

FISCAL YEAR 2027 BUDGET

General Fund Revenues by Category

Commit Item	Description	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
Taxes					
General Property Taxes					
411010	Incremental Property Tax	17,467,324	0	0	0
411020	Current Property Tax	1,300,615,942	1,418,319,515	1,369,135,317	1,417,204,847
411030	Current Year Delinquent Property Tax	92,849,326	84,966,163	82,128,361	84,843,026
411040	Delinquent Property Tax - Prior Years	602,291	(388,174)	(155,970)	(161,431)
411041	Prior Year Delinquent Property Tax-2014	67,822	0	0	0
411042	Prior Year Delinquent Property Tax-2015	87,958	(73,134)	(29,386)	0
411043	Prior Year Delinquent Property Tax-2016	117,099	(132,661)	(53,304)	(30,415)
411044	Prior Year Delinquent Property Tax-2017	142,943	(166,262)	(66,805)	(55,170)
411045	Prior Year Delinquent Property Tax-2018	251,938	(198,627)	(79,809)	(69,144)
411046	Prior Year Delinquent Property Tax-2019	491,694	(241,297)	(96,954)	(82,603)
411047	Prior Year Delinquent Property Tax-2020	598,501	(309,621)	(124,407)	(100,349)
411048	Prior Year Delinquent Property Tax-2021	1,069,078	(539,460)	(216,758)	(128,763)
411049	Prior Year Delinquent Property Tax-2022	515,551	(377,898)	(151,841)	(224,347)
411050	Prior Year Delinquent Property Tax-2023	(10,310,541)	(247,225)	(99,336)	(157,157)
411051	Prior Year Delinquent Property Tax-2024	0	741,152	297,798	(102,814)
411052	Prior Year Delinquent Property Tax-2025	0	0	0	308,224
411179	Prior Year Delinquent Property Tax-2013	(11,365)	0	0	0
411180	Penalty & Interest - Current Delinquent	7,139,943	1,389,842	746,629	772,769
411190	Penalty&Interest-Delinq. Property Tax	9,514,653	2,386,596	1,282,089	1,326,976
411210	Property Tax Rebates	(329,441)	(767,000)	(767,000)	(767,000)
	Subtotal General Property Taxes	1,420,880,716	1,504,361,909	1,451,748,624	1,502,576,649
412010	Sales Tax	919,289,096	902,315,939	920,597,620	942,203,000
Other Tax					
413010	Mixed Beverage Tax	23,694,989	23,955,000	23,955,000	23,955,000
	Subtotal Other Tax	23,694,989	23,955,000	23,955,000	23,955,000
Total Taxes		2,363,864,801	2,430,632,848	2,396,301,244	2,468,734,649
Industrial District Assessment					
415010	Industrial District Assessment	30,455,728	27,685,183	27,685,183	27,583,699
Total Industrial District Assessment		30,455,728	27,685,183	27,685,183	27,583,699
Franchise Fees					
Electric Franchise					
416010	Electricity Franchise Tax	99,002,585	97,481,521	97,535,025	100,122,204
416020	Miscellaneous Franchise Fee	1,067,766	1,138,710	1,077,590	1,077,590
	Subtotal Electric Franchise	100,070,351	98,620,231	98,612,615	101,199,794
Telephone Franchise					
417010	Telephone Franchise Tax	13,848,327	12,264,020	12,264,020	10,555,683
419090	Telecomm Franchise Fees - Prior Year	69,820	0	81,995	0
	Subtotal Telephone Franchise	13,918,147	12,264,020	12,346,015	10,555,683
Gas Franchise					
418010	Natural Gas Franchise Tax	16,232,157	16,777,389	16,777,389	16,494,114
Other Franchise					
419010	Cable TV Franchise Tax	9,035,659	8,159,676	9,737,274	8,506,482
419040	Solid Waste Hauler Franchise Fee	10,800,706	10,280,398	11,000,000	11,401,718
419050	Spur Track Franchise Fee	0	20,426	20,426	20,426
419070	Fiber Optics Franchise Fee	19,379	23,518	23,518	23,851
419120	Solid Waste Franchise Fees-Prior Year	1,061,233	0	338,207	0
	Subtotal Other Franchise	20,916,977	18,484,018	21,119,425	19,952,477
