

THE CITY OF ATLANTA, GEORGIA



REVENUE MANUAL Fiscal Year 2014

Introduction

The City of Atlanta Revenue Manual was developed to provide a comprehensive reference source for the major sources of revenue for the City. It offers information on the types of revenue that the City of Atlanta budgets to meet its public service delivery requirements for Atlanta citizens, businesses, and visitors.

City revenues are diverse and are derived from both citizens and businesses within the corporate limits of the City of Atlanta. Governmental revenues are primarily received in the form of taxes, licenses and permits, charges for services, fines and forfeitures, and investments.

The City of Atlanta Department of Finance-Office of Revenue anticipates that this Revenue Manual will offer an insight on the City's revenue capacity to support its operations/maintenance expenses, capital expenses, and key strategic goals and initiatives.

Each revenue source in the manual includes:

- General ledger revenue account number;
- Legal authority- Official Code of Georgia and City of Atlanta Charter and Code of Ordinance
- Collection Method
- Collection Frequency- Annual, quarterly, or monthly
- Revenue Computation
- Sources of revenue and/or tax or user base
- Collection Agent
- Revenue Description
- Economic Drivers/Metrics
- Issues if applicable
- Historical Revenues (FY10-FY13 represent audited actuals and FY14 represent budgeted values) and Forecasted Revenues (Graphical depiction of high, base, and low forecast estimates)

*Note: Forecasted Revenues are calculated using latest economic indicators and population projections. Compound Annual Growth Rate (CAGR) was utilized to account for fluctuation.

This document will be updated regularly in an effort to include new and current revenue sources.

Acknowledgments are extended to:

Ms. Lou Comer, Georgia Municipal Association

Ms. Kathy A. Young, Chief Finance Officer, City of Fitzgerald, Georgia

Department of Finance staff: Ms. Tanvi Mohan, Mr. Jermaine McClain, and Mr. Gary Donaldson

Overview: The Office of Revenue

The City of Atlanta Office of Revenue is responsible for preparing governmental and non-major enterprise annual revenue budgets (revenue anticipations) for the executive and legislative branches of City government. The Office provides an annual Budget Commission Report in June of each year delineating the revenue anticipations for the next year's budget.

The Office of Revenue relies on independent economic assessments from major research entities including the University of Georgia-Selig Economic Center, S&P Case-Shiller Index, Cushman and Wakefield, PKF Consulting, and Federal and State economic data. Key economic drivers are utilized in the preparation of a multi-year financial model that is updated on a monthly basis.

The Office is comprised of the following functional areas; Budgeting and Forecasting, Billing, Customer Service, Business Licensing, Collections, Audit and Compliance, Reconciliations and Payment Processing. These functional areas ensure for a strong controls environment, accurate billings and payment processing activities including daily bank deposits, accounting and posting of City receipts to the general ledger.

City of Atlanta Key Economic and Population Forecasts

The University of Georgia-Selig Center report states: A revival of population growth and the housing recovery will strongly underpin Atlanta's ongoing economic recovery. A high concentration of college-educated workers will continue to attract high technology companies in life sciences, research & development, IT, professional and business services, and high-tech manufacturing. Compared to other large metropolitan areas with strong links to global markets the costs of living and doing business in the Atlanta MSA are low. The pool of talent also is large and deep for occupations that do not require college degrees. Businesses also are attracted by Atlanta's extensive multi-modal transportation and distribution system. On an annual average basis, the Atlanta MSA will add 67,500 jobs in 2014, a year-over-year increase of 2.8 percent. Atlanta therefore will account for 77 percent of the state's net job growth. Atlanta's high concentration of service producing industries, IT companies, distribution companies, institutions of higher education, health care providers, life sciences companies and headquarters operations will keep Atlanta's job machine in forward gear. Atlanta's outsized information industry will benefit from expanding film and television production as well as surging demand for more sophisticated wireless services. Additionally, many of the larger projects recently announced by the Georgia Department of Economic Development were located in the 28-county metropolitan area.

Major improvements at Hartsfield-Jackson International Airport bode well for Atlanta's growth, especially the completion of the new international terminal. The airport makes the Atlanta area an ideal location to operate corporate headquarters or facilities that produce highly perishable biomedical products. The airport improvements also will help Atlanta to become even more popular as a destination for tourists, persons attending business meetings & conventions, trade shows, as well as sporting/cultural events.

Recent economic report indicates that the City's annual growth rates are forecasted to increase from the .08% experienced from 2000-2010, to 1.45% annual growth rate over the next 5 years.

Summary of Revenue Sources

The City of Atlanta primary operating fund is the General Fund. The General Fund is considered a governmental fund under the Governmental Accounting Standards Board (GASB) and the revenues and sources of income are derived from the following major categories; Taxes, Licenses and Permits, Charges for Services, Fines and Forfeitures, Miscellaneous Revenues, and Other Financing Sources.

Taxes

The Tax category includes major General Fund revenue sources including Property Tax, Sales Tax, and Franchise Tax. For purposes of context, Property Taxes and Sales Taxes comprise 50% of General Fund revenues. Property Taxes tend to be inelastic and Sales Taxes tend to be elastic in relation to economic performance.

Licenses and Permits

The License and Permit category are comprised primarily of Business Occupation Tax and Alcohol License Fees. This category comprises 10.5% of revenues.

Charges for Services

The Charges for Services category are comprised primarily of user fees to recover the cost of providing City services. The revenue sources include Police Fees, Fire Fees, and Indirect Cost Recovery. Charges for Services comprise 7% of revenues.

Fines and Forfeitures

The Fines and Forfeitures are comprised of Municipal Court which comprises of Traffic, Parking, Criminal, and General Fines. Fines and Forfeiture comprise 4.4% of revenues

Miscellaneous Revenues

Miscellaneous revenues are primarily building and land rentals which comprise 3% of revenues.

Table of Contents

Section 1: Tax

- Property Tax
- Local Option Sales Tax
- Motor Vehicle Ad Valorem Tax
- Title Ad Valorem Tax (TAVT)
- Intangible Recording Tax
- Railroad Equipment Tax
- Real Estate Transfer Tax
- Franchise Tax- Telecommunications
- Franchise Tax – Electrical
- Franchise Tax - Cable
- Franchise Tax – Gas
- Payment In Lieu of Tax and Franchise– Department of Watershed Management
- Payment in Lieu of Tax – Atlanta Housing Authority
- Alcoholic Wholesale Beverage Excise Tax
- Alcoholic Beverage Excise Tax by-the-Drink
- Insurance Premium Tax
- Depository Financial Institutions Business Tax
- Penalties and Interest on Delinquent Ad Valorem Tax

Section 2: Licenses and Permits

- Business Occupation Tax
- Fire Occupancy Permit
- Fire Inspection and Operational Permit
- Vehicle for Hire
- Close Street and Sidewalk Permit
- Alcohol Beverage License (Pouring, Beer, Wine, and Liquor)
- Professional License

Section 3: Charges for Services

- Indirect Cost Recovery
- Police False Alarm
- Fire False Alarm
- Rezoning Petition Fee
- Atlanta Police Department – Law Enforcement Services for Atlanta Public Schools

Section 4: Fines and Forfeitures

- Municipal Traffic Fine
- Municipal Court Parking Fine
- Municipal Court DUI Fine
- Municipal Court Criminal Fine
- Municipal Court Housing Fine
- Fees, Failure to Appear
- Municipal Court Drug Fine
- PTIT Diversion Program

Section 5: Miscellaneous Revenue

- Building Rental
- Land Rental
- INS Inmate Lease Rental
- US Marshall Lease Rental
- Right-of-Way Rental

Section 6: Non-Major Enterprise Funds and Special Revenue Funds

- Building Permit
- Plumbing Permit
- Electrical Permit
- HVAC Permit
- Solid Waste
- Municipal Option Sales Tax
- Hotel/Motel Tax
- E-911 Fee
- Rental/Motor Vehicle Tax

Section 1: Tax

Property Tax

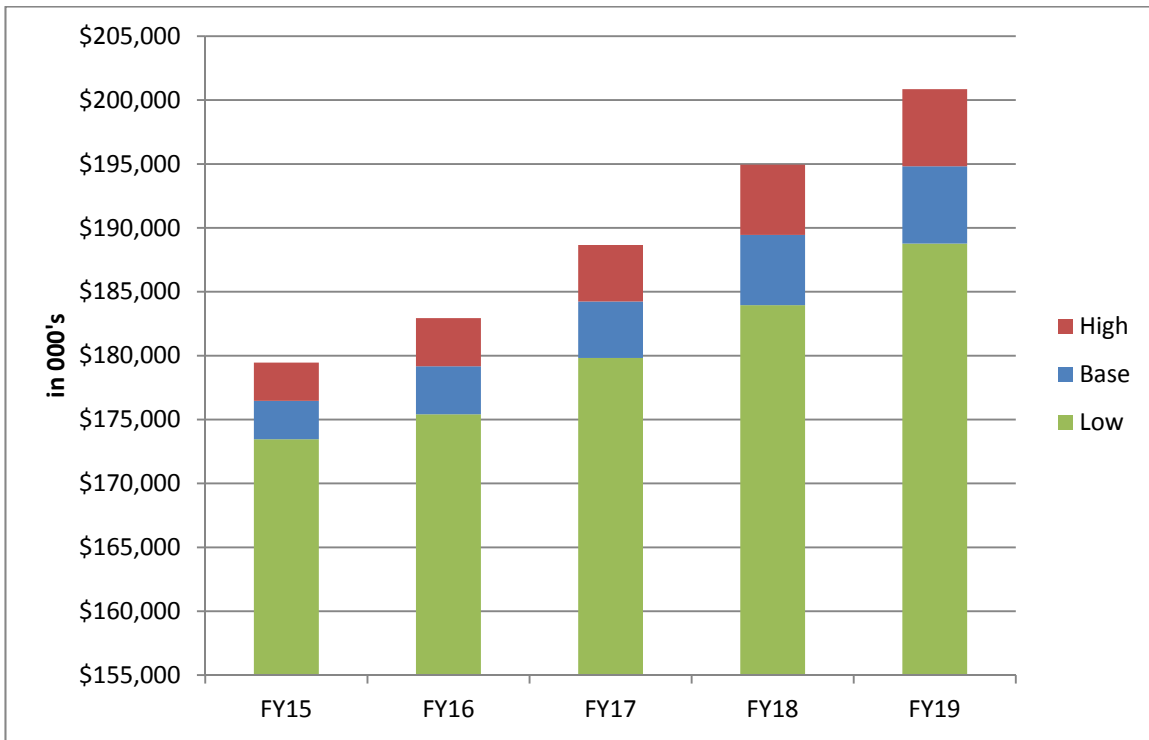
GL Account Numbers:	1001-100501-3110012 1001-100501-3110013
Legal Authorization for Collection:	O. C. G. A. 48-5-3
Collection Method:	Payment is remitted to the City of Atlanta by the Fulton and DeKalb County Tax Commissioners office.
Collection Frequency:	Annually – due on August 15 th or 45 days from billing date
Revenue Computation:	Full market value of property x 40%, less exemptions x current millage rate
Sources of Revenue:	Residential, commercial, and industrial property owners within the City of Atlanta corporate limits
Collection Agent: Description:	Fulton and DeKalb County Tax Commissioners Office The City of Atlanta levies a millage rate per one-thousand of the assessed value of the taxable property in the City. Property taxes include amounts levied on all real, personal, and public utility property within the corporate limits of the City. Property Taxes are divided as follows: For operations and maintenance expense of the General Fund: 10.05 mills For debt service on General Obligation bonds in Sinking Fund: 1.20 mills For park improvement expenses in Park Fund: .50 mills TOTAL MILLS: 11.75 mills
Economic Drivers/Metrics:	Standard & Poor’s Case-Shiller Index-This index provides home price inflation index which correlates with full market value.
Issues:	The Taxpayer Bill of Rights state legislation passed in 1999 and requires local governments to Roll-Back the Current Millage Rate by a Millage Equivalent of Positive Reassessment Growth from real estate market conditions.

Property Tax

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$209,508	\$189,846	\$175,754	\$171,660	\$169,474

FORECAST



Real Property Tax (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$176,460	\$179,173	\$184,237	\$189,450	\$194,816
High	\$179,460	\$182,936	\$188,659	\$194,944	\$200,855
Low	\$173,460	\$175,410	\$179,815	\$183,956	\$188,776

Local Option Sales Tax

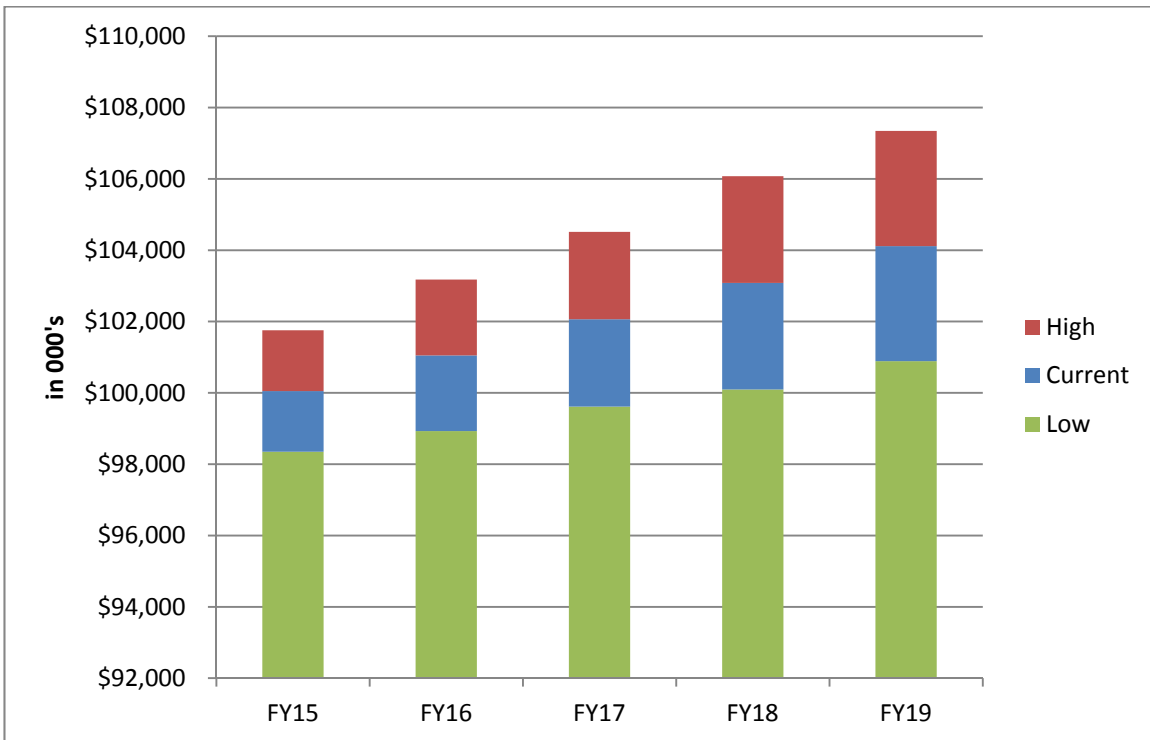
GL Account Numbers:	1001-000002-3131001 1001-100501-3131001
Legal Authorization for Collection:	O.C.G.A. 48-8-3
Collection Method:	Payment is remitted to the City of Atlanta by the Georgia Department of Revenue.
Collection Frequency:	Monthly
Revenue Computation:	City 40.43% of County-wide taxable sales
Sources of Revenue:	Negotiated share of taxable retail goods purchased within Fulton County
Collection Agent:	Collected and managed at Georgia Department of Revenue. Wire payment is made monthly to the City of Atlanta General Fund Account. The amount of collections is posted on web site of the Georgia Department of Revenue on the last day of each month.
Description:	<p>LOST are taxes imposed on the purchase, sale, rental, storage, use, or consumption of tangible personal property and related services and are subject to voter approval.</p> <p>The original LOST law, which was passed in 1975 and amended in 1976, established the LOST as a county tax shared with cities based upon population.</p> <p>In 1994, the Georgia General Assembly amended the Local Option Sales Tax (LOST) law to require “qualified cities” and counties received general purpose LOST revenue to renegotiate distribution agreements within two (2) years of each decennial census. (“Qualified cities” – incorporated municipalities that impose a tax and provide at least three of the following services: water, sewage, garbage collection, police protection, fire protection or library).</p> <p>The county is the responsible governing authority to initiate the renegotiation process on behalf of all eligible parties. If the county does not call for the renegotiations, any “qualified city” within the county may initiate the renegotiation process</p>
Economic Drivers/Metrics:	Gross Metropolitan Product (GMP) is a driver of sales tax activity; it measures the size of the Atlanta MSA and is calculated annually by the U.S. Bureau of Economic Analysis. GMP is defined as the market value of all final goods and services produced within the MSA.
Issues:	The current LOST does not capture the City’s “point of sales” activity. The LOST percentage is negotiated every 10 years and is based on eight criteria per State law.

Local Options Sales Tax

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$92,531	\$93,259	\$98,888	\$100,346	\$102,982

FORECAST



Local Option Sales Tax (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$100,052	\$101,053	\$102,063	\$103,084	\$104,115
High	\$101,753	\$103,175	\$104,513	\$106,073	\$107,342
Low	\$98,351	\$98,931	\$99,614	\$100,094	\$100,887

Motor Vehicle Ad Valorem Tax

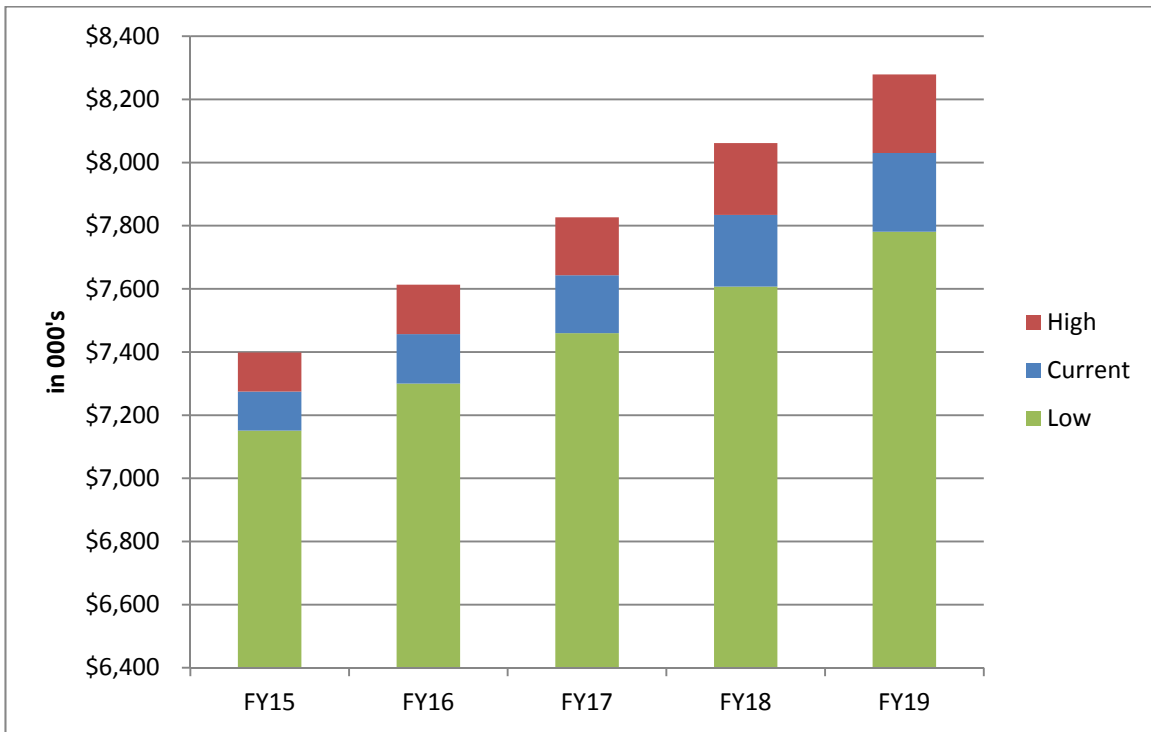
GL Account Numbers:	1001-100501-3113101 1001-100501-3113102
Legal Authorization for Collection:	O.C.G.A. 48-5-471
Collection Method:	Payment is remitted to the City of Atlanta by the Fulton and DeKalb Tax Commissioners office.
Collection Frequency:	Monthly
Revenue Computation:	[40% x Fair Market Value] x millage rate = tax due
Sources of Revenue:	Motor Vehicle Owners
Collection Agent:	Fulton and DeKalb County Tax Commissioners Office
Description:	<p>Motor vehicle revenues are received from ad valorem taxes levied on motor vehicle personal property.</p> <p>By law in Georgia, the tax rate applied to real and personal property appearing on the tax digests one year is the same rate applied in the following year against motor vehicle tax. One mill produces \$1.00 tax for every \$1,000 worth of property value. A mill may be expressed as .001 in decimal format.</p> <p>Vehicles are assessed in Georgia at 40% of the valuation set by the commissioner.</p> <p>Fulton and Dekalb County, vehicle owners must renew their registration each year and pay ad valorem taxes during the thirty (30) day period that ends on the owner's birthday. If owned by more than one person, the deadline is based on the birthday of the person whose name appears first on the title to the vehicle.</p>
Economic Drivers/Metrics:	City population
Issues:	House Bill 386 was passed by the 2012 Georgia General Assembly and provided for a new method of taxation (Ad Valorem Title Tax) for certain motor vehicles effective March 1, 2013.

Motor Vehicle Ad Valorem Tax

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$7,091	\$8,154	\$10,145	\$10,896	\$8,000

FORECAST



Motor Vehicle Ad Valorem (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$7,275	\$7,457	\$7,643	\$7,834	\$8,030
High	\$7,398	\$7,613	\$7,827	\$8,061	\$8,279
Low	\$7,151	\$7,300	\$7,460	\$7,607	\$7,781

Title Ad Valorem Tax (TAVT)

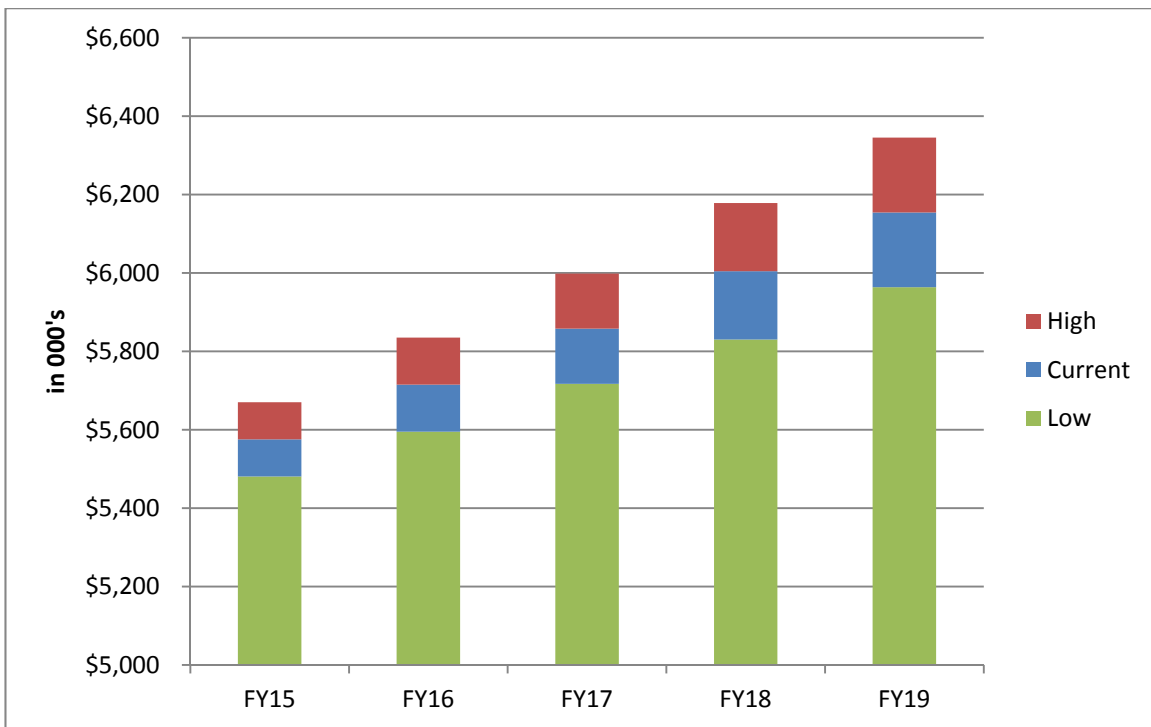
GL Account Numbers:	1001-100501-3113103
Legal Authorization for Collection:	O.C.G.A. 48-5C-1
Collection Method:	Payment is remitted to the City of Atlanta by the Fulton and DeKalb County Tax Commissioners office.
Collection Frequency:	Monthly
Revenue Computation:	<ul style="list-style-type: none"> • For the period from March 1, 2013 until December 31, 2013, the TAVT rate is 6.5%. • For the period from January 1, 2014 through December 31, 2014, the TAVT rate is 6.75%. • For the period from January 1, 2015 through December 31, 2015, the TAVT rate is 7.0%. • For future years the rate may be adjusted, but in no event can the rate exceed 9%. The rate for the subsequent tax years, if increased, will be set by the Commissioner of the Department of Revenue and will be published by August 31.
Sources of Revenue:	Motor Vehicle Owner's fair market value price
Collection Agent:	Fulton and DeKalb County Tax Commissioners Office
Description:	Motor vehicles purchased on or after March 1, 2013 and titled in this state are exempt from sales and use tax and annual ad valorem tax, also known as the "birthday tax". These taxes are replaced by a one-time tax that is imposed on the fair market value of the vehicle called the title ad valorem tax fee (TAVT). The fair market value is the taxable base of the motor vehicle. The manner in which fair market value is determined depends on whether the motor vehicle is new or used.
Economic Drivers/Metrics:	Motor vehicle sales activity
Issues:	None

Title Ad Valorem Tax (TAVT)

HISTORICAL (in 000's)

[Tax became effective as of March 1, 2013]

FORECAST



Title Ad Valorem Tax (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$5,576	\$5,715	\$5,858	\$6,004	\$6,154
High	\$5,670	\$5,835	\$5,998	\$6,178	\$6,345
Low	\$5,481	\$5,595	\$5,717	\$5,830	\$5,964

