

**OFFICIAL OPERATING BUDGET
FISCAL YEAR 2007**

REVENUE ACCOUNTS

Revenue Code and Title	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 BUDGET
TAXES:			
<u>GENERAL PROPERTY TAXES:</u>			
5101 County Tax Collection	\$23,014,797.91	\$24,385,253.76	\$24,970,400.00
5102 County Director of Revenue	1,851,240.12	1,868,866.96	1,700,000.00
5103 County Tax Collector	122,736.58	112,870.64	136,000.00
5104 State of Alabama	96,790.50	69,559.12	74,000.00
5106 Library .05 Mill Tax	1,082,773.00	1,124,692.94	1,080,000.00
Total General Property Taxes	26,168,338.11	27,561,243.42	27,960,400.00
<u>SALES AND USE TAXES:</u>			
5201 Sales Tax - 3% Gross Receipts	86,323,612.04	86,962,160.74	87,800,000.00
5202 Use Tax - 3% Use Tax Levied	22,760,898.00	22,703,145.24	23,335,000.00
Total Sales and Use Taxes	109,084,510.04	109,665,305.98	111,135,000.00
<u>INCOME TAX:</u>			
5301 Occupational License Tax	72,296,622.44	75,268,518.73	78,040,000.00
Total Income Tax	72,296,622.44	75,268,518.73	78,040,000.00
Total Taxes:	\$207,549,470.59	\$212,495,068.13	\$217,135,400.00
LICENSE, PERMITS, AND FINES:			
<u>BUSINESS LICENSES AND PERMITS:</u>			
6101 General Business License	\$32,748,091.34	\$35,258,051.58	\$36,800,000.00

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6102 Public Utilities	14,790,785.17	16,843,120.81	17,544,000.00
6103 Beer Wholesale	1,100.00	825.00	825.00
6104 Beer Retail	26,228.79	25,307.00	26,175.00
6105 Liquor	938,820.09	1,005,375.42	910,000.00
6106 Liquor and Wine	143,992.45	136,174.50	140,000.00
6107 Table Wine Tax	179,405.42	180,539.05	190,000.00
6108 Lease or Rental Tax	6,122,406.22	6,552,300.64	6,300,000.00
Total Business License and Permits	54,950,829.48	60,001,694.00	61,911,000.00
<u>NON-BUSINESS LICENSE AND PERMITS:</u>			
6201 Building Permits	5,110,763.97	4,843,616.73	4,900,000.00
6202 Electrical Inspection Fees	137,063.94	72,578.90	75,000.00
6203 Elevator Permits	24,485.00	131,877.00	10,000.00
6205 Plumbing Permits	18,424.00	14,881.00	8,000.00
6206 Gas Permits	17,598.00	16,019.00	20,000.00
6207 Blasting Permits	375.00	675.00	600.00
6209 Excavation Permits	33,800.00	6,045.00	10,000.00
6210 Clearing and Earthworks Permits	27,285.69	22,613.23	22,000.00
6212 Billboard Permits	49,150.65	60,166.95	46,600.00
6213 Mechanical Permits	20,382.28	12,334.42	12,000.00
6214 Dance Permits	30,500.00	29,250.00	35,000.00
6215 Civil Construction Permit	630.00	385.00	550.00
6216 Demolition Permit	26,571.79	16,556.37	20,000.00
6217 Driveway Curb Cut Permit	6,425.00	8,650.00	5,000.00
6218 Excavation Permits - Private	8,295.00	9,690.00	8,150.00
6219 Excavation Permits - Utility	400.00	2.00	0.00
6220 Garage Sale Permit	394.00	406.00	400.00
6221 House Move Permit	900.00	100.00	1,000.00
6222 Motor Fuel Dispenser Permit	8,325.00	7,050.00	6,000.00
6223 Special Use Permit	4,550.00	5,975.00	5,000.00
6224 Trade Licensing	52,720.00	53,060.00	50,000.00
6225 Subsurface Vault Permit	25.00	85.00	50.00
6226 After Hours Inspection Fees	20,900.00	28,850.00	23,000.00

