

Metropolitan Government of Nashville and Davidson County

## **Revenue Reference Guide Fiscal Year 2005**



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Prepared by the Office of Management and Budget

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**Section A** describes the major revenue components for Metro along with a high level revenue and fee comparison.

**Sections B – Q** present the descriptive revenue information by revenue account detailing the purpose, legal authority, computation, frequency of collection, and other information.

<b>Revenue Description</b>				
All property, real and personal, tangible and intangible, must be assessed for taxation by the state or its political subdivision unless the property is declared to be exempt by some express provision of the TN law. T.C.A. ss 67-5-101.				
<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401110	Real Prop-current	\$ 0	\$ 0	\$224,854,200
<b>General Information</b>				
<ul style="list-style-type: none"> <li><b>Description</b></li> <li><b>Computation</b></li> </ul>	General government activity 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 subclassifications and assessed as a percentage of value as follows: <ol style="list-style-type: none"> <li>Public Utility Property 55%</li> <li>Industrial and Commercial Property .40%</li> <li>Residential Property .25%</li> <li>Farm Property .25%</li> </ol>			
<ul style="list-style-type: none"> <li><b>Exemptions</b></li> </ul>	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.			
<ul style="list-style-type: none"> <li><b>Frequency of Collection</b></li> <li><b>Legal Authority</b></li> <li><b>Fund Number/Name</b></li> <li><b>Business Unit/Name</b></li> <li><b>Department</b></li> </ul>	Annually between October 1 and end of February TENN. CONST., art. II, § 28; T.C.A. Title 67, Chapter 5, Parts 1 through 28. 10101 / GSD General 01101499 / GSD General Revenue Administrative			

The revenue description details the type of funds received.

The chart of accounts information is presented for each revenue item.

The general information description details the use of the revenue.

The chart of accounts information is presented for each revenue item. The business unit represents the "where" of a transaction. In this situation, the revenue belongs to the GSD General Fund business unit.



<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401110	Real Prop-current	\$ 0	\$ 0	\$224,854,200
<b>General Information</b>				
<ul style="list-style-type: none"> <li>• <b>Description</b></li> <li>• <b>Computation</b></li> </ul>	<p>General government activity</p> <p>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 subclassifications and assessed as a percentage of value as follows:</p> <ol style="list-style-type: none"> <li>5. Public Utility Property 55%</li> <li>6. Industrial and Commercial Property .40%</li> <li>7. Residential Property .25%</li> <li>8. Farm Property .25%</li> </ol>			
<ul style="list-style-type: none"> <li>• <b>Exemptions</b></li> </ul>	<p>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.</p>			
<ul style="list-style-type: none"> <li>• <b>Frequency of Collection</b></li> <li>• <b>Legal Authority</b></li> <li>• <b>Fund Number/Name</b></li> <li>• <b>Business Unit/Name</b></li> <li>• <b>Department</b></li> </ul>	<p>Annually between October 1 and end of February</p> <p>TENN. CONST., art. II, § 28; T.C.A. Title 67, Chapter 5, Parts 1 through 28.</p> <p>10101 / GSD General</p> <p>01101499 / GSD General Revenue</p> <p>Administrative</p>			

The computation can be set forth in the legal authority for collecting the revenue.

The frequency of collection depends upon the type of revenue item, the source of the revenue, and the legal authority.

## How to Use this Reference



Section R displays a high level overview of revenue by department.

This chart displays the revenue by department by object account

The FY 05 budget is the amount in current budget column.

<b>Beer Board</b>		<b>Amount in</b>	<b>FY04 Budget</b>	<b>FY04 Actual</b>
<b>Object Account Name</b>	<b>Object Account Number</b>	<b>Current Budget</b>		
403205	Beer Permit Priv Tax	\$140,000	\$140,000	\$146,766
403309	Beer Permit	\$70,000	\$100,000	\$96,000
403317	Dance Permit	\$24,000	\$23,800	\$29,200
404104	Beer Law Violat'n Fine	\$36,000	\$36,000	\$127,550

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The Metropolitan Government is divided into two districts: The General Services District (GSD) and the Urban Services District (USD). The GSD is synonymous with Davidson County; the USD comprises the old City of Nashville plus areas added since Metro was formed in 1963. The GSD receives a base level of services, and its property is taxed at the GSD rate to fund these services. The USD receives more of certain services which are funded by an additional USD rate for those services.

The majority of revenue received is recorded in one of the General Funds: GSD General Fund and USD General Fund. The two General Funds provide for the traditional operating services of the government. These funds receive property and sales taxes, charges for services, fines, penalties, and other revenues.

### Property Taxes

The largest single source of operating revenue is the property tax. The property tax is authorized by the State Constitution as an Ad Valorem (“according to the value”) tax based upon the market value of the property. This tax is levied based upon the assessed value of various types of property including:

- Real property (land, structures, and leasehold improvements)
- Personal property (business equipment, excluding inventories for resale), and
- Public utility property (real and personal property owned by utilities and organizations regulated by the State).

The tax rate for Fiscal Year 2005 (tax year 2004) was a combined total of \$4.58. Nashville’s property tax rates are currently the lowest of the four major Tennessee cities and competitive with those of surrounding communities.

### Local Option Sales Tax

Local option sales tax collections provide the second largest source of operating revenue. Nashville’s 9.25% sales tax rate consists of a 2.25% local option tax and a 7.00% state tax (the total rate is 8.25% on unprepared food because the state rate for such food is 6.00%). The tax rate is levied on all retail sales in Davidson County, although the local portion is limited to the first \$1,600 of the cost of each item.

State law requires at least ½ of the local sales tax to be allocated to schools. Metro allocates 2/3 of local sales tax to schools and 1/3 to the general funds.

### Other Local Revenues

Licenses and Permits include the Business Tax, Wholesale Beer Tax, Motor Vehicle Regulatory License, Hotel Occupancy Privilege Tax, and building permit and franchise fees.

Charges for Current Services are derived from user fees and charges levied in return for specific services provided by Metro. Among the many fees and charges collected are revenues generated for health services, parking fees, ambulance fees, dog registration charges, vehicle emission test charges, fees for the use of parks facilities, and waste disposal fees. Most of these fees are set by Metro, the Council, or action of oversight boards and commissions.

Fines, Forfeitures, and Penalties are derived from fines, court costs, Sheriff’s fees, DUI safety education, litigation taxes, and proceeds from confiscated property. They are collected by the various court clerks, the Sheriff, and the Police Department.

Revenue from the Use of Money or Property includes interest on investments and the rental of Metro-owned land and buildings. Metro investment practices emphasize safety, prudence, and liquidity. The government does not engage in speculative high-risk investments such as derivatives.

Commissions and Fees from Certain Officials consist of processing charges for services provided by the clerks of the courts and by the County Register. These fees are generally set by Metro or the state.



## Revenue Comparison

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### General Fund – GSD

Object Account	Revenue Description	FY 2004 Budget	FY 2004 Actual	FY2005 Budget
401000	Property Taxes	\$ 268,365,100	\$ 264,946,381	\$ 276,175,200
402000	Local Option Sales Tax	77,484,100	78,101,169	80,656,900
402100	TN Telecommunication Sales Tax	138,100	89,838	95,900
403000	Other Tax License & Permits	61,273,800	66,156,490	65,907,600
404000	Fines, Forfeits & Penalties	8,471,900	9,543,823	10,068,200
405000	Use of Money or Property	688,300	91,593	87,200
406000	From Other Government Agencies	68,897,066	75,171,680	65,059,200
407000	Commissions and Fees	10,640,500	19,637,940	10,864,600
407500	Charges for Current Service	21,434,300	21,537,521	26,871,700
408500	Compensation from Property	5,303,300	1,020,384	230,400
409000	Contributions & Gifts	608,134	539,404	568,500
409500	Miscellaneous	474,500	1,034,395	524,000
431000	Transfer from Other Funds	22,005,600	16,942,205	25,786,400
442000	Transfer Indirect Expenditure	727,100	6,346,539	204,500
		<hr/>	<hr/>	<hr/>
		\$ 546,511,800	\$ 561,159,362	\$ 563,100,300

## Fee Comparison



In fiscal year 2004, Maximus issued two reports analyzing the fees for services at the Codes Department and Planning Commission. Letters were sent to surrounding counties and municipalities as well as other large Tennessee cities to compare fees charged for Codes and Planning related services. The data was analyzed and Maximus made recommendations on future fee structures.

Below is an excerpt from the Maximus study of Codes fees for a single-family residence valued at \$135,000. While it appears that Metro is charging more than the peer areas, it is important to note that comparison is difficult due to the varying levels of service provided and lack of fees charged for services in some areas according to Maximus. Of the four responding counties, none issue electrical permits. The State of Tennessee issues those electrical permits. None of the other counties are charging zoning fees.

