



General Fund Revenue Estimate Detail

Budget FY 2018-2019

CITY OF DECATUR 2018-2019 ADOPTED BUDGET

General Fund – Revenue Estimate Detail

	ACTUAL REVENUE 2013-2014	ACTUAL REVENUE 2014-2015	ACTUAL REVENUE 2015-2016	ACTUAL REVENUE 2016-2017	BUDGET ESTIMATE 2017-2018	REVISED ESTIMATE 2017-2018	BUDGET ESTIMATE 2018-2019
311110 PUBLIC UTILITY TAXES							
311110 Utility Property Taxes	136,258	175,520	152,253	142,715	140,000	190,000	150,000
PUBLIC UTILITY TAXES	136,258	175,520	152,253	142,715	140,000	190,000	150,000
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	315	0	511	0	0	0	0
311210 2010 Taxes	87	0	206	0	0	0	0
311211 2011 Taxes	409	0	224	0	0	0	0
311202 2012 Taxes	50,543	203	565	0	0	0	0
311203 2013 Taxes	5,554,594	35,287	5,896	0	0	0	0
311204 2014 Taxes	5,059,999	6,873,778	90,175	0	0	0	0
311205 2015 Taxes	0	5,813,820	7,761,876	119,425	0	0	0
311206 2016 Taxes	0	0	6,632,802	7,726,776	150,000	75,000	0
311207 2017 Taxes	0	0	0	6,666,433	7,890,000	8,340,000	125,000
311208 2018 Taxes	0	0	0	0	7,165,000	7,170,400	8,294,000
311209 2019 Taxes	0	0	0	0	0	0	7,647,000
PROPERTY TAXES - TOTAL	10,665,948	12,723,088	14,492,259	14,512,635	15,205,000	15,585,400	16,066,000
311300 MOTOR VEHICLE/RAILROAD EQUIPMENT TAXES							
311310 Motor Vehicle Tax	547,550	543,661	508,865	452,412	430,000	420,000	390,000
311350 Railroad Equipment Tax	2,012	4,246	2,173	2,168	2,000	2,000	2,000
MOTOR VEHICLE TAXES - TOTAL	549,562	547,908	511,037	454,580	432,000	422,000	392,000
311400 BUSINESS PERSONAL PROPERTY TAXES							
311410 2010 Taxes & Prior Years	2,256	283	105	0	0	0	0
311411 2011 Taxes	158	193	81	0	0	0	0
311402 2012 Taxes	1,855	1,010	81	0	0	0	0
311403 2013 Taxes	221,429	3,592	535	116	0	0	0
311404 2014 Taxes	0	213,137	282	115	0	0	0
311405 2015 Taxes	0	0	205,814	4,192	0	0	0
311406 2016 Taxes	0	0	0	205,026	4,000	6,600	0
311407 2017 Taxes	0	0	0	0	210,000	205,000	5,000
2018 Taxes	0	0	0	0	0	0	205,000
BUSINESS PERSONAL PROPERTY - TOTAL	225,698	218,214	206,898	209,448	214,000	211,600	210,000
311600 OTHER TAXES							
311600 Intangibles Tax	188,877	197,938	211,878	229,867	235,000	150,000	190,000
311601 Property Transfer Tax	59,373	65,304	88,960	66,593	61,000	65,000	65,000
OTHER TAXES - TOTAL	248,249	263,243	300,838	296,460	296,000	215,000	255,000

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CITY OF DECATUR 2018-2019 ADOPTED BUDGET

