



DeKalb County

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Department of Finance

Internal Audit and Licensing

MEMORANDUM

TO: Dr. Michael J. Bell, Chief Financial Officer
Joel Gottlieb, Assistant Director of Finance

FROM: Deputy Director of Finance, Internal Audit & Licensing

SUBJECT: Countywide Fee Study

DATE: May 26, 2009

Internal Audit conducted a comprehensive revenue study of DeKalb County departments that generate revenues from services or user fees. This study was primarily prompted by the past experiences and anticipation of future revenue shortfall.

Internal Audit conducted the study in accordance with generally accepted analysis and evaluation standards and, accordingly, included interviews and other accounting procedures as considered necessary. In this regard, Internal Audit collected fee information from DeKalb County departments.

We have requested that individual departments present their fees increase proposals to the Budget, Finance and Audit Committee and to the CEO's Office. However, it would be in the best interest of the Finance Department if the Financial Management Analyst contact them if they have not already begun to do so.

Presented within this report are current and proposed user fees.

Internal Audit would like to express appreciation to all DeKalb County departments that participated in this study.

Eugene O'Mard

cc: Keith A. Barker, Chief Operating Officer and Executive Assistant
Russell Frankofsky, Deputy Director of Finance-Budget & Grants

COUNTYWIDE FEE STUDY

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EXECUTIVE SUMMARY

This review identified areas in DeKalb County where fees have not been increased within the past three years. The following is a summary of the various departments included in this review:

- Fire Rescue Services – The fees reviewed included: Emergency Medical Service Ambulance (#04630); Hazardous Waste Material (HAZMAT) (#09410). For every patient that uses the Emergency Medical Service, a Patient Care Report is filed electronically and billed by Affiliated Computer Services (ACS). This service generated \$4.4 million in 2007 and \$5.3 million in 2008. The increase in revenue from 2007 to 2008 was a result of an increase from 40% to 90% in patient signature. Hazardous Waste Material revenue is billed at \$700 an hour plus cost of materials used in performing a clean-up. **Fire Rescue Services Department Head mentioned an interest in increasing Basic Transport fees for the Emergency Medical Service, but have not made a commitment to increase fees for HAZMAT.**
- Tax Assessors - Sale of Printed Materials (#02710). Fees were reviewed for other Atlanta counties (Fulton, Gwinnett, Henry and Cobb), which ranged from \$100 to \$250 for a complete tax digest. Fulton County had the lowest fee, which was \$25 for the complete tax digest. **Internal Audit recommended setting the fee to \$100.**
- Public Works – Transportation: Residential Parking Permits (#05407); Sanitation: Collection, Disposal, & Recycling Fees (#08150); Roads & Drainage: Parking Lot Assessments (#05450). Currently, residents are allowed three free parking hang tags (permits) per household. Individuals also have the option of purchasing a parking decal which cost \$12 each. Sanitation Division has expressed that their last rate change was 2006 and rates are changed every 5 years. Parking Lot Assessments revenue is an interfund from Watershed to Roads & Drainage. **Public Works -Transportation Division is considering increasing hang tags fee from \$12 to \$15 and parking decal price increase from \$12 to \$15.**
- Police Services – Communications: False Alarm Fees (#04604); Training & Personnel Development: Firing Range Fees (#04608); Animal Control: Licenses & Adoption Fees (#04616). There is interest in increasing the False Alarm Fees by reducing the number of free false alarms and increasing Firing Range Fees, but there are no plans at this time to bring this before the Board or CEO's Office. **Animal Control has a proposal to increase certain adoption fees that is being reviewed.**
- Finance - Parking Fees (#02130) Parking fees were increased from \$2.00 to \$6.00 effective April 15, 2009.
- Voter Registration & Elections - Election Qualifying Fees (#02910); “qualifying fees are to be set at 3 percent of the total gross salary of the office paid in the preceding calendar year, including all supplements authorized by law.”(O.C.G.A. § 21-2-131) **These fines/fees cannot be changed except by regulation, therefore Internal Audit has no recommendation.**

