CITY OF COSTA MESA
DEPARTMENT OF FINANCE
INTEROFFICE MEMORANDUM

TO: CITY COUNCIL MEMBERS

THROUGH: ALLAN ROEDER, CITY MANAGER

FROM: BOBBY YOUNG, BUDGET AND RESEARCH OFFICER

COPY TO: DEPARTMENT DIRECTORS

DATE: JUNE 18, 2010

SUBJECT: ***SUMMARY OF REVENUE OPTIONS***

At it's June 15, 2010 City Council meeting, City Council requested staff to provide a summarized list of revenue options. Attached is that list of all revenue options, they are as follows:

1. Transient Occupancy Tax.
2. Business License Tax.
3. Solid Waste Franchise Fee – Non-Residential.
4. Solid Waste Franchise Fee – Residential.
5. Greens Fee at Golf Course.
6. Emergency Medical Services – Resident Paramedic Fee.
7. Fire Prevention – Apartment Inspection Fee.
8. Fire Prevention – Business Inspection Fee.
9. Fire Prevention – Annual Fire Permit Fee.
10. Animal License Fee.
11. Citywide User Fees.
12. Civil Citations.

Staff is available to answer questions regarding any information presented herein.

Bobby Young
Budget and Research Officer

Summary of Revenue Options

Revenue	Approval Needed for Increase	Earliest Implementation	Current Rate	Estimated Revenue Increase	Additional Information
1 **Transient Occupancy Tax**	Majority vote of the voters in the City.	After General Election - Jan 2010	6.00%	2% Increase - $666,000 (1st Year), $1.2 million annually 3% Increase - $999,000 (1st Year), $2.0 million annually	
2 **Business License Tax**	Majority vote of the voters in the City.	After General Election - Jan 2010	Varies - max $200	Increase of current calculation method as seen on attachment, estimated revenue increase is $3.2 million offset by Business License Inspector personnel of $125,000 - net revenue increase of $3.075 million.	Newport Beach calculation method is flat amount plus number of employees.
3 **Solid Waste Franchises Fee - Non-Residential**	May be increased by City Council Resolution.	July 2010	12%	Increase rate to 15% - $310,000 Increase rate to 16% - $416,000	
4 **Solid Waste Franchises Fee - Residential**	May be set by City Council Resolution.	July 2010	None	Establish rate at 5% - $200,000	
5 **Green Fees at Golf Course**	Per contact, fees may be increased with City Manager approval.	July 2010	Varies	Increase of $2 per round of play - $100,000	
6 **Emergency Medical Services - Resident Paramedic Fee**	May be set by City Council Resolution.	July 2010	None	Current ALS fee charged to non-residents is $185. If ALS fee increased to $300 and billed to all patients, revenue increase $347,000 offset by Emergency Medical Services Coordinator personnel of $142,725, net revenue increase of $204,275. If ALS fee increased to $350 and billed to all patients, revenue increase $406,000 offset by Emergency Medical Services Coordinator personnel of $142,725, net revenue increase of $263,275.	
7 **Fire Prevention - Apartment Inspection Fee**	May be set by City Council Resolution.	July 2010	None	Estimated revenue from establishing a fee as proposed is $147,080 offset by Fire Analyst personnel of $121,964, net revenue increase of $25,116.	Fees currently charged by cities of Brea, Orange, Huntington Beach and Santa Ana.

Summary of Revenue Options

Revenue	Approval Needed for Increase	Earliest Implementation	Current Rate	Estimated Revenue Increase	Additional Information
8 **Fire Prevention - Business Inspection Fee**					
	May be set by City Council Resolution.	July 2010	None	Estimated revenue from establishing a fee as proposed is $392,760 offset by Fire Analyst personnel of $121,964, net revenue increase of $207,796.	Fees currently charged by cities of Anahiem, Huntington Beach and Santa Ana.
9 **Fire Prevention - Annual Permit Fee**					
	May be set by City Council Resolution.	July 2010	None	Increase rate to $125, estimated revenue increase is $160,000	Fees currently charged by cities of Anahiem, Huntington Beach and Santa Ana.
10 **Animal License Fee**					
	May be increased by City Council Resolution.	July 2010	$20 unaltered, $10 altered	If rate set same as County, estimated revenue increase is $68,000. If more aggressive enforcement is desired, revenue offset by Animal Control Officer personnel of $95,687, net cost estimate is $27,687.	
11 **Citywide User Fees**					
	May be increased by City Council Resolution.	August 2010	Varies	Will be determined when time and cost estimates are completed. Before item comes to Council.	
12 **Civil Citations**					
	May be increased by City Council Resolution.	July 2010	$75 1st viol., $200 2nd viol., $500 All Other	Increase rates to $150 - 1st Violation, $300 2nd Violation, estimated revenue increase is $10,000.	Increased amounts are Planning Commission recommendation.