	<b>Building Permits</b>	<b>Electrical Permits</b>	<b>Plumbing Permits</b>	<b>Mechanical Permits</b>	<b>Plan Review Fee</b>	<b>Zoning Fee</b>
<b>Nashville/Davidson County</b>	\$ 595	\$ 155.00	\$ 170	\$ 113	No review	\$ 25.00
<b>Surrounding Municipalities:</b>						
Hendersonville	\$ 886	\$ 129	\$ 60	\$ 89	No review	No fee
Franklin	\$ 504	\$ 130	\$ 95	\$ 50	No review	No fee
Murfreesboro	\$ 495	\$ 89	\$ 95	\$ 78	No review	No fee
<b>Surrounding Counties:</b>						
Rutherford	\$ 565	\$ 129	\$ 100	\$ 60	No fee	No fee
Wilson	\$ 1,125	\$ 129	No inspection/ no fee	No inspection/ no fee	No review	In building permit fee
Cheatham	\$ 563	\$ 129	In building permit fee	No inspection/ no fee	No review	No fee
Sumner	\$ 403	\$ 129	No inspection/ no fee	No inspection/ no fee	No review	No fee
<b>Large Municipalities:</b>						
Chattanooga	\$ 565	\$ 68	\$ 91	\$ 25	No review	No fee
Memphis	\$ 320	\$ 180	\$ 136	\$ 66	\$ 94	No fee
<b>Average Fee</b>	\$ 603	\$ 122	\$ 96	\$ 61	N/A	N/A

## Fee Comparison



Below is an excerpt from the Maximus study of Planning Commission fees. Again Maximus noted that a true comparison was difficult because all services provided by the Metro Planning Commission were not provided by other governmental entities or priced equivalently.

	<b>Residential Zone Change Request (based on 17 acres)</b>	<b>Commercial Zone Change Request (based on 17 acres)</b>	<b>Preliminary Subdivision Plats (based on 20 lots)</b>	<b>Final Subdivision Plats (based on 14 lots)</b>	<b>Standard Topo/Property Map</b>
<b>Nashville</b>	\$ 461	\$ 461	\$ 400	\$ 205	\$6 - \$20
<b>Large Municipalities</b>					
Memphis	\$ 1,350	\$ 2,025	\$ 700	\$ 340	\$ 5
Chattanooga	\$ 125	\$ 185	N/A	N/A	\$3 - \$25
<b>Surrounding Municipalities</b>					
Brentwood	\$ 500	\$ 500	\$ 550	\$ 400	\$20 - \$40
Hendersonville	\$ 275	\$ 275	\$ 185	\$ 58	N/A
Gallatin	\$ 275	\$ 275	\$ 185	\$ 120	\$0.50 - \$7.50
Lebanon	\$ 150	\$ 150	\$ 125	\$ 95	\$15 - \$20
<b>Surrounding Counties</b>					
Wilson County	\$ 150	\$ 150	\$ 125	\$ 95	\$2 - \$7
Rutherford County	\$ 100	\$ 100	\$ 1,250	\$ 600	N/A
Williamson County	\$ 100	\$ 100	\$ 100	\$ 210	N/A
<b>Average Fee</b>	\$ 499	\$ 877	\$ 612	\$ 235	\$14.18 average midpoint

Full versions of both Maximus fee studies can be viewed from the Metro Internal Audit website at [http://www.nashville.gov/finance/audit\\_reports.htm](http://www.nashville.gov/finance/audit_reports.htm).



**Revenue Description**

Current portion of real property tax payments for the general services district (GSD). Real property includes land, structures, and leasehold improvements.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401110	Real Prop-current	\$216,202,300	\$215,065,159	\$224,854,200

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 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%
  4. Farm Property 25%
- **Exemptions** 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.
- **Frequency of Collection** Annually between October 1 and end of February
- **Legal Authority** TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** Administrative



**Revenue Description**

Current portion of real property tax payments for the urban services district (USD). Real property includes land, structures, and leasehold improvements.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401110	Real Prop-current	\$54,666,100	\$54,036,216	\$54,119,300

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 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%
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  3. Residential Property 25%
  4. Farm Property 25%
- **Exemptions** 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.
- **Frequency of Collection** Annually between October 1 and end of February
- **Legal Authority** TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.
- **Fund Number/Name** 18301 / USD General
- **Business Unit/Name** 01191499 / USD General Revenue
- **Department** Administrative



**Revenue Description**

Current portion of personal property tax payments for the USD. Personal property includes business equipment not inventories available for resale.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401120	Personal Prop-current	\$16,529,800	\$16,196,741	\$16,442,600

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 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%
  3. All other tangible personal property (although for property taxation purposes, it is legislatively deemed to have no value.) 5%
- **Exemptions** 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.
- **Frequency of Collection** Annually between October 1 and end of February
- **Legal Authority** TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** Administrative



**Revenue Description**

Current portion of personal property tax payments for the GSD. Personal property includes business equipment not inventories available for resale.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401120	Personal Prop-current	\$4,761,700	\$4,657,168	\$4,007,300

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 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%
  3. All other tangible personal property (although for property taxation purposes, it is legislatively deemed to have no value.) 5%
- **Exemptions** 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.
- **Frequency of Collection** Annually between October 1 and end of February
- **Legal Authority** TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.
- **Fund Number/Name** 18301 / USD General
- **Business Unit/Name** 01191499 / USD General Revenue
- **Department** Administrative



**Revenue Description**

Current portion of public utility tax payments in the USD. Public utility property includes real and personal property owned by utilities and organizations regulated by the State.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401130	Public Utility-current	\$12,116,100	\$10,056,508	\$10,227,400

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 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%
- **Exemptions** 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.
- **Frequency of Collection** Annually between October 1 and end of February
- **Legal Authority** TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** Administrative



**Revenue Description**

Current portion of public utility tax payments in the GSD. Public utility property includes real and personal property owned by utilities and organizations regulated by the State.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401130	Public Utility-current	\$3,947,600	\$3,193,768	\$3,195,500

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 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%
- **Exemptions** 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.
- **Frequency of Collection** Annually between October 1 and end of February
- **Legal Authority** TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.
- **Fund Number/Name** 18301 / USD General
- **Business Unit/Name** 01191499 / USD General Revenue
- **Department** Administrative

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Real property taxes for preceding year that are in collection status

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401212	Real-Collectn- preceding year	\$6,060,500	\$3,527,727	\$6,220,900

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Amounts posted to this account are collections that have been delinquent less than one year.
- **Exemptions** N/A
- **Frequency of Collection** These are delinquent amounts from previous years. Delinquent collections are collected from March 1 through the following February 28.
- **Legal Authority** TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** Administrative

### Revenue Description

Real property taxes for preceding year that are in collection status

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401212	Real-Collectn-pre	\$1,491,000	\$1,349,567	\$1,609,900

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Amounts posted to this account are collections that have been delinquent less than one year.
- **Exemptions** N/A
- **Frequency of Collection** These are delinquent amounts from previous years. Delinquent collections are collected from March 1 through the following February 28.
- **Legal Authority** TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.
- **Fund Number/Name** 18301 / USD General
- **Business Unit/Name** 01191499 / USD General Revenue
- **Department** Administrative

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Personal property taxes for preceding year that are in collection status

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401222	Prsnlty-Clctn-pre	\$863,600	\$389,514	\$511,800

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Amounts posted to this account are collections that have been delinquent less than one year.
- **Exemptions** N/A
- **Frequency of Collection** These are delinquent amounts from previous years. Delinquent collections are collected from March 1 through the following February 28.
- **Legal Authority** TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** Administrative

### Revenue Description

Personal property taxes for preceding year that are in collection status

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401222	Prsnlty-Clctn-pre	\$241,600	\$171,254	\$291,200

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Amounts posted to this account are collections that have been delinquent less than one year.
- **Exemptions** N/A
- **Frequency of Collection** These are delinquent amounts from previous years. Delinquent collections are collected from March 1 through the following February 28.
- **Legal Authority** TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.
- **Fund Number/Name** 18301 / USD General
- **Business Unit/Name** 01191499 / USD General Revenue
- **Department** Administrative



**Revenue Description**

Public Utility taxes for preceding year that are in collection status

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401232	PU-Collections-pre	\$111,200	\$20,128	\$54,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Amounts posted to this account are collections that have been delinquent less than one year.
- **Exemptions** N/A
- **Frequency of Collection** These are delinquent amounts from previous years. Delinquent collections are collected from March 1 through the following February 28.
- **Legal Authority** TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** Administrative

