same fee. Appendix A contains a list of all business “classes” established in Marriott-Slaterville City.

There are approximately 105 commercial licensed commercial businesses and 94 licensed home occupation businesses in Marriott-Slaterville City.<sup>6</sup> Additionally, the City has approximately 60 3+ apartment units, 8 duplex units and 57 single family rentals.<sup>7</sup>

UTAH CODE  
§10-1-203.5

Marriott-Slaterville does not currently license residential rentals. At the City’s request, this study analyzes the disproportionate cost for all types of residential rentals including single family rentals, duplexes and apartment complexes. Utah Codes states that “[a] municipality may not adopt a new disproportionate rental fee unless the municipality provides a disproportionate rental fee reduction.” A disproportionate rental fee reduction is a reduction of a disproportionate rental fee as a condition of complying with the requirements of a *Good Landlord Program*.

Many cities along the Wasatch Front including Ogden and Roy have adopted a *Good Landlord Program* to reduce the disproportionate cost of residential rentals. A *Good Landlord Program*

<sup>5</sup> Utah Code Annotated §10-1-203(6)

<sup>6</sup> Source: Marriott-Slaterville City Business License Department, 2012

<sup>7</sup> Source: City of Marriott-Slaterville and Weber County Parcel Database

aims to reduce disproportionate police, fire and EMS service costs to a city by educating landlords regarding the legal and business issues of managing rentals. Additionally, a *Good Landlord Program* offers financial incentives to landlords for participation in the program.

As defined by Utah Code §10-1-203.5(1)(f), a *Good Landlord Program* is a program established by a municipality that provides a reduction in the disproportionate rental fee for a landlord who:

- Completes a *Good Landlord* training program approved by the municipality; or
- Is an exempt landlord;
- Implements measures to reduce crime in rental housing as specified in municipal ordinances; and
- Operates and manages rental housing in accordance with applicable municipal ordinance.

Utah Code requires a municipal services study in order for a city to collect a disproportionate rental fee.<sup>8</sup> Additionally, Utah Code states that the disproportionate rental fee charged by a city may not exceed the “rental housing cost.” This analysis will calculate the “rental housing cost”, and therefore the maximum per unit fee the City may charge residential rentals in Marriott-Slaterville. It is important to note that while cities may charge a disproportionate per unit fee, only one rental license is required per landlord, regardless of the number of units owned by the landlord.

#### **BASE ADMINISTRATIVE COSTS**

Base administrative costs include the costs common to all types of businesses incurred to register, oversee, maintain records and regulate licensed businesses within the City. Base administrative costs include the following standard labor costs: i) business license application and registration process; ii) issuance of license; iii) collection of fees; iv) maintenance of records; v) preparation of business reports and required verifications; and vi) regulatory inspections.

In order to estimate the base administrative costs of a business license, our primary source of information has been the City of Marriott-Slaterville. Costs have been evaluated based on time spent by employees, wages and benefits for these employees, and department overhead. The cost of administering a business license also accounts for the department’s fair share of indirect administrative costs that benefit the business license department.

#### **DISPROPORTIONATE SERVICE COSTS**

Disproportionate service costs include the additional costs which some businesses incur as a result of additional regulatory and police and fire 911 service call services rendered. For example, additional regulatory services that are required by some classes of businesses such as day-cares, restaurants and businesses using hazardous materials, as well as businesses with a disproportionately high demand for municipal services (i.e. police, fire and EMS). Fire services for Marriott-Slaterville are provided by a service district and therefore fire inspection costs, including any disproportionate fire costs for businesses are not included in this analysis. Based on information provided by the City and the Weber County Sheriff’s department, there are no disproportionate regulatory business licensing costs businesses in Marriott-Slaterville. In order to identify disproportionate service call costs, ZBPF has

<sup>8</sup> Utah Code §10-1-203.5

obtained data regarding 911 calls for service from the Weber County Sheriff's department.<sup>9</sup> Costs were applied based on the estimated cost of services calculated using the FY 2012 budget.

#### ENHANCED SERVICE COSTS

Enhanced service levels are generally those services which are increased in a particular geographic location of town, such as downtown, or the town center of a resort community. These may include services for enhanced levels of snow removal, police patrol, streetscape design, more frequent trash removal, more signage, etc. If these services are provided, appropriate fees may be charged to compensate the City for the related costs. Marriott-Slaterville has indicated that, at this point in time, the City does not provide enhanced service levels to any areas of the community and has no immediate plans to do so. Therefore, no fees have been calculated for enhanced levels of service.

#### BASE ADMINISTRATIVE COSTS

All commercial and home occupation businesses in Marriott-Slaterville City are required to obtain and annually renew a business license. One of the costs associated with licensing a business is the *base administrative costs*. Base administrative costs include the costs common to all types of businesses incurred to register, oversee and maintain records, and enforce city ordinances for businesses located within the City.

