

**OFFICIAL OPERATING BUDGET  
FISCAL YEAR 2010**

**REVENUE CATEGORIES**

REVENUE CODE & TITLE	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGET
<b>TAXES:</b>			
<u>410 AD VALOREM TAXES</u>			
410-001 Real Property	\$25,335,708.74	\$27,084,296.18	\$23,000,000.00
410-002 Personal Property	1,854,343.11	1,750,124.46	1,400,000.00
410-003 Redemptions	86,004.52	196,041.06	125,000.00
410-004 Land Sales	54,915.54	20,500.66	30,000.00
410-006 Library Share	1,223,475.37	1,221,810.62	1,200,000.00
<b>Total Ad Valorem Taxes</b>	<b>\$28,554,447.28</b>	<b>\$30,272,772.98</b>	<b>\$25,755,000.00</b>
<u>415 SALES AND USE TAXES</u>			
415-001 Sales Tax - 3% Gross Receipts	\$87,969,843.59	\$77,193,345.95	\$80,261,994.00
415-011 Use Tax - 3% Use Tax Levied	27,363,816.34	19,986,931.19	23,313,418.00
<b>Total Sales and Use Taxes</b>	<b>\$115,333,659.93</b>	<b>\$97,180,277.14</b>	<b>\$103,575,412.00</b>
<u>417 OCCUPATIONAL TAX</u>			
417-001 Occupational License	\$76,918,445.15	\$76,325,428.06	\$76,768,805.00
<b>Total Occupational Tax</b>	<b>\$76,918,445.15</b>	<b>\$76,325,428.06</b>	<b>\$76,768,805.00</b>
<u>422 LEASE OR RENTAL TAX</u>			
422-001 Lease or Rental Tax	\$6,829,913.62	\$6,846,792.56	\$7,058,366.00
<b>Total Lease or Rental Tax</b>	<b>\$6,829,913.62</b>	<b>\$6,846,792.56</b>	<b>\$7,058,366.00</b>

**OFFICIAL OPERATING BUDGET  
FISCAL YEAR 2010**

**REVENUE CATEGORIES**

<b>REVENUE CODE &amp; TITLE</b>	<b>FY 2008 ACTUAL</b>	<b>FY 2009 ACTUAL</b>	<b>FY 2010 BUDGET</b>
<u>420 BUSINESS LICENSE</u>			
420-001 General Business Licenses	\$34,184,769.06	\$33,680,646.72	\$39,968,525.00
420-002 Public Utilities Tax	17,537,206.16	18,447,556.83	18,741,128.00
420-003 Beer Wholesale Tax	1,100.00	1,100.00	1,404.00
420-004 Beer Retail Tax	25,607.64	28,322.66	33,951.00
420-005 Liquor Tax	1,071,488.70	970,883.06	1,085,279.00
420-006 Liquor & Wine Tax	155,646.99	147,042.55	187,943.00
420-007 Table Wine Tax	219,102.19	182,067.60	191,578.00
420-015 Dance Permits	33,125.00	35,750.00	30,000.00
<b>Total Business License</b>	<b>\$53,228,045.74</b>	<b>\$53,493,369.42</b>	<b>\$60,239,808.00</b>
<b>Total Taxes and Licenses</b>	<b>\$280,864,511.72</b>	<b>\$264,118,640.16</b>	<b>\$273,397,391.00</b>
<u>430 NON-BUSINESS PERMITS</u>			
430-001 Building Permits	\$4,930,134.27	\$4,179,165.02	\$4,000,000.00
430-002 Electrical Inspection Fees	92,171.56	63,681.38	60,000.00
430-003 Elevator Permits	15,545.00	3,805.00	5,000.00
430-005 Plumbing Permits	11,518.00	9,372.70	10,000.00
430-006 Gas Permits	18,316.00	16,110.00	16,000.00
430-007 Blasting Permits	820.00	680.00	700.00
430-009 Excavation Permits	1,560.00	3,065.00	1,500.00
430-010 Clearing & Earthwork Permits	28,072.26	22,026.38	24,000.00
430-012 Billboard Permits	60,000.62	58,570.86	58,000.00
430-013 Mechanical Permits	22,540.98	12,302.44	10,000.00
430-015 Civil Construction Permits	430.00	2,130.00	550.00
430-016 Demolition Permits	13,095.00	8,394.10	15,000.00
430-017 Curb Cut Permit	8,510.00	3,555.00	4,000.00
430-018 Excavation Permit-Private	11,218.00	10,315.00	6,000.00
430-020 Garage Sale Permit	364.00	316.00	400.00
430-021 House Move Permit	808.00	45.00	100.00
430-022 Motor Fuel Dispenser Permit	10,500.00	6,900.00	8,000.00
430-023 Special Use Permit	5,210.00	5,680.00	4,500.00

