

Metropolitan Government of Nashville and Davidson County

Revenue Reference Guide Update

Fiscal Year 2006

The Metro Department of Finance's Office of Management and Budget is pleased to present this update to the Revenue Reference Guide, reflecting on Fiscal Year 2006. This document indicates the various sources of revenue for the Metropolitan Government of Nashville and Davidson County as well as the numerous uses of those revenue dollars. Also included, when applicable, is the legal authorization that permits Metro to collect dollars through the avenues used: taxation, grant receipts, the assessment of fees and fines, confiscation, and donations. The data included reflects the information that has been provided by Metro departments and agencies to the Office of Management and Budget. The data is accurate as of July 5, 2006, since the fiscal year end close process had not been completed. Please note that not all Metro departments and revenue accounts are included within this manual. The following have been excluded:

- Caring for Children (Department dissolved)
- District Energy System (DES)
- Hospital Authority – Metro Nashville General Hospital and Knowles Bordeaux Long-Term Care Home
- Intergovernmental transfers
- Metro Investment Pool (MIP) / Interest Accounts
- Schools

We hope this report is useful and provides the information you require regarding the revenues of the Metro Nashville Government. Questions regarding this report should be directed to Leigh Anne Hagar of the Office of Management and Budget at 862-6364 or via email at LeighAnne.Hagar@nashville.gov.

Contents

About this Manual	1	General Sessions Court	25
Contents	2	Health	26
Administrative	4	Human Resources	28
Arts Commission	8	Information Technology Systems (ITS)	29
Assessor of Property	9	Justice Integration Services (JIS)	30
Circuit Court Clerk	10	Juvenile Court	31
Clerk and Master - Chancery	11	Juvenile Court Clerk	32
Codes Administration	12	Law	33
Convention Center	13	Mayor's Office	34
County Clerk	14	Metro Action Commission (MAC)	35
Criminal Court Clerk	15	Metropolitan Clerk	36
District Attorney	17	Municipal Auditorium	37
Election Commission	18	Nashville Career Advancement Center (NCAC)	38
Emergency Communication Center	19	Parks	39
Farmer's Market	20	Planning	40
Finance	21	Police	41
Fire	22	Public Defender	43
General Services	24	Public Works	44

Sheriff	46
Social Services	48
State Fair Board	49
State Trial Courts	51

Transportation Licensing	52
Water and Sewer	53
Revenue Collections by Category	55

Administrative

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
10101	GSD General	01101499	ADM GSD General Revenue	401110	Real Prop-current	Funds are deposited into the General Fund for general government activities.	For purposes of taxation, property is classified into three classes: real property, tangible personal property, and intangible personal property. TENN. CONST., art II, § 28. Real property is classified into four sub classifications and assessed as a percentage of value as follows: 1) Public Utility Property - 55%; 2) Industrial and Commercial Property - 40%; 3) Residential Property - 25%; and 4) Farm Property - 25%.	These tax relief programs are detailed in T.C.A. §§ 67-5-701 et seq., which provide property tax relief to the following types of taxpayers: Elderly homeowners; Disabled homeowners; Special disabled veteran homeowners; Airport Property; Cemeteries and Monuments; Charter or Contract Exemptions; Economic Development; Inventory; Housing Authority Property; Growing Crops and Products of the Soil; Governmental Property; Governmental Bonds and Notes; Foreign Property to be Exported; Nonprofit Family Wellness Centers; Museums, Art Galleries, and Performing Arts Theaters; Low Cost Housing for the Elderly and Handicapped; Religious, Charitable, Nonprofit Educational or Scientific Exemptions Public Ways; Property Used to Recycle Waste Products; Property of Certain Educational Institutions; Property in Transit; Pollution Control Equipment; Personal Bank Accounts and Other Personal Property.	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	7/1/1963	267,511,900	256,244,152	277,786,500
18301	USD General	01191499	ADM USD General Revenue	401110	Real Prop-current	Funds are deposited into the General Fund for general government activities.	For purposes of taxation, property is classified into three classes: real property, tangible personal property, and intangible personal property. TENN. CONST., art II, § 28. Real property is classified into four sub classifications and assessed as a percentage of value as follows: 1) Public Utility Property - 55%; 2) Industrial and Commercial Property - 40%; 3) Residential Property - 25%; and 4) Farm Property - 25%.	These tax relief programs are detailed in T.C.A. §§ 67-5-701 et seq., which provide property tax relief to the following types of taxpayers: Elderly homeowners; Disabled homeowners; Special disabled veteran homeowners; Airport Property; Cemeteries and Monuments; Charter or Contract Exemptions; Economic Development; Inventory; Housing Authority Property; Growing Crops and Products of the Soil; Governmental Property; Governmental Bonds and Notes; Foreign Property to be Exported; Nonprofit Family Wellness Centers; Museums, Art Galleries, and Performing Arts Theaters; Low Cost Housing for the Elderly and Handicapped; Religious, Charitable, Nonprofit Educational or Scientific Exemptions Public Ways; Property Used to Recycle Waste Products; Property of Certain Educational Institutions; Property in Transit; Pollution Control Equipment; Personal Bank Accounts and Other Personal Property.	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	7/1/2005	56,675,000	55,889,996	58,114,600
10101	GSD General	01101499	ADM GSD General Revenue	401120	Personal Prop-current	Funds are deposited into the General Fund for general government activities.	Tangible personal property is classified and assessed as a percentage of its value as follows: 1) Public Utility Property - 55%; 2) Industrial and Commercial Property - 30%; and 3) All other tangible personal property (although for property taxation purposes, it is legislatively deemed to have no value.) - 5%.	These tax relief programs are detailed in T.C.A. §§ 67-5-701 et seq., which provide property tax relief to the following types of taxpayers: Elderly homeowners; Disabled homeowners; Special disabled veteran homeowners; Airport Property; Cemeteries and Monuments; Charter or Contract Exemptions; Economic Development; Inventory; Housing Authority Property; Growing Crops and Products of the Soil; Governmental Property; Governmental Bonds and Notes; Foreign Property to be Exported; Nonprofit Family Wellness Centers; Museums, Art Galleries, and Performing Arts Theaters; Low Cost Housing for the Elderly and Handicapped; Religious, Charitable, Nonprofit Educational or Scientific Exemptions Public Ways; Property Used to Recycle Waste Products; Property of Certain Educational Institutions; Property in Transit; Pollution Control Equipment; Personal Bank Accounts and Other Personal Property.	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	7/1/1963	16,508,300	15,771,087	17,542,500
18301	USD General	01191499	ADM USD General Revenue	401120	Personal Prop-current	Funds are deposited into the General Fund for general government activities.	Tangible personal property is classified and assessed as a percentage of its value as follows: 1) Public Utility Property - 55%; 2) Industrial and Commercial Property - 30%; and 3) All other tangible personal property (although for property taxation purposes, it is legislatively deemed to have no value.) - 5%.	These tax relief programs are detailed in T.C.A. §§ 67-5-701 et seq., which provide property tax relief to the following types of taxpayers: Elderly homeowners; Disabled homeowners; Special disabled veteran homeowners; Airport Property; Cemeteries and Monuments; Charter or Contract Exemptions; Economic Development; Inventory; Housing Authority Property; Growing Crops and Products of the Soil; Governmental Property; Governmental Bonds and Notes; Foreign Property to be Exported; Nonprofit Family Wellness Centers; Museums, Art Galleries, and Performing Arts Theaters; Low Cost Housing for the Elderly and Handicapped; Religious, Charitable, Nonprofit Educational or Scientific Exemptions Public Ways; Property Used to Recycle Waste Products; Property of Certain Educational Institutions; Property in Transit; Pollution Control Equipment; Personal Bank Accounts and Other Personal Property.	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	7/1/2005	4,090,000	3,934,666	4,237,000
10101	GSD General	01101499	ADM GSD General Revenue	401130	Public Utility-current	Funds are deposited into the General Fund for general government activities.	For purposes of taxation, property is classified into three classes: real property, tangible personal property, and intangible personal property. Tenn. Const., art. II, § 28. Real property is classified into four sub classifications and assessed as a percentage of value as follows: 1) Public Utility Property - 55%; 2) Industrial and Commercial Property - 40%; and 3) Residential Property - 5%.	These tax relief programs are detailed in T.C.A. §§ 67-5-701 et seq., which provide property tax relief to the following types of taxpayers: Elderly homeowners; Disabled homeowners; Special disabled veteran homeowners; Airport Property; Cemeteries and Monuments; Charter or Contract Exemptions; Economic Development; Inventory; Housing Authority Property; Growing Crops and Products of the Soil; Governmental Property; Governmental Bonds and Notes; Foreign Property to be Exported; Nonprofit Family Wellness Centers; Museums, Art Galleries, and Performing Arts Theaters; Low Cost Housing for the Elderly and Handicapped; Religious, Charitable, Nonprofit Educational or Scientific Exemptions Public Ways; Property Used to Recycle Waste Products; Property of Certain Educational Institutions; Property in Transit; Pollution Control Equipment; Personal Bank Accounts and Other Personal Property.	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	7/1/1963	10,824,100	5,754,828	12,172,000

Administrative

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
						Funds are deposited into the General Fund for general government activities.	For purposes of taxation, property is classified into three classes: real property, tangible personal property, and intangible personal property. Tenn. Const., art. II, § 28. Real property is classified into four sub classifications and assessed as a percentage of value as follows: 1) Public Utility Property - 55%; 2) Industrial and Commercial Property - 40%; and 3) Residential Property - 5%.	These tax relief programs are detailed in T.C.A. §§ 67-5-701 et seq., which provide property tax relief to the following types of taxpayers: Elderly homeowners; Disabled homeowners; Special disabled veteran homeowners; Airport Property; Cemeteries and Monuments; Charter or Contract Exemptions; Economic Development; Inventory; Housing Authority Property; Growing Crops and Products of the Soil; Governmental Property; Governmental Bonds and Notes; Foreign Property to be Exported; Nonprofit Family Wellness Centers; Museums, Art Galleries, and Performing Arts Theaters; Low Cost Housing for the Elderly and Handicapped; Religious, Charitable, Nonprofit Educational or Scientific Exemptions; Public Ways; Property Used to Recycle Waste Products; Property of Certain Educational Institutions; Property in Transit; Pollution Control Equipment; Personal Bank Accounts and Other Personal Property.	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.				
18301	USD General	01191499	ADM USD General Revenue	401130	Public Utility-current					7/1/2005	3,374,600	1,441,223	3,003,900
10101	GSD General	01101499	ADM GSD General Revenue	401211	Real-Trustee-pre	Funds are deposited into the General Fund for general government activities.	Amounts posted to this account are collections that have been delinquent less than one year.	N/A	TENN. CONST., art. II, section 28; T.C.A. 97-5-1 through 28.	7/1/1963	0	587,548	0
18301	USD General	01191499	ADM USD General Revenue	401211	Real-Trustee-pre	Funds are deposited into the General Fund for general government activities.	Amounts posted to this account are collections that have been delinquent less than one year.	N/A	TENN. CONST., art. II, section 28; T.C.A. 97-5-1 through 28.		0	111,628	0
10101	GSD General	01101499	ADM GSD General Revenue	401212	Real-Collectn-pre	Funds are deposited into the General Fund for general government activities.	Amounts posted to this account are collections that have been delinquent less than one year.	N/A	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	7/1/1963	5,389,200	4,287,396	6,634,000
18301	USD General	01191499	ADM USD General Revenue	401212	Real-Collectn-pre	Funds are deposited into the General Fund for general government activities.	Amounts posted to this account are collections that have been delinquent less than one year.	N/A	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	7/1/2005	1,452,500	1,061,843	1,917,100
10101	GSD General	01101499	ADM GSD General Revenue	401221	Prsnlty-Trustee-pre	Funds are deposited into the General Fund for general government activities.	Amounts posted to this account are collections that have been delinquent less than one year.	N/A	TENN. CONST., art. II, section 28; T.C.A. 67-5-1 through 28.	7/1/1963	0	61,301	0
18301	USD General	01191499	ADM USD General Revenue	401221	Prsnlty-Trustee-pre	Funds are deposited into the General Fund for general government activities.	Amounts posted to this account are collections that have been delinquent less than one year.	N/A	TENN. CONST., art. II, section 28; T.C.A. 67-5-1 through 28.	N/A	0	17,955	0
10101	GSD General	01101499	ADM GSD General Revenue	401222	Prsnlty-Clctn-pre	Funds are deposited into the General Fund for general government activities.	Amounts posted to this account are collections that have been delinquent less than one year.	N/A	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	7/1/1963	608,900	328,999	408,500
18301	USD General	01191499	ADM USD General Revenue	401222	Prsnlty-Clctn-pre	Funds are deposited into the General Fund for general government activities.	Amounts posted to this account are collections that have been delinquent less than one year.	N/A	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	7/1/2005	157,700	102,633	142,000
10101	GSD General	01101499	ADM GSD General Revenue	401232	PU-Collections-pre	Funds are deposited into the General Fund for general government activities.	Amounts posted to this account are collections that have been delinquent less than one year.	N/A	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	7/1/1963	34,700	75,237	59,000
18301	USD General	01191499	ADM USD General Revenue	401232	PU-Collections-pre	Funds are deposited into the General Fund for general government activities.	Amounts posted to this account are collections that have been delinquent less than one year.	N/A	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	7/1/2005	14,300	28,887	59,800
10101	GSD General	01101499	ADM GSD General Revenue	401310	Real Property-C&M-prior	Funds are deposited into the General Fund for general government activities.	These accounts reflect collections made by the Legal Department against delinquent property taxpayers.	N/A	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	7/1/1963	705,500	257,455	533,500
18301	USD General	01191499	ADM USD General Revenue	401310	Real Property-C&M-prior	Funds are deposited into the General Fund for general government activities.	These accounts reflect collections made by the Legal Department against delinquent property taxpayers.	N/A	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	7/1/2005	258,000	74,259	135,500
10101	GSD General	01101499	ADM GSD General Revenue	401320	Personalty-Trustee-prior	Funds are deposited into the General Fund for general government activities.	Account used to post tax payments delinquent for more than one year.	N/A	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	7/1/1963	205,100	36,999	87,800
18301	USD General	01191499	ADM USD General Revenue	401320	Personalty-Trustee-prior	Funds are deposited into the General Fund for general government activities.	Account used to post tax payments delinquent for more than one year.	N/A	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	7/1/2005	51,200	8,082	2,000
10101	GSD General	01101499	ADM GSD General Revenue	401324	Personalty - C&M Tax Lit Pri	Funds are deposited into the General Fund for general government activities.	Account used to post tax payments delinquent more than one year.	N/A	TENN. CONST., art II, section 28; T.C.A. 67-5-1 through 28.	7/1/1963	0	23,313	0
18301	USD General	01191499	ADM USD General Revenue	401324	Personalty - C&M Tax Lit Pri	Funds are deposited into the General Fund for general government activities.	Account used to post tax payments delinquent more than one year.	N/A	TENN. CONST., art II, section 28; T.C.A. 67-5-1 through 28.	N/A	0	8,256	0
10101	GSD General	01101499	ADM GSD General Revenue	401330	PU-Trustee-prior	Funds are deposited into the General Fund for general government activities.	Account used to post public utility property taxes delinquent for more than one year.	N/A	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	7/1/1963	3,400	0	111,400
18301	USD General	01191499	ADM USD General Revenue	401330	PU-Trustee-prior	Funds are deposited into the General Fund for general government activities.	Account used to post public utility property taxes delinquent for more than one year.	N/A	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	7/1/2005	2,700	0	57,900
10101	GSD General	01101499	ADM GSD General Revenue	401340	Personal Ad Val-prior	Funds are deposited into the General Fund for general government activities.	Account used to post public utility property taxes delinquent for more than one year.	N/A	N/A	N/A	0	184,101	0
18301	USD General	01191499	ADM USD General Revenue	401340	Personal Ad Val-prior	Funds are deposited into the General Fund for general government activities.	Account used to post public utility property taxes delinquent for more than one year.	N/A	N/A	N/A	0	0	0
10101 and 18301	GSD and USD General	Various	Various	401510	Intrest/Penalty-Trustee	Funds are deposited into the General Fund for general government activities.	.5% Penalty, 1% Interest per month	None other than the original exemptions from the property tax.	T.C.A. 67-5-2010	7/1/2005	3,149,100	9,286	606,600
10101 and 18301	GSD and USD General	Various	Various	401520	Intrest/Penalty-Collections	Funds are deposited into the General Fund for general government activities.	.5% Penalty, 1% Interest per month	None other than original exemptions to property tax.	T.C.A. 67-5-2010	5/5/2006	0	1,414,440	1,502,000
10101, 18301, and 30005	GSD General, USD General, and Central Business Imp District	Various	Various	401530	Intrest/Penalty-C&M	Funds are deposited into the General Fund for general government activities.	.5% Penalty 1% Interest per month	None other than original exemptions to property tax.	N/A	N/A	0	1,241,032	1,183,800