#1 - TRANSIENT OCCUPANCY TAX

Transient Occupancy Tax Rates - Orange County Cities

Source: Computations by CaliforniaCityFinance.com from State Controller data.

City	County	Rev Aug 15, 2009	
Anaheim	Orange	15.0%	
Garden Grove	Orange	13.0%	
Buena Park	Orange	12.0%	
Santa Ana	Orange	11.0%	4
Brea	Orange	10.0%	
Cypress	Orange	10.0%	
Dana Point	Orange	10.0%	
Fullerton	Orange	10.0%	
Huntington Beach	Orange	10.0%	
Laguna Beach	Orange	10.0%	
Laguna Hills	Orange	10.0%	
Laguna Woods	Orange	10.0%	
Lake Forest	Orange	10.0%	
Newport Beach	Orange	10.0%	
Orange	Orange	10.0%	
Placentia	Orange	10.0%	
San Clemente	Orange	10.0%	
San Juan Capistrano	Orange	10.0%	
Yorba Linda	Orange	10.0%	15
Fountain Valley	Orange	9.0%	
Seal Beach	Orange	9.0%	
Irvine	Orange	8.0%	
La Palma	Orange	8.0%	
Laguna Niguel	Orange	8.0%	
Los Alamitos	Orange	8.0%	
Mission Viejo	Orange	8.0%	
Stanton	Orange	8.0%	
Westminster	Orange	8.0%	
Costa Mesa	Orange	6.0%	
Tustin	Orange	6.0%	11
Aliso Viejo	Orange	none	
La Habra	Orange	none	
Rancho Santa Margarita	Orange	none	
Villa Park	Orange	none	4

9.6% mean — 30 cities with a rate
10% median — 4 cities without a rate

BUSINESS LICENSE SURVEY

Apr-10

City	Method of Charging Tax - see below	Revenue FY 08-09	Minimum	Maximum	Comments
Aliso Viejo					Not required
Anaheim	G, F, O	$ 5,600,000.00	$ 27.00	No Max	Various fee schedules based on bus activity
Brea	G, F	$ 1,079,260.00	$ 30.00	$ 500.00	$.20 per $1,000
Buena Park	G, F, O	$ 881,781.00	$ 37.50	No Max	$.45 per $1,000, zoning review fee of $10.00 for businesses located in Buena Park
Costa Mesa	G, F	$ 860,491.00	$ -	$ 200.00	
Cypress	G, F	$ 1,066,293.00	$ 40.00	No Max	$.26 per $1,000
Dana Point					Business Registration Program only - No fee.
Fountain Valley	G, F, O	$ 467,000.00	$ 50.00	No Max	$25.00 Application fee, additional fees on # of employees
Fullerton	G, F, O	$ 1,136,970.00	$ 25.00	No Max	$.10 per $1,000 up to $10M, after $10M $.05 per $1,000, $20 minimum for taxicab, $20 processing charge
Garden Grove	G, F	$ 2,291,200.63	$ 42.50	$ 2,550.00	$25.00 Processing fee
Huntington Beach	F, O	$ 2,196,000.00	$ 100.00	No Max	$4.00 per employee
Irvine	F		$ 50.00	$ 350.00	
La Habra	**no response**				
La Palma	G, F, O	$ 171,000.00	$ 35.00	No Max	$.42 per $1,000
Laguna Beach	G		$ 60.00	$ 1,650.00	
Laguna Hills					Not required
Laguna Niguel					Not required
Laguna Woods					Not required
Lake Forest					Not required
Los Alamitos	O	$ 570,126.32	$ 82.00	$ 2,173.38	Based on # of employees
Mission Viejo					Not required
Newport Beach	F	$ 4,333,260.22	$ 141.00	$ 1,482.00	If business generates sales tax max is $1,482; if no sales tax is generated, max is $741
Orange	G, F	$ 3,200,000.00	$ 35.00	No Max	Flat fee option available for some bus. types
Placentia	G	NA	$ 33.00	No Max	$.55 per $1,000, $15 admin fee on renewal, $25 admin fee on new app
Rancho Santa Margarita					Not required
San Clemente	G, F	$ 824,160.00	$ 45.00	No Max	
San Juan Capistrano	F	$ 211,726.00	$ 68.00	No Max	Fee based on # of employees
Santa Ana	G, F, O	$10,026,517.98	$ 116.00 †	No Max	$.93 per $1,000 top rate; tied to CPI
Seal Beach	G, F	$ 918,500.00	$ 104.00	No Max	Flat rate tied to CPI / Gross $.30 per $1000
Stanton	F	$ 182,160.00	$ 28.00	$ 750.00	$4.00 per employee, processing fee $110 per new applicant
Tustin	G	$ 359,584.00	$ 25.00	$ 100.00	
Villa Park	G, F	$ 39,000.00	$ 25.00	$ 5,000.00	$.20 per $1,000, plus $30 administrative fee
Westminster	G	$ 1,528,107.53	$ 100.00	$ 2,500.00	Plus $110.00 Application fee
Yorba Linda	G, F		$ 25.00	No Max	For gross receipts, anything over $500,000 the fee is as follows: $112.50 plus $5.00 per $50,000 over $500,000

