# REVENUE SOURCES
## General Fund

| | 2009 Actual | 2010 Original Budget | 2010 Revised Budget | Actual YTD (As of July 30) | FY2011 Approved Budget |
|---|---|---|---|---|---|
| Real & Personal Property Tax | $ 4,311,347 | $ 17,000,000 | $ 31,133,730 | $ 15,656,340 | $ 15,500,000 |
| Tax Relief Credit | $ 539,699 | $ - | $ - | $ - | $ - |
| Motor Vehicle Tax | $ 1,102,709 | $ 1,080,000 | $ 1,020,550 | $ 688,362 | $ 1,020,000 |
| Recording Intangible Tax | $ 541,386 | $ 575,000 | $ 468,398 | $ 215,811 | $ 305,000 |
| Real Estate Transfer Tax | $ 111,589 | $ 73,000 | $ 104,062 | $ 39,810 | $ 55,000 |
| **Franchise Fees** | | | | | |
| AGL | $ 637,741 | $ 618,600 | $ 656,138 | $ 492,104 | *$669,000* |
| AT&T | $ 249,347 | $ 209,990 | $ 213,326 | $ 104,541 | *$190,000* |
| Comcast | $ 639,533 | $ 642,500 | $ 760,721 | $ 413,417 | *$750,700* |
| Georgia Power | $ 1,168,295 | $ 1,200,000 | $ 956,087 | $ 956,087 | *$1,025,000* |
| Sawnee EMC | $ 1,645,283 | $ 1,897,800 | $ 1,263,446 | $ 659,245 | *$1,365,000* |
| **Total Franchise Fees** | **$ 4,340,199** | **$ 4,568,890** | **$ 3,849,718** | **$ 2,625,394** | **$ 3,999,700** |
| Local Option Sales Tax | $ 13,892,466 | $ 14,000,000 | $ 14,323,801 | $ 11,104,305 | $ 15,781,902 |
| Alcoholic Beverage Tax | $ 760,910 | $ 735,000 | $ 723,460 | $ 597,524 | $ 710,000 |
| Business & Occupation Tax | $ 1,698,793 | $ 1,585,000 | $ 1,554,990 | $ 1,700,566 | $ 1,693,400 |
| Insurance Premium Tax | $ 3,395,503 | $ 3,200,000 | $ 3,200,000 | $ - | $ 3,275,000 |

**CITY OF JOHNS CREEK**

# REVENUE SOURCES
## General Fund

| | 2009 Actual | 2010 Original Budget | 2010 Revised Budget | Actual YTD (As of July 30) | FY2011 Approved Budget |
|---|---|---|---|---|---|
| Financial Institutions | $ 88,822 | $ 75,000 | $ 206,101 | $ 206,101 | $ 195,000 |
| Alcoholic Beverage Licenses | $ 396,860 | $ 405,000 | $ 366,099 | $ 396,065 | $ 397,000 |
| Planning, Zoning & Dev Fees | $ 80,471 | $ 78,500 | $ 62,086 | $ 66,000 | $ 74,650 |
| Building & Trades Permits & Inspection Fees | $ 849,572 | $ 770,000 | $ 698,925 | $ 674,888 | $ 761,100 |
| Intergovernmental Revenue | $ 12,515 | $ 8,910 | $ 277,714 | $ 46,361 | $ 27,550 |
| Recreation Rental Fees | $ 18,401 | $ 17,250 | $ 17,423 | $ 14,800 | $ 19,450 |
| Recreation Program Fees | $ 24,346 | $ 48,975 | $ 48,975 | $ 15,510 | $ 49,075 |
| Other Charges for Services | $ 40,845 | $ 33,000 | $ 32,466 | 25,220 | $ 33,200 |
| Municipal Court Fees | $ 1,235,903 | $ 1,150,000 | $ 1,148,663 | $ 822,453 | $ 1,150,000 |
| Interest Earnings | $ 292,911 | $ 300,000 | $ 94,125 | $ 67,436 | $ 100,000 |
| Other Revenues | $ 347,187 | $ 1,000 | $ 445,092 | $ 445,110 | $ 1,000 |
| Donations | $ 4,000 | $ 5,000 | $ 19,199 | $ 7,075 | $ - |
| Reimbursement for damages property | $ 24,814 | $ - | $ 56,298 | $ 59,818 | $ - |
| Hotel/Motel Tax | $ 102,660 | $ 105,000 | $ 84,808 | $ 68,067 | $ 88,200 |
| Transfer from other funds | $ - | $ - | $ 29,667 | $ 29,666 | $ - |
| | **$ 34,213,909** | **$ 45,814,525** | **$ 59,966,350** | **$ 35,572,680** | **$ 45,236,227** |