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6299 Other - Permits Not Listed	12,894.07	6,023.50	12,000.00
Total Non - Business License and Permits	5,612,858.39	5,346,890.10	5,270,350.00
<u>FINES:</u>			
6301 Municipal Court Fines	1,649,013.68	1,697,178.41	1,660,000.00
6302 Prison Collections	314.50	646.00	0.00
6303 Traffic Citations	1,505,770.83	1,381,411.34	1,400,000.00
6304 Partial Payments	862,568.70	907,423.49	836,000.00
6306 Technology Fee	80.00	(4,969.00)	0.00
6307 Library	159,965.78	159,809.49	142,000.00
6309 False Alarm Fine	3,300.00	6,200.00	4,200.00
6310 Corrections Fund	362.00	(30,181.30)	0.00
Total Fines	4,181,375.49	4,117,518.43	4,042,200.00
Total License, Permits and Fines	\$64,745,063.36	\$69,466,102.53	\$71,223,550.00
INTERGOVERNMENTAL REVENUE:			
<u>FEDERAL GRANTS:</u>			
7121 Indirect Cost Reimbursement - Community Development	\$174,974.00	\$0.00	\$0.00
Total Federal Grants	174,974.00	0.00	0.00
<u>SHARED STATE REVENUE:</u>			
7201 Bank Excise Tax	1,658,363.80	5,635,204.70	1,750,000.00
7202 Motor Vehicle License	731,065.61	744,817.91	700,000.00
7203 Share of State Liquor Profits	214,065.87	197,491.56	200,000.00

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7207 State Table Wine Tax	1,150.53	1,793.90	1,700.00
7208 International Registration Plan Fees	337,371.41	265,164.92	300,000.00
7209 Liquor Stores Sales Tax	264,347.53	262,834.28	240,000.00
7210 Oil Production Privilege Tax	68,291.51	65,233.34	55,000.00
7214 Alabama Trust Fund	1,422,405.78	1,641,911.94	1,806,000.00
7215 Business Privilege Tax	2,666,558.33	2,676,792.06	2,725,000.00
Total Shared State Revenue	7,363,620.37	11,491,244.61	7,777,700.00
<u>SHARED REVENUE FROM LOCAL UNIT:</u>			
7301 County Gasoline Tax	1,902,258.42	1,989,425.43	1,850,000.00
7302 County Tobacco Tax	294,956.57	296,430.01	300,000.00
7304 County Road Tax	2,387,909.89	2,542,137.24	2,400,000.00
7305 County Library Contributions	272,000.00	272,000.00	272,000.00
7306 Statewide Uniform Beer Tax	1,707,260.10	1,720,973.41	1,735,000.00
7307 Sales Tax on Sale of Used Cars	456,965.34	594,300.80	506,000.00
Total Shared Revenue from Local Unit	7,021,350.32	7,415,266.89	7,063,000.00
<u>PAYMENTS FROM LOCAL UNITS IN LIEU OF TAXES:</u>			
7402 Industrial Development Board	65,340.25	99,033.77	80,000.00
Total Payments from Local Units in Lieu of Taxes	65,340.25	99,033.77	80,000.00
Total Intergovernmental Revenue	\$14,625,284.94	\$19,005,545.27	\$14,920,700.00

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CHARGES FOR SERVICE:			
<u>GENERAL GOVERNMENT:</u>			
8101 Subdivision Fees	\$40,182.27	\$80,059.34	\$63,000.00
8102 Zoning Fees	8,905.00	12,150.00	10,200.00
8108 Parking Authority	5,227,426.08	5,109,859.63	5,400,000.00
8110 Franchise Fee - AT & T	249,934.05	248,568.00	250,000.00
8112 Zoning Board of Adjustments	16,210.00	15,995.00	13,000.00
Total General Government	5,542,657.40	5,466,631.97	5,736,200.00
<u>PUBLIC SAFETY:</u>			
8201 Accident and Offense Reports	197,972.00	199,749.00	200,000.00
8202 Auto Storage	502,963.50	365,875.09	275,000.00
8203 Auto Sales	398,430.00	0.00	0.00
8209 Court Ordered Restoration	2,968.75	11,739.71	7,900.00
8210 Photo Lab Fees	641.37	462.20	1,000.00
8211 E - 911 Cost Reimbursement	2,636,993.54	2,358,398.52	2,760,000.00
8212 Advanced Life Support Transport	2,424,308.64	3,261,145.94	2,685,000.00
8213 Domestic Violence Fee	45,615.00	49,183.00	40,000.00
8214 Housing Authority - Reimbursement	531,282.16	382,735.14	500,000.00
8216 Ambulance Co. Application Fee	1,500.00	1,000.00	1,500.00
8218 Fire Hydrant Rental	4,140.00	19,025.00	16,000.00
8219 Fire Permits & Inspections	450.00	2,740.00	2,000.00
8220 After Hours Fire Inspection Fees	2,520.00	18,975.00	16,500.00
8221 Fire Department Report Fees	0.00	1,159.90	320.00
8299 Other - Revenue from Police Charities	782.72	143.33	1,000.00
Total Public Safety	6,750,567.68	6,672,331.83	6,506,220.00