G = Gross Receipts

F = Flat Fee

O = Other Method

† = min. gross receipts tax

2 - BUSINESS LICENSE TAX

#5 - GREEN FEES AT GOLF COURSE

Golf Course	Weekday	Friday	Weekend	Seniors	Cart
Mile SquareClassic	$34.00	$39.00	$48.00		$26.00
Mile Square Players	$38.00	$45.00	$60.00		$26.00
Meadowlark	$30.00	$30.00	$41.00	$20.00	$28.00
Rancho San Jouquin	$36.00	$36.00	$59.00	$32.00	$26.00
Willowick	$25.00	$25.00	$37.00		$26.00
San Juan Hills	$43.00	$48.00	$58.00	$35.00	$30.00
Costa Mesa - Los Lagos	$31.00	$33.00	$43.00	$13.00	$24.00
Costa Mesa - Mesa Linda	$24.00	$28.00	$34.00	$11.00	$24.00
Anaheim Hills	$48.00	$57.00	$66.00	$36.00	(included w/ green fee)
Dad Miller	$27.00	$35.00	$39.00	$17.00	$24.00

* San Juan Hills Carts Mandatory Thurs - Sun
**Costa Mesa Senior Resident Cart is $16
***Mile Square $45 per year. Mon-Fri $35 cart included

Mesa Linda Rates

		Proposed		Proposed		Proposed
	Mon -Thurs	Mon-Thurs	Fri	Fri	Sat-Sun	Sat-Sun
18 Holes	$24.00	$26.00	$28.00	$30.00	$34.00	$38.00
Seniors	$11.00	$13.00	N/A	N/A	N/A	N/A
Twilight	$17.00	$19.00	$20.00	$22.00	$22.00	$24.00
Junior	$11.00	$13.00	N/A	N/A	N/A	N/A

Los Lagos Rates

		Proposed		Proposed		Proposed
	Mon -Thurs	Mon-Thurs	Fri	Fri	Sat-Sun	Sat-Sun
18 Holes	$31.00	$33.00	$33.00	$35.00	$43.00	$47.00
9 Holes	$17.00	$18.00	$19.00	$20.00	$21.00	$23.00
Seniors	$13.00	$15.00	N/A	N/A	N/A	N/A
Twilight	$20.00	$22.00	$24.00	$26.00	$28.00	$30.00
Sup Twilight	$14.00	$16.00	$15.00	$17.00	$16.00	$18.00

#6 – Emergency Medical Services – Resident Paramedic Fee

BACKGROUND:

The City of Costa Mesa currently charges a $275 First Responder Fee and $185 Advanced Life Support (ALS) Fee to all non-residents who use paramedic services. Residents are not currently billed either fee. The ALS fee is only billed when a patient is transported to a care facility with paramedic care. This fee is universally recognized and paid by most private healthcare insurance companies and Medicare. The City averages about 700 ALS billings (to non-residents) a year.

Since this fee is universally recognized and paid by most private healthcare insurance companies and Medicare, staff is proposing to apply ALS billing to all patients including residents. The City provides about 3,000 ALS services (to residents) a year. Should the Council approve this change of billing, and since most healthcare insurance companies and Medicare will pay this fee, residents should not be impacted by this fee. If for some reason a resident-patient's healthcare insurance company or Medicare does not pay, pays only in part, or if the resident-patient does not have insurance coverage, the same hardship provision will be available as it is currently with non-resident-patients.