Administrative

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
10101 and 18301	GSD and USD General	Various	Various	401610	In Lieu-current	Funds are deposited into the General Fund for general government activities.	In-Lieu payment allowed up to the amount of the original levy for the relevant fiscal year.	Any amount exceeding the current year levy; Projects occupied prior to 1990; HOUSE Program Not-for-Profit Organizations	T.C.A. 7-52-301 through 7-52-310; T.C.A. 67-5-206 and 67-5-207; 16 U.S.C.A.; T.C.A. 67-9-101 through 67-9-103	7/1/2005	23,342,700	18,835,359	26,742,000
30005	Central Business Imp District	01701000	ADM Cntrl Business Imp District	401900	CBID Assessment	N/A	N/A	N/A	N/A	7/1/2005	0	1,201	662,700
10101	GSD General	01101499	ADM GSD General Revenue	402000	Local Option Sales Tax	Funds are deposited into the General Fund for general government activities.	2.25% on retail purchases of items up to \$1,600	Interstate telecommunications services sold to businesses; sale, purchase, use, or distribution of energy produced within the county; fees for subscription to cable and wireless television services; all other exemptions that apply to the state portion of the sales tax levy	T.C.A. 67-6-701 et seq.	7/1/1963	84,800,000	52,218,280	92,397,100
18301	USD General	01191499	ADM USD General Revenue	402000	Local Option Sales Tax	Funds are deposited into the General Fund for general government activities.	2.25% on retail purchases of items up to \$1,600	Interstate telecommunications services sold to businesses; sale, purchase, use, or distribution of energy produced within the county; fees for subscription to cable and wireless television services; all other exemptions that apply to the state portion of the sales tax levy	T.C.A. 67-6-701 et seq.	7/1/2005	1,072,400	660,404	0
10101	GSD General	01101499	ADM GSD General Revenue	402100	TN Telecommuncat'n Sales Tax	Funds are deposited into the General Fund for general government activities.	2.5% on all telecommunication services	N/A	T.C.A. 67-6-102(24)(iii)	7/1/1963	95,500	55,969	0
10101	GSD General	01101499	ADM GSD General Revenue	403103	Special Priv License	Funds are deposited into the General Fund for general government activities.	N/A	N/A	N/A	N/A	0	300	0
10101	GSD General	01101499	ADM GSD General Revenue	403105	Motor Vehicle License	Funds are deposited into the General Fund for general government activities.	\$34.25 per decal issued	Auto manufacturers and dealers, husbandry implements, foreign vehicles, motorized bicycles, POW/medaled/disabled veterans, non-profit rescue vehicles, non-residents, mobile homes, trailers, school bus operators, wheelchair-bound disabled persons, enlisted national guard members	T.C.A. Title 55, Ch 1-6; M.C.L. 5.32.110	7/1/1963	22,160,000	16,213,913	22,279,200
10101	GSD General	01101499	ADM GSD General Revenue	403201	Commrc'l Vhicle Whl Tx	Funds are deposited into the General Fund for general government activities.	\$45.25 per registration	Non-resident motorists; disabled veterans; School System Operational Vehicles	M.C.L. 5.32.030; T.C.A. 5-8-102	7/1/1963	2,100,000	2,296,989	2,400,000
10101	GSD General	01101499	ADM GSD General Revenue	403202	Wholesale Beer Tax	Funds are deposited into the General Fund for general government activities.	17% of the wholesale price	N/A	T.C.A. 57-6-101 through 57-6-118	5/6/2006	13,520,200	12,841,694	15,031,000
10101	GSD General	01101499	ADM GSD General Revenue	403203	AlcBev Privelege Tax	Funds are deposited into the General Fund for general government activities.	\$100 for common carrier (dining car, plane, boat) \$300 for private club \$1,000 for hotel or motel Based on seating capacity in restaurants: \$600 for 75-125 seats \$750 for 126-175 seats \$800 for 176-225 seats \$900 for 226-275 seats \$1,000 for 276+	1. Manufacturers and rectifiers duly qualified are exempt on all out of state shipments made to persons holding both federal and state permits to sell alcoholic beverages. T.C.A. 57-3-303. 2. Intoxicating liquors with an alcoholic content of more than 5% by weight sold for consumption within a military installation or stores, commissaries and messes operated by the United States armed forces are exempt. T.C.A. 57-3-303. 3. Wine sold or given away by wine manufacturers or used solely for sacramental purposes is exempt. T.C.A. 57-3-302.	T.C.A. 57-4-301; T.C.A. 57-5-101 through 57-3-208	7/1/1963	300,000	209,291	285,000
10101 and 18301	GSD and USD General	Various	Various	403204	AlcBev Gross Rcpt Tax	Funds are deposited into the General Fund for general government activities.	1. \$1.10 per gallon (\$.29 per liter) of wine and intoxicating liquor or alcoholic beverages with an alcoholic content of 7% or less. 2. \$4.00 per gallon (\$1.06 per liter) of distilled spirits. Distribution: 50% of collections are distributed to Metr	1. Manufacturers and rectifiers duly qualified are exempt on all out of state shipments made to persons holding both federal and state permits to sell alcoholic beverages. T.C.A. 57-3-303. 2. Intoxicating liquors with an alcoholic content of more than 5% by weight sold for consumption within a military installation or stores, commissaries and messes operated by the United States armed forces are exempt. T.C.A. 57-3-303. 3. Wine sold or given away by wine manufacturers or used solely for sacramental purposes is exempt. T.C.A. 57-3-302.	T.C.A. 57-4-306	7/1/2005	3,226,200	2,177,403	3,138,600
10101 and 18301	GSD and USD General	Various	Various	403206	Business Tax / State	Funds are deposited into the General Fund for general government activities.	Varies based on Class; Annual license fee of \$15. \$5.00 per number of various documents recorded Gross revenues multiplied by various tax rates \$50.00 per transient vendor permit \$100 per sidewalk vendor permit \$45.00 per manufactured home installer d	1. Professional services as listed above are specifically exempt. 2. Any blind person is exempt if he or she: (1) owns less than \$2,500 of property; (2) does business with capital not exceeding \$2,500; (3) resides in Tennessee; and (4) is the sole beneficiary of the business. Any institution for the blind engaged in the training and employing of blind persons is exempt. T.C.A. 57-4-712. 3. Any disabled former soldier, sailor, airman or marine of any armed conflict in which the United States has engaged, or any peacetime soldier, sailor, airman or marine who was disabled while in regular service is exempt if he or she: (1) owns less than \$5,000 of property above encumbrances; (2) does business with a capital stock of less than \$5,000; (3) is a Tennessee citizen; and (4) is the sole beneficiary of the business. T.C.A. 57-4-712. 4. Any person with respect to his or her employment in the capacity of an employee or servant as distinguished from that of an independent contractor. 5. Any person primarily engaged in the manufacture of goods, wares, merchandise or other articles of value from a location or outlet subject to ad valore	T.C.A. 67-4-708, 709.	5/12/2006	19,100,000	21,340,609	21,500,000
10101 and 18301	GSD and USD General	Various	Various	403207	Hotel Occupancy Tax	Funds are deposited into the Hotel/Motel Fund for general government activities.	5% of room fee split as follows: 2/5 for direct promotion of tourism 1/5 for tourist related activities 1/5 for constructing, financing, and operation of a convention center 1/5 deposited to the General Fund	N/A	M.C.L. 76.143; T.C.A. 7-4-101; M.C.L. 5.12.060	2/9/2006	21,353,500	14,323,812	23,692,500
10101	GSD General	01101499	ADM GSD General Revenue	403208	Mineral Servemce Tax	Funds are deposited into the General Fund for general government activities.	Not to exceed 15 cents per ton	1. Minerals severed to meet the obligation of any written contract for sale of the product entered into prior to the approval of the tax by the county. T.C.A. 57-7-208. 2. Minerals severed and on which any severance tax (such as one levied by private act) has accrued prior to the local approval of the general law tax is exempt if the tax has been paid. T.C.A. 57-7-208. 3. Minerals sold for use outside of the state are exempt from the tax.	T.C.A. 67-7-201 through 67-7-221	7/1/1963	670,000	488,432	700,000

Administrative

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
10101	GSD General	01101499	ADM GSD General Revenue	403301	Wholesale Liquor Tax	Funds are deposited into the General Fund for general government activities.	5% of the wholesale price plus recording & collecting fee (split with cities of Old Hickory, Berry Hill, Goodlettsville)	N/A	M.C.L. 7.12.040 T.C.A. 57-3-501 through 504	7/1/1963	2,700,000	2,420,934	2,800,000
10101 and 18301	GSD and USD General	Various	Various	403400	Franchises	Funds are deposited into the General Fund for general government activities.	5% of gross receipts from sale, transportation, and distribution plus \$62,200 per year.	N/A	M.C.L. 6.26.240	2/9/2006	9,520,000	10,234,128	14,882,500
10101	GSD General	01101499	ADM GSD General Revenue	403401	Franchises-Cable TV	Funds are deposited into the General Fund for general government activities.	An amount no greater than five percent of its gross revenues	N/A	M.C.L. 6.08.110	7/1/1963	5,800,000	3,027,773	6,000,000
10101	GSD General	01101499	ADM GSD General Revenue	404501	Vcnt Lot Cleanup Prog	Funds are deposited into the General Fund for general government activities.	Amount Varies	N/A	M.C.L. 10.28	N/A	0	75,000	0
10101	GSD General	01101499	ADM GSD General Revenue	404800	Escheats	Funds are deposited into the General Fund for general government activities.	N/A	N/A	N/A	N/A	0	11,187	0
10101 and 18301	GSD and USD General	Various	Various	406100	Federal Direct	Funds are deposited into the General Fund for general government activities.	This will vary from year to year based depending on the number of federal grants.	Some grants may have conditions, qualifiers, and local match requirements.	Council resolutions to accept each federal grant	7/1/1963	3,821,700	0	3,821,700
10101	GSD General	01101499	ADM GSD General Revenue	406125	Medicare Part D	Funds are deposited into the General Fund for general government activities.	N/A	N/A	N/A	4/20/2006	0	0	2,600,000
10101	GSD General	01101499	ADM GSD General Revenue	406310	Medicaid/TNCare thru Other	Funds are deposited into the General Fund for general government activities.	N/A	N/A	N/A	N/A	0	0	0
10101	GSD General	01101499	ADM GSD General Revenue	406402	Alc Bev Tax Apportion	Funds are deposited into the General Fund for general government activities.	17.5% to the county (75% based on population, 25% based on county size)	Sales by wholesalers to military facilities or for sacramental purposes	T.C.A. 57-3-201	7/1/1963	450,900	293,358	482,800
10101	GSD General	01101499	ADM GSD General Revenue	406403	TN Telecomm Sales Tax	Funds are deposited into the General Fund for general government activities.	N/A	N/A	N/A	5/6/2006	0	0	95,900
10101	GSD General	01101499	ADM GSD General Revenue	406404	Gas & Fuel - Crnty	Funds are deposited into the General Fund for general government activities.	28.6% of total gasoline taxes collected	1% is subtracted to pay for state administrative costs	T.C.A. 67-3-2001	7/1/1963	6,170,000	3,644,542	6,242,200
10101 and 18301	GSD and USD General	Various	Various	406405	Gas & Fuel - City	Funds are deposited into the General Fund for general government activities.	14.3% of total gasoline taxes collected	1% is subtracted to pay for state administrative costs	T.C.A. 67-3-2001	7/1/1963	12,750,100	6,588,133	11,335,600
10101 and 18301	GSD and USD General	Various	Various	406406	Income Tax	Funds are deposited into the General Fund for general government activities.	25% of the amount remaining (after administrative costs) from the 6% state tax	\$1,250 personal exemption (individual) and \$2,500 exemption (joint on state tax	T.C.A. 67-2-101 through 67-2-121	7/1/2005	4,946,700	31,148	5,600,000
10101	GSD General	01101499	ADM GSD General Revenue	406407	TN Sales Tax Levy	Funds are deposited into the General Fund for general government activities.	4.2462% of the first 6% of this tax is allocated to incorporated municipalities	There are numerous exemptions to the state sales tax as listed in the T.C.A.	T.C.A. 67-6-103	7/1/1963	25,079,500	15,588,271	27,196,700
10101	GSD General	01101499	ADM GSD General Revenue	406408	TN Beer Tax Allocation	Funds are deposited into the General Fund for general government activities.	Total collected tax, less 3% wholesaler commission and 0.5% administrative fee	Wine	T.C.A. 57-6-101 through 57-6-118	7/1/1963	231,700	114,188	231,000
10101 and 18301	GSD and USD General	Various	Various	406409	TN Excise Tax Allocation	Funds are deposited into the General Fund for general government activities.	3% of the next earnings, less 7% of the ad valorem taxes paid in that fiscal year	9% of the calculated sharing amount is deducted and kept in the state general fund	T.C.A. 67-4-2001 through 67-4-2017	7/1/2005	1,333,700	3,256,414	1,625,000
10101	GSD General	01101499	ADM GSD General Revenue	406410	Gas Inspection Fees	Funds are deposited into the General Fund for general government activities.	\$0.03 county tax on fuel outside of gas and motor fuel county tax	N/A	N/A	7/1/1963	1,343,000	782,403	1,334,500
10101	GSD General	01101499	ADM GSD General Revenue	406609	MTA Operations	Funds are deposited into the General Fund for general government activities.	N/A	N/A	N/A	N/A	0	19,380	0
10101	GSD General	01101499	ADM GSD General Revenue	406617	Sports Authority	Funds are deposited into the General Fund for general government activities.	N/A	N/A	N/A	N/A	0	7,890	0
10101	GSD General	01101499	ADM GSD General Revenue	406620	Hospital Authority	Funds are deposited into the General Fund for general government activities.	N/A	N/A	N/A	N/A	0	3,426,833	0
10101	GSD General	01101499	ADM GSD General Revenue	407608	Charters	Funds are deposited into the General Fund for general government activities.	N/A	N/A	N/A	N/A	0	50	0
10101	GSD General	01101499	ADM GSD General Revenue	407713	Foreign Trade Zone	Funds are deposited into the General Fund for general government activities.	Dell and Nissan each pay Metro \$1,833.33 per month	None	FTZ agreements between Metro, Dell, and Nissan	7/1/1963	55,000	55,000	55,000
10101 and 18301	GSD and USD General	Various	Various	407715	Business Tax Recording	Funds are deposited into the General Fund for general government activities.	\$5.00 per number of various documents recorded	N/A	T.C.A. 67-4-717	7/1/2005	600,000	416,407	600,000
10101	GSD General	01101499	ADM GSD General Revenue	408604	Gain(Loss) Real Property	Funds are deposited into the General Fund for general government activities.	N/A	N/A	N/A	N/A	0	15,800	0
10101	GSD General	01101499	ADM GSD General Revenue	408702	External Source Recovery	Funds are deposited into the General Fund for general government activities.	N/A	N/A	N/A	N/A	0	48,288	0
10101	GSD General	01101499	ADM GSD General Revenue	408800	Rent	Funds are deposited into the General Fund for general government activities.	N/A	N/A	N/A	N/A	0	1,248	0
10101	GSD General	01101499	ADM GSD General Revenue	409517	Unclaimed Property	Funds are deposited into the General Fund for general government activities.	N/A	N/A	N/A	N/A	0	10,510	0
10101	GSD General	01101499	ADM GSD General Revenue	409518	Other	Funds are deposited into the General Fund for general government activities.	N/A	N/A	N/A	N/A	0	8,847	0
50110	Safety and Risk Management	01501000	ADM Safety and Risk Management	414200	Premium-In	Funds are deposited into the Safety and Risk Management Fund to cover insurance premiums.	Billings	N/A	N/A	6/30/2006	0	0	17,582,500
10101	GSD General	01101499	ADM GSD General Revenue	418129	Misc. Rebates	Funds are deposited into the General Fund for general government activities.	N/A	N/A	N/A	N/A	0	294,631	0

Arts Commission

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
32241	ART Arts Commission Grant Fund	41310220	ART TAC Major Institute Gra	406200	Fed thru State PassThru	To conduct activities approved by the grantor	This will vary from year to year depending upon the number of federal grants.	N/A	N/A	N/A	47,000	18,800	0
32241	ART Arts Commission Grant Fund	Various	Various	406401	TN Funded Programs	To conduct activities approved by the grantor	This will vary from year to year depending upon the number of State grants.	N/A	N/A	N/A	53,600	26,042	0
32010	* GeneralGovernmentContb/Donation	41701000	ART * Turner Found Donation	409300	Contribute-Group/Individual	To conduct activities approved by the grantor	Carryover of donations unspent	N/A	RS2004-182	1/1/2000	5,000	0	3,100
32010	* GeneralGovernmentContb/Donation	41701001	ART * Unrestricted Donations	409300	Contribute-Group/Individual	To conduct activities approved by the grantor	Carryover of donations unspent	N/A	N/A	1/1/2000	300	0	300

Revenue Reference Guide Update

Fiscal Year 2006

Assessor of Property

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
10101	GSD General	16103000	ASR Reappraisal	406415	TN Cost Reimbursement	Funds are deposited into the General Fund for general government activities	N/A	None	These payments are made by the Comptroller of the Treasurer of the State of Tennessee.	7/1/2005	209,200	156,887	209,200
10101	GSD General	16102000	ASR Assessment	407601	Photostat & Microfilm	Funds are deposited into the General Fund for general government activities	N/A	N/A	N/A	N/A	0	4,083	0

Revenue Reference Guide Update

Fiscal Year 2006

Circuit Court Clerk

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
10101	GSD General	23103000	CIR Traffic Violations Bureau	404105	Trffc Violat'n Admn Fee	Funds are deposited into the General Fund for general government activities	\$12.00 per violation	None	Ordinance 93-685, 99-1657	6/1/1999	450,000	485,531	580,000
10101	GSD General	23103000	CIR Traffic Violations Bureau	404108	Environmental Court Fine	Funds are deposited into the General Fund for general government activities	\$50.00 per day times number of days in violation of Metro Code	None	Metro Code 1.01.030	4/1/1999	80,000	54,373	80,000
10101	GSD General	23103000	CIR Traffic Violations Bureau	404111	Traffic Violation Fine	Funds are deposited into the General Fund for general government activities	Fines range from \$20.00 to \$250.00 based upon number of violations and offense	None	Metro Code 2.56.210, 12.84	4/1/1999	4,500,000	4,835,428	6,000,000
10101	GSD General	23102000	CIR Circuit Court Clerk	404200	Court Clerks-Fines & Costs	Funds are deposited into the General Fund for general government activities	\$20.00 - \$250.00 based upon number of violations cited and offense	None	T.C.A. 16-15-501	4/1/1999	100	38	100
10101	GSD General	23102000	CIR Circuit Court Clerk	404502	Environmntl Court Pnity	Funds are deposited into the General Fund for general government activities	\$50.00 per day times number of days in violation of Metro Code	None	Metro Code 1.01.030	4/1/1999	4,500	5,968	8,000
10101	GSD General	Various	Various	404600	Litigation Tax	Funds are deposited into the General Fund for general government activities	\$18.75 per new case; \$19.75 per taxable citation; \$5.00 allocated for jail construction.	State and Metro are exempt; traffic violations paid if found guilty or if paid past court date.	T.C.A. 67-4-601. M.C.L. 5.16.060, Resolution R95-1750, RS2004-325	6/14/2004	0	630,198	612,000
10101	GSD General	23104001	CIR Probate Court Clerk	404620	Jail Construc/Upgrad Litigat	To provide funds for jail construction and upgrades	\$5.00 per new case	State and Metro are exempt	Resolution RS2004-325	7/1/2004	0	336,442	0
10101	GSD General	23101500	CIR Courtroom Security	404630	Courtroom security enhancement	Funds are deposited into the General Fund for general government activities	\$2.00 per requested continuance	None	T.C.A. 8-21-401	1/1/2006	0	2,816	3,400
10101	GSD General	23102000	CIR Circuit Court Clerk	407200	Court Clerks-Comm & Fees	Funds are deposited into the General Fund for general government activities	5% and 6.75% of taxes, fines, fees	None	T.C.A. 8-21-401	1/1/2006	6,000,000	2,433,333	8,000,000

Revenue Reference Guide Update

Fiscal Year 2006

Clerk and Master - Chancery

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
10101	GSD General	25100100	CHA Admin	401531	Attorney Fee-C&M	Funds are deposited into the General Fund for general government activities.	10% of base amount of tax	N/A	T.C.A. 67-4-2410	1/1/2006	396,000	187,769	459,000
10101	GSD General	25100100	CHA Admin	404503	Vacant Lot Legal Fees	Funds are deposited into the General fund for general government activities.	10% of base amount of lien	N/A	TCA 6-54-113; MCL 10.28	1/1/1988	0	2,621	1,500
10101	GSD General	25100100	CHA Admin	404600	Litigation Tax	Funds are deposited into the General Fund for general government activities.	Metro Council Resolution R95-1750 & Substitute Resolution RS2004-325	State of Tennessee exempt per T.C.A. 67-4-601 (b) (3)	T.C.A. 67-5-2404	7/1/2004	0	36,588	56,000
10101	GSD General	Various	Various	407200	Court Clerks-Comm & Fees	Funds are deposited into the General fund for general government activities.	T.C.A. 8-21-401	N/A	T.C.A. 8-21-401	1/1/2006	1,254,700	715,950	1,077,700