- Parks and Recreation - Parks & Recreation Nonresidents (#06101); Summer Programs (#06103); Aquatics (#06114); Blackburn Tennis (#06108); Sugar Creek Tennis (#06125); Sugar Creek Golf (#06111); Mystery Valley Green Fees (#06110); Adult Softball (#06255); Youth Sports (#06257). Parks and Recreation may potentially come to the Board and CEO's Office to increase fees. **As of this report date, they have made no commitment to do so.**
- Planning and Development - SIGN PERMITS (#05130); ZONING FEES & VARIANCE PERMITS (#05180). **Planning and Development is considering the possibility of increasing fees for sign permits, zoning, and re-submittals of documents for commercial building permits.**
- Public Defender - Public Defender Fees (#04510) Applicants pay a \$50 Indigent Application Fee, which is governed by state law O.C.G.A. § 15-21A-6(c). **These fines/fees cannot be changed except by regulation, therefore Internal Audit has no recommendation.**
- District Attorney - Drug Fine Penalty(#03101);URESA -Compensation/Incentive Fees (#03920) County revenue from drug fine penalties is a percentage of an amount which is set by Georgia Code; County court costs for URESA cases are also set by Georgia Code. **These fines/fees cannot be changed except by regulation, therefore Internal Audit has no recommendation.**
- Human Resource and Merit System - Sale of Printed Materials (#01510). These revenues are primarily fees charged for open records act request and replacements related to County identifications. Amounts are charged to cover costs. **No additional sources of revenue have been identified for Human Resource and Merit Department.**
- Airport – Air Ground Leases, Air Ground Miscellaneous, Air Ground Tiedown, Air Ground T-Hanger, Air Ground Shop Space, Air-Commissions, Land-Ground Leases, Land-Commissions (#08210). DeKalb Peachtree Airport is current in the renewal of their tenant fees. Most contract renewals range from one to six years; there is one tenant with a contract for fifty years which is scheduled to be renewed in 2017. **No additional sources of revenue have been identified for Airport fees.**
- GIS - Air Photo/Mapping (#00801). GIS is in the process of changing the design of their maps. **Pricing will be reexamined after that change.**
- Human Services - Senior Center Membership, Senior Center Gift Shop, Senior Center Rentals, Sale of Food and Drinks (#07520). **Human Services may consider a fee increase in the rental of the Senior Center. As of report date, Human Services Department has not indicated to Internal Audit staff their interest in increasing fees.**
- Medical Examiner - Sale of Printed Materials, Use of Morgue, Tissue Bank Program (#04310). **Due to a current Internal Audit of the Office of the Medical Examiner, no recommendations regarding its revenues will be made at this time.**
- Court System- **The court system was addressed but most fines/fees cannot be changed except by regulation. A summary of fines/fees will be mentioned in the report.**

Conclusion

Some County departments have shown an interest in presenting an increase in fees to the Board of Commissioners (BOC) and to the CEO's Office. Other departments may potentially present an increase but have not made a commitment. An increase in these fees may generate additional revenue for the County. A separate report will be issued in reference to the study of Business License revenues, specifically, considering business class and associated rates.

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| PURPOSE, SCOPE AND METHODOLOGY |
|---------------------------------------|

Purpose and Scope

The following were the primary objectives for this review:

- Identify all countywide sources of revenues.
- Review rate/fee structure to determine whether an increase was feasible.
- Identify new sources of revenue.

Methodology

The following Dekalb County Departments were included in this study:

- Fire Rescue Services
- Tax Assessors
- Public Works
- Police Services
- Finance
- Voter Registration & Elections
- Parks and Recreation
- Planning and Development
- Public Defender
- District Attorney
- Human Resources and Merit System
- Airport
- Geographical Information Systems (GIS)
- Human Services
- Medical Examiner
- Court System

Internal Audit's review was to identify all countywide sources of revenues and review rate/fee structure to determine whether a rate/fee increase was feasible. Also, look for potential sources of revenue. Our study did not include the Tax Commissioner and Watershed Management. The court system was addressed but most fines/fees cannot be changed except by regulation. In performing the study for the Tax Assessors, comparative information was obtained from Fulton County, Gwinnett County, Cobb County, Henry County, Clayton County and Rockdale County. Some departments have considered a fee increase and others have not committed.