**OFFICIAL OPERATING BUDGET  
FISCAL YEAR 2010**

**REVENUE CATEGORIES**

<b>REVENUE CODE &amp; TITLE</b>	<b>FY 2008 ACTUAL</b>	<b>FY 2009 ACTUAL</b>	<b>FY 2010 BUDGET</b>
430-024 Trade Licensing	45,600.00	46,525.00	40,000.00
430-025 Subsurface Vault Permit	1,208.90	413.00	200.00
430-026 After Hours Inspections Fees	22,650.00	18,900.00	19,000.00
430-050 Bingo Application Fees	0.00	22,500.00	0.00
430-099 Other Permits	8,865.55	11,377.18	4,000.00
<b>Total Non-Business Permits</b>	<b>\$5,309,138.14</b>	<b>\$4,505,829.06</b>	<b>\$4,286,950.00</b>
<u>438 MUNICIPAL COURT COLLECTIONS</u>			
438-001 Municipal Court Fines	\$1,856,890.05	\$1,830,359.05	\$1,751,000.00
438-003 Traffic Citations	1,532,684.29	2,276,069.98	1,600,000.00
438-004 Partial Payments	925,615.38	1,366,188.78	950,000.00
438-006 Technology Fee	1,196.00	528.00	0.00
438-007 Corrections Fund	26,106.00	12,257.00	0.00
438-011 CRO Drug Testing Fees	0.00	46,890.00	35,000.00
438-012 CRO Scheduling Fees	0.00	9,095.00	5,000.00
438-025 Parking Lot Fees	202.85	34,315.25	25,000.00
438-095 Fair Trial Tax	0.00	613,647.00	700,000.00
438-099 Other Miscellaneous Fees	36,456.00	668.90	0.00
<b>Total Municipal Court Collections</b>	<b>\$4,379,150.57</b>	<b>\$6,190,018.96</b>	<b>\$5,066,000.00</b>
<u>OTHER FINES</u>			
439-001 Library Fines - Library Fines	\$184,990.70	\$140,746.82	\$150,000.00
440-001 False Alarm Fines - False Alarm Fines	9,300.00	25,417.79	22,000.00
<b>Total Other Fines</b>	<b>\$194,290.70</b>	<b>\$166,164.61</b>	<b>\$172,000.00</b>
<b>Total for Permits and Fines</b>	<b>\$9,882,579.41</b>	<b>\$10,862,012.63</b>	<b>\$9,524,950.00</b>