General Fund — Revenue Estimate Detail *continued*



	ACTUAL REVENUE 2013-2014	ACTUAL REVENUE 2014-2015	ACTUAL REVENUE 2015-2016	ACTUAL REVENUE 2016-2017	BUDGET ESTIMATE 2017-2018	REVISED ESTIMATE 2017-2018	BUDGET ESTIMATE 2018-2019
311700 FRANCHISE TAXES							
311710 Electric Franchise	893,236	990,088	1,014,443	1,008,071	1,008,000	950,500	950,500
311730 Natural Gas Franchise	140,535	142,545	139,572	137,847	137,000	135,000	135,000
311740 Video Service Franchise	154,503	159,727	130,871	126,722	130,000	125,000	125,000
311750 Cable Franchise	175,868	192,813	234,806	247,943	240,000	240,000	240,000
311760 Telephone Franchise	76,144	63,558	71,606	57,184	60,000	55,000	55,000
311790 Energy Excise Tax	11,057	15,195	32,159	125,879	115,000	115,000	115,000
FRANCHISE TAXES - TOTAL	1,451,343	1,563,926	1,623,456	1,703,646	1,690,000	1,620,500	1,620,500
TOTAL TAXES GENERAL PURPOSE							
314000 SALES & EXCISE TAXES							
314200 Beer & Wine Sales	226,420	203,116	204,545	102,028	105,000	105,000	105,000
314300 Liquor Sales	246,938	299,005	284,717	155,035	149,000	157,500	157,500
SALES & EXCISE TAXES - TOTAL	473,358	502,121	489,262	257,063	254,000	262,500	262,500
316100 OCCUPATIONAL TAXES							
316100 Business & Occ. Licenses	299,754	264,811	375,903	373,406	375,000	400,000	400,000
316101 Professional Taxes	159,027	197,602	138,994	138,073	140,000	140,000	140,000
316102 Insurance Occupation Taxes	43,393	51,940	46,904	42,661	45,000	44,000	44,000
OCCUPATIONAL TAXES - TOTAL	502,174	514,353	561,801	554,141	560,000	584,000	584,000
316200 OTHER TAXES - INSURANCE							
316200 Insurance Premiums Tax	997,376	1,046,173	1,114,034	1,222,818	1,228,310	1,304,820	1,350,000
OTHER TAXES - TOTAL	997,376	1,046,173	1,114,034	1,222,818	1,228,310	1,304,820	1,350,000
319100 PENALTY & INTEREST							
319110 Penalty & Interest - Real Property	210,498	239,590	220,081	193,079	220,000	100,000	100,000
319120 Penalty & Interest - Personal Property	7,846	5,505	1,198	5,794	5,000	6,000	6,000
PENALTY & INTEREST - TOTAL	218,343	245,095	221,279	198,873	225,000	106,000	106,000
321000 ALCOHOLIC BEVERAGE LICENSES & PERMITS							
321110 Beer Licenses	53,213	58,163	56,674	32,760	32,000	31,000	32,000
321120 Wine Licenses	12,638	13,503	10,225	5,951	5,900	6,300	6,300
321130 Liquor Licenses	87,050	69,000	94,250	47,933	47,000	53,500	53,500
321135 Server Permits	22,855	8,475	30,080	13,183	13,000	10,500	10,500
321139 School Portion of Excise Tax	0	0	(319,786)	0	0	0	0
321140 Corking Licenses	0	1,188	0	0	0	750	750
321500 Film Permits	7,601	9,203	14,415	12,150	10,000	14,000	14,000
322000 Non Business License	800	700	1,400	1,838	1,000	1,250	1,000
ALCOHOLIC BEV. LICENSES & PERMITS - TOTAL	184,156	160,231	(112,742)	113,815	108,900	117,300	118,050