**Notes**:

1. *Real & Personal Property Tax revenues are based on the 2010 adopted millage rate of 4.614.*
2. *80% (or $570,120) of the Building Permits/Inspections fees covers the contractual arrangement for these services.*

**PROPOSED FY 2011 BUDGET - GENERAL FUND REVENUES**

CITY OF JOHNS CREEK
FOR OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

| **ANTICIPATED REVENUES** | **FY 2011 Council Approval** |
|---|---|
| Real and Personal Property Tax | $ 15,500,000 |
| Tax Relief Credit | 0 |
| Motor Vehicle Tax | 1,020,000 |
| Recording Intangible Tax | 305,000 |
| Real Estate Transfer Tax | 55,000 |
| Franchise Fees | 3,999,700 |
| Local Option Sales Tax | 15,781,902 |
| Alcoholic Beverage Tax | 710,000 |
| Business & Occupation Tax | 1,693,400 |
| Insurance Premium Tax | 3,275,000 |
| Financial Institutions | 195,000 |
| Alcoholic Beverage Licenses | 397,000 |
| Planning, Zoning & Development Fees | 74,650 |
| Building & Trades Permits and Inspection Fees | 761,100 |
| Intergovernmental Revenue | 27,550 |
| Recreation Rental Fees | 19,450 |
| Recreation Program Fees | 49,075 |
| Other Charges for Services | 33,200 |
| Municipal Court | 1,150,000 |
| Interest Earnings | 100,000 |
| Other Revenues | 1,000 |
| Donations | 0 |
| Hotel/Motel Tax | 88,200 |
| **GENERAL FUND ANTICIPATED REVENUES** | $ 45,236,227 |

**CITY OF JOHNS CREEK**

**MILLAGE & REVENUES**

| | FY 2010 ORIGINAL BUDGET | FY 2010 BUDGET (BASED ON PRELIM 2009 DIGEST) | FY 2011 PROPOSED BUDGET | Comments |
|---|---|---|---|---|
| Net Prior Year Digest R&P Property | $ 4,097,775,196 | $ 3,906,520,345 | $ 3,906,520,345 | Per final Consolidated Digest for 2010. |
| Adj - Potential Value Loss from Appeals | 96.0% | 97.0% | 97.8% | Settlement of appeals of 2010 Values will likely lower 2010/2011 Digest figure. Tax Assessors Office indicates that $796,667,320, or 2.39%, of the real property value is in dispute. Assume that 15% of the disputed value will be lost through appeals. |
| | | | | (1,019 properties are under appeal as of 07/21/10.) |
| Adjustment for Growth | 97.0% | 100.0% | 95.0% | Reflects potential impact of sluggish housing market. |
| Net M&O Digest (Adj) | $ 3,815,848,263 | $ 3,789,324,735 | $ 3,629,548,053 | Includes no increase for assessment changes; unless Council decides to advertise tax increase rollback of millage rate will offset overall effect of increased Digest value from reassessment. |
| Value per Mill of Tax | $ 3,815,848 | $ 3,789,325 | $ 3,629,548 | |
| Millage rate | 4.614 | 4.614 | 4.614 | Same millage rate used for 2011 as was adopted for 2010, in recognition of Council's responsibility to set millage rate based on 2011 Digest. |
| Revenues Generated | $ 17,606,324 | $ 17,483,944 | $ 16,746,735 | |
| Adjustments | $ - | $ - | $ - | Eliminated by state for years after 2009 |
| Commissions | $ 203,063 | $ 201,839 | $ 194,467 | |
| Net Revenues | $ 17,403,261 | $ 17,282,105 | $ 16,552,267 | |
| Loss of Appeals | 98.75% | 97.00% | 97.80% | Potential impact of appeals in assessment increases. |
| Adjusted Anticipated Revenues | $ 17,185,720 | $ 16,959,426 | $ 16,188,117 | |
| Adjustment for Timing / Collections | 92.0% | 92.0% | 92.0% | Recognition of impact of collections that will not be accruable to current fiscal year or that will not be collected at all. |
| FY Revenues - Current Yr Taxes | $ 15,810,862 | $ 15,656,340 | $ 14,893,068 | |
| FY Revenues - Prior Year Collections | $ 1,200,000 | $ 750,000 | $ 750,000 | Portion (estimated 4.5%) of revenues from 2010 Tax Levy will not be recognized until FY 2011 due to timing of collections; leaves 2.0% as reserve for uncollectible. |
| Adjusted Revenues - FY 2011 | $ 17,010,862 | $ 16,406,340 | $ 15,643,068 | |
| **Budgeted Revenues** | **$ 17,000,000** | **$ 15,400,000** | **$ 15,500,000** | |