FIRE RESCUE SERVICES

Emergency Medical Service Ambulance (#04630)

Recommended Fee

BLS Emergency Base Rate - \$500.00

ALS Emergency Base Rate - \$550.00

All-encompassing ALS 2 Rate of \$650 + Mileage *(for cardiac arrest, etc.)*

Mileage Rate - \$7.00/mi.

Oxygen Administration Rate - \$45.00

EGK Monitoring and Interpretation Rate - \$75.00

Hazardous Waste Material (HAZMAT) (#09410)

Fire Rescue Service's Hazardous Materials Team provides "support for engine companies on calls involving chemical products." Currently, Fire Rescue Services is billing at \$700/hr plus any materials used in the clean-up.

Comments

Fire Rescue Services Department Head mentioned an interest in increasing Basic Transport fees for the Emergency Medical Service, but have not made a commitment to increase fees for HAZMAT.

TAX ASSESSORS

Sale of Printed Materials (#02710)

| <u>Type of Fee</u> | <u>Current Fee</u> | <u>Recommended Fee</u> |
|-------------------------|--------------------|------------------------|
| Total Tax Digest CD | \$64.26 | \$100 |
| Copies of Paper Records | \$ 0.25 | \$ 0.25 |

Comments

Fee comparisons of other counties were made (Fulton, Gwinnett, Henry, Cobb), which ranged from \$100 to \$250 for a complete tax digest. Internal Audit recommended setting a fee to \$100. Internal Audit recommends that Tax Assessors Department present a fee increase of \$100 to the CEO and Budget, Finance and Audit Committee.

PUBLIC WORKS

Transportation-Residential Parking Permits (#05407)

| <u>Type of Fee</u> | <u>Current Fee</u> | <u>Recommended Fee</u> |
|--------------------|--------------------|------------------------|
| Parking Decal | \$12 | \$15 |
| Hang Tags | \$12 | \$15 |

Sanitation-Collection, Disposal, & Recycling Fees (#8150)

Sanitation Division has expressed that their last rate change was 2006 and rates are changed every 5 years.

Roads and Drainage-Parking Lot Assessments & Retention Ponds Maintenance (#05450)

Parking Lot Assessments revenue is an interfund from Watershed to Road & Drainage. Roads & Drainage Retention Ponds Maintenance Fees are obtained through the Storm Water User Utility Fees.

Comments

Public Works -Transportation Division is considering increasing hang tags fee from \$12 to \$15 and parking decal price increase from \$12 to \$15.

POLICE SERVICES

Communications-False Alarms (#04604)

On July 27, 2000 a fee of \$100 was set as a charge to DeKalb County Citizens after the 4th false alarm. The County is about ten months behind in billing customers. Most metro jurisdictions (Cobb, Gwinnett, Fulton and City of Atlanta) charge a fee after the 3rd false alarm, and the cost is increased for the next alarm. A cost analysis completed by the Police Department for false alarms showed it costs the County \$1.1 million annually to respond to false alarms.

Training and Personnel Development-Firing Range Fees (#04608)

| <u>Firing Range Service</u> | <u>Current Fee</u> |
|-----------------------------|--------------------|
| Public Fee | \$7.00/hr |
| Security Companies | \$5.00/person |

The DeKalb County Police Firing Range is usually open to the public on the first two Fridays of each month. The rest of the time, it is in use by various law enforcement agencies. Private ranges in the Metro Atlanta area charge from \$10 - \$15 per hour with some requiring additional membership fees.

Animal Control-Licenses & Adoption Fees (#04616)

The various fees charged by Animal Services of DeKalb County are in the upper range of comparative fees of other Metro Atlanta jurisdictions. However, there has been a proposal for an increase of \$5.00 in Registration Fees.

Comments

Based on a comparative analysis, the County should consider increasing the fees or reducing the number of allowed false alarms. In addition, an updated cost analysis should be prepared to substantiate the change in rates.