**OFFICIAL OPERATING BUDGET  
FISCAL YEAR 2010**

**REVENUE CATEGORIES**

REVENUE CODE & TITLE	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGET
<b><u>CHARGES FOR SERVICES</u></b>			
<u>450 PUBLIC SERVICE</u>			
450-001 Accident and Offense Reports	\$185,767.10	\$195,285.80	\$210,000.00
450-002 Auto Storage	767,227.00	672,795.50	600,000.00
450-005 Court Ordered Restoration	22,827.82	30,355.98	28,000.00
450-007 Photo Lab Fees	340.80	441.51	500.00
450-008 E911 Cost Reimbursement	3,416,916.24	3,512,497.58	2,760,000.00
450-012 Advanced Life Support Transports	3,199,892.71	3,331,812.99	3,400,000.00
450-013 Domestic Violence Fees	42,253.00	52,392.00	50,000.00
450-014 Housing Authority Reimbursement	598,913.82	457,276.24	500,000.00
450-016 Application Fees-Ambulance Cos.	1,500.00	1,250.00	1,500.00
450-017 Ambulance Inspection Fees	540.00	250.00	0.00
450-018 Fire Hydrant Rental	11,830.00	10,470.00	13,000.00
450-019 Fire Permits & Inspections	4,050.00	4,330.00	4,000.00
450-020 After Hours Fire Inspection Fees	37,942.00	33,250.00	30,000.00
450-021 Fire Department Report Fees	7,047.41	7,228.00	6,000.00
450-030 Parking Meters	1,304,002.99	1,214,075.77	1,300,000.00
<b>Total Charges for Services-Public Service</b>	<b>\$9,601,050.89</b>	<b>\$9,523,711.37</b>	<b>\$8,903,000.00</b>
<u>451 STREETS AND ENVIRONMENTAL</u>			
451-001 Streets, Sidewalks, Curb Repairs	\$4,320.00	\$5,720.00	\$6,000.00
451-004 Street Vacation Fees	4,859.53	80.00	0.00
451-009 Weed Control Fees	0.00	468,013.17	100,000.00
451-011 Garbage Special Services	555.00	430.00	500.00
451-013 Junk Sales	11,374.00	2,074.00	8,000.00
451-015 Landfill Charges	415,684.89	938,118.42	425,000.00
451-020 Metal Recycling	0.00	3,109.52	0.00
451-099 Other Charges-Street & Environmental	136,861.60	158,993.54	0.00
<b>Total Charges for Services-Streets</b>	<b>\$573,655.02</b>	<b>\$1,576,538.65</b>	<b>\$539,500.00</b>

**OFFICIAL OPERATING BUDGET  
FISCAL YEAR 2010**

**REVENUE CATEGORIES**

REVENUE CODE & TITLE	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGET
<u>452 CULTURE AND RECREATION</u>			
452-001 Admission Fees	\$46,559.82	\$46,760.60	\$48,000.00
452-002 Concessions	211,869.02	120,175.69	130,000.00
452-003 Parking Fees	391,077.00	302,258.30	250,000.00
452-004 Rent	546,462.53	518,677.32	420,000.00
452-005 Drink Machines	5.00	0.00	0.00
452-007 Gift Shop	14,379.66	12,060.05	12,000.00
452-008 Lunches	22,147.11	15,673.00	18,000.00
452-011 Concession Revenue from Arcade	185,511.34	174,929.82	0.00
452-012 Concession Revenue from Arena	0.00	(1,895.00)	6,000.00
452-031 Rental Revenue from Arena	0.00	0.00	100,000.00
452-034 Rental Revenue from Flea Market	0.00	0.00	0.00
452-046 Revenue from Spring Fair	141,372.68	0.00	0.00
452-055 Shield School Conference Center	0.00	0.00	20,000.00
452-099 Other Charges-Culture & Recreation	43,732.94	78,463.39	1,000.00
<b>Total Charges for Services-Culture</b>	\$1,603,117.10	\$1,267,103.17	\$1,005,000.00
<u>453 GENERAL GOVERNMENT</u>			
453-001 Subdivision Fees	\$74,025.05	\$190,022.71	\$65,000.00
453-002 Zoning Fees	9,170.00	8,850.00	8,000.00
453-008 Parking Authority	5,831,209.69	1,051,120.01	600,000.00
453-010 Franchise Fees	248,968.00	365,914.00	250,000.00
453-012 Zoning Board Adjustments	14,252.90	11,500.00	12,000.00
<b>Total Charges for Services-General Government</b>	\$6,177,625.64	\$1,627,406.72	\$935,000.00
<b>Total Charges for Service</b>	\$17,955,448.65	\$13,994,759.91	\$11,382,500.00