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<u>HIGHWAY AND STREETS:</u>			
8301 Streets Sidewalks and Curbs	7,480.00	9,940.00	8,540.00
8303 Parking Meters	1,294,831.70	1,281,505.70	1,300,000.00
8304 Street Vacation Fees	0.00	690.00	0.00
8399 Other - Revenue from Charges	404,080.33	679,075.75	400,000.00
Total Highways and Streets	1,706,392.03	1,971,211.45	1,708,540.00
<u>SANITATION:</u>			
8401 Garbage Special Services	620.00	660.00	650.00
8402 Junk Sales	5,410.00	7,664.00	7,800.00
8403 Landfill Charges	473,243.64	424,661.82	475,000.00
Total Sanitation	479,273.64	432,985.82	483,450.00
<u>CULTURE - RECREATION:</u>			
8601 Admission Fees	46,405.00	51,324.10	44,000.00
8602 Concessions	138,933.67	109,421.20	170,000.00
8603 Parking	321,146.40	417,491.88	320,000.00
8604 Rent	432,534.76	576,734.67	450,000.00
8605 Drink Machines	111.00	86.75	100.00
8608 Gifts	11,945.58	18,130.04	13,000.00
8609 Lunches	23,660.15	23,831.47	22,500.00
8699 Miscellaneous	2,589.00	54,724.86	1,700.00
Total Culture - Recreation	977,325.56	1,251,744.97	1,021,300.00
Total Charges for Service	\$15,456,216.31	\$15,794,906.04	\$15,455,710.00

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MISCELLANEOUS REVENUE:			
<u>INTEREST EARNINGS:</u>			
9101 On Investments	\$2,692,908.91	\$4,501,937.74	\$3,200,000.00
9102 On Loans	26,857.81	16,199.68	25,000.00
9112 On Lease Escrow Account	1,399.94	0.00	0.00
Total Interest Earnings	2,721,166.66	4,518,137.42	3,225,000.00
<u>RENTS AND ROYALTIES:</u>			
9299 Miscellaneous Properties	634,641.30	1,021,915.83	670,000.00
Total Rents and Royalties	634,641.30	1,021,915.83	670,000.00
<u>SALES AND COMPENSATION FOR LOSS OF FIXED ASSETS:</u>			
9301 Sale of Equipment	126,300.85	210,529.79	126,000.00
9302 Sale of Property	4,103,936.27	4,423,681.02	100,000.00
Total Sales and Compensation for Loss of Fixed Assets	4,230,237.12	4,634,210.81	226,000.00
<u>REIMBURSEMENT FROM OTHER FUNDS:</u>			
9502 Airport Expense	2,927,403.51	2,995,216.23	2,811,825.00
9509 Civil Defense Corps	46,112.50	6,587.50	26,350.00
9512 Warrants - Airport	51,030.00	48,210.00	45,900.00
9513 Airport Lease Payment	51,030.00	48,210.00	45,900.00
Total Reimbursement from Other Funds	3,075,576.01	3,098,223.73	2,929,975.00