	ANNUAL PROJECTED REVENUE	AMOUNT OF INCREASE	DESCRIPTION
1	$350,000	- -	Current billing system. Only non-residents are billed the $275 First Responder Fee, and the $185 ALS Fee.
2	$697,000	+ $347,000	Increase ALS Fee from $185 to $300. Only non-residents are billed the $275 First Responder Fee, but all patients are billed the $300 ALS Fee, which may be waived in situations of financial hardship.
3	$756,000	+ $406,000	Increase ALS Fee from $185 to $350. Only non-residents are billed the $275 First Responder Fee, but all patients are billed the $350 ALS Fee, which may be waived in situations of financial hardship.

A. **PLAN HIGHLIGHTS** – Unlike most cities in Orange County, Costa Mesa residents are not billed for any Fire Department EMS fees.

1. Residents will still be exempt from the $275 First Responder Fee (only non-residents will be billed this fee).

2. Private insurance company and Medicare plans will pay the ALS fees of residents.

3. Residents without private insurance or Medicare may have their bills considered for waiver due to financial hardship (e.g., recent lay off, disability, insufficient income).

4. The current financial hardship waiver system administered by the EMS Coordinator for non-residents has worked very well over the past 9 years. There have been an average of two hardship claims per month, and all have been resolved to the complete satisfaction of the patient.

B. ALS FEE INCREASE JUSTIFICATION

1. The *absolute minimum* cost of providing Advanced Life Support Paramedic services for the residents of Costa Mesa is **$750,000** annually ($664,500 Direct Labor Cost for 30 Paramedics and 1 EMS Coordinator + $85,000 EMS Equipment & Supply Cost). Under the current EMS billing system, the City is running a deficit of $355,000 per year, and this deficit has existed for the past 9 years, which means that the City has lost over 3 million dollars in needed revenue over the past decade.

2. Raising the ALS Fee will bring Costa Mesa in line with other agencies that contract with Care Ambulance Service: **OCFA** → $355; **LA County 911** → $343; **Santa Fe Springs** → $343; **Montebello** → $343; **Fountain Valley** → $325; **Anaheim** → $350.00; **Fullerton** → $250.00; **Garden Grove** → $350; **Buena Park** → $350.

FISCAL IMPACTS:

If billing is applied to all patients and the ALS fee is increased to $300, total estimated revenues would increase $347,000. This increase is offset by re-establishing the EMS Coordinator personnel at a cost of $142,725. Therefore, the net revenue impact would be an increase of $204,275.

If billing is applied to all patients and the ALS fee is increased to $350, total estimated revenues would increase $406,000. This increase is offset by re-establishing the EMS Coordinator personnel at a cost of $142,725. Therefore, the net revenue impact would be an increase of $263,275.

7 – Fire Prevention – Apartment Inspection Fee

BACKGROUND:

Fire Service resources are designed and dedicated to respond to protect lives and property after an incident occurs. In an effort to prevent incident from occurring, the Fire Department is directed to conduct inspections of all types of occupancies.

Statistically, fires occur more frequently in a residential setting than in any other type of occupancy. Fires in multi-family residential occupancies, such as apartments, represent a high-life hazard due to the large number of people that can be affected by one fire in a single unit.

In the late 1970's California experienced a high rate of fire and fire fatalities in multi-family residential occupancies. As a result of these fires, California passed legislation (California Health and Safety Code 13146.2) requiring local fire authorities to conduct annual inspections of multi-family residential occupancies to reduce loss of life and property. The California Health and Safety Code also allows for a fee to be charged for these services. Currently, the Fire Department conducts these annual inspections without any cost recovery.

The annual inspections generally include checking the following: emergency access, address and unit numbers on the buildings; Knox Box with keys for gates and common buildings; fire sprinklers systems; fire alarm systems; fire extinguisher; heating appliances; storage and laundry rooms; unapproved electrical; exit signs and clear exit pathways; maintenance of fire resistive construction; and smoke detectors in units that are accessible (vacant units.) Generally, fire department does not examine the interior of individual units.
Due to the complexity of the fire protection systems, a fire protection analyst will need to inspect all of the larger complexes.

ANALYSIS:

In evaluating and determining the proposed Fire Prevention Fees, staff considered the following:

- Services appropriate for the Fire Prevention Fee structure were identified.
- Fees data was collected using current salary/fringe benefit rates and overhead costs.