Intangible Recording Tax

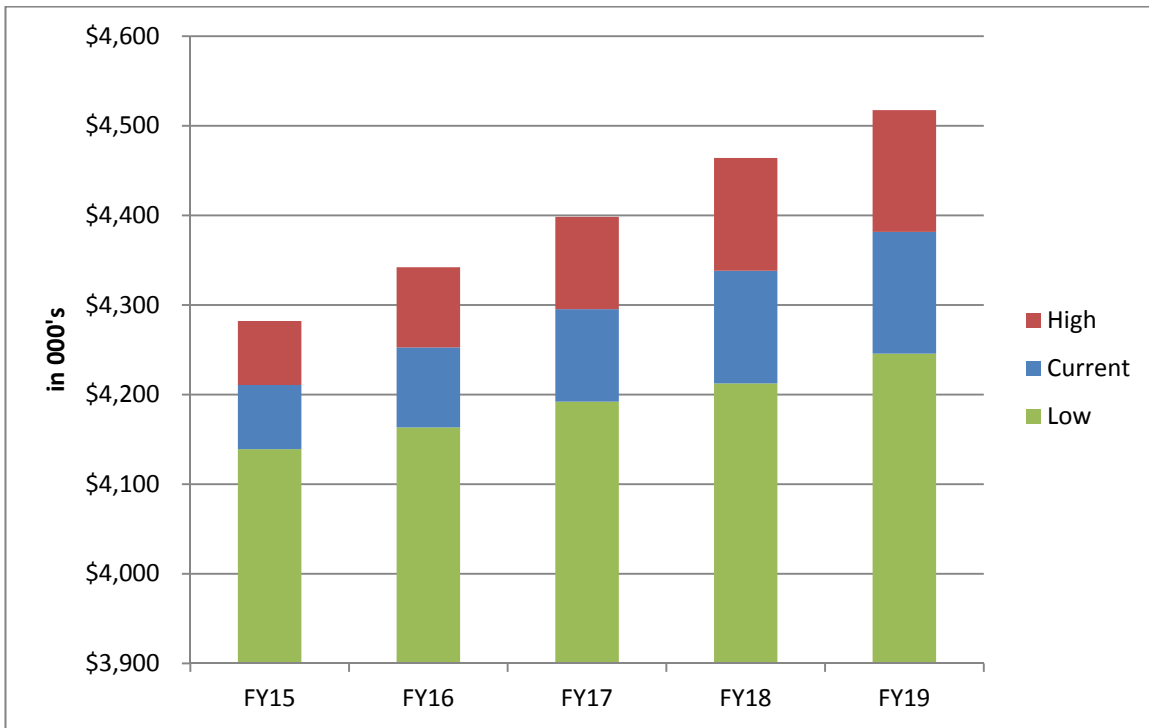
GL Account Numbers:	1001-100501-3113401
Legal Authorization for Collection:	O.C.G.A. 48-6-60
Collection Method:	Payment is remitted to the City of Atlanta by the Fulton and DeKalb County Clerk Superior Court.
Collection Frequency:	Monthly
Revenue Computation:	\$1.50 for each \$500.00 or fractional part of the face amount of the note – maximum amount \$25,000.
Sources of Revenue:	Every holder (lender) of a long-term note secured by real estate.
Collection Agent:	Fulton and DeKalb County Clerk of Superior Court.
Description:	<p>Intangible revenues (regular and recording) are received from taxes levied on intangible personal property.</p> <p>Every holder (lender) of a long-term note secured by real estate must record the security instrument in the county in which the real estate is located within ninety (90) days from the date the instrument is executed.</p> <p>Before recording the security instrument with the Clerk of Superior Court, the security instrument must be presented to the collecting officer of the county in which the real estate is located.</p> <p>The collecting officer will collect the intangible tax due from the holder of the security instrument.</p> <p>The tax for recording the note is at the rate of \$1.50 for each \$500.00 or fractional part of the face amount of the note. The maximum amount for recording a single note is \$25,000.</p> <p>The collecting officer for intangible recording tax is the Clerk of Superior Court.</p>
Economic Drivers/Metrics:	Standard & Poor’s Case-Shiller Index-This index provides home price index which correlates with full market value.
Issues:	None

Intangible Recording Tax

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$3,116	\$3,159	\$3,534	\$4,241	\$3,332

FORECAST



Intangible Recording Tax (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$4,211	\$4,253	\$4,295	\$4,338	\$4,382
High	\$4,282	\$4,342	\$4,398	\$4,464	\$4,517
Low	\$4,139	\$4,163	\$4,192	\$4,212	\$4,246

Railroad Equipment Tax

GL Account Numbers:	1001-100501-3114501
Legal Authorization for Collection:	O.C.G.A. 48-5-519
Collection Method:	Payment is remitted to the City of Atlanta
Collection Frequency:	Annual
Revenue Computation:	This State defined tax is based on the proportion of the value of railroad cars that the car wheel miles traveled in the State to the total car-wheel miles traveled everywhere and a weighted average of the effective tax rates in all jurisdictions within the State having miles of railroad track.
Sources of Revenue:	Railroad Equipment Car Companies
Collection Agent:	Georgia Department of Revenue
Description:	<p>Railroad equipment revenues are received from taxes levied on railroad equipment.</p> <p>The assessment of railroad equipment companies are determined by the State Board of Equalization.</p> <p>The chief executive officer of each public utility is required to make an annual return to the Revenue Commissioner on or before March 1 for the current January 1 preceding.</p>
Economic Drivers/Metrics:	Changes in Inventory of railroad assets in City limits
Issues:	None

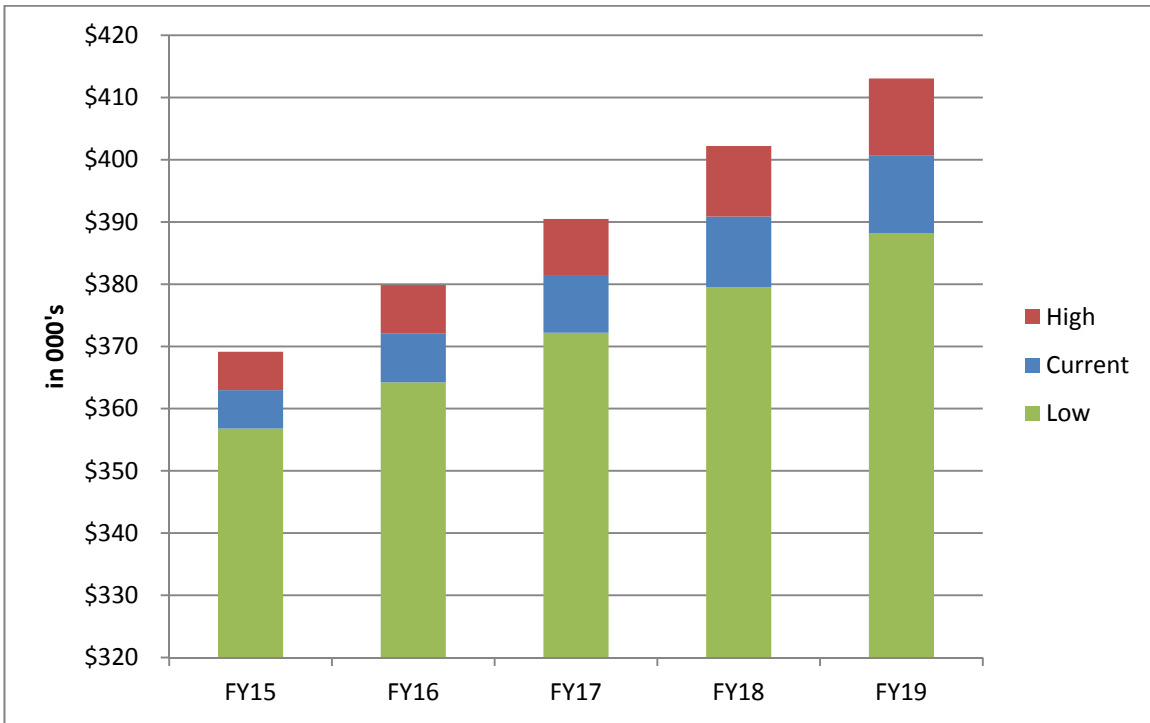
Railroad Equipment Tax

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$327	\$391	\$376	NA	NA

*No revenue activity for FY13 and no budgeted revenue for FY14

FORECAST



Railroad Equipment Tax (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$363	\$372	\$381	\$391	\$401
High	\$369	\$380	\$390	\$402	\$413
Low	\$357	\$364	\$372	\$380	\$388

Real Estate Transfer Tax

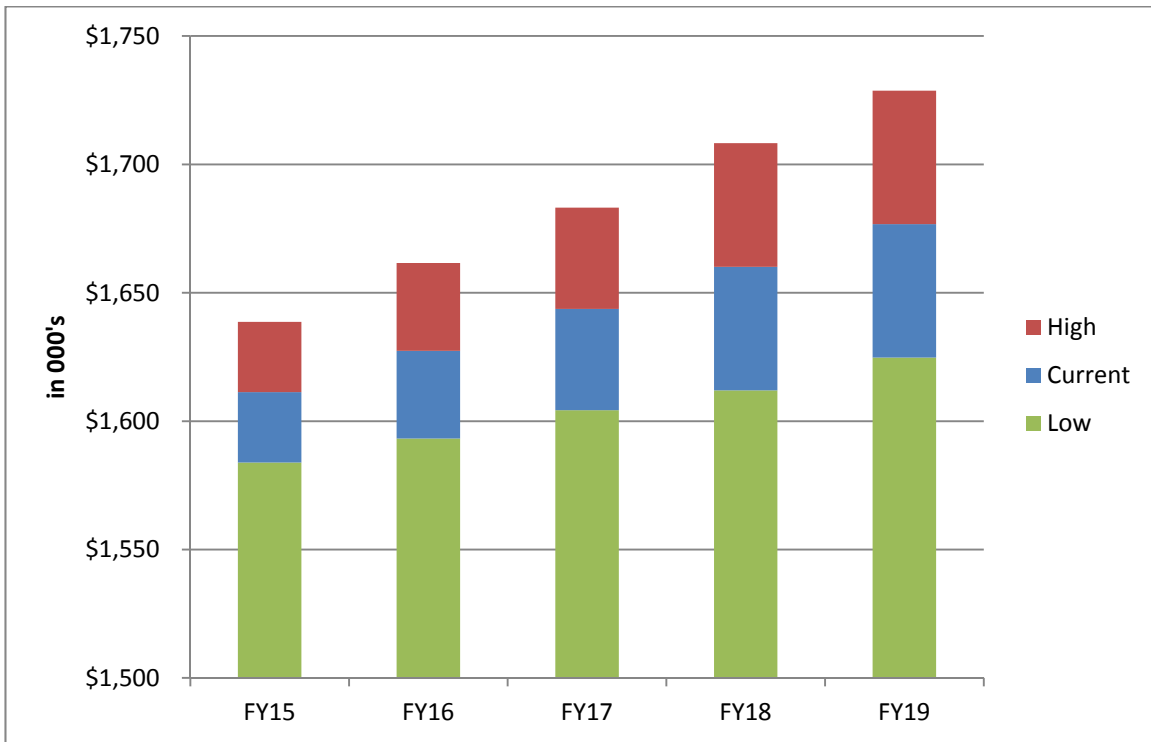
GL Account Numbers:	1001-100501-3116001
Legal Authorization for Collection:	O.C.G.A. 48-6-1
Collection Method:	Payment is remitted to the City of Atlanta
Collection Frequency:	Monthly
Revenue Computation:	\$1 for the first \$1,000 or fractional part of \$1,000 and at the rate of 10 cents for each additional \$100 or fractional part of \$100.
Sources of Revenue:	Seller of real property
Collection Agent:	Fulton and DeKalb County Clerk of Superior Court
Description:	<p>Real estate transfer revenues received from taxes imposed on any conveyance of real property when the value of the interest transferred exceeds \$100.</p> <p>Real estate transfer tax is an excise tax on transactions involving the sale of real property where title to the property is transferred from the seller to the buyer.</p> <p>The real estate transfer tax is paid by the seller unless otherwise agreed by contact between the parties.</p>
Economic Drivers/Metrics:	Standard & Poor’s Case-Shiller Index-This index provides home price inflation index which correlates with full market value.
Issues:	None

Real Estate Transfer Tax

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$777	\$914	\$1,203	\$1,380	\$1,216

FORECAST



Real Estate Transfer Tax (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$1,611	\$1,627	\$1,644	\$1,660	\$1,677
High	\$1,639	\$1,662	\$1,683	\$1,708	\$1,729
Low	\$1,584	\$1,593	\$1,604	\$1,612	\$1,625

Franchise Tax –Telecommunications

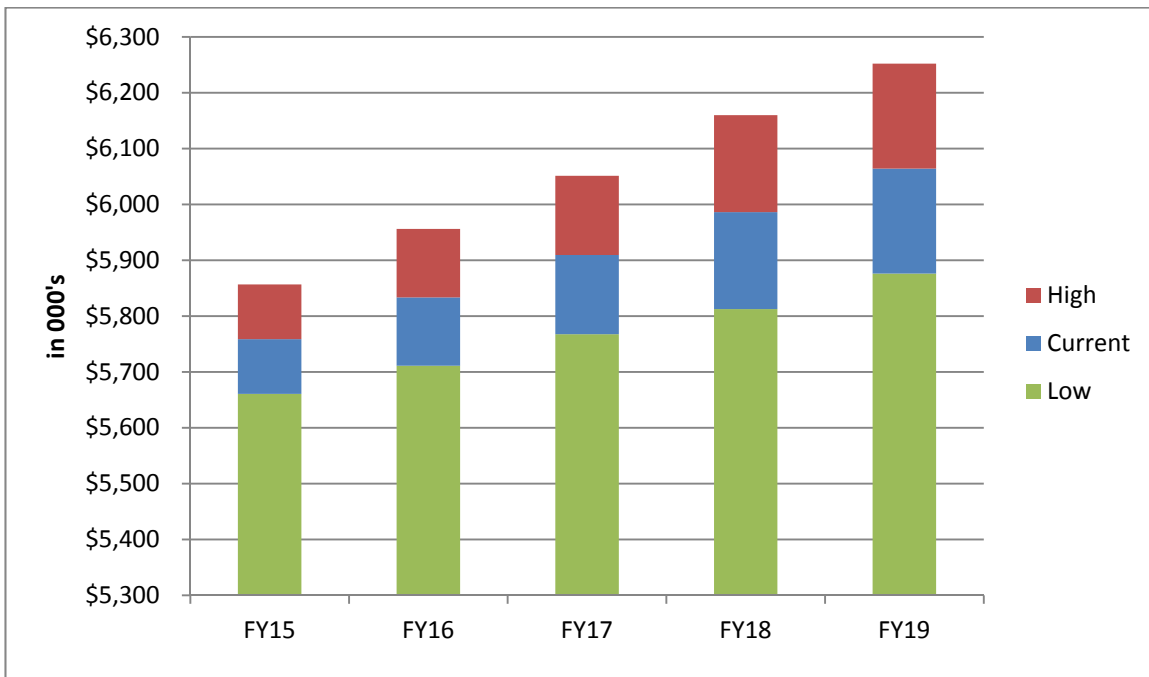
GL Account Numbers:	1001-000002-3117001 1001-100501-3117001 1001-130101-3117001
Legal Authorization for Collection:	O.C.G.A. 48-5-9
Collection Method:	Payment is remitted to the City of Atlanta
Collection Frequency:	Monthly, Quarterly, or Annually
Revenue Computation:	The tax is based upon a negotiated percent of gross revenue or linear footage for the fair and reasonable compensation for the use of the City’s right-of-way in providing public utility services which include telecommunications, electric, and gas.
Sources of Revenue:	Residential, commercial and industrial customers
Collection Agent:	Telecommunication companies
Description:	A Franchise does not guarantee the universal use of the right-of-way. Each site specified use of the right-of-way should be assessed during the permit application process for that particular site. The Franchise Agreement is the initial authorization or renewal issued by the City which authorizes the occupation and use of the streets to construct, install, operate, upgrade, repair, maintain and remove equipment used to provide telecommunication services.
Economic Drivers/Metrics:	US Census Bureau - Population and subscriber base growth
Issues:	None

Franchise Tax – Telecommunications

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$6,982	\$5,681	\$4,526	\$3,200	\$5,462

FORECAST



Franchise Tax- Telecommunications (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$5,759	\$5,834	\$5,909	\$5,986	\$6,064
High	\$5,857	\$5,956	\$6,051	\$6,160	\$6,252
Low	\$5,661	\$5,711	\$5,768	\$5,813	\$5,876

Franchise Tax – Electrical

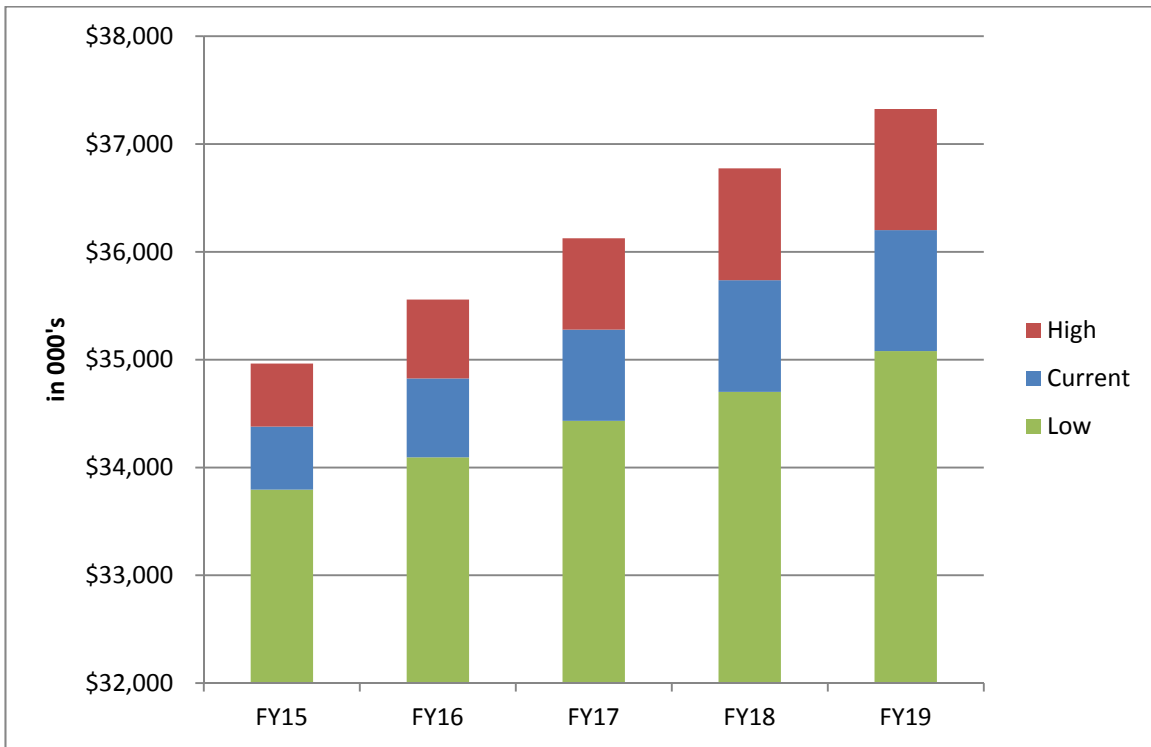
GL Account Numbers:	1001-000002-3117001 1001-100501-3117001 1001-130101-3117001
Legal Authorization for Collection:	O.C.G.A. 48-5-9
Collection Method:	Payment is remitted to the City of Atlanta
Collection Frequency:	Annually
Revenue Computation:	4% of the amount received by Company from gross sales of electric energy and steam to its customers.
Sources of Revenue:	Residential, commercial and industrial customers
Collection Agent:	Georgia Power
Description:	A City Franchise agreement does not guarantee the universal use of the right-of-way. Each site specified use of the right-of-way should be assessed during the permit application process for that particular site. The Franchise Agreement is the initial authorization or renewal issued by the City which authorizes the occupation and use of the streets to construct, install, operate, upgrade, repair, maintain and remove equipment used to provide telecommunication services.
Economic Drivers/Metrics:	US Census Bureau - Population and subscriber base growth
Issues:	None

Franchise Tax – Electrical

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$28,261	\$30,714	\$32,878	\$30,437	\$32,608

FORECAST



Franchise Tax - Electrical (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$34,379	\$34,826	\$35,279	\$35,738	\$36,202
High	\$34,964	\$35,558	\$36,126	\$36,774	\$37,324
Low	\$33,795	\$34,095	\$34,432	\$34,701	\$35,080

Franchise Tax – Cable

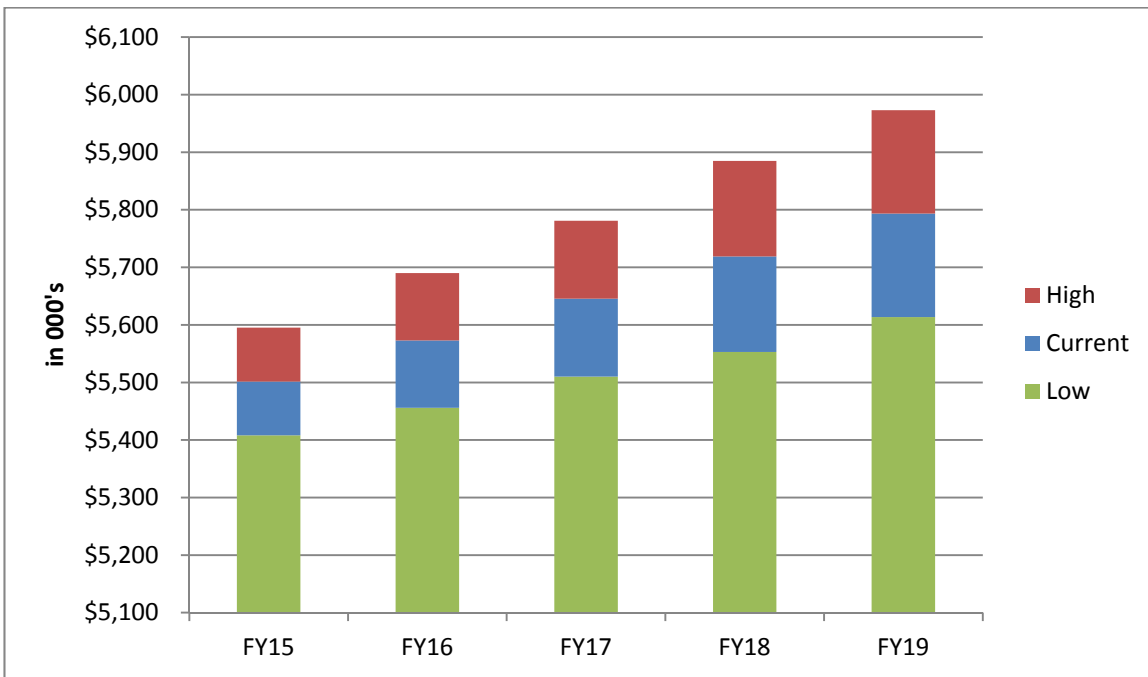
GL Account Numbers:	1001-000002-3117001 1001-100501-3117001 1001-130101-3117001
Legal Authorization for Collection:	O.C.G.A. 36-76-6
Collection Method:	Payment is remitted to the City of Atlanta
Collection Frequency:	Quarterly
Revenue Computation:	Cable companies shall pay franchise fees in an amount equal to 5% of Gross Revenue derived from the operation of the System to provide Cable Services in the Franchise Area.
Sources of Revenue:	Residential and commercial cable subscribers
Collection Agent:	City of Atlanta- Office of Revenue
Description:	A Franchise does not guarantee the universal use of the right-of-way. Each site specified use of the right-of-way should be assessed during the permit application process for that particular site. The Franchise Agreement is the initial authorization or renewal issued by the City which authorizes the occupation and use of the streets to construct, install, operate, upgrade, repair, maintain and remove equipment used to provide telecommunication services.
Economic Drivers/Metrics:	US Census Bureau - Population and subscriber base growth
Issues:	None

Franchise Tax – Cable

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$4,374	\$3,846	\$5,600	\$5,757	\$5,218

FORECAST



Franchise Tax - Cable (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$5,502	\$5,573	\$5,646	\$5,719	\$5,793
High	\$5,595	\$5,690	\$5,781	\$5,885	\$5,973
Low	\$5,408	\$5,456	\$5,510	\$5,553	\$5,614

Franchise Tax – Gas

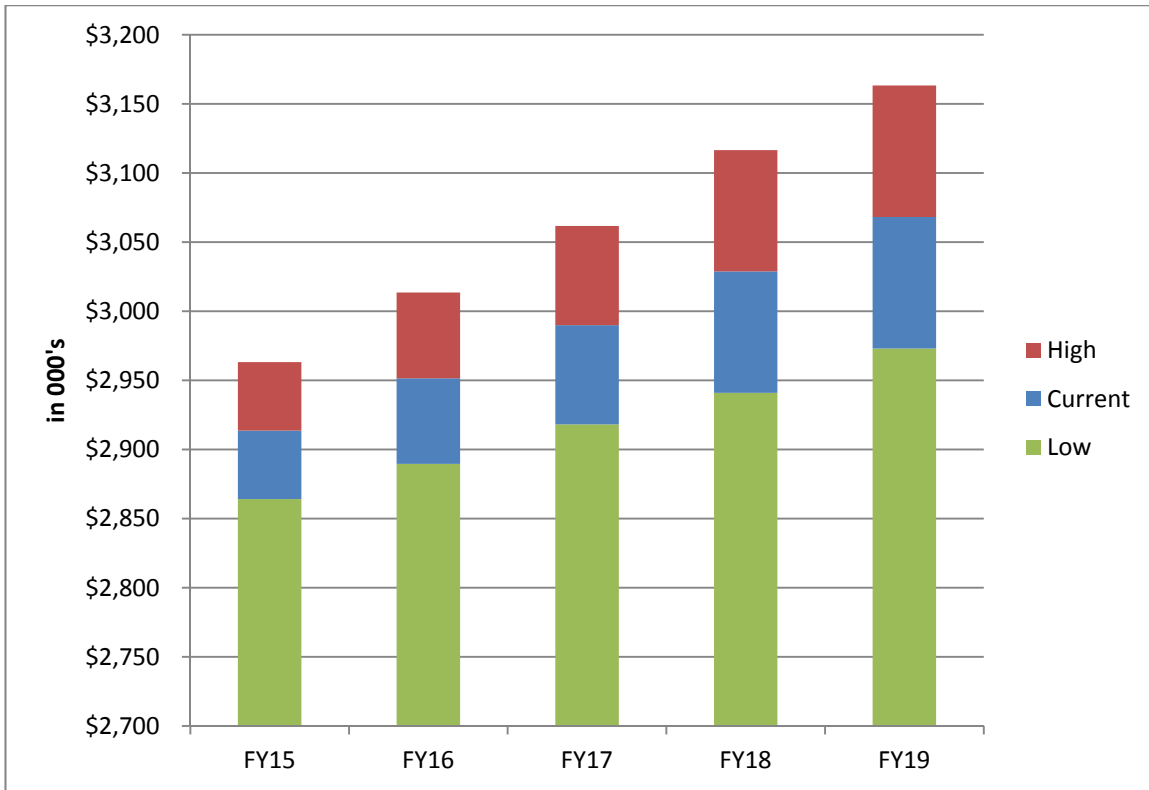
GL Account Numbers:	1001-000002-3117001 1001-100501-3117001 1001-130101-3117001
Legal Authorization for Collection:	O.C.G.A. 48-5-9
Collection Method:	Payment is remitted to the City of Atlanta
Collection Frequency:	Quarterly
Revenue Computation:	Product of the Design Day Capacity and the current franchise fee factor
Sources of Revenue:	Residential, commercial and industrial customers
Collection Agent:	Gas Companies
Description:	A Franchise does not guarantee the universal use of the right-of-way. Each site specified use of the right-of-way should be assessed during the permit application process for that particular site. The Franchise Agreement is the initial authorization or renewal issued by the City which authorizes the occupation and use of the streets to construct, install, operate, upgrade, repair, maintain and remove equipment used to provide telecommunication services.
Economic Drivers/Metrics:	US Census Bureau - Population and subscriber base growth
Issues:	None

Franchise Tax – Gas

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$2,040	\$2,757	\$2,789	\$2,785	\$2,764

FORECAST



Franchise Tax - Gas (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$2,914	\$2,952	\$2,990	\$3,029	\$3,068
High	\$2,963	\$3,014	\$3,062	\$3,117	\$3,163
Low	\$2,864	\$2,890	\$2,918	\$2,941	\$2,973