Codes Administration

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
10101	GSD General	33120100	COD Construction/Land Use	403114	Arborist License	Funds are deposited into the General Fund for general government activities	\$25.00 per permit	N/A	Ord. BL2004-253; Amdt. 1 to Ord. 93-882; Ord. 93-882	3/15/1994	200	0	200
10101	GSD General	33120130	COD Sexually Oriented BusBoard	403120	Adult Entertainment License	Funds are deposited into the General Fund for general government activities	Licensing fees - \$500 per establishment; \$100 per performer	N/A	Ord. 99-1814; Amdt. 1 1999 Ord. 99-1503 1999 Ord. 97-1022 1997	4/1/2005	0	9,625	0
10101	GSD General	Various	Various	403305	Building Permit	Funds are deposited into the General Fund for general government activities	Various unit costs of measure multiplied by unit costs for full cost recovery of services	N/A	Ord. BL2004-175	4/24/2004	5,200,000	4,644,341	6,020,000
10101	GSD General	Various	Various	403306	Electrical Permit	Funds are deposited into the General Fund for general government activities	Various unit costs of measure multiplied by unit costs for full cost recovery of services	N/A	Ord. BL2004-175	4/24/2004	1,650,000	1,217,876	1,625,000
10101	GSD General	Various	Various	403307	Plumbing Permit	Funds are deposited into the General Fund for general government activities	Various unit costs of measure multiplied by unit costs for full cost recovery of services	N/A	Ord. BL2004-175	4/24/2004	995,000	829,843	1,115,000
10101	GSD General	Various	Various	403310	Gas Code Permit	Funds are deposited into the General Fund for general government activities	Various unit costs of measure multiplied by unit costs for full cost recovery of services	N/A	Ord. BL2004-175	4/24/2004	800,000	755,383	1,000,000
10101	GSD General	Various	Various	407613	Build Permit Data	Funds are deposited into the General Fund for general government activities	Flat fee per requested list (\$100 per list) and per page copying charge	N/A	Ord. 96-555	7/1/1996	3,000	2,478	2,500
10101	GSD General	Various	Various	407701	Building, Zoning, Electrical, Mech/Gas Appeals	Funds are deposited into the General Fund for general government activities	Flat fee (\$50) per appeal filing fee; annual licensing renewal fees	N/A	Ord. 98-1445; Ord. BL 2001-585; Ord. 91-1527 and 90-1253; M.C.L. 19-1-99 and 19-1-31; Ord. 91-1526 and 91-1558; M.C.L. 14-1-27 and 14-1-69; Ord. 91-1529, 94-1226; BL2004-178; M.C.L. 33-1-69; 33-1-26	7/1/1998	319,000	356,868	335,500
10101	GSD General	Various	Various	407707	Plans Examination	Funds are deposited into the General Fund for general government activities	Various unit costs of measure multiplied by unit costs for full cost recovery of services	N/A	Ord. BL2004-175	4/24/2004	460,000	416,264	560,000
10101 & 30600	GSD General & Demolition Fund	Various	COD Demolition Projects	407709	Code Enforcement	Funds are deposited into Revolving Demolition Fund and general fund to offset Demolition Program costs.	Actual costs of liens and associated costs; various unit costs of measure multiplied by unit costs for full recovery.	N/A	Ord. BL2004-253; Amdt. 1 to Ord. 93-882; Ord. 93-882	7/1/2001	195,000	65,359	54,800
10101	GSD General	Various	Various	407724	FHA-VA Inspection	Funds are deposited into the General Fund for general government activities	Various unit costs of measure multiplied by unit costs for full cost recovery of services	N/A	M.C.L. 16.24.150, B	7/1/2001	2,500	2,852	3,000
10101	GSD General	33120200	COD Better Neighborhoods	407755	Abandon Vehicle	Funds are deposited into the General Fund for general government activities	\$35 per abandoned vehicle removed	N/A	Ord, 2002-1128; 2002-1071; 93-620 Contract with Abernathy Truck Salvage, Inc.	4/14/2000	5,300	4,970	5,000

Convention Center

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorizator	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
60162	Convention Center	63501000	CON Administration	417600	Convention Center Operations	Operating Expenses of the Department	Ancillary charges vary. (Many Product x hour usages x number of days) and the rental rates are calculated according to the Rate Schedules (RS). For example, RS1: Conventions with Exhibits Leases may be issued no more than 24 months in advance of the event	No group is exempted from revenue.	Ordinance 085-794 & M.C.L. 2.124.050(c)(1)	7/1/2005	4,070,900	4,509,268	4,070,900

Revenue Reference Guide Update

Fiscal Year 2006

County Clerk

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
10101	GSD General	18101000	COU Admin	403108	Pawnbroker License	Funds are deposited into the General Fund for general government activities.	\$10 per pawnbroker address transfer \$50 per new pawnbroker license ; \$10 per pawnbroker address transfer \$50 per new pawnbroker license	N/A	T.C.A. 45-15-107; T.C.A. 45-15-108; T.C.A. 45-6-208; T.C.A. 45-6-207 ; T.C.A. 45-15-107; T.C.A. 45-15-108; T.C.A. 45-6-208; T.C.A. 45-6-207	7/1/1989	1,500	770	100
10101	GSD General	18101000	COU Admin	407300	Elctd Officls-Comm & Fees	Funds are deposited into the General Fund for general government activities.	\$3 per notary name change; \$4 per plate w/ non-Tennessee registration; \$1.25 per dealer plate; \$1 per decal mailed; \$2 per plate mailed; \$4 per rental fleet vehicle; \$2 per certified copy; \$0.50 per replacement plate; \$1.50 per bond; \$12 per 3,500 notary applications; \$4 per certified marriage certificate copy; \$0.75 per private passenger and commercial vehicle registration; \$93.50 per marriage license; \$2.50 per plate issued; \$10.50 per clerk title issued and/or replaced; \$1 per transaction involving sales tax; 5% of sales tax collected; \$2.50 per temporary tag; \$1.25 per truck registered; \$2 per title printed; \$15 per page of plats and maps; \$5 per page of other documents; \$1 per certified copy; and \$5 per dealer license.	Couples with marriage counseling pay \$33.50 per license	T.C.A. 8-16-106, 201, 202, 203, 204; T.C.A. 55-4-22©(1), 122c, 115(a)(11), 117(a), (b3), 105c, 123e; T.C.A. 55-6-104(2), (4); T.C.A. 67-4-411; 8-21-701; T.C.A. 8-21-1001.	7/1/2004	4,000,000	1,364,661	4,250,000

Revenue Reference Guide Update

Fiscal Year 2006

Criminal Court Clerk

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
10101	GSD General	24100100	CCC Admin	403122	Clerk's Data Entry Fee	Funds are deposited into the General Fund for general government activities.	\$2.00 per warrant, state traffic ticket, or state citation ; \$2.00 per warrant, state traffic ticket, or state citation	A disposition on case that does not incur court costs or indigence ; A disposition on case that does not incur court costs or indigence	T.C.A. 8-21-401 ; T.C.A. 8-21-402	N/A	27,600	22,186	29,200
10101	GSD General	24100100	CCC Admin	404101	Metro Courts-Fines & Costs	Funds are deposited into the General Fund for general government activities.	\$25.00/\$40.00 per arrest, \$44.00 per day in jail	A disposition on a case that does not incur court costs or indigence	T.C.A. 8-21-901; 8-26-105;8-26-106	7/1/2002	606,500	530,609	606,100
10101	GSD General	24100100	CCC Admin	404106	DUI Fines	Funds are deposited into the General Fund for general government activities.	Exact amount of fine is set by the Judge	No fine assessed on case or was not a DUI case	TCA 55-10-403	1/1/2000	467,700	307,596	325,200
30102	DUI Offender	24102000	CCC DUI Offender	404106	DUI Fines	Funds are deposited into the Special Revenue Fund to offset program expenses.	\$100 dedicated fine on DUI cases in criminal cases, which goes to Nashville Drug Court Foundation	No fine assessed on case or was not a DUI case	T.C.A. 55-10-403	N/A	5,600	1,129	0
10101	GSD General	24100100	CCC Admin	404107	Game/Fish Violation Fine	Funds are deposited into the General Fund for general government activities.	Exact amount of fine is set by the Judge	No fine assessed on case	T.C.A. 70-2-101 Thru 70-4-211; 69-10-216;69-10-217; 40-35-110	1/1/2000	1,900	1,375	2,300
10101	GSD General	24100100	CCC Admin	404109	Pre-Trial Diversion Cost	Funds are deposited into the General Fund for general government activities.	\$10 per month while on Pre-Trial Diversion Program - Criminal Court	A disposition on case that does not incur court costs or indigence or not on pre-trial	T.C.A. 40-15-105	1/1/2000	3,000	1,436	2,500
10101	GSD General	24100100	CCC Admin	404110	Indigent Defendent Cost	Funds are deposited into the General Fund for general government activities.	\$12.50 per case or citation	A disposition on case that does not incur court costs or indigence	T.C.A. 40-14-210	5/12/1988	165,500	129,724	171,600
10101	GSD General	24100100	CCC Admin	404200	Court Clerks-Fines & Costs	Funds are deposited into the General Fund for general government activities.	\$25.00/\$40.00 per arrest; \$44.00 per day in jail	A disposition on case that does not incur court costs or indigence	T.C.A. 8-26-105; 8-26-106; 8-21-901	7/1/2002	255,900	201,200	234,800
10101	GSD General	24100100	CCC Admin	404211	Impact Demo Prog Fee	Funds are deposited into the General Fund for general government activities.	N/A	N/A	N/A	N/A	0	216	0
10101	GSD General	24100100	CCC Admin	404244	Return Prisoners Cost	Funds are deposited to the General Fund to reimburse extradition expenses incurred by Metro Police Department - Criminal Investigations Division	Actual cost of extraditing prisoner	No extradition costs incurred on the case	T.C.A. 40-9-126;40-9-127	10/19/1998	3,700	4,453	7,800
10101	GSD General	24100100	CCC Admin	404350	Breath Alc Conc Test Fee	Funds are deposited into the General Fund for general government activities.	\$17.50 for breath test in DUI; \$20.00 if drug related	A disposition on a case that does not incur court costs or indigency.	TCA 55-10-403 (h) (2)	5/17/1987	11,300	7,667	10,200
10101	GSD General	24100100	CCC Admin	404451	DUI Program	Funds are deposited into the General Fund for general government activities.	\$20.00 per month for every month supervised by ADAPT - Criminal Court	A disposition on case that does not incur court costs or indigence or not on ADAPT	Metro Ordinance Nos. 089-1065 and 090-1150	1/18/1990	49,500	35,719	53,200
10101	GSD General	24100100	CCC Admin	404454	CCC Probation Fees	Funds are deposited into the General Fund for general government activities.	\$ 20.00 per month for every month supervised by General Sessions' Probation Department	A disposition on case that does not incur court costs or indigence or not on probation.	T.C.A. 40-28-201	7/1/1996	467,400	360,220	457,000

Revenue Reference Guide Update

Fiscal Year 2006

Criminal Court Clerk

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
10101	GSD General	24100100	CCC Admin	404600	Litigation Tax	Funds are deposited into the General Fund for general government activities.	County litigation tax charged on every general sessions case which resulted in a conviction	A disposition on case that does not incur court costs or indigency	T.C.A. 67-4-601 (Also By Metro Ordinance 092-248)	7/1/1999	0	180,204	235,200
10101	GSD General	24100100	CCC Admin	404620	Jail Construc/Upgrad Litigat	Funds are deposited into the General Fund for building, renovating jail, workhouse or courthouse	Historical	A disposition that does not incur court cost or indigency	T.C.A. 67-4-601, M.C.L. 5.16.060, Resolution R95-1750, RS2004-325, BL2004-179	7/1/2004	0	33,244	0
10101	GSD General	24100100	CCC Admin	404630	Courtroom Security Enhancement Fee	Funds are deposited into the General Fund for general government activities.	\$2.00 per continuance on a General Sessions or Criminal case	A disposition on a case that does not incur court costs or indigency; Or no continuances on a case	T.C.A. 8-21-401	7/1/2006	0	240	1,200
10101	GSD General	24100100	CCC Admin	406415	TN Cost Reimbursement	Funds are deposited into the General Fund for general government activities.	Reimbursed by State of TN for extradition expenses on felony conviction cases in Criminal Court, which are not paid for by defendants. Also for clerk fees and commissions.	Vacant positions would decrease revenue based on direct reimbursement.	T.C.A. 40-9-126; 40-9-127; 40-25-129; T.C.A. 8-21-401, 40-25-129, 40-25-130, and 40-25-131.	1/1/1999	1,485,000	392,116	1,238,300
10101	GSD General	24100100	CCC Admin	407200	Court Clerks-Comm & Fees	Funds are deposited into the General Fund for general government activities.	Clerk Fees (Flat Rate) and commissions assessed on all criminal and general sessions court cases	A disposition on case that does not incur court costs	T.C.A. 8-21-401	1/1/2006	1,651,200	1,320,867	2,038,000
10101	GSD General	24100100	CCC Admin	407250	Agency Collections - CCC	Funds are deposited into the General Fund for general government activities.	All criminal general sessions cases not paid in full by defendants within 6 months and turned over to collection agency	Costs not collected by our collection agency	T.C.A. 40-24-105	7/1/1998	71,300	60,110	62,200

Revenue Reference Guide Update

Fiscal Year 2006

District Attorney

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
30101	Metro Major Drug Program	19103020	DA Federal Drug Program	403209	Unauthorized Substance Abuse Tax	To offset expenses associated with the Drug Program	N/A	N/A	N/A	N/A	0	56	0
30103	DA Fraud & Economic Crime	19102000	DA Fraud & Economic Crime	404010	Fraud & Economic Crime Fine	Discretion of District Attorney for approved expenses.	N/A	N/A	N/A	7/1/2005	50,000	40,371	50,000
30101	Metro Major Drug Program	19103020	DA Federal Drug Program	404301	Metro Major Drug Fees	To offset expenses associated with the Drug Program	Set by Court Order	N/A	T.C.A. 8-7-110 et seq	7/1/2005	15,000	9,961	15,000
30130	DA Mediation Services Fund	19101570	DA Contr Mediation Services	404610	Victim Offender Litigation	To offset expenses associated with the mediation contract	Based upon projections from Circuit Court Clerk, Criminal Court Clerk and Juvenile Court Clerks actuals	None	Council Resolution	7/1/2005	135,000	85,623	108,200
30101 and 30104	Metro Major Drug Program / DA Special Operations	Various	Various	404750	Confiscated Cash	To offset expenses associated with the Drug Program	Based on Court Order	N/A	T.C.A. 8-7-110 et seq	7/1/2005	830,000	223,054	780,000
30101	Metro Major Drug Program	19103020	DA Federal Drug Program	404780	Sale-Confiscated Prop	To offset expenses associated with the Drug Program	Auction Proceeds	N/A	T.C.A. 8-7-110 et seq	7/1/2005	210,000	4,100	289,000
30023 and 32219	District Attorney Grant	Various	Various	406100	Federal Direct	To conduct activities approved by the grantor	Formula	N/A	16.738 2005-DJ-BX-1142	10/1/2005	0	140,905	121,100
30101	Metro Major Drug Program	Various	Various	406110	Federal Revenue Sharing	To offset expenses associated with the Drug Program	N/A	N/A	N/A	N/A	40,000	25,350	0
10101 and 32219	GSD General and DA District Atty Grant Fund	Various	Various	406200	Fed thru State PassThru	To conduct activities approved by the grantor	N/A	N/A	N/A	7/1/2005	270,200	78,627	140,200
10101	GSD General	19101000	DA Administration	406415	TN Cost Reimbursement	Funds are deposited into the General Fund for general government activities	State of Tennessee Travel Regulations	N/A	TCA 24-4-101 et seq	1/1/2006	20,000	4,584	20,000
10101 and 30101	Metro Major Drug Program	Various	Various	407601	Photostat & Microfilm	To offset operating expenses and to fund general government activities.	\$10 per hour for employee supervisory time;\$0.15 per page for copies of request material.	N/A	T.C.A. 10-7-506(c)1 et seq	7/1/2005	800	197	500

Election Commission

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
10101	GSD General	05102000	ELE Permanent Registration	406415	TN Cost Reimbursement	Funds are deposited into the General Fund for general government activities.	\$18,000 per year; when state must cut budget, this amount is reduced by up to 9%.	Non-certified administrators of elections are exempt from receiving revenue.	T.C.A. 2-12-208; 2-12-209	7/1/2005	0	8,190	16,400
10101	GSD General	05102000	ELE Permanent Registration	407601	Photostat & Microfilm	Funds are deposited into the General Fund for general government activities.	\$0.25 per page.	None	N/A	7/1/2006	0	614	200
10101	GSD General	05102000	ELE Permanent Registration	407605	Voter Registration Lists	Funds are deposited into the General Fund for general government activities.	Charge may not exceed to cost of list preparation and production.	None	T.C.A. 2-2-138	1/1/2005	2,000	2,584	2,500
10101	GSD General	05106000	ELE Satellite City Elections	407714	Small City Election	Funds are deposited into the General Fund for general government use.	Election Commission's actual costs plus indirect costs are charged to satellite cities for their individual city elections.	None	T.C.A. 2-12-109(b)	7/1/2004	18,400	3,213	16,900

Emergency Communication Center (ECC)

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
10101	GSD General	91101000	ECC Communication Center	406606	ECD	Funds are deposited into the General Fund for general government activities	N/A	N/A	N/A	N/A	124,400	67,661	10,600

Revenue Reference Guide Update

Fiscal Year 2006

Farmer's Market

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
60152	Farmers Market	60501000	FAR Administration	417701	Farm Mkt Interior Space	Operating Expenses of the Department	Annual Rent of Interior based on a rate/square foot plus trash fees, CAM charges, and Food Court CAM charges.	None	Contract	2/23/2006	270,000	169,107	155,900
60152	Farmers Market	60501000	FAR Administration	417702	Farm Mkt Utilities	Operating Expenses of the Department	The rebilling of Vendors for their Electric, Gas, and Water usage over the fiscal year.	None	Contract	2/1/2006	90,900	72,725	160,300
60152	Farmers Market	60501000	FAR Administration	417703	Farm Mkt Store Space	Operating Expenses of the Department	Monthly vendors dry storage fees of \$3,016.67 X 12 = \$36,200	None	Contract	2/23/2006	33,600	25,229	37,000
60152	Farmers Market	60501000	FAR Administration	417704	Farm Mkt Flea Mkt	Operating Expenses of the Department	Eighth Avenue Shed = 50 Stalls X \$65.00/week X 52 weeks = \$169,000; Seventh Avenue Shed = 35 Stalls X \$40.00/week X 52 Weeks = \$72,800; TARP FEES 88 Stalls X \$10.00/Month X 12 Months = \$10,200 Total of \$252,000	None	Contract	7/1/2005	328,400	248,294	330,000
60152	Farmers Market	60501000	FAR Administration	417705	Farmers Market Rent	Operating Expenses of the Department	Daily and monthly rental fees from vendors.	None	Contract	2/23/2006	315,000	193,748	335,000
60152	Farmers Market	60501000	FAR Administration	417706	Farm Mkt Re-sale Inventory	Operating Expenses of the Department	Actual cost of items sold	None	Contract	7/1/2005	0	52	10,000

Revenue Reference Guide Update

Fiscal Year 2006

Finance

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
51115	Finance Services	15516310	FIN OMB Purchasing & Contracts	407601	Photostat & Microfilm	To cover operating expenses for internal service programs.	Reimbursement of expenses	None	N/A	7/1/2005	0	1,666	0
51100	Facilities Planning/Constructi	Various	Various	417000	Internal Service Operations	To cover operating expenses for internal service programs.	Reimbursement of expenses	None	N/A	7/1/2005	1,778,600	1,154,541	1,778,600
51115	Finance Services	Various	Various	417000	Internal Service Operations	To cover operating expenses for internal service programs.	Reimbursement of expenses	None	N/A	7/1/2005	8,493,400	8,123,598	8,745,900
51180	Treasury Management	Various	Various	417000	Internal Service Operations	To cover operating expenses for internal service programs.	Reimbursement of expenses	None	N/A	7/1/2005	1,044,700	820,607	1,044,700

Fire

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
32232	FIR Fire Grant Fund	Various	Various	406100	Federal Direct	To conduct activities approved by the grantor	Varies based upon grant contract	N/A	Council resolutions RS2005 856, 857, and 1114.	3/1/2005; 4/9/2005; 8/18/2005	570,100	947,918	738,400
10101	GSD General	32114200	FIR GSD Oper EMS Staffing	406210	Medicaid/TNCAre thru State	Funds are deposited into the General Fund for general government activities	Twenty percent (20%) Percent of the Medicare approved rate for those qualified Medicare beneficiary	None	T.C.A. 7-61-102	3/1/2004	524,400	732	0
10101	GSD General	32114200	FIR GSD Oper EMS Staffing	406211	ADP-Medicaid/TNCAre thruStat	Funds are deposited into the General Fund for general government activities	Twenty percent (20%) Percent of the Medicare approved rate for those qualified Medicare beneficiary	None	T.C.A.-7-61-102	3/1/2004	0	168,338	524,400
10101	GSD General	32114200	FIR GSD Oper EMS Staffing	406310	Medicaid/TNCAre thru Other	Funds are deposited into the General Fund for general government activities	Each TennCare company pays a different rate. Formula based on individual company. Balances after payment are contractual write offs.	None	T.C.A. 7-61-102	3/1/2004	2,097,600	2,920	0
10101	GSD General	32114200	FIR GSD Oper EMS Staffing	406311	ADP-Medicaid/TNCAre thruOthe	Funds are deposited into the General Fund for general government activities	Each TennCare company pays a different rate. Formula based on individual company. Balances after payment are contractual write offs.	None	T.C.A. 7-61-102	3/1/2005	0	641,083	2,097,600
10101	GSD General	32114200	FIR GSD Oper EMS Staffing	406320	Medicare thru Other PassThru	Funds are deposited into the General Fund for general government activities	Eighty percent (80%) of the Medicare allowed amount is based on regional fee schedule. Twenty percent (20%) billed to secondary. Any remaining balance not collected is a contractual write-off.	None	T.C.A. 7-61-102	3/1/2004	3,356,100	11,524	0
10101	GSD General	32114200	FIR GSD Oper EMS Staffing	406321	ADP-Medicare thru OtherPassT	Funds are deposited into the General Fund for general government activities	Eighty percent (80%) of the Medicare allowed amount is based on regional fee schedule. Twenty percent (20%) billed to secondary. Any remaining balance not collected is a contractual write-off.	None	T.C.A. 7-61-102	3/1/2004	0	2,088,011	3,356,100
10101 and 18301	GSD and USD General	Various	Various	406415	TN Cost Reimbursement	Funds are deposited into the General Fund for general government activities	N/A	N/A	T.C.A. 4-24-202	7/1/1996	367,200	0	367,200
10101 and 18301	GSD and USD General	Various	Various	407601	Photostat & Microfilm	Funds are deposited into the General Fund for general government activities	\$1.00 per copy for an individual; \$10.00 per copy for an attorney. Dependent upon the amount of requests for photocopies made by attorneys.	None	Ord. 043-014, Metro Charter 10.80.010; T.C.A. 7-61-102	7/1/1995	6,000	21,275	21,500
10101 and 18301	GSD and USD General	Various	Various	407606	Garbage & Junk	Funds are deposited into the General Fund for general government activities	Based on weight of items	None	Ord. 043-014, Metro Charter 10.80.010	7/1/2005	700	0	400