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	ACTUAL REVENUE 2013-2014	ACTUAL REVENUE 2014-2015	ACTUAL REVENUE 2015-2016	ACTUAL REVENUE 2016-2017	BUDGET ESTIMATE 2017-2018	REVISED ESTIMATE 2017-2018	BUDGET ESTIMATE 2018-2019
322100 CONSTRUCTION PERMITS & FEES							
322120 Building Permits	893,358	867,828	536,989	1,274,889	655,000	900,000	700,000
322130 Plumbing Inspection Fees	78,630	97,081	51,353	56,472	55,000	90,000	70,000
322140 Electrical Inspection Fees	121,918	154,267	87,746	97,418	88,000	185,000	140,000
322160 HVAC Inspection Fees	69,039	113,669	65,639	98,271	85,000	118,000	92,000
322190 ROW Permit	13,710	(21,225)	(4,860)	25,172	0	0	0
322210 Zoning & Land Use Application Fees	119,057	55,411	25,273	42,122	40,000	30,000	30,000
322230 Sign Permits	1,374	1,530	2,262	1,710	2,000	1,000	2,000
322240 Special Events Permit Fee	50	0	850	1,425	1,000	1,000	1,000
322250 Logo Licensing Fees	750	0	500	500	500	500	500
CONSTRUCTION PERMITS & FEES - TOTAL	1,297,894	1,268,561	765,752	1,597,979	926,500	1,325,500	1,035,500
330000 INTERGOVERNMENTAL							
331100 Federal Grants	0	9,400	0	0	0	0	0
336000 State Grants	0	0	2,780	0	0	0	0
337200 DDA Management Services Agreement	385,250	428,020	371,495	408,771	428,800	504,430	530,780
INTERGOVERNMENTAL - TOTAL	385,250	437,420	374,275	408,771	428,800	504,430	530,780
341000 MISCELLANEOUS FEES							
341322 TreePlan Review Fees	12,667	27,625	33,191	4,778	25,000	18,000	20,000
341400 Copying Charges	2,231	2,199	1,815	1,367	1,500	1,000	1,500
341920 Advertising Fee	0	0	1,050	0	0	0	0
341930 Maps & Publications Charges	7,215	15,199	6,250	9,532	7,500	6,000	7,500
341940 Reimbursement for Capital Construction Management	153,421	191,056	19,630	0	0	0	0
341941 Reimbursement from Decatur Tourism Bureau	0	0	35,600	37,058	38,500	38,500	40,500
341990 Other Fees	5,661	9,413	16,350	5,798	5,000	7,000	5,000
MISCELLANEOUS FEES - TOTAL	181,195	245,492	113,886	58,532	77,500	70,500	74,500
342000 PUBLIC SAFETY FEES & CHARGES							
342140 Police Background Check Fee	12,349	12,528	14,032	16,510	13,000	15,000	15,000
342150 CPR-Non-Resident Fee	108	348	56	150	150	50	50
342200 Fire Alarm Fees	3,035	2,092	3,408	5,250	3,500	6,500	3,500
342215 Other Revenues - Fire	400	0	845	29	0	0	0
342220 Fire Report Copies	75	10	65	1,110	100	300	100
342900 Other Public Safety Fees	1,812	6,533	1,778	400	500	800	500
342905 Public Safety OT Reimbursements	74,573	130,794	116,180	89,181	85,000	120,000	125,000
342910 Recycling Income - Fire Station #1	0	0	480	0	0	0	0
342915 CSOD Resource Officer	30,714	68,973	108,264	105,314	110,000	100,000	110,000
342920 School Crossing Guard	17,745	8,929	9,893	9,326	8,710	8,710	8,710
PUBLIC SAFETY FEES & CHARGES	140,811	230,206	254,999	227,270	220,960	251,360	262,860

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CITY OF DECATUR 2018-2019 ADOPTED BUDGET