The *base administrative costs* associated with licensing a business are determined by analyzing both employee costs and the time spent by each employee on business licensing procedures. Taking into account these two factors, a cost for each step required in order to obtain a business license can be determined. Added together, these costs equal the *base administrative costs* to the City for issuing a new application and renewal business license.

#### EMPLOYEE COSTS FOR BUSINESS LICENSING

Employee costs consist of direct and indirect costs. Direct business licensing costs include labor (wages & benefits) and department overhead costs for all personnel involved in issuing and overseeing business licenses. Indirect costs include services provided to all departments such as legislative, executive and financial services as well as non-departmental and general building costs.

The following Marriott-Slaterville departments are involved in business licensing:

- Business Licensing
- Community Services & Development
- Administration

A direct cost per minute was calculated for each employee involved in the business licensing process using the following method:

DIRECT COSTS

<sup>9</sup> Two-year's worth of data was obtained and averaged

TABLE 1.1: DIRECT COST PER MINUTE CALCULATION

Employee Direct Cost	
Per Minute Cost	Calculation
Employee Labor Cost Per Minute	$(Salary + benefits) / \text{employee total annual minutes worked}$
Department Overhead Cost Per Minute <sup>10</sup>	$Department\ overhead / \text{total annual minutes worked}$
Direct Business License Cost Per Minute	$Employee\ labor\ cost\ per\ minute + \text{department overhead cost per minute}$

Employee labor costs for departments where more than one employee is involved in the same business licensing process were averaged based on the business licensing hours worked by each employee. Table 1.2 shows the direct cost per minute for all employees involved in business licensing. All figures used in calculating direct costs were provided by Marriott-Slaterville City.

TABLE 1.2: DIRECT COST PER MINUTE

Employee Direct Cost Per Minute	
Employees By Department	Direct Cost Per Minute
Business Licensing	\$0.43
Administrative Support	0.80
Community Services & Development	0.60

Source: Marriott-Slaterville City Budget FY 2012

INDIRECT COSTS

In addition to the direct costs associated with business licensing, each department must pay for its fair share of the City's indirect costs. Indirect costs include services provided to all departments such as legislative, executive and financial services as well as non-departmental and general building costs.

Marriott-Slaterville has three departments including (1) Administrative, (2) Community Services and (3) Community Development. The Administrative Services department includes the City Administrator, City Recorder, City Treasurer and Senior Services. The City Recorder works full time for the City and performs both city recorder and business licensing responsibilities. City recorder costs associated with business licensing are included as business licensing costs and have been subtracted from the administrative services costs included in indirect costs. The City administrator is also full-time and spends a portion of his time on business licensing services. The City Administrator's costs associated with business licensing have also been subtracted from direct costs and are included in the cost of issuing a business license. The Community Services and Community Development department are staffed by 1 full-time employee who works in both departments.

Total indirect costs of \$467,030 for Marriott-Slaterville City are shown in table 1.3 below<sup>11</sup>.

<sup>10</sup> Only department overhead costs applicable to business licensing are included in the calculation of department overhead per minute.

<sup>11</sup> All costs for administrative personnel that are directly associated with business licensing were subtracted from indirect costs shown in table 1.3. Administrative oversight – 105 commercial licenses, 30 minutes per license, \$42.07 per hour - \$2,230 subtracted from indirect costs. Business license employee – 204 total licenses (home and commercial, 115 minutes per license = 23,460 minutes. Approximately 24 new commercial licenses annually at 180 minutes per license = 4,320 minutes. Approximately 24 new home occupation licenses annually at 160 minutes per license = 3,840 minutes per license. Total annual minutes = 31,620. 31,620 minutes \* \$0.43/minute = \$13,597. In order to account for additional time that may be related to business licensing such as meetings, compliance, etc. an additional approximately \$4,000 was subtracted from indirect costs. The City's total

TABLE 1.3: TOTAL INDIRECT COSTS

Total Indirect Costs	
Department	Cost
Legislative	\$6,450
Administrative Services	182,067
Executive	8,075
General Operations	270,438
<b>Total Indirect Costs</b>	<b>\$467,030</b>

Source: Marriott-Slaterville Budget FY 2012

Indirect costs are allocated between the Community Development & Community Services Departments and the police department. While the city contracts with the Sheriff's department for police services, the administration still spends a portion of their time on police related issues for the City. Therefore, a portion of indirect costs have been allocated to police services. The indirect cost per minute for community development and services is \$2.99. The indirect cost per minute for police services is \$0.37/minute.

TABLE 1.4: INDIRECT PER MINUTE COST BY DEPARTMENT

Indirect Cost Per Minute			
Department	Indirect Cost	Minutes Worked	Indirect Cost Per Minute
Community Development & Services	\$373,624	124,800	\$2.99
Police	93,406	249,600	0.37
<b>Total Indirect Costs</b>	<b>\$467,030</b>		

The following table shows the total cost per minute for all employees involved in the business licensing process. Because business licensing is part of the administrative services department, there are no indirect costs allocated to business licensing. Administrative support is provided by the City Administrator who is also part of the Administrative Services Department. Both the City Administrator and the Community Development and Services Director spend approximately one hour per commercial business license per year. Therefore, the per minute costs for the City Administrator and the Community Development and Services Director have been averaged and included as "Business Licensing Support" at \$2.20 per minute.

