



# General Fund Revenue Estimate Detail

Budget FY 2017-2018



CITY OF DECATUR 2017-2018 ADOPTED BUDGET

General Fund — Revenue Estimate Detail

	ACTUAL REVENUE 2012-2013	ACTUAL REVENUE 2013-2014	ACTUAL REVENUE 2014-2015	ACTUAL REVENUE 2015-2016	BUDGET ESTIMATE 2016-2017	REVISED ESTIMATE 2016-2017	BUDGET ESTIMATE 2017-2018
311110 PUBLIC UTILITY TAXES							
311110 Utility Property Taxes	181,889	136,258	175,520	152,253	165,000	140,000	140,000
PUBLIC UTILITY TAXES	181,889	136,258	175,520	152,253	165,000	140,000	140,000
311190 PAYMENT IN LIEU OF TAXES							
311191 Philips Towers	23,500	23,500	23,500	23,500	23,500	23,500	23,500
311192 Clairemont Oaks	36,500	36,500	36,500	36,500	36,500	36,500	36,500
PAYMENT IN LIEU OF TAXES - TOTAL	60,000	60,000	60,000	60,000	60,000	60,000	60,000
311200 REAL PROPERTY TAXES							
311209 2009 Taxes & Prior Year Taxes	1,392	315	0	511	0	0	0
311210 2010 Taxes	(5,406)	87	0	206	0	0	0
311211 2011 Taxes	65,813	409	0	224	0	0	0
311202 2012 Taxes	5,309,733	50,543	203	565	0	0	0
311203 2013 Taxes	4,917,465	5,554,594	35,287	5,896	0	0	0
311204 2014 Taxes	0	5,059,999	6,873,778	90,175	0	0	0
311205 2015 Taxes	0	0	5,813,820	7,761,876	215,000	135,000	0
311206 2016 Taxes	0	0	0	6,632,802	7,300,000	7,650,000	150,000
311207 2017 Taxes	0	0	0	0	6,600,000	6,610,000	7,890,000
311208 2018 Taxes	0	0	0	0	0	0	7,165,000
PROPERTY TAXES - TOTAL	10,288,996	10,665,947	12,723,088	14,492,254	14,115,000	14,395,000	15,205,000
311300 MOTOR VEHICLE/RAILROAD EQUIPMENT TAXES							
311310 Motor Vehicle Tax	539,093	547,550	543,661	508,865	500,000	450,000	430,000
311350 Railroad Equipment Tax	0	2,012	4,246	2,173	2,000	2,000	2,000
MOTOR VEHICLE TAXES - TOTAL	539,093	549,562	547,908	511,037	502,000	452,000	432,000
311400 BUSINESS PERSONAL PROPERTY TAXES							
311410 2010 Taxes & Prior Years	5,404	2,256	283	105	0	0	0
311411 2011 Taxes	966	158	193	81	0	0	0
311402 2012 Taxes	199,889	1,855	1,010	81	0	0	0
311403 2013 Taxes	0	221,429	3,592	535	0	0	0
311404 2014 Taxes	0	0	213,137	282	0	0	0
311405 2015 Taxes	0	0	0	205,814	500	4,000	0
311406 2016 Taxes	0	0	0	0	210,000	210,000	4,000
311407 2017 Taxes	0	0	0	0	0	0	210,000
BUSINESS PERSONAL PROPERTY - TOTAL	206,259	225,698	218,214	206,898	210,500	214,000	214,000
311600 OTHER TAXES							
311600 Intangibles Tax	295,544	188,877	197,938	211,878	210,000	235,000	235,000
311601 Property Transfer Tax	65,688	59,373	65,304	88,960	64,000	61,000	61,000
OTHER TAXES - TOTAL	361,232	248,249	263,243	300,838	274,000	296,000	296,000

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CITY OF DECATUR 2017-2018 ADOPTED BUDGET