**OFFICIAL OPERATING BUDGET  
FISCAL YEAR 2010**

**REVENUE CATEGORIES**

REVENUE CODE & TITLE	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGET
<b><u>INTERGOVERNMENTAL REVENUE</u></b>			
<b><u>445 FEDERAL</u></b>			
445-018 FEMA Reimbursement	\$247,176.35	\$237,113.26	\$0.00
445-031 TSA Reimbursement	0.00	266,772.52	0.00
<b>Total Intergovernmental Revenue-Federal</b>	<b>\$247,176.35</b>	<b>\$503,885.78</b>	<b>\$0.00</b>
<b><u>446 STATE</u></b>			
446-001 Bank Excise Tax	\$4,398,008.84	\$633,012.74	\$500,000.00
446-002 Motor Vehicle License	718,216.77	690,657.15	700,000.00
446-003 Share of State Liquor Profits	105,404.36	105,294.45	100,000.00
446-007 State Table Wine Tax	527.25	1,100.34	1,000.00
446-008 Int. Reg. Plan Registration Fees	281,469.65	111,495.84	268,000.00
446-009 Liquor Stores Sales Tax	258,973.62	265,365.87	270,000.00
446-010 Oil Production Privilege Tax	68,991.49	71,021.23	70,000.00
446-014 Alabama Trust Fund	1,718,910.04	2,935,575.02	1,600,000.00
446-015 Business Privilege Tax	534.15	2,696,874.01	2,725,000.00
<b>Total Intergovernmental Revenue-State</b>	<b>\$7,551,036.17</b>	<b>\$7,510,396.65</b>	<b>\$6,234,000.00</b>
<b><u>447 LOCAL</u></b>			
447-001 County Gasoline Tax	\$1,824,730.17	\$1,795,692.77	\$1,800,000.00
447-002 County Tobacco Tax	278,459.48	248,811.69	250,000.00
447-004 County Road Tax	2,685,890.52	2,687,306.88	2,542,000.00
447-005 Library Contribution	272,000.00	272,000.00	272,000.00
447-006 Statewide Uniform Beer Tax	1,721,218.79	1,677,560.92	1,735,000.00
447-007 Sales Tax on Sale of Used Cars	602,297.44	702,378.01	500,000.00
447-009 Industrial Development Board	104,212.95	31,040.77	80,000.00
447-010 Stormwater Fees	0.00	797,946.50	750,000.00
<b>Total Intergovernmental Revenue-Local</b>	<b>\$7,488,809.35</b>	<b>\$8,212,737.54</b>	<b>\$7,929,000.00</b>

**OFFICIAL OPERATING BUDGET  
FISCAL YEAR 2010**

**REVENUE CATEGORIES**

<b>REVENUE CODE &amp; TITLE</b>	<b>FY 2008 ACTUAL</b>	<b>FY 2009 ACTUAL</b>	<b>FY 2010 BUDGET</b>
<b>Total Intergovernmental Revenue</b>	\$15,287,021.87	\$16,227,019.97	\$14,163,000.00
<b>MISCELLANEOUS REVENUE</b>			
<u>470 INVESTMENT INCOME</u>			
470-001 Interest on Investments	\$2,959,162.22	\$2,604,362.89	\$1,362,251.00
470-002 Interest on Loans	8,613.37	4,062.26	2,000.00
470-006 Income from Security Lending	4,162.15	0.00	0.00
470-012 Interest from Lease Escrow Acct.	1,430.59	0.00	0.00
470-025 Gain/Loss on Sale of Investments	(38,986.29)	(163,997.30)	0.00
470-035 Change in Fair Value of Investments	0.00	(55,751.47)	0.00
<b>Total Investment Income</b>	\$2,934,382.04	\$2,388,676.38	\$1,364,251.00
<u>475 RENTAL INCOME</u>			
475-001 Rent on City Facilities	\$499,132.08	\$248,124.12	\$350,000.00
475-003 Snack Bar Rental	3,877.33	5,355.04	4,000.00
<b>Total Rental Income</b>	\$503,009.41	\$253,479.16	\$354,000.00
<u>476 PROCEEDS FROM SALE OF ASSETS</u>			
476-001 Sale of Equipment	\$278,231.21	\$195,693.51	\$150,000.00
476-002 Sale of Property	2,079,389.63	449,881.00	25,000.00
<b>Total Proceeds from Sale of Assets</b>	\$2,357,620.84	\$645,574.51	\$175,000.00
<u>478 OTHER REVENUE</u>			
478-001 Airport Warrants	\$45,900.00	\$0.00	\$0.00
478-002 Airport Lease Payments	45,900.00	0.00	0.00