Finance

Parking Fees (#02130)

As of April 15, 2009, Division of Treasury and Accounting Services has increased parking fees from \$2.00 to \$6.00.

Comments

Fees were changed prior to the issuance of this report; therefore Internal Audit has no recommendation.

Voter Registration & Elections

Election Qualifying Fees (#02910)

According to GA Code, Voter Registration and Elections “qualifying fees are to be set at 3 percent of the total gross salary of the office paid in the preceding calendar year, including all supplements authorized by law.”(O.C.G.A. § 21-2-131)

Comments

These fines/fees cannot be changed except by regulation, therefore Internal Audit has no recommendation.

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| Parks and Recreation |
|-----------------------------|

Parks & Recreation Nonresidents (#06101)

Non-Resident Fees - \$30 *(additional charge of the residential fee)*

Summer Programs (#06103)

Summer Camps-\$55

Aquatics (#06114)

Age 3 and under-\$2 per day

Youth (Age 4-17)-\$2 per day

Seniors (Age 55 & Up)-\$2 per day

Adults (Age 18 & Up)-\$3 per day

Family Night

- \$2 per adult
- \$1 per youth

Pool Season Pass-\$45 per person

Pool Pass (After July 22)-\$22 per person

Swim Lessons- \$40 per person

Senior Water Aerobics-\$15

Swim Team-\$50 per team

Pool Rentals (Minimum 2 hours)

- \$70 per hour
- \$40 Ref. Cleaning Deposit
- Add'l Security Cost

Blackburn Tennis (#06108)

Hard Court (Day)-\$2.50 per hour

Hard Court (Night)-\$3 per hour

Senior Season Pass- \$200

Private Lessons-\$54.00 (per hour)-\$27 (½ hour)

Seasonal Team Practice Courts- \$570/\$970/\$1370

Home Matches-\$250

Sugar Creek Tennis (#06125)

Hard Court (Day)-\$2.50 per hour
 Hard Court (Night)-\$3.00 per hour
 Soft Court (Day)-\$3.00 per hour
 Soft Court (Night)-\$3.50 per hour
 Senior Season Pass -\$200
 Family Pass-\$275 per hour
 Private Lessons-\$40
 Semi-Private Lessons (2)-\$45
 Group Lessons (4+)-\$50
 Seasonal Team Practice Courts-\$240
 Home Matches-\$60 per match each team
 Team Coaching Fees (per season)-\$600-\$800

Sugar Creek Golf (#06111)

Resident Rate

Non-Resident

| | | | |
|-----------------------------------|------|-----------------------------------|------|
| 18 Hole Weekday | \$15 | 18 Hole Weekday | \$21 |
| 18 Hole Senior Weekday | \$15 | 18 Hole Senior Weekday | \$15 |
| 18 Hole Junior 15 & under Weekday | \$11 | 18 Hole Junior 15 & under Weekday | \$11 |
| 18 Hole Junior 16 & older Weekday | \$11 | 18 Hole Junior 16 & older Weekday | \$11 |
| Twilight Weekday | \$15 | Twilight Weekday | \$15 |
| Super Twilight Weekday | \$12 | Super Twilight Weekday | \$12 |
| Ladies Day Weekday (one day) | | N/A | |
| 18 Hole Weekend | \$21 | 18 Hole Weekend | \$27 |
| 18 Hole Junior Weekend | \$11 | 18 Hole Junior Weekend | \$11 |
| Twilight Weekend | \$18 | Twilight Weekend | \$18 |
| Super Twilight Weekend | \$15 | Super Twilight Weekend | \$21 |
| Golf Carts Weekend | \$16 | Golf Carts Weekend | \$16 |

Mystery Valley Green Fees (#06110)