# MOTOR VEHICLE TAX

| | | |
|---|---|---|
| FY 2010 Revised Budget Amount | $ | 1,020,550 |
| Actual collections through July 2010 | | 688,362 |
| Average Monthly Collections - 2010 | $ | 86,045 |
| Anticipated Revenues 2010 | $ | 1,032,542 |
| Adjustment for Anticipated Growth | | 98% |
| Anticipated Revenues 2010 | $ | 1,011,892 |
| **Proposed Budget Revenues 2010** | **$** | **1,020,000** |

Explanation: The projected revenues for FY 2011 are based on the growth in the tax base for motor vehicles, which is affected by both the number of vehicles and the values set by the State for individual vehicles.

| | |
|---|---|
| FY 2007 Actual Revenues | 909,829 |
| FY 2008 Actual Revenues | 1,330,429 |
| FY 2009 Actual Revenues | 1,102,709 |

# RECORDING INTANGIBLE TAX

| | | |
|---|---|---|
| FY 2010 Revised Budget Amount | $ | 468,398 |
| Actual collections through July 2010 | | 215,811 |
| Average Monthly Collections - 2010 | $ | 26,976 |
| Anticipated Revenues 2010 | $ | 323,717 |
| Adjustment for Anticipated Change | | 95% |
| Anticipated Revenues 2011 | $ | 307,531 |
| **Proposed Budget Revenues 2011** | **$** | **305,000** |

Explanation: The housing market in the Atlanta area is experiencing a period of sluggishness. Since the length and intensity of this slowdown are not certain, its potential impact has been considered in the projection of all revenues affected by real estate activity. Recording Intangible Tax collections are strongly dependent on recording fees for debt instruments associated with residential real estate.

| | |
|---|---|
| FY 2007 Actual Revenues | 421,218 |
| FY 2008 Actual Revenues | 359,835 |
| FY 2009 Actual Revenues | 541,386 |

# REAL ESTATE TRANSFER TAX

| | | |
|---|---|---|
| FY 2010 Revised Budget Amount | $ | 104,062 |
| Actual collections through July 2010 | | 39,810 |
| Average Monthly Collections - 2010 | $ | 4,976 |
| Anticipated Revenues 2010 | $ | 59,715 |
| Adjustment for Anticipated Change | | 95% |
| Anticipated Revenues 2010 | $ | 56,729 |
| **Proposed Budget Revenues 2011** | **$** | **55,000** |

Explanation: The housing market in the Atlanta area is experiencing a period of sluggishness. Since the length and intensity of this slowdown are not certain, its potential impact has been considered in the projection of all revenues affected by real estate activity. Real Estate Transfer Tax collections are strongly dependent on activity associated with residential real estate.

| | |
|---|---|
| FY 2007 Actual Revenues | 115,972 |
| FY 2008 Actual Revenues | 82,761 |
| FY 2009 Actual Revenues | 111,589 |

| FRANCHISE FEES - AGL | | | | | |
|---|---|---|---|---|---|
| | **January** | **April** | **July** | **October** | **Total** |
| FY 2007 Collections | - | $ 226,296 | $ 169,722 | $ 169,722 | $ 565,740 |
| FY 2008 Collections | $ 161,333 | $ 161,333 | $ 161,333 | $ 161,333 | $ 645,332 |
| FY 2009 Collections | $ 159,435 | $ 159,435 | $ 159,435 | $ 159,435 | $ 637,741 |
| **FY 2010 Estimates** | $ 164,035 | $ 164,035 | $ 164,035 | $ 164,035 | $ 656,138 |
| **FY 2010 Estimates** | $ 167,315 | $ 167,315 | $ 167,315 | $ 167,054 | **$ 669,000** |
| Explanation: Anticipated Revenues are based on actual receipts for 2009 and 2010 YTD. | | | | | |

## FRANCHISE FEES - AT&T

| | February | May | August | November | Total |
|---|---|---|---|---|---|
| FY 2007 Collections | - | $ 26,805 | $ 61,104 | $ 66,670 | $ 154,578 |
| FY 2008 Collections | $ 66,207 | 66,951 | $ 65,012 | $ 63,450 | $ 261,620 |
| FY 2009 Collections | $ 59,229 | $ 60,609 | $ 56,379 | $ 73,130 | $ 249,347 |
| **FY 2010 Estimates** | $ 53,332 | $ 51,065 | $ 49,452 | $ 53,331 | $ 207,180 |
| **FY 2011 Estimates** | $ 48,798 | $ 46,759 | $ 45,307 | $ 49,136 | $ 190,000 |

Explanation: Anticipated Revenues are based on actual receipts for 2009 and 2010 YTD.