General Fund — Revenue Estimate Detail *continued*



	ACTUAL REVENUE 2013-2014	ACTUAL REVENUE 2014-2015	ACTUAL REVENUE 2015-2016	ACTUAL REVENUE 2016-2017	BUDGET ESTIMATE 2017-2018	REVISED ESTIMATE 2017-2018	BUDGET ESTIMATE 2018-2019
343000 STREETS & SIDEWALKS FEES & CHARGES							
343910 Parking Meter Fees	528,330	577,459	801,053	765,443	785,000	700,000	975,000
STREETS & SIDEWALKS FEES & CHARGES	528,330	577,459	801,053	765,443	785,000	700,000	975,000
347000 RECREATION FEES							
347200 Recreation Service Fees	571,673	617,316	663,395	692,587	680,000	680,000	690,000
347500 Recreation Sale of Goods	12,260	11,482	14,483	12,444	12,000	12,000	12,000
347900 Other Recreation	10,993	0	0	0	0	100	0
RECREATION FEES - TOTAL	594,926	628,798	677,878	705,031	692,000	692,100	702,000
349000 CHARGES FOR OTHER SERVICES							
349100 Cemetery Service Fees	101,733	93,420	111,587	70,885	81,000	75,000	75,000
349300 Return Check Fees	(589)	70	425	75	200	0	100
CHARGES FOR OTHER SERVICES - TOTAL	101,144	93,490	112,012	70,960	81,200	75,000	75,100
351000 PENALTIES & FINES							
351170 Fines from Code Viol.	1,000,198	1,099,238	583,477	672,210	650,000	665,000	850,000
351171 School Bus Stop Arm Violations	0	60,544	23,388	56,596	60,000	65,000	65,000
351400 Court Hearing Reschedule Fees	95,562	94,493	20,626	9,065	20,000	18,000	20,000
351930 Parking Violations	72,655	82,865	79,192	67,023	65,000	55,000	65,000
PENALTIES & FINES - TOTAL	1,168,414	1,337,140	706,682	804,893	795,000	803,000	1,000,000
361000 INTEREST							
361000 Interest on Investments	360	0	0	0	0	2,000	2,000
INTEREST - TOTAL	360	0	0	0	0	2,000	2,000
371000 GRANT REVENUE							
371500 Private Grants	0	0	25,000	0	0	0	0
GRANT REVENUE - TOTAL	385,250	437,421	399,275	408,771	428,800	504,430	530,780
371000 GIFTS & CONTRIBUTIONS							
371200 Gifts & Contributions	14,647	10,019	2,050	3,050	5,000	0	2,500
GIFTS & CONTRIBUTIONS - TOTAL	14,647	10,019	2,050	3,050	5,000	0	2,500
381000 USE OF PROPERTY							
381010 Bandstand Rentals	1,000	1,900	2,875	3,125	2,500	5,500	3,500
381020 Recreation Facilities Rentals	78,438	88,296	115,085	119,264	100,000	110,000	110,000
USE OF MONEY & PROPERTY - TOTAL	79,438	90,196	117,960	122,389	102,500	115,500	113,500

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389000 MISCELLANEOUS REVENUES							
383010 Insurance Reimbursement	23,933	12,505	14,005	13,225	0	9,070	0
389000 Misc. Revenues	(2,604)	8,422	27,630	10,897	10,000	10,000	10,000
MISCELLANEOUS REVENUES - TOTAL	21,279	20,927	41,635	24,122	10,000	19,070	10,000
GENERAL FUND CURRENT REVENUE	20,226,154	22,959,577	23,613,552	24,514,634	24,537,670	25,237,580	25,957,790
392100 FIXED ASSETS							
392100 Sale of General Fixed Assets	8,246	9,195	0	1,662	10,000	5,000	5,000
FIXED ASSETS - TOTAL	8,246	9,195	0	1,662	10,000	5,000	5,000
TRANSFERS & OTHER							
Sale of Fixed Assets							
Operating Transfer From D'town Dev. Auth. Fund							
Operating Transfer from Solid Waste Fund	236,450	104,510	57,010	154,390	172,150	112,730	146,000
Operating Transfer from Storm Water Utility Fund	268,430	207,571	236,000	297,750	307,740	314,490	331,450
Transfer (to) from Capital Improvement Fund	0	0	(180,000)	(385,000)	0	0	0
Transfer (to) from Public Facilities Authority Fund	0	0	0	0	(750,000)	(850,000)	(1,000,000)
Transfer (to) from Hotel/Motel Tax Fund	214,902	236,578	261,926	273,582	289,000	272,200	330,000
Transfer (to) from Urban Redevelopment Agency Fund	(3,000,000)	0	0	0	0	0	0
Transfer (to) from E911 Fund	(260,000)	(350,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
Transfer (to) Children/Youth Services Fund	(200,000)	(150,000)	(150,000)	(150,000)	(150,000)	(100,000)	(100,000)
Transfer (to) Community Grants Fund	0	(3,975)	0	0	0	0	0
Transfer (to) Tree Bank Fund	0	0	(25,795)	0	0	0	0
TOTAL OTHER	(2,731,972)	53,879	(200,859)	(207,616)	(521,110)	(645,580)	(687,550)
From (To) Fund Balance	3,244,714	(1,707,681)	(1,211,185)	(1,295,872)	1,180,030	904,150	1,481,030
GENERAL FUND OTHER REVENUE - TOTAL	512,742	(1,653,802)	(1,412,044)	(1,503,488)	658,920	258,570	793,480
GENERAL FUND TOTAL REVENUES	20,738,896	21,305,775	22,201,508	23,011,146	25,196,590	25,496,150	26,751,270



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