**Revenue Description**

Public Utility taxes for preceding year that are in collection status

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401232	PU-Collections-pre	\$34,900	\$ 63	\$17,900

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Amounts posted to this account are collections that have been delinquent less than one year.
- **Exemptions** N/A
- **Frequency of Collection** These are delinquent amounts from previous years. Delinquent collections are collected from March 1 through the following February 28.
- **Legal Authority** TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.
- **Fund Number/Name** 18301 / USD General
- **Business Unit/Name** 01191499 / USD General Revenue
- **Department** Administrative

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Real property taxes from prior years that are being collected by the Clerk & Master's office due to litigation

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401310	Real Property-C&M- prior year	\$606,000	\$56,561	\$703,600

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** These accounts reflect collections made by the Legal Department against delinquent property taxpayers.
- **Exemptions** N/A
- **Frequency of Collection** Posted when received.
- **Legal Authority** TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** Administrative

### Revenue Description

Real property taxes from prior years that are being collected by the Clerk & Master's office due to litigation

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401310	Real Property-C&M- prior	\$149,100	\$427,606	\$236,100

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** These accounts reflect collections made by the Legal Department against delinquent property taxpayers.
- **Exemptions** N/A
- **Frequency of Collection** Posted when received.
- **Legal Authority** TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.
- **Fund Number/Name** 18301 / USD General
- **Business Unit/Name** 01191499 / USD General Revenue
- **Department** Administrative

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Personal property taxes for prior years that are collected by the Trustee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401320	Personalty-Trustee- prior	\$86,400	\$8,716	\$117,300

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Account used to post tax payments delinquent for more than one year.
- **Exemptions** N/A
- **Frequency of Collection** Posted when received.
- **Legal Authority** TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** Administrative

### Revenue Description

Personal property taxes for prior years that are collected by the Trustee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401320	Personalty-Trustee- prior	\$24,200	\$6,747	\$29,100

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Account used to post tax payments delinquent for more than one year.
- **Exemptions** N/A
- **Frequency of Collection** Posted when received.
- **Legal Authority** TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.
- **Fund Number/Name** 18301 / USD General
- **Business Unit/Name** 01191499 / USD General Revenue
- **Department** Administrative

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Public utility taxes for prior years that are collected by the Trustee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401330	PU-Trustee-prior	\$11,100	\$ 0	\$1,300

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Account used to post public utility property taxes delinquent for more than one year.
- **Exemptions** N/A
- **Frequency of Collection** Posted when received.
- **Legal Authority** TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** Administrative

### Revenue Description

Public utility taxes for prior years that are collected by the Trustee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401330	PU-Trustee-prior	\$3,500	\$ 0	\$600

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Account used to post public utility property taxes delinquent for more than one year.
- **Exemptions** N/A
- **Frequency of Collection** Posted when received.
- **Legal Authority** TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.
- **Fund Number/Name** 18301 / USD General
- **Business Unit/Name** 01191499 / USD General Revenue
- **Department** Administrative



**Revenue Description**

County property taxes become delinquent on March 1, following the tax due date. On March 1, and on the first day of each succeeding month, a penalty of .5% and interest of 1% is to be added to the amount of tax due and payable

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401510	Intrest/Penalty-Trustee	\$ 0	\$565,799	\$2,200,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** .5% Penalty, 1% Interest per month
- **Exemptions** None other than the original exemptions from the property tax.
- **Frequency of Collection** Monthly
- **Legal Authority** T.C.A. 67-5-2010
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** Administrative

**Revenue Description**

County property taxes become delinquent on March 1, following the tax due date. On March 1, and on the first day of each succeeding month, a penalty of .5% and interest of 1% is to be added to the amount of tax due and payable

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401510	Intrest/Penalty-Trustee	\$ 0	\$63,965	\$480,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** .5% Penalty, 1% Interest per month
- **Exemptions** None other than the original exemptions from the property tax.
- **Frequency of Collection** Monthly
- **Legal Authority** T.C.A. 67-5-2010
- **Fund Number/Name** 18301 / USD General
- **Business Unit/Name** 01191499 / USD General Revenue
- **Department** Administrative

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Tax Attorney Fees on delinquent taxes

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401531	Attorney Fee-C&M	\$261,300	\$477,155	\$325,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 10% of base amount of tax
- **Exemptions** N/A
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 67-4-601(b)
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 25100100 / Admin
- **Department** Clerk and Master - Chancery

### Revenue Description

Reimbursement for certified mail for taxes

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401540	Tax Summons Fee	\$65,000	\$60,857	\$65,000

### General Information

- **Use of Revenue** Funds are deposited to the General Fund to offset certified mail expenses
- **Computation** Direct reimbursement of expense
- **Exemptions** N/A
- **Frequency of Collection** Monthly
- **Legal Authority** N/A
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 06101000 / Administration
- **Department** Law



**Revenue Description**

Reimbursement for certified mail for taxes

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401541	Tax summons fee-personalty	\$7,500	\$5,957	\$7,500

**General Information**

- **Use of Revenue** Funds are deposited to the General Fund to offset certified mail expenses
- **Computation** Direct reimbursement of expense
- **Exemptions** N/A
- **Frequency of Collection** Monthly
- **Legal Authority** N/A
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 06101000 / Administration
- **Department** Law

**Revenue Description**

Payments by the Tennessee Valley Authority (T.V.A.) received by the state in lieu of taxes which the T.V.A. would otherwise pay but for its nontaxable status as a federal agency in an amount determined by federal law (16 U.S.C.A. § 831(L), T.V.A. Act).

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401610	In Lieu-current Trustee - TVA	\$2,237,500	\$2,461,190	\$10,496,200

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** In-Lieu payment allowed up to the amount of the original levy for the relevant fiscal year.
- **Exemptions** Any amount exceeding the current year levy
- **Frequency of Collection** Annually
- **Legal Authority** 16 U.S.C.A.; T.C.A. 67-9-101 through 67-9-103
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** Administrative

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

A municipality may pay from its electric system revenues for each fiscal year an amount for payments in lieu of taxes (called "tax equivalents") on its electric system and electric operations which, in the judgment of the municipality's governing body after consultation with the supervisory body, shall represent its fair share of the cost of government.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401610	In Lieu-current Trustee - NES	\$9,729,000	\$10,180,941	\$1,490,800

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** In-Lieu payment allowed up to the amount of the original levy for the relevant fiscal year.
- **Exemptions** Any amount exceeding the current year levy
- **Frequency of Collection** Annually
- **Legal Authority** T.C.A. 7-52-301 through 7-52-310
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** Administrative

### Revenue Description

In lieu of all taxes and special assessments of the state or any county, city, town, metropolitan government, or political subdivision of the state, a housing authority shall agree to make payments to the governmental entity for the benefit of a housing project owned by the housing authority.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401610	In Lieu-current - MDHA	\$1,877,800	\$88,966	\$1,490,800

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** N/A
- **Exemptions** Any amount exceeding the current year levy; Projects occupied prior to 1990; HOUSE Program Not-for-Profit Organizations
- **Frequency of Collection** Annually
- **Legal Authority** T.C.A. 67-5-206, 67-5-207
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** Administrative

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

A municipality may pay from its electric system revenues for each fiscal year an amount for payments in lieu of taxes (called "tax equivalents") on its electric system and electric operations which, in the judgment of the municipality's governing body after consultation with the supervisory body, shall represent its fair share of the cost of government.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401610	In Lieu-current Trustee - NES	\$5,816,300	\$6,086,485	\$ 0

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** In-Lieu payment allowed up to the amount of the original levy for the relevant fiscal year.
- **Exemptions** Any amount exceeding the current year levy
- **Frequency of Collection** Annually
- **Legal Authority** T.C.A. 7-52-301 through 7-52-310
- **Fund Number/Name** 18301 / USD General
- **Business Unit/Name** 01191499 / USD General Revenue
- **Department** Administrative

### Revenue Description

In lieu of all taxes and special assessments of the state or any county, city, town, metropolitan government, or political subdivision of the state, a housing authority shall agree to make payments to the governmental entity for the benefit of a housing project owned by the housing authority.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401610	In Lieu-current - MDHA	\$ 0	\$ 0	\$103,900

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** In-Lieu payment allowed up to the amount of the original levy for the relevant fiscal year.
- **Exemptions** Any amount exceeding the current year levy; Projects occupied prior to 1990; HOUSE Program Not-for-Profit Organizations
- **Frequency of Collection** Annually
- **Legal Authority** T.C.A. 67-5-206, 67-5-207
- **Fund Number/Name** 18301 / USD General
- **Business Unit/Name** 01191499 / USD General Revenue
- **Department** Administrative

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Payments by the Tennessee Valley Authority ("T.V.A.") received by the state in lieu of taxes which the T.V.A. would otherwise pay but for its nontaxable status as a federal agency in an amount determined by federal law (16 U.S.C.A. § 831(L), T.V.A. Act).