## FRANCHISE FEES - COMCAST

| | February | May | August | November | Total |
|---|---|---|---|---|---|
| FY 2007 Collections | $ 46,273 | $ 141,991 | $ 147,672 | 145,776 | $ 481,712 |
| FY 2008 Collections | $ 147,298 | $ 151,289 | $ 152,879 | $ 160,141 | $ 611,606 |
| FY 2009 Collections | $ 149,828 | $ 156,113 | $ 167,984 | $ 165,609 | $ 639,533 |
| **FY 2010 Estimates** | $ 188,383 | $ 193,736 | $ 197,980 | $ 190,779 | $ 770,878 |
| **FY 2010 Estimates** | $ 192,151 | $ 187,611 | $ 186,344 | $ 184,595 | $ 750,700 |

Explanation: Anticipated Revenues are based actual receipts for 2009 and 2010 YTD.

| FRANCHISE FEES - GA POWER | | | | |
|---|---|---|---|---|
| | January | February | March | Total |
| FY 2007 Collections | $ 225,000 | $ 67,120 | - | $ 292,120 |
| FY 2008 Collections | - | - | $ 861,513 | $ 861,513 |
| FY 2009 Collections | - | - | $ 1,168,295 | $ 1,168,295 |
| FY 2010 Collections | | | $ 956,087 | $ 956,087 |
| **FY 2011 Estimates** | - | - | $ 1,025,000 | **$ 1,025,000** |
| Explanation: Anticipated Revenues are based on actual receipts for 2009 YTD. | | | | |

| FRANCHISE FEES - SAWNEE | | | | | |
|---|---|---|---|---|---|
| | **February** | **May** | **July** | **November** | **Total** |
| FY 2007 Collections | - | $ 89,652 | $ 310,491 | $ 579,948 | $ 980,092 |
| FY 2008 Collections | $ 301,710 | 306,706 | 346,166 | 668,812 | $ 1,623,394 |
| FY 2009 Collections | $ 378,004 | $ 363,688 | $ 374,027 | $ 529,564 | $ 1,645,283 |
| **FY 2010 Estimates** | $ 316,114 | $ 343,385 | $ 393,900 | $ 302,100 | $ 1,355,499 |
| **FY 2011 Estimates** | $ 325,597 | $ 353,686 | $ 375,717 | $ 309,999 | **$ 1,365,000** |
| Explanation: Anticipated Revenues are based on actual receipts for 2009 and 2010 YTD. | | | | | |

# LOCAL OPTION SALES TAX

| | |
|---|---|
| FY 2010 Revised Budget Amount | $ 14,323,801 |
| Actual collections through July 2010 | 11,104,305 |
| Average Monthly Collections - 2010 | $ 1,459,763 |
| Anticipated Revenues 2010 | $ 16,213,475 |
| Adjustment for Potential Economic Effects | 97.4% |
| Anticipated Revenues 2011 | $ 15,791,925 |
| **Proposed Budget Revenues 2011** | **$ 15,781,902** |

Explanation: The projected revenues for FY 2011 are based on the monthly collections for FY2010, adjusted downward by 2.6% for the potential impact of economic slowing. Sales tax collections are starting to show signs of recovery, but recommend taking a conservative forecast for FY 2011.

| | |
|---|---|
| FY 2007 Actual Revenues | 14,225,189 |
| FY 2008 Actual Revenues | 16,553,007 |
| FY 2009 Actual Revenues | 13,892,466 |

# ALCOHOLIC BEVERAGE TAX

| | | |
|---|---|---|
| FY 2010 Revised Budget Amount | $ | 723,460 |
| Actual collections through July 2010 | | 597,524 |
| Average Monthly Collections - 2010 | $ | 59,752 |
| Anticipated Revenues 2010 | $ | 717,029 |
| Adjustment for Anticipated Growth | | 99% |
| Anticipated Revenues 2011 | $ | 709,859 |
| **Proposed Budget Revenues 2011** | **$** | **710,000** |

Explanation: The projected revenues for FY 2011 are based on a fairly conservative estimate of the actual receipts (annualized) for FY 2010 reduced by 1%.

| | |
|---|---|
| FY 2007 Actual Revenues | 599,021 |
| FY 2008 Actual Revenues | 819,666 |
| FY 2009 Actual Revenues | 760,910 |

| BUSINESS & OCCUPATION TAX | | |
|---|---|---|
| FY 2010 Revised Budget Amount | $ | 1,554,990 |
| Actual collections through July 2010 | $ | 1,700,568 |
| Anticipated Revenues 2010 | $ | 1,710,000 |
| Adjustment for Anticipated Growth | | 99.00% |
| Anticipated Revenues 2010 | $ | 1,692,900 |
| Proposed Budget Revenues 2011 | **$** | **1,693,400** |

Explanation: The projected revenues for FY 2011 are based on a fairly conservative estimate of growth over the actual receipts for FY 2010 YTD. All business license renewals occur in the Spring so annualizing the YTD revenue figure is not appropriate.