Payment In Lieu of Tax and Franchise – Department of Watershed Management

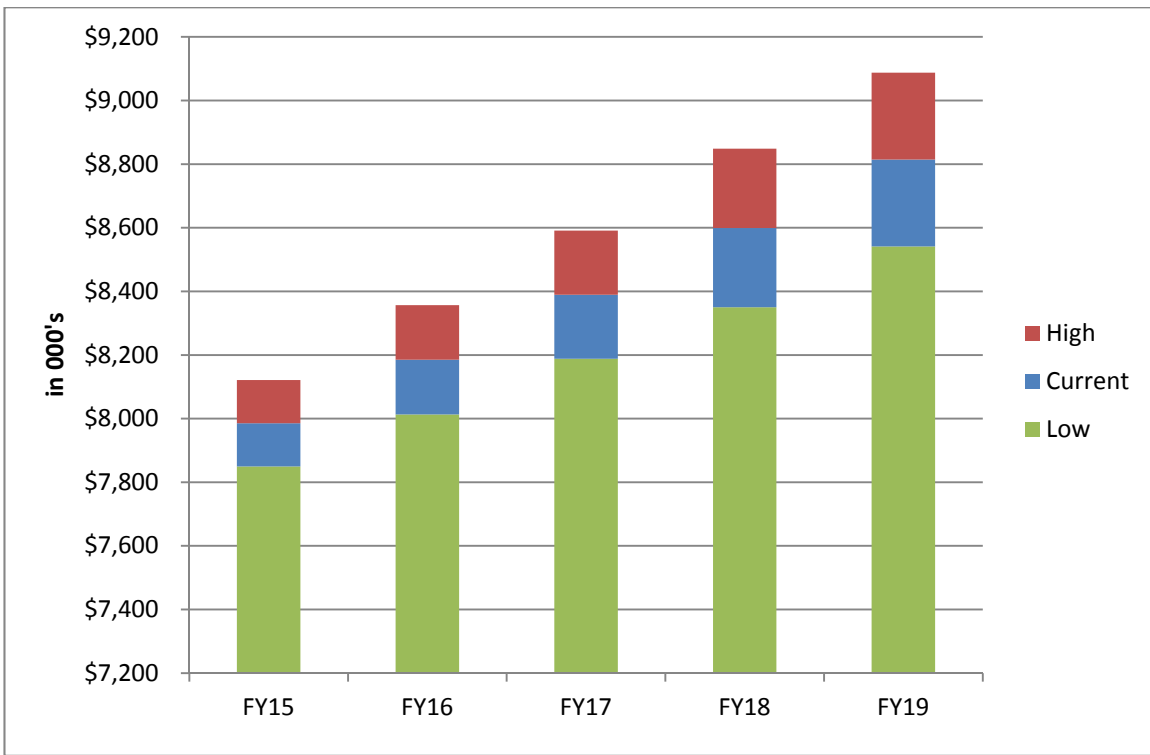
GL Account Numbers:	1001-000002-3912014 1001-200301-3912014
Legal Authorization for Collection:	City Ordinance 98-O-1921
Collection Method:	Operating Transfer
Collection Frequency:	Monthly
Revenue Computation:	Franchise Fee-5% fee levied on the gross water and sewer revenues on active City of Atlanta accounts PILOT-City millage rate levied on DWM real property
Sources of Revenue:	DWM real property and base revenues
Collection Agent:	Department of Finance
Description:	Department of Watershed Management (DWM) pays the City general operating tax rate for all real property owned and maintained by DWM within the City of Atlanta corporate limits. DWM pays a franchise fee for the use of public rights of way, maintained by the City general fund. Eligible assets shall include real property, buildings, or other property that would otherwise be taxable if not owned by a tax-exempt governmental entity, which are expressly identified in DWM’s audited financial statements. Non-eligible assets that are exempt from the PILOT fee include property located outside the City limits (e.g., Utoy Creek and Intrenchment Creek Water Reclamation Centers); and all drinking water distribution and wastewater collection system assets. The assessed value for eligible capital assets is the appraised value as set forth in DWMs most current asset valuation report less a reduction in an amount of depreciation as reflected in DWMs year-end balance sheet, within the audited report.
Economic Drivers/Metrics:	Gross revenue and capital assets as indicated in DWM Audited Financial Statements.
Issues:	None

Payment In Lieu of Tax and Franchise – Department of Watershed Management

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$9,237	\$26,106	\$17,139	\$18,697	\$14,500

FORECAST



P.I.L.O.T. - Dept of Watershed Management (in '000s)	FY15	FY16	FY17	FY18	FY19
Base	\$7,985	\$8,185	\$8,390	\$8,599	\$8,814
High	\$8,121	\$8,357	\$8,591	\$8,849	\$9,088
Low	\$7,850	\$8,013	\$8,188	\$8,350	\$8,541

Payment In Lieu of Tax – Atlanta Housing Authority

GL Account Numbers:	1001-100501-3380001
Legal Authorization for Collection:	O.C.G.A. 8-3-8
Collection Method:	City of Atlanta Office of Revenue
Collection Frequency:	Annually
Revenue Computation:	<p>An amount equal to either (i) ten percent (10%) of the Shelter Rent actually collected but in no event to exceed ten percent (10%) of the Shelter Rent charged by the Local Authority in respect to such Project during such fiscal year or (ii) the amount permitted to be paid by applicable state law in effect on the date such payment is made, whichever amount is the lower .</p> <p>No payment for any year shall be made to the Municipality in excess of the amount of the real property taxes which would have been paid to the Municipality for such year if the Project were not exempt from taxation.</p>
Sources of Revenue:	COA Residential, commercial and industrial customers
Collection Agent:	City of Atlanta Office of Revenue
Description:	<p>An authority and its property, as well as only that portion of any housing project subject to a private enterprise agreement consisting of the eligible housing units therein that are occupied or reserved for occupancy by persons of low income, shall be exempt from all taxes and special assessments of the city, the county, and the state or any political subdivision thereof, provided that, in lieu of such taxes or special assessments, an authority may agree to make payments to the city or the county or any such political subdivision for improvements, services, and facilities furnished by such city, county, or political subdivision for the benefit of a housing project.</p>
Economic Drivers/Metrics:	Development and redevelopment construction of AHA Housing Units
Issues:	None

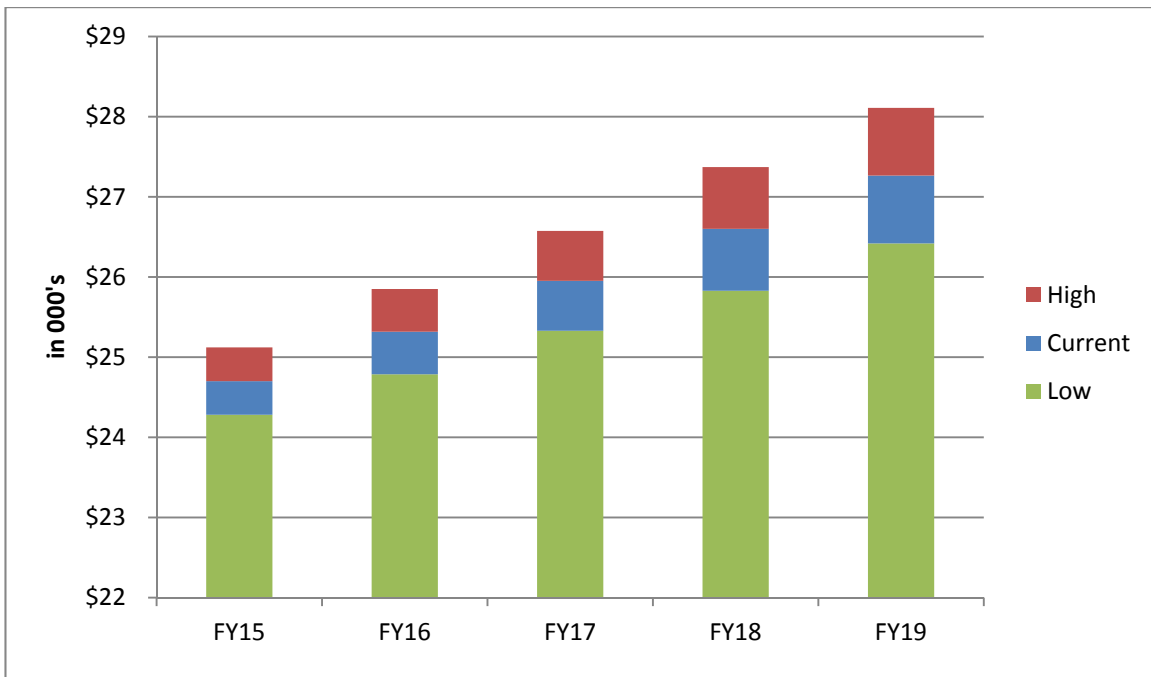
Payment In Lieu of Tax – Atlanta Housing Authority

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$78	\$125	\$91	NA	\$41

*No revenue activity for FY13

FORECAST



P.I.L.O.T.-Atlanta Housing Authority (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$25	\$25	\$26	\$27	\$27
High	\$25	\$26	\$27	\$27	\$28
Low	\$24	\$25	\$25	\$26	\$26

Alcohol Wholesale Excise Tax

GL Account Numbers:	1001-100501-3142001		
Legal Authorization for Collection:	O.C.G.A. 3-4-4		
Collection Method:	Remitted to the City of Atlanta City Hall by licensed wholesale dealers in malt beverages. Taxes shall be paid on or before the tenth (10 th) day of the month following the calendar month in which the beverages are sold or disposed of within the municipality by the wholesale dealer.		
Collection Frequency:	Monthly/On or before the tenth (10 th) day of the month.		
Revenue Computation:	Malt Beverage	Wine	Distilled Spirits
	In bulk containers of not more than 15.5 gallon to be paid by wholesaler: Rate of up to \$6 per container.	First sale by package: Rate of up to 22¢ per liter.	Package sales either retail or wholesale: Rate of up to 22¢ per liter (excluding fortified wine).
	In bottles, cans or other containers: Rate of up to 5¢ per 12 ounces		
	<u>Exceptions:</u>	<u>Exceptions:</u>	<u>Exceptions:</u>
	Malt beverages which contain less than ½ of one percent alcohol by volume.	Wine sold solely for use in religious services, any sale exempt from taxation by the state under the U.S. Constitution, sales to persons outside the state for resale or consumption outside the state, and wines which contain less than ½ of one percent alcohol by volume.	Dealers collecting the tax shall be reimbursed a percentage of the tax due and accounted for in the form of a deduction in submitting, reporting, and paying the amount due, if the amount is not delinquent at the time of payment under the formula prescribed in O.C.G.A. § 48-8-50.
Sources of Revenue:	Licensed Retail and Wholesale dealers in alcoholic beverages		
Collection Agent:	City of Atlanta		
Description:	The Georgia Code categorizes alcoholic beverages into three main groups: malt beverages, wine, and distilled spirits. “Malt beverages” are defined as an alcoholic beverage containing not more than 6 percent alcohol by volume derived from the brewing of barley, malt, or hops and generally includes beer, stout, and ale. “Wine” is defined as an alcoholic beverage derived from the fermentation of fruit that is less than 21 percent alcohol by volume. “Distilled spirits” are any alcoholic beverage with an alcohol volume greater than 21 percent. Each licensee responsible for the payment of the excise tax shall file		

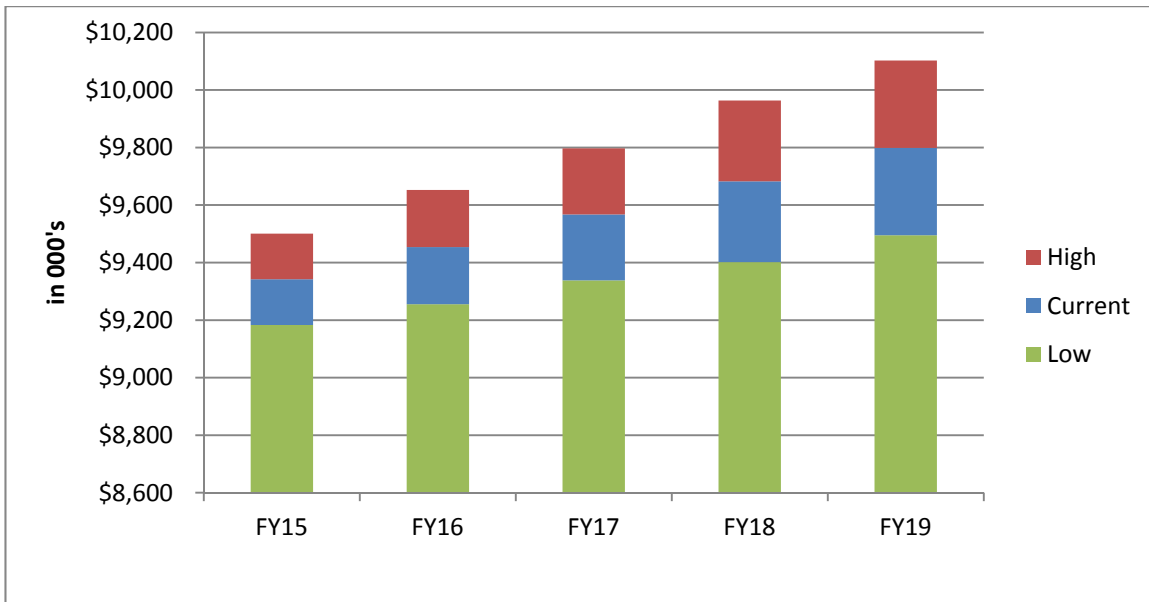
	a report itemizing for the preceding calendar month the exact quantities of malt beverages, by size and type of container, sold during the month within each municipality. The wholesaler shall remit to the municipality on the tenth day of the month following the calendar month in which the sales were made.
Economic Drivers/Metrics:	Taxable Sales Food and Beverage – State Department of Revenue Local Government Services Division
Issues:	Proposed increase to \$0.33 per liter on wine and distilled spirits through State Legislation

Alcohol Wholesale Beverage Excise Tax

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$9,319	\$9,621	\$9,030	\$9,140	\$10,620

FORECAST



Alcoholic Wholesale Beverage Excise Tax (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$9,342	\$9,454	\$9,568	\$9,682	\$9,799
High	\$9,501	\$9,653	\$9,797	\$9,963	\$10,102
Low	\$9,183	\$9,256	\$9,338	\$9,402	\$9,495

Alcohol Excise Tax by-the-Drink

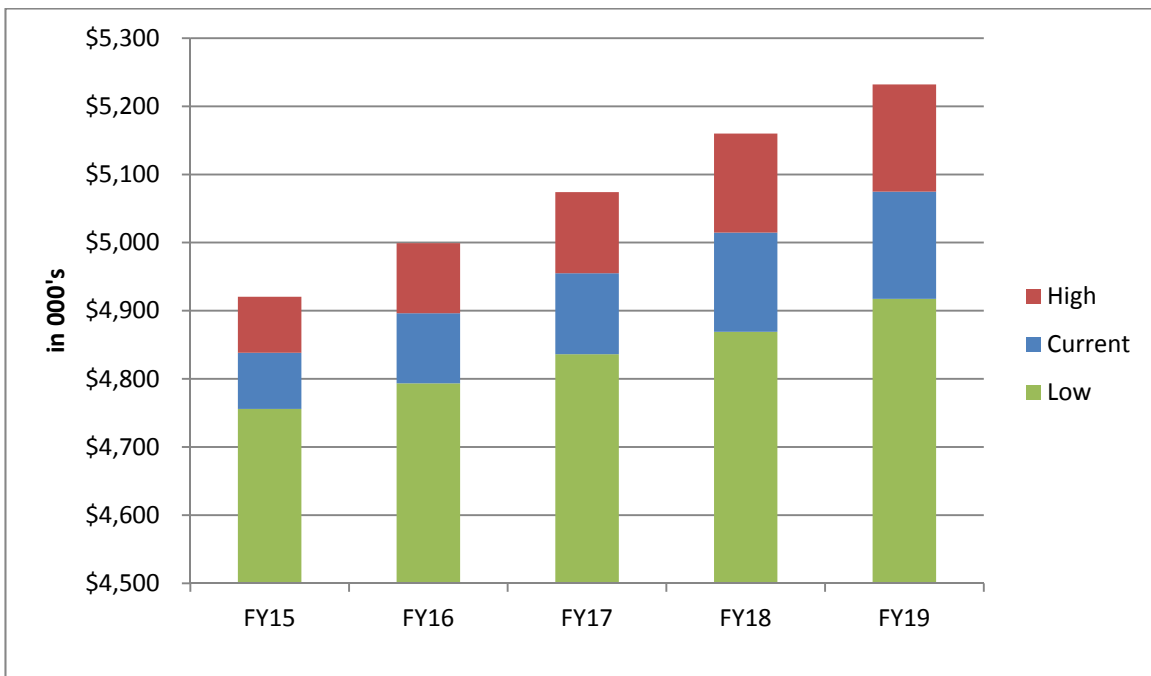
GL Account Numbers:	1001-100501-3143001
Legal Authorization for Collection:	O.C.G.A. 3-4-5
Collection Method:	Remitted to the City of Atlanta City Hall by licensed wholesale dealers in whiskey and wine. Taxes shall be paid on or before the tenth (10 th) day of the month following the calendar month in which the beverages are sold or disposed of within the municipality by the wholesale dealer.
Collection Frequency:	Monthly/On or before the 20 th day of the month
Revenue Computation:	3% assessed on drink sale
Sources of Revenue:	Licensed wholesale dealers in alcoholic beverages
Collection Agent:	City of Atlanta- Office of Revenue
Description:	This excise tax is imposed on the gross proceeds of a sale between a liquor retailer and the customer where a sale of liquor has occurred for on-premise consumption.
Economic Drivers/Metrics:	Taxable Sales Food and Beverage – State Department of Revenue Local Government Services Division
Issues:	Proposed increase to 5% through State Legislation

Alcohol Excise Tax by - the - Drink

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$3,938	\$4,089	\$4,633	\$4,803	\$4,514

FORECAST



Alcoholic Beverage Excise Tax by-the-Drink (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$4,838	\$4,896	\$4,955	\$5,015	\$5,075
High	\$4,921	\$4,999	\$5,074	\$5,160	\$5,232
Low	\$4,756	\$4,794	\$4,836	\$4,869	\$4,917

Insurance Premium Tax

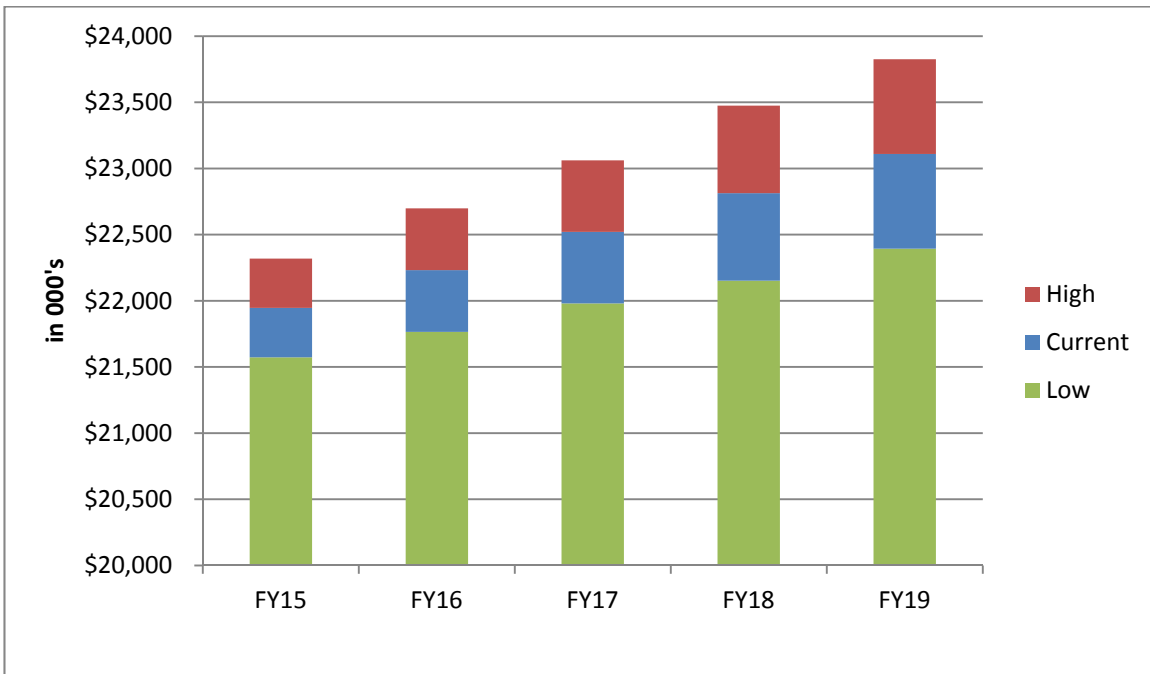
GL Account Numbers:	1001-100501-3162001
Legal Authorization for Collection:	O.C.G.A. 33-8-4 to 33-8-6.
Collection Method:	Remitted to the City of Atlanta and wired to the General Fund Account annually around October 15 th
Collection Frequency:	Annual
Revenue Computation:	<p>The Insurance Premium Tax is charged to each insurance company, domestic, or foreign operating within the State of Georgia. Each company remits a State tax rate of 2.25% on gross direct premiums and the Local tax rate is 1% for Life companies and 2.5% for Property and Casualty companies.</p> <p>The tax is comprised is comprised of two components: The first component is based on the census population. The population of all incorporated cities relative to the State of Georgia population. The population of all incorporated cities does not include populations for cities who do not have an ordinance allowing for the collection of County/Municipal Tax.</p> <p>The second component is the current year collection of County/Municipal Tax, which consists of insurers who qualify for investment credit and insurers who do not qualify for investment credit.</p>
Sources of Revenue:	Insurance Companies
Collection Agent:	State of Georgia Office of Insurance and Safety Fire Commissioner
Description:	Insurance premium taxes are levied by counties, municipalities, and consolidated governments based on the gross direct premiums collected by all insurance companies doing business in the state.
Economic Drivers/Metrics:	US Census Bureau - Population and insurance premiums
Issues:	None

Insurance Premium Tax

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$23,079	\$22,408	\$19,700	\$20,925	\$21,443

FORECAST



Insurance Premium Tax (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$21,946	\$22,231	\$22,520	\$22,813	\$23,110
High	\$22,319	\$22,698	\$23,061	\$23,475	\$23,826
Low	\$21,573	\$21,764	\$21,980	\$22,151	\$22,393

Depository Financial Institutions Business Tax

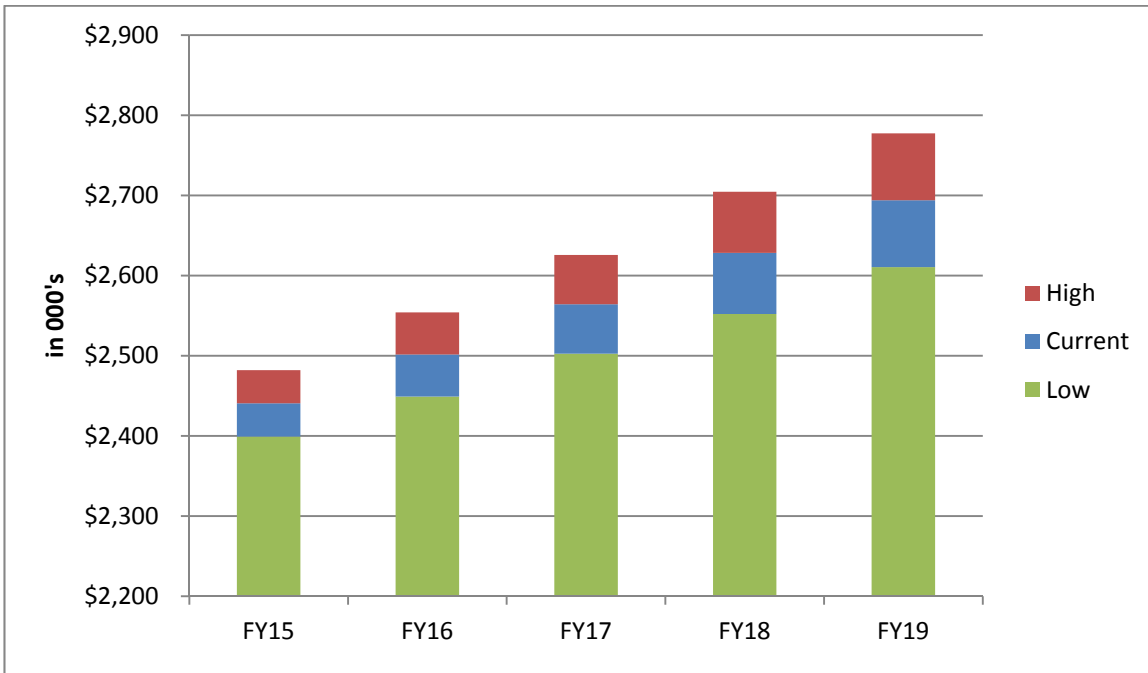
GL Account Numbers:	1001-100501-3212401
Legal Authorization for Collection:	O.C.G.A. 48-6-93
Collection Method:	Financial Institution remit to the City
Collection Frequency:	Annual on March 1
Revenue Computation:	25% of gross receipts with annual minimum of \$1,000
Sources of Revenue:	Financial Institutions
Collection Agent:	City of Atlanta-Office of Revenue
Description:	<p>Levied by municipalities, and consolidated governments based on Georgia gross receipts.</p> <p>Pursuant to O.C.G.A. § 48-6-93, there is levied an annual business license tax upon state and national banking associations, federal savings and loan associations and state building and loan associations a business license tax at the rate of 0.25 percent of the gross receipts of such institutions. Notwithstanding any other section of chapter 30 pertaining to businesses, the minimum amount of business license tax due from any depository financial institution pursuant to this section shall be \$1,000.00 per year.</p> <p>Each depository financial institution within the city shall file a return of its gross receipts with the city on March 1 of the year following the year in which such gross receipts were measured. The returns shall be in the manner and in the form prescribed by the commissioner of the department of banking and shall be based upon the allocation method set forth in O.C.G.A. § 48-6-93(d). The tax levied pursuant to this section shall be assessed and collected based upon the information provided in the return.</p> <p>The due date of taxes levied by this section shall be April 1 of each subsequent year.</p>
Economic Drivers/Metrics:	Based on interest rate environment.
Issues:	None

Depository Financial Institutions Business Tax

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$1,633	\$2,426	\$2,660	\$2,516	\$2,381

FORECAST



Depository Financial Institutions Business Tax (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$2,441	\$2,502	\$2,564	\$2,628	\$2,694
High	\$2,482	\$2,554	\$2,626	\$2,704	\$2,777
Low	\$2,399	\$2,449	\$2,503	\$2,552	\$2,610