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
401610	In Lieu-current Trustee - TVA	\$2,402,500	\$2,626,630	\$2,642,400

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** In-Lieu payment allowed up to the amount of the original levy for the relevant fiscal year.
- **Exemptions** Any amount exceeding the current year levy
- **Frequency of Collection** Annually
- **Legal Authority** 16 U.S.C.A.; T.C.A. 67-9-101 through 67-9-103
- **Fund Number/Name** 18301 / USD General
- **Business Unit/Name** 01191499 / USD General Revenue
- **Department** Administrative

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Any county by resolution of its legislative body, or any city or town by ordinance of its governing body, can levy a sales tax on the same privileges subject to the state sales tax.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
402000	Local Option Sales Tax	\$77,484,100	\$78,101,169	\$80,656,900

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 2.25% on retail purchases of items up to \$1,600
- **Exemptions** 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
- **Frequency of Collection** Monthly
- **Legal Authority** T.C.A. 67-6-701 et seq.
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** Administrative

### Revenue Description

Any county by resolution of its legislative body, or any city or town by ordinance of its governing body, can levy a sales tax on the same privileges subject to the state sales tax.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
402000	Local Option Sales Tax	\$1,055,900	\$1,062,415	\$1,072,400

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 2.25% on retail purchases of items up to \$1,600
- **Exemptions** 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
- **Frequency of Collection** Monthly
- **Legal Authority** T.C.A. 67-6-701 et seq.
- **Fund Number/Name** 18301 / USD General
- **Business Unit/Name** 01191499 / USD General Revenue
- **Department** Administrative

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Model Airplane Licenses

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403103	Special Priv License	\$4,000	\$4,540	\$4,500

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Varies based on rate approved by Parks Board
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** Metro Charter, April 1, 1963 Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 40110100 / Administration
- **Department** Parks

## Revenue Description

Private Passenger Wheel Tax

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403105	Motor Vehicle License	\$13,100,000	\$13,634,946	\$13,000,000

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$34.25 per decal issued
- **Exemptions** 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
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. Title 55, Ch 1-6; M.C.L. 5.32.110
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** County Clerk

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Title Pledge Lender License Fee; Title Pledge Lender License Transfer Fee; Pawnbroker License Transfer Fee; Pawnbroker License Fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403108	Pawnbroker License	\$2,500	\$2,410	\$900

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$50 per title pledge lender  
\$50 per title pledge lender address transfer  
\$10 per pawnbroker address transfer  
\$50 per new pawnbroker license
- **Exemptions** N/A
- **Frequency of Collection** Annually
- **Legal Authority** T.C.A. 45-15-107, 45-15-108, 45-6-208, 45-6-207
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 18101000 / Admin
- **Department** County Clerk

### Revenue Description

Pet License Fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403111	Pet Registration	\$280,000	\$313,528	\$330,000

### General Information

- **Use of Revenue** Funds are deposited to the General Fund to offset animal services program expenses
- **Computation** \$4.00 per registration
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** Metro Charter 10.104.1
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 38151220 / Animal Services
- **Department** Health

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Arborist permit fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403114	Arborist License	\$200	\$ 25	\$200

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$25.00 per permit
- **Exemptions** N/A
- **Frequency of Collection** Monthly
- **Legal Authority** Ord. BL2004-253; Ord. 93-882; Ord. 93-882
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 33101000 / Administration
- **Department** Codes Administration

## Revenue Description

Tattoo license fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403119	Tattoo License	\$17,300	\$7,685	\$16,500

## General Information

- **Use of Revenue** Funds are deposited to the General Fund to offset the environmental monitoring program expenses
- **Computation** \$140.00 for Tattoo Artist  
\$280.00 for Tattoo Facility  
\$140.00 Body Piercing Technician  
\$70.00 Body Piercing Studio
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** RS2004-261
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 38151230 / Environmental Monitoring
- **Department** Health



**Revenue Description**

Criminal Court Clerk Data Entry Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403122	Clerk's Data Entry Fee	\$25,000	\$25,491	\$25,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$2.00 per warrant, state traffic ticket, or state citation
- **Exemptions** A disposition on case that does not incur court costs or indigence
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 8-21-401
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 24100100 / Admin
- **Department** Criminal Court Clerk

**Revenue Description**

Wheel Tax Fee; Counties may levy a privilege tax on motor vehicles, commonly called a "wheel tax." The tax may be levied by one of the following methods: (1) by passage of a resolution by a 2/3 vote of the county legislative body at two consecutive regular county legislative body meetings; (2) by passage of a resolution by the county legislative body by a regular majority with approval and referendum provided for in the resolution; and (3) by private act.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403201	Commercial Vehicle Wheel Tax	\$2,355,000	\$2,121,911	\$2,100,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$45.25 per registration
- **Exemptions** Non-resident motorists; disabled veterans; School System Operational Vehicles
- **Frequency of Collection** Daily
- **Legal Authority** M.C.L. 5.32.030; T.C.A. 5-8-102
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** County Clerk

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

A tax on the sale of beer and similar alcoholic beverages of not more than 5% alcoholic content by weight, except wine, at wholesale. This tax is collected by the State of Tennessee and transferred to Metro on a monthly basis.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403202	Wholesale Beer Tax	\$13,200,000	\$13,326,200	\$13,440,700

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 17% of the wholesale price
- **Exemptions** Beer or ale sold to any port exchange, ship service store, commissary, open mess, officers' club, N.C.O. club, or other organization recognized by and located on any fort, base, camp or post of the United States armed forces.
- **Frequency of Collection** Monthly transfer from the State of Tennessee
- **Legal Authority** T.C.A. 57-6-101 through 57-6-118
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** County Clerk



**Revenue Description**

Liquor By The Drink License; A privilege tax must be paid by every person, firm, corporation, joint stock company, syndicate, or association in this state storing, selling, distributing, or manufacturing beer and alcoholic beverages of less than 5% alcoholic content by weight, wine excepted. There are two types of beer privilege taxes: one on the volume of beer sold (state barrel tax) and one on the business entity (county/municipal tax). A privilege tax must be paid by every person, firm, corporation, joint stock company, syndicate, or association in this state storing, selling, distributing, or manufacturing beer and alcoholic beverages of less than 5% alcoholic content by weight, wine excepted. There are two types of beer privilege taxes: one on the volume of beer sold (state barrel tax) and one on the business entity (county/municipal tax). A privilege tax must be paid by every person, firm, corporation, joint stock company, syndicate, or association in this state storing, selling, distributing, or manufacturing beer and alcoholic beverages of less than 5% alcoholic content by weight, wine excepted. These funds are collected by the State of Tennessee and remitted to Metro monthly.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403203	AlcBev Privilege Tax	\$350,000	\$340,845	\$300,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation**
  - \$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+ seats
- **Exemptions**
  - 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 or 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.
- **Frequency of Collection** Monthly
- **Legal Authority** T.C.A. 57-4-301; T.C.A. 57-5-101 through 57-3-208
- **Fund Number/Name** 10101 / GSD General Admin
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** County Clerk



**Revenue Description**

This is a tax upon the sale or distribution by sale or gift of wine and distilled spirits with an alcoholic content of more than 5% by weight or any liquid product containing distilled alcohol capable of being consumed by a human irrespective of alcoholic content; however, patent medicines and beverages containing less than 0.05% alcohol by volume are not considered alcoholic beverages and are not subject to this tax. These funds are collected by the State of Tennessee and remitted to Metro monthly.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403204	AlcBev Gross Rcpt Tax	\$290,100	\$269,820	\$294,200

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation**
  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 Metro. Of that distribution, 41% is allocated to public schools, and 9% is allocated to the general fund.
- **Exemptions**
  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 or 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.
- **Frequency of Collection** Monthly
- **Legal Authority** T.C.A. § 57-4-306
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** County Clerk



**Revenue Description**

This is a tax upon the sale or distribution by sale or gift of wine and distilled spirits with an alcoholic content of more than 5% by weight or any liquid product containing distilled alcohol capable of being consumed by a human irrespective of alcoholic content; however, patent medicines and beverages containing less than 0.05% alcohol by volume are not considered alcoholic beverages and are not subject to this tax. These funds are collected by the State of Tennessee and remitted to Metro monthly.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403204	AlcBev Gross Rcpt Tax	\$2,432,100	\$2,611,863	\$2,699,500