Fire

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
10101	GSD General	32114200	FIR GSD Oper EMS Staffing	407748	Emergency Ambulance	Funds are deposited into the General Fund for general government activities	N/A	None	T.C.A. 7-61-1-2	3/1/2004	9,602,500	127,117	0
10101	GSD General	32114200	FIR GSD Oper EMS Staffing	407753	ADP-Emergency Ambulance	Funds are deposited into the General Fund for general government activities	This revenue is calculated based on historical trends.	None	T.C.A.-7-61-102	3/1/2004	0	2,828,627	9,602,500
10101	GSD General	32114200	FIR GSD Oper EMS Staffing	407760	PAS Emergency Ambulance	Funds are deposited into the General Fund for general government activities	N/A	N/A	N/A	N/A	0	85,331	0
10101	GSD General	32114200	FIR GSD Oper EMS Staffing	407761	PAS EMS ADPI Collections	Funds are deposited into the General Fund for general government activities	N/A	N/A	N/A	N/A	0	19,819	0
10101	GSD General	32116210	FIR GSD Public Fire Education	409100	Cash Contributions	Funds are deposited into the General Fund for general government activities	N/A	N/A	N/A	N/A	0	3,339	0

General Services

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
61190	Surplus Property Auction	10517300	GSR SS Surplus Property Distrb	405700	Commissions	Funds are deposited into the enterprise fund to offset expenses associated with the Surplus Property Auction	% of sale up to 1500 or 2000 max to selling dept (15% or 20%)	N/A	N/A	7/1/2005	997,400	0	0
51154	Office of Fleet Management	Various	Various	407606	Recycled Material	To cover operating expenses for internal service programs.	N/A	N/A	N/A	7/1/2005	0	5,990	0
51151	Postal Service	10511020	GSR Mail Services Program	407657	Postage-Non Metro	To cover operating expenses for internal service programs.	N/A	N/A	N/A	7/1/2005	0	2,270	0
51153	Radio Shop	10511030	GSR Radio SystemInfrastructure	407781	Radio Repair	To cover operating expenses for internal service programs.	N/A	None	N/A	7/1/2005	90,000	0	90,000
61190	Surplus Property Auction	10517300	GSR SS Surplus Property Distrb	408699	Auction Cash Clearing	To cover operating expenses for internal service programs.	N/A	None	N/A	7/1/2005	0	2,380,191	0
51154	Office of Fleet Management	10505100	GSR * OFM Administration	408702	External Source Recovery	To cover operating expenses for internal service programs.	N/A	N/A	N/A	7/1/2005	0	300	0
10101 and 51113	GSD General and Facilities Maint & Security	Various	Various	409518	Other	To cover operating expenses for internal service programs.	N/A	None	N/A	7/1/2005	0	1,086	0
51110 and 51111	Shared Services and Shared Business Office	Various	Various	417000	Internal Service Operations	To cover operating expenses for internal service programs.	N/A	None	N/A	7/1/2005	1,521,700	753,538	1,521,700
51112	Customer Call Center	10516200	GSR SS Customer Services	417000	Internal Service Operations	To cover operating expenses for internal service programs.	N/A	None	N/A	7/1/2005	317,300	390,694	317,300
51113	Facilities Maint & Security	Various	Various	417000	Internal Service Operations	To cover operating expenses for internal service programs.	N/A	None	N/A	7/2/2005	1,839,000	1,144,232	1,839,000
51151	Postal Service	10511020	GSR Mail Services Program	417000	Internal Service Operations	To cover operating expenses for internal service programs.	Actual postage plus 26% on reg mail, 19 cents per piece on interoffice mail	None	N/A	7/1/2005	946,900	669,906	946,900
51153	Radio Shop	Various	Various	417000	Internal Service Operations	To cover operating expenses for internal service programs.	Departmental allocation	None	N/A	7/1/2005	2,785,900	1,814,138	2,785,900
51154	Office of Fleet Management	Various	Various	417000	Internal Service Operations	To cover operating expenses for internal service programs.	N/A	None	N/A	7/1/2005	15,533,300	14,099,961	15,533,300
51111 and 51153	Radio Shop and Shared Business Office	Various	Various	417100	Internal Srv to Ext Agency	To cover operating expenses for internal service programs.	Rate sheet	N/A	N/A	7/1/2005	0	216,743	0
51154	Office of Fleet Management	10510610	OFM Acquisitions Key	417200	Other Operating Revenue	To cover operating expenses for internal service programs.	N/A	N/A	N/A	7/1/2005	0	6,285	0

Revenue Reference Guide Update

Fiscal Year 2006

General Sessions Court

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
30027	General Sessions Drug Court Tr	27117100	GSC Drug Court Treatment	404101	Metro Courts-Fines & Costs	Division X Treatment Court would use the funds for various Treatment Court activities.	N/A	Indigency	N/A	7/1/2003	49,000	20,464	68,000
10101	GSD General	27103021	GSC General Probation	404103	Drug Screening Fine	Funds are deposited into the General Fund for general government activities.	\$25.00 per drug test	Indigency	General Sessions Court order	2/1/1990	30,500	25,271	30,500
30102	DUI Offender	27112000	GSC DUI Offender	404106	DUI Fines	Dedicated fund and the use is limited to Alcohol and Drug Programs defined by statute	\$100 of the DUI fine per paying offender is earmarked for this dedicated fund	Indigency	T.C.A. 55-10-451 & 452	7/1/1994	230,000	92,688	185,000
10101	GSD General	Various	Various	404300	DUI & Safety Ed Prog Fee	Funds are deposited into the General Fund for general government activities.	\$55.00 per class; \$220 per referral to DUI School	Indigency	M.C.L. 2.56.530	8/1/2004	2,466,000	2,742,195	2,530,000
10101	GSD General	27103021	GSC General Probation	404452	Elctnic Monitor Prog	Funds are deposited into the General Fund for general government activities.	\$7 per day for each day sentenced to the program	Indigency	General Sessions Court Order	8/1/1994	65,000	48,221	65,000
10101	GSD General	27104010	GSC PreTrial Release Services	407725	Pre-Trial Release Service	Funds are deposited into the General Fund for general government activities.	N/A	N/A	N/A	N/A	0	231	0

Health

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
10101	GSD General	38151220	HEA Animal Services	403111	Pet Registration	Funds are deposited into the General Fund for general government activities	\$4.00 per registration	None	Metro Charter 10.104.1	6/1/2004	330,000	374,174	330,000
10101	GSD General	38151230	HEA Environ Monitoring	403119	Tattoo License	Funds are deposited into the General Fund to offset the environmental monitoring program expenses	\$140.00 for Tattoo Artist, \$280.00 for Tattoo Facility, \$140.00 Body Piercing Technician, \$70.00 Body Piercing Studio	None	RS2004-261	11/22/2002	16,500	13,158	16,500
10101	GSD General	38151230	HEA Environ Monitoring	403314	Swimming Pool Permit	Funds are deposited into the General Fund for general government activities	N/A	N/A	N/A	N/A	0	4,200	0
10101	GSD General	38151200	HEA Air Quality	403315	Air Pollution Permit	Funds are deposited into the General Fund for general government activities	Determined by the Environmental Protection Agency	None	Metro Charter 10.104.1	6/1/2004	175,000	242,507	175,000
10101	GSD General	38160400	HEA ALOB Finance	404007	Return Check Fee	Funds are deposited into the General Fund for general government activities	\$10.00 per returned check	Refusal to pay	Metro Charter/Board of Health	4/1/1993	100	70	100
10101	GSD General	38151210	HEA Food Protect Services	404210	Civil Fines	Funds are deposited into the General Fund for general government activities	Board of Health by Authority of Metro Charter	None	Metro Charter/Board of Health	6/1/2004	40,000	37,975	40,000
10101	GSD General	38151230	HEA Environ Monitoring	404212	Tattoo Parlors-Civil Fine	Funds are deposited into the General Fund for general government activities	N/A	N/A	N/A	N/A	0	150	0
10101	GSD General	38151000	HEA Behavioral Health Svcs	404214	First Offenders Drug Ed Prog	Funds are deposited into the General Fund for general government activities	\$120.00 per person	None	Metro Charter/Board of Health	6/1/2005	100,000	89,360	115,000
10101	GSD General	38151030	HEA Clinical Services	406100	Federal Direct	Funds are deposited into the General Fund for general government activities	N/A	N/A	N/A	N/A	0	41,488	0
32200	HEA Health Dept Grant Fund	Various	Various	406100	Federal Direct	Restricted for use to fulfill the scope of services required by the grantor.	N/A	Vacant positions would decrease revenue based on direct reimbursement	N/A	N/A	1,513,700	797,821	1,355,900
10101	GSD General	Various	Various	406200	Fed thru State PassThru	Restricted for use to fulfill the scope of services required by the grantor.	Allocated by Tennessee Department of Health	N/A	N/A	N/A	1,316,400	342,219	499,900
32200	HEA Health Dept Grant Fund	Various	Various	406200	Fed thru State PassThru	Restricted for use to fulfill the scope of services required by the grantor.	Allocated by Tennessee Department of Health	None	RS2004-264	6/1/2005	9,846,800	7,735,819	11,113,900
10101	GSD General	Various	Various	406401	TN Funded Programs	Restricted for use to fulfill the scope of services required by the grantor.	Tennessee Department of Agriculture	None	N/A	N/A	136,700	109,990	136,700
32200	HEA Health Dept Grant Fund	Various	Various	406401	TN Funded Programs	To conduct activities approved by the grantor	N/A	N/A	N/A	N/A	296,500	1,107,780	266,200
10101	GSD General	38151110	HEA Medical Examiners Office	406411	Post Mortum Reimbursement	Funds are deposited into the General Fund for general government activities	Contract with Forensic Medical Services	None	Contract Number 15227	6/1/2005	150,000	178,310	0
10101	GSD General	Various	Various	406426	TennCare	Funds are deposited into the General Fund for general government activities	Pursuant to directives from TennCare Program Plan	Patient is ineligible, service not billable, has a primary insurance	TennCare Provider Plan	6/1/2005	277,500	680,706	422,500
32200	HEA Health Dept Grant Fund	38351180	HEA Health Care Homeless	406603	MDHA	To conduct activities approved by the grantor	N/A	N/A	N/A	6/1/2005	170,000	0	85,000
10101	GSD General	Various	Various	407601	Photostat & Microfilm	Funds are deposited into the General Fund for general government activities	N/A	N/A	N/A	N/A	300	79	300

Health

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
10101	GSD General	38151100	HEA Vital Records	407627	Certificates-Vital Statistic	Funds are deposited into the General Fund for general government activities	N/A	N/A	N/A	N/A	480,500	413,740	550,300
10101	GSD General	38151100	HEA Vital Records	407651	Medical Reports	Funds are deposited into the General Fund for general government activities	Board of Health by Authority of Metro Charter	None	RS2002-1048	6/1/2005	3,000	69,148	7,500
10101	GSD General	Various	Various	407731	Primary Clinic Fee Individua	Funds are deposited into the General Fund for general government activities	N/A	N/A	N/A	N/A	99,000	129,413	84,000
10101	GSD General	Various	Various	407732	Prmry Clnc-Insurance	Funds are deposited into the General Fund for general government activities	N/A	N/A	N/A	N/A	1,500	1,005	1,000
10101	GSD General	38151200	HEA Air Quality	407733	Vehicle Emission Test	Restricted for use to fulfill the scope of services required by the grantor.	Contract with Envirotec \$1.80 per test	Vacant positions would decrease revenue based on direct reimbursement	RS2001-716	7/31/2001	910,200	1,006,347	925,000
10101	GSD General	38151220	HEA Animal Services	407734	Health Enforcement	Funds are deposited into the General Fund for general government activities	N/A	N/A	N/A	N/A	0	403	0
10101	GSD General	Various	Various	407737	State Inspection	Restricted for use to fulfill the scope of services required by the grantor.	Allocated by Tennessee Department of Health	None	N/A	N/A	1,065,000	750,587	1,065,000
10101	GSD General	38151030	HEA Clinical Services	407738	Immunization Fee	Funds are deposited into the General Fund for general government activities	Board of Health by Authority of Metro Charter	Patient does not have sufficient funds - patient is billed for services	Metro Charter 10.104.1	6/1/2005	90,000	96,574	125,000
10101	GSD General	38151170	HEA Health Care Access	407739	BTC Prescription Co-Pymts	Funds are deposited into the General Fund for general government activities	Board of Health by Authority of Metro Charter	Everyone is expected to pay co-pay for prescriptions	Metro Charter 10.104.1	12/1/2001	100,000	88,990	115,000
10101	GSD General	38151210	HEA Food Protect Services	407740	State Inspection-Summer Food	Funds are deposited into the General Fund for general government activities	Allocated by Tennessee Department of Health	None	RS2004-261	6/1/2005	7,700	0	7,700
10101	GSD General	38151030	HEA Clinical Services	407746	Family Planning Fees	Funds are deposited into the General Fund for general government activities	Board of Health by Authority of Metro Charter - Sliding scale fee with \$10 minimum	Patient does not have sufficient funds - patient is billed for services	Metro Charter 10.104.1	6/1/2005	0	32,778	30,000
10101	GSD General	38151223	HEA Environ Engineering	407759	Engineering Fee	Funds are deposited into the General Fund for general government activities	\$100 total for areas less than 5 acres \$20 per acre for areas greater than 5 acres	None	Metro Charter 10.104.1	7/1/1997	55,000	44,462	55,000
10101	GSD General	38151220	HEA Animal Services	407783	Pound Fees	Funds are deposited into the General Fund for general government activities	\$15.00 adoption fee; \$25-\$75 spay/neuter fee	None	Metro Charter 10.104.1	4/1/2005	100,000	95,503	115,000
10101	GSD General	38151200	HEA Air Quality	409300	Contribute-Group/Individual	Funds are deposited into the General Fund for general government activities	N/A	N/A	N/A	6/1/2005	475,000	468,185	470,000
30006	Animal Control Donations	38701000	HEA Animal Control Donations	409300	Contribute-Group/Individual	Funds are deposited into the General Fund for general government activities	NA	N/A	N/A	6/30/2005	0	31,853	15,000
10101	GSD General	38160400	HEA ALOB Finance	409505	Vending	Funds are deposited into the General Fund for general government activities	N/A	N/A	N/A	6/1/2005	8,500	600	500
10101	GSD General	38151040	HEA Nutrition Svcs	409518	Other	Funds are deposited into the General Fund for general government activities	N/A	N/A	N/A	N/A	0	471	0

Revenue Reference Guide Update

Fiscal Year 2006

Human Resources

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
51108	Human Resources	08523100	HR Mandatory Training	406500	Other TN Gov't Agencies	To cover operating expenses for internal service programs.	Departmental billing	None	N/A	7/1/2005	6,000	8,392	6,000
51108	Human Resources	Various	Various	417000	Internal Service Operations	To cover operating expenses for internal service programs.	Departmental billing	None	N/A	7/1/2005	4,238,700	6,238,070	7,048,900

Information Technology Systems (ITS)

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
34100	Public & Gov't Access TV	14105000	ITS Public & Govt Access TV	403402	Franchises-Public TV	Use is restricted to promoting and assisting the providers of public, educational, and governmental (PEG) TV services.	Fixed amount of \$100,000 per year.	N/A	Cable TV franchise agreement with Comcast.	4/18/1995	100,000	100,000	100,000
51137	Information Technology Service	14521000	ITS Appl Devel & Suppt Prog	407710	DP Service-Non Metro	To cover operating expenses for internal service programs.	Departmental billing	N/A	N/A	7/1/2005	0	2,750	0
10101	GSD General	14121000	ITS Metro 3 Program	407723	Video Production	Funds are deposited into the General Fund for general government activities	Actual cost of producing video copy	N/A	N/A	7/1/2005	800	752	800
51137	Information Technology Service	14521000	ITS Appl Devel & Suppt Prog	407782	Telephone-Non Metro	To cover operating expenses for internal service programs.	Departmental billing	N/A	N/A	7/1/2005	0	28,244	0
51137	Information Technology Service	Various	Various	417000	Internal Service Operations	To cover operating expenses for internal service programs.	Departmental billing	N/A	N/A	7/1/2005	19,593,500	16,990,966	19,677,800
51138	ITS Technology Revolving	14500100	ITS Technology Revolving	417000	Internal Service Operations	To cover operating expenses for internal service programs.	Departmental billing	N/A	N/A	7/1/2005	0	678,767	0
51137	Information Technology Service	14521000	ITS Appl Devel & Suppt Prog	417100	Internal Srv to Ext Agency	To cover operating expenses for internal service programs.	Departmental billing	N/A	N/A	7/1/2005	37,900	186,694	0
51138	ITS Technology Revolving	14500100	ITS Technology Revolving	417100	Internal Srv to Ext Agency	To cover operating expenses for internal service programs.	Departmental billing	N/A	N/A	7/1/2005	0	26,230	0

Revenue Reference Guide Update

Fiscal Year 2006

Justice Integration Services (JIS)

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
30023	POL 2005 JAG GRANT	29362330	JIS JusIntgCons JAG Gr05 Prgm	406100	Federal Direct	To upgrade server hardware and operating software for criminal data access and transmission.	Based on grant allocation from Division of Grants Coordination.	Vehicles, vessels, or aircraft; luxury items, real estate, or construction projects, other than penal or correctional institutions	Resolution No. RS2005-976	10/1/2004	50,600	56,322	56,300