| | | 9/30/2007 | 9/30/2008 | 9/30/2009 | Org Budget | Rev Budget | 7/31/2010 | FY11 |
|---|---|---|---|---|---|---|---|---|
| 316-1000 | Business Occ. Tax | 1,671,769 | 1,947,202 | 1,619,627 | 1,524,158 | 1,477,382 | 1,626,658 | 1,623,000 |
| 321-2005 | Door to door | 0 | 600 | 225 | 200 | 350 | 1,050 | 200 |
| 321-2007 | Pawn shop | 0 | 0 | 182 | 0 | 0 | (157) | 0 |
| 321-2009 | Massage therapy | 550 | 1,200 | 1,500 | 0 | 5,250 | 6,050 | 5,000 |
| 321-2200 | Insurance fee | 1,680 | 4,985 | 20,550 | 8,000 | 37,627 | 39,878 | 39,000 |
| | | | | | | | | |
| 323-1900 | Fire inspection | 270 | 4,230 | 3,300 | 3,300 | 0 | 0 | 0 |
| 323-9010 | Solid Waste | 0 | 0 | 12,000 | 12,000 | 4,500 | 4,500 | 0 |
| 324-1000 | BL penalty | 28,362 | 44,172 | 27,873 | 26,000 | 26,849 | 17,386 | 20,000 |
| 324-4000 | BL interest | 10,186 | 24,779 | 12,051 | 9,750 | 3,003 | 5,057 | 6,000 |
| 341-1000 | Admin fee | 0 | 0 | 442 | 392 | 29 | 145 | 200 |
| 341-9000 | other fees | | | 1,200 | 1,200 | 0 | 0 | 0 |
| | | 1,712,817 | 2,027,169 | 1,698,950 | 1,585,000 | 1,554,990 | 1,700,566 | 1,693,400 |

# INSURANCE PREMIUM TAX

| | | |
|---|---|---|
| FY 2010 Revised Budget Amount | $ | 3,200,000 |
| Actual collections through June 2010 | $ | - |
| Average Monthly Collections - 2010 | $ | - |
| Anticipated Revenues 2010 | $ | 3,200,000 |
| Adjustment for Anticipated Growth | | 100% |
| Anticipated Revenues 2011 | $ | 3,200,000 |
| Proposed Budget Revenues 2011 | **$** | **3,275,000** |

Explanation: The projected revenues for FY 2011 are based upon insurance premium tax history of the amount received during FY 2009. The insurance premium is an annual payment received by the State Department of Insurance based upon statewide collection of insurance premium tax allocated by jursidiction population

| | |
|---|---|
| FY 2007 Actual Revenues | - |
| FY 2008 Actual Revenues | 3,427,661 |
| FY 2009 Actual Revenues | 3,395,503 |

| FINANCIAL INSTITUTION TAX | | |
|---|---|---|
| Number of financial institutions | | 23 |
| Minimum fee per institution | $ | 1,000 |
| FY 2010 Revised Budget Amount | $ | 206,101 |
| Actual collections through May 2010 | | 206,101 |
| Anticipated Revenues 2010 | $ | 206,101 |
| Adjustment for Anticipated Growth | | 95% |
| Anticipated Revenues 2011 | $ | 195,796 |
| **Proposed Budget Revenues 2011** | **$** | **195,000** |
| Explanation: Anticipated revenues are based on estimated revenue for 2010. | | |

| | |
|---|---|
| FY 2007 Actual Revenues | 48,158 |
| FY 2008 Actual Revenues | 182,119 |
| FY 2009 Actual Revenues | 89,822 |

| ALCOHOLIC BEVERAGE LICENSES | | |
|---|---|---|
| FY 2010 Revised Budget Amount | $ | 366,099 |
| Actual collections through July 2010 | | 396,015 |
| Average Monthly Collections - 2010 | $ | 39,602 |
| Anticipated Revenues 2010 | $ | 397,000 |
| Adjustment for Anticipated Change | | 100% |
| Anticipated Revenues 2011 | $ | 397,000 |
| **Proposed Budget Revenues 2011** | **$** | **397,000** |

Explanation: The projected revenues for FY 2011 are based on a conservative estimate of growth in ABL fees. Growth can result from either an increase in the number of licenses or the type of licenses purchased.