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation**
  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 Metro. Of that distribution, 41% is allocated to public schools, and 9% is allocated to the general fund.
- **Exemptions**
  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 or 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.
- **Frequency of Collection** Monthly
- **Legal Authority** T.C.A. § 57-4-306
- **Fund Number/Name** 18301 / USD General
- **Business Unit/Name** 01191499 / USD General Revenue
- **Department** County Clerk

# Revenue Reference Guide Fiscal Year 2005



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## Revenue Description

Beer Permit Taxes

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403205	Beer Permit Priv Tax	\$140,000	\$146,766	\$140,000

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$100.00 per permit
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** M.C.L. Section 7.08.060B; T.C.A. 57-5-104(b)(1)
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 34101000 / Administration
- **Department** Beer Board

**Revenue Description**

Each county and/or incorporated municipality in which such a business, business activity, vocation or occupation is conducted may levy a business tax not exceeding the rates established by state law. The county clerk collects the tax and every affected business must register with the county clerk prior to engaging in business. This is the GSD portion of the following items: transient vendor permit, sidewalk vendor permit, business tax, manufactured home installers permit, and collecting & recording fee.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403206	Business Tax (GSD)	\$ 8,000,000	\$ 9,391,615	\$ 8,700,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation**
  - \$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 decal (\$37.00 is remitted to State of Tennessee)
  - Tax based upon classification of business:
  - Classification 1:
    - 1/10 of 1% of all retail sales
    - 1/40 of 1% of wholesale sales of food or beer for home preparation or consumption
    - 3/80 of 1% of wholesale sales of building materials or farming equipment and supplies
  - Classification 2:
    - 3/20 of 1% of all retail sales of automobiles, clothing, home furnishings, prescription medications, etc.
    - 3/80 of 1% of wholesale sales
  - Classification 3:
    - 3/16 of 1% of retail sales of books/magazines, office supplies, tobacco products, film products and equipment, etc.
    - 3/80 of 1% of wholesale sales
  - Classification 4:
    - 1/10 of 1% of fees earned from contract for services provided such as construction or extermination services
    - 1/10 of 1% of gross commissions, margins, or fees for sale of livestock or other farming equipment
  - Classification 5:
    - 3/10 of 1% of the gross income of the business (minimum of \$450, maximum of \$1,500)
- **Exemptions**
  - 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.
  - 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. 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 valorem taxation. 6. Any person operating vending machines who exercises the option of paying the gross receipts tax with respect to receipts taxable.

- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 67-4-708, 709
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** County Clerk



**Revenue Description**

Each county and/or incorporated municipality in which such a business, business activity, vocation or occupation is conducted may levy a business tax not exceeding the rates established by state law. The county clerk collects the tax and every affected business must register with the county clerk prior to engaging in business. This is the USD portion of business tax.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403206	Business Tax (USD)	\$8,200,000	\$7,937,586	\$8,800,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Tax based upon classification of business:  
 Classification 1:
  - 1/10 of 1% of all retail sales
  - 1/40 of 1% of wholesale sales of food or beer for home preparation or consumption
  - 3/80 of 1% of wholesale sales of building materials or farming equipment and supplies
 Classification 2:
  - 3/20 of 1% of all retail sales of automobiles, clothing, home furnishings, prescription medications, etc.
  - 3/80 of 1% of wholesale sales
 Classification 3:
  - 3/16 of 1% of retail sales of books/magazines, office supplies, tobacco products, film products and equipment, etc.
  - 3/80 of 1% of wholesale sales
 Classification 4:
  - 1/10 of 1% of fees earned from contract for services provided such as construction or extermination services
  - 1/10 of 1% of gross commissions, margins, or fees for sale of livestock or other farming equipment
 Classification 5:  
 3/10 of 1% of the gross income of the business (minimum of \$450, maximum of \$1,500)
- **Exemptions** 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. 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. 4. Any person with respect to his or her employment in the capacity of an employee or servant as



- 
- **Frequency of Collection**      Annually
  - **Legal Authority**              T.C.A. § 67-4-708, 709.
  - **Fund Number/Name**          18301 / USD General
  - **Business Unit/Name**        01191499 / USD General Revenue
  - **Department**                  County Clerk
- 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 valorem taxation. 6. Any person operating vending machines who exercises the option of paying the gross receipts tax with respect to receipts taxable.

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### Revenue Description

Hotel/Motel Occupancy Tax

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403207	Hotel Occupancy Tax	\$19,872,484	\$19,379,502	\$19,749,500

### General Information

- **Use of Revenue** Funds are deposited into the Hotel/MotelFund for general government activities.
- **Computation** 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
- **Exemptions** 5% of room charge
- **Frequency of Collection** Monthly
- **Legal Authority** M.C.L. 76.143; T.C.A. 7-4-101; M.C.L. 5.12.060
- **Fund Number/Name** 30008 / Hotel Occupancy
- **Business Unit/Name** 01103050 / ADM Convention Center 1% Tax  
01103080 / ADM Tourist Promotion  
01103090 / ADM Tourist Related  
01103100 / ADM General Fund Transfer
- **Department** County Clerk



**Revenue Description**

A local (county) option tax wherein a county legislative body, by a 2/3 vote, may levy a tax on all sand, gravel, sandstone, chert, and limestone severed from the ground within the county.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403208	Mineral Severance Tax	\$601,000	\$788,932	\$661,400

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Not to exceed 15 cents per ton
- **Exemptions**
  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.
  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.
  3. Minerals sold for use outside of the state are exempt from the tax.
- **Frequency of Collection** Monthly
- **Legal Authority** T.C.A. 67-7-201 through 67-7-221
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** Administrative

**Revenue Description**

Wholesale Liquor Tax

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403301	Wholesale Liquor Tax	\$2,640,000	\$2,587,548	\$2,700,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 5% of the wholesale price plus recording & collecting fee (split with cities of Old Hickory, Berry Hill, Goodlettsville)
- **Exemptions** N/A
- **Frequency of Collection** Monthly
- **Legal Authority** M.C.L. 7.12.040  
T.C.A. 57-3-501 through 504
- **Fund Number/Name** 10101 / GSD General Admin
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** County Clerk

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Building permit fees for residential/commercial construction

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403305	Building Permit	\$4,450,000	\$4,805,204	\$4,736,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Various unit costs of measure multiplied by unit costs for full cost recovery of services
- **Exemptions** N/A
- **Frequency of Collection** Daily
- **Legal Authority** Ord. BL2004-175
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 33101000 / Administration
- **Department** Codes Administration

### Revenue Description

Electrical permit fees for residential/commercial construction

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403306	Electrical Permit	\$650,000	\$843,715	\$1,093,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Various unit costs of measure multiplied by unit costs for full cost recovery of services
- **Exemptions** N/A
- **Frequency of Collection** Daily
- **Legal Authority** Ord. BL2004-175
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 33101000 / Administration
- **Department** Codes Administration

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Plumbing permit fees for residential/commercial construction

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403307	Plumbing Permit	\$408,000	\$534,977	\$880,000

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Various unit costs of measure multiplied by unit costs for full cost recovery of services
- **Exemptions** N/A
- **Frequency of Collection** Daily
- **Legal Authority** Ord. BL2004-175
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 33101000 / Administration
- **Department** Codes Administration

## Revenue Description

Violations, Pavement Assessments, Excavations

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403308	Excavation Permit	\$102,000	\$ 162,497	\$330,000

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Excavation - \$55 each.  
Pavement assessment - \$500 plus 20% of cost to restore pavement.  
Violations - 3 times the normal fee cost for whatever violated.
- **Exemptions** PW Projects
- **Frequency of Collection** Daily
- **Legal Authority** Ordinance No. 097-785  
Ordinance No. BL2004-260
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 42141300 / PW GSD Right of Way Permit  
42141320 / PW GSD Right of Way Permit
- **Department** Public Works

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Beer Permit Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403309	Beer Permit	\$100,000	\$96,000	\$70,000

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$250.00 per application
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** M.C.L. 7.08.060A; T.C.A. 57-5-104(a)
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 34101000 / Administration
- **Department** Beer Board

## Revenue Description

Gas/Mechanical permit fees for residential/commercial construction

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403310	Gas Code Permit	\$370,000	\$479,154	\$805,000

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Various unit costs of measure multiplied by unit costs for full cost recovery of services
- **Exemptions** N/A
- **Frequency of Collection** Daily
- **Legal Authority** Ord. BL2004-175
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 33101000 / Administration
- **Department** Codes Administration

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Fee for burglar/fire alarm permit

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403311	Alarm Device Permit	\$675,000	\$696,469	\$700,000