The proposed Fire Prevention Fees reflect fire protection analyst salaries, administrative overhead, and benefit rates as applicable.

Staff anticipates these fee increases will add approximately $147,000 to the General Fund revenues. The anticipated increase would provide 100% cost recovery for the service.

The annual fees are proposed as follows:

3 to 207 units	$12.00 per unit
208 to 500 units	$12.00 per unit, maximum $2,500

501 to no limit $3,000

The city currently has 1,223 apartment buildings with 3 or more units. Approximately 40% of the total number of buildings is 3 or 4 units.

ALTERNATIVES CONSIDERED:

As Council has directed, the apartment inspections were initiated and a fee schedule is now proposed with the following guidelines:

1. Developing a schedule based on the mean average fees charge by other Orange County agencies providing the same, or similar services.

2. Developing a schedule based strictly on the hourly, fully loaded, cost of providing services.

During this process, it was found that using the hourly, full loaded, cost of providing services based on current Fire Prevention Analyst hourly wage provided a fees structure that nearly matched the mean average fees charged by other Orange County agencies. Because this method of fees development is fair, defendable, and meets the intent of the law, this is the format used to develop the fees schedule being presented for your approval.

FISCAL IMPACTS:

If approved, given the estimated activity level for fiscal year 2010-2011, the total increase in estimated revenues would be approximately $147,000.

8 – Fire Prevention – Business Inspection Fee

BACKGROUND:

The Costa Mesa Fire Department provides fire inspections for 6,546 business occupancies per year. These inspections ensure fire and life safety for employees, patrons and firefighters in the event of an emergency. The inspections range from simple, small businesses to complex commercial and industrial occupancies. Inspections often require, due to the nature of the occupancy, processes or materials/chemicals used, require considerable research into building, fire, N.F.P.A, hazardous material, and other Federal, State and local codes and regulations to determine the proper needs and requirements to ensure safety compliant occupancies. This research is done by a fire protection analyst who also performs the inspection of these complex inspections.

Fire Prevention Fees are considered "beneficiary charges" which are defined as payments made by consumers in direct exchange for government services received.

The California Health & safety Code allows municipalities to recover the costs reasonable borne for services provided to the community. The Fire Prevention Business Inspection Fees, as recommended, were calculated based on current labor cost to provide the service, including materials and overhead costs. The proposed fees also consider similar fees charged in the municipal marketplace.

ANALYSIS:

The City of Costa Mesa does not currently charge a fee for this code required inspection. There are 6,546 business inspections conducted by Costa Mesa Fire each year. With the assistance of our Finance Department, we have determined our "cost recovery" fee to be at $60.00 per half hour with a $60.00 minimum. Using the minimum of $60.00 of each of the 6,546 annual inspections, the city would realize cost recovery in the amount of $392,760.00 annually.

ALTERNATIVES CONSIDERED:

1. Developing a schedule based on the mean average fees charge by other Orange County agencies providing the same, or similar services. The mean average in the county for a building that is less than 5,000 square feet is $70.00. (Costa Mesa's proposed fee for the same size building is $60.00)

During this process, it was found that using the hourly, full loaded, cost of providing services based on current Fire Prevention Analyst hourly wage provided a fees structure that nearly matched the mean average fees charged by other Orange County agencies. Because this method of fees development is fair, defendable, and meets the intent of the law, this is the format used to develop the fees schedule being presented for your approval.

FISCAL REVIEW:

If approved, given the estimated activity level for fiscal year 2010-2011, the total increase in estimated revenues would be approximately $392,700.

#9 – Fire Prevention – Annual Permit Fee

BACKGROUND:

The California Fire Code requires businesses to obtain a fire permit annually. A fire permit constitutes permission to maintain, store or handle materials; or to conduct processes which produce conditions hazardous to life or property; or to install equipment utilized in connection with such activities; or to install or modify any fire protection system or equipment or any other construction, equipment installation or modification in accordance with the California Fire Code.

A few examples of occupancies that require a permit are: Places of assembly (occupant load with 50 or more people), utilizing compressed gasses, conducting welding operations, dry cleaning plants, flammable and combustible liquid storage, high-piled storage facilities, automobile repair garages, woodworking operations, Industrial ovens, etc.

Prior to the issuance of a fire permit a fire inspection is required to determine compliance with the California Fire Code or any operational constraints required on the permit. Due to the nature of the "high-hazard" which requires the fire permit a fire protection analyst would be required to conduct the inspection.