Revenue Reference Guide Update

Fiscal Year 2006

Juvenile Court

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
10101	GSD General	Various	Various	404103	Drug Screening Fine	Funds are deposited into the General Fund for general government activities.	N/A	Indigency	Juvenile Court Order	8/1/2001	7,500	3,258	6,000
10101	GSD General	26111900	JUV Juv Detention Program	404250	Juvenile Inmate Board	Funds are deposited into the General Fund for general government activities.	Based on the number of per diem beds contracted for by the State of Tennessee and surrounding counties.	None	Individual Detention Services contracts with the State of Tennessee and the four surrounding counties who	12/1/2005	7,000	16,513	9,000
30019	Law Enforcement Block Grant 04	26310349	JUV SNash Gang LLEBG04 Program	406100	Federal Direct	Funds are restricted in scope to activities approved by the grantor	N/A	N/A	N/A	N/A	44,300	0	0
30023	POL 2005 JAG GRANT	26312530	JUV SNash Gang JAG Gr05 Prgm	406100	Federal Direct	Funds are restricted in scope to activities approved by the grantor	Based on grant contract	unknown	Grant contract and Council Resolution	7/1/2005	31,200	34,716	12,200
10101	GSD General	Various	Various	406200	Fed thru State PassThru	Funds are restricted in scope to activities approved by the grantor	N/A	None	N/A	7/1/2002	579,100	439,327	579,100
30030	Juvenile Court Accountability	Various	Various	406200	Fed thru State PassThru	Funds are restricted in scope to activities approved by the grantor	Grant contract and budget document.	N/A	Grant contract and budget document.	10/1/2006	206,400	161,377	35,400
32226	JUV Juv Court Grant Fund	Various	Various	406200	Fed thru State PassThru	Funds are restricted in scope to activities approved by the grantor	Grant contract and budget document.	None	Grant contract and council resolution.	7/1/2005	1,086,300	601,453	974,500
32226	JUV Juv Court Grant Fund	Various	Various	406300	Fed thru Other PassThru	Funds are restricted in scope to activities approved by the grantor	Estimate is based on the amount of the current year's Grant contract.	N/A	RS2003-93 and grant contract.	7/1/2005	0	2,563	24,000
10101	GSD General	Various	Various	406401	TN Funded Programs	Funds are restricted in scope to activities approved by the grantor	Grant contract.	N/A	Grant contract and RS2004-395.	7/1/2002	9,000	4,500	9,000
32226	JUV Juv Court Grant Fund	Various	Various	406603	MDHA	Funds are restricted in scope to activities approved by the grantor	N/A	N/A	N/A	N/A	0	81,718	0

Juvenile Court Clerk

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
10101	GSD General	22101000	JCC Admin	404200	Court Clerks-Fines & Costs	Funds are deposited into the General Fund for general government activities	Rates designated by statute.	If a party is determined to be indigent, they or their representative may be exempt from certain fees. Also certain government agencies are not charged certain fees.	T.C.A. 8-21-4 and local Metro Ordinances & Resolutions.	1/1/2006	716,600	122,892	741,000
10101	GSD General	22101000	JCC Admin	404620	Jail Construc/Upgrad Litigat	Litigation Tax is for Mediation, Jail Improvement Tax is for construction costs for Justice Facilities	Historical	N/A	N/A	7/1/2005	0	6,030	0
10101	GSD General	22101000	JCC Admin	407200	Court Clerks-Comm & Fees	Funds are deposited into the General Fund for general government activities	N/A	N/A	N/A	7/1/2005	0	220,097	0

Revenue Reference Guide Update

Fiscal Year 2006

Law

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
10101	GSD General	Various	Various	401540	Tax Summons Fee	Funds are deposited to the General Fund for general government activities.	Direct reimbursement of expense.	N/A	N/A	7/1/2006	65,000	51,483	65,000
10101	GSD General	Various	Various	401541	Tax summons fee-personaly	Funds are deposited to the General Fund for general government activities.	Direct reimbursement of expense for certified mail.	N/A	N/A	7/1/2005	9,200	2,671	9,200
10101	GSD General	Various	Various	406603	MDHA	Funds are deposited to the General Fund for general government activities.	Fee based on historical value of attorney/department time.	N/A	N/A	7/1/2006	40,000	40,000	40,000
50122	Metro Self-Insured Liability	06502000	LAW Self Insured Liability	406607	MTA Claims	Department operating expenses,	Based on history, staff/department time.	N/A	N/A	7/1/2006	0	13,728	500
10101	GSD General	Various	Various	407901	Legal Services	Funds are deposited to the General Fund for general government activities.	Market based fee based on benchmarking \$6,325 x 6.5 = 42,250+14,000 = \$55,112.50 rounded to \$55,000.	N/A	N/A	7/1/2006	55,000	33,462	55,000
50122	Metro Self-Insured Liability	06502000	LAW Self Insured Liability	408701	Insurance Recovery	Funds are deposited to the insurance fund to cover associated costs	N/A	N/A	N/A	N/A	0	7,186	0
55143	MNPS Self-Insured Liability	06506000	LAW MNPS Self Insured Liability	408701	Insurance Recovery	Funds are deposited to the insurance fund to cover associated costs	N/A	N/A	N/A	N/A	0	23,072	0
10101	GSD General	Various	Various	408702	External Source Recovery	Funds are deposited to the General Fund for general government activities.	Direct reimbursement of expenses.	N/A	N/A	7/1/2005	9,400	17,500	9,400
50122	Metro Self-Insured Liability	06502000	LAW Self Insured Liability	408702	External Source Recovery	Funds are deposited to the insurance fund to cover associated costs	N/A	N/A	N/A	N/A	0	10,373	0
55143	MNPS Self-Insured Liability	06506000	LAW MNPS Self Insured Liability	408702	External Source Recovery	Funds are deposited to the insurance fund to cover associated costs	N/A	N/A	N/A	N/A	0	5,491	0
50122	Metro Self-Insured Liability	06502000	LAW Self Insured Liability	411000	Premium-SelfInsured Liable	Funds are used to pay tort claims (personal injury and property damage) against the Metropolitan Government	N/A	NA	N/A	7/1/2005	0	2,296,309	2,157,300
50109	Property Loss	06501000	LAW Self Insured Property Los	412000	Premium-Property Loss	Funds are used to pay property loss claims within the self insured retention in excess of a \$10,000	Based on insurance premium by department.	Departments that have no property.	N/A	7/1/2004	0	1,589,128	1,749,100
50267	Judgments & Losses	06505000	LAW Judgments and Losses	414100	Premium-J&L Claims	Funds are used to pay liability claims other than tort claims	N/A	Business units that do not have employees	N/A	7/1/2006	0	1,267,049	1,572,300

Revenue Reference Guide Update

Fiscal Year 2006

Office of the Mayor

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
10101	GSD General	04102010	MAY Econ/Community Development	403321	Event & Film Permit	Funds are deposited into the General Fund for general government activities.	\$30.00 per event, parade, or film; \$1,000 per day bridge rental	Ordinance sets requirements; No exemptions allowed	Parades: Title 12 Vehicles and Traffic, Chapter 12.56, Ordinance 89-796 Å§ 1, 1989 Special Events: Title 2	12/2/1997	6,200	6,910	6,500
32250	OEM Grant Fund	Various	Various	406200	Fed thru State PassThru	Restricted for use to fulfill the scope of services required by the grantor.	Revenue computation is based on the remaining balance of the grant.	None	Based upon grant contracts	1/1/2005	5,941,198	208,126	3,858,700
10101	GSD General	04102010	MAY Econ/Community Development	407706	Advertising Fee	Funds are deposited into the General Fund for general government activities.	\$12.00 per pole	No exemptions	M.C.L. 2.2.62; Ordinance 97-983	12/2/1997	6,300	3,888	6,600

Metro Action Commission (MAC)

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Descriptor	Use of Revenue	Computation	Exemptions	Legal Authorizator	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
31502	MAC Headstart Grant	Various	Various	406100	Federal Direct	To cover program services and staff salaries.	Determined by grantor.	N/A	Contract; U.S. DHHS	7/1/2005	10,288,200	7,750,000	10,285,600
31503, 31504, 31505, 31506, 31508, 31514	MAC Program and Grant Funds	Various	Various	406200	Fed thru State PassThru	To cover program services and support auxillary programs	Direct Reimbursement of Expenditures	N/A	Contracts and licenses	10/1/2005	3,503,400	5,008,563	4,303,300
31509	MAC State Classroom	75302400	MAC Early Childhood Education	406401	TN Funded Programs	To cover program services	Direct reimbursement of expenditures	N/A	Contract	7/1/2005	0	39,103	65,000
31505	MAC Summer Food Program	75303300	MAC Summer Food	407661	Non-Participant Meals	To offset the cost of meals served	Direct reimbursement of expenditures	N/A	Contract	7/1/2005	0	20	0
31508	MAC Headstart Child Care	75302300	MAC HS B/F & A/F Care	407712	Day Care Service	To cover before/after care program services	Parent Fee Payment	N/A	N/A	7/1/2005	0	77,751	150,000
31500, 31501, 31503, 31507, 31513	MAC Program and Grant Funds	Various	Various	409300	Contribute-Group/Individual	To cover program services and operating costs.	Direct contribution	N/A	N/A	7/1/2005	0	38,773	25,000
31502	MAC Headstart Grant	75302140	MAC Headstart FY06 Program	409505	Vending	To cover program costs	Established by usage	N/A	METRO GOV'T	1/31/2006	0	91	0

Revenue Reference Guide Update

Fiscal Year 2006

Metropolitan Clerk

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
10101	GSD General	03106000	MCL Alarm Registration	403311	Alarm Device Permit	Funds are deposited into the General Fund for general government activities.	The rates are \$10.00 for residential customers, \$25.00 for commercial customers, \$2.50 for transfers and \$2.50 for duplicate permits.	Residential premises within the area of Goodlettsville, O90-1107; Motor vehicle alarms, self-contained smoke detectors, O90-1107; Medical alert alarms, O91-1523	Ordinance No. O90-1107	3/20/1990	700,000	504,288	700,000
10101	GSD General	03106000	MCL Alarm Registration	404007	Return Check Fee	Funds are deposited into the General Fund for general government activities.	\$10.00 per returned check	None	Ordinance No. O93-583	4/1/1993	100	50	100
10101	GSD General	03101000	MCL Administration	407601	Photostat & Microfilm	Funds are deposited into the General Fund for general government activities.	The rates are \$0.25 for copies and \$2.00 for certifications. ;	Metropolitan Government departments and agencies	T.C.A. 10-7-506	4/1/1999	1,000	550	1,000
10101	GSD General	03101000	MCL Administration	407717	Alarm Appeal	Funds are deposited into the General Fund for general government activities.	\$50.00 per appeal	None	Ordinance No. O90-1107; O93-872	3/20/1990	5,000	2,650	2,500
10101	GSD General	03101000	MCL Administration	407718	Lobbyist Registration	Funds are deposited into the General Fund for general government activities.	\$25.00 per registration	(1) A public official performing the duties of his office; (2) A person acting in a representative capacity on behalf of a client appearing before an official in the executive branch for purposes specifically set forth in law; (3) An editor or working member of the press.	Ordinance No. O91-1484	3/19/1991	2,000	1,913	2,000

Revenue Reference Guide Update

Fiscal Year 2006

Municipal Auditorium

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
60161	Municipal Auditorium	61501100	MUN Administration	407817	Auditorium User Fee	Funds are deposited into the Enterprise Fund to offset the cost of operations	40% of gross commission sales; \$0.10 user fee per ticket sold; \$500.00 per month for ATM; 25% of gross souvenir sales; \$2,000 or 12.5% of gross rentals of exhibition floor, whichever is greater; \$3,000 or 12.5% of gross rentals of arena floor, whichever is greater; \$20.00 per hour for labor set up	None	Contract	Based upon contract	1,012,600	1,063,021	0
60161	Municipal Auditorium	61501100	MUN Administration	423000	Contributions of Capital	Funds are deposited into the Enterprise Fund to offset the cost of operations	40% of gross commission sales; \$0.10 user fee per ticket sold; \$500.00 per month for ATM; 25% of gross souvenir sales; \$2,000 or 12.5% of gross rentals of exhibition floor, whichever is greater; \$3,000 or 12.5% of gross rentals of arena floor, whichever is greater; \$20.00 per hour for labor set up	None	Contract	Based upon contract	0	2,701,643	0

Nashville Career Advancement Center (NCAC)

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
31000 and 31061	NCAC Expenditure Clearing	Various	Various	406100	Federal Direct	To conduct activities approved by the grantor.	Reimbursement	Exceed Federal Grant total; Poor performance; Disallowed costs.	Grant with U.S. Department of Labor Grant #AH-23665-04-60; Council resolution.	2/23/2006	1,624,200	1,101,700	0
Various	NCAC Expenditure Clearing	Various	Various	406200	Fed thru State PassThru	To conduct activities approved by the grantor.	Reimbursement	Disallowed costs	Council resolution	2/24/2006	5,581,800	3,703,997	6,436,000
31000 and 31065	NCAC Expenditure Clearing and Comm Devel Block Grant	Various	Various	406603	MDHA	To conduct activities approved by the grantor.	Monthly reimbursement	Disallowed costs	Contract with MDHA	Based upon grant contract	99,400	33,766	0
31000 and 31065	NCAC Expenditure Clearing and Comm Devel Block Grant	Various	Various	407807	Workshop/Seminar Fees	To conduct activities approved by the grantor.	Reimbursement	Disallowed costs	Council resolution	Based upon grant contract	0	15,600	0
31000 and 31009	NCAC Expenditure Clearing and Other Grants	Various	Various	407808	Facility Use Fee	To conduct activities approved by the grantor.	Reimbursement	Disallowed costs	Council resolution	Based upon grant contract	2,000	1,650	300
31000 and 31009	NCAC Expenditure Clearing and Other Grants	Various	Various	409300	Contribute-Group/Individual	To conduct activities approved by the grantor.	Annual; monthly advance.	Disallowed costs	Council resolution	7/1/2006	139,400	97,741	122,300
31000	NCAC Expenditure Clearing	76342010	NCAC Cost Pool Clearing	443001	NCAC Administrative Reimburs	To conduct activities approved by the grantor.	Reimbursement	Disallowed costs	Council resolution	Based upon grant contract	0	375,696	0

Revenue Reference Guide Update

Fiscal Year 2006

Parks

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
10101	GSD General	40110100	PAR Administration	403103	Special Priv License	Funds are deposited into the General Fund for general government activities.	Varies based on rate approved by Parks Board	None	Metro Charter, April 1, 1963 Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive	1/1/2006	4,500	4,122	5,000
30019, 30023, and 32300	Law Enforcement Block Grant 04, 2005 JAG Grant, and Dept Grant Fund	Various	Various	406100	Federal Direct	Restricted for use to fulfill the scope of services required by the grantor.	N/A	N/A	N/A	7/1/2005	17,000	35,446	34,100
32300	PAR Parks Dept Grant Fund	40331610	PAR Greenway Link 1 Grant	406200	Fed thru State PassThru	Restricted for use to fulfill the scope of services required by the grantor.	N/A	N/A	N/A	7/1/2005	118,000	0	128,000
32300	PAR Parks Dept Grant Fund	Various	Various	406603	MDHA	Restricted for use to fulfill the scope of services required by the grantor.	N/A	N/A	N/A	N/A	29,769	29,766	0
10101	GSD General	40130400	PAR Revenue Producing	407654	Concessions	Funds are deposited into the General Fund for general government activities.	Varies based on rate approved by Parks Board and contract agreements with vendors	None	Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive	1/4/2004	90,000	60,248	98,500
10101 and 30802	GSD General and Parks Resale Inventory	Various	Various	407655	Re-sale Inventory	Funds are deposited into the General Fund for general government activities and funds are deposited into the	Fee based on 10% of sales amount	None	Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive	7/1/2005	8,000	731,684	1,098,700
10101	GSD General	Various	Various	407801	Admissions	Funds are deposited into the General Fund for general government activities.	Based on rate approved by Parks Board	None	Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive	1/1/2006	2,649,000	1,620,755	2,473,200
10101	GSD General	Various	Various	407803	Athletic, Green, and Tennis Fees	Funds are deposited into the General Fund for general government activities.	Based on rate approved by Parks Board	None	Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive	1/4/2004	4,509,300	2,821,971	4,613,400
10101 and 30801	GSD General and Parks Special Projects	Various	Various	407807	Workshop Fees-Class	Funds are deposited into the General Fund for general government activities and funds are deposited into the	Based on rate approved by Parks Board	None	Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive	1/4/2004	20,000	161,215	365,400
10101	GSD General	Various	Various	407808	Facility Use Fees	Funds are deposited into the General Fund for general government activities.	Based on rate approved by Parks Board	None unless waived by the Parks Board.	Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive	1/1/2004	337,200	181,808	350,100
30801	Parks Special Projects	40782200	PAR After-Hours Special Events	407910	Staff Services	Funds are deposited into the Special Revenue Fund to offset the cost of special events	N/A	N/A	N/A	7/1/2005	0	140,880	245,100
10101	GSD General	40110100	PAR Administration	408702	External Source Recovery	Recover damages/costs incurred	Direct reimbursement of expenses.	N/A	N/A	N/A	0	178	0
10101	GSD General	Various	Various	408800	Rent	Funds are deposited into the General Fund for general government activities.	Varies based on rates approved by the Parks Board	None	Metro Charter, April 1, 1963 Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive	1/1/2006	228,300	89,492	232,300
30801	Parks-Special Projects	Various	Various	409300	Contribute-Group/Individual	Restricted for use to fulfill the scope of services required by the grantor.	N/A	N/A	N/A	7/1/2005	26,500	22,228	201,600
32300	PAR Parks Dept Grant Fund	Various	Various	409300	Contribute-Group/Individual	Restricted for use to fulfill the scope of services required by the grantor.	N/A	N/A	N/A	1/1/2006	251,500	123,975	259,600

Revenue Reference Guide Update

Fiscal Year 2006

Planning Commission

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
30702 and 30705	Advance Planning & Research and Air Quality	Various	Various	406200	Fed thru State PassThru	Transportation Planning and Coordination, and Air Quality Education Program	Set By Grantor	N/A	Planning Commission Contracts and grant acceptance	7/1/2005	1,984,200	394,261	2,463,900
30705	Congestion Mitigation Air Qual	07305300	PLA Match Air Quality Program	406510	Other Gov't Agencies	Funds are deposited into the Special Revenue Fund to offset program costs.	N/A	N/A	N/A	N/A	39,800	0	0
10101 and 30764	GSD General and Metro Area Computer Mapping	Various	Various	407604	Maps	Funds are deposited into the General Fund for general government activities.	Fee ranges from \$10.00 - 70.00 based upon type of map	Council members are not required to pay for official business related requests	Subdivision regulations	8/15/2004	32,000	18,782	28,000
10101	GSD General	07111520	PLA Plan Comm Support All Othr	407609	Code Books	Funds are deposited into the General Fund for general government activities.	Fees start at \$2.00	Council members are not required to pay for official business related requests	Subdivision regulations	8/15/2004	1,800	1,460	1,900
10101	GSD General	07111520	PLA Plan Comm Support All Othr	407708	Zone Change	Funds are deposited into the General Fund for general government activities.	Fees range from \$10.00 - \$800.00	Council members are not required to pay for official business related requests	M.C.L. 17	8/15/2004	122,200	87,976	114,200
10101	GSD General	07111410	PLA Compliance Review Key	407711	Plnnd Unit Dev Review	Funds are deposited into the General Fund for general government activities.	Base fee of \$800.00 for preliminary PUD; Base fee if \$400 for final PUD	Council members are not required to pay for official business related requests	Subdivision regulations	8/15/2004	125,600	100,944	143,600
10101	GSD General	07111410	PLA Compliance Review Key	407728	Subdivision Review Fee	Funds are deposited into the General Fund for general government activities.	Fees range from \$10.00 - \$500.00	Council members are not required to pay for official business related requests	Subdivision regulations	8/15/2004	157,200	168,236	222,200
30704	Planning Grant Fund	Various	Various	409300	Contribute-Group/Individual	Dedicated to expenses related to the Music City Moves! planning for health initiative	Set by Grantor	None	Metro Contract Number L-963 Robert Wood Johnson Grant Number 049758	11/15/2005	92,800	36,509	90,000