Resident Rates

Non-Resident

| | | | |
|-----------------------------------|---------|-----------------------------------|---------|
| 18 Hole Weekday | \$17 | 18 Hole Weekday | \$23 |
| 18 Hole Senior Weekday | \$17 | 18 Hole Senior Weekday | \$17 |
| 18 Hole Junior 15 & under Weekday | Pay Age | 18 Hole Junior 15 & under Weekday | Pay Age |
| 18 Hole Junior 16 & older Weekday | \$17 | 18 Hole Junior 16 & older Weekday | \$17 |
| Twilight Weekday | \$15 | Twilight Weekday | \$17 |
| Super Twilight Weekday | \$10 | Super Twilight Weekday | \$12 |
| Golf Carts Weekday | \$15 | Golf Carts Weekday | \$15 |
| Ladies Day Weekday (one day) | \$13 | N/A | |
| 18 Hole Weekend | \$24 | 18 Hole Weekend | \$30 |
| 18 Hole Junior Weekend | \$24 | 18 Hole Junior Weekend | \$30 |
| Twilight Weekend | \$17 | Twilight Weekend | \$20 |
| Super Twilight Weekend | \$12 | Super Twilight Weekend | \$15 |
| Golf Carts Weekend | \$24 | Golf Carts Weekend | \$24 |
| Reply Rate | \$7 | Reply Rate | \$7 |

Cart Fees

18 Hole Weekday/Weekend-\$11

Replay 18 Holes-\$11

Annual Pass

Resident

Non-Resident

| | | | |
|---------|-------|---------|-------|
| Adult | \$800 | Adult | \$900 |
| Family | N/A | Family | N/A |
| Senior | \$600 | Senior | \$700 |
| Juniors | \$600 | Juniors | \$700 |

Adult Softball (#06255)

\$400/team

\$25/forfeit fee

Youth Sports (06257)

Track and Field (ages 5-14) - \$35/child

Youth Basketball (ages 6-8) - \$20/Co-ed Instructional League

Youth Basketball (ages 8-17) - \$65 (Full Uniform)

Gym Rental-Wood Floor-\$45 per hour
Gym Rental-Tile Floor-\$35per hour
Kitchen-\$15 per hour
Classroom-Large-\$30 per hour

Comments

Parks and Recreation may potentially come to the Board and CEO's Office to increase fees. As of the report date they have not made a commitment to do so.

Planning and Development

Sign Permits (05130)

| Signs Sizes | Current Fees |
|--------------------|---------------------|
| 1 to 25 sq. ft | \$18.50 |
| 26 to 50 sq. ft | \$23.50 |
| 51 to 100 sq. ft | \$33.50 |
| 101 to 200 sq. ft | \$43.50 |
| 201 to 200 sq. ft | \$53.50 |
| 301 to 500 sq. ft | \$63.50 |
| 501 to 700 sq. ft | \$88.50 |
| 701 and up | \$158.50 |

Zoning Fees & Variance Permits (#05180)

When a request to rezone property in the County is submitted, Zoning processes, reviews and makes recommendations on applications. Other rezoning requests require amendments to the land use plan. Approval of proposed land use plan amendments must be granted prior to rezoning and are processed in conjunction with their related rezoning requests.

Commercial Building

As of January 1, 2008, fees were increased for commercial building permits. Planning & Development Management requested Internal Audit review the process for applications that are resubmitted for commercial inspections and review.

Comments

Planning and Development have discussed with Internal Staff the possibility of increasing fees for the sign permits, zoning fees and re-submittals documents for commercial building permits. Planning and Development may potentially present an increase in fees.

Public Defender

Public Defender Fees (#04510)

Applicants pays a \$50 Indigent Application Fee, which is governed by state law O.C.G.A. § 15-21A-6(c).

Comments

These fines/fees cannot be changed except by regulation, therefore Internal Audit has no recommendation.

District Attorney

Drug Fine Penalty (#03101)

These fees are regulated by the State of Georgia and are not apart of Dekalb County's general fund.

URESА-Compensation/Incentive Fees (#03920)

County court cost of \$50 for URESА is set by Georgia Code.

Comments

These fines/fees cannot be changed except by regulation, therefore Internal Audit has no recommendation.