TABLE 1.5: TOTAL COST PER MINUTE

Total Employee Cost Per Minute			
Employees By Department	Per Minute Direct cost	Per Minute Indirect Cost	Total Cost
Business Licensing	\$0.43	NA	\$0.43
City Administrator	0.80	NA	0.80
Community Development & Services	.60	2.99	3.59
<b>Business Licensing Support</b>			<b>\$2.20</b>

Source: Marriott-Slaterville City Budget (FY 2012)

TOTAL EMPLOYEE COSTS

Administration Services cost for FY 2012 is \$201,963. Administration Services costs included in table 1.3 is \$182,067.

BUSINESS LICENSE DEPARTMENT

**EMPLOYEE TIME FOR BUSINESS LICENSING**

The business licensing department takes applications, answers questions, reviews applications, copies documents, obtains required signatures, prepares and mails business licenses, and distributes appropriate forms to assisting departments/personnel. The time required by the business license department to perform the previously identified tasks, in addition to customer service, reports, meetings, training, etc. is approximately 180 minutes per license for a commercial new application and 115 minutes for a commercial renewal license. The estimated time required to perform all the tasks necessary for a home occupation license is approximately 160 for a new application and 115 for a renewal. Seasonal and solicitor licenses require approximately 180 minutes of business licensing time per license.

OTHER DEPARTMENTS

Additional personnel involved in business licensing include the City Administrator and the Community Development and Services Department. These personnel spend approximately 60 minutes total per commercial license per year reviewing licenses, responding to concerns, answering questions, etc

NEW APPLICATIONS COMMERCIAL BUSINESSES

**NEW APPLICATION BASE ADMINISTRATIVE COSTS**

The total cost to the City of a new application commercial license as shown in table 1.6 is approximately \$215.

TABLE 1.6: NEW APPLICATION - COMMERCIAL BASE ADMINISTRATIVE COSTS

Base Administrative Costs New Application Commercial Business License			
License Type	Time Allocation (Minutes)	Cost per Minute	Estimated Cost
Business Licensing	180	\$0.43	\$77.40
Business License Support	60	2.20	132.00
Supplies & Compliance <sup>12</sup>			5.51
<b>Total New Commercial Application Base Administrative Cost</b>			<b>\$214.91</b>

NEW APPLICATIONS RESIDENTIAL RENTALS

Marriott-Slaterville does not currently license residential rentals. If the City chooses to license rentals the licensing time is estimated to be similar to the time required to license commercial businesses. Therefore, the cost for a new residential rental license is approximately \$215.

TABLE 1.7: NEW APPLICATION- RESIDENTIAL RENTAL BASE ADMINISTRATIVE COST

Base Administrative Costs New Application Residential Rental Business License			
License Type	Time Allocation (Minutes)	Cost per Minute	Estimated Cost
Business Licensing	180	\$0.43	\$81.79
Business License Support	60	2.20	132.00
Supplies & Compliance <sup>13</sup>			5.51
<b>Total Residential Rental New Application Base Administrative Cost</b>			<b>\$214.91</b>

NEW APPLICATIONS

It takes approximately 160 minutes per home occupation license compared to 180 minutes for a

<sup>12</sup> Includes the cost of business licensing supplies and updating the business license fee study every five years to ensure fees are in compliance with Utah Code.

<sup>13</sup> Includes the cost of updating the business license fee study every five years to ensure fees are in compliance with Utah Code and licensing supplies.



HOME OCCUPATION

commercial business license. Additionally, there are no business license support costs associated with home occupation businesses. The total cost for a new application for a home occupation business is approximately \$74.

TABLE 1.8: NEW APPLICATION - HOME OCCUPATION BASE ADMINISTRATIVE COST

Base Administrative Costs New Application Home Occupation Business License			
License Type	Time Allocation (Minutes)	Cost per Minute	Estimated Cost
Business Licensing	160	\$0.43	\$68.80
Supplies & Compliance <sup>14</sup>			5.51
<b>Total Home Occupation New Application Base Administrative Cost</b>			<b>\$74.31</b>

OTHER LICENSES

The total cost to the city to license a seasonal or vendor business is approximately \$83.

TABLE 1.9: SEASONAL/VENDOR LICENSE

Base Administrative Costs Seasonal/Vendor License			
License Type	Time Allocation (Minutes)	Cost per Minute	Estimated Cost
Business Licensing	180	\$0.43	\$77.40
Supplies & Compliance <sup>15</sup>			5.51
<b>Seasonal /Vendor License</b>			<b>\$82.91</b>

The total cost to the city to license a solicitor is approximately \$92.