**OFFICIAL OPERATING BUDGET  
FISCAL YEAR 2010**

**REVENUE CATEGORIES**

<b>REVENUE CODE &amp; TITLE</b>	<b>FY 2008 ACTUAL</b>	<b>FY 2009 ACTUAL</b>	<b>FY 2010 BUDGET</b>
478-003 Airport Expense Reimbursements	3,120,770.98	3,963,366.23	3,400,000.00
478-004 Civil Defense Reimbursements	25,911.00	26,350.00	26,350.00
478-005 Donations	65.00	10.00	0.00
478-008 Insurance Claims	0.00	24,956.57	0.00
478-025 Adjust. of Prior Yrs Encumbrances	2,287,161.53	(74.16)	0.00
478-027 Commission on Toll Phones	73,075.63	47,369.90	40,000.00
478-030 Debt Service Reimbursements	0.00	0.00	7,362,571.00
478-032 Discounts Earned	2,456.10	17.82	100.00
478-034 Income from Recycling	22,941.53	11,092.73	14,000.00
478-036 Expense Reimbursement	0.00	134,250.82	0.00
478-038 Damage to City Property	80,176.42	93,280.31	50,000.00
478-041 Insurance Stabilization Refund	907,753.00	0.00	500,000.00
478-044 Race Track - City Distribution	309,900.60	235,182.06	275,000.00
478-045 Race Track - County Assignment	172,028.21	130,551.37	150,000.00
478-046 Race Track - City Pensioners	8.99	0.00	0.00
478-047 Credit Card Convenience Fees	15,893.12	20,353.50	6,500.00
478-060 Inventory Adjustments	(443,503.40)	55,698.86	0.00
478-080 800 MHz Rebanding	0.00	81,022.50	0.00
478-085 Voter Notification List	1,377.00	0.00	0.00
478-099 Other Miscellaneous Revenue	1,623,461.50	985,204.14	184,100.00
478-100 Excess Revenue Over Expenses	0.00	0.00	26,368,640.00
<b>Total Other Revenue</b>	<b>\$8,291,277.21</b>	<b>\$5,808,632.65</b>	<b>\$38,377,261.00</b>
<b>490 INTERFUND TRANSFERS</b>			
490-031 Transfer In From Neighborhood Alloc	\$0.00	\$10,000.00	\$0.00
490-060 Transfer In From BWWB Proceeds	0.00	1,117,000.00	0.00
490-102 Transfer In From Capital Imp. Fund	0.00	562,114.94	0.00
<b>Total Interfund Transfers</b>	<b>\$0.00</b>	<b>\$1,689,114.94</b>	<b>\$0.00</b>
<b>Total Miscellaneous Revenue</b>	<b>\$14,086,289.50</b>	<b>\$10,785,477.64</b>	<b>\$40,270,512.00</b>

**OFFICIAL OPERATING BUDGET  
FISCAL YEAR 2010**

**REVENUE CATEGORIES**

REVENUE CODE & TITLE	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 BUDGET
<b>Economic &amp; Community Revitalization</b>			
415-007 Sales Tax - 3% Gross Receipts	\$12,385,408.44	\$27,312,096.89	\$26,486,460.00
415-015 Use Tax - 3% Use Tax Levied	2,012,533.86	7,411,870.04	7,693,427.00
420-030 General Business License	25,695,878.10	29,525,987.01	32,888,735.00
<b>Total Economic &amp; Community Revitalization</b>	\$40,093,820.40	\$64,249,953.94	\$67,068,622.00
<b>Revenue Grand Totals</b>	<b>\$378,169,671.55</b>	<b>\$380,237,864.25</b>	<b>\$415,806,975.00</b>