All alcoholic beverage license renewals are due in November so annualizing the YTD revenue figure is not appropriate.

| | | | | | Orginial | Revised | | |
|---|---|---|---|---|---|---|---|---|
| | | 9/30/2007 | 9/30/2008 | 9/30/2009 | Budget | Budget | 7/31/2010 | FY 2011 |
| 321-1000 | Alchol Bev. Lic. | 446,926 | 404,637 | 375860 | 385480 | 346766 | 377465 | 377,000 |
| 321-9000 | Pouring permits | 18,169 | 27,100 | 21000 | 19570 | 19333 | 18600 | 20,000 |
| | | 465,095 | 431,737 | 396,860 | 405,050 | 366,099 | 396,065 | 397,000 |

# PLANNING, ZONING AND DEVELOPMENT REVIEW FEES

| | | |
|---|---|---|
| FY 2010 Revised Budget Amount | $ | 79,771 |
| Actual collections through July 2010 | | 66,000 |
| Average Monthly Collections - 2010 | $ | 6,600 |
| Anticipated Revenues 2010 | $ | 79,200 |
| Adjustment for Anticipated Growth | | 95% |
| Anticipated Revenues 2011 | $ | 75,240 |
| **Proposed Budget Revenues 2011** | **$** | **74,650** |

Explanation: The projected revenues for FY 2011 are based on a conservative estimate that takes into consideration the continued sluggishness of residential development in the Atlanta area.

| | | 9/30/2007 | 9/30/2008 | 9/30/2009 | Original Budget | Revised Budget | 7/31/2010 | FY 11 |
|---|---|---|---|---|---|---|---|---|
| 321-2102 | Gen. Bus comm | 49,495 | 53,049 | 26,142 | 21,000 | 22,888 | 14,921 | 20000 |
| 321-2103 | Admin variance comm | 800 | 3,050 | 1,150 | 2,000 | 1,150 | 350 | 1000 |
| 322-2100 | Zoning land Resd | 59,689 | 79,294 | 22,623 | 25,000 | 13,075 | 21,781 | 22000 |
| 322-2101 | Adm. Varience Resd | 6,400 | 6,600 | 2,800 | 4,500 | 3,618 | 3,400 | 3500 |
| 322-2300 | Sign permits | 16,213 | 24,648 | 15,011 | 18,000 | 11,319 | 13,303 | 15000 |
| 322-9004 | Admin permit | 1,065 | 4,800 | 9,670 | 8,000 | 6,036 | 6,525 | 8000 |
| 341-3930 | Final Plat Fee | | | 1,775 | - | 4,000 | 5,105 | 5000 |
| 341-9000 | Minor Plat | | | 700 | 0 | 0 | 360 | 0 |
| 322-9903 | microfilm fees | | | 479.37 | 250 | 91 | 255 | 150 |
| | | 133,662 | 171,441 | 80,350 | 78,750 | 62,177 | 66,000 | 74,650 |

## BUILDING & TRADE PERMITS AND INSPECTION FEES

| | |
|---|---|
| FY 2010 Revised Budget Amount | $ 698,925 |
| Actual collections through July 2010 | 675,144 |
| Average Monthly Collections - 2010 | $ 67,514 |
| Anticipated Revenues 2010 | $ 662,075 |
| Adjustment for Anticipated Growth | 108% |
| Anticipated Revenues 2011 | $ 715,041 |
| **Proposed Budget Revenues 2011** | **$ 761,100** |

Explanation: The projected revenues for FY 2011 are based on a conservative estimate that takes into consideration the continued sluggishness of residential development in the Atlanta area.

| | | 9/30/2007 | 9/30/2008 | 9/30/2009 | Original Budget | Revised Budget | 7/31/2010 | FY11 |
|---|---|---|---|---|---|---|---|---|
| 322-9001 | Site/plan review | 27,624 | 27,051 | 19700 | 17500 | 22726 | 26700 | 25000 |
| 322-9002 | An/land use maps | 155 | 70 | 0 | 0 | 0 | 0 | 0 |
| 322-9003 | Other General Adm fe | 17,800 | 69,000 | 77,375 | 90,000 | 41,886 | 42,595 | 60,000 |
| 322-9005 | Building plan review | 117,619 | 229,767 | 114,648 | 125,000 | 81,716 | 85,270 | 110,000 |
| 322-9006 | Admin fee surety bds | 500 | 2,000 | 500 | 0 | 0 | 0 | 0 |
| | | | | | | | | |
| 321-9920 | Maintenance Bond | | | 0 | 0 | 500 | 500 | 0 |
| 323-1001 | Building resd. | 613,203 | 588,429 | 295,244 | 265,000 | 303,515 | 291,691 | 310,000 |
| 323-1002 | Building Comm | 418,214 | 317,451 | 132,767 | 130,000 | 103,588 | 101,396 | 120,000 |
| 323-1003 | Demolition | 1,600 | 2,600 | 1,700 | 1,500 | 2,035 | 2,400 | 1,900 |
| 323-1004 | Retaining Wall | 5,748 | 6,019 | 1,644 | 2,000 | 1,045 | 1,781 | 1,700 |
| 323-1008 | Plumbing | 27,991 | 61,969 | 15,200 | 17,500 | 19,125 | 16,346 | 17,500 |
| 323-1009 | Mechanical | 38,427 | 85,976 | 49,776 | 47,500 | 54,708 | 48,774 | 50,000 |
| 323-1010 | Electrical | 53,541 | 94,003 | 45,171 | 47,500 | 38,884 | 28,213 | 35,000 |
| 323-1011 | Roof - Resd | - | 35,600 | 86,600 | 22,000 | 23,851 | 23,500 | 24,500 |
| 323-1012 | Roof - Comm | 975 | 3,840 | 391 | 250 | 503 | 726 | 500 |
| 323-1013 | Pools Resd | 5,358 | 9,444 | 3,773 | 2,500 | 3,751 | 4,729 | 4,000 |
| 323-1013 | Pools comm | - | 200 | 4,604 | 1,500 | 1,001 | 267 | 1,000 |
| | | | | | | | | |
| | | 1,328,756 | 1,533,418 | 849,092 | 769,750 | 698,834 | 674,888 | 761,100 |