TABLE 1.10: SOLICITOR LICENSE

Base Administrative Costs Solicitor License			
License Type	Time Allocation (Minutes)	Cost per Minute	Estimated Cost
Business Licensing	180	\$0.43	\$77.40
Supplies, Work Card & Compliance <sup>16</sup>			14.89
<b>Solicitor License</b>			<b>\$92.29</b>

RENEWAL LICENSE BASE ADMINISTRATIVE COSTS

Renewal licenses generally require less time compared to new application businesses. New applications involve additional paperwork, computer entry and generally more questions compared to renewal licenses. The time for a renewal commercial license is 115 minutes compared to 180 minutes for a new application. The total base administrative cost for a commercial renewal license is approximately \$188.

RENEWAL  
COMMERCIAL  
BUSINESSES

<sup>14</sup> Includes the cost of updating the business license fee study every five years to ensure fees are in compliance with Utah Code and licensing supplies.

<sup>15</sup> Includes the cost of updating the business license fee study every five years to ensure fees are in compliance with Utah Code and licensing supplies.

<sup>16</sup> Includes the cost of updating the business license fee study every five years to ensure fees are in compliance with Utah Code and licensing supplies.

TABLE 1.11: COMMERCIAL RENEWAL LICENSE BASE ADMINISTRATIVE COSTS

Base Administrative Costs Renewal Commercial Business License			
License Type	Time Allocation (Minutes)	Cost per Minute	Estimated Cost
Business Licensing	115	\$0.43	\$49.45
Business License Support			132.00
Supplies & Compliance <sup>17</sup>			6.14
<b>Total Commercial Renewal Base Administrative Cost</b>			<b>\$187.59</b>

RESIDENTIAL RENTALS

If the City chooses to license residential rentals, the renewal cost for a residential rental license is also \$188.

TABLE 1.12: RESIDENTIAL RENTAL RENEWAL LICENSE BASE ADMINISTRATIVE COSTS

Base Administrative Costs Renewal Residential Rental Business License			
License Type	Time Allocation (Minutes)	Cost per Minute	Estimated Cost
Business Licensing	115	\$0.43	\$49.45
Business License Support			132.00
Supplies & Compliance <sup>18</sup>			6.14
<b>Total Residential Rental Renewal Base Administrative Cost</b>			<b>\$187.59</b>

HOME OCCUPATION

The renewal cost for a home occupation business in Marriott-Slaterville is approximately \$56 as shown in table 1.13.

TABLE 1.13: HOME OCCUPATION RENEWAL LICENSE BASE ADMINISTRATIVE COSTS

Base Administrative Costs Renewal Home Occupation Business License			
License Type	Time Allocation (Minutes)	Cost per Minute	Estimated Cost
Business Licensing	115	\$0.43	\$49.45
Supplies & Compliance <sup>19</sup>			6.14
<b>Total Home Occupation Renewal Base Administrative Cost</b>			<b>\$55.59</b>

<sup>17</sup> Includes the cost of updating the business license fee study every five years to ensure fees are in compliance with Utah Code. Supplies are slightly higher for renewal businesses due to the cost of mailing renewal notices.

<sup>18</sup> Includes the cost of updating the business license fee study every five years to ensure fees are in compliance with Utah Code. Supplies are slightly higher for renewal businesses due to the cost of mailing renewal notices.

<sup>19</sup> Includes the cost of updating the business license fee study every five years to ensure fees are in compliance with Utah Code. Supplies are slightly higher for renewal businesses due to the cost of mailing renewal notices.

## DISPROPORTIONATE SERVICES COSTS

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Disproportionate service costs include the additional costs which some businesses incur as a result of additional regulatory and police and fire 911 service call services rendered. This includes the additional regulatory services that are required by some classes of businesses such as day-care, restaurants and businesses using hazardous materials, as well as businesses with a disproportionately high demand for municipal services (i.e. police and fire).

According to Utah Code Annotated §10-1-203(5)(c)(i), “Before the governing body of a municipality imposes a license fee on a business that causes disproportionate costs of municipal services under Subsection (5)(a)(i)(C)(I), the legislative body of the municipality shall adopt an ordinance defining for purposes of the [fee] tax under Subsection (5)(a)(i)(C)(I) the costs that constitute disproportionate costs and the amounts that are reasonably related to the costs of the municipal services provided by the municipality.”

Cities are allowed under Utah Code to collect disproportionate business licensing fees for the following municipal services:

- Police
- Fire/EMS
- Storm Water Runoff
- Traffic Control
- Parking
- Transportation
- Beautification
- Snow Removal

Fire services to Marriott-Slaterville are provided through a fire service district. Therefore, disproportionate regulatory and service call costs attributable to fire services are not included in this study. While there are other municipal costs that can be included (i.e. storm water runoff, traffic control, transportation, etc.), Marriott-Slaterville has chosen to only consider disproportionate police services in this study. In order to calculate *disproportionate* costs, cities must first establish what constitutes the *base level* of service for each of the varying services they provide. There are two types of disproportionate costs – disproportionate regulatory costs and disproportionate 911 police service call costs.