Revenue Reference Guide Update

Fiscal Year 2006

Police

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
30146	Police Unauth Substance Abuse	31740204	POL Unauth Substance Abuse	403209	Unauthorized Substance Abuse Tax	Drug prevention and enforcement	Historical	N/A	T.C.A. code 67-4-2801	7/1/2005	0	17,281	16,000
30157	Police Sex Offender Registrati	31760200	POL Sex Offender Registrations	404004	Offender Program Income	Revenue is used for Sex Crimes Investigators	536 potential registrants with a 65% chance of actual registration. \$100.00 per registrant.	N/A	Funds are collected via Tennessee code annotated Title 40 enacted by the State of Tennessee Public Acts	9/1/2005	17,000	22,020	34,800
61200	Police Impound	31521150	POL Police Impound	404220	Vehicle Tow-in Fee	Funds are deposited into the Enterprise Fund to offset the cost of operations	Previous fiscal year history	N/A	Metro Transportation License Commission	9/4/2004	875,900	445,614	2,062,600
61200	Police Impound	31521150	POL Police Impound	404230	Vehicle Storage Fee	Funds are deposited into the Enterprise Fund to offset the cost of operations	Previous fiscal year history	N/A	Metro Transportation License Commission	9/4/2004	435,400	346,839	413,700
30147 and 30155	Police Drug Enforcement and State Gambling Forfeiture	Various	Various	404750	Confiscated Cash	Funds are restricted for drug enforcement activities	100% of monies awarded	N/A	T.C.A. 39-17-420	7/1/2004	1,423,400	1,474,695	1,800,200
30147 and 30155	POL Drug Enforcement and State Gambling Forfeiture	Various	Various	404780	Sale-Confiscated Prop	Law enforcement purposes and reduction of gambling crimes	Based on sale of confiscated goods to bidder	N/A	T.C.A. code 39.11.701	7/1/2004	273,900	134,879	260,000
30155	POL State Gambling Forfeiture	31740101	POL State Felony Forfeiture	404781	Forfeited Conveyance	Funds are restricted until released by Court Order	N/A	N/A	N/A	N/A	0	9,377	0
30155	POL State Gambling Forfeiture	Various	Various	404782	Gambling Forfeitures	Funds are held in forfeiture fund until case is adjudicated	Highest bidder registered on E-Bid. 20% fee to E-Bid not to exceed \$2000.	N/A	T.C.A. 39-11-701 to 39-11-717	7/1/2004	350,000	559,719	900,000
30148	Police Secondary Employment	31701000	POL Admin Secondary Employ	405600	Finance Charge	Funds are deposited into the Special Revenue fund offset program costs	N/A	N/A	N/A	7/1/2004	0	361	500
30023, 30148, 32000, and 32231	POL Grant Fund, Secondary Employment, and Task Force Fund	Various	Various	406100	Federal Direct	Reimbursement of police overtime and grant related expenditures.	Billing by police department to USDOJ and various agencies for reimbursement.	Overtime in excess of limits	Memorandums of agreement and understanding between Metro Police, ATF, and FBI.	7/1/2006	573,400	728,090	854,300
30149	Police Federal Drug Enforcemen	31750100	POL Justice Felony Forfeitures	406111	Federal (DOJ) Rev Sharing	Funds are restricted for law enforcement use only	Sharing in joint operations reflects the degree of direct participation of requesting agencies as per the Dept. of	Questions regarding equitable sharing are directed to the federal investigative agency that processed the	T.C.A. 39-11-701 to 39-11-717	7/1/2004	225,000	35,819	100,000
30156	Police Federal Forfeitures	31760100	POL Treasury Felony Forfeit	406112	Federal (Treas) Rev Sharing	Funds are deposited to the special revenue and restricted to use approved by the grantor	Sharing in joint operations reflects the degree of direct participation of requesting agencies as per the Dept. of	Questions regarding equitable sharing are directed to the federal investigative agency that processed the	Federal Comprehensive Crime Control Act 1984 21U.S.C. & 881 (e) (3)	7/1/2005	20,000	0	25,000
30200 and 32231	Police Task Force and Grant Fund	Various	Various	406200	Fed thru State PassThru	Reimbursement of Police overtime and salary and fringe benefits for 1 Crisis Counselor.	Overtime billing by Police to Federal DEA and TN Office of Criminal Justice Programs.	N/A	MOU between DEA and Police Department, and per acceptance of new agreement by Council	7/1/2004	58,700	30,715	68,300
32000 and 32231	General Government Grants and Police Grant Fund	Various	POL * Governor Hwy SafetyGrant	406401	TN Funded Programs	Reimbursement for Police overtime	Overtime and equipment per grant agreement not to exceed \$1,083,932	Overtime or equipment purchases outside the grant guidelines	Grant 154 AL0214 from State of Tennessee 5-1-02	7/1/2005	965,100	316,571	750,000
10101	GSD General	31121252	POL Training All Other	406415	TN Cost Reimbursement	Funds are deposited into the General Fund for general government activities.	State of Tennessee reimburses Police Department \$518.70 per officer for annual training.	None	Per yearly Resolution and TCA Code 38, Chapter 8	7/1/2002	623,500	0	623,500
10101	GSD General	31160610	POL ALOB Records Mgmt Servi	407601	Photostat & Microfilm	Funds are deposited into the General Fund for general government activities.	\$9 full accident; \$3 minor accident; \$5 CAD report; \$5 incident report; \$13 record checks; \$19 Visa letters; \$20	Law enforcement agencies with arrest powers	Metro Ordinance 34-1-3 & 4.2	2/24/2005	435,000	296,200	440,700
30148	Police Secondary Employment	31701000	POL Admin Secondary Employ	407730	Police Secondary Employ	Reimbursement for Police overtime	Annual rate calculation based on sworn salary, benefits, and other cost in coordination with Metro Finance, Legal,	N/A	M.C.L. 2.44.210	9/1/2004	1,509,300	1,295,010	1,792,400

Revenue Reference Guide Update

Fiscal Year 2006

Police

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
10101	GSD General	31121651	POL Personal Crimes Key	407736	Police Investigation Fee	Funds are deposited into the General Fund for general government activities.	N/A	N/A	N/A	N/A	0	228	0
10101	GSD General	31121252	POL Training All Other	407749	Spec Police Commiss'n	Funds are deposited into the General Fund for general government activities.	\$55 per application	Ordinance 093-617 states that the chief of police may waive any fee for any portion of the issuance process which	Metro Charter Section 8.205;M.C.L. 2.44.090; T.C.A. 62-35-101,131;39-17-1315	N/A	11,000	9,565	0
61200	Police Impound	31521150	POL Police Impound	408601	Abndnd Vehicl Auct'n	Applied to fund balance for expense generated through fund activity	Previous fiscal year history	N/A	Metro Government Ebid	7/1/2004	600,000	19,260	550,000
10101	GSD General	Various	Various	408702	External Source Recovery	Funds are deposited into the General Fund for general government activities.	Based upon billings	N/A	N/A	N/A	0	7,775	0
61200	Police Impound	31521150	POL Police Impound	408702	External Source Recovery	Applied to fund balance for expense generated through fund activity	Based upon billings	N/A	Metro government	7/1/2006	609,400	0	900,300
10101	GSD General	Various	Various	409300	Contribute-Group/Individual	Funds are deposited into the General Fund for general government activities.	N/A	N/A	N/A	N/A	50	2,677	0
61200	Police Impound	31521150	POL Police Impound	409505	Vending	Funds are deposited into the Enterprise Fund to offset the cost of operations	Historical	N/A	N/A	7/1/2005	100	0	100
10101	GSD General	31121201	POL Inspections Key	409514	Cost Reimbursement	Funds are deposited into the General Fund for general government activities.	N/A	N/A	N/A	N/A	0	60	0
61200	Police Impound	31521150	POL Police Impound	409515	Sale Of Miscellaneous Items	Applied to fund balance for expense generated through fund activity	Historical	N/A	Metro government	7/1/2005	51,200	478	300

Revenue Reference Guide Update

Fiscal Year 2006

Public Defender

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
30023	POL 2005 JAG GRANT	21305900	PDF JAG Grant 2005	406100	Federal Direct	Pay salary of part-time social work associate in Juvenile Public Defender's Office	Grant awarded based on formula	None	Federal Government Grant	10/1/2004	7,200	18,489	16,600
10101	GSD General	21101000	PDF Administration	406415	TN Cost Reimbursement	Funds are deposited into the General Fund for general government activities.	Revenue is determined by the State of Tennessee	None	State of Tennessee Budget	10/10/2005	1,450,800	1,140,290	1,546,500

Revenue Reference Guide Update

Fiscal Year 2006

Public Works

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
10101	GSD General	42141300	PW GSD Right of Way Permit	403308	Excavation Permit	Funds are deposited into the General Fund for general government activities.	Excavation @ \$55 each. Pavement assessment @ \$500 plus 20% of cost to restore pavement. Violations	PW Projects	Ordinance No. 097-785 Ordinance No. BL2004-260	7/1/2005	180,000	93,083	160,000
10101	GSD General	Various	Various	403312	Sidewalk & ROW Permit	Funds are deposited into the General Fund for general government activities.	\$100 - Sidewalk Caf��@ \$250 Encroachment	PW Projects	Ordinance No. BL2002-983, Ordinance No. BL2004-262, Ordinance No. BL2004-300	7/1/2005	1,200	700	1,200
10101	GSD General	Various	Various	403319	Meter Occupancy Permit	Funds are deposited into the General Fund for general government activities.	\$7.50 per meter per day 5 days or less = \$55; 5 or more days = \$10 per day; Greater than 90 days prohibited.	MNPS, PW Projects	Ordinance No. 097-785	7/1/1989	32,500	15,945	24,700
10101	GSD General	42141300	PW GSD Right of Way Permit	403320	Temp Street Close Permit	Funds are deposited into the General Fund for general government activities.		New revenue numbers will go into effect when the new Acella permitting program goes on line.	Ordinance No. 097-785, Ordinance No. BL2004-260	2/28/2005	100,000	0	100,000
10101	GSD General	42142170	PW GSD Road Maint All Other	404501	Vcnt Lot Cleanup Prog	Funds are deposited into the General Fund for general government activities.	N/A	N/A	N/A	N/A	0	1,488	0
30300, 30501, and 30502	Fast Track Infrast Dev Prog, Solid Waste Operations, and SW Grant	Various	Various	406401	TN Funded Programs	Funds are restricted to activities approved by the grantor	Reimbursement	Rimmed Tires	TDEC Contract GG-05-1115300; RS 2004-354; TDEC Grant Z-03-011376-00; RS 2004-355.	10/15/2004	665,600	463,928	535,000
10101	GSD General	42141120	PW GSD ConsultServ All Other	406605	E911	Funds are deposited into the General Fund for general government activities.	\$2400 every six months.	N/A	Contract with E911 Board	7/1/2005	4,800	2,413	4,800
10101 and 18301	GSD and USD General	Various	Various	407602	Plans & Specifications	Funds are deposited into the General Fund for general government activities.	\$100 per plan sheet	N/A	Charter 8.402	7/1/2005	2,400	2,008	2,400
10101 and 30501	GSD General and Solid Waste Operations	Various	Various	407606	Recycled Material and Garbage & Junk	Funds are deposited into the General Fund for general government activities, and funds are deposited into the	Recycling revenue based on current market values for paper, cardboard, tin, aluminum and plastic	N/A	Contracts with Rivergate Recycling and Universal Refining	7/1/2005	373,300	302,686	435,500
10101 and 30509	GSD General and PW Surplus Parking Fund	Various	Various	407743	Parking	Funds are deposited into the General Fund for general government activities, and funds are held for future capital maintenance and repair.	Downtown Partnership @ \$33,750 monthly; \$75 per hour in the Central Business District, \$50 per hour in the fringe.	PW Employees; from 6 p.m. to 8 a.m. Monday through Friday and all day Saturday and Sunday; and 10 Metro recognized holidays.	Downtown Partnership Contract for Off-Street parking; Code of Laws 11.907; Rates set by Traffic and Parking Commission; Ord No BL2001-73, Ord No. BL2002-1246	9/30/2004	2,920,905	1,855,345	3,856,500
10101	GSD General	42141320	PW GSD ROW Permits All Other	407744	St & Alley Map Amend	Funds are deposited into the General Fund for general government activities.	\$300 per request	Fees waived upon councilmember legislative request	Code of Laws 13.08.010(Ord 93-505), Ordinance No. BL2004-262, Ordinance No. BL 2004-300	7/1/2004	0	9,150	8,000
10101	GSD General	42142700	PW GSD Traffic Signal Maint	407754	House Mover Escort Srv	Funds are deposited into the General Fund for general government activities.	Fee is based on 3 hour minimum calculated rate of employee salary/fringe/overhead.	N/A	N/A	7/1/2005	2,100	2,967	3,000
30501	Solid Waste Operations	Various	Various	407755	Dumping, Waste Collection and Disposal, and Recycling	Funds are deposited into the Special Revenue Fund to offset operating costs	Dumping: \$.50 per cubic yard, \$33,750 per quarter, \$.01 per pound; Waste Collection and Disposal: 3 items or less - free, small pickup load - \$5, large pickup load - \$10, and trailers \$11 per cubic yard.	N/A	M.C.L. 10.20.270, 10.20.287, 10.20.211; M.C.L. 10.20.270, 10.20.211	7/1/2005	945,000	834,020	934,000
18301	USD General	Various	Various	407756	Back Door Garbage	Funds are deposited into the General Fund for general government activities.	\$5 per month (effective Jan. 2005 \$23 per month)	Age 65 or older, disabled with medical note	M.C.L. 10.20.120; Ordinance 89-826; M.C.L. 10.20.120; Ordinance No. 89-826	1/1/2005	104,400	96,636	75,000
30501	Solid Waste Operations	42802300	PW WM Trans Station Disposal	407757	Refuse Hndlr Inspection	Funds are deposited into the Special Revenue Fund to offset operating costs	\$25 per year for each vehicle use to haul refuse.	PW Vehicles	M.C.L. 10.20.300	7/1/2005	6,300	5,900	5,000

Revenue Reference Guide Update

Fiscal Year 2006

Public Works

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
30501	Solid Waste Operations	42802300	PW WM Trans Station Disposal	407758	Disposal Fee	Funds are deposited into the Special Revenue Fund to offset operating costs	\$6 per ton	N/A	M.C.L. 10.20.287; Ordinance No. BL2002-1135	5/1/1998	2,600,000	1,460,275	2,478,000
30501	Solid Waste Operations	42805300	PW WM Bordeaux Gas Utilization	408800	Rent	Funds are deposited into the Special Revenue Fund to offset operating costs	Calculated by MM Nashville Energy LLC	N/A	Contract with MM Nashville Energy	6/1/2004	125,000	0	0
30508	Public Works Sidewalk	Various	Various	409300	Contribute-Group/Individual	Funds are restricted to activities approved by the grantor	N/A	N/A	N/A	N/A	213,200	59,616	0

Revenue Reference Guide Update

Fiscal Year 2006

Sheriff

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
10101	GSD General	30124920	SHE Admin Support Svcs AllOthr	404750	Confiscated Cash	Funds are deposited into the General Fund for general government activities	N/A	N/A	N/A	N/A	0	163	0
10101	GSD General	Various	Various	406150	US Marshall Reimbursement	Funds are deposited into the General Fund for general government activities	\$55 per inmate day.	N/A	BL-205-663	7/1/2005	657,000	796,329	2,960,000
10101 and 32230	GSD General and Sheriff Grant Fund	Various	Various	406200	Fed thru State PassThru	Funds are deposited into the General Fund for general government activities, but are restricted to activities approved by the grantor.	Subject to annual state approval amount.	N/A	BL-205-663	7/1/2005	235,000	281,966	240,000
10101 and 30145	GSD General and Sheriff CCA Contract	Various	Various	406412	Jail Inmate Reimbursment	Funds are deposited into the General Fund for general government activities and into the Special Revenue Fund to offset operating costs.	Daily rate times days incarcerated in DCSSO jail.	N/A	BL-205-663	7/1/2005	19,646,800	11,994,691	20,146,800
10101	GSD General	Various	Various	407719	Background Check	Funds are deposited into the General Fund for general government activities	Rate times background checks.	N/A	BL-205-663	7/1/2005	13,000	11,918	8,000
10101	GSD General	Various	Various	407721	Supervision Fees	Funds are deposited into the General Fund for general government activities	Rate per service provided.	N/A	BL-205-663	7/1/2005	23,000	19,330	23,000
10101	GSD General	Various	Various	407725	Pre-Trial Release Service	Funds are deposited into the General Fund for general government activities	Rate charged each offender.	N/A	BL-205-663	7/1/2005	100,000	112,462	100,000
10101	GSD General	Various	Various	407788	Serve Summons Cost	Funds are deposited into the General Fund for general government activities	Rate per summons served.	N/A	BL-205-663	7/1/2005	1,200,000	1,278,684	1,300,000
10101	GSD General	Various	Various	407789	Inmate Processing Fees	Funds are deposited into the General Fund for general government activities	Rate charged per each offender.	N/A	BL-205-663	7/1/2005	60,000	98,832	120,000
10101	GSD General	Various	Various	407790	Medical Co-Pay	Funds are deposited into the General Fund for general government activities	Rate per visit.	N/A	BL-205-663	7/1/2005	18,000	22,452	28,000
10101	GSD General	Various	Various	407791	Inmate Board	Funds are deposited into the General Fund for general government activities	Rate per day offender is working while in work release program.	N/A	BL-205-663	7/1/2005	140,000	164,324	170,000
10101	GSD General	Various	Various	407793	Out of County Processing Fee	Funds are deposited into the General Fund for general government activities	Rate per summons served.	N/A	BL-205-663	7/1/2005	220,000	225,950	220,000
32230	SHE Sheriff Grant Fund	30322840	SHE Cal Turner Fdn Grant Key	409300	Contribute-Group/Individual	Funds are restricted in scope to activities approved by the grantor	N/A	N/A	N/A	N/A	0	19,644	0
10101 and 30145	GSD General and Sheriff CCA Contract	Various	Various	409504	Telephone	Funds are deposited into the General Fund for general government activities, but are restricted to activities approved by the grantor.	Commission percent of total charges.	N/A	BL-205-663	7/1/2005	600,000	648,690	750,000
10101	GSD General	Various	Various	409513	Finders Fee-Rtn SSI	Funds are deposited into the General Fund for general government activities	Rate per inmate incarcerated.	N/A	BL-205-663	7/1/2005	50,000	68,000	50,000
10101	GSD General	Various	Various	409518	Other	Funds are deposited into the General Fund for general government activities	N/A	N/A	N/A	N/A	0	14,595	0

Revenue Reference Guide Update

Fiscal Year 2006

Sheriff

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
10101	GSD General	30122410	SHE HDC Programs Key	409522	GED Testing	Funds are deposited into the General Fund for general government activities	Rate per test given.	N/A	BL-205-663	7/1/2005	0	1,997	4,000

Revenue Reference Guide Update

Fiscal Year 2006

Social Services

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
10101	GSD General	37102000	SOC Family Services	406130	Federal SSI Reimbursement	Funds are deposited into the General Fund for general government activities.	N/A	N/A	N/A	N/A	0	16,679	0
10101	GSD General	Various	Various	406200	Fed thru State Pass Thru	Funds homemaker, adult and family, and targeted refugee programs.	Hourly rates for services less any matches.	N/A	N/A	7/1/2006	332,400	220,472	295,800
10101	GSD General	Various	Various	406300	Fed thru Other PassThru	Funds are deposited into the General Fund for general government activities.	Reimburses for costs associated with services provided for eligible participants	N/A	GNRC contract 2005-04-05-09, 2005-03; Metro resolution RS2004-454, RS2004-490.	1/1/2006	503,600	250,935	569,600
10101	GSD General	Various	Various	406500	Other TN Gov't Agencies	Funds are deposited into the General Fund for general government activities.	\$21.50 per hour of service; nutrition services are based on number of meals at a fixed rate.	Only GNRC clients are charged	GNRC contract 2005-03; Metro resolution RS2004-490	7/1/2006	353,500	146,548	368,700
10101	GSD General	37108000	SOC Nutrition Services	407661	Non-Participant Meals	Funds are deposited into the General Fund for general government activities.	Cost plus 10% administrative fee	N/A	N/A	7/1/1999	0	552	800
10101	GSD General	37108000	SOC Nutrition Services	407786	Liquid Nutrition Program	Funds are deposited into the General Fund for general government activities.	For non-metro clients - cost plus small fee; for metro, cost only	None - all users must pay at cost	N/A	7/1/1999	35,000	19,315	25,000
10101	GSD General	37102000	SOC Family Services	407807	Workshop/Seminar Fees	Funds are deposited into the General Fund for general government activities.	N/A	N/A	N/A	7/1/2006	2,000	549	0
10101 and 30007	GSD General and Social Services Donations	Various	Various	409300	Contribute-Group/Individual	Funds are deposited into the General Fund for general government activities and to assist those who need help and do not qualify for other assistance.	Donations are at the discretion of the giver. There is no required amount.	Donations are entirely voluntary	N/A	7/1/1999	86,000	44,137	62,600