Human Resource and Merit System

Sale of Printed Materials (#01510)

Revenue is generated in Human Resource through the replacement Identification cards and holders. The fee for this service is set at the cost to the County. Also, fees are generated through Open Records; the copy cost is standard \$0.25/copy.

Comments

No additional sources of revenue have been identified for Human Resource and Merit Department.

Airport

Air Ground Leases, Air Ground Miscellaneous, Air Ground Tiedown, Air Ground T-Hanger, Air Ground Shop Space, Air-Commissions, Land-Ground Leases, Land-Commissions (#08210)

DeKalb Peachtree Airport is current in the renewal of their tenant fees. Most contract renewals range from one to six years. There is only one tenant that has a contract for fifty years which is schedule to be renewed in 2017.

Comments

No additional sources of revenue have been identified for Airport fees.

Geographical Information Systems (GIS)

Air Photo/Mapping (#00801)**Current Fees****Large-Scale Maps***1" = 200' Map Products*

Planimetric / Topographic Base Map - \$20.00 ea.

Aerial Orthophoto Map - \$20.00 ea.

Tax Map 19"x26" Full Size, One Landlot -\$5.00 ea.

Small-Scale Maps*1"=600' Map Products*

Comprehensive Land Use Plan - \$5.00 ea. or \$210.00/42 pg. set

*1" = 3000' Map Products - \$20.00 ea.***Miscellaneous**

County-wide Geodetic Control Monument Doc. w/map - \$100.00/set

Individual Point Geodetic Control Monument Doc. - \$1.00/point

Tax Map (8-1/2"x11" screenshot) - \$1.00/ First Copy; \$0.25/add'l copy

Print Outs from OASIS Screen - \$1.00/ First Copy; \$0.25/add'l copy

Comments

GIS Department is in the process of the changing the design of their maps. Department head has mentioned that pricing will be reexamined after the change.

Human Services

Senior Center Membership, Senior Center Gift Shop, Senior Center Rentals, Sale of Food and Drinks (#07520)

All fees are generated at the senior center. The membership fee, gift shop, and food and drinks are a direct cost to the senior citizens of DeKalb County. The senior center rental fee affects the general public; it is open to anyone who wants to rent the facility.

Comments

Human Services may consider a fee increase in the rental of the Senior Center. As of report date, Human Services Department has not indicated to Internal Audit staff their interest in increasing fees.

Medical Examiner

Sale of Printed Materials, Use of Morgue, Tissue Bank Program (#04310)

Revenue is generated for the sale of printed materials by providing an autopsy report to interested parties; it is provided free to the next of kin or other law enforcement agencies. Use of Morgue user's fee of \$500 monthly is paid by Dr. Gowitt for use of the facility on cases/examinations other than DeKalb County cases. Tissue Bank Program LifeLink pays the County \$450.00 for each procurement case done at the Medical Examiners Office.

Comments

A separate audit report will be issued for the Medical Examiner's office.

Court System (Trust & Agencies)

Clerk of Superior Court - paper copies services are regulated, which is set at a minimum of \$0.25 and a maximum of \$2.50 per copy. Filing fees are also regulated by The Georgia Superior Court Clerks' Cooperative Authority (GSCCCA).

Superior Court - provides a six and half hour mediation class through the Dispute Resolution Center, which is funded by other courts through the ADR (Alternative Dispute Resolution) account.

Magistrate Court- all fees charged are mandated by the State and are subject to a maximum and minimum amount that can be charged. It is usually the discretion of the Judge as to how much an individual pays.

State Court- all fees charged are mandated by the State and are subject to a maximum and minimum amount that can be charged. It is usually the discretion of the Judge as to how much an individual pays.

Probate Court- Commitment Hearing fees are commissions hearing fees for mental health hearings held at the state hospital. Marriage and Pistol Licenses are regulated by law.

Juvenile Court- all fees charged are mandated by the State and are subject to a maximum and minimum amount that can be charged. It is usually the discretion of the Judge as to how much an individual pays.

Recorders Court-All fees are set by the Judge and can not exceed \$1000. There is a current court cost of \$5 that is added to each citation. This cost can be increased to \$10 per citation.