Total Franchise Fees		151,137,632	146,145,658	148,855,444	148,202,068
Licenses and Permits					
421010	Special Food Permits	2,184,111	2,543,200	1,529,700	0
421020	Food Dealers Permits	5,403,631	5,379,700	5,389,300	0
421030	Food Managers Permits	295,883	406,000	179,200	0
421040	Mobile Food Vendor Licenses	876,567	934,500	682,000	0

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421100	Occupation Licenses	115,710	118,974	240,000	174,423
421110	Sexually Oriented Business Permits	17,000	21,884	21,884	20,142
421130	Decals for Coin-Ope.Amusement Machines	176,528	165,248	195,000	167,025
421140	Dance Licenses	18,561	24,832	75,810	73,518
421150	Liquor Licenses	1,817,088	1,653,258	443,293	156,263
421170	Burglar Alarm Permits	8,401,029	8,444,895	8,445,895	8,284,305
421180	Special Fire Permits	8,378,898	7,600,000	7,750,000	7,600,000
421210	Fire Alarm Permits	536,928	518,661	518,661	507,000
421220	School Bus Licenses & Permits	29,085	30,170	30,932	29,978
421225	Wheelchair Accessible Svc Pvr	26	0	0	0
421230	Taxicab Licenses & Permits	294,165	275,837	275,837	287,532
421270	City Election Fees	0	0	11,500	0
421280	Other Licenses & Permits	214,627	186,040	186,040	212,525
421320	Dumpster Permits	1,918,620	2,330,000	1,903,992	0
421570	Limousine Permits	1,567,428	1,273,122	1,767,239	1,739,211
421580	Charter Bus Permits	204,099	148,338	193,990	179,001
421590	Right-of-way Fee - Permit Ordinances	308,145	283,000	321,200	323,800
421600	Jitney Permit & Inspection Fees	13	0	0	0
421610	Low Speed Shuttle Permit/Inspection Fees	14,517	6,291	13,000	10,326
421620	Pedicab Permits & Inspection Fees	92,828	43,147	105,000	69,821
421630	Administrative Fee - Licenses & Permits	3,246,402	3,009,689	3,579,429	2,869,149
Total Licenses and Permits		36,111,889	35,396,786	33,858,902	22,704,019
Intergovernmental					
422010	Medicaid Title XIX	75,624	70,000	69,950	0
422020	Medicaid Title XX	0	0	50	0
422122	Municipal Service Fees - TIRZ	18,448,090	15,598,336	32,045,000	32,045,000
422141	Intergovernmental Revenue - TIRZ	11,448,504	12,443,609	11,715,327	12,639,393
422150	Intergovernmental Revenue - Metro	27,384,716	0	0	0
422230	Ambulance Services Supplemental Reimburs	3,477,241	3,400,000	8,259,573	5,000,000
422231	Intergov Rev - ARPA	15,105,665	0	2,588,997	0
422237	Intergov Rev-Right of Way Fee	0	0	0	103,612,960
Total Intergovernmental		75,939,840	31,511,945	54,678,897	153,297,353
Charges for Services					
Direct Interfund Services					
424040	Interfund 311	186,166	0	0	0
424050	Interfund Fire Protection Services	27,867,923	27,399,241	28,539,424	28,005,762
424060	Interfund Airport Police Services	41,831,814	43,794,759	43,794,759	49,246,869
424070	Interfund Legal Services	544,413	604,198	260,332	554,586
424080	Interfund Payroll Services	1,062,849	892,219	567,131	629,129
424110	Other Interfund Services	1,200,989	1,975,354	1,907,371	2,488,660
424111	Interfund Building Maintenance	2,941,249	3,870,868	3,286,476	3,284,768
424140	Interfund Inventory	(39,932)	0	0	0
424160	Interfund Office of Business Opportunity	1,043,600	1,247,144	1,247,144	1,217,013
424222	Intfd Insurance Fees	102	0	0	0
457010	Interfund Land Disposition	331,700	431,200	431,200	453,540
Subtotal Direct Interfund Services		76,970,873	80,214,983	80,033,837	85,880,327
Indirect Interfund Services					
425010	Indirect Cost Recovery - Aviation	3,456,729	5,888,458	5,888,458	5,673,463