Revenue Reference Guide Update

Fiscal Year 2006

State Fair Board

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
60156	State Fair	62504000	BFC Corporate Sales	417802	Wrestling Rent	Operate the Tennessee State Fairgrounds	N/A	N/A	N/A	N/A	0	955	0
60156	State Fair	62505000	BFC Concessions	417806	Main Concessions	Operate the Tennessee State Fairgrounds	Based on historical data and the anticipation of increased percentage commission payments to the Fairgrounds.	The concessions company has an exclusive right to sell food and drink on the Tennessee State	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	1/1/2004	115,000	94,070	150,000
60156	State Fair	Various	Various	417807	Main Concessions - Pass Thru	Operate the Tennessee State Fairgrounds	Based on historical data and the anticipation that the new concessions RFP by Metro Purchasing will increase the	The concessions company has an exclusive right to sell food and drink on the Tennessee State	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	1/1/2004	45,000	29,432	35,000
60156	State Fair	62505000	BFC Concessions	417808	Main Concessions-Peps Comm.	Operate the Tennessee State Fairgrounds	Pepsi pays the Fairgrounds currently \$1.00 for each gallon of syrup and \$1.00 for each case of Pepsi sold on	None	Chapter 515 of the Private Acts of 1923 and Metro Charter Chapter 6	7/1/2000	5,000	5,999	6,000
60156	State Fair	62505000	BFC Concessions	417811	Grandstand Food and Pepsi	Operate the Tennessee State Fairgrounds	Based on historical data, events in the racetrack and grandstand planned for FY 2006-2007, plus the	None	Chapter 515 of the Private Acts of 1923 and Metro Charter Chapter 6	1/1/1987	42,000	18,594	75,000
60156	State Fair	62506000	BFC Race Track and Grandstand	417816	Motor Raceway Facility	Operate the Tennessee State Fairgrounds	The Fairgrounds is to be paid 5% of all gross revenue dollars received by Music City Motorplex in a year, with a	None	Chapter 515 of the Private Acts of 1923 and Metro Charter Chapter 6	1/1/2004	50,000	35,000	60,000
60156	State Fair	62503000	BFC State Fair	417817	Tractor Pull/Truck Race	Operate Tennessee State Fairgrounds.	Number of event tickets sold by the promoter of the event multiplied times the amount per ticket that is to be paid to	Complimentary tickets to the event given away by the promoter are not usually charged a fee by the	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	9/1/2005	0	6,109	6,000
60156	State Fair	62504000	BFC Corporate Sales	417821	Creative Arts Building	Operate Tennessee State Fairgrounds	Number of days scheduled to be rented in the Creative Arts Building times the daily rate.	None	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	1/1/2005	110,000	85,650	107,900
60156	State Fair	62504000	BFC Corporate Sales	417822	Agriculture Building	Operate Tennessee State Fairgrounds	Number of days expected to be rented multiplied times the daily rate for the Agriculture Building.	None	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	1/1/2005	78,600	59,125	72,900
60156	State Fair	62504000	BFC Corporate Sales	417823	Banquet Hall	Operate the Tennessee State Fairgrounds	The estimated number of days that the Banquet Hall will be rented multiplied times the daily rental rate.	None	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	1/1/2005	39,000	48,180	45,800
60156	State Fair	62504000	BFC Corporate Sales	417824	Exhibitors Building	Operate Tennessee State Fairgrounds	The estimated number of rental days for the Exhibitors Building multiplied times the daily rental rate.	None	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	1/1/2005	63,000	42,553	46,600
60156	State Fair	62504000	BFC Corporate Sales	417826	Annex	Operate the Tennessee State Fairgrounds	The estimated number of rental days for the Annex multiplied times the daily rental rate.	None	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	1/1/2005	18,000	16,198	18,500
60156	State Fair	Various	Various	417827	Trailer Park/Outside	Operate the Tennessee State Fairgrounds	546 days of RV Trailer rental during Flea Market at \$27.46 per day plus tax; 53 RV spots per day for 10 days @ \$27.46 plus tax; general estimate on number of spots to be rented multiplied times the average number of days staying multiplied by \$27.46.	Flea Market Manager; Performers who negotiate free RV space in their contracts.	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	9/1/2003	57,100	52,917	54,500
60156	State Fair	62504000	BFC Corporate Sales	417829	Wilson Hall	Operate the Tennessee State Fairgrounds	The estimated number of rental days for Wilson Hall multiplied times the daily rental rate.	The monthly Metro Retirees meeting	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	1/1/2005	22,000	13,860	15,700
60156	State Fair	62504000	BFC Corporate Sales	417830	Outside Space	Operate the Tennessee State Fairgrounds.	Based primarily on historical revenues and anticipated use of outside space on the Tennessee State Fairgrounds	Parking is free on the Fairgrounds for all Corporate Sales events.	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	1/1/2005	30,000	28,500	25,000

Revenue Reference Guide Update

Fiscal Year 2006

State Fair Board

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
60156	State Fair	62504000	BFC Corporate Sales	417831	Sports Arena	Operate the Tennessee State Fairgrounds.	The estimated number of rental days for the Sports Arena, multiplied times the daily rental rate.	None	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	1/1/2005	1,000	7,566	5,600
60156	State Fair	62504000	BFC Corporate Sales	417834	Vaughan Building	Operate the Tennessee State Fairgrounds.	The estimated number of rental days for the Vaughan Building multiplied times the daily rental rate.	Christmas Village is not charged the full rental rate, due to our concessions vendor setting up a place to	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	1/1/2005	52,400	51,848	60,700
60156	State Fair	62504000	BFC Corporate Sales	417836	Show Arena/Barn	Operate the Tennessee State Fairgrounds.	The estimated number of rental days for the Show Arena and Barns multiplied times their respective daily	None	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.	1/1/2005	7,500	5,400	6,200
60156	State Fair	Various	Various	417851	Tables and Chairs	Operate the Tennessee State Fairgrounds.	28 tables @ \$7 each plus 4 chairs @ \$1 each = \$200. 7,500 tables rented per year @ \$8 each (average of 781	Monthly Metro Retirees meeting and sponsors during the Fair are exempt from paying these amounts.	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	1/1/2005	171,300	162,898	152,000
60156	State Fair	62504000	BFC Corporate Sales	417852	Drapes/Phones/Booths	Operate the Tennessee State Fairgrounds.	The estimated number of rentals of such equipment multiplied times their respective rental rates, and	Monthly Metro Retirees meeting	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	1/1/2005	42,000	45,457	35,400
60156	State Fair	62502000	BFC Flea Market	417871	Flea Market Parking Fees	Operate Tennessee State Fairgrounds.	58,182 Flea Market parking fees X \$2.75 plus tax	Flea Market and Fairgrounds employees	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	9/1/2003	250,000	148,182	160,000
60156	State Fair	62502000	BFC Flea Market	417872	Flea Market Booth Rent	Operate Tennessee State Fairgrounds.	Average of \$75 per space, average 1,400 spaces/month=\$105,000 monthly average	None	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	9/1/2002	1,366,000	1,136,180	1,260,000
60156	State Fair	62503000	BFC State Fair	417881	Sponsorships	Operate Tennessee State Fairgrounds.	1 sponsorship @ \$20,000 and 8 sponsorships @ \$10,000 = \$100,000	None	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	9/1/2001	91,000	84,200	100,000
60156	State Fair	62503000	BFC State Fair	417882	State Aid Revenue	Operate annual September Tennessee State Fair	Two annual grants from State of Tennessee for putting on a Fair	None	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	9/1/2002	12,000	12,000	12,000
60156	State Fair	62503000	BFC State Fair	417883	Blue Grass Concessions	Operate Tennessee State Fairgrounds.	Guaranteed flat amount for Fair Midway games and concessions space	None	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	9/1/2004	57,000	40,000	40,000
60156	State Fair	62503000	BFC State Fair	417884	Blue Grass Midway Rides	Operate Tennessee State Fairgrounds.	36% X Midway ride tickets sales +32% X Midway armbands sales = \$300,000	None	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	9/1/2004	356,000	318,496	300,000
60156	State Fair	Various	Various	417885	Advertising Sales	Operate Tennessee State Fairgrounds.	Four catalog ads @ \$250 per ad = \$1000	None	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	9/1/1999	1,000	495	0
60156	State Fair	62503000	BFC State Fair	417886	Entry Fees	Operate Tennessee State Fair.	Stall fees range from \$1.00 - \$4.00; Entry fees range from \$1.00 - \$50.00.	No fee charged for any Agriculture Building entry, and no fee for most junior livestock events.	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	9/1/2005	22,500	26,482	24,000
60156	State Fair	62503000	BFC State Fair	417887	Gates and Admissions	Operate Tennessee State Fairgrounds.	Ticket prices range \$0.25 - \$8.00; Parking \$3.00	Media and media giveaways (in return for free publicity). Fair Board employees are exempt from ticket price.	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	9/1/2003	636,500	685,275	640,000
60156	State Fair	62503000	BFC State Fair	417888	Booths	Operate Tennessee State Fairgrounds.	Booth rental ranges \$350 - \$600	Selected non-profit groups.	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	9/1/2004	156,500	129,775	125,000
60156	State Fair	Various	Various	417896	Miscellaneous	Operate the Tennessee State Fairgrounds.	The estimated number of each type of miscellaneous equipment rentals, multiplied times the respective rate for	None	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	1/1/2005	415,400	29,477	27,100

State Trial Courts

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
30020 and 32228	St Trial Ct Drug Enforcement and Grant Fund	Various	Various	404004	Offender Program Income	Funds are restricted in scope to activities approved by the grantor	Fees based upon previous year operational costs	N/A	T.C.A. 16-22-109	7/1/2005	73,400	862,733	1,156,000
30020	State Trial Court Drug Enforce	28700200	STC Drug Court Fines	404101	Metro Courts-Fines & Costs	Funds are restricted in scope to activities approved by the grantor	Fees based upon prior year operating costs	N/A	T.C.A. 16-22-109	7/1/2005	105,600	44,803	37,700
30020	State Trial Court Drug Enforce	28700200	STC Drug Court Fines	404113	Metro Courts-Forfeitures	Pays for operational cost for drug court	Fees based upon previous year operating costs	N/A	T.C.A. 16-22-109	N/A	13,300	3,800	0
30020	State Trial Court Drug Enforce	28700200	STC Drug Court Fines	404200	Court Clerks-Fines & Costs	Pays for operational cost for drug court	Fees based upon previous year operating costs	N/A	T.C.A. 16-22-109	7/1/2005	65,500	58,798	63,200
30020	State Trial Court Drug Enforce	28700200	STC Drug Court Fines	404201	Court Clerks-Forfeitures	Pays for operational cost for drug court	Fees based upon previous year operating costs	N/A	T.C.A. 16-22-109	7/1/2005	89,900	64,600	90,000
30019	Law Enforcement Block Grant 04	28305800	STC LLEBG 04	406100	Federal Direct	Funds are restricted in scope to activities approved by the grantor	N/A	N/A	N/A	N/A	115,000	0	0
32228	STC St Trial Ct Grant Fund	Various	Various	406200	Fed thru State PassThru	Funds are restricted in scope to activities approved by the grantor	formula grant	Substance abuse and community corrections	Grant resolution	7/1/2005	1,006,500	1,122,520	1,763,600
10101	GSD General	28106100	STC Jury Expense	406417	Jury Lunch Reimbursement	Funds are deposited into the General Fund to offset expenses associated with Jury lunches	Used prior year expenditures as basis for current year reimbursement rate	N/A	T.C.A. 18-6-105	7/1/2000	15,000	15,535	16,000

Revenue Reference Guide Update

Fiscal Year 2006

Transportation Licensing

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
10101	GSD General	Various	Various	403104	Taxicab License	Deposited into General Fund	Based on quarterly and annual fees (\$255/taxicab) X average number of permits (500)	None	M.C.L. Chapter 6.72	8/15/2000	117,700	129,390	127,500
10101	GSD General	Various	Various	403106	Gen Wrecker License	Deposited into General Fund	Based on 2006 Actuals to date, plus collection of fees projected through end of FY06.	None	M.C.L. Chapter 6.80	7/1/2000	9,300	10,810	9,500
10101	GSD General	Various	Various	403107	Emrgncy Wrckr License	Deposited into General Fund	Emergency Wrecker license revenues for FY2007 will remain the same as FY2006 actuals collected to date. The	None	M.C.L. Chapter 6.80	4/1/2005	21,800	19,170	18,500
10101	GSD General	Various	Various	403123	Horse-Drawn Carriage License	Deposited into General Fund	Based on FY2006 budget, projection of fees to be collected before end of FY2006.	None	M.C.L. Chapter 12.54	10/22/2002	2,700	2,885	2,400
10101	GSD General	Various	Various	403303	Taxicab Driver Permit	Deposited into General Fund	\$95 collected from new drivers; \$20 collected from current drivers at annual renewal of permits.	None	M.C.L. Chapter 6.72	7/27/2004	24,100	36,325	26,000
10101	GSD General	Various	Various	403304	Wrecker Permit	Deposited into General Fund	\$30 collected from new wrecker drivers, including background checks; \$20 collected from current drivers	None	M.C.L. Chapter 6.80	7/1/2000	2,400	4,190	2,600
10101	GSD General	45101000	TXI Transportation Licensing	407601	Photostat & Microfilm	Deposited into General Fund	\$.25/page	None	N/A	7/1/2005	0	183	0

Revenue Reference Guide Update

Fiscal Year 2006

Water and Sewer

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
37100	Stormwater	65757710	W&S Water Quality Key	404005	W&S Environmental Fine	Funds are deposited into the Special Revenue Fund to offset Stormwater expenses	N/A	N/A	N/A	N/A	0	27,010	0
37100	Stormwater	65757410	W&S DevelReview&Permit Key	407701	Storm Water Mgmt Appeals	Funds are deposited into the Special Revenue Fund to offset Stormwater expenses	N/A	N/A	N/A	N/A	0	5,300	0
67311	W&S Revenue	65525000	W&S Revenue	417503	ResidPump Maintenance Fee	Operating Expenses of the Department	\$2,500 one time charge	By contract	M.C.L. 15.34.030 and contracts	12/1/1998	50,000	50,500	50,000
67311	W&S Revenue	65525000	W&S Revenue	417504	SewerPump Maintenance Fees	Operating Expenses of the Department	Varies based on actual expenses incurred	N/A	Contracts	12/31/2005	66,000	244,000	66,000
67311	W&S Revenue	65525000	W&S Revenue	417561	Customer Svc charges and Sewer & Water Div Operations	To fund the operations of the department	Number of occurrences for charging service initiation fees, bad check charges, turn on fees, ect.; monthly charge added to water usage times a volume rate	Public street washing and fire fighting	Titles 15.32, 15.40, 15.48, and 15.60	5/1/1999	153,700,000	143,280,463	162,269,700
67311	W&S Revenue	65525000	W&S Revenue	421101	Deposit CR-Pay Agent	Operating Expenses of the Department	N/A	N/A	N/A	7/1/2006	15,000	60,251	15,000
67311	W&S Revenue	65525000	W&S Revenue	440102	Intrst-US Trea Bds & Nts	Operating Expenses of the Department	Interest amount received	None	Resolution R85-762	6/30/2006	450,000	1,061,607	450,000
67311	W&S Revenue	65525000	W&S Revenue	440213	Intrst-Ntnl Mrtg Assoc	Operating Expenses of the Department	Interest amount received	None	Resolution R85-762	6/30/2006	100,000	166,690	100,000
67311	W&S Revenue	65525000	W&S Revenue	440214	Intrst-Home Loan Bank	Operating Expenses of the Department	Interest amount received	None	Resolution R85-762	6/30/2006	100,000	34,410	100,000
67311	W&S Revenue	65525000	W&S Revenue	440215	Intrst-Home Loan Mrtg	Operating Expenses of the Department	Interest amount received	None	Resolution R85-762	6/30/2006	150,000	51,111	150,000
67311	W&S Revenue	65525000	W&S Revenue	440250	Intrst-LGIP-TDOT	Operating Expenses of the Department	N/A	N/A	N/A	7/1/2006	20,000	0	20,000
27313	W&S Debt Service Reserve	Various	Various	440400	Intrst-Trust Agent	Security for revenue bonds	Interest amount received	None	Resolution R85-762	7/1/2006	4,000,000	1,595,485	4,000,000
67311	W&S Revenue	65525000	W&S Revenue	440501	Invest Management Fee	Operations of the department	Amount charged per contract	None	Res 85-762	6/30/2006	0	37,180	0
67311	W&S Revenue	65525000	W&S Revenue	441005	W&S Court Fines	Operating Expenses of the Department	N/A	N/A	N/A	N/A	0	580	0
67311	W&S Revenue	65525000	W&S Revenue	441100	W&S NonOperating Fees	Operating Expenses of the Department	\$50 per availability of service letter	None	M.C.L. 15.36.030	1/1/1991	15,000	11,767	15,000
67311	W&S Revenue	65525000	W&S Revenue	441105	W&S Plan Review Fees	Operations of the department	Charge based on formula	None	BL2004-381	12/1/2004	0	39,615	334,200
67311	W&S Revenue	65525000	W&S Revenue	441606	W&S Junk & Recycle Sales	Operating Expenses of the Department	Proceeds from sales	None	RS 85-762	7/1/2006	25,000	4,668	25,000

Revenue Reference Guide Update

Fiscal Year 2006

Water and Sewer

Fund Number	Fund Name	BU Number	BU Description	Object Account	Object Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
67311	W&S Revenue	65525000	W&S Revenue	441701	Self Insurance Recovery	Operating Expenses of the Department	N/A	N/A	N/A	N/A	0	1,555	0
67311	W&S Revenue	65525000	W&S Revenue	441702	External Source Recovery	Operating Expenses of the Department	N/A	N/A	N/A	7/1/2006	20,000	15,927	20,000
67311	W&S Revenue	65525000	W&S Revenue	441800	W&S Rent NonOperating	Operating Expenses of the Department	Contract amount	None	Contracts	7/1/2006	75,000	50,008	75,000
47335 and 67311	W&S Extension & Replacement and W&S Revenue Fund	Various	Various	441850	W&S Mt Juliet and White House Capacity; W&S Sewer Cap and Connect Fees	To fund capital needs and operating expenses of the department.	Fee per connection to the sewer is based on size; \$500 per residential sewer connection or per rate schedule; \$250 per residential water connection or per rate schedule.	Vacant land reconnected with like size within 1 year. Developer financed lines.	M.C.L. 15.36.40	2/21/1984	545,000	4,984,342	10,605,000
47335	W&S Extension & Replacement	65572110	W&S Ext & Replace Revenue	441855	W&S Inspection Fees, Contribute in Aid, Development, and other utilities	Funds are used to offset capital needs of the department	Hourly rate based upon actual hours worked	None	M.C.L. 15.52.010	N/A	0	2,950,767	0
47335	W&S Extension & Replacement	65572110	W&S Ext & Replace Revenue	441865	W&S TLDA	Funds are used to offset capital needs of the department	N/A	N/A	N/A	N/A	0	5,463,188	0

