

REVENUES BY FUND AND DEPARTMENT

UNINCORPORATED (FUND 272) AND AFFILIATED SPECIAL REVENUE FUNDS

Nondesignated revenues are those the county collects solely in the unincorporated area and are not affiliated with a specific service. Except for the Bank Shares Tax, state law does not allow the county to collect these revenues in incorporated areas.

Revenue Allocation Methods for Keep DeKalb Beautiful and Code Compliance¹

Revenue	FY 18 Total	Fund	Allocation Methodology
Transfer General Fund	115,000	272	One-time revenue from rent from DFACS assigned to Beautification; no impact
Magistrate Court	924,944	272	Same as percent of expenditures
Foreclosure Fees	15,600	205	Percent assessed value of vacant property
Vacant Property Fee	21,600	205	Percent assessed value of vacant property
Subtotal	\$1,077,144		

1. In FY 2018, the Division of Keep DeKalb Beautiful and Code Compliance were within the same department, Beautification, and thus the revenues are presented together here.

Revenue Allocation Methods for Business Licenses

Revenue	FY 18 Total	Fund	Allocation Methodology
Beverage Licenses	664,696	272	Location of licensee
Business Licenses – General	8,060,815	272	Location of licensee
Business Licenses – Adult	125,000	272	Percent alcohol business license revenue
Miscellaneous Revenue	75	272	Percent general business license revenue
Returned Check	(174,242)	272	Percent general business license revenue
Subtotal	\$8,676,344		

Revenue Allocation Methods for Current Planning

Revenue	FY 18 Total	Fund	Allocation Methodology
Zoning Fees	52,276	272	Location of property
Variance Permits	37,845	272	Location of property
Miscellaneous Revenue	365	272	Average of percentages of zoning and variance permit revenue
Subtotal	\$90,486		

Revenue Allocation Methods for Traffic Court

Revenue	FY 18 Total	Fund	Allocation Methodology
State Court Traffic	6,971,875	272	Per capita
State Court Costs	1,376,074	272	Per capita
Miscellaneous Revenue	132	272	Per capita
Subtotal	\$8,348,081		

Revenue Allocation Methods for Nondesignated Revenues

Revenue	FY 18 Total	Fund	Allocation Methodology
Beverage Taxes	3,088,362	272	Percent of alcohol licenses
Bank Shares Taxes	903,863	272	No impact
Cable Franchise Tax	5,425,127	272	Per capita
Hotel/Motel Fund ¹	1,734,473	275	Location of hotels and motels
Miscellaneous	29,481	272	Per capita – classified as nondepartmental
Subtotal	\$11,181,306		

1. The county's one full-service hotel is weighted five times more than the other establishments. Weighting was based on the differential in business license revenue. The distribution of Hotel/Motel taxes is as follows: 37.5% is transferred to support the Porter Sanford Performing Arts Center and other tourism, 18.75% for capital improvement projects, and 43.75% to support the Convention and Visitors Bureau. If revenues decline, the percentage distribution remains unchanged.

DEVELOPMENT (FUND 201)

Revenue Allocation Methods for Development

Revenue	FY 18 Total	Fund	Allocation Methodology ¹
Certificate of Occupancy	270,703	201	Percent of building inspection revenue
Sign Permits	25,809	201	Location of permit
Variance Permits	5,031	201	Percent of building inspection revenue
Development Permits	378,814	201	Percent of building inspection revenue
Subdivision Registration	45,573	201	Percent of building inspection revenue
Building Inspections	6,703,208	201	Location of inspection fee
Sale of Printed Material	6,996	201	Percent of building inspection revenue
NPDES Fees	8,162	201	Percent of building inspection revenue
Technology Fees	399,803	201	Percent of building inspection revenue
Subtotal	\$7,844,099		

DESIGNATED SERVICES (FUND 271) AND AFFILIATED SPECIAL REVENUE FUNDS

Revenue Allocation Methods for Recreation, Parks, and Cultural Affairs

Revenue	FY 18 Total	Fund	Allocation Methodology ¹
Real Property Taxes	13,394,509	271	Property taxes assessed – Tax Commissioner
Prop. Taxes – Prior Year	563,597	271	Percent assessed value (AV) of real property
Personal Property Taxes	924,830	271	Percent AV of commercial property
Public Utility Taxes	473,532	271	Percent AV of utility property
Mobile Home Taxes	647	271	Percent AV of mobile home property
Motor Vehicle Taxes ²	429,143	271	Per capita unincorporated area
Intangible Recording Tax	261,663	271	Percent AV of real property
Energy Excise Tax	2,830	271	Percent AV of industrial property
HOST	1,399,742	271	No impact
Department Programs	360,624	271	Percent participation by recreation center
Recreation Programs	902,410	207 ³	Revenue from specific recreation center
Nonresident Dept. Prog.	18,062	271	Percent participation by recreation center
Concessions	28,306	271	Revenue specific to Browns Mill Rec. Ctr.
Swimming Pool ⁴	367,465	271	Revenue by pool
Golf Course Fees	20,048	271	Revenue by golf course
Tennis Center Fees	43,245	271	Revenue by tennis center
Rental – Other/Tennis Ctr.	31,050	271	Revenue by tennis center
Rental – Other/Pavilions	48,682	271	Percent of pavilions in parks
Fees – Porter Sanford	62,652	271	Various revenues from Porter Sanford
Other Miscellaneous	6,791	271	Percent participation by recreation center
Returned Check	(2,316)	271	Percent participation by recreation center
Rental Car Tax Fund ⁵	522,178	280	Location of car rental businesses
Investment Income	20,999	271	Percent change of revenue – all other sources
Subtotal	\$19,880,689		