General Fund — Revenue Estimate Detail *continued*



	ACTUAL REVENUE 2012-2013	ACTUAL REVENUE 2013-2014	ACTUAL REVENUE 2014-2015	ACTUAL REVENUE 2015-2016	BUDGET ESTIMATE 2016-2017	REVISED ESTIMATE 2016-2017	BUDGET ESTIMATE 2017-2018
311700 FRANCHISE TAXES							
311710 Electric Franchise	924,243	893,236	990,088	1,014,443	1,020,000	1,008,000	1,008,000
311730 Natural Gas Franchise	140,958	140,535	142,545	139,572	140,000	137,000	137,000
311740 Video Service Franchise	84,643	154,503	159,727	130,871	140,000	130,000	130,000
311750 Cable Franchise	260,149	175,868	192,813	234,806	230,000	240,000	240,000
311760 Telephone Franchise	76,343	76,144	63,558	71,606	60,000	60,000	60,000
311790 Energy Excise Tax	0	11,057	15,195	32,159	40,000	115,000	115,000
FRANCHISE TAXES - TOTAL	1,486,336	1,451,343	1,563,926	1,623,456	1,630,000	1,690,000	1,690,000
314000 SALES & EXCISE TAXES							
314200 Beer & Wine Sales	248,489	226,420	203,116	204,545	110,000	105,000	105,000
314300 Liquor Sales	198,211	246,938	299,005	284,717	135,000	149,000	149,000
SALES & EXCISE TAXES - TOTAL	446,700	473,358	502,121	489,262	245,000	254,000	254,000
316100 OCCUPATIONAL TAXES							
316100 Business & Occ. Licenses	308,387	299,754	264,811	375,903	300,000	370,000	375,000
316101 Professional Taxes	147,924	159,027	197,602	138,994	180,000	140,000	140,000
316102 Insurance Occupation Taxes	44,638	43,393	51,940	46,904	50,000	45,000	45,000
OCCUPATIONAL TAXES - TOTAL	500,948	502,174	514,353	561,801	530,000	555,000	560,000
316200 OTHER TAXES - INSURANCE							
316200 Insurance Premiums Tax	963,272	997,376	1,046,173	1,114,034	1,115,000	1,222,810	1,228,310
OTHER TAXES - TOTAL	963,272	997,376	1,046,173	1,114,034	1,115,000	1,222,810	1,228,310
319100 PENALTY & INTEREST							
319110 Penalty & Interest - Real Property	220,823	210,498	239,590	220,081	220,000	200,000	220,000
319120 Penalty & Interest - Personal Property	9,618	7,846	5,505	1,198	5,000	5,000	5,000
PENALTY & INTEREST - TOTAL	230,441	218,343	245,095	221,279	225,000	205,000	225,000
321000 ALCOHOLIC BEVERAGE LICENSES & PERMITS							
321110 Beer Licenses	36,938	53,213	58,163	56,674	29,500	32,000	32,000
321120 Wine Licenses	23,563	12,638	13,503	10,225	5,250	5,900	5,900
321130 Liquor Licenses	83,375	87,050	69,000	94,250	48,000	47,000	47,000
321135 Server Permits	21,060	22,855	8,475	30,080	12,000	13,000	13,000
321139 School Portion of Excise Tax	0	0	0	(319,786)	0	0	0
321140 Corking Licenses	0	0	1,188	0	0	0	0
321500 Film Permits	5,243	7,601	9,203	14,415	5,000	10,000	10,000
322000 Non Business License	1,350	800	700	1,400	500	1,650	1,000
ALCOHOLIC BEV. LICENSES & PERMITS - TOTAL	171,528	184,156	160,231	(112,742)	100,250	109,550	108,900