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** The rates are \$10.00 for residential customers, \$25.00 for commercial customers, \$2.50 for transfers and \$2.50 for duplicate permits.
- **Exemptions** Residential premises within the area of Goodlettsville, O90-1107; Motor vehicle alarms, self-contained smoke detectors, O90-1107; Medical alert alarms, O91-1523
- **Frequency of Collection** Bulk of renewal fees collected in month of March; new permits issued on a daily basis throughout the year.
- **Legal Authority** Ordinance No. O90-1107
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 03106000 / Alarm Registration
- **Department** Metropolitan Clerk

## Revenue Description

Sidewalk or ROW encroachment request

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403312	Sidewalk & ROW Permit	\$500	\$ 1,500	\$1,200

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$100 - Sidewalk Café  
\$250 - Encroachment
- **Exemptions** Public Works Projects
- **Frequency of Collection** Daily
- **Legal Authority** Ordinance No. BL2002-983; BL2004-262; BL2004-300
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 42141300 / PW GSD Right of Way Permit
- **Department** Public Works

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Air Pollution Permit Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403315	Air Pollution Permit	\$175,000	\$196,451	\$175,000

### General Information

- **Use of Revenue** Funds are deposited to the General fund to offset air quality program expenses
- **Computation** Determined by the Environmental Protection Agency
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** Metro Charter 10.104.1
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 38151200 / Air Quality
- **Department** Health

### Revenue Description

Dance Permit Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403317	Dance Permit	\$23,800	\$29,200	\$24,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$100.00 per application
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** M.C.L. 6.12.020
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 34101000 / Administration
- **Department** Beer Board

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Excavation or obstruction prevents the use of a parking space regulated by a meter.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403319	Meter Occupancy Permit	\$31,000	\$ 31,005	\$31,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$7.50 per meter per day
- **Exemptions** Metro Nashville Public Schools and Public Works Projects
- **Frequency of Collection** Daily
- **Legal Authority** Ordinance No. 097-785
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 42141420 / PW GSD Parking
- **Department** Public Works

### Revenue Description

Temporary Street Closure

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403320	Temp Street Close Permit	\$ 100,000	\$ 0	\$100,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 5 days or less = \$55; 5 or more days = \$10 per day; Greater than 90 days prohibited.
- **Exemptions** New revenue numbers will go into effect when the new Acella permitting program goes on line.
- **Frequency of Collection** Daily
- **Legal Authority** Ordinance No. 097-785, Ordinance No. BL2004-260
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 42141300/ PW GSD Right of Way Permit
- **Department** Public Works

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Permitting fees for parades, special events, and film

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403321	Event & Film Permit	\$4,800	\$14,120	\$4,800

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$30.00 per event, parade, or film; \$1,000 per day bridge rental
- **Exemptions** Ordinance sets requirements; No exemptions allowed
- **Frequency of Collection** Collected randomly as permits are requested for special events, parades, and film
- **Legal Authority** Parades: Title 12 Vehicles and Traffic, Chapter 12.56, Ordinance 89-796 § 1, 1989 Special Events: Title 2 Administration, Chapter 2.62, Ordinance 97-983 § 1 (part), 1997 Film: Title 2 Administration, Chapter 2.62, Ordinance 97-983 § 1 (part), 1997
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 04102010 / Econ/Community Development
- **Department** Mayor's Office

### Revenue Description

Franchise Fees paid by Nashville Gas and Bellsouth

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403400	Franchise Fees	\$13,020,000	\$9,489,077	\$9,520,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 5% of gross receipts from sale transportation, and distribution plus \$62,200 per year for Nashville Gas  
5% of gross revenue for Bell South
- **Exemptions** N/A
- **Frequency of Collection** Quarterly
- **Legal Authority** M.C.L. 6.26.240; BL2003-36
- **Fund Number/Name** 10101 / GSD General Admin
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** County Clerk

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Fee paid by cable company for the privilege to operate within Metro

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403401	Franchises-Cable TV	\$ 0	\$5,645,732	\$5,565,600

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** An amount no greater than five percent of its gross revenues
- **Exemptions** N/A
- **Frequency of Collection** Quarterly
- **Legal Authority** M.C.L. 6.08.110
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** Administrative

### Revenue Description

Franchise fee for public television

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
403402	Franchises-Public TV	\$100,000	\$100,000	\$100,000

### General Information

- **Use of Revenue** Use is restricted to promoting and assisting the providers of public, educational, and governmental (PEG) TV services.
- **Computation** Annual fee of \$100,000
- **Exemptions** N/A
- **Frequency of Collection** Annually
- **Legal Authority** Cable TV franchise agreement with Comcast.
- **Fund Number/Name** 34100 / Public & Gov't Access TV
- **Business Unit/Name** 14105000 / Public & Govt Access TV
- **Department** Information Technology Services

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Drug Court Fine and Forfeiture

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404004	Offender Program Income	\$ 0	\$30,416	\$24,400

## General Information

- **Use of Revenue** As specified by grantor
- **Computation** Fees based upon previous year operational costs
- **Exemptions** N/A
- **Frequency of Collection** Monthly
- **Legal Authority** T.C.A. 16-22-109
- **Fund Number/Name** 30020 / State Trial Court Drug Enforce
- **Business Unit/Name** 28700200 / Drug Court Fines
- **Department** State Trial Courts

## Revenue Description

Community Corrections Grant Revenue

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404004	Offender Program Income	\$45,000	\$58,486	\$45,000

## General Information

- **Use of Revenue** Revenue is required by grantor
- **Computation** Fees based upon previous year operational costs
- **Exemptions** N/A
- **Frequency of Collection** Monthly
- **Legal Authority** T.C.A. 16-22-109
- **Fund Number/Name** 32000 / General Government Grants
- **Business Unit/Name** 28310140 / Community Corrections Grnt
- **Department** State Trial Courts

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Handling charge for returned checks

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404007	Return Check Fee	\$ 0	\$ 80	\$200

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$10.00 per returned check
- **Exemptions** None
- **Frequency of Collection** Bulk collected in April
- **Legal Authority** Ordinance No. O93-583
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 03106000 / Alarm Registration
- **Department** Metropolitan Clerk

### Revenue Description

Return Check Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404007	Return Check Fee	\$300	\$150	\$100

### General Information

- **Use of Revenue** Funds are deposited to the General Fund to offset health program expenses
- **Computation** \$10.00 per returned check
- **Exemptions** Refusal to pay
- **Frequency of Collection** Sporadically
- **Legal Authority** Metro Charter/Board of Health
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 38160400 / Finance
- **Department** Health

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Criminal Court Costs

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404101	Metro Courts-Fines & Costs	\$552,400	\$628,831	\$566,000

### General Information

- **Use of Revenue** Funds are deposited to the General Fund to offset Criminal Court operations
- **Computation** \$15.00 per arrest  
\$44.00 per day in jail
- **Exemptions** A disposition on a case that does not incur court costs or indigence
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 8-21-901; 8-26-105; 8-26-106
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 24100100 / Admin
- **Department** Criminal Court Clerk

### Revenue Description

Drug Court Fine and Forfeiture

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404101	Metro Courts-Fines & Costs	\$74,000	\$59,486	\$48,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Fees based upon prior year operating costs
- **Exemptions** N/A
- **Frequency of Collection** Monthly
- **Legal Authority** T.C.A. 16-22-109
- **Fund Number/Name** 30020 / State Trial Court Drug Enforce
- **Business Unit/Name** 28700200 / Drug Court Fines
- **Department** State Trial Courts

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Drug Screening Fine Revenue

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404103	Drug Screening Fine	\$4,000	\$10,546	\$7,500

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** N/A
- **Exemptions** Indigency
- **Frequency of Collection** Daily
- **Legal Authority** Juvenile Court Order
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 26104000 / Probation
- **Department** Juvenile Court

### Revenue Description

Drug Testing Fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404103	Drug Screening Fine	\$41,000	\$30,527	\$25,600

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$25.00 per drug test
- **Exemptions** Indigency
- **Frequency of Collection** Daily or Weekly
- **Legal Authority** General Sessions Court order
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 27103021 / General Probation
- **Department** General Sessions Court

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Beer violation fines

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404104	Beer Law Violat'n Fine	\$36,000	\$127,550	\$36,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Up to \$1500 civil penalty levied when a location pleads guilty or is found guilty of a violation
- **Exemptions** Permit holder has the option to have their permit suspended in lieu of paying a civil penalty.
- **Frequency of Collection** Daily
- **Legal Authority** M.C.L. 7.08.150A; T.C.A. 57-5-108(2)(a)
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 34101000 / Administration
- **Department** Beer Board

### Revenue Description

Traffic violation fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404105	Trffc Violat'n Admn Fee	\$220,000	\$387,768	\$310,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$12.00 per citation
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** Ordinance 93-685, 99-1657
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 23103000 / Traffic Violations Bureau
- **Department** Circuit Court Clerk