### DISPROPORTIONATE REGULATORY COSTS

Disproportionate regulatory costs include the cost of services for business-related paperwork, administrative oversight, special regulations and inspections *in addition* to the *base level* administrative services common to *all* classes of businesses. Based on information provided by the City and Weber County Sheriff’s Department, there are no disproportionate regulatory business licensing costs for business licensing or police services to businesses in Marriott-Slaterville.

### DISPROPORTIONATE SERVICE CALL COSTS

Disproportionate service call costs include the costs of services for police 911 service calls above the base level of service provided by the Weber County Sheriff’s department. The *base level* of service is the per unit 911 service calls to owner-occupied single family residences. Calls for police were obtained from the Weber County Sheriff’s department for 2010 and

2011 calendar years. Traffic related calls as well as any police calls categorized as premises checks were removed from the study. The call data was then geo-coded and analyzed to calculate the number of calls to owner-occupied single family residential units<sup>20</sup>. The number of calls to owner-occupied single family residential units for 2010 and 2011 was then averaged over the two-year period.<sup>21</sup> The average annual number of calls to owner-occupied single family residential units was divided by the total number of owner-occupied single family residential units to determine the *base level* of service calls per owner-occupied single family residence for police services. This per unit base level of service is referred to as the base level service call ratio. The disproportionate service call costs are calculated by multiplying the average level of police service calls for each commercial business and residential rental type above the base level of service calls by the cost per call for police services.

In order to identify disproportionate service call costs, ZBPF has obtained data regarding 911 calls for service from the Weber County Sheriff's department.<sup>22</sup> Costs were applied based on the estimated cost of services calculated using the FY 2012 budget.

The annual *base level* of service for police calls was determined to be an average of 0.638 calls per owner-occupied single family residence per year. In other words, on average, every single family owner-occupied residence calls the police a little under one time every one and a half years. The base ratio for police calls along the Wasatch Front range from approximately 0.059 to approximately 1.2.

TABLE 1.14: BASE LEVEL OF SERVICE

Police Base Level Of Service	
Owner-Occupied Single Family Residential Calls	270
Total Number of Units <sup>23</sup>	423
<b><i>Base Level of Service Ratio</i></b>	<b>0.638</b>

Service call ratios<sup>24</sup> for commercial businesses and rental housing that are higher than the *base level* of service call ratio are considered disproportionate. For commercial businesses and single family and duplex rental housing, the number of calls for service was assessed by matching the location of the destination of each service call to a list of business/rental addresses. For 3+ rental housing, each “unit” address was matched to the business address for the entire complex.

The annual average service call ratio per business<sup>25</sup> in a given business class was calculated by dividing the 2-year average annual number of calls in each business class by the total number of businesses in the business class. For each type of rental housing (single family and 2+ unit complexes), the 2-year average of service calls was divided by the total number of housing units to determine the annual average service call ratio per housing unit. To

<sup>20</sup> Includes condos, PUD's and detached single family dwellings.

<sup>21</sup> A two-year average minimizes the effect of a call volume spike that could occur over a one-year period.

<sup>22</sup> Two-year's worth of data was obtained and averaged – 2010 and 2011

<sup>23</sup> Source: Weber County Parcel Database

<sup>24</sup> Total number of police calls to businesses in a given business class divided by the number of businesses in the business class. At the City's discretion, disproportionate calls for home occupation businesses were not analyzed due to the overlap of home occupation businesses located in rental housing units.

<sup>25</sup> Service calls to businesses located in strip malls where calls for service could not be attributed to a specific business were removed from the study.

BASE LEVEL OF SERVICE CALLS

ANNUAL AVERAGE SERVICE CALL RATIO

calculate the disproportionate service call ratio, the base level of service ratio (shown in table 1.14) was subtracted from the average calls per commercial business class/rental housing type.

STATISTICAL  
OUTLIERS

Within a business class, there may be a few businesses with a much higher number of service calls compared to the majority of business establishments in that particular business class. These businesses excessively skew the average service call per business and are referred to as statistical outliers. When determining the business license fee for a given business class, it is recommended the City consider setting the disproportionate fee to be on par with the disproportionate costs without the statistical outliers. In Marriott-Slaterville, there were two outliers, one in the Entertainment/Recreation category and the other in the Convenience Store/Gas – open 24 hours category.<sup>26</sup>

DISPROPORTIONATE  
SERVICE CALL RATIOS

Disproportionate call ratios shown in table 1.15 are calculated by dividing the average annual number of police service calls by the total number of businesses and then subtracting the base call ratio. Sometimes police service calls made to a strip mall geo-code to the strip mall address and the call data does not indicate to which business the call should be allocated. In these instances, the calls and the business were removed from the determination of the call ratio. Therefore, the total number of businesses in the City in each class may not be included in the number of businesses used to calculate the disproportionate call ratio.