Penalties and Interest on Delinquent Ad Valorem Tax

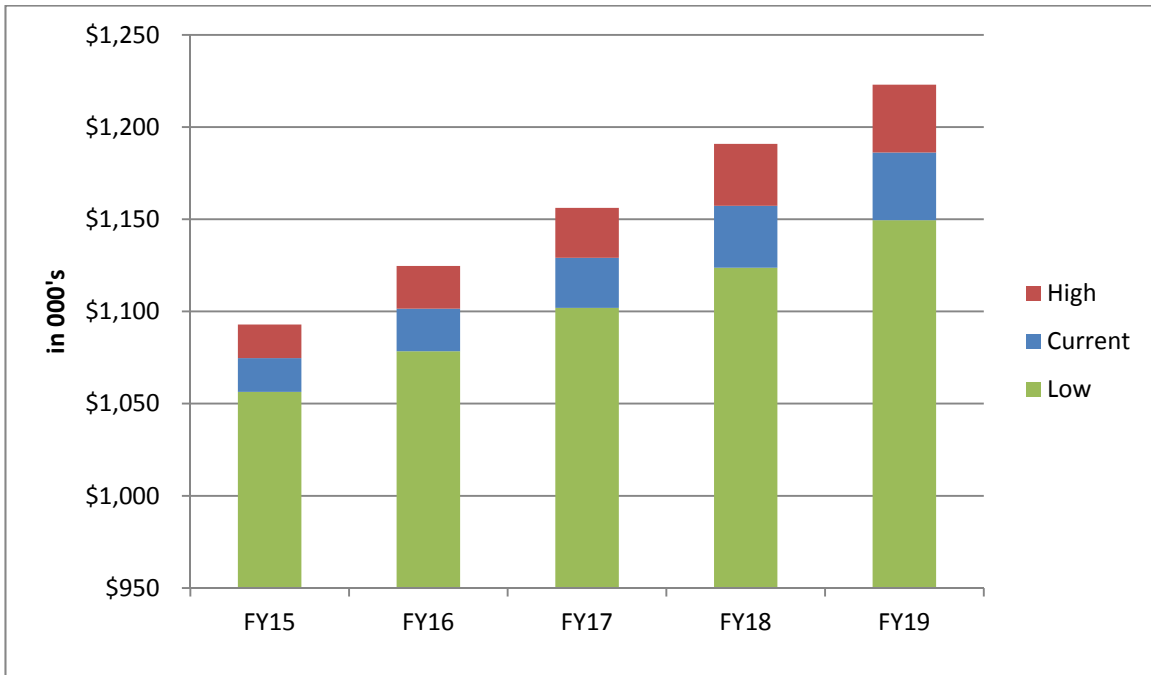
GL Account Numbers:	1001-100501-3191101
Legal Authorization for Collection:	O.C.G.A. 48-2-44
Collection Method:	Collected at time of payment from delinquent tax payer
Collection Frequency:	Annual
Revenue Computation:	Interest at the rate of one percent (1%) per month accrues on the 16th of the month after the due date and the 16th of each following month thereafter. A one-time ten percent (10%) tax penalty accrues ninety (90) days after the due date, except for homesteaded property where the tax is \$500.00 or less. Additional fees and costs accrue as collection action continues.
Sources of Revenue:	Delinquent Taxpayers
Collection Agent:	Fulton & DeKalb County Tax Commissioner’s Office
Description:	All taxes remaining unpaid after the city and county due dates are delinquent and are subject to interest and penalties. The City of Atlanta due date is normally August 15 and the County due date is normally October 15.
Economic Drivers/Metrics:	Amount of uncollected percentage amounts
Issues:	None

Penalties and Interest on Delinquent Ad Valorem Tax

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$1,416	\$972	\$1,181	\$985	\$1,200

FORECAST



Penalties And Interest on Delinquent Ad Valorem Tax (in '000s)	FY15	FY16	FY17	FY18	FY19
Base	\$1,075	\$1,102	\$1,129	\$1,157	\$1,186
High	\$1,093	\$1,125	\$1,156	\$1,191	\$1,223
Low	\$1,056	\$1,078	\$1,102	\$1,124	\$1,149

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Section 2: Licenses and Permits

Business Occupation Tax

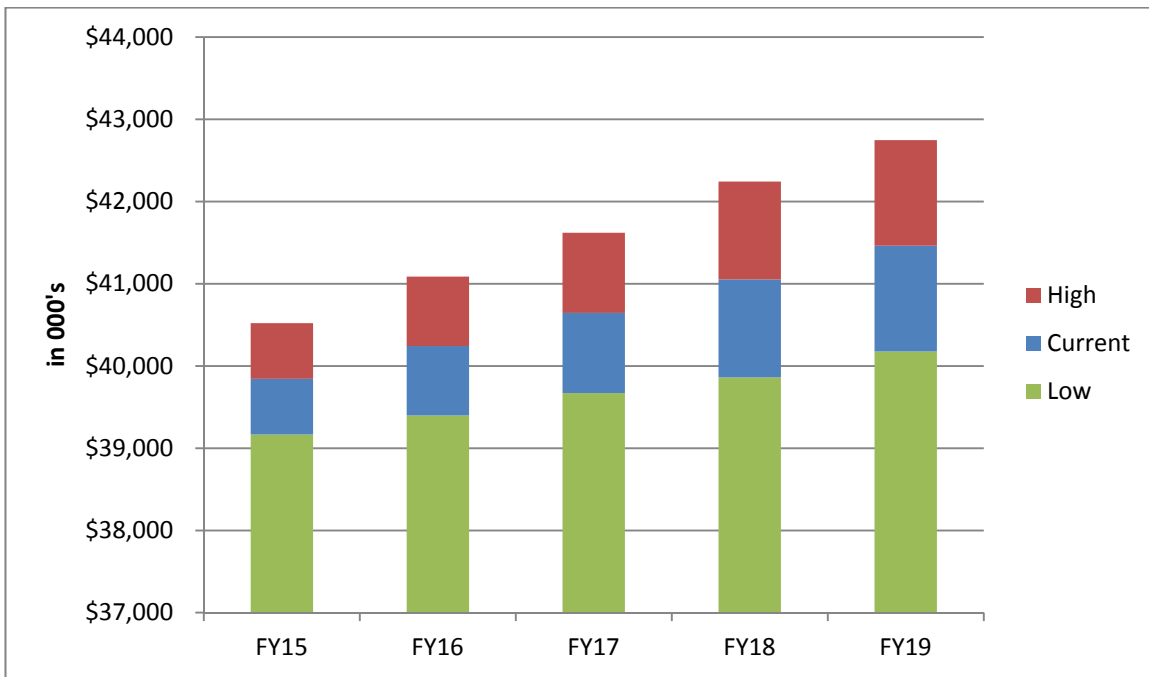
GL Account Numbers:	1001-100501-3212001
Legal Authorization for Collection:	O.C.G.A. 48-13-1
Collection Method:	Statement is issued in January of each year to all Businesses with the City of Atlanta stating the amount due for current year licenses.
Collection Frequency:	Annually, due date is February 15 th
Revenue Computation:	Based on total gross receipts (businesses with Alcohol accounts must deduct Alcohol sales from reported gross receipts. Taxes are computed; <ol style="list-style-type: none"> 1) Applying a Flat Tax of \$50 for the first \$10,000) and applying the appropriate tax rate for the Business Tax Class levied on the gross receipts. 2) Number of employees multiplied by \$25
Sources of Revenue:	Businesses
Collection Agent:	City of Atlanta- Office of Revenue
Description:	Each person engaged in any business, trade, profession, or occupation in the city, whether with a location in the city or, in the case of an out-of-state business, with no location in the state exerting substantial efforts within the state pursuant to O.C.G.A. § 48-13-7, shall pay an occupation tax for such business, trade, profession, or occupation, which tax and any applicable registration shall be displayed in a conspicuous place in the place of business, if the taxpayer has a fixed business location in the city. The cap is \$200 million.
Economic Drivers/Metrics:	Gross Metropolitan Product (GMP) is a driver of sales tax activity; it measures the size of the Atlanta MSA and is calculated annually by the U.S. Bureau of Economic Analysis. GMP is defined as the market value of all final goods and services produced within the MSA.
Issues:	None

Business Occupation Tax

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$777	\$914	\$1,203	\$1,380	\$1,216

FORECAST



Business Occupation Tax (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$1,611	\$1,627	\$1,644	\$1,660	\$1,677
High	\$1,639	\$1,662	\$1,683	\$1,708	\$1,729
Low	\$1,584	\$1,593	\$1,604	\$1,612	\$1,625

Fire Occupancy Permit

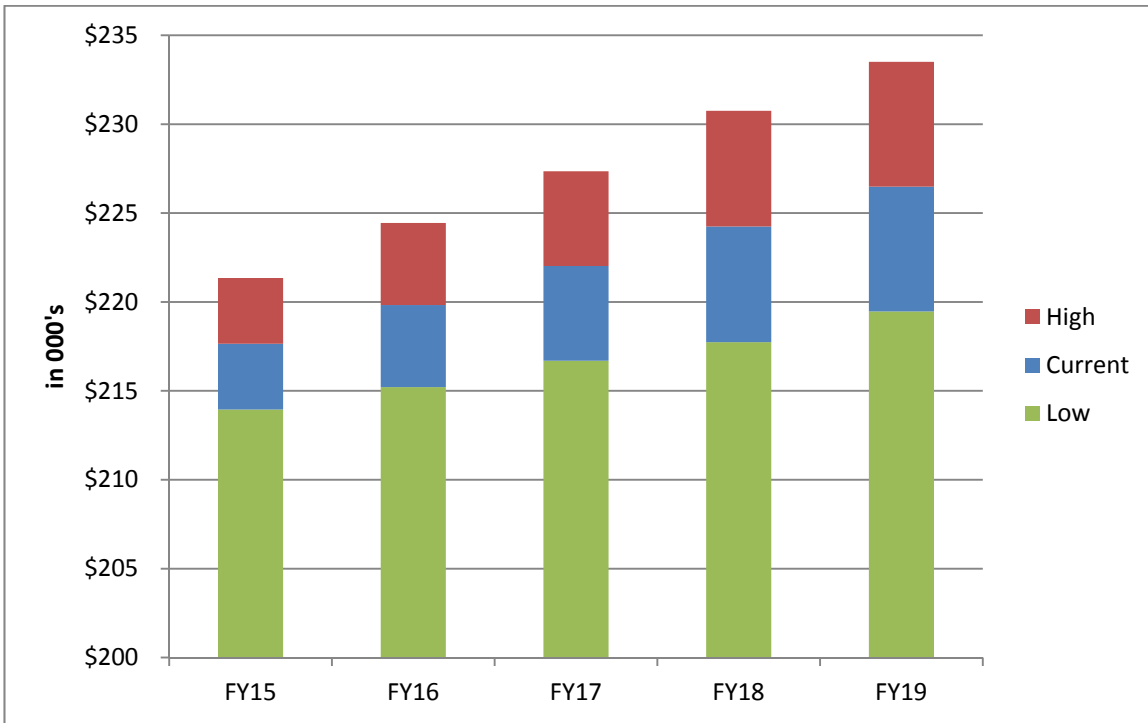
GL Account Numbers:	5601-000002-3231204
Legal Authorization for Collection:	O.C.G.A. 25-2-12
Collection Method:	Payment remitted Atlanta Fire and Rescue Department
Collection Frequency:	Daily
Revenue Computation:	The annual inspection fee is based on square footage of the business ranging from \$50 to \$450.
Sources of Revenue:	Applicants
Collection Agent:	Atlanta Fire and Rescue Department
Description:	The Atlanta Fire and Rescue Department is authorized to charge and collect fees, on a yearly, one time or location basis for the issuance of permits or activities including storing of certain materials that constitute fire hazards for which permits are required by the Fire Prevention Code.
Economic Drivers/Metrics:	Change in real estate development
Issues:	None

Fire Occupancy Permit

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$116	\$111	\$157	\$217	\$175

FORECAST



Fire Occupancy Certificates (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$218	\$220	\$222	\$224	\$226
High	\$221	\$224	\$227	\$231	\$234
Low	\$214	\$215	\$217	\$218	\$219

Fire Inspection and Operational Permit

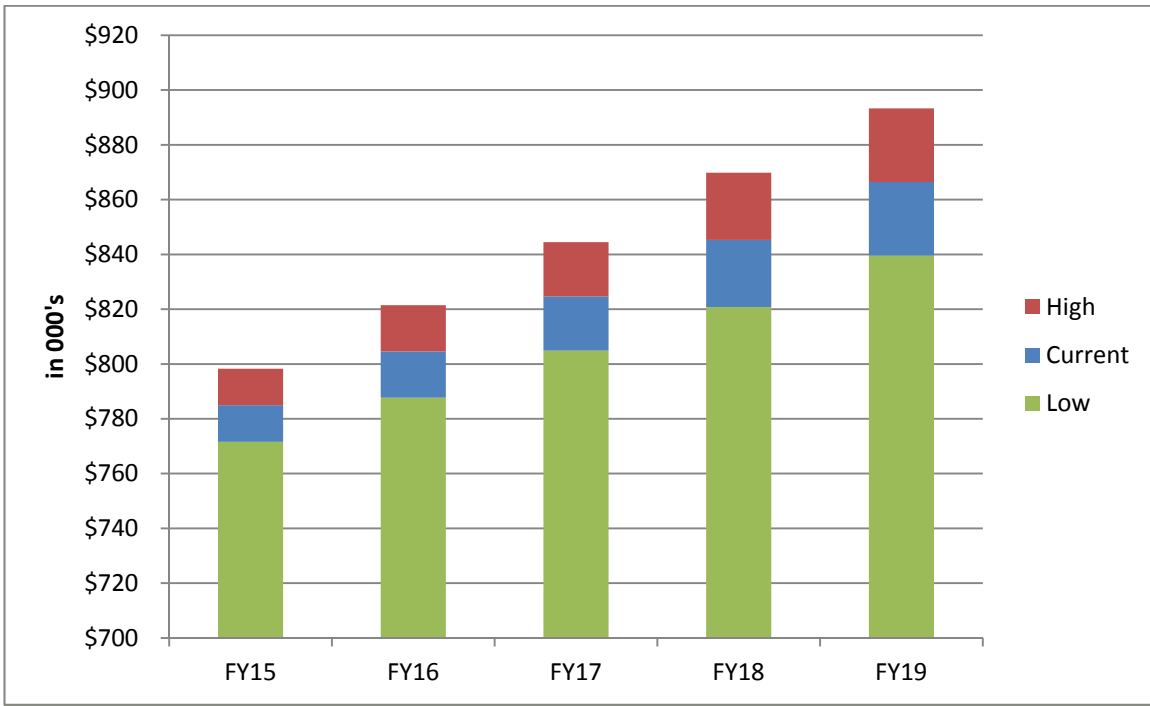
GL Account Numbers:	1001-230102-3231001 1001-230102-3231002
Legal Authorization for Collection:	O.C.G.A. 25-2-12 and Atlanta City Code of Ordinance 105-6-47
Collection Method:	Payment remitted Atlanta Fire and Rescue Department.
Collection Frequency:	Daily
Revenue Computation:	Dependent on the operation of the entity applying for the permit. Fee ranges from \$50 to \$222.
Sources of Revenue:	Applicants
Collection Agent:	Atlanta Fire and Rescue Department
Description:	The Atlanta Fire and Rescue Department is authorized to charge and collect fees, on a yearly, one time or location basis for the issuance of permits or activities including storing of certain materials that constitute fire hazards for which permits are required by the Fire Prevention Code.
Economic Drivers/Metrics:	Change in real estate development
Issues:	None

Fire Inspection and Operational Permit

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$293	\$454	\$582	\$711	\$449

FORECAST



Fire Inspection and Operational Permit (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$785	\$805	\$825	\$845	\$866
High	\$798	\$821	\$844	\$870	\$893
Low	\$772	\$788	\$805	\$821	\$840

Vehicle for Hire

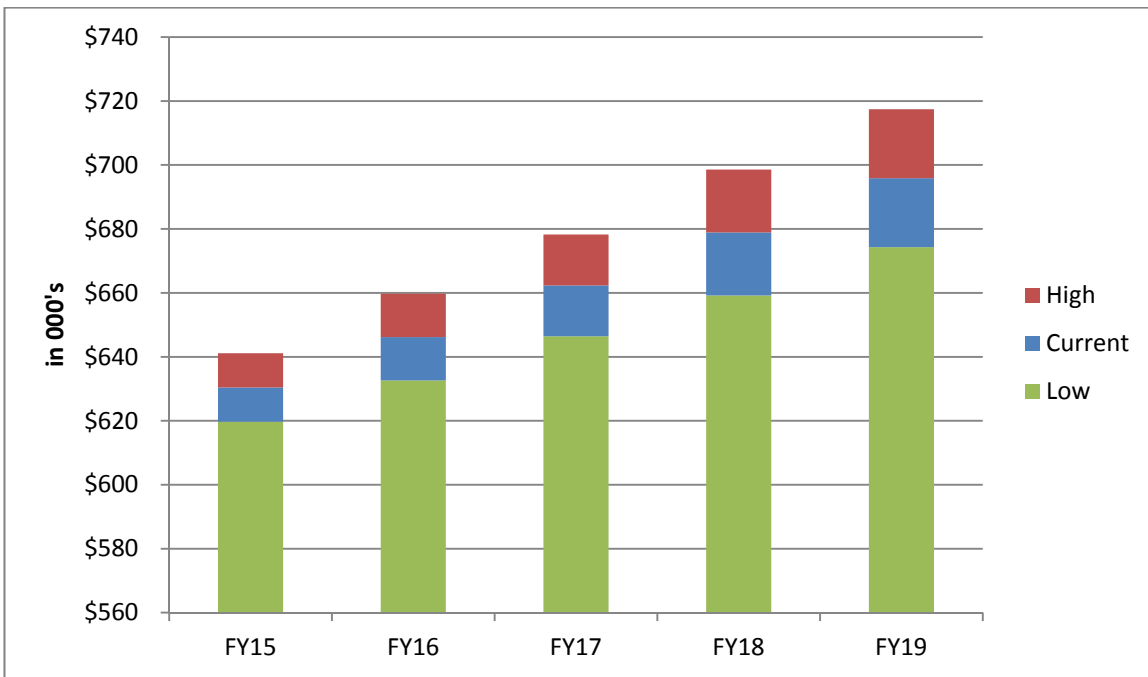
GL Account Numbers:	1001-240201-3223001
Legal Authorization for Collection:	Atlanta City Code of Ordinances Chapter 162
Collection Method:	Payment made by applicant at time permit is received.
Collection Frequency:	Daily
Revenue Computation:	\$75 Permit Fee
Sources of Revenue:	Taxi drivers, vehicles, horse-drawn carriages, taxi companies, and carriage companies
Collection Agent:	Atlanta Police Department-Taxicabs and Vehicles for Hire
Description:	The Atlanta Police Department-Division of Taxicabs and Vehicles for Hire permits and registers drivers, vehicles, horse-drawn carriages, taxi companies, and carriage companies.
Economic Drivers/Metrics:	Based on the Certificate of Public Necessity identified vehicles as stipulated by the Atlanta Code of Ordinance.
Issues:	None

Vehicle for Hire

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$639	\$662	\$611	\$647	\$654

FORECAST



Vehicle for Hire (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$630	\$646	\$662	\$679	\$696
High	\$641	\$660	\$678	\$699	\$717
Low	\$620	\$633	\$646	\$659	\$674

Close Street and Sidewalk Permit

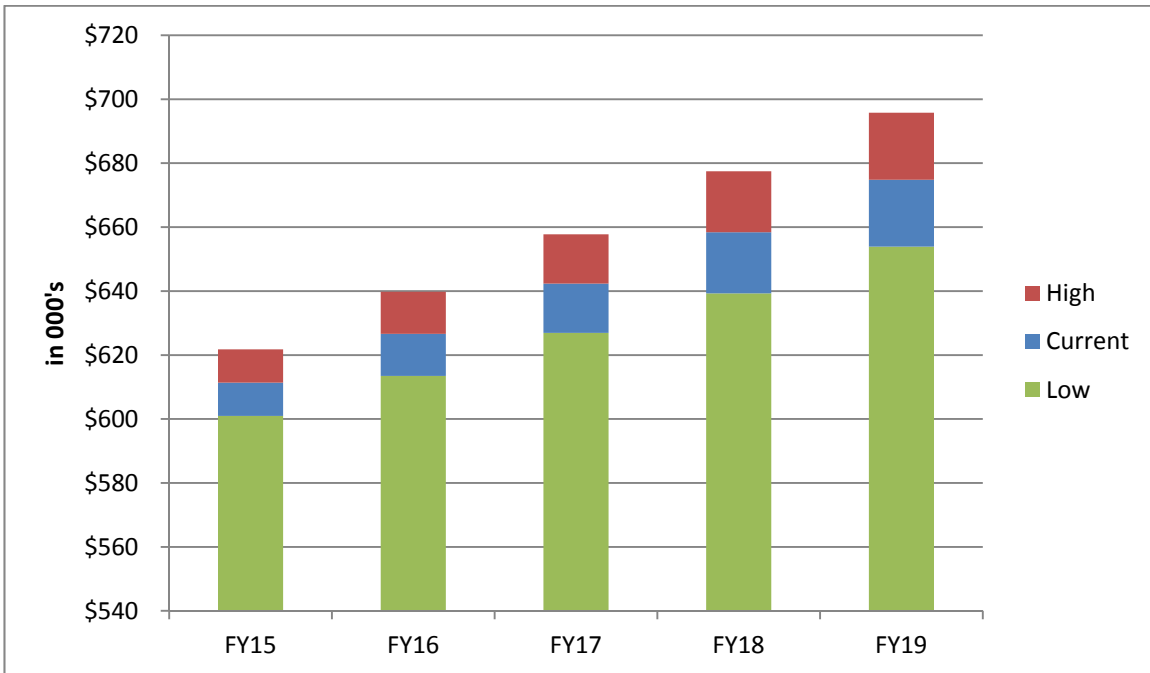
GL Account Numbers:	1001-130101-3222105 1001-250201-3222105
Legal Authorization for Collection:	Atlanta City Code of Ordinances Chapter 138
Collection Method:	Payment made by applicant at time permit is received
Collection Frequency:	Daily
Revenue Computation:	\$35 fixed fee; and variable permit cost per linear feet of sidewalk and any portion of the adjacent curb per calendar day for the duration of the permit.
Sources of Revenue:	Permit applicants
Collection Agent:	Department of Public Works
Description:	Close Street and Sidewalk Permits are issued by the Department of Public Works for closing, occupying, blocking or otherwise using the sidewalks or streets for building construction, building repairs, material or equipment storage, movement of oversize vehicles or loads and other special purposes.
Economic Drivers/Metrics:	Number of annual City festivals and events
Issues:	None

Close Street and Sidewalk Permit

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$852	\$570	\$650	\$658	\$558

FORECAST



Close Street/Sidewalk Permit (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$611	\$627	\$642	\$658	\$675
High	\$622	\$640	\$658	\$677	\$696
Low	\$601	\$614	\$627	\$639	\$654

Alcohol Beverage License (Pouring, Beer, Wine, and Liquor)

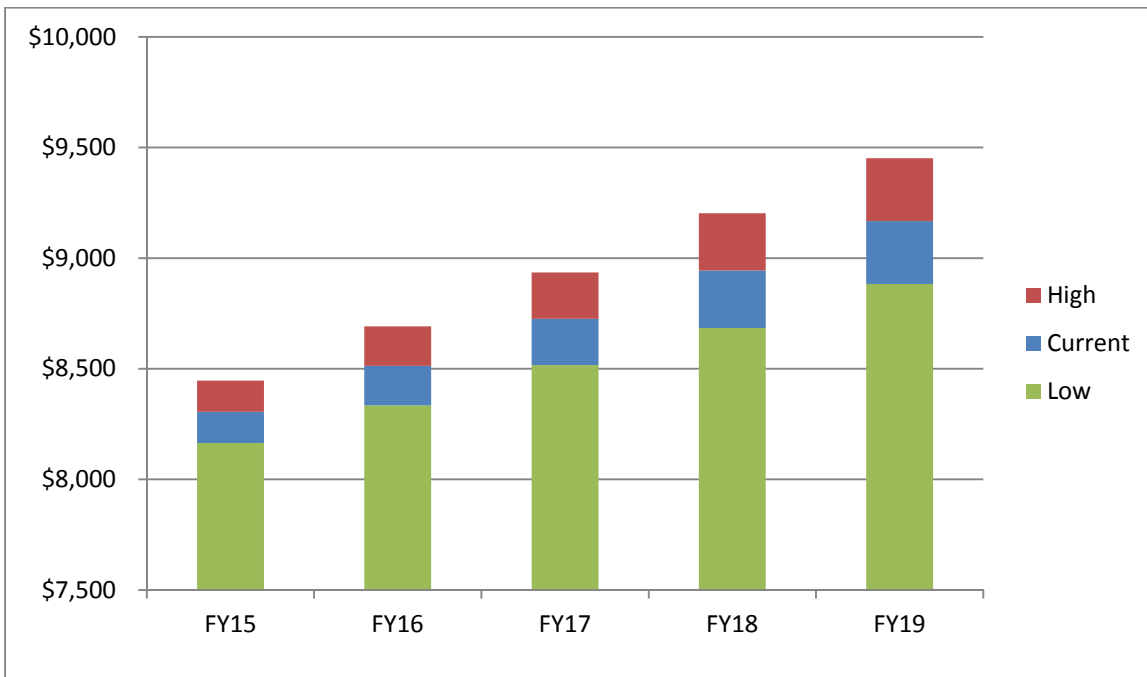
GL Account Numbers:	1001-100501-3211301 1001-100501-3211401 1001-100501-3211502 1001-100501-3211503 1001-100501-3211504
Legal Authorization for Collection:	O.C.G.A. 3-5-40 and 3-6-40; Atlanta Code of Ordinance Chapter 10
Collection Method:	Payment remitted to City of Atlanta.
Collection Frequency:	Per year, pro-rated after July 1
Revenue Computation:	\$5,000 for full year. Annual License fees depend on how and what is distributed.
Sources of Revenue:	Alcohol Licensees
Collection Agent:	Atlanta Police Department
Description:	The Alcohol License is imposed on businesses operating within the City that sell distilled spirits, spirituous liquors, beer or domestic wine, and malt beverages.
Economic Drivers/Metrics:	Change in number of Alcohol license applicants
Issues:	None

Alcohol Beverage License (Pouring, Beer, Wine, and Liquor)

HISTORICAL

FY10	FY11	FY12	FY13	FY14
\$6,335	\$7,520	\$7,618	\$8,044	\$7,356

FORECAST



Alcohol Licenses (in '000s)	FY15	FY16	FY17	FY18	FY19
Base	\$8,305	\$8,513	\$8,726	\$8,944	\$9,167
High	\$8,446	\$8,692	\$8,935	\$9,203	\$9,452
Low	\$8,164	\$8,334	\$8,516	\$8,685	\$8,883

Professional License

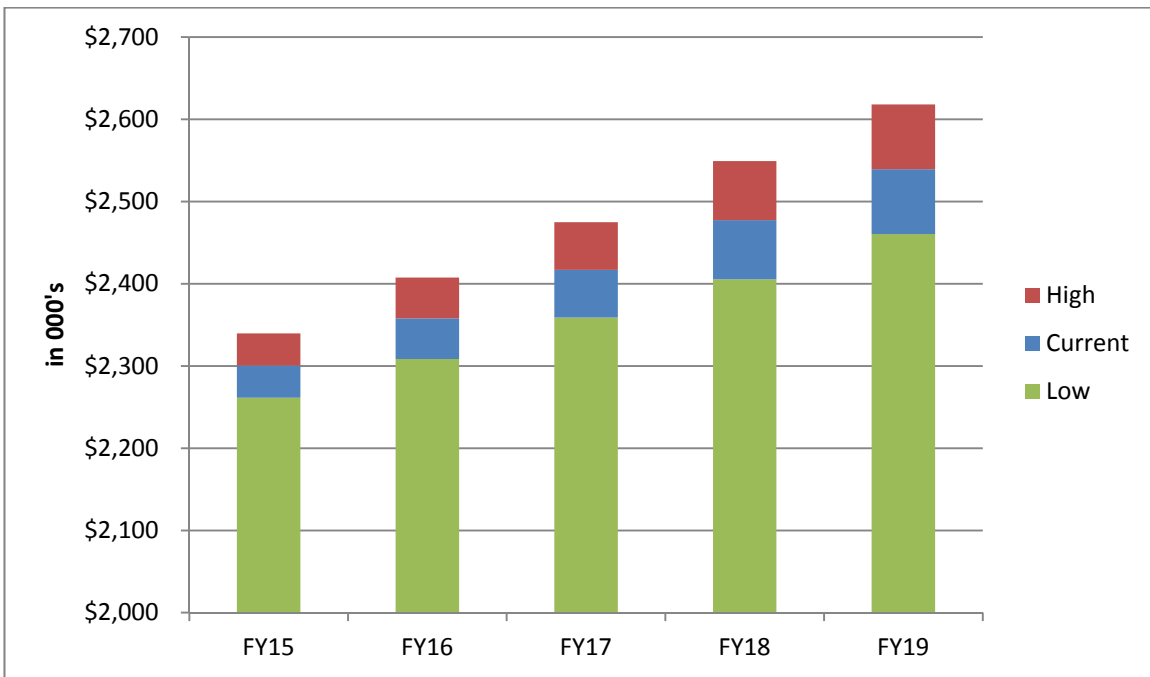
GL Account Numbers:	1001-100501-3212003
Legal Authorization for Collection:	O.C.G.A. 48-13-8 and 48-13-9 (c)
Collection Method:	Payment remitted to City of Atlanta
Collection Frequency:	Annual
Revenue Computation:	\$400/Practitioner
Sources of Revenue:	Professional practitioners
Collection Agent:	City of Atlanta Office of Revenue
Description:	Certain businesses and practitioners of occupations are authorized by state law to choose between the City’s method of classification for occupation (business) taxes or a flat fee set by the City. This flat fee may not exceed \$400 per practitioner who is licensed to provide the service. These practitioners include Lawyers, Physicians, Osteopaths, Chiropractors, Podiatrists, Dentists, Optometrists, Psychologists, Veterinarians, Architects, Certified Public Accountants, and Engineers.
Economic Drivers/Metrics:	Professional sector employment base
Issues:	None