**Revenue Description**

DUI Fines

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404106	DUI Fines	\$300,000	\$293,963	\$290,300

**General Information**

- **Use of Revenue** Funds are deposited to the General Fund to offset Criminal Court operations
- **Computation** Exact amount of fine is set by the Judge
- **Exemptions** No fine assessed on case or was not a DUI case
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 55-10-403
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 24100100 / Admin
- **Department** Criminal Court Clerk

**Revenue Description**

DUI Fines

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404106	DUI Fines	\$75,000	\$84,200	\$70,000

**General Information**

- **Use of Revenue** Dedicated fund and the use is limited to Alcohol and Drug Programs defined by statute
- **Computation** \$100 of the DUI fine per paying offender is earmarked for this dedicated fund
- **Exemptions** Indigency
- **Frequency of Collection** Daily or Weekly
- **Legal Authority** T.C.A. 55-10-451 & 452
- **Fund Number/Name** 30102 / DUI Offender
- **Business Unit/Name** 27112000 / DUI Offender
- **Department** General Sessions Court

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

DUI Fines

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404106	DUI Fines	\$ 0	\$8,093	\$8,900

## General Information

- **Use of Revenue**                      Offset expense of approved alcohol and drug rehabilitation facilities
- **Computation**                         \$100 dedicated fine on DUI cases in criminal cases, which goes to Nashville Drug Court Foundation
- **Exemptions**                            No fine assessed on case or was not a DUI case
- **Frequency of Collection**            Daily
- **Legal Authority**                      T.C.A. 55-10-403
- **Fund Number/Name**                 30102 / DUI Offender
- **Business Unit/Name**                24102000 / DUI Offender
- **Department**                         Criminal Court Clerk

## Revenue Description

Game/Fish Violation Fines

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404107	Game/Fish Violation Fine	\$1,300	\$2,654	\$3,900

## General Information

- **Use of Revenue**                      Funds are deposited to the General Fund to offset Criminal Court operations
- **Computation**                         Exact amount of fine is set by the Judge
- **Exemptions**                            No fine assessed on case
- **Frequency of Collection**            Daily
- **Legal Authority**                      T.C.A. 70-2-101 Thru 70-4-211: 69-10-216:69-10-217: 40-35-110
- **Fund Number/Name**                 10101 / GSD General
- **Business Unit/Name**                24100100 / Admin
- **Department**                         Criminal Court Clerk

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Environmental Court Fines

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404108	Environmental Court Fine	\$60,000	\$75,498	\$60,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$50.00 per day
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** M.C.L. 1.01.030
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 23103000 / Traffic Violations Bureau
- **Department** Circuit Court Clerk

### Revenue Description

Pre-Trial Diversion Costs

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404109	Pre-Trial Diversion Cost	\$1,700	\$2,128	\$1,800

### General Information

- **Use of Revenue** Funds are deposited to the General Fund to offset the expense of administering the Sheriff's Pre-Trial Diversion program
- **Computation** \$10 per month while on Pre-Trial Diversion Program - Criminal Court
- **Exemptions** A disposition on case that does not incur court costs or indigence or not on pre-trial
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 40-15-105
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 24100100 / Admin
- **Department** Criminal Court Clerk

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Indigent Defendant Costs

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404110	Indigent Defendant Cost	\$156,700	\$152,012	\$148,900

### General Information

- **Use of Revenue** Funds are deposited to the General Fund to offset the expense on administering the Public Defender's Office
- **Computation** \$12.50 per case or citation
- **Exemptions** A disposition on case that does not incur court costs or indigence
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 40-14-210
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 24100100 / Admin
- **Department** Criminal Court Clerk

### Revenue Description

Traffic Violation Fines

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404111	Traffic Violation Fine	\$ 3,600,000	\$ 4,029,069	\$ 3,900,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Fine ranges from \$25 to \$500 based upon offense
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** M.C.L. 2.56.210, 12.84
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 23103000 / Traffic Violations Bureau
- **Department** Circuit Court Clerk

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Drug Court Fine and Forfeiture

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404113	Metro Courts Forfeitures	\$ 0	\$10,925	\$13,300

## General Information

- **Use of Revenue** Pays for operational cost for drug court
- **Computation** Fees based upon previous year operating costs
- **Exemptions** N/A
- **Frequency of Collection** Monthly
- **Legal Authority** T.C.A. 16-22-109
- **Fund Number/Name** 30020 / State Trial Court Drug Enforce
- **Business Unit/Name** 28700200 / Drug Court Fines
- **Department** State Trial Courts

## Revenue Description

Fees, fines, taxes, and commissions

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404200	Court Clerks-Fines & Costs	\$ 300,000	\$103,181	\$716,600

## General Information

- **Use of Revenue** With the exception of certain litigation taxes earmarked for special use, all revenue goes to the General Fund.
- **Computation** Rates designated by statute.
- **Exemptions** 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.
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 8-21-4; as well as local Metro Ordinances &Resolutions.
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 22101000 / Admin
- **Department** Juvenile Court Clerk

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Criminal Court Fines

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404200	Court Clerks-Fines & Costs	\$200,000	\$260,636	\$176,500

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$15.00 per arrest; \$44.00 per day in jail
- **Exemptions** A disposition on case that does not incur court costs or indigence
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 8-26-105; 8-26-106; 8-21-901
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 24100100 / Admin
- **Department** Criminal Court Clerk

## Revenue Description

Circuit Court Fines

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404200	Court Clerks-Fines & Costs	\$600	\$100	\$400

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$20.00 - \$100.00 based upon offense
- **Exemptions** None
- **Frequency of Collection** Only upon appeal
- **Legal Authority** T.C.A. 16-15-501
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 23102000 / Circuit Court Clerk
- **Department** Circuit Court Clerk

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Drug Court Fine and Forfeiture

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404200	Court Clerks-Fines & Costs	\$264,000	\$89,355	\$65,500

### General Information

- **Use of Revenue** Pays for operational cost for drug court
- **Computation** Fees based upon previous year operating costs
- **Exemptions** N/A
- **Frequency of Collection** Monthly
- **Legal Authority** T.C.A. 16-22-109
- **Fund Number/Name** 30020 / State Trial Court Drug Enforce
- **Business Unit/Name** 28700200 / Drug Court Fines
- **Department** State Trial Courts

### Revenue Description

Drug Court Fine and Forfeiture

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404201	Court Clerk Fees	\$ 0	\$85,975	\$89,900

### General Information

- **Use of Revenue** Pays for operational cost for drug court
- **Computation** Fees based upon previous year operating costs
- **Exemptions** N/A
- **Frequency of Collection** Monthly
- **Legal Authority** T.C.A. 16-22-109
- **Fund Number/Name** 30020 / State Trial Court Drug Enforce
- **Business Unit/Name** 28700200 / Drug Court Fines
- **Department** State Trial Courts

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Violation Fines

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404210	Civil Fines	\$40,000	\$51,010	\$40,000

### General Information

- **Use of Revenue** Funds are deposited to the General Fund to offset food protection services program expenses
- **Computation** Board of Health by Authority of Metro Charter
- **Exemptions** None
- **Frequency of Collection** Weekly
- **Legal Authority** Metro Charter/Board of Health
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 38151210 / Food Protection Services
- **Department** Health

### Revenue Description

Class Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404214	First Offenders Drug Ed Program	\$90,000	\$99,705	\$100,000

### General Information

- **Use of Revenue** Funds are deposited to the General Fund to offset program expenses
- **Computation** \$120.00 per person
- **Exemptions** None
- **Frequency of Collection** Weekly
- **Legal Authority** Metro Charter/Board of Health
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 38151000 / Behavioral Health Services
- **Department** Health

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Vehicle Towing Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404220	Vehicle Tow in Fee	\$894,000	\$895,765	\$965,300

### General Information

- **Use of Revenue** Funds are deposited into the enterprise fund and allocated to the Police department for use on a quarterly basis
- **Computation** Towing fee determined by zone towed from, (A1A-\$60.00, A1B-\$65.00, A1C-\$75.00)
- **Exemptions** Fees occasionally waived for victims of violent crimes
- **Frequency of Collection** Daily
- **Legal Authority** Metro Transportation Licensing Commission, Chapter 6.80.550; M.C.L. 12.72.040
- **Fund Number/Name** 61190 / Surplus Property Auction
- **Business Unit/Name** 31521141 / Vehicle Impound
- **Department** Police

### Revenue Description

Vehicle Storage Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404230	Vehicle Storage Fee	\$398,000	\$345,724	\$1,037,100