425030	Indirect Cost Recovery - Combined Utility	9,219,958	11,414,317	11,414,317	10,164,447
425050	Indirect Cost Recovery - Auto Dealers	1,277,600	1,353,490	1,353,490	1,534,241
425060	Indirect Cost Recovery - Public TV	164,106	167,796	167,796	165,338
425070	Indirect Cost Recovery - Building Inspection	1,655,099	1,976,663	1,976,663	1,873,055
425080	Indirect Cost Recovery - Street & Drainage	876,142	1,012,930	1,012,930	1,085,078
425090	Indirect Cost Recovery - 911 Emergency	150,000	150,000	150,000	150,000
425100	Indirect Cost Recovery-Other	5,071,007	5,600,314	5,600,314	5,933,574
425110	Indirect Cost Recovery-Grants	3,977,099	3,000,000	3,000,000	3,000,000
Subtotal Indirect Interfund Services		25,847,740	30,563,968	30,563,968	29,579,196
Charges for Services					

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419130	Network Nodes	1,208,974	1,373,400	1,449,514	1,449,514
421490	Plan Review Fees	1,550,919	1,465,000	1,525,000	1,465,000
426010	Hazardous Materials Response	109,375	110,000	205,617	120,000
426030	Ambulance Fees	84,406,965	68,561,946	82,031,300	82,031,300
426040	Library Service Charges	3,989	6,000	3,500	3,500
426055	External Radio Parts	8,582	41,200	50,000	50,000
426057	External Radio Labor	160,459	90,125	162,000	97,500
426058	Digital Network	1,674,027	2,609,920	2,609,920	2,609,920
426059	External Radio Site Rental	188,070	226,600	209,409	209,409
426090	Demolition Fees	616,092	0	0	0
426100	Non-Resident Garbage Fee	706,408	752,000	701,107	0
426110	Extra Container Garbage Fee	2,407,500	2,542,000	2,500,193	0
426120	Weed Cutting Fees	635,517	0	0	0
426130	Dental Fees	2,235	2,500	2,500	0
426151	Passport Service Fee	1,000,766	900,000	800,000	800,000
426240	Limousine Inspection Fees	185,990	158,043	205,000	204,410
426260	Police Services	71,091	50,000	76,087	80,000
426290	Other Service Charges	667,234	550,392	765,290	726,014
426300	Certified Copies Fees	2,072,843	1,932,500	1,932,500	0
426330	Miscellaneous Copies Fees	20,930	20,000	24,965	19,400
426340	Public Safety Reports Fees	908,427	950,000	945,000	960,000
426350	Fire Fighting Services	806,515	805,000	806,000	805,000
426370	Training Services	8,987	7,500	5,625	8,000
426410	Collection Fees	89,459	80,000	80,000	80,000
426420	Building Space Rental Fees	717,353	757,381	698,636	755,862
426430	Facility Rental Fees	230,318	250,076	231,425	233,192
426480	Securing/Boarding - Nuisance Abatement	5,403	0	0	0
426520	External Radio System Fees	2,290,042	1,953,240	1,769,724	1,586,208
442071	Short - Term Rentals	0	550,000	1,274,658	1,342,880
443160	Vending Machine Concessions	298,824	291,544	169,707	169,707
445050	Cell Tower Revenue	510,707	515,885	515,885	529,475
447020	Garage Parking Revenue	209,244	170,000	163,280	22,000
456165	New Customer Fees	106,797	0	0	0
Subtotal Charges for Services		103,880,042	87,722,252	101,913,842	96,358,291
Total Charges for Services		206,698,655	198,501,203	212,511,647	211,817,814
Fines and Forfeits					
Municipal Courts Fines and Forfeits					
427010	Moving Violations	9,465,464	11,300,000	10,600,138	10,600,000
427030	MCTP Monthly Time Payment Disc	144,494	150,000	110,417	110,000
427040	Non-Traffic Fines	2,093,139	2,300,000	2,485,321	2,485,000
427050	Failure to Appear Fines	982,414	970,000	998,256	998,000
427060	Scire Facias Forfeitures	37,661	52,000	27,666	28,000