The California Health & Safety Code allows municipalities to recover the costs reasonable borne for services provided to the community. The Fire Permit Fee increase, as recommended, were calculated and based on the average mean of the county.

ANALYSIS:

The City of Costa Mesa currently charges $185 for the initial permit and a renewal fee of $45. Currently there are 534 permits issued with another 200 occupancies recently identified as requiring a fire permit, for a total of 734 permits. Therefore, staff is proposing to increase only the renewal amount from $45 to $125. The mean average in the county for a fire permit is $147.00 for a flat rate annual permit. To develop a schedule based on the mean average fees charged by other Orange County agencies providing the same or similar services.

In evaluating and determining the proposed Fire Permit Fees, staff considered the following:

- Calculated and based on current labor cost to provide the service, including materials and overhead costs.
- Utilizing similar fees charged in the municipal marketplace.

The proposed Fire Permit Fee of $125 reflects staff salaries, administrative overhead, and benefit rates as applicable.

Staff anticipates these fee increases will add approximately $67,720 to the General Fund revenues.

ALTERNATIVES CONSIDERED:

1. Developing a schedule based on the mean average fees charge by other Orange County agencies providing the same, or similar services.

2. Developing a schedule based strictly on the hourly, fully loaded, cost of providing services.

FISCAL IMPACT:

If approved, given the estimated activity level for fiscal year 2010-2011, the total increase in estimated revenues would be approximately $67,000.

#10 - ANIMAL LICENSE FEE

Orange County Cities Annual Dog License Fees—Updated May, 2010

City	Unaltered	Altered	Sr. Disc-Alt.	Sr. Disc-Unalt.	Late Fee
Anaheim *	100.00	24.00	12.00	N/A	41.00
Brea *	100.00	24.00	12.00	N/A	41.00
Cypress *	100.00	24.00	12.00	N/A	41.00
Fountain Valley. *	100.00	24.00	12.00	N/A	41.00
Fullerton *	100.00	24.00	12.00	N/A	41.00
Garden Grove *	100.00	24.00	12.00	N/A	41.00
Huntington Beach *	100.00	24.00	12.00	N/A	41.00
Laguna Hills *	100.00	24.00	12.00	N/A	41.00
Lake Forest *	100.00	24.00	12.00	N/A	41.00
La Palma *	100.00	24.00	12.00	N/A	41.00
Orange *	100.00	24.00	12.00	N/A	41.00
Placentia *	100.00	24.00	12.00	N/A	41.00
Rancho Santa Margarita *	100.00	24.00	12.00	N/A	41.00
San Juan Capistrano *	100.00	24.00	12.00	N/A	41.00
Stanton *	100.00	24.00	12.00	N/A	41.00
Tustin *	100.00	24.00	12.00	N/A	41.00
Villa Park *	100.00	24.00	12.00	N/A	41.00
Yorba Linda *	100.00	24.00	12.00	N/A	41.00
Santa Ana*	100.00	24.00	12.00	N/A	41.00
La Habra	60.00	20.00	7.50	7.50	20.00
Westminster	50.00	13.00	6.50	N/A	25.00
Irvine	50.00	20.00	10.00	18.00 lic fee	<60d 20.00, >60d 2x
Buena Park	40.00	13.00	6.50	13.00	37.00
Los Alamitos	60.00	18.00	9.00	N/A	25.00
Seal Beach	36.00	18.00	9.00	18.00	25.00
Laguna Niguel	36.00	18.00	9.00 max 3 total	18.00 max 3 total	5.00/mo, 25.00 max
Mission Viejo	36.00	18.00	9.00 max 3 total	18.00 max 3 total	5.00/mo, 25.00 max
San Clemente	30.00	15.00	8.00	15.00 20.00	<6 mo 15.00, > 6 mo
Dana Point	30.00	15.00	8.00	15.00 20.00	<6 mo 15.00, >6 mo
Laguna Beach	24.00	12.00	6.00	12.00	15.00
Costa Mesa	**20.00**	**10.00**	**N/A**	**N/A**	**3.00**
Newport Beach	18.00	9.00	N/A	N/A	14.30
AVERAGE	**74.68**	**20.00**	**9.89**	**14.94**	**unable to average**

*These cities contract with the County (Orange County Animal Care Services) for licensing services.

OTHER APPLICABLE LICENSING FEES:

REPLACEMENT TAG FEES: unable to obtain information from all cities. Those cities that did respond reported between $2-$5 per tag. Costa Mesa charges $1 per tag.