TABLE 1.15: DISPROPORTIONATE POLICE CALL DATA –COMMERCIAL BUSINESSES

Disproportionate Service Call Ratios Commercial Businesses				
Business Class	# of Businesses	Annual Average # of Calls	Call Ratio	Disproportionate Call Ratio
<i>Base Call Ratio – 0.638</i>				
Automotive	8	12.5	1.563	0.925
Business, Professional & Personal Services	16	8	.5	0.000
Check Cashing/Pay Day Loans	1	2.0	2.000	1.362
Commercial Child Care	2	3	1.500	0.862
Construction, Manufacturing & Contracted Services	23	53.5	2.326	1.688
Convenience Store/Gas (Not open 24 hrs.)	2	18.5	9.25	8.612
Convenience Store/Gas (Open 24 hrs.)	1	19	19	18.362
Entertainment/Recreation	1	6.0	6.000	5.362
Finance	1	8.5	8.500	7.862
Hotel/Motel (<90 rooms)	1/65 rooms	29.0	29.000	28.362/ 0.436 per room
Hotel/Motel (90+ rooms)	1/109 rooms	24.5	24.500	23.865/ 0.219 per room
Large Retail (25,000+ square feet)	1	25.5	25.500	24.862
Membership Organization	1	1.5	1.500	0.862
Restaurant (Alcohol)	1	8.5	8.500	7.862
Restaurant (Limited or No Alcohol)	4	0.0	0.000	0.000
Sales/Service/Rental	19	23.5	1.237	0.599
Storage Units (< 400 units)	1	0.5	.500	0.000

<sup>26</sup> Entertainment call ratio with outlier – 9.362; Convenience store – open 24 hours call ratio with outlier – 45.862

Disproportionate Service Call Ratios Commercial Businesses				
Business Class	# of Businesses	Annual Average # of Calls	Call Ratio	Disproportionate Call Ratio
Storage Units (400+ units)	1	3.5	3.500	2.862
Transportation	5	0.0	0.000	0.000
Truck Stop	1	49.5	49.5	48.862

The average annual police 911 service call ratio for single family rentals is slightly higher compared to owner occupied single family residences. The disproportionated call ratio for 2+ complexes of 0.638 is higher compared to single family

TABLE 1.16: DISPROPORTIONATE CALL DATA –RESIDENTIAL RENTALS

Disproportionate Service Call Ratios Residential Rentals				
	# of Units	Average # of Calls	Call Ratio	Disproportionate Call Ratio
Single Family	57	44	0.772	0.134
2+ Units	68	72	1.059	0.421

The next step in determining the disproportionated costs (if any) of commercial businesses and residential rentals is to multiply the disproportionate service call ratio by the cost per call. The cost per call for police was determined by dividing total variable costs by the total number of service calls. The cost per call for police is approximately \$117 in Marriott Slaterville.<sup>27</sup> The cost per call for police services for select cities<sup>28</sup> along the Wasatch Front range from \$91 - \$249.

TABLE 1.17: COST PER CALL - POLICE

Cost Per Call	
Cost per Call	Police \$117

Table 1.18 summarizes the disproportionated costs per business for each commercial business class identified for Marriott-Slaterville. The disproportionated cost is the disproportionated call ratio multiplied by the cost per call. The costs shown in this table represent the disproportionated costs without outliers. ZBPF recommends the maximum disproportionated fee considered by a City be equal to the disproportionated cost without outliers for each commercial business category.

The City may choose not to enact the full fee for some business classes, as a matter of policy, in order to encourage the development of certain business types. Fees for all businesses within a given “class” must be constant.

<sup>24</sup> The cost per call is calculated by dividing the annual variable police costs of \$175,604 by the total average annual calls of 1,499.5. Based on information provided by the City, the City would request approximately 12 hours per week of police service for patrol if there were no police calls for service. Therefore, the fixed costs are 15 percent and the variable costs are 85 percent of the current level of service of 2 FTE’s annually. The variable cost is .85 \* \$206,593 = \$175,604 (\$206,593 = police cost of service beginning July 2013).

<sup>28</sup> Data collected from nine cities along the Wasatch Front.

COST PER CALL

COMMERCIAL BUSINESS  
DISPROPORTIONATE  
COSTS

TABLE 1.18: DISPROPORTIONATE POLICE - COMMERCIAL BUSINESSES

Disproportionate Service Call Costs Commercial Businesses	
Business Class	Police Costs Per Business
Automotive	\$108
Business, Professional & Personal Services	0
Check Cashing/Pay Day Loans	159
Commercial Child Care	101
Construction, Manufacturing & Contracted Services	198
Convenience Store/Gas (Not open 24 hrs.)	1,008
Convenience Store/Gas (Open 24 hrs.)	2,148
Entertainment/Recreation	627
Finance	920
Hotel/Motel (<90 rooms)	51/room
Hotel/Motel (90+ rooms)	26/room
Large Retail (25,000+ square feet)	2,909
Membership Organization	101
Restaurant (Alcohol)	920
Restaurant (Limited or No Alcohol)	0
Sales/Service/Rental	70
Storage Units (< 400 units)	0
Storage Units (400+ units)	0.52/unit
Transportation	0
Truck Stop	5,717

Table 1.19 shows the police disproportionate service call costs per unit for residential rentals of \$17 per unit and \$49 per unit for 2+ unit complexes.