427100	Local Court Costs	241,103	270,000	288,419	288,000
427110	Driver Safety Administration Fees	545,302	630,000	643,519	644,000
427130	Local Arrest Fees	638,154	646,000	764,605	764,000
427140	State Arrest Fees	9	0	0	0
427160	Warrant Fees	7,050	8,000	4,506	5,000
427210	Court Costs/Jury Costs	79	75	60	60
427220	Suspended Sentence Fees	2,338,013	2,210,670	2,458,282	2,777,000
427250	Registration Denial Fee	138,733	132,000	132,000	137,000
427260	Dismissal Fees	266,323	235,000	390,556	391,000
427280	In-House Collection Fee	117,888	115,000	115,000	118,000
Subtotal Municipal Courts Fines and Forfeits		17,015,826	19,018,745	19,018,745	19,345,060
Other Fines and Forfeits					
428030	Release of Liens	136,783	12,000	12,000	5,000
428050	False Alarm Penalties	2,592,769	2,257,685	2,163,685	2,179,465
428080	Returned Check Charges	2,523	3,700	3,100	2,800
428090	Miscellaneous Fines & Forfeitures	62,656	66,000	337,332	100,000
428100	Interest on Liens - COH	11,880	15,000	15,000	5,000

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Commit Item	Description	FY2025 Actual	FY2026 Current Budget	FY2026 Estimate	FY2027 Budget
428105	Interest on Liens - Contractor	633,189	0	0	0
Subtotal Other Fines and Forfeits		3,439,800	2,354,385	2,531,117	2,292,265
Total Fines and Forfeits		20,455,626	21,373,130	21,549,862	21,637,325
Interest					
428060	Other Interest Income	2,194,724	1,900,000	2,567,340	2,234,600
432010	Interest on Pooled Investments	19,852,889	19,993,000	17,000,000	16,798,000
Total Interest		22,047,613	21,893,000	19,567,340	19,032,600
Miscellaneous/Other					
414010	Bingo Fees	225,842	200,000	250,000	266,000
431020	Contributions from Others	181,914	544,985	544,985	544,985
434150	Streets & Bridges Assessments	7,605	15,000	15,000	5,000
434205	Sale of Scrap Metal	(5,052)	15,000	15,000	0
434225	Sale of Non-Capital Equip. & Merchandise	218,727	190,000	170,500	190,000
434305	Judgments & Claims	43,189	116,000	247,530	140,000
434330	Subrogations	108,815	75,000	65,000	75,000
434340	Cashier Overages	457	240	440	40
434505	Prior Year Expenditure Recovery	(2,814,923)	50,000	(18,059)	50,000
434510	Prior Year Revenue	3,745,620	160,289	787,746	50,000
452020	Recoveries & Refunds	5,592,013	4,504,100	10,054,330	4,523,100
452025	Deployment Reimburse	0	0	0	250,000
452030	Miscellaneous Revenue	8,080,321	6,544,300	7,073,577	8,292,500
452040	Payment in Lieu of Taxes	266,077	266,076	250,293	266,076
453133	E-Billing Credit	(227)	0	(208)	0
456255	Miscellaneous Operating Revenue	0	0	0	1,000
Total Miscellaneous/Other		15,650,378	12,680,990	19,456,134	14,653,701
Other Resources					
434235	Sale of Capital Assets	8,480	50,000	10,000	50,000
434240	Sale of Capital Assets-Land/Streets	41,254,681	2,450,000	2,900,000	2,450,000
434245	Sale of Capital Assets - Vehicles	105,009	0	46,080	193,628
490020	Transfer from Special Revenue Fund	2,904,331	30,013,091	30,250,000	32,636,065
490040	Transfer from Water & Sewer Fund	3,463,865	0	0	0
490060	Transfer from Civic Center	1,521,450	1,521,450	1,521,450	1,521,450
490110	Transfer from Grant	0	0	1,253,331	0
490135	Transfer from Trust Fund	0	8,567,747	8,567,747	3,185,791
490140	Transfer from Parking Management	4,499,595	3,500,000	5,100,000	4,200,000
Total Other Resources		53,757,411	46,102,288	49,648,608	44,236,934
Grand Total		2,976,119,573	2,971,923,031	2,984,113,261	3,131,900,162