1. Includes unincorporated area and Stonecrest. In 2018, Tucker assumed responsibility for parks and recreation services in April of 2018. The county refunded Tucker \$1,763,630 for excess parks property taxes paid by residents. Reductions to real, personal and motor vehicle taxes were made proportionally to Tucker's portion of the respective tax categories of assessed value. The county did not collect motor vehicles taxes from Stonecrest in FY 2018 (per Budget Office data).
2. Fund 207 is a special revenue fund dedicated to recreation services. No permanent personnel are paid through this fund. Within this fund, revenues are specified by specific cost centers (i.e., recreation centers). For three revenue line-items, revenues are distributed based on the type of participant at each recreation center: youth sports/number of youth participants, senior citizen program/number of senior participants, and athletic special events/number of total participants.
3. Includes pool admission fees, rentals, and lessons.
4. Revenue from Rental Car Tax Funds supports the Porter Sanford Performing Arts Center. \$522,178 reflects total revenue collected for FY 2018, but the amount of money actually transferred to Fund 271 (Parks and Recreation) equaled \$487,000.

Revenue Allocation Methods for Roads and Bridges and Transportation

Revenue	FY 18 Total	Fund	Allocation Methodology¹
Real Property Taxes	9,739,838	271	Property taxes assessed – Tax Commissioner
Prop. Taxes – Prior Year ¹	367,352	271	Percent assessed value (AV) real property
Personal Property Taxes ¹	723,506	271	Percent AV of commercial property in
Public Utility Taxes	308,648	271	Percent AV of utility property
Mobile Home Taxes ¹	422	271	Percent AV of mobile home property
Motor Vehicle Taxes ²	299,257	271	Per capita unincorporated area
Intangible Recording Tax ¹	170,552	271	Percent AV of real property
Energy Excise Tax	1,845	271	Percent AV of industrial property
HOST	912,352	271	No impact
Parking Lost Assessment	20,862	271	Percent center-lane miles
Retention Pond Fees	3,283	271	Percent center-lane miles
Stormwater Utility Transfer	952,220	271	Percent of stormwater fees paid
Sale of printed material	25	271	Per capita
Residential Parking Permit	2,070	271	Specific data from department
Investment Income	14,662	271	Percent change of revenue – all other sources
Street Lights Assessment	4,664,031	211	Fees from Tax Commissioner ²
Speed Hump Assessment	312,106	212	Charges to specific areas
Subtotal	\$18,493,031		

1. In FY 2018, the service area for Roads and Bridges and Transportation included the unincorporated area and the cities of Tucker and Stonecrest. Therefore, all percentages include values for these three areas.
2. The streetlight revenue provided the by Tax Commissioner for this area did not sum to the total collections presented by the Budget Office. Therefore, using the Tax Commissioner's data, the proportion of revenue from each area was multiplied by the total collection amount given by the Budget Office.

POLICE (FUND 274)

Revenue Allocation Methods for Police

Revenue	FY 18 Total	Fund	Allocation Methodology ¹
Real Property Taxes	53,666,627	274	Property taxes assessed – Tax Commissioner
Prop. Taxes – Prior Year	2,020,523	274	Percent assessed value (AV) real property
Personal Property Taxes	3,969,675	274	Percent AV of commercial property
Public Utility Taxes	1,672,725	274	Percent AV of utility property
Mobile Home Taxes	2,435	274	Percent AV of mobile home property
Motor Vehicle Taxes ²	6,711,726	274	Per capita unincorporated area
Intangible Recording Tax	1,366,302	274	Percent AV of real property
Energy Excise Tax	12,091	274	Percent AV of industrial property
HOST	4,877,403	274	No impact
Insurance Premium	29,294,832	274	Per capita
Business Licenses	364,190	274	Number of businesses with alcohol licenses
Charges – Printed Material	375,502	274	Per capita
Charges – Finger Printing	24,810	274	Per capita
Reimburse Overtime	39,256	274	Per capita
Returned Check	(20)	274	Per capita
Miscellaneous – Other	31,132	274	Per capita
Transfer General Fund ²	175,906	274	No impact – related expenditures removed
Investment Income	75,228	274	Percent change of revenue – all other sources
Subtotal³	\$104,680,343		

1. The “basic” service area in FY 2018 included the unincorporated area, Tucker, Stonecrest, Clarkston, Lithonia, and Pine Lake. However, the total FY 2018 property tax payments from property owners in the three latter cities only totaled \$113,000. Because their property tax contribution was relatively so minor (and the millage rates were far less than those paid by property owners in the unincorporated area, Tucker, and Stonecrest), property values in Clarkston, Lithonia, and Pine Lake are excluded from the revenue calculation.
2. Revenue and related expenditures were for animal control services.
3. The subtotal excludes revenue from the Law Enforcement Confiscated Monies Fund. Revenues from this fund are shared between Public Safety and DeKalb County courts. Further discussion about this fund will be discussed with police services in Chapter 4.