| RECREATION RENTAL FEES | | |
|---|---|---|
| FY 2010 Revised Budget Amount | $ | 17,423 |
| Actual collections through July 2010 | | 14,800 |
| Average Monthly Collections - 2010 | $ | 1,480 |
| Anticipated Revenues 2010 | $ | 18,800 |
| Adjustment for Anticipated Growth | | 105% |
| Anticipated Revenues 2011 | $ | 19,740 |
| **Proposed Budget Revenues 2011** | **$** | **19,450** |
| Explanation: The projected revenues for FY 2011 are based on 2010 anticipated revenues. | | |

| 7/31/2009 | | 9/30/2007 | 9/30/2008 | 9/30/2009 | Original Budget | Revised Budget | 7/31/2010 | FY 11 |
|---|---|---|---|---|---|---|---|---|
| 347-9001 | Tennis court | 1,610 | 494 | 764 | 500 | 476 | 265 | 450 |
| 347-9002 | Pavilion rent | 6,178 | 7,289 | 5,670 | 5,000 | 2,532 | 3,585 | 4,500 |
| 347-9003 | Athletic field | 10,560 | 9,725 | 11,428 | 11,750 | 12,750 | 8,505 | 11,500 |
| 347-9004 | Comm. Room | 100 | 540 | 540 | 0 | 1,665 | 2,445 | 3,000 |
| | | 18,448 | 18,048 | 18,401 | 17,250 | 17,423 | 14,800 | 19,450 |

# RECREATION PROGRAM FEES

| | | |
|---|---|---|
| FY 2010 Revised Budget Amount | $ | 48,975 |
| Actual collections through July 2010 | | 15,510 |
| Anticipated Revenues 2010 | $ | 48,975 |
| **Proposed Budget Revenues 2011** | **$** | **49,075** |

Explanation: The projected revenues are based on:

| | |
|---|---|
| Adult softball 16 teams @ $450/team | 7,200 |
| Breakfast with Santa 40 children @ $15/child | 600 |
| City GRPA Swim Team 75 swimmers @ $55/swimmer | 4,125 |
| Fall Art Festival 20 vendor booths @ $100/booths | 2,000 |
| Baseball camps 50 campers @ $150/camper/week x 3 weeks | 22,500 |
| Boot camps 10 participants @ $200/participant/session X 6 sessions | 12,000 |
| Tennis Tournament | 650 |

| | |
|---|---|
| FY 2007 Actual Revenues | 676 |
| FY 2008 Actual Revenues | 20,725 |
| FY 2009 Actual Revenues | 24,346 |

## OTHER CHARGES FOR SERVICES

| | | |
|---|---|---|
| FY 2010 Revised Budget Amount | | 33,144 |
| Actual collections through July 2010 | | 25,220 |
| Average Monthly Collections - 2010 | $ | 2,522 |
| Anticipated Revenues 2010 | $ | 30,264 |
| Adjustment for Anticipated Growth | | 105% |
| Anticipated Revenues 2011 | $ | 31,777 |
| **Proposed Budget Revenues 2011** | **$** | **33,200** |

Explanation: The projected revenues for FY 2011 are based on 2010 anticipated revenues and adjusting a modest amount for reduction of services. The primary type of payments recorded in this account are payments for copies of records, police charges for reports, vehicle usage and background checks.