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	<b>ACTUAL REVENUE 2012-2013</b>	<b>ACTUAL REVENUE 2013-2014</b>	<b>ACTUAL REVENUE 2014-2015</b>	<b>ACTUAL REVENUE 2015-2016</b>	<b>BUDGET ESTIMATE 2016-2017</b>	<b>REVISED ESTIMATE 2016-2017</b>	<b>BUDGET ESTIMATE 2017-2018</b>
322100 CONSTRUCTION PERMITS & FEES							
322120 Building Permits	445,312	893,358	867,828	536,989	650,000	1,000,000	655,000
322130 Plumbing Inspection Fees	58,488	78,630	97,081	51,353	70,000	55,000	55,000
322140 Electrical Inspection Fees	74,126	121,918	154,267	87,746	100,000	85,000	88,000
322160 HVAC Inspection Fees	66,540	69,039	113,669	65,639	67,800	85,000	85,000
322190 ROW Permit	(28,127)	13,710	(21,225)	(4,860)	0	0	0
322210 Zoning & Land Use Application Fees	91,442	119,057	55,411	25,273	40,000	40,000	40,000
322230 Sign Permits	2,830	1,374	1,530	2,262	2,000	1,600	2,000
322240 Special Events Permit Fee	0	50	0	850	700	1,300	1,000
322250 Logo Licensing Fees	111	750	0	500	500	500	500
323100 Pen. & Int. on Licenses	75	9	0	0	0	0	0
CONSTRUCTION PERMITS & FEES - TOTAL	710,795	1,297,894	1,268,561	765,752	931,000	1,268,400	926,500
330000 INTERGOVERNMENTAL							
331100 Federal Grants	0	0	9,401	0	0	0	0
337200 DDA Management Services Agreement	349,790	385,250	428,020	371,495	432,700	408,770	428,800
INTERGOVERNMENTAL - TOTAL	349,790	385,250	437,421	374,275	432,700	408,770	428,800
341000 MISCELLANEOUS FEES							
341322 TreePlan Review Fees	4,265	12,667	27,625	33,191	25,000	25,000	25,000
341400 Copying Charges	3,204	2,231	2,199	1,815	2,000	1,500	1,500
341920 Advertising Fee	0	0	0	1,050	0	0	0
341930 Maps & Publications Charges	6,392	7,215	15,199	6,250	5,000	7,500	7,500
341940 Reimbursement for Capital Construction Management	147,085	153,421	191,056	19,630	0	0	0
341941 Reimbursement from Decatur Tourism Bureau	0	0	0	35,600	36,550	37,050	38,500
341990 Other Fees	1,599	5,661	9,413	16,350	2,500	5,400	5,000
MISCELLANEOUS FEES - TOTAL	162,545	181,195	245,492	113,886	71,050	76,450	77,500
342000 PUBLIC SAFETY FEES & CHARGES							
342140 Police Background Check Fee	10,015	12,349	12,528	14,032	10,000	12,700	13,000
342150 CPR-Non-Resident Fee	285	108	348	56	500	150	150
342200 Fire Alarm Fees	2,050	3,035	2,092	3,408	2,000	3,800	3,500
342215 Other Revenues - Fire	0	400	0	845	0	20	0
342220 Fire Report Copies	105	75	10	65	100	1,100	100
342900 Other Public Safety Fees	9,420	1,812	6,533	1,778	2,500	500	500
342905 Public Safety OT Reimbursements	51,152	74,573	130,794	116,180	75,000	85,000	85,000
342910 Recycling Income - Fire Station #1	0	0	0	480	0	0	0
342915 CSOD Resource Officer	26,565	30,714	68,973	108,264	102,800	110,420	110,000
342920 School Crossing Guard	15,239	17,745	8,929	9,893	8,100	8,710	8,710
PUBLIC SAFETY FEES & CHARGES	114,830	140,811	230,206	254,999	201,000	222,400	220,960

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CITY OF DECATUR 2017-2018 ADOPTED BUDGET

General Fund — Revenue Estimate Detail *continued*



	ACTUAL REVENUE 2012-2013	ACTUAL REVENUE 2013-2014	ACTUAL REVENUE 2014-2015	ACTUAL REVENUE 2015-2016	BUDGET ESTIMATE 2016-2017	REVISED ESTIMATE 2016-2017	BUDGET ESTIMATE 2017-2018
343000 STREETS & SIDEWALKS FEES & CHARGES							
343910 Parking Meter Fees	566,462	528,330	577,459	801,053	795,000	750,000	785,000
STREETS & SIDEWALKS FEES & CHARGES	566,462	528,330	577,459	801,053	795,000	750,000	785,000
347000 RECREATION FEES							
347200 Recreation Service Fees	524,693	571,673	617,316	663,395	685,000	670,000	680,000
347500 Recreation Sale of Goods	11,097	12,260	11,482	14,483	12,000	12,000	12,000
347900 Other Recreation	(193)	10,993	0	0	0	0	0
RECREATION FEES - TOTAL	535,597	594,926	628,798	677,878	697,000	682,000	692,000
349000 CHARGES FOR OTHER SERVICES							
349100 Cemetery Service Fees	108,850	101,733	93,420	111,587	90,000	70,000	81,000
349300 Return Check Fees	305	(589)	70	425	200	200	200
CHARGES FOR OTHER SERVICES - TOTAL	109,155	101,144	93,490	112,012	90,200	70,200	81,200
351000 PENALTIES & FINES							
351170 Fines from Code Viol.	418,169	1,000,198	1,099,238	583,477	750,000	650,000	650,000
351171 School Bus Stop Arm Violations	0	0	60,544	23,388	40,000	60,000	60,000
351400 Court Hearing Reschedule Fees	56,171	95,562	94,493	20,626	20,000	9,000	20,000
351930 Parking Violations	106,398	72,655	82,865	79,192	75,000	65,000	65,000
PENALTIES & FINES - TOTAL	580,738	1,168,414	1,337,140	706,682	885,000	784,000	795,000
361000 INTEREST							
361000 Interest on Investments	181	360	0	0	0	0	0
INTEREST - TOTAL	181	360	0	0	0	0	0
371000 GRANT REVENUE							
371500 Private Grants	0	0	0	25,000	0	0	0
GRANT REVENUE - TOTAL	349,790	385,250	437,421	399,275	432,700	408,770	428,800
371000 GIFTS & CONTRIBUTIONS							
371200 Gifts & Contributions	20,027	14,647	10,019	2,050	10,000	3,000	5,000
GIFTS & CONTRIBUTIONS - TOTAL	20,027	14,647	10,019	2,050	10,000	3,000	5,000
381000 USE OF PROPERTY							
381010 Bandstand Rentals	875	1,000	1,900	2,875	2,000	3,000	2,500
381020 Recreation Facilities Rentals	28,641	78,438	88,296	115,085	110,000	100,000	100,000
381030 Facilities Leases	17,842	0	0	0	0	0	0
USE OF MONEY & PROPERTY - TOTAL	47,358	79,438	90,196	117,960	112,000	103,000	102,500