Utah code<sup>29</sup> no longer allows cities to charge a disproportionate fee to rental duplexes, tri-plexes or four-plexes where the owner lives in one of the units.<sup>30</sup> Therefore, if the City chooses to charge a disproportionate fee for duplexes, tri-plexes or four-plexes, the fee can only be charged to those types of dwellings where all units are rentals.

TABLE 1.19: RESIDENTIAL RENTAL HOUSING DISPROPORTIONATE SERVICE CALL COSTS

Disproportionate Service Call Costs Residential Rentals	
Rental Type	Disproportionate Police Cost
Single Family	\$17/unit
2+ Unit Complexes	49/unit

### ENHANCED SERVICE LEVEL COSTS

Enhanced service levels reflect a higher level of service that is *desired* by a specific portion of the business community (whether it is a business class, business location, etc.). In comparison, disproportionate service levels reflect higher levels of services that are *required*

<sup>29</sup> Utah Code §10-1-203.5

<sup>30</sup> Based on Weber County parcel data, Marriott-Slaterville does not currently have any tri-plexes or four-plexes.

RESIDENTIAL RENTALS  
DISPROPORTIONATE  
COSTS

by a distinct portion of the business community. Examples of enhanced service levels include more landscaping, hanging baskets, more or higher quality signage, increased police patrols (a visible police presence), more frequent snow removal, etc. Generally, these types of services are increased in a particular geographic section of town, such as downtown, or the town center of a resort community but they may also be specific to a particular type of business activity, the number of employees in a company, etc.

Marriott-Slaterville City currently does not have any geographic areas or business classes for which the City provides enhanced service levels.

### TOTAL BUSINESS LICENSE COSTS

Total business license costs for Marriott-Slaterville City are comprised of the base administrative costs and disproportionate service call costs.<sup>31</sup> The total license cost per business is the maximum the City can charge for a commercial business license. Table 1.20 shows the total commercial business licensing renewal cost for businesses in Marriott-Slaterville.

TABLE 1.20: TOTAL PER BUSINESS LICENSE COST - RENEWAL COMMERCIAL LICENSES

Total Business Licensing Cost Commercial Businesses			
Business Class	Base Cost	Disproportionate Service Call	Total
Automotive	\$188	\$108	\$296
Business, Professional & Personal Services	188	0	188
Check Cashing/Pay Day Loans	188	159	347
Commercial Child Care	188	101	289
Construction, Manufacturing & Contracted Services	188	198	386
Convenience Store/Gas (Not open 24 hrs.)	188	1,008	1,196
Convenience Store/Gas (Open 24 hrs.)	188	2,148	2,336
Entertainment/Recreation	188	627	815
Finance	188	920	1,108
Hotel/Motel (<90 rooms)	188	51/room	188 + 51 room
Hotel/Motel (90+ rooms)	188	26/room	188 + 26/room
Large Retail (25,000+ square feet)	188	2,909	3,097
Membership Organization	188	101	289
Restaurant (Alcohol)	188	920	1,108
Restaurant (Limited or No Alcohol)	188	0	188
Sales/Service/Rental	188	70	258
Storage Units (< 400 units)	188	0	188
Storage Units (400+ units)	188	0.52/unit	188 + \$0.52/unit
Transportation	188	0	188
Truck Stop	188	5,717	5,905

The total cost for a new application license for each of the commercial business categories in the City is the total renewal cost plus an additional \$27.

<sup>31</sup> ZBPF recommends the maximum business license fee charged equal the total business licensing cost without outliers for each business category. The maximum allowable fee is the cost with outliers.

SEASONAL &  
SOLICITOR

The total cost for a solicitor license is \$79 and \$83 for a seasonal license.

TABLE 1.21: TOTAL PER BUSINESS LICENSE COST – SOLICITOR AND SEASONAL LICENSE

Total Business Licensing Cost Solicitor/Seasonal License/Vendor	
Application Type	Base Cost
Solicitor License	\$79
Seasonal License	83

RESIDENTIAL  
RENTALS

If the City chooses to license residential rentals, the total renewal cost for single family residences is \$205 and \$188 + \$49/unit for 2+ unit rental complexes.

Utah code no longer allows cities to charge a disproportionate fee to rental duplexes, tri-plexes and four-plexes where the owner lives in one side of the duplex. Therefore, if the City chooses to charge a disproportionate fee for these types of dwellings, the fee can only be where all units are rentals.

TABLE 1.22: TOTAL PER BUSINESS LICENSE COST –RESIDENTIAL RENTALS

Total Business Licensing Costs Residential Rental Businesses			
Rental Type	Base Administrative	Disproportionate	Total Cost
Single Family	\$188	\$17	\$205
2+ Unit Complexes	188	49/unit	188 + 49/unit

TOTAL COSTS  
HOME OCCUPATION

The total new application cost for a home occupation businesses is \$74 and \$56 for a renewal license.