| | | | | | **Original** | **Revised** | | |
|---|---|---|---|---|---|---|---|---|
| | | 9/30/2007 | 9/30/2008 | 9/30/2009 | Budget | Budget | 7/31/2010 | FY11 |
| 341-1900 | Other Court (STOP proc | - | - | 430 | 8,000 | 5,282 | 510 | 5,000 |
| 341-9300 | Recording fees | - | 105 | 70 | - | 360 | 360 | 200 |
| 341-9110 | Election Qualifying fee | 2,250 | - | 2,100 | - | - | - | - |
| 341-9300 | Sale of maps | - | 35 | - | - | - | - | - |
| 342-1002 | Acc repts | - | 4,317 | 11,182 | 10,000 | 10,691 | 8,392 | 10,500 |
| 342-1004 | Incident repts | - | 285 | 533 | 700 | 646 | 523 | 600 |
| 342-1005 | False alarm fees | - | - | - | - | - | - | - |
| 342-1005 | Background chks | - | 2,466 | 5,992 | 5,500 | 5,536 | 4,870 | 5,500 |
| 342-1006 | Expungements | - | 50 | 770 | - | 525 | 800 | 800 |
| 342-1007 | RAD Kids | | - | 400 | - | - | 325 | 500 |
| 343-9000 | Other fees | 1,175 | 910 | 335 | - | - | 150 | - |
| 349-3000 | NSF charges | 155 | 540 | 600 | 500 | 585 | 480 | 600 |
| 349-9000 | Other charges | 574 | 3,630 | 11,004 | 7,800 | 9,172 | 8,360 | 9,000 |
| 349-9010 | Police veh. Useage | - | 4,125 | 2,645 | 500 | 347 | 450 | 500 |
| | | 4,154 | 16,463 | 36,060 | 33,000 | 33,144 | 25,220 | 33,200 |

# MUNICIPAL COURT FEES

| | | |
|---|---|---|
| FY 2010 Revised Budget Amount | | 1,148,663 |
| Actual collections through July 2010 | | 822,453 |
| Average Monthly Collections - 2010 | $ | 91,384 |
| Anticipated Revenues 2010 | $ | 1,096,603 |
| Anticipated Revenues 2011 | $ | 1,150,000 |
| **Proposed Budget Revenues 201** | **$** | **1,150,000** |

Explanation: The projected revenues for FY 2011 are based on information provided by the City Court Clerk and reflect what he believes to be a conservative estimate of citations and payment per citation.

| | |
|---|---|
| FY 2007 Actual Revenues | 163,612 |
| FY 2008 Actual Revenues | 753,254 |
| FY 2009 Actual Revenues | 1,235,903 |

# INTEREST EARNINGS

| | | |
|---|---|---|
| FY 2010 Revised Budget Amount | | 94,125 |
| Actual collections through July 2010 | | 67,436 |
| Average Monthly Collections - 2010 | $ | 7,493 |
| Anticipated Revenues 2010 | $ | 89,914 |
| Anticipated Revenues 2011 | $ | 100,000 |
| **Proposed Budget Revenues 2011** | **$** | **100,000** |

Explanation: The projected revenues for FY 2011 are based on averaging the 2009 YTD interest earnings. This figure is a conservative forecast factoring in the City not issuing a TAN as early in the fiscal year or in an lower face amount, interest income will be reduced along with the offsetting interest expense.

| | |
|---|---|
| FY 2007 Actual Revenues | 369,583 |
| FY 2008 Actual Revenues | 506,700 |
| FY 2009 Actual Revenues | 292,911 |

# OTHER REVENUES

| | | |
|---|---|---|
| FY 2010 Revised Budget Amount | | 445,092 |
| Actual collections through July 2010 | | 445,110 |
| Average Monthly Collections - 2010 | $ | 55,639 |
| Anticipated Revenues 2010 | $ | 445,000 |
| Anticipated Revenues 2011 | $ | 1,000 |
| **Proposed Budget Revenues 2011** | **$** | **1,000** |

Explanation: The revenues reflect primarily the receipt of a one-time revenue that will not be applied to another account.

| | |
|---|---|
| FY 2007 Actual Revenues | 265,728 |
| FY 2008 Actual Revenues | 38,010 |
| FY 2009 Actual Revenues | 347,187 |

## HOTEL/MOTEL TAX

| | | |
|---|---|---|
| FY 2010 Revised Budget Amount | $ | 84,808 |
| Actual collections through July 2010 | $ | 68,067 |
| Average Monthly Collections - 2009 | $ | 7,563 |
| Anticipated Revenues 2010 | $ | 90,756 |
| Adjustment for Anticipated Growth | | 100% |
| Anticipated Revenues 2011 | $ | 90,756 |
| Proposed Budget Revenues 2011 | **$** | **88,200** |

Explanation: The projected revenues for FY 2011 are based on a fairly conservative estimate of growth in the over the actual receipts for FY 2010.
Total Hotel/MotEl receipts are estimated at $367,650, 39.30% are allocated to the GWCC, 32.14% to the CVB, and General Fund receives 28.56%.

| | |
|---|---|
| FY 2007 Actual Revenues | 88,631 |
| FY 2008 Actual Revenues | 130,392 |
| FY 2009 Actual Revenues | 102,660 |