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	<b>ACTUAL REVENUE 2012-2013</b>	<b>ACTUAL REVENUE 2013-2014</b>	<b>ACTUAL REVENUE 2014-2015</b>	<b>ACTUAL REVENUE 2015-2016</b>	<b>BUDGET ESTIMATE 2016-2017</b>	<b>REVISED ESTIMATE 2016-2017</b>	<b>BUDGET ESTIMATE 2017-2018</b>
389000 MISCELLANEOUS REVENUES							
383010 Insurance Reimbursement	4,875	23,933	12,505	14,005	0	13,200	0
389000 Misc. Revenues	12,203	(2,604)	8,422	27,630	25,000	11,000	10,000
389001 Cemetery Lot Sales	4,700	(50)	0	0	0	0	0
MISCELLANEOUS REVENUES - TOTAL	21,778	21,279	20,927	41,635	25,000	24,200	10,000
<b>GENERAL FUND CURRENT REVENUE</b>	<b>18,655,951</b>	<b>20,226,154</b>	<b>22,959,578</b>	<b>23,613,552</b>	<b>23,421,700</b>	<b>23,985,780</b>	<b>24,537,670</b>
392100 FIXED ASSETS							
392100 Sale of General Fixed Assets	10,146	8,246	9,195	0	10,000	2,000	10,000
FIXED ASSETS - TOTAL	10,146	8,246	9,195	0	10,000	2,000	10,000
TRANSFERS & OTHER							
Operating Transfer from Solid Waste Fund	231,000	236,450	104,510	57,010	163,600	154,390	172,150
Operating Transfer from Storm Water Utility Fund	257,500	268,430	207,571	236,000	295,400	297,750	307,740
Transfer (to) from Capital Improvement Fund	0	0	0	(180,000)	(438,000)	(385,000)	0
Transfer (to) from Public Facilities Authority Fund	0	0	0	0	0	0	(750,000)
Transfer (to) from Hotel/Motel Tax Fund	200,029	214,902	236,578	261,926	275,000	275,000	289,000
Transfer (to) from Urban Redevelopment Agency Fund	0	(3,000,000)	0	0	0	0	0
Transfer (to) from E911 Fund	(250,000)	(260,000)	(350,000)	(400,000)	(400,000)	(400,000)	(400,000)
Transfer (to) Children/Youth Services Fund	(225,000)	(200,000)	(150,000)	(150,000)	(175,000)	(150,000)	(150,000)
Transfer (to) Community Grants Fund	0	0	(3,975)	0	0	0	0
Transfer (to) Tree Bank Fund	0	0	0	(25,795)	0	0	0
TOTAL OTHER	223,675	(2,731,972)	53,879	(200,859)	(269,000)	(205,860)	(521,110)
From (To) Fund Balance	297,738	3,244,714	(1,707,681)	(1,211,185)	1,224,340	554,110	1,180,030
<b>GENERAL FUND OTHER REVENUE - TOTAL</b>	<b>521,413</b>	<b>512,742</b>	<b>(1,653,802)</b>	<b>(1,412,044)</b>	<b>955,340</b>	<b>348,250</b>	<b>658,920</b>
<b>GENERAL FUND TOTAL REVENUES</b>	<b>19,177,364</b>	<b>20,738,896</b>	<b>21,305,776</b>	<b>22,201,509</b>	<b>24,377,040</b>	<b>24,334,030</b>	<b>25,196,590</b>



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