Professional License

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$1,307	\$1,998	\$2,245	\$1,659	\$1,973

FORECAST



Professional License (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$2,300	\$2,358	\$2,417	\$2,477	\$2,539
High	\$2,340	\$2,407	\$2,475	\$2,549	\$2,618
Low	\$2,261	\$2,308	\$2,359	\$2,406	\$2,461

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Section 3: Charges for Services

Indirect Cost Recovery

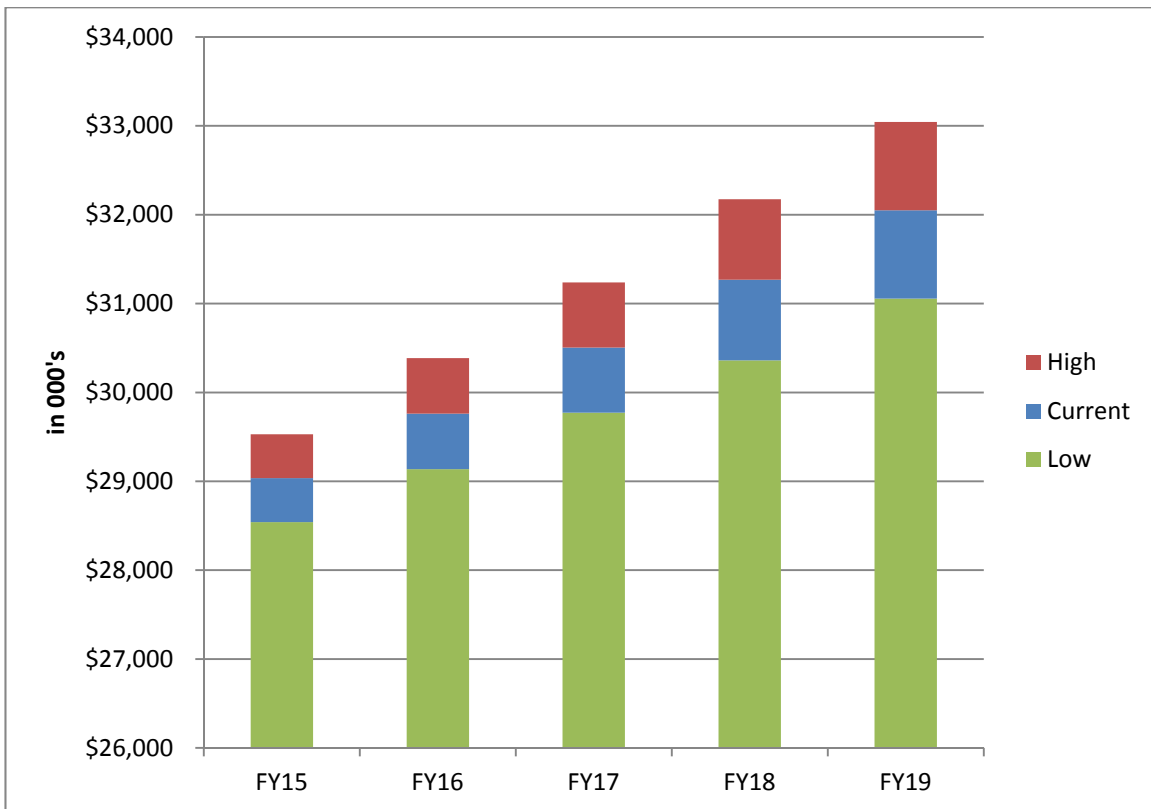
GL Account Numbers:	1001-100501-3417001 1001-200301-3417001
Legal Authorization for Collection:	Federal OMB Circular A-87; Annual City Budget Ordinance
Collection Method:	Journal Entry between City Funds
Collection Frequency:	Monthly
Revenue Computation:	Based on Independent Cost Allocation Study
Sources of Revenue:	Enterprise Funds
Collection Agent:	Office of the Controller
Description:	The City produces two cost allocation plans each year: the Full Cost Allocation Plan and the A-87 Cost Allocation Plan. The City allocates a portion of general services costs which includes purchasing, accounting, budgeting, human resources administration, and certain other costs based on allocation methods determined by an independent cost allocation plan. The indirect costs are allocated to the Department of Aviation, Department of Watershed Management, the Solid Waste Fund, and the Internal Service Fund in order to more fully reflect the actual cost of providing these services.
Economic Drivers/Metrics:	Statistical data pertaining to overhead activities.
Issues:	None

Indirect Cost Recovery

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$36,153	\$35,228	\$31,108	\$30,048	\$28,864

FORECAST



Indirect Cost Recovery (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$29,035	\$29,761	\$30,505	\$31,268	\$32,050
High	\$29,529	\$30,386	\$31,237	\$32,175	\$33,043
Low	\$28,542	\$29,136	\$29,773	\$30,361	\$31,056

Police False Alarm

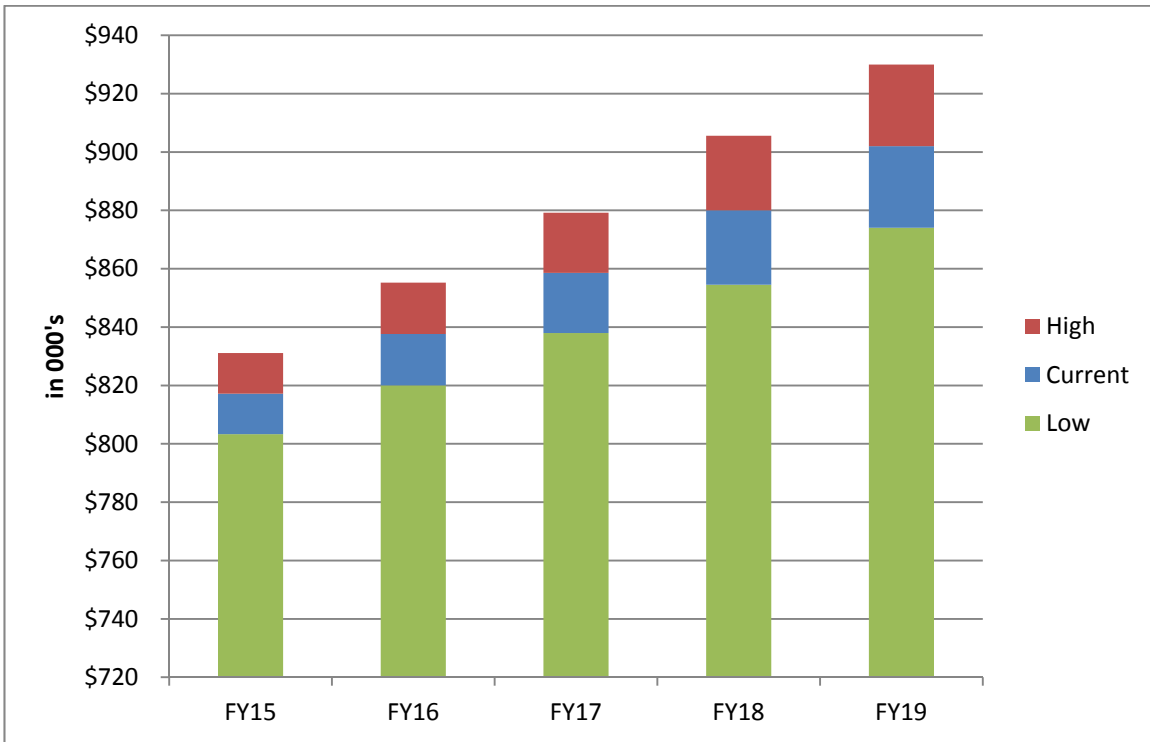
GL Account Numbers:	1001- 190101-3421301 1001- 240201-3421301
Legal Authorization for Collection:	City of Atlanta Code of Ordinance 12-O-0375
Collection Method:	Fine notices
Collection Frequency:	30 days from the date of notice
Revenue Computation:	For the first false alarm, a warning shall be given, but no civil penalty shall be imposed. For the second false alarm; \$50 For the third false alarm: \$100 For the fourth false alarm: \$200 For the fifth and sixth false alarm: \$200 For all successive false alarms: \$500
Sources of Revenue:	Alarm Users
Collection Agent:	3 rd Party collection company
Description:	The purpose of this fine is to reduce or eliminate false alarms, which unduly divert emergency services from responding to actual criminal activity and other emergencies. The False Alarm ordinance governs alarm systems intended to summon emergency response, requires registration. It is determined that two or more false alarms annually is excessive, constitutes a public nuisance, and is a violation of the ordinance. Civil penalties for false alarms within any 365 day period (rolling year) is assessed against an alarm user in the civil penalty structured indicated under the section Revenue computation.
Economic Drivers/Metrics:	N/A
Issues:	None

Police False Alarm

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$75	\$95	\$255	\$784	\$1,677

FORECAST



Police False Alarm (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$817	\$838	\$859	\$880	\$902
High	\$831	\$855	\$879	\$906	\$930
Low	\$803	\$820	\$838	\$855	\$874

Fire False Alarm

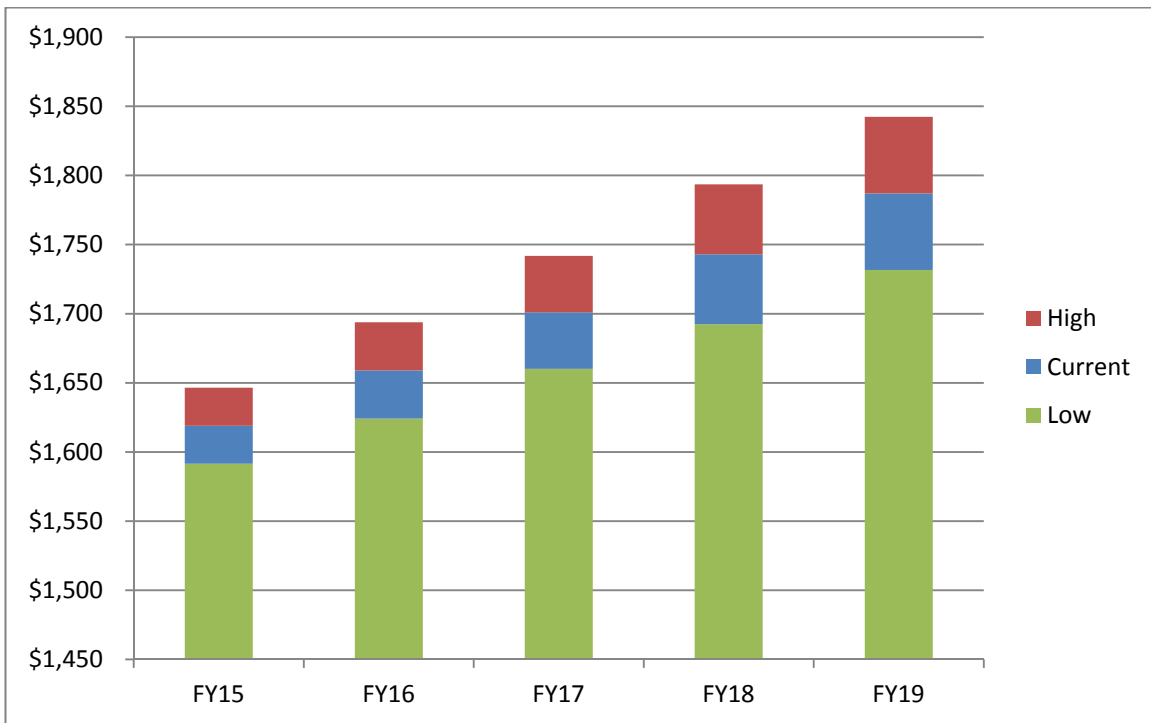
GL Account Numbers:	1001-190101-3422101 1001-230102-3422101
Legal Authorization for Collection:	City of Atlanta Code of Ordinance 12-O-0375
Collection Method:	Fine notices
Collection Frequency:	30 days from the date of notice
Revenue Computation:	For the first false alarm, a warning shall be given, but no civil penalty shall be imposed. For the second false alarm; \$50 For the third false alarm: \$100 For the fourth false alarm: \$200 For the fifth and sixth false alarm: \$200 For all successive false alarms: \$500
Sources of Revenue:	Alarm Users
Collection Agent:	3 rd Party collection company
Description:	The purpose of this fine is to reduce or eliminate false alarms, which unduly divert emergency services from responding to actual criminal activity and other emergencies. The False Alarm ordinance governs alarm systems intended to summon emergency response, requires registration. It is determined that two or more false alarms annually is excessive, constitutes a public nuisance, and is a violation of the ordinance. Civil penalties for false alarms within any 365 day period (rolling year) is assessed against an alarm user in the civil penalty structured indicated under the section Revenue computation.
Economic Drivers/Metrics:	N/A
Issues:	None

Fire False Alarm

HISTORICAL

FY10	FY11	FY12	FY13	FY14
\$600	\$2,100	\$3,550	\$12,395	\$10,995

FORECAST



Fire Services/False Alarm	FY15	FY16	FY17	FY18	FY19
Base	\$1,619	\$1,659	\$1,701	\$1,743	\$1,787
High	\$1,647	\$1,694	\$1,742	\$1,794	\$1,842
Low	\$1,591	\$1,624	\$1,660	\$1,692	\$1,732

Rezoning Petition Fee

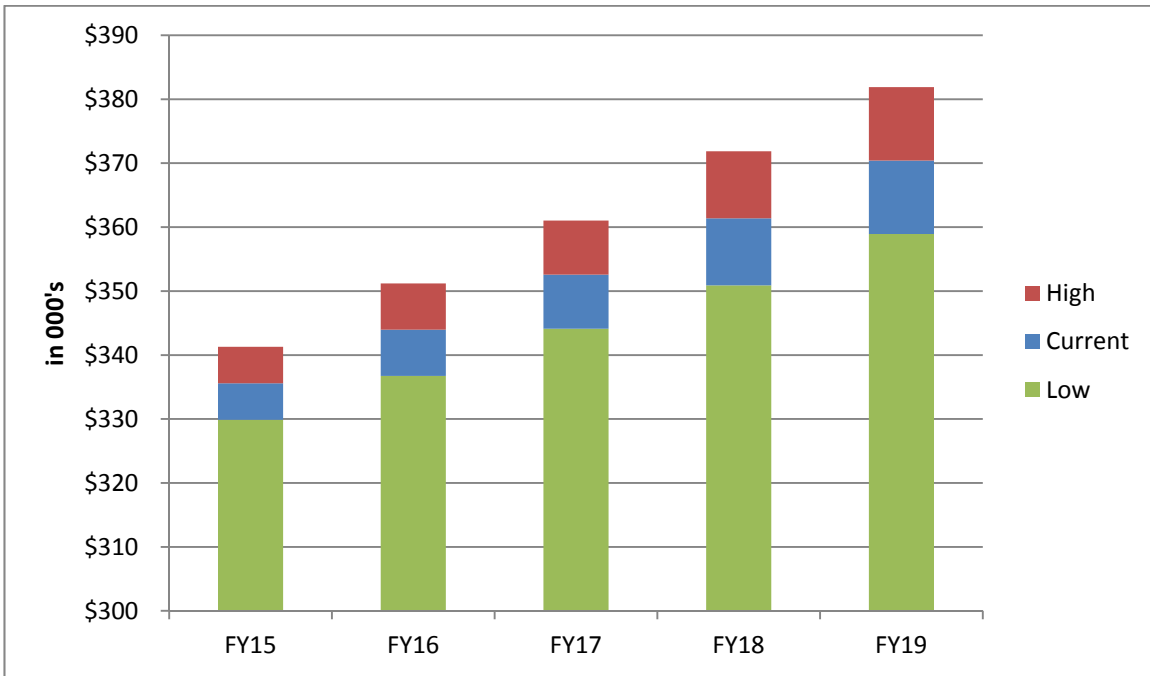
GL Account Numbers:	1001-000002-3413902 1001-250201-3413902 1001-250401-3413902
Legal Authorization for Collection:	O.C.G.A. 36-67-1
Collection Method:	Payment remitted to the City of Atlanta
Collection Frequency:	Monthly
Revenue Computation:	Rezoning application fees shall be based on the zoning district for which an applicant applied and upon the size of the property for which the application is made to the schedule found at the Office of Planning under the City of Atlanta website.
Sources of Revenue:	Applicants petitioning for rezoning
Collection Agent:	Office of Zoning, City of Atlanta
Description:	Fees collected to recover the cost of rezoning assessment and process.
Economic Drivers/Metrics:	Changes in zoning classification
Issues:	None

Rezoning Petition Fee

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$175	\$204	\$202	\$259	\$202

FORECAST



Rezoning Petition Fee (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$336	\$344	\$353	\$361	\$370
High	\$341	\$351	\$361	\$372	\$382
Low	\$330	\$337	\$344	\$351	\$359

Atlanta Police Department - Law Enforcement Services for Atlanta Public Schools

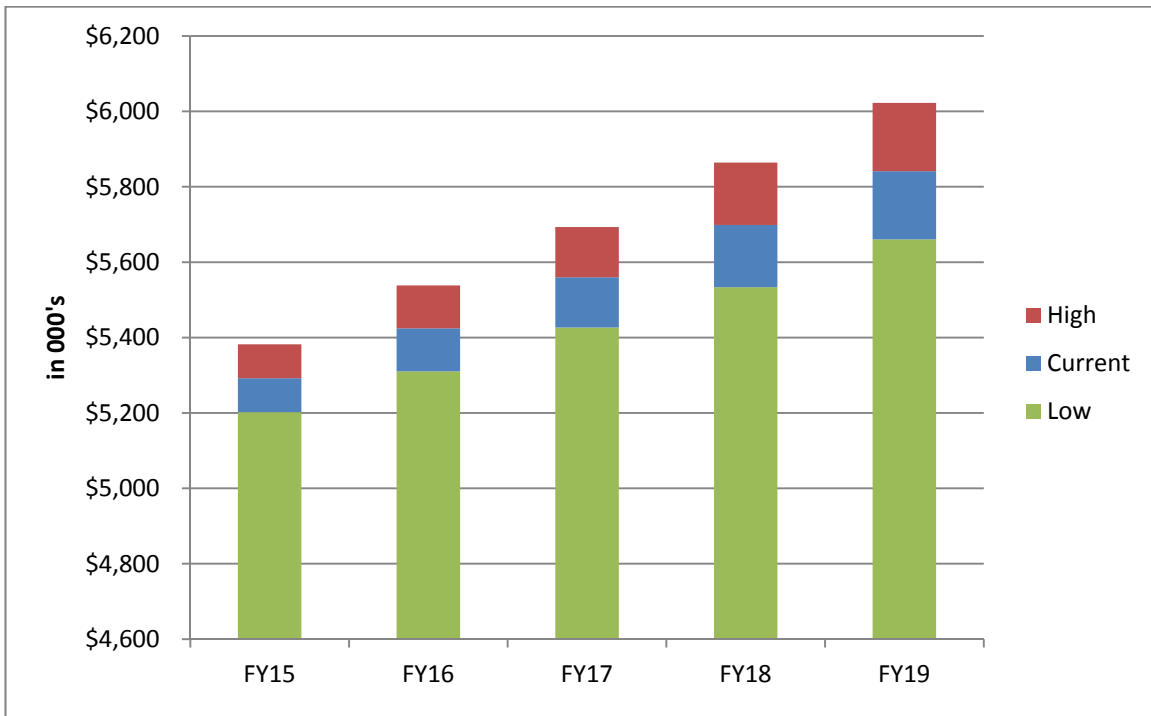
GL Account Numbers:	1001-240201-3421001
Legal Authorization for Collection:	Georgia Constitution, Article 9, Sec. 3, Paragraph 1
Collection Method:	APS pays City invoice
Collection Frequency:	Quarterly; 15 th day January, April, July and October
Revenue Computation:	Number of APD Officer Salaries
Sources of Revenue:	Cost recovery for APD public safety
Collection Agent:	City of Atlanta Office of Revenue
Description:	The Atlanta Police Department School Detectives Section (SDS) provides public safety services for the Atlanta Public Schools (APS) per an Intergovernmental Agreement between APD and APS. APD assigns sworn personnel under the command of the Chief of Police. The cost recovery excludes employee benefits. The current agreement extends through August 2014 and is subject to four one-year Optional Renewal Terms.
Economic Drivers/Metrics:	Number of participating schools
Issues:	None

Atlanta Police Department - Law Enforcement Services for Atlanta Public Schools

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$1,076	\$1,425	\$1,278	\$1,400	\$5,163

FORECAST



APD- Services for APS (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$5,292	\$5,424	\$5,560	\$5,699	\$5,841
High	\$5,382	\$5,538	\$5,693	\$5,864	\$6,022
Low	\$5,202	\$5,310	\$5,426	\$5,534	\$5,660

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Section 4: Fines and Forfeitures

Municipal Court Traffic Fine

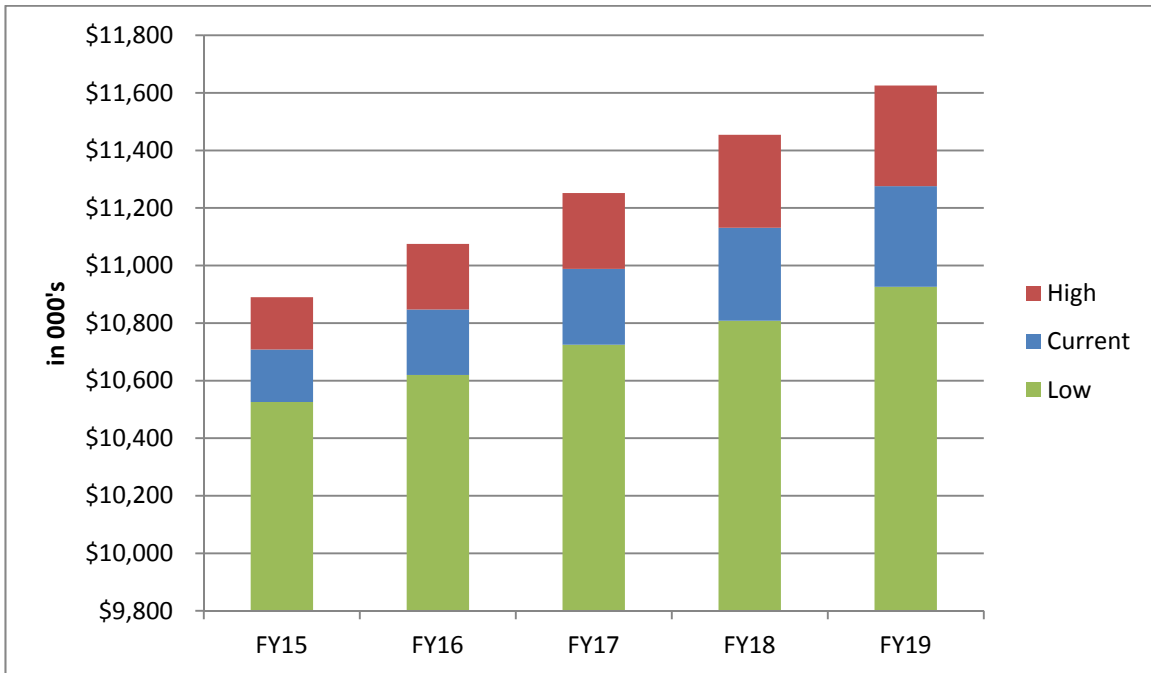
GL Account Numbers:	1001-190101-3511702
Legal Authorization for Collection:	O.C.G.A. 40-6-20
Collection Method:	Payment remitted to Atlanta Municipal Court.
Collection Frequency:	Daily
Revenue Computation:	Is determined by the judiciary
Sources of Revenue:	Traffic infractions
Collection Agent:	Atlanta Municipal Court
Description:	Penalty for traffic violation
Economic Drivers/Metrics:	Population and number of violations
Issues:	None

Municipal Court Traffic Fine

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$9,672	\$10,527	\$9,959	\$9,099	\$10,962

FORECAST



Municipal Court Traffic Fine (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$10,708	\$10,847	\$10,988	\$11,131	\$11,276
High	\$10,890	\$11,075	\$11,252	\$11,454	\$11,625
Low	\$10,526	\$10,620	\$10,725	\$10,808	\$10,926

Municipal Court Parking Fine

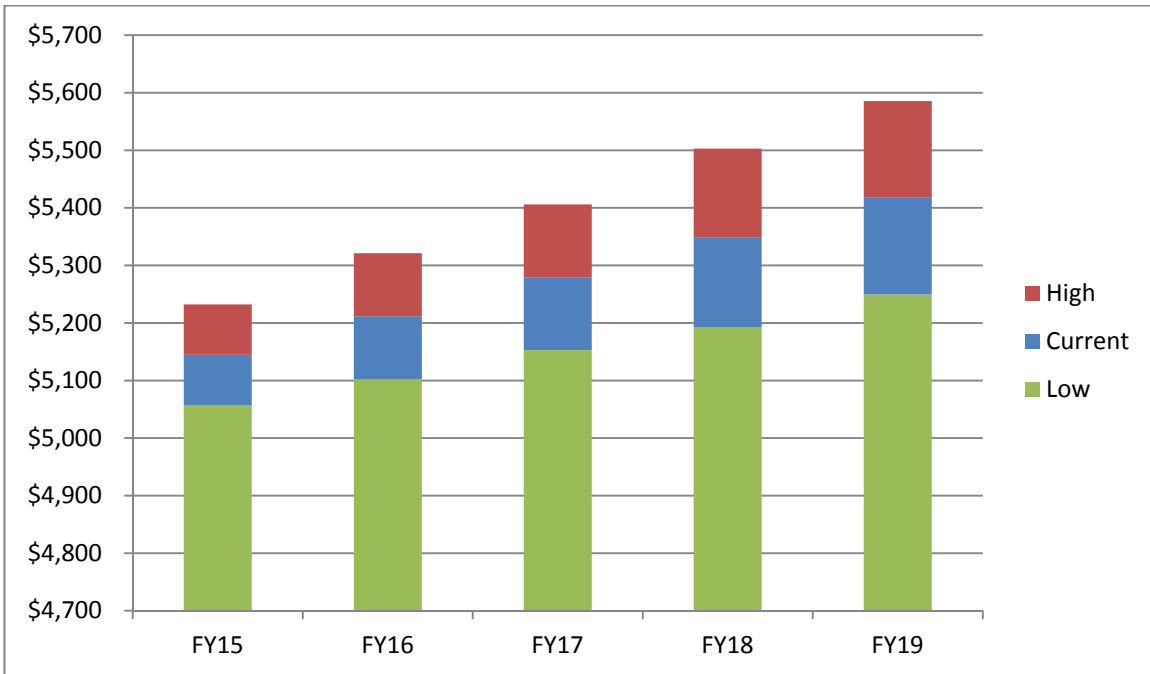
GL Account Numbers:	1001-190101-3511703
Legal Authorization for Collection:	O.C.G.A. 40-6-20
Collection Method:	Payment remitted to Atlanta Municipal Court.
Collection Frequency:	Daily
Revenue Computation:	Fine determined by violation and statute
Sources of Revenue:	Parking infractions
Collection Agent:	Atlanta Municipal Court
Description:	Penalty for parking violation
Economic Drivers/Metrics:	Population and violation
Issues:	None