Revenue Collections by Category

Object Account	Object Account Description	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
401110	Real Prop-current	324,186,900	312,134,148	335,901,100
401120	Personal Prop-current	20,598,300	19,705,753	21,779,500
401130	Public Utility-current	14,198,700	7,196,051	15,175,900
401211	Real-Trustee-pre	0	699,176	0
401212	Real-Collectn-pre	6,841,700	5,349,239	8,551,100
401221	Prsnlty-Trustee-pre	0	79,256	0
401222	Prsnlty-Clctn-pre	766,600	431,632	550,500
401232	PU-Collections-pre	49,000	104,124	118,800
401310	Real Property-C&M-prior	963,500	331,714	669,000
401320	Personalty-Trustee-prior	256,300	45,081	89,800
401324	Personalty - C&M Tax Lit Pri	0	31,569	0
401330	PU-Trustee-prior	6,100	0	169,300
401340	Personal Ad Val-prior	0	184,101	0
401510	Intrest/Penalty-Trustee	3,149,100	9,286	606,600
401520	Intrest/Penalty-Collections	0	1,414,440	1,502,000
401530	Intrest/Penalty-C&M	0	1,241,032	1,183,800
401531	Attorney Fee-C&M	396,000	187,769	459,000
401540	Tax Summons Fee	65,000	51,483	65,000
401541	Tax summons fee-personalty	9,200	2,671	9,200
401610	In Lieu-current	23,342,700	18,835,359	26,742,000
401900	CBID Assessment	0	1,201	662,700
402000	Local Option Sales Tax	85,872,400	52,878,684	92,397,100
402100	TN Telecommunication Sales Tax	95,500	55,969	0
403103	Special Priv License	4,500	4,422	5,000

Revenue Reference Guide Update

Fiscal Year 2006

Revenue Collections by Category

Object Account	Object Account Description	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
403104	Taxicab License	117,700	129,390	127,500
403105	Motor Vehicle License	22,160,000	16,213,913	22,279,200
403106	Gen Wrecker License	9,300	10,810	9,500
403107	Emergency Wrecker License	21,800	19,170	18,500
403108	Pawnbroker License	1,500	770	100
403111	Pet Registration	330,000	374,174	330,000
403114	Arborist License	200	0	200
403119	Tattoo License	16,500	13,158	16,500
403120	Adult Entertainment License	0	9,625	0
403122	Clerk's Data Entry Fee	27,600	22,186	29,200
403123	Horse-Drawn Carriage License	2,700	2,885	2,400
403201	Commercial Vhcle Whl Tx	2,100,000	2,296,989	2,400,000
403202	Wholesale Beer Tax	13,520,200	12,841,694	15,031,000
403203	AlcBev Privelege Tax	300,000	209,291	285,000
403204	AlcBev Gross Rcpt Tax	3,226,200	2,177,403	3,138,600
403206	Business Tax / State	19,100,000	21,340,609	21,500,000
403207	Hotel Occupancy Tax	21,353,500	14,323,812	23,692,500
403208	Mineral Servernce Tax	670,000	488,432	700,000
403209	Unauthorized Substance Abuse Tax	0	17,337	16,000
403301	Wholesale Liquor Tax	2,700,000	2,420,934	2,800,000
403303	Taxicab Driver Permit	24,100	36,325	26,000
403304	Wrecker Permit	2,400	4,190	2,600
403305	Building Permit	5,200,000	4,644,341	6,020,000
403306	Electrical Permit	1,650,000	1,217,876	1,625,000

Revenue Collections by Category

Object Account	Object Account Description	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
403307	Plumbing Permit	995,000	829,843	1,115,000
403308	Excavation Permit	180,000	93,083	160,000
403310	Gas Code Permit	800,000	755,383	1,000,000
403311	Alarm Device Permit	700,000	504,288	700,000
403312	Sidewalk & ROW Permit	1,200	700	1,200
403314	Swimming Pool Permit	0	4,200	0
403315	Air Pollution Permit	175,000	242,507	175,000
403319	Meter Occupancy Permit	32,500	15,945	24,700
403320	Temp Street Close Permit	100,000	0	100,000
403321	Event & Film Permit	6,200	6,910	6,500
403400	Franchises	9,520,000	10,234,128	14,882,500
403401	Franchises-Cable TV	5,800,000	3,027,773	6,000,000
403402	Franchises-Public TV	100,000	100,000	100,000
404004	Offender Program Income	90,400	884,753	1,190,800
404005	W&S Environmental Fine	0	27,010	0
404007	Return Check Fee	200	120	200
404010	Fraud & Economic Crime Fine	50,000	40,371	50,000
404101	Metro Courts-Fines & Costs	761,100	595,876	711,800
404103	Drug Screening Fine	38,000	28,529	36,500
404105	Trffc Violat'n Admn Fee	450,000	485,531	580,000
404106	DUI Fines	703,300	401,413	510,200
404107	Game/Fish Violation Fine	1,900	1,375	2,300
404108	Environmental Court Fine	80,000	54,373	80,000
404109	Pre-Trial Diversion Cost	3,000	1,436	2,500

Revenue Reference Guide Update

Fiscal Year 2006

Revenue Collections by Category

Object Account	Object Account Description	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
404110	Indigent Defendent Cost	165,500	129,724	171,600
404111	Traffic Violation Fine	4,500,000	4,835,428	6,000,000
404113	Metro Courts-Forfeitures	13,300	3,800	0
404200	Court Clerks-Fines & Costs	1,038,100	382,928	1,039,100
404201	Court Clerks-Forfeitures	89,900	64,600	90,000
404210	Civil Fines	40,000	37,975	40,000
404211	Impact Demo Prog Fee	0	216	0
404212	Tattoo Parlors-Civil Fine	0	150	0
404214	First Offenders Drug Ed Prog	100,000	89,360	115,000
404220	Vehicle Tow-in Fee	875,900	445,614	2,062,600
404230	Vehicle Storage Fee	435,400	346,839	413,700
404244	Return Prisoners Cost	3,700	4,453	7,800
404250	Juvenile Inmate Board	7,000	16,513	9,000
404300	DUI & Safety Ed Prog Fee	2,466,000	2,742,195	2,530,000
404301	Metro Major Drug Fees	15,000	9,961	15,000
404350	Breath Alc Conc Test Fee	11,300	7,667	10,200
404451	DUI Program	49,500	35,719	53,200
404452	Elctrnic Monitor Prog	65,000	48,221	65,000
404454	CCC Probation Fees	467,400	360,220	457,000
404501	Vcnt Lot Cleanup Prog	0	76,488	0
404502	Environmntl Court Pnlty	4,500	5,968	8,000
404503	Vacant Lot Legal Fees	0	2,621	1,500
404600	Litigation Tax	0	846,990	903,200
404610	Victim Offender Litigation	135,000	85,623	108,200

Revenue Reference Guide Update

Fiscal Year 2006

Revenue Collections by Category

Object Account	Object Account Description	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
404620	Jail Construc/Upgrad Litigat	0	375,716	0
404630	Courtroom Security Enhancement Fee	0	3,056	4,600
404750	Confiscated Cash	2,253,400	1,697,912	2,580,200
404780	Sale-Confiscated Prop	483,900	138,979	549,000
404781	Forfeited Conveyance	0	9,377	0
404782	Gambling Forfeitures	350,000	559,719	900,000
404800	Escheats	0	11,187	0
405600	Finance Charge	0	361	500
405700	Commissions	997,400	0	0
406100	Federal Direct	18,656,600	11,652,895	17,296,200
406110	Federal Revenue Sharing	40,000	25,350	0
406111	Federal (DOJ) Rev Sharing	225,000	35,819	100,000
406112	Federal (Treas) Rev Sharing	20,000	0	25,000
406125	Medicare Part D	0	0	2,600,000
406130	Federal SSI Reimbursement	0	16,679	0
406150	US Marshall Reimbursement	657,000	796,329	2,960,000
406200	Fed thru State PassThru	32,113,398	20,348,242	32,900,600
406210	Medicaid/TNCare thru State	524,400	732	0
406211	ADP-Medicaid/TNCare thruStat	0	168,338	524,400
406300	Fed thru Other PassThru	503,600	253,498	593,600
406310	Medicaid/TNCare thru Other	2,097,600	2,920	0
406311	ADP-Medicaid/TNCare thruOthe	0	641,083	2,097,600
406320	Medicare thru Other PassThru	3,356,100	11,524	0
406321	ADP-Medicare thru OtherPasst	0	2,088,011	3,356,100

Revenue Reference Guide Update

Fiscal Year 2006

Revenue Collections by Category

Object Account	Object Account Description	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
406401	TN Funded Programs	2,126,500	2,067,914	1,761,900
406402	Alc Bev Tax Apportion	450,900	293,358	482,800
406403	TN Telecomm Sales Tax	0	0	95,900
406404	Gas & Fuel - Cnty	6,170,000	3,644,542	6,242,200
406405	Gas & Fuel - City	12,750,100	6,588,133	11,335,600
406406	Income Tax	4,946,700	31,148	5,600,000
406407	TN Sales Tax Levy	25,079,500	15,588,271	27,196,700
406408	TN Beer Tax Allocation	231,700	114,188	231,000
406409	TN Excise Tax Allocation	1,333,700	3,256,414	1,625,000
406410	Gas Inspection Fees	1,343,000	782,403	1,334,500
406411	Post Mortum Reimbursement	150,000	178,310	0
406412	Jail Inmate Reimbursment	19,646,800	11,994,691	20,146,800
406415	TN Cost Reimbursement	4,155,700	1,702,067	4,021,100
406417	Jury Lunch Reimbursement	15,000	15,535	16,000
406426	TennCare	277,500	680,706	422,500
406500	Other TN Gov't Agencies	359,500	154,940	374,700
406510	Other Gov't Agencies	39,800	0	0
406603	MDHA	339,169	185,250	125,000
406605	E911	4,800	2,413	4,800
406606	ECD	124,400	67,661	10,600
406607	MTA Claims	0	13,728	500
406609	MTA Operations	0	19,380	0
406617	Sports Authority	0	7,890	0
406620	Hospital Authority	0	3,426,833	0

Revenue Reference Guide Update

Fiscal Year 2006

Revenue Collections by Category

Object Account	Object Account Description	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
407200	Court Clerks-Comm & Fees	8,905,900	4,690,247	11,115,700
407250	Agency Collections - CCC	71,300	60,110	62,200
407300	Elctd Offcls-Comm & Fees	4,000,000	1,364,661	4,250,000
407601	Photostat & Microfilm	443,100	324,847	464,200
407602	Plans & Specifications	2,400	2,008	2,400
407604	Maps	32,000	18,782	28,000
407605	Voter Registration Lists	2,000	2,584	2,500
407606	Recycled Material and Garbage & Junk	374,000	308,676	435,900
407608	Charters	0	50	0
407609	Code Books	1,800	1,460	1,900
407613	Build Permit Data	3,000	2,478	2,500
407627	Certificates-Vital Statistic	480,500	413,740	550,300
407651	Medical Reports	3,000	69,148	7,500
407654	Concessions	90,000	60,248	98,500
407655	Re-sale Inventory	8,000	731,684	1,098,700
407657	Postage-Non Metro	0	2,270	0
407661	Non-Participant Meals	0	572	800
407701	Building, Zoning, Electrical, Mech/Gas, & Stormwater Appeals	319,000	362,168	335,500
407706	Advertising Fee	6,300	3,888	6,600
407707	Plans Examination	460,000	416,264	560,000
407708	Zone Change	122,200	87,976	114,200
407709	Code Enforcement	195,000	65,359	54,800
407710	DP Service-Non Metro	0	2,750	0
407711	Plnnd Unit Dev Review	125,600	100,944	143,600

Revenue Reference Guide Update

Fiscal Year 2006

Revenue Collections by Category

Object Account	Object Account Description	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
407712	Day Care Service	0	77,751	150,000
407713	Foreign Trade Zone	55,000	55,000	55,000
407714	Small City Election	18,400	3,213	16,900
407715	Business Tax Recording	600,000	416,407	600,000
407717	Alarm Appeal	5,000	2,650	2,500
407718	Lobbyist Registration	2,000	1,913	2,000
407719	Background Check	13,000	11,918	8,000
407721	Supervision Fees	23,000	19,330	23,000
407723	Video Production	800	752	800
407724	FHA-VA Inspection	2,500	2,852	3,000
407725	Pre-Trial Release Service	100,000	112,693	100,000
407728	Subdivision Review Fee	157,200	168,236	222,200
407730	Police Secondary Employ	1,509,300	1,295,010	1,792,400
407731	Primary Clinic Fee Individua	99,000	129,413	84,000
407732	Pmry Clnc-Insurance	1,500	1,005	1,000
407733	Vehicle Emission Test	910,200	1,006,347	925,000
407734	Health Enforcement	0	403	0
407736	Police Investigation Fee	0	228	0
407737	State Inspection	1,065,000	750,587	1,065,000
407738	Immunization Fee	90,000	96,574	125,000
407739	BTC Prescription Co-Pymts	100,000	88,990	115,000
407740	State Inspection-Summer Food	7,700	0	7,700
407743	Parking	2,920,905	1,855,345	3,856,500
407744	St & Alley Map Amend	0	9,150	8,000

Revenue Collections by Category

Object Account	Object Account Description	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
407746	Family Planning Fees	0	32,778	30,000
407748	Emergency Ambulance	9,602,500	127,117	0
407749	Spec Police Commiss'n	11,000	9,565	0
407753	ADP-Emergency Ambulance	0	2,828,627	9,602,500
407754	House Mover Escort Srv	2,100	2,967	3,000
407755	Abandon Vehicle; Dumping, Waste Collection & Disposal, Recycling	950,300	838,990	939,000
407756	Back Door Garbage	104,400	96,636	75,000
407757	Refuse Hndlr Inspection	6,300	5,900	5,000
407758	Disposal Fee	2,600,000	1,460,275	2,478,000
407759	Engineering Fee	55,000	44,462	55,000
407760	PAS Emergency Ambulance	0	85,331	0
407761	PAS EMS ADPI Collections	0	19,819	0
407781	Radio Repair	90,000	0	90,000
407782	Telephone-Non Metro	0	28,244	0
407783	Pound Fees	100,000	95,503	115,000
407786	Liquid Nutrition Program	35,000	19,315	25,000
407788	Serve Summons Cost	1,200,000	1,278,684	1,300,000
407789	Inmate Processing Fees	60,000	98,832	120,000
407790	Medical Co-Pay	18,000	22,452	28,000
407791	Inmate Board	140,000	164,324	170,000
407793	Out of County Processing Fee	220,000	225,950	220,000
407801	Admissions	2,649,000	1,620,755	2,473,200
407803	Athletic, Green, and Tennis Fees	4,509,300	2,821,971	4,613,400
407807	Workshop/Seminar Fees	22,000	177,364	365,400

Revenue Reference Guide Update

Fiscal Year 2006

Revenue Collections by Category

Object Account	Object Account Description	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
407808	Facility Use Fee	339,200	183,458	350,400
407817	Auditorium User Fee	1,012,600	1,063,021	0
407901	Legal Services	55,000	33,462	55,000
407910	Staff Services	0	140,880	245,100
408601	Abndnd Vehicl Auct'n	600,000	19,260	550,000
408604	Gain(Loss) Real Property	0	15,800	0
408699	Auction Cash Clearing	0	2,380,191	0
408701	Insurance Recovery	0	30,258	0
408702	External Source Recovery	618,800	89,905	909,700
408800	Rent	353,300	90,740	232,300
409100	Cash Contributions	0	3,339	0
409300	Contribute-Group/Individual	1,289,750	945,338	1,249,500
409504	Telephone	600,000	648,690	750,000
409505	Vending	8,600	691	600
409513	Finders Fee-Rtn SSI	50,000	68,000	50,000
409514	Cost Reimbursement	0	60	0
409515	Sale Of Miscellaneous Items	51,200	478	300
409517	Unclaimed Property	0	10,510	0
409518	Other	0	24,999	0
409522	GED Testing	0	1,997	4,000
411000	Premium-SelfInsured Liab	0	2,296,309	2,157,300
412000	Premium-Property Loss	0	1,589,128	1,749,100
414100	Premium-J&L Claims	0	1,267,049	1,572,300
414200	Premium-In	0	0	17,582,500

Revenue Reference Guide Update

Fiscal Year 2006

Revenue Collections by Category

Object Account	Object Account Description	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
417000	Internal Service Operations	58,093,000	52,879,018	61,240,000
417100	Internal Srv to Ext Agency	37,900	429,667	0
417200	Other Operating Revenue	0	6,285	0
417503	ResidPump Maintenance Fee	50,000	50,500	50,000
417504	SewerPump Maintenance Fees	66,000	244,000	66,000
417561	Customer Svc charges and Sewer & Water Div Operations	153,700,000	143,280,463	162,269,700
417600	Convention Center Operations	4,070,900	4,509,268	4,070,900
417701	Farm Mkt Interior Space	270,000	169,107	155,900
417702	Farm Mkt Utilities	90,900	72,725	160,300
417703	Farm Mkt Store Space	33,600	25,229	37,000
417704	Farm Mkt Flea Mkt	328,400	248,294	330,000
417705	Farmers Market Rent	315,000	193,748	335,000
417706	Farm Mkt Re-sale Inventory	0	52	10,000
417802	Wrestling Rent	0	955	0
417806	Main Concessions	115,000	94,070	150,000
417807	Main Concessions - Pass Thru	45,000	29,432	35,000
417808	Main Concessions-Peps Comm.	5,000	5,999	6,000
417811	Grandstand Food and Pepsi	42,000	18,594	75,000
417816	Motor Raceway Facility	50,000	35,000	60,000
417817	Tractor Pull/Truck Race	0	6,109	6,000
417821	Creative Arts Building	110,000	85,650	107,900
417822	Agriculture Building	78,600	59,125	72,900
417823	Banquet Hall	39,000	48,180	45,800
417824	Exhibitors Building	63,000	42,553	46,600

Revenue Reference Guide Update

Fiscal Year 2006

Revenue Collections by Category

Object Account	Object Account Description	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
417826	Annex	18,000	16,198	18,500
417827	Trailer Park/Outside	57,100	52,917	54,500
417829	Wilson Hall	22,000	13,860	15,700
417830	Outside Space	30,000	28,500	25,000
417831	Sports Arena	1,000	7,566	5,600
417834	Vaughan Building	52,400	51,848	60,700
417836	Show Arena/Barn	7,500	5,400	6,200
417851	Tables and Chairs	171,300	162,898	152,000
417852	Drapes/Phones/Booths	42,000	45,457	35,400
417871	Flea Market Parking Fees	250,000	148,182	160,000
417872	Flea Market Booth Rent	1,366,000	1,136,180	1,260,000
417881	Sponsorships	91,000	84,200	100,000
417882	State Aid Revenue	12,000	12,000	12,000
417883	Blue Grass Concessions	57,000	40,000	40,000
417884	Blue Grass Midway Rides	356,000	318,496	300,000
417885	Advertising Sales	1,000	495	0
417886	Entry Fees	22,500	26,482	24,000
417887	Gates and Admissions	636,500	685,275	640,000
417888	Booths	156,500	129,775	125,000
417896	Miscellaneous	415,400	29,477	27,100
418129	Misc. Rebates	0	294,631	0
421101	Deposit CR-Pay Agent	15,000	60,251	15,000
423000	Contributions of Capital	0	2,701,643	0
440102	Intrst-US Trea Bds & Nts	450,000	1,061,607	450,000

Revenue Reference Guide Update

Fiscal Year 2006

Revenue Collections by Category

Object Account	Object Account Description	FY 2006 Budget	FY 2006 Actuals	FY 2007 Budget
440213	Intrst-Ntnl Mrtg Assoc	100,000	166,690	100,000
440214	Intrst-Home Loan Bank	100,000	34,410	100,000
440215	Intrst-Home Loan Mrtg	150,000	51,111	150,000
440250	Intrst-LGIP-TDOT	20,000	0	20,000
440400	Intrst-Trust Agent	4,000,000	1,595,485	4,000,000
440501	Invest Management Fee	0	37,180	0
441005	W&S Court Fines	0	580	0
441100	W&S NonOperating Fees	15,000	11,767	15,000
441105	W&S Plan Review Fees	0	39,615	334,200
441606	W&S Junk & Recycle Sales	25,000	4,668	25,000
441701	Self Insurance Recovery	0	1,555	0
441702	External Source Recovery	20,000	15,927	20,000
441800	W&S Rent NonOperating	75,000	50,008	75,000
441850	W&S Mt Juliet and White House Capacity; W&S Sewer Cap and Connect Fees	545,000	4,984,342	10,605,000
441855	W&S Inspection Fees, Contribute in Aid, Development, and other utilities	0	2,950,767	0
441865	W&S TLDA	0	5,463,188	0
443001	NCAC Administrative Reimburs	0	375,696	0