TABLE 1.23: TOTAL BUSINESS LICENSE COST –HOME OCCUPATION BUSINESS

Total Business Licensing Costs Home Occupation Businesses	
Application Type	Total Cost
New Application Home Occupation	\$74
Renewal Home Occupation	\$56

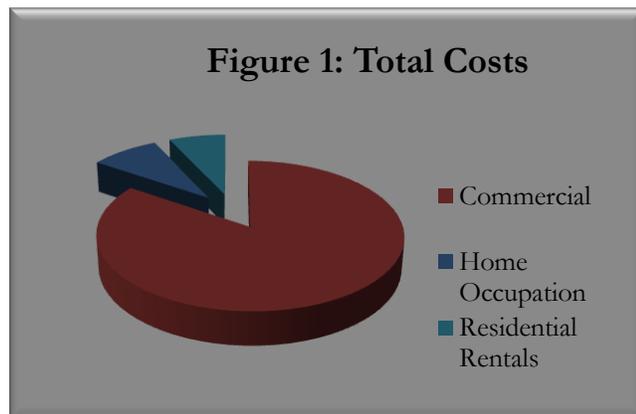
The City’s total cost for licensing and regulating businesses is approximately \$61,688. This includes the base administrative cost to license all commercial, home occupation and vendor licenses in addition to the disproportionate police service costs for commercial businesses and residential rentals.

TABLE 1.24: TOTAL BUSINESS LICENSING COSTS

Total Business Licensing Costs			
Business Class	# of Businesses	Per Business Cost	Total Cost
2+ Unit Complexes	60 units	\$49	\$3,332
Automotive	8	296	2,368
Business, Professional & Personal Services	15	188	2,820
Check Cashing/Pay Day Loans	1	347	347

Total Business Licensing Costs			
Business Class	# of Businesses	Per Business Cost	Total Cost
Commercial Child Care	2	289	578
Construction, Manufacturing & Contracted Services	23	386	8,855
Convenience Store/Gas (Not open 24 hrs.)	2	1,196	2,392
Convenience Store/Gas (Open 24 hrs.)	3	2,336	7,008
Entertainment/Recreation	2	815	1,630
Finance	1	1,108	1,108
Home Occupation	94	56	5,264
Hotel/Motel (<90 rooms)	1/65 rooms	188 + 51 room	3,503
Hotel/Motel (90+ rooms)	1/109 rooms	188 + 26/room	3,022
Large Retail (25,000+ square feet)	1	3,097	3,097
Membership Organization	1	289	289
Restaurant (Alcohol)	1	1,108	1,108
Restaurant (Limited or No Alcohol)	5	188	940
Sales/Service/Rental	21	258	5,418
Storage Units (< 400 units)	1	188	188
Single Family Rentals	57	17	969
Storage Units (400+ units)	1/646 units	188 + 0.52/unit	524
Transportation	5	188	940
Truck Stop	1	5,905	5,905
Vendor <sup>32</sup>	1	83	83
<b>Total Business Licensing Costs</b>			<b>\$61,688</b>

Figure 1 shows the total costs<sup>33</sup> to Marriott-Slaterville for commercial, residential rental and home occupation businesses. Commercial businesses represent approximately 84% of the total licensing costs. Residential rental costs are approximately seven percent of the cost, but since the City does not currently license rentals, this cost only includes the disproportionate cost of residential rentals and not any base administrative costs. Home occupation base administrative costs are also approximately nine percent of total costs.



<sup>32</sup> Red Box at the Maverick

<sup>33</sup> Assuming renewal license base administrative costs and disproportionate costs without outliers.

APPENDIX A

BUSINESS CLASS	BUSINESSES INCLUDED
Automotive	Auto Body Auto Repair Engine Repair Diesel Repair
Business, Professional & Personal Services	Doctor Fitness Insurance Animal Hospital Salon Bail Bonds Tutoring Law Office Dialysis
Check Cashing & Pawn	Check Cashing
Commercial Day Care	Day Care
Construction, Manufacturing & Contracted Services	Construction Manufacturing Landscaping Roofing Utility Contractor HVAC Snow Removal Excavating
Convenience Store w/Gas (not open 24 hours)	Convenience stores with gas not open 24. hours
Convenience Store w/Gas (open 24 hours)	Convenience stores with gas open 24 hours
Entertainment/Recreation	Hotel/Motel Entertainment & Recreation
Finance	Credit Union
Hotel/Motel	Hotel/Motel
Large Retail	Retail – 25,000+ square feet
Membership Organization	Fraternity
Restaurant – No Alcohol	Restaurant – No Alcohol
Restaurant - Alcohol	Restaurant - Alcohol
Sales/Service/Rentals	Retail Nursery

	Wholesale Sales Sales & Service
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Truck Stop	Truck Stop
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Transportation	Towing Garbage Carrier Waste Hauling/Transfer
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Storage	Storage Units
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