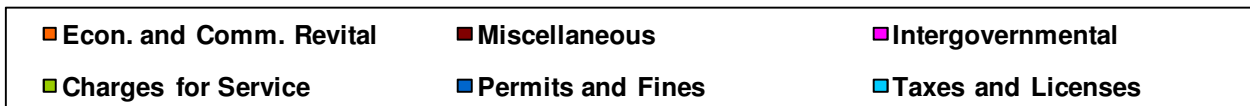
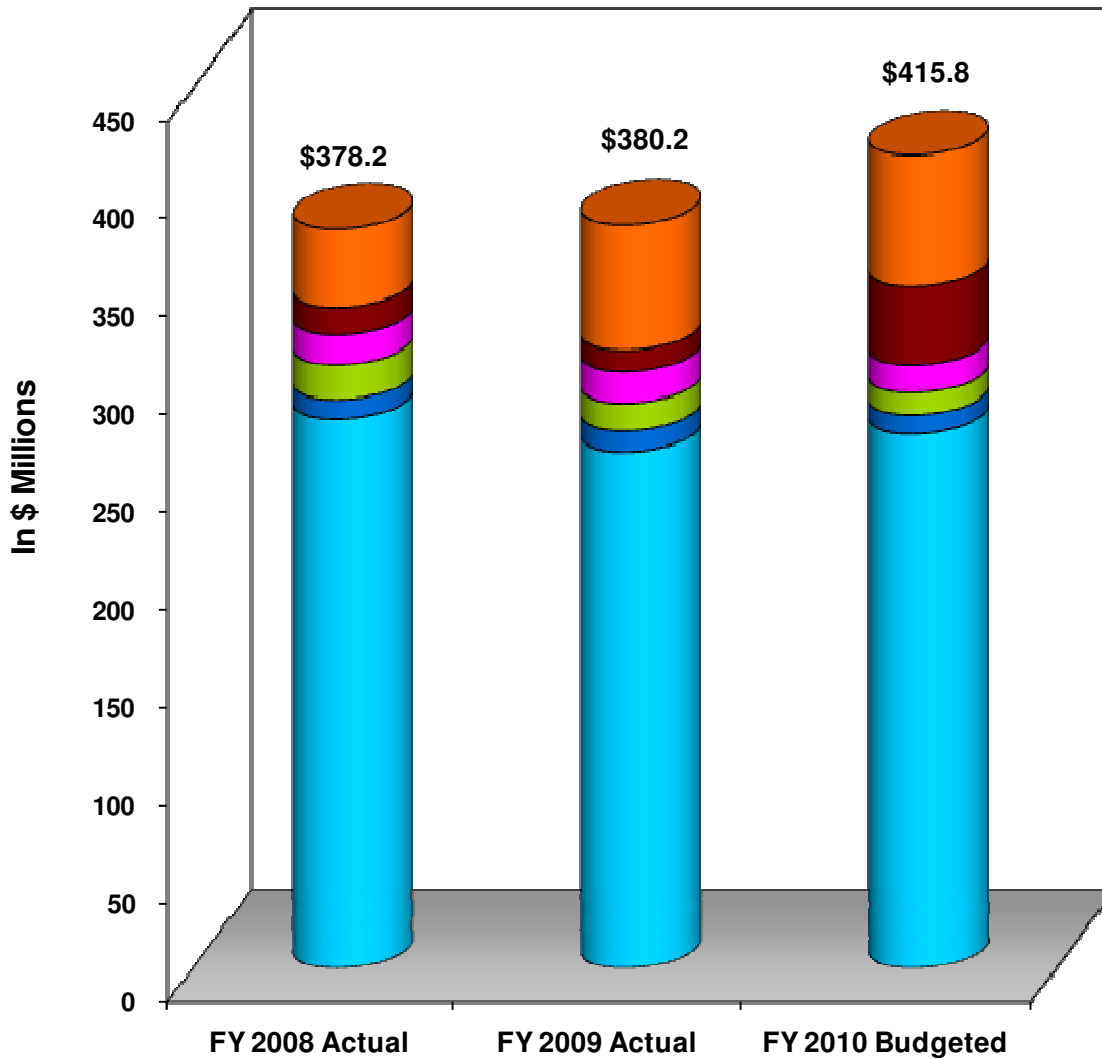
**OFFICIAL OPERATING BUDGET  
FISCAL YEAR 2010**



This page has been intentionally left blank.

**OFFICIAL OPERATING BUDGET  
FISCAL YEAR 2010**

**GENERAL FUND REVENUES  
CATEGORY COMPARISON**



This graph shows the actual amounts of revenue received for each category for fiscal years 2008 and 2009 and the amount budgeted for fiscal year 2010. Accounts included in each category are listed on pages 78 thru 86.

**OFFICIAL OPERATING BUDGET  
FISCAL YEAR 2010**



This page has been intentionally left blank.