Municipal Court Parking Fine

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$2,307	\$4,773	\$2,593	\$4,669	\$5,300

FORECAST



Municipal Court Parking Fine (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$5,145	\$5,212	\$5,279	\$5,348	\$5,417
High	\$5,232	\$5,321	\$5,406	\$5,503	\$5,585
Low	\$5,057	\$5,102	\$5,153	\$5,193	\$5,250

Municipal Court DUI Fine

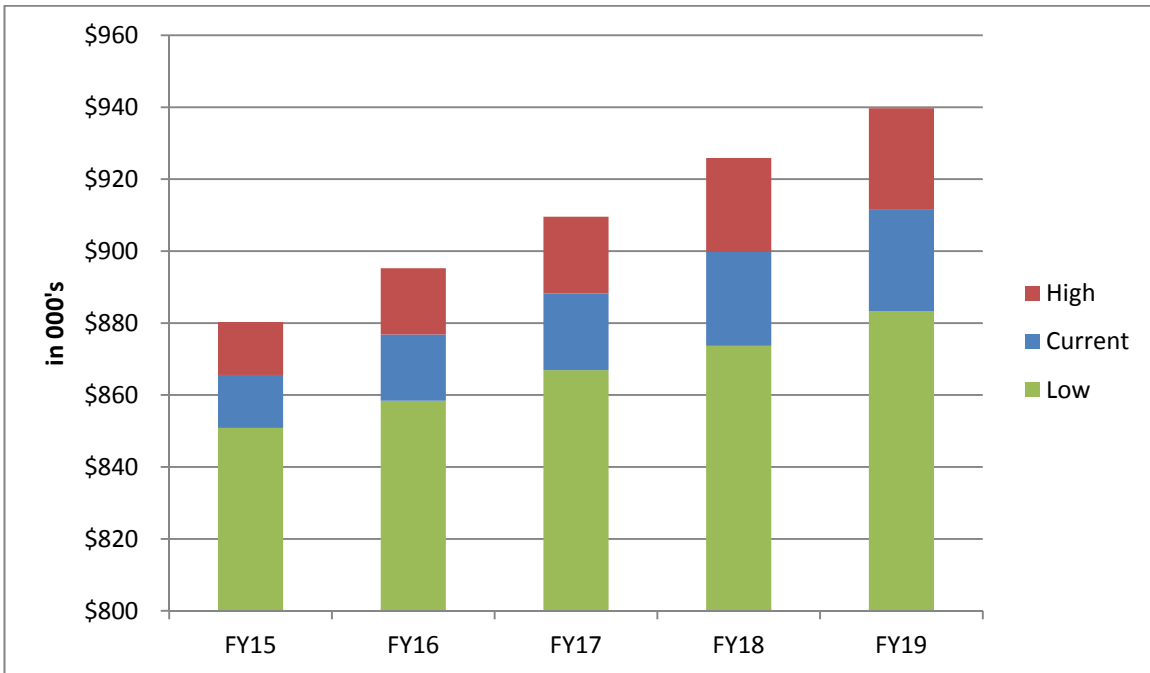
GL Account Numbers:	1001-190101-3511704
Legal Authorization for Collection:	O.C.G.A. 40-6-391
Collection Method:	Payment remitted to Atlanta Municipal Court.
Collection Frequency:	Daily
Revenue Computation:	Varies, depending on the offense, the number of repeated offense, and judge's discretion.
Sources of Revenue:	DUI infractions
Collection Agent:	Atlanta Municipal Court
Description:	Driving under the influence of alcohol, drugs, or other intoxicating substances.
Economic Drivers/Metrics:	Population and violation
Issues:	None

Municipal Court DUI Fine

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$755	\$1,015	\$1,706	\$709	\$1,285

FORECAST



Municipal Court DUI Fine (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$866	\$877	\$888	\$900	\$911
High	\$880	\$895	\$910	\$926	\$940
Low	\$851	\$858	\$867	\$874	\$883

Municipal Court Criminal Fine

GL Account Numbers:	1001-190101-3511711
Legal Authorization for Collection:	O.C.G.A. Title 16
Collection Method:	Payment remitted to Atlanta Municipal Court.
Collection Frequency:	Daily
Revenue Computation:	Is determined by the judiciary
Sources of Revenue:	Criminal infractions
Collection Agent:	Atlanta Municipal Court
Description:	Penalty associated with a criminal offense.
Economic Drivers/Metrics:	Population and violation
Issues:	None

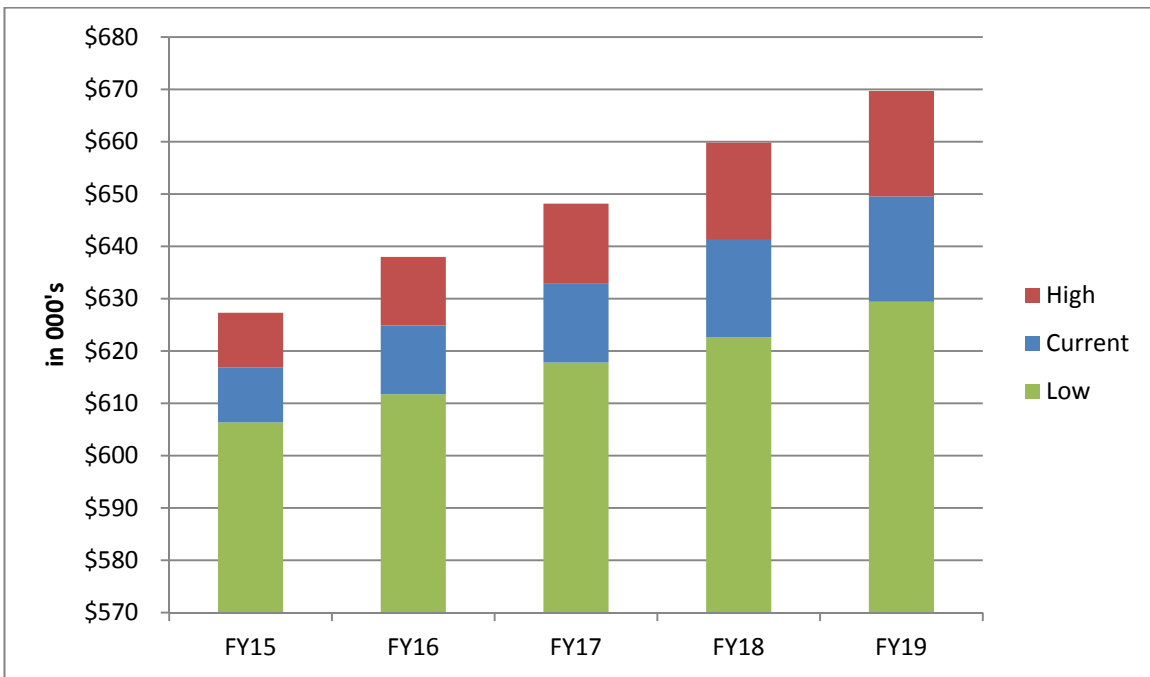
Municipal Court Criminal Fine

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
NA	\$634	\$454	\$576	\$569

* FY10 represents reclassification

FORECAST



Municipal Court Criminal Fine (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$617	\$625	\$633	\$641	\$650
High	\$627	\$638	\$648	\$660	\$670
Low	\$606	\$612	\$618	\$623	\$629

Municipal Court Housing Fine

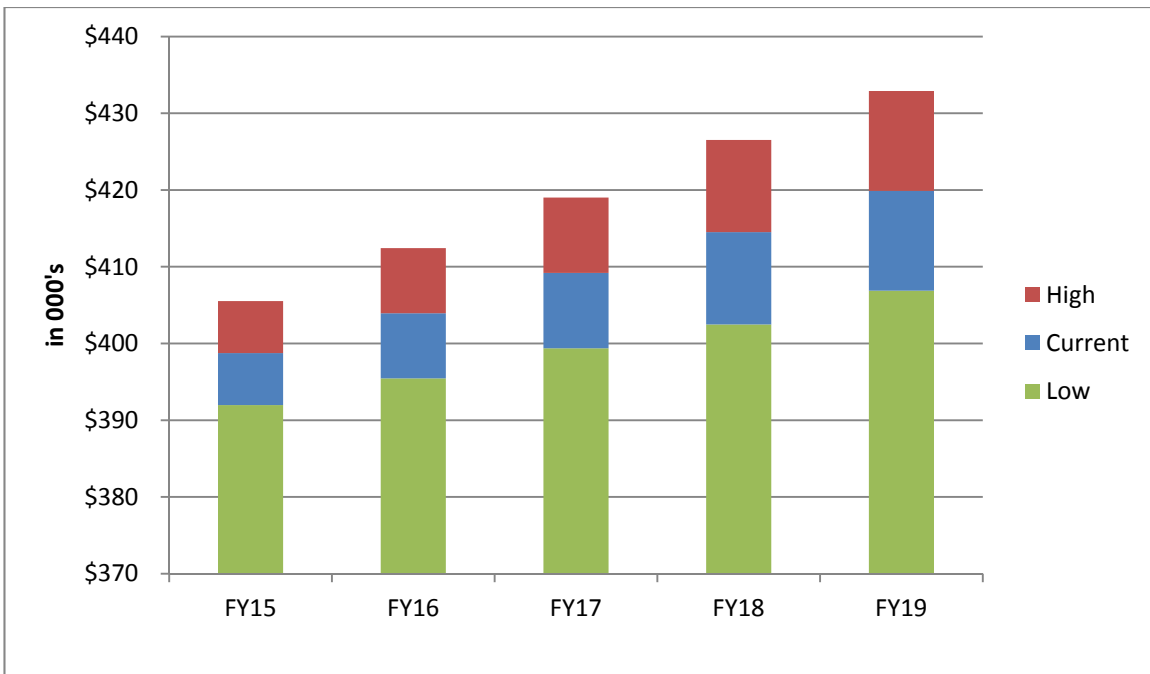
GL Account Numbers:	1001-190101-3511706
Legal Authorization for Collection:	O.C.G.A. § 8-2-20
Collection Method:	Payment remitted to Atlanta Municipal Court.
Collection Frequency:	Daily
Revenue Computation:	Housing infractions
Sources of Revenue:	Is determined by the judiciary
Collection Agent:	Atlanta Municipal Court
Description:	Violation of any local building, fire, life safety, plumbing, electrical, mechanical, or other construction code
Economic Drivers/Metrics:	. Population and violation
Issues:	None

Municipal Court Housing Fine

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$317	\$490	\$452	\$272	\$439

FORECAST



Municipal Court Housing Fine (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$399	\$404	\$409	\$415	\$420
High	\$406	\$412	\$419	\$427	\$433
Low	\$392	\$395	\$399	\$402	\$407

Fees, Failure to Appear

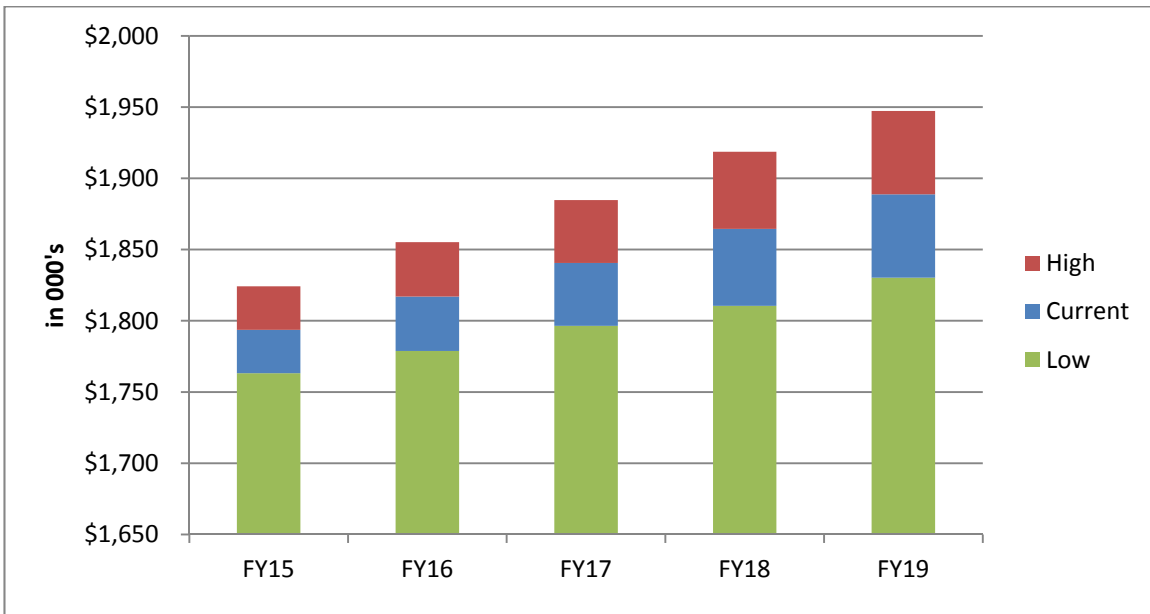
GL Account Numbers:	1001-190101-3511726
Legal Authorization for Collection:	O.C.G.A. 40-13-63
Collection Method:	Payment remitted to Atlanta Municipal Court.
Collection Frequency:	Daily
Revenue Computation:	An amount not to exceed \$200.00 or by confinement in jail for a period not to exceed three days.
Sources of Revenue:	Absentee infractions
Collection Agent:	Atlanta Municipal Court
Description:	Failure of any person to appear in accordance with the written promise contained on the citation and complaint and served upon such person shall constitute an offense which shall be fined.
Economic Drivers/Metrics:	Population and violation
Issues:	None

Fees, Failure to Appear

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$1,104	\$1,580	\$2,143	\$2,227	\$1,417

FORECAST



Fees, Failure To Appear (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$1,794	\$1,817	\$1,841	\$1,865	\$1,889
High	\$1,824	\$1,855	\$1,885	\$1,919	\$1,947
Low	\$1,763	\$1,779	\$1,796	\$1,810	\$1,830

Municipal Court Drug Fine

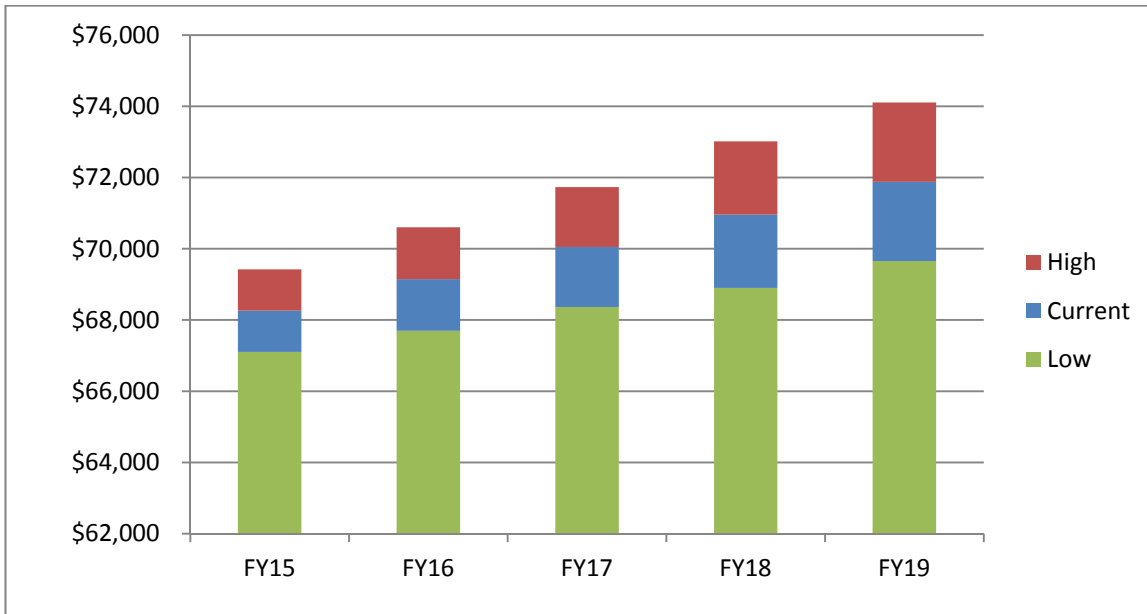
GL Account Numbers:	1001-100501-3511705
Legal Authorization for Collection:	O.C.G.A. 16-13-1
Collection Method:	Payment remitted to Atlanta Municipal Court.
Collection Frequency:	Daily
Revenue Computation:	Varies, depending on the offense, the number of repeated offense, and judge's discretion.
Sources of Revenue:	Drug infractions
Collection Agent:	Atlanta Municipal Court
Description:	Driving under the influence of alcohol, drugs, or other intoxicating substances.
Economic Drivers/Metrics:	Population and violation
Issues:	None

Municipal Court Drug Fine

HISTORICAL

FY10	FY11	FY12	FY13	FY14
\$78,567	\$83,859	\$59,470	\$46,226	\$75,177

FORECAST



Municipal Court Drug Fine	FY15	FY16	FY17	FY18	FY19
Base	\$68,263	\$69,150	\$70,049	\$70,960	\$71,882
High	\$69,423	\$70,602	\$71,730	\$73,018	\$74,110
Low	\$67,103	\$67,698	\$68,368	\$68,902	\$69,654

PTIT Diversion Program

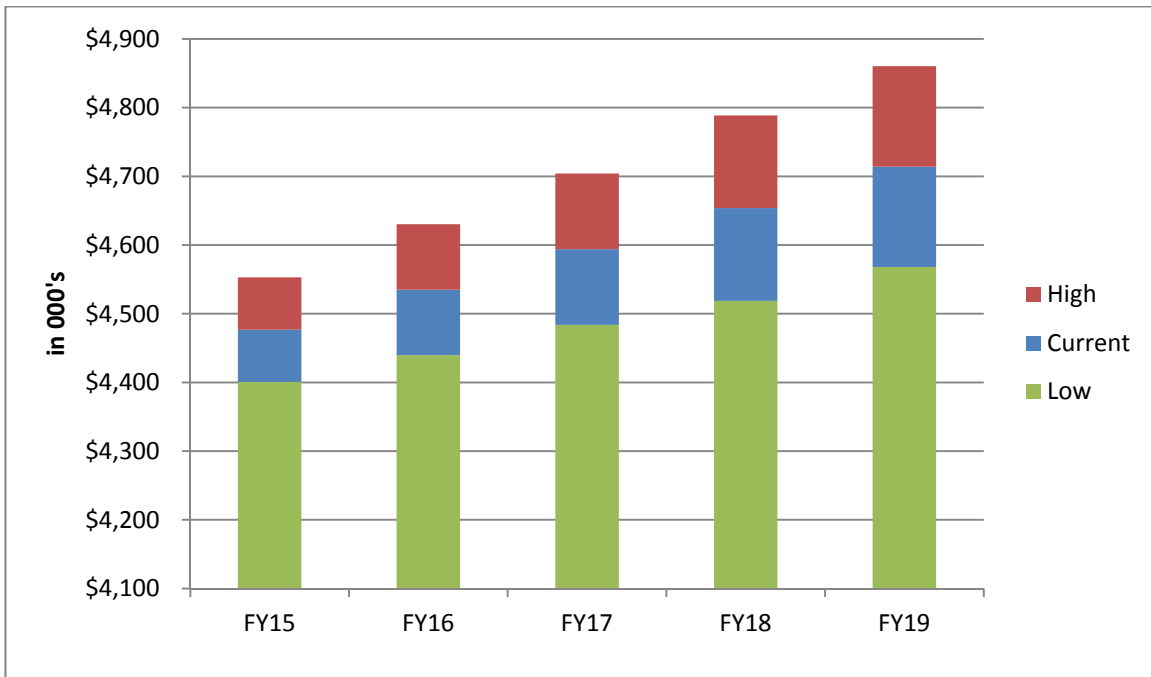
GL Account Numbers:	1001-190101-3511727 1001-260101-3511727
Legal Authorization for Collection:	O.C.G.A. 15-18-80
Collection Method:	Payment remitted to Atlanta Municipal Court.
Collection Frequency:	Daily
Revenue Computation:	Average fee is \$150 and
Sources of Revenue:	Number of program applicants
Collection Agent:	Atlanta Municipal Court
Description:	An alternative to traditional prosecution and sentencing of a case. The program provides traffic offenders an opportunity to resolve their case without proceeding through the traditional court process and sentencing. The program's purpose is to promote responsibility, assist citizens in avoiding points on their license, and provide a service without additional cost to taxpayers. Participation in the program is limited to once every 12 months.
Economic Drivers/Metrics:	Population
Issues:	None

PTIT Diversion Program

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
NA	\$1,062	\$4,559	\$4,552	\$4,100

FORECAST



PTIT Diversion Program (in 000's)	FY 15	FY 16	FY 17	FY 18	FY 19
Base	\$4,477	\$4,535	\$4,594	\$4,654	\$4,714
High	\$4,553	\$4,630	\$4,704	\$4,789	\$4,860
Low	\$4,401	\$4,440	\$4,484	\$4,519	\$4,568

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Section 5: Miscellaneous Revenue

Building Rental

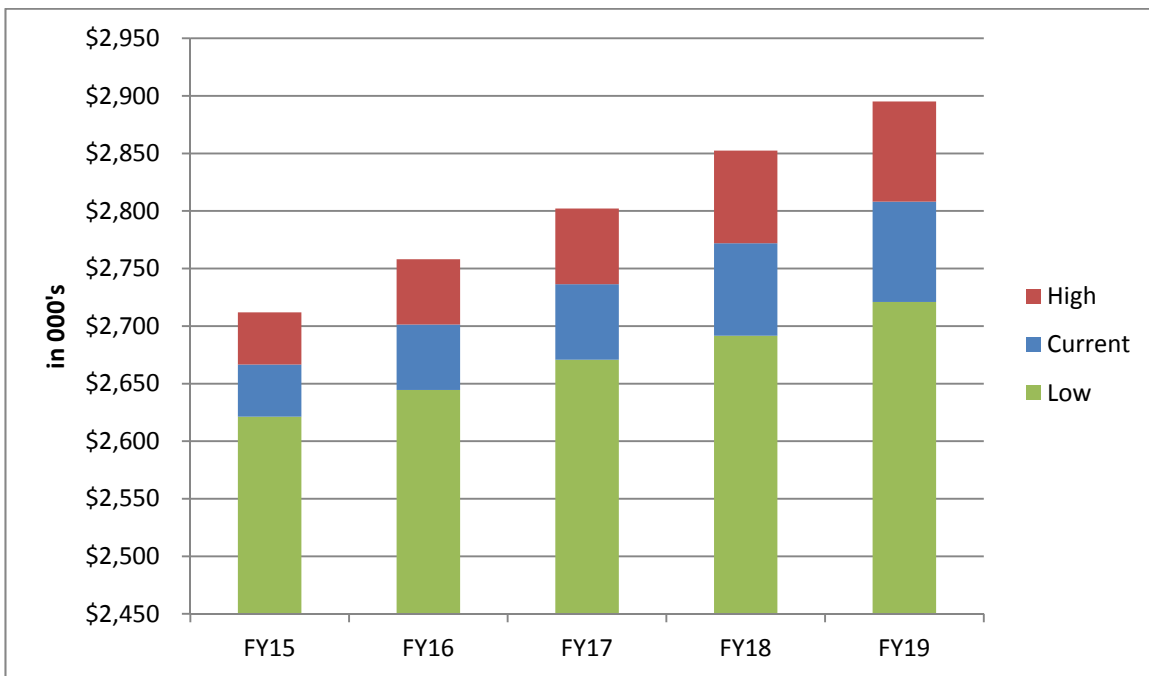
GL Account Numbers:	1001-000002-3810008 1001-040401-3810008 1001-040408-3810008 1001-040409-3810008 1001-040411-3810008 1001-040415-3810008 1001-100501-3810008 1001-140101-3810008
Legal Authorization for Collection:	City of Atlanta Section 110-3 (a) (9)
Collection Method:	Tenant payments to City Department
Collection Frequency:	Monthly
Revenue Computation:	Various lease terms
Sources of Revenue:	Lease rental
Collection Agent:	All Departments with checking accounts, investments, etc.
Description:	Certain City department including the Department of Parks, and Recreation and Office of Enterprise Assets Management lease City space to Neighborhood Service Centers. These Centers house various public and private agencies that provide services to residents in the surrounding communities, which range from child day care to social service programs.
Economic Drivers/Metrics:	Changes in the number of rented spaces by the City of Atlanta
Issues:	None

Building Rental

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$1,218	\$1,039	\$623	\$1,851	\$839

FORECAST



Building Rental (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$2,667	\$2,701	\$2,736	\$2,772	\$2,808
High	\$2,712	\$2,758	\$2,802	\$2,852	\$2,895
Low	\$2,621	\$2,645	\$2,671	\$2,692	\$2,721

Land Rental

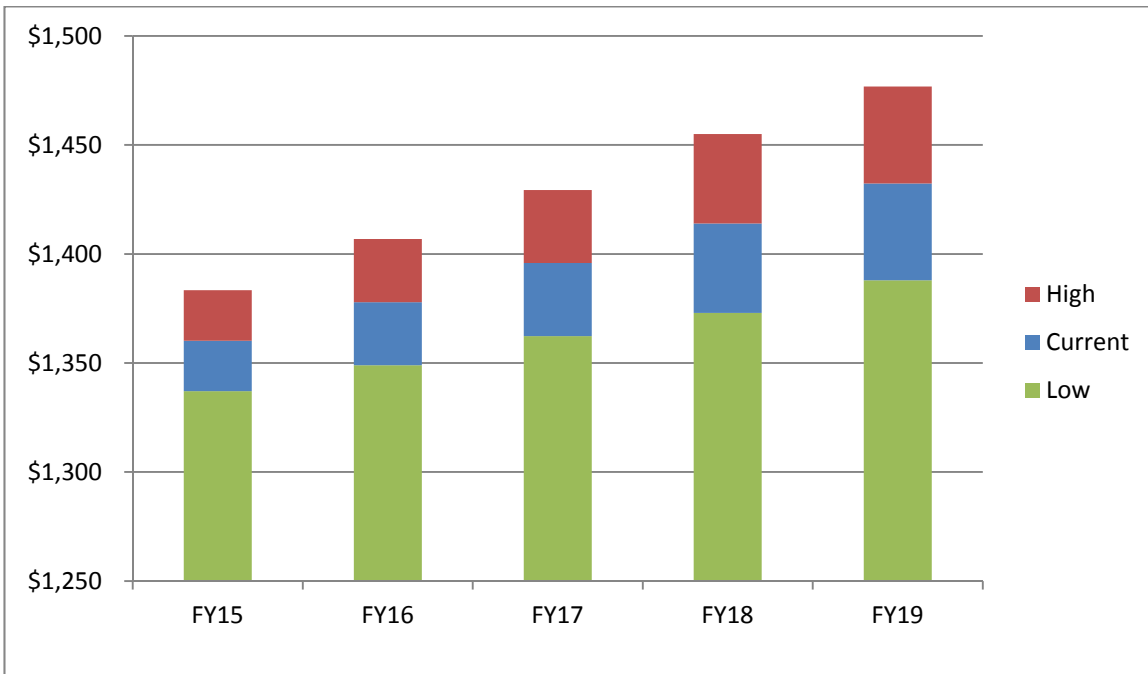
GL Account Numbers:	1001-000002-3810001 1001-040401-3810001 1001-040408-3810001 1001-100501-3810001 1001-130101-3810001 1001-140101-3810001
Legal Authorization for Collection:	Federal Telecommunications Act of 1996; City of Atlanta Section 16-25.002(3) (i) (iv)
Collection Method:	Tenant payments to City Department
Collection Frequency:	Monthly
Revenue Computation:	Various lease terms
Sources of Revenue:	Lease rental
Collection Agent:	Department of Parks and Office of Enterprise Assets Management
Description:	The Federal Telecommunications Act of 1996 regulates personal wireless service facilities (commonly known as cell towers). The act preserves to local governments the authority to zone for the placement, construction, and modification of cell towers subject to certain limitations. The Atlanta Zoning Ordinance provides standards and criteria governing cell towers.
Economic Drivers/Metrics:	Changes in the number of leased areas by the City of Atlanta
Issues:	None