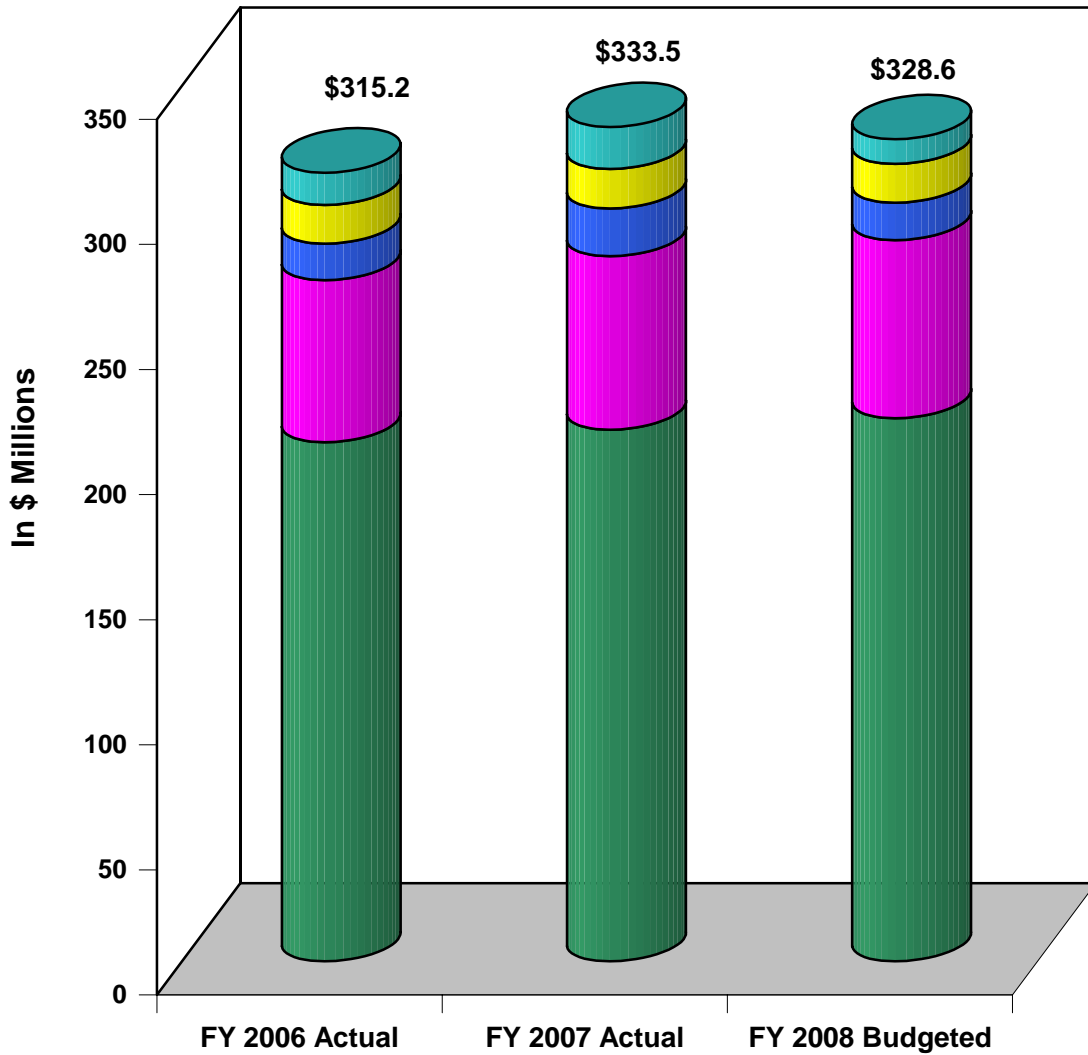
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INTERFUND TRANSFERS - TRANSFER			
9609 Transfer from Other Funds	0.00	11,410.07	0.00
Total Interfund Transfers - Transfers	0.00	11,410.07	0.00
<u>OTHER:</u>			
9901 Discount on Purchase of Stores	2,602.32	2,599.41	4,000.00
9902 Commission on Toll Phones	57,719.79	74,216.29	70,000.00
9904 Adjustment of Prior Years Encumbrances	334,041.35	668,668.36	500,000.00
9905 Inventory Adjustments	(31,523.25)	(406,342.40)	0.00
9917 Income from Recycling	13,434.07	13,042.68	10,000.00
9918 Expense Reimbursement	2,590.71	1,182.67	3,000.00
9924 Snack Bar Rental	3,924.24	3,760.99	3,100.00
9928 Damage to City Property	127,123.10	108,460.58	100,000.00
9938 Refund of Insurance Stabilization	628,182.00	814,723.00	600,000.00
9940 Race Track City Distribution	368,062.38	335,516.40	380,000.00
9941 Race Track County Assignment	204,314.26	186,247.73	210,000.00
9942 Reimbursement for Disaster Expense	369,208.09	1,013,628.45	0.00
9943 Race Track Birmingham Retirees	10.81	10.17	0.00
9945 State Fair Receipts	420,211.92	417,583.48	350,000.00
9950 Credit Card Convenience Fee	7,175.11	15,169.73	6,500.00
9998 Miscellaneous	(296,525.90)	205,155.59	577,065.00
Total Other	2,210,551.00	3,453,623.13	2,813,665.00
Total Miscellaneous Revenue	\$12,872,172.09	\$16,737,520.99	\$9,864,640.00
TOTAL REVENUE	\$315,248,207.29	\$333,499,142.96	\$328,600,000.00

**OFFICIAL OPERATING BUDGET
FISCAL YEAR 2007**

**GENERAL FUND REVENUES
CATEGORY COMPARISON**



■ Taxes
 ■ Lic/Permits/Fines
 ■ Intergovernmental
 ■ Charges for Service
 ■ Other

This graph shows the actual amounts of revenue received for each category for fiscal years 2006 and 2007 and the amount budgeted for fiscal year 2008. Accounts included in each category are listed on pages 66 thru 73.