Land Rental

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$1,577	\$1,296	\$2,387	\$2,409	\$2,020

FORECAST



Land Rental (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$1,360	\$1,378	\$1,396	\$1,414	\$1,432
High	\$1,383	\$1,407	\$1,429	\$1,455	\$1,477
Low	\$1,337	\$1,349	\$1,362	\$1,373	\$1,388

Immigration Naturalization Service (INS) Inmate Lease Rental

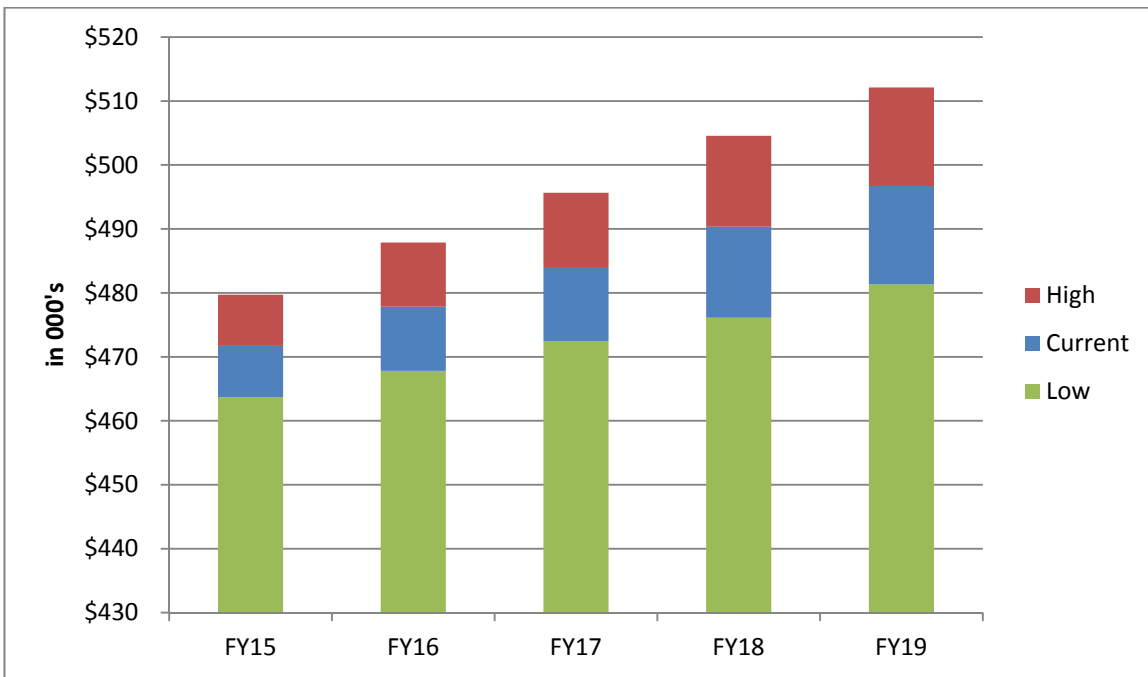
GL Account Numbers:	1001-090102-3810011 1001-090201-3810011
Legal Authorization for Collection:	Federal Section 119 of the Department of Justice (Public Law 106-553)
Collection Method:	The local government submits invoices to Federal Government
Collection Frequency:	Monthly
Revenue Computation:	Fixed per-diem rate for services
Sources of Revenue:	Federal Lease Rental payments
Collection Agent:	City of Atlanta
Description:	The Federal Government and the local government establish this agreement that allows INS now known as the Immigration and Custom Enforcement (ICE) to house federal detainees with the local government at the City of Atlanta Department of Corrections. The per-diem rate covers the support of one federal detainee per “federal detainee day”; which shall include the day of arrival, but not the day of departure.
Economic Drivers/Metrics:	Changes in the number of leased spaces by the City of Atlanta
Issues:	None

Immigration Naturalization Service (INS) Inmate Lease Rental

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$4,498	\$3,702	\$2,838	\$860	\$850

FORECAST



INS Inmate Lease Rental (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$472	\$478	\$484	\$490	\$497
High	\$480	\$488	\$496	\$505	\$512
Low	\$464	\$468	\$472	\$476	\$481

US Marshall Lease Rental

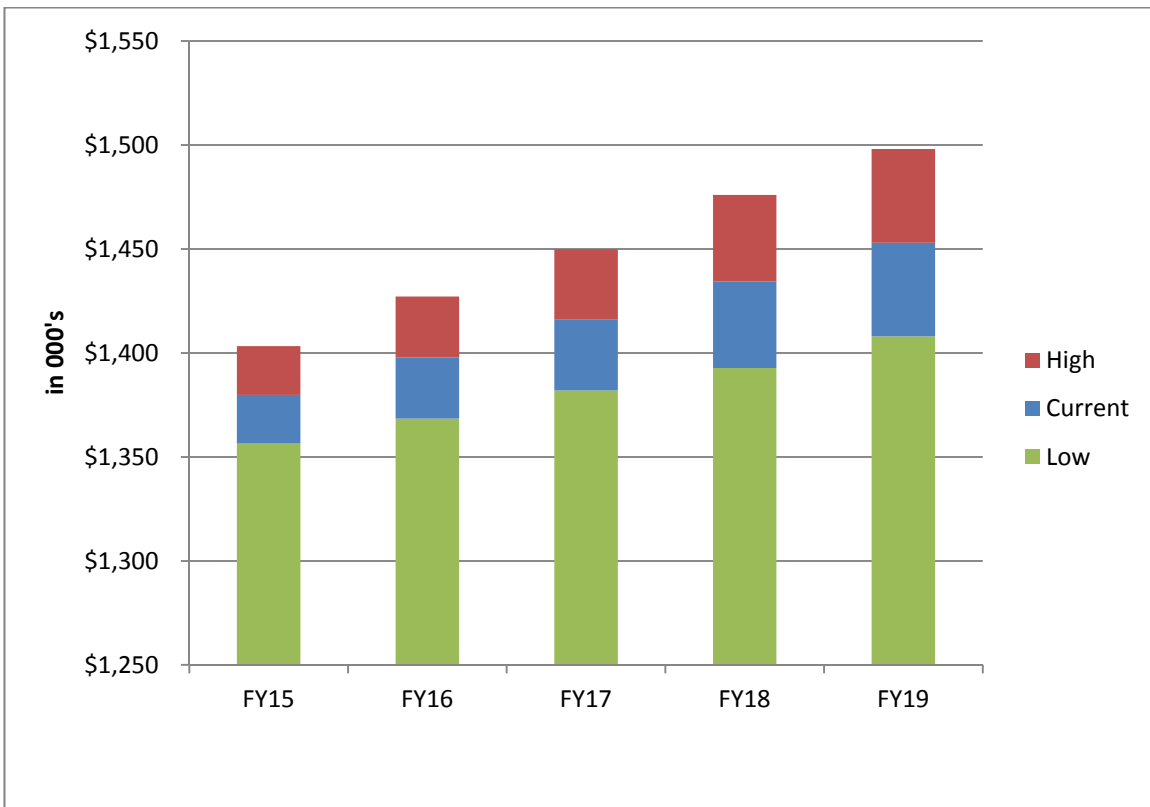
GL Account Numbers:	1001-090201-3810302
Legal Authorization for Collection:	Federal Section 119 of the Department of Justice (Public Law 106-553)
Collection Method:	The local government submits invoices to Federal Government
Collection Frequency:	Monthly
Revenue Computation:	Fixed per-diem rate for services
Sources of Revenue:	Federal Lease Rental payments
Collection Agent:	City of Atlanta
Description:	The Federal Government and the local government establish this agreement that allows the United States Marshals Service (USMS) to house federal detainees with the local government at the City of Atlanta Department of Corrections. The per-diem rate covers the support of one federal detainee per “federal detainee day”; which shall include the day of arrival, but not the day of departure.
Economic Drivers/Metrics:	Changes in the number of rented spaces by the City of Atlanta
Issues:	None

US Marshall Lease Rental

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$574	\$115	\$63	\$530	\$77

FORECAST



US Marshall Lease Rental(in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$1,380	\$1,398	\$1,416	\$1,434	\$1,453
High	\$1,403	\$1,427	\$1,450	\$1,476	\$1,498
Low	\$1,356	\$1,368	\$1,382	\$1,393	\$1,408

Right-of-Way Rental

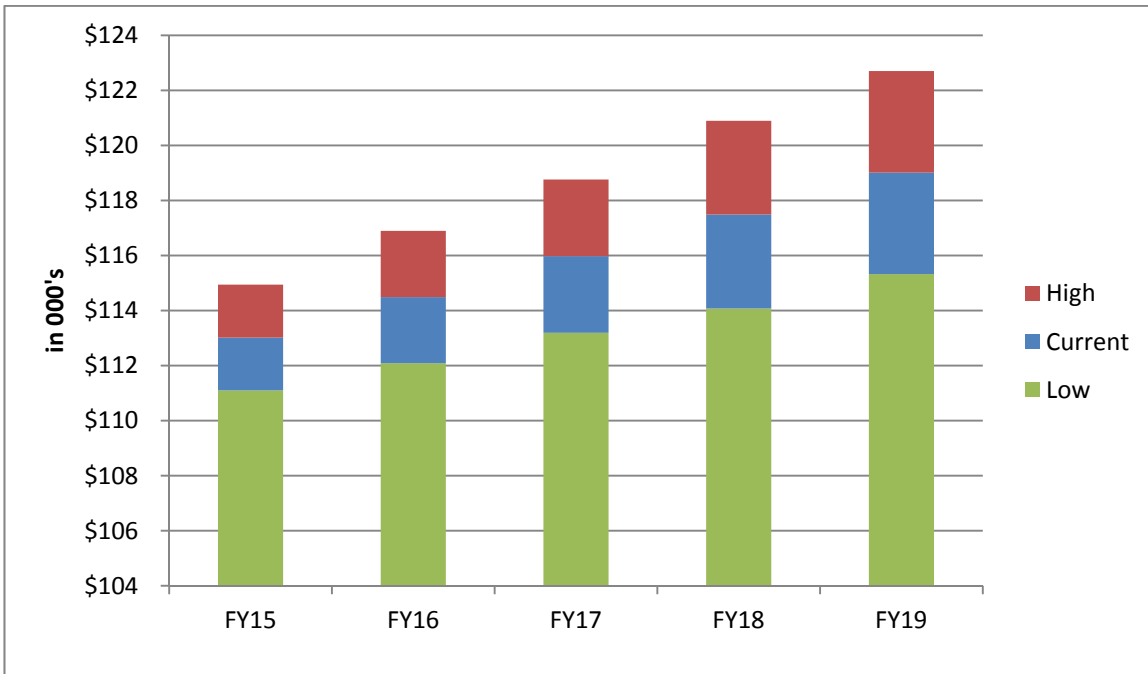
GL Account Numbers:	1001- 000002-3810301 1001- 130101-3810301
Legal Authorization for Collection:	(Code 1977, § 9-3008; Ord. No. 2001-22, § 1, 3-14-01; Ord. No. 2008-18(06-O-1947), §§ 1—3, 3-25-08)
Collection Method:	Owners, lessors, or lessees submit payments to Atlanta City Government
Collection Frequency:	Monthly
Revenue Computation:	The owner, lessor or lessee shall pay to the city a monthly rental for the air space or subsurface space occupied by the bridge or tunnel, as follows: The monthly rental rate for all bridges or tunnels used for pedestrian transportation or utility purposes only shall be the fair market value of each such bridge or tunnel as determined by a certified general real estate appraiser selected by the chief procurement officer. A fee to cover the cost of such appraisal shall be paid by the owner, lessor or lessee. The appraisal shall be submitted to and shall be reviewed and approved by the city utilities committee before submission to the council. The monthly rate as determined by the appraiser shall be for an initial period of ten years from the execution date of the agreement and shall be subject to re-appraisal every ten years
Sources of Revenue:	Lease Rental payments
Collection Agent:	City of Atlanta
Description:	The City leases its right-of-way to various entities.
Economic Drivers/Metrics:	Change in City of Atlanta owned roadways.
Issues:	None

Right-of-Way Rental

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$77	\$86	\$99	\$98	\$126

FORECAST



R-O-W'S Rental (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$113	\$114	\$116	\$117	\$119
High	\$115	\$117	\$119	\$121	\$123
Low	\$111	\$112	\$113	\$114	\$115

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Section 6: Enterprise and Special Revenue Funds

Building Permit

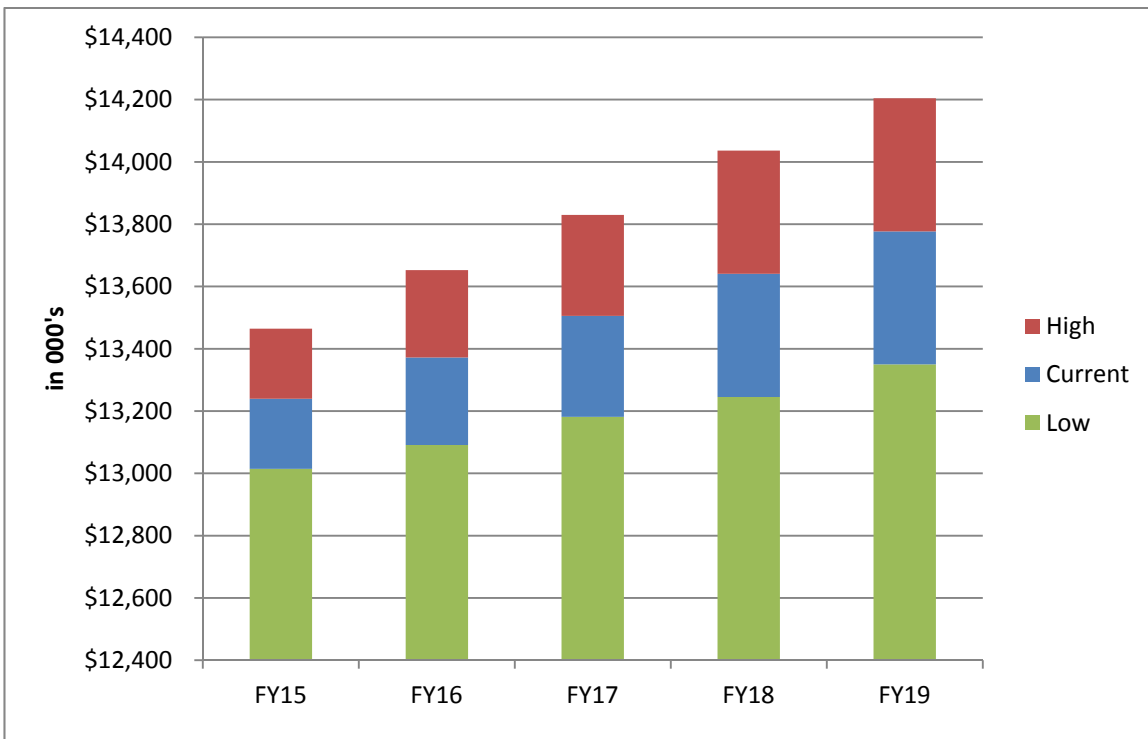
GL Account Numbers:	5601-000002-3231201 5601-250201-3231201
Legal Authorization for Collection:	O.C.G.A. 48-13-8 and 48-13-9
Collection Method:	Payment made by applicant at time permit is received.
Collection Frequency:	Daily
Revenue Computation:	\$7 per \$1,000 of cost of construction. Base Fee-\$150 Technology Fee-\$25
Sources of Revenue:	Residential and commercial permit applicants
Collection Agent:	City of Atlanta-Office of Revenue
Description:	Fees collected to recover the cost of administering building permit activity.
Economic Drivers/Metrics:	Construction and redevelopment activity
Issues:	None

Building Permit

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$6,806	\$4,331	\$7,428	\$13,627	\$9,667

FORECAST



Building Permit (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$13,239	\$13,372	\$13,506	\$13,641	\$13,777
High	\$13,465	\$13,653	\$13,830	\$14,036	\$14,204
Low	\$13,014	\$13,091	\$13,181	\$13,245	\$13,350

Plumbing Permit

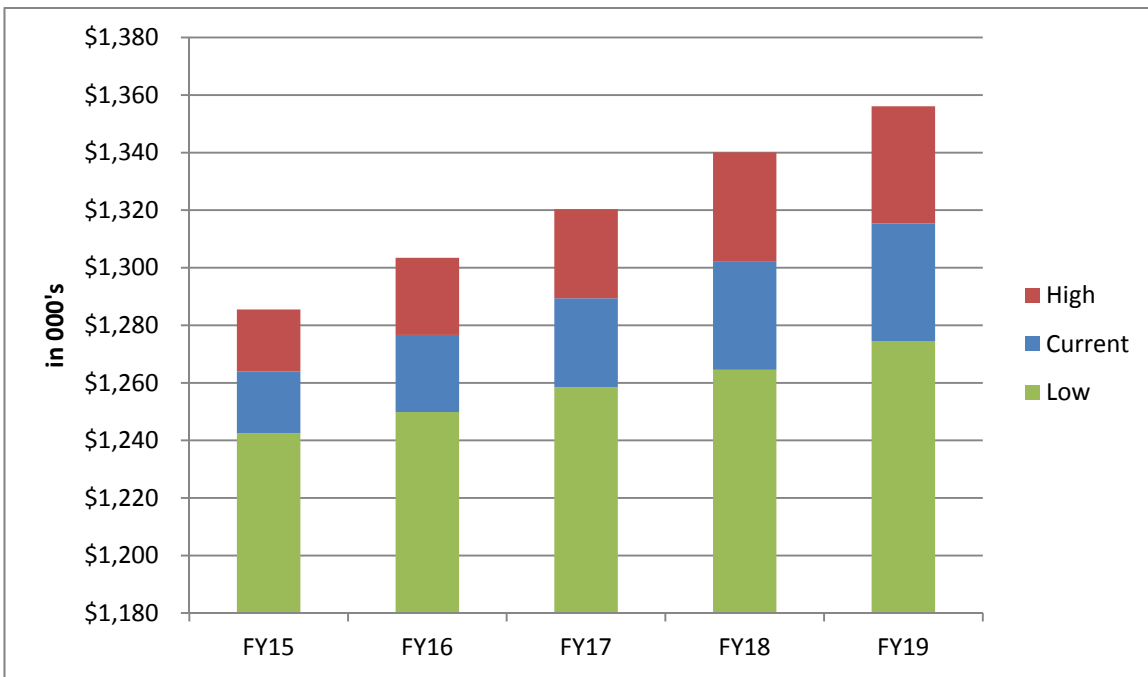
GL Account Numbers:	5601-000002-3231301
Legal Authorization for Collection:	O.C.G.A. 48-13-8 and 48-13-9
Collection Method:	Payment made by applicant at time permit is received.
Collection Frequency:	Daily
Revenue Computation:	Base Fee-\$150 Technology Fee-\$25
Sources of Revenue:	Residential and commercial permit applicants
Collection Agent:	City of Atlanta-Office of Revenue
Description:	Fees collected to recover the cost of administering plumbing permit activity.
Economic Drivers/Metrics:	Construction and redevelopment activity
Issues:	None

Plumbing Permit

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$573	\$494	\$628	\$967	\$711

FORECAST



Plumbing Permit (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$1,264	\$1,277	\$1,289	\$1,302	\$1,315
High	\$1,285	\$1,303	\$1,320	\$1,340	\$1,356
Low	\$1,243	\$1,250	\$1,258	\$1,265	\$1,275

Electrical Permit

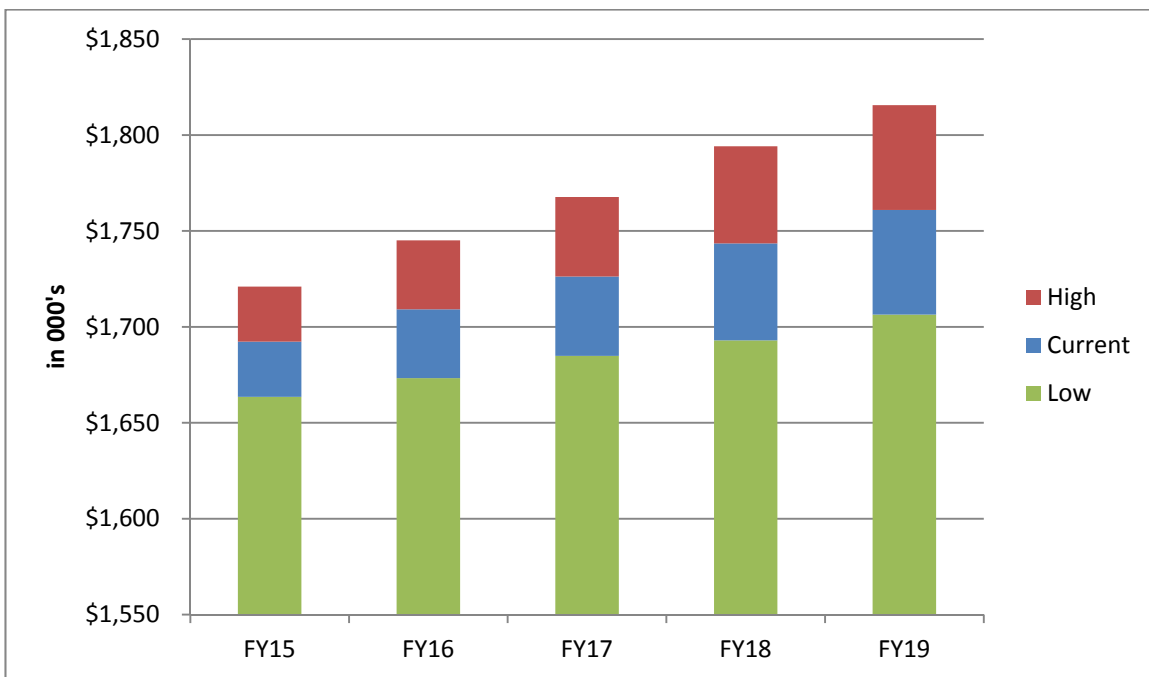
GL Account Numbers:	5601-000002-3231401
Legal Authorization for Collection:	O.C.G.A. 48-13-8 and 48-13-9
Collection Method:	Payment made by applicant at time permit is received.
Collection Frequency:	Daily
Revenue Computation:	Base Fee-\$150 Technology Fee-\$25
Sources of Revenue:	Residential and commercial permit applicants
Collection Agent:	City of Atlanta-Office of Revenue
Description:	Fees collected to recover the cost of administering electrical permit activity.
Economic Drivers/Metrics:	Construction and redevelopment activity
Issues:	None

Electrical Permit

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$875	\$859	\$1,287	\$1,754	\$1,483

FORECAST



Electrical Permit (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$1,692	\$1,709	\$1,726	\$1,744	\$1,761
High	\$1,721	\$1,745	\$1,768	\$1,794	\$1,816
Low	\$1,663	\$1,673	\$1,685	\$1,693	\$1,706

HVAC Permit

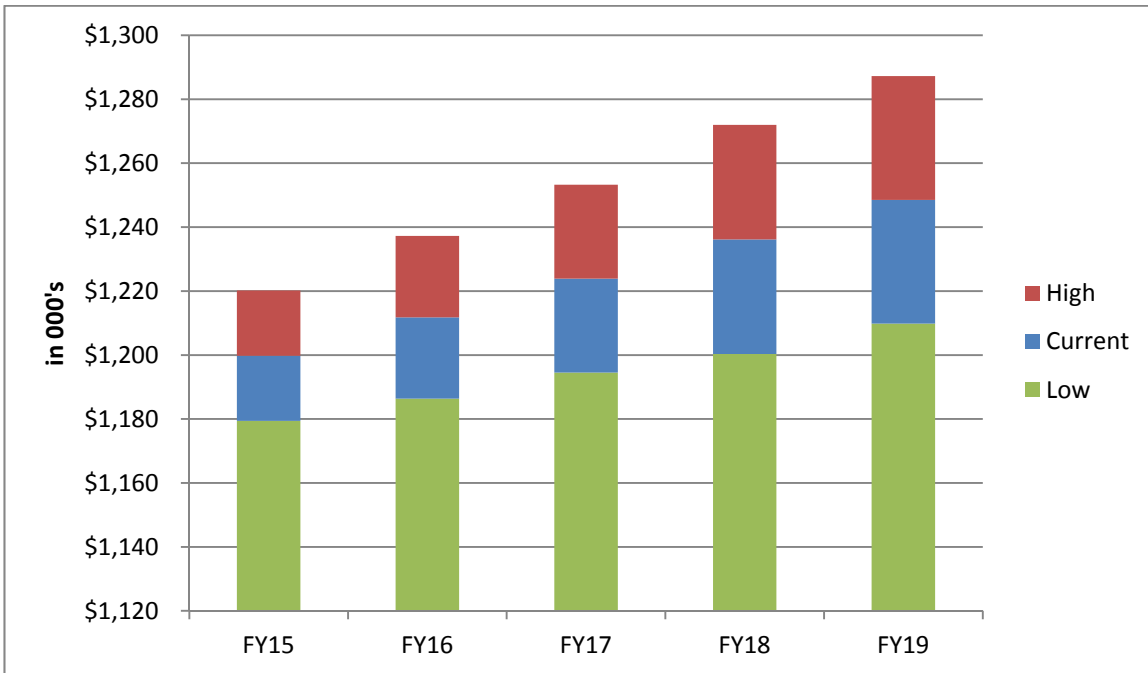
GL Account Numbers:	5601-000002-3231601
Legal Authorization for Collection:	O.C.G.A. 48-13-8 and 48-13-9
Collection Method:	Payment made by applicant at time permit is received.
Collection Frequency:	Daily
Revenue Computation:	Base Fee-\$150 Technology Fee-\$25
Sources of Revenue:	Residential and commercial permit applicants
Collection Agent:	City of Atlanta-Office of Revenue
Description:	Fees collected to recover the cost of administering electrical permit activity.
Economic Drivers/Metrics:	Construction and redevelopment activity
Issues:	None

HVAC Permit

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$683	\$591	\$854	\$910	\$773

FORECAST



HVAC Permit (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$1,200	\$1,212	\$1,224	\$1,236	\$1,249
High	\$1,220	\$1,237	\$1,253	\$1,272	\$1,287
Low	\$1,179	\$1,186	\$1,195	\$1,200	\$1,210

Solid Waste

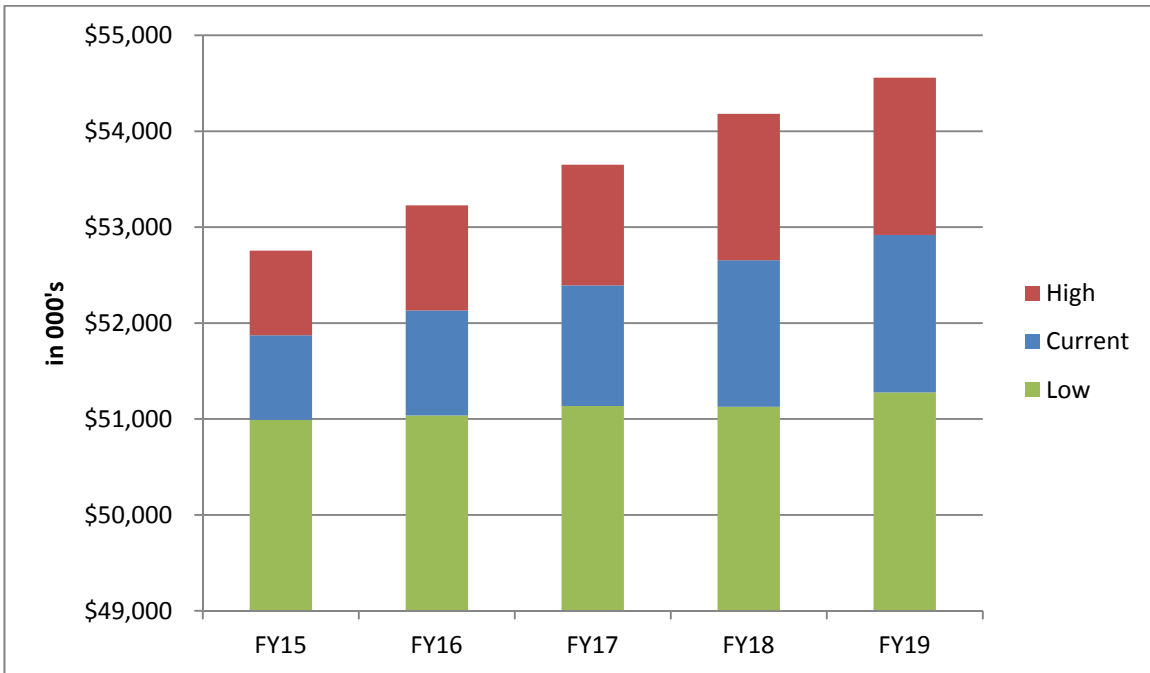
GL Account Numbers:	5401-000002-3441104 5401-000002-3441108
Legal Authorization for Collection:	O.C.G.A. 12-8-20
Collection Method:	Payment is remitted to the City of Atlanta
Collection Frequency:	Annually – due on August 15 th or 45 days from billing date
Revenue Computation:	<p>Residential: Base Rate - \$ 307.19 per year Recycling - \$ 88.00 per year Frontage - \$ 0.94 per foot of paved street frontage and, to cover rubbish collection costs for unpaved frontage \$ 0.67 per foot of unpaved street frontage, up to a maximum of 200 feet.</p> <p>Commercial and Industrial (<i>Based on Frontage</i>): \$ 7.60 per foot of street frontage property located in central business/downtown district receiving street cleaning nightly. \$ 3.70 per foot of street frontage for property located in all areas receiving special thoroughfare street cleaning (at least once a week). \$ 2.89 per foot of street frontage for all other commercial and industrial property receiving regular street cleaning \$ 0.67 per foot of unpaved street frontage for commercial and industrial property abutting unpaved streets to cover rubbish collection cost</p>
Sources of Revenue:	User fees or charges for services mentioned in <i>Description</i>
Collection Agent:	Fulton and DeKalb County Tax Commissioners Office
Description:	Supports the operation of solid waste service activities, including collection and disposal of solid waste, recycling, yard waste and bulk rubbish, street sweeping, de-littering, debris removal, right-of-way cutting, dead animal removal, education and enforcement.
Economic Drivers/Metrics:	Number of parcel owners
Issues:	None

Solid Waste

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$23,080	\$51,842	\$51,994	\$49,513	\$48,841

FORECAST



Solid Waste CY (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$51,873	\$52,132	\$52,393	\$52,655	\$52,918
High	\$52,754	\$53,227	\$53,650	\$54,182	\$54,558
Low	\$50,991	\$51,037	\$51,135	\$51,128	\$51,277

Municipal Option Sales Tax

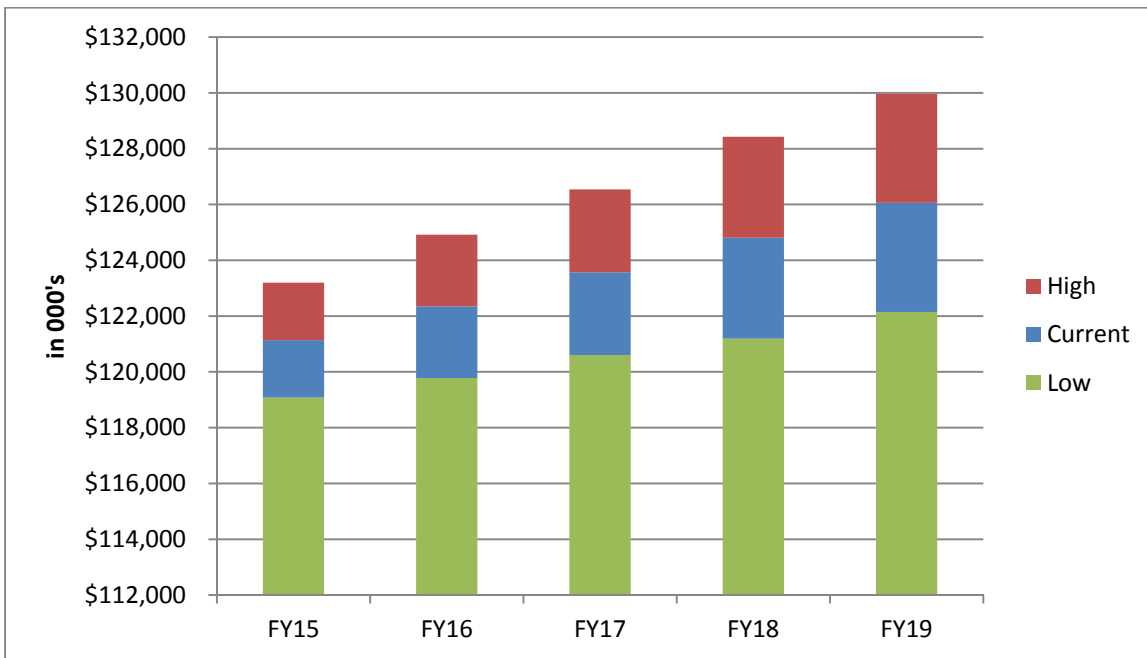
GL Account Numbers:	5059-000002-3371001
Legal Authorization for Collection:	Voter referendum
Collection Method:	Payment is remitted to the City of Atlanta
Collection Frequency:	Monthly
Revenue Computation:	City 1% of City-wide point of taxable sales
Sources of Revenue:	Taxable retail goods purchased within City of Atlanta corporate boundaries
Collection Agent:	Collected and managed at Georgia Department of Revenue. Wire payment is made monthly to the City of Atlanta General Fund Account. The amount of collections is posted on web site of the Georgia Department of Revenue on the last day of each month
Description:	One cent tax applied to most goods purchased in the City of Atlanta. These funds support city's water and sewer infrastructure requirements.
Economic Drivers/Metrics:	Growth in taxable sales
Issues:	None

Municipal Option Sales Tax

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$107,941	\$113,801	\$119,139	\$119,067	\$113,085

FORECAST



Municipal Options Sales Tax (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$121,137	\$122,349	\$123,572	\$124,808	\$126,056
High	\$123,196	\$124,918	\$126,538	\$128,428	\$129,964
Low	\$119,078	\$119,780	\$120,607	\$121,189	\$122,148

Hotel/Motel Tax

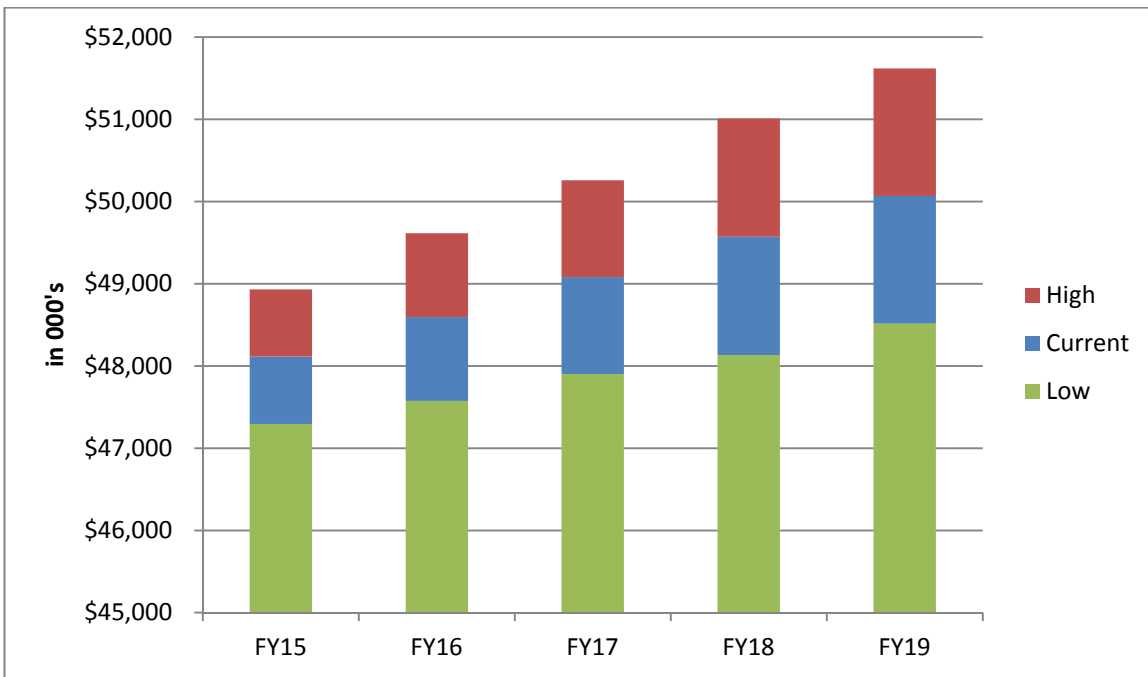
GL Account Numbers:	2751-000002-3141001
Legal Authorization for Collection:	State law reference— Hotel/motel occupancy tax authorized, O.C.G.A. § 48-13-51. (Code 1977, § 14-6178; Ord. No. 2011-32(11-O-1057), § 2, 7-27-11)
Collection Method:	Payment is remitted to the City
Collection Frequency:	Monthly
Revenue Computation:	Derived from an 8% rate on rent for occupancy of a guestroom in a hotel in the City. The City’s allocated share of the hotel/motel tax is 24.99%, with the remaining 75.01% distributed by the City to the parties listed in <i>Description</i> .
Sources of Revenue:	Hotel/Motel Occupants
Collection Agent:	Hotels/Motels within the Corporate limits of the City of Atlanta
Description:	Due date. The tax levied under this article shall become due and payable from the occupant at the time of occupancy of any hotel in this city. All amounts of such taxes collected by any operator shall be due and payable to the chief financial officer monthly on or before the 20th day of every month next succeeding each respective monthly period as set forth in section 146-76 The tax is shared between the City, Atlanta Conventions & Visitors Bureau, Georgia World Congress Center, and the Georgia Dome.
Economic Drivers/Metrics:	Change in Occupancy rates
Issues:	None

Hotel/Motel Tax

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$32,968	\$37,018	\$42,132	\$46,840	\$42,791

FORECAST



Hotel/Motel Tax (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$48,114	\$48,595	\$49,081	\$49,572	\$50,067
High	\$48,932	\$49,615	\$50,259	\$51,009	\$51,619
Low	\$47,296	\$47,574	\$47,903	\$48,134	\$48,515

E-911 Fee

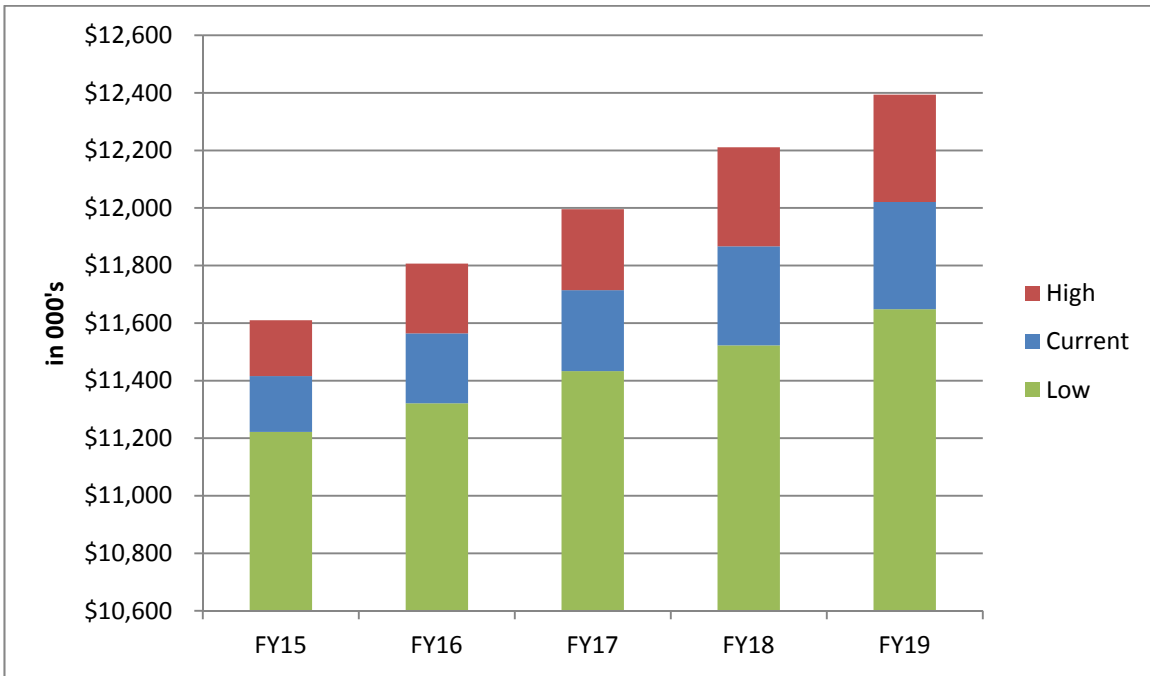
GL Account Numbers:	2151-240207-3425001 2151-240207-3425002 2151-240207-3425003 2151-240207-3425004 2151-240207-3425005
Legal Authorization for Collection:	O.C.G.A. 48-6-93
Collection Method:	Remitted to the City of Atlanta
Collection Frequency:	Monthly
Revenue Computation:	\$1.50 per landline, wireless, and VOIP subscribers.
Sources of Revenue:	Telecommunications Subscribers
Collection Agent:	City of Atlanta-Office of Revenue
Description:	Supports the E-911 call center operations
Economic Drivers/Metrics:	US Census Bureau - Population
Issues:	The E-911 fee requires State fee increase to cover operating expenses.

E-911 Fee

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$11,010	\$10,771	\$9,638	\$9,593	\$10,341

FORECAST



E-911 Fee (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$11,416	\$11,564	\$11,714	\$11,867	\$12,021
High	\$11,610	\$11,807	\$11,996	\$12,211	\$12,394
Low	\$11,222	\$11,321	\$11,433	\$11,523	\$11,648

Rental/Motor Vehicle Tax

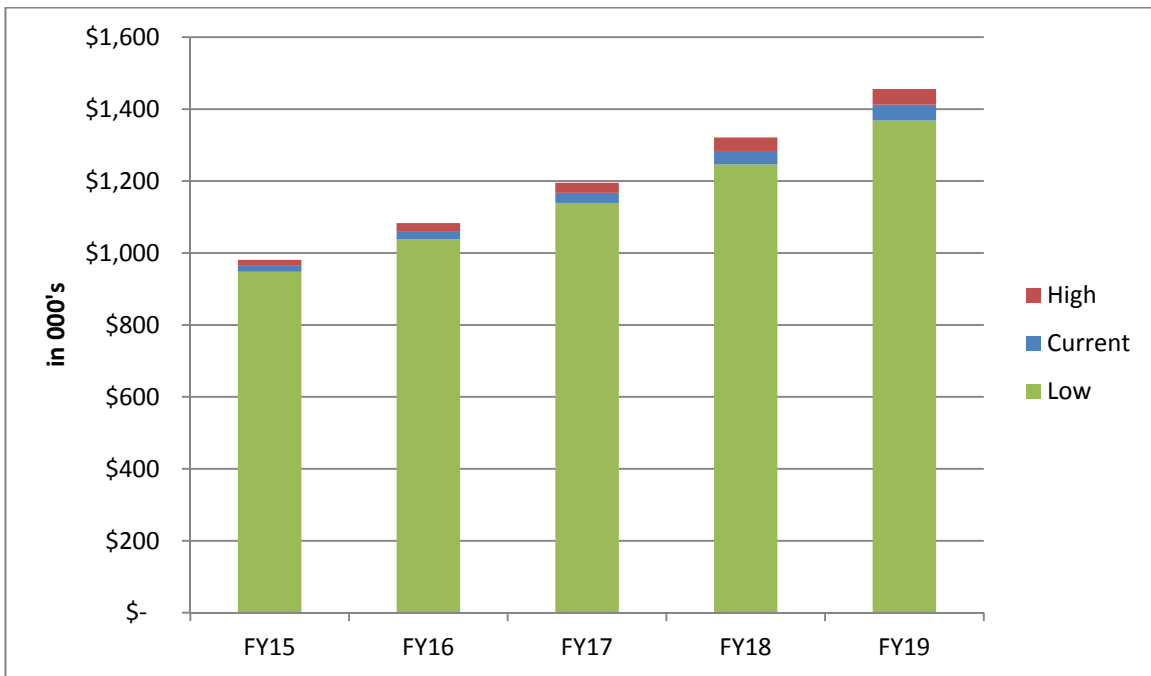
GL Account Numbers:	2801-000002-3144001
Legal Authorization for Collection:	O.C.G.A. 48-13-93; Section 146-114; City Ordinance 96-O-0774
Collection Method:	Revenues remitted to a Bank Trustee
Collection Frequency:	Monthly; 20 th day of each month
Revenue Computation:	3% excise tax
Sources of Revenue:	Travel and Tourism activity-Car Rental Customers
Collection Agent:	City of Atlanta-Office of Revenue
Description:	State law authorizes the governing authority of each municipality to levy an excise tax upon the rental charge collected by rental motor vehicle also known as car rental. The City Charter authorizes the City to utilize funds from its rental vehicle excise tax for the purpose of promoting industry, trade, commerce and tourism in the City. The revenue in the motor vehicle rental funds are wired each month to the bank trustee, as these revenues are pledged to debt service payments.
Economic Drivers/Metrics:	Convention activity and business travel
Issues:	None

Rental/Motor Vehicle Tax

HISTORICAL (in 000's)

FY10	FY11	FY12	FY13	FY14
\$976	\$739	\$774	\$964	\$867

FORECAST



Rental/Motor Vehicle Tax (in 000's)	FY15	FY16	FY17	FY18	FY19
Base	\$965	\$1,061	\$1,167	\$1,284	\$1,412
High	\$981	\$1,083	\$1,195	\$1,321	\$1,456
Low	\$948	\$1,039	\$1,139	\$1,247	\$1,368

Section 7: Summary of Historical and Projected Revenues

Tax (in 000's)	FY10	FY11	FY12	FY13	FY14	FY15
Real Property Tax	\$209,508	\$189,846	\$175,754	\$171,660	\$169,474	\$176,460
Local Option Sales Tax	\$92,531	\$93,259	\$98,888	\$100,346	\$102,982	\$100,052
Motor Vehicle Ad Valorem Tax	\$7,091	\$8,154	\$10,145	\$10,896	\$8,000	\$7,275
Title Ad Valorem Tax (TAVT)	[[Tax became effective as of March 1, 2013]					
Intangible Recording Tax	\$3,116	\$3,159	\$3,534	\$4,241	\$3,332	\$4,211
Railroad Equipment Tax	\$327	\$391	\$376	NA	NA	\$363
Real Estate Transfer Tax	\$777	\$914	\$1,203	\$1,380	\$1,216	\$1,611
Franchise Tax- Telecommunications	\$6,982	\$5,681	\$4,526	\$3,200	\$5,462	\$5,759
Franchise Tax – Electrical	\$28,261	\$30,714	\$32,878	\$30,437	\$32,608	\$34,379
Franchise Tax - Cable	\$4,374	\$3,846	\$5,600	\$5,757	\$5,218	\$5,502
Franchise Tax – Gas	\$2,040	\$2,757	\$2,789	\$2,785	\$2,764	\$2,914
Payment In Lieu of Tax and Franchise – Department of Watershed Management	\$9,237	\$26,106	\$17,139	\$18,697	\$14,500	\$7,985
Payment in Lieu of Tax – Atlanta Housing Authority	\$78	\$125	\$91	NA	\$41	\$25
Alcoholic Wholesale Beverage Excise Tax	\$9,319	\$9,621	\$9,030	\$9,140	\$10,620	\$9,342
Alcoholic Beverage Excise Tax by-the- Drink	\$3,938	\$4,089	\$4,633	\$4,803	\$4,514	\$4,838
Insurance Premium Tax	\$23,079	\$22,408	\$19,700	\$20,925	\$21,443	\$21,946
Depository Financial Institutions Business Tax	\$1,633	\$2,426	\$2,660	\$2,516	\$2,381	\$2,441
Penalties and Interest on Delinquent Ad Valorem Tax	\$1,416	\$972	\$1,181	\$985	\$1,200	\$1,075
Subtotal (in 000's)	\$403,707	\$404,468	\$390,127	\$387,768	\$385,755	\$386,178
Licenses and Permits (in 000's)	FY10	FY11	FY12	FY13	FY14	FY15
Business Occupation Tax	\$777	\$914	\$1,203	\$1,380	\$1,216	\$1,611
Fire Occupancy Permit	\$116	\$111	\$157	\$217	\$175	\$218
Fire Inspection and Operational Permit	\$293	\$454	\$582	\$711	\$449	\$785
Vehicle for Hire	\$639	\$662	\$611	\$647	\$654	\$630
Close Street and Sidewalk Permit	\$852	\$570	\$650	\$658	\$558	\$611
Alcohol Beverage License (Pouring, Beer, Wine, and Liquor)	\$6,335	\$7,520	\$7,618	\$8,044	\$7,356	\$8,305
Professional License	\$1,307	\$1,998	\$2,245	\$1,659	\$1,973	\$2,300
Subtotal (in 000's)	\$10,319	\$12,229	\$13,066	\$13,316	\$12,381	\$14,460

*Note: FY10-FY13 are audited revenue figures, FY14 is budgeted revenue figure, and FY15 is forecasted revenue figure.

**Note: Prior Year revenue figures, revenue figures less than \$50,000, non-reoccurring revenues, and investment income are omitted. Exceptions include high profile revenue streams, i.e. Fire False Alarm, P.I.L.O.T. for Atlanta Housing Authority.

**Note: NA: No Revenue Activity.

Section 7: Summary of Historical and Projected Revenues, Continued

Charges for Services (in 000's)	FY10	FY11	FY12	FY13	FY14	FY15
Indirect Cost Recovery	\$36,153	\$35,228	\$31,108	\$30,048	\$28,864	\$29,035
Police False Alarm	\$75	\$95	\$255	\$784	\$1,677	\$817
Fire False Alarm	\$0.60	\$2.10	\$3.55	\$12.40	\$11.00	\$1.65
Rezoning Petition Fee	\$175	\$204	\$202	\$259	\$202	\$336
Atlanta Police Department – Law Enforcement Services for Atlanta Public Schools	\$1,076	\$1,425	\$1,278	\$1,400	\$5,163	\$5,292
Subtotal (in 000's)	\$37,480	\$36,954	\$32,847	\$32,503	\$35,917	\$35,482
Fines and Forfeitures (in 000's)	FY10	FY11	FY12	FY13	FY14	FY15
Municipal Traffic Fine	\$9,672	\$10,527	\$9,959	\$9,099	\$10,962	\$10,708
Municipal Court Parking Fine	\$2,307	\$4,773	\$2,593	\$4,669	\$5,300	\$5,145
Municipal Court DUI Fine	\$755	\$1,015	\$1,706	\$709	\$1,285	\$866
Municipal Court Criminal Fine	NA	\$634	\$454	\$576	\$569	\$617
Municipal Court Housing Fine	\$317		\$452	\$272	\$439	\$399
Fees, Failure to Appear	\$1,104	\$1,580	\$2,143	\$2,227	\$1,417	\$1,794
Municipal Court Drug Fine	\$79	\$84	\$59	\$46	\$75	\$68
PTIT Diversion Program	NA	\$1,062	\$4,559	\$4,552	\$4,100	\$4,477
Subtotal (in 000's)	\$14,234	\$20,165	\$21,925	\$22,150	\$24,147	\$24,074
Miscellaneous Revenue (in 000's)	FY10	FY11	FY12	FY13	FY14	FY15
Building Rental	\$1,218	\$1,039	\$623	\$1,851	\$839	\$2,667
Land Rental	\$1,577	\$1,296	\$2,387	\$2,409	\$2,020	\$1,360
INS Inmate Lease Rental	\$4,498	\$3,702	\$2,838	\$860	\$850	\$472
US Marshall Lease Rental	\$574	\$115	\$63	\$530	\$77	\$1,380
Right-of-Way Rental	\$77	\$86	\$99	\$98	\$126	\$113
Subtotal (in 000's)	\$7,944	\$6,238	\$6,010	\$5,748	\$3,912	\$5,992
Non-Major Enterprise Funds and Special Revenue Funds (in 000's)	FY10	FY11	FY12	FY13	FY14	FY15
Building Permit	\$6,806	\$4,331	\$7,428	\$13,627	\$9,667	\$13,239
Plumbing Permit	\$573	\$494	\$628	\$967	\$711	\$1,264
Electrical Permit	\$875	\$859	\$1,287	\$1,754	\$1,483	\$1,692
HVAC Permit	\$683	\$591	\$854	\$910	\$773	\$1,200
Solid Waste	\$23,080	\$51,842	\$51,994	\$49,513	\$48,841	\$51,873
Municipal Option Sales Tax	\$107,941	\$113,801	\$119,139	\$119,067	\$113,085	\$121,137
Hotel/Motel Tax	\$32,968	\$37,018	\$42,132	\$46,840	\$42,791	\$48,114
E-911 Fee	\$11,010	\$10,771	\$9,638	\$9,593	\$10,341	\$11,416
Rental/Motor Vehicle Tax	\$976	\$739	\$774	\$964	\$867	\$965
Subtotal (in 000's)	\$184,912	\$220,446	\$233,874	\$243,235	\$228,559	\$250,900

*Note: FY10-FY13 are audited revenue figures, FY14 is budgeted revenue figure, and FY15 is forecasted revenue figure.

**Note: Prior Year revenue figures, revenue figures less than \$50,000, non-reoccurring revenues, and investment income are omitted. Exceptions include high profile revenue streams, i.e. Fire False Alarm, P.I.L.O.T. for Atlanta Housing Authority.

**Note: NA: No Revenue Activity.