### General Information

- **Use of Revenue** Funds are deposited into the enterprise fund and allocated to the Police department for use on a quarterly basis
- **Computation** \$10.00 per day from the day vehicle is impounded until claimed, (\$100.00 for 10 days storage)
- **Exemptions** Fees occasionally waived for victims of violent crimes
- **Frequency of Collection** Daily
- **Legal Authority** Metro Transportation Licensing Commission, Chapter 6.80.550; M.C.L. 12.72.040
- **Fund Number/Name** 61190 / Surplus Property Auction
- **Business Unit/Name** 31521141 / Vehicle Impound
- **Department** Police

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Return prisoner cost

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404244	Return Prisoners Cost	\$8,500	\$17,464	\$7,300

## General Information

- **Use of Revenue** Funds are deposited to the General Fund to reimburse extradition expenses incurred by Metro Police Department - Criminal Investigations Division
- **Computation** Actual cost of extraditing prisoner
- **Exemptions** No extradition costs incurred on the case
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 40-9-126:40-9-127
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 24100100 / Admin
- **Department** Criminal Court Clerk

## Revenue Description

Per diem rate of \$125.00 is paid by the State of Tennessee and counties for housing juveniles in the Detention Facility

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404250	Juvenile Inmate Board	\$7,000	\$2,375	\$4,000

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$125.00 per diem from State of Tennessee
- **Exemptions** N/A
- **Frequency of Collection** Monthly
- **Legal Authority** Contracts with counties and the State of Tennessee (RS2004-347)
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 26103000 / Detention
- **Department** Juvenile Court

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

DUI School Fee, Traffic School Fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404300	DUI & Safety Ed Program	\$ 1,500,000	\$ 1,708,990	\$ 2,300,600

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$220.00 per referral for DUI School  
\$55.00 for Defensive Driving School
- **Exemptions** Indigency
- **Frequency of Collection** Daily or Weekly
- **Legal Authority** M.C.L. 2.56.550
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 27106011 / Safety Center
- **Department** General Sessions Court

## Revenue Description

Breath alcohol test fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404350	Breath Alcohol Conc Test Fee	\$11,800	\$11,746	\$11,300

## General Information

- **Use of Revenue** Funds are deposited to the General Fund to offset Criminal Court operations
- **Computation** \$17.50 for breath test in DUI: \$ 20.00 if drug related
- **Exemptions** A disposition on case that does not incur court costs or indigency
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 55-10-403 (h) (2)
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 24100100 / Admin
- **Department** Criminal Court Clerk

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

DUI Program revenue

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404451	DUI Program	\$29,400	\$45,554	\$39,500

### General Information

- **Use of Revenue** Funds are deposited to the General Fund to offset expense for Administration of APAPT Program
- **Computation** \$20.00 per month for every month supervised by ADAPT - Criminal Court
- **Exemptions** A disposition on case that does not incur court costs or indigence or not on ADAPT
- **Frequency of Collection** Daily
- **Legal Authority** Metro Ordinance Nos. 089-1065 and 090-1150
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 24100100 / Admin
- **Department** Criminal Court Clerk

### Revenue Description

Electronic Monitoring Fee for House Arrest Program

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404452	Electronic Monitor Program	\$66,000	\$61,672	\$50,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$7.00 per day for each day sentenced to the program
- **Exemptions** Indigent Persons
- **Frequency of Collection** Daily or Weekly
- **Legal Authority** General Sessions Court Order
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 27103021 / General Probation
- **Department** General Sessions Court

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Criminal Court Probation Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404454	CCC Probation Fees	\$466,100	\$447,895	\$521,400

### General Information

- **Use of Revenue** Help Offset expense for Administration of Metro Probation Department
- **Computation** \$ 20.00 per month for every month supervised by General Sessions' Probation Department
- **Exemptions** A disposition on case that does not incur court costs or indigence or not on probation.
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 40-28-201
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 24100100 / Admin
- **Department** Criminal Court Clerk

### Revenue Description

Environmental Court Fines

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404502	Environmental Court Penalty	\$1,500	\$4,160	\$1,500

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$50.00 per day
- **Exemptions** None
- **Frequency of Collection** Upon payment
- **Legal Authority** M.C.L. 1.01.030
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 23102000 / Circuit Court Clerk
- **Department** Circuit Court Clerk

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

County Litigation Tax

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404600	Litigation Tax	\$55,000	\$45,039	\$44,400

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Metro Council Resolution R95-1750 & Substitute Resolution RS2004-325
- **Exemptions** State of Tennessee exempt per T.C.A. 67-4-601 (b) (3)
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 67-5-2404
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 25100100 / Admin
- **Department** Clerk and Master - Chancery

### Revenue Description

County Tax

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404600	Litigation Tax	\$325,000	\$78,086	\$80,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$18.75 per new case (\$5.00 allocated for jail construction)
- **Exemptions** State and Metro are exempt
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 67-4-601, M.C.L. 5.16.060, Resolution R95-1750, RS2004-325
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 23102000 / Circuit Court Clerk
- **Department** Circuit Court Clerk

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

County Tax

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404600	Litigation Tax	\$22,000	\$26,060	\$22,000

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$18.75 per new case (\$5.00 allocated for jail construction)
- **Exemptions** State and Metro are exempt
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 67-4-601, M.C.L. 5.16.060, Resolution R95-1750, RS2004-325
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 23104000 / Probate Court Clerk
- **Department** Circuit Court Clerk

## Revenue Description

Taxes

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404600	Litigation Tax	\$270,000	\$210,691	\$204,400

## General Information

- **Use of Revenue** Funds are deposited to the General Fund to offset Criminal Court operations
- **Computation** County litigation tax charged on every general sessions case which resulted in a conviction
- **Exemptions** A disposition on case that does not incur court costs or indigence
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 67-4-601 (Also By Metro Ordinance 092-248)
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 24100100 / Admin
- **Department** Criminal Court Clerk

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

County Tax

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404600	Litigation Tax	\$ 0	\$427,881	\$398,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$19.75 per taxable citation (\$5.00 allocated for jail construction; \$1.00 for Mediation)
- **Exemptions** Paid only if found guilty in court, or if fine is paid past court date
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 67-4-601, M.C.L. 5.16.060, Resolution R95-1750, RS2004-325, BL2004-179
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 23103000 / Traffic Violations Bureau
- **Department** Circuit Court Clerk

### Revenue Description

Asset forfeiture

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404750	Confiscated Cash	\$1,250,900	\$1,141,782	\$1,423,400

### General Information

- **Use of Revenue** Funds are restricted for drug enforcement activities
- **Computation** 100% of monies awarded
- **Exemptions** N/A
- **Frequency of Collection** Upon adjudication
- **Legal Authority** T.C.A. 39-17-420
- **Fund Number/Name** 30147 / Police Drug Enforcement
- **Business Unit/Name** 31740201 / State Drug Enforcement
- **Department** Police

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Asset forfeiture

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404780	Sale-Confiscated Prop	\$174,800	\$224,260	\$238,900

### General Information

- **Use of Revenue** Funds are restricted for drug enforcement activities
- **Computation** Highest bidder registered on E-Bid. 20% fee to E-Bid not to exceed \$2000.
- **Exemptions** N/A
- **Frequency of Collection** Quarterly
- **Legal Authority** T.C.A. 39-17-420
- **Fund Number/Name** 30147 / Police Drug Enforcement
- **Business Unit/Name** 31740201 / State Drug Enforcement
- **Department** Police

### Revenue Description

Asset forfeiture

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404780	Sale-Confiscated Prop	\$25,000	\$47,478	\$47,000

### General Information

- **Use of Revenue** Funds are held in forfeiture fund until case is adjudicated
- **Computation** Highest bidder registered on E-Bid. 20% fee to E-Bid not to exceed \$2000.
- **Exemptions** N/A
- **Frequency of Collection** Quarterly
- **Legal Authority** T.C.A. 39-11-701 to 39-11-717
- **Fund Number/Name** 30155 / Police Forfeitures
- **Business Unit/Name** 31740101 / State Felony Forfeiture
- **Department** Police



**Revenue Description**

Asset forfeiture

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
404782	Gambling Forfeitures	\$ 373,500	\$ 1,017,978	\$ 484,400

**General Information**

- **Use of Revenue** Funds are held in forfeiture fund until case is adjudicated
- **Computation** Highest bidder registered on E-Bid. 20% fee to E-Bid not to exceed \$2000.
- **Exemptions** N/A
- **Frequency of Collection** Upon adjudication
- **Legal Authority** T.C.A. 39-11-701 to 39-11-717
- **Fund Number/Name** 30155 / Police Forfeitures
- **Business Unit/Name** 31740102 / State Gambling Forfeiture
- **Department** Police

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Various federal direct grants for Metro Government as a whole

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406100	Federal Direct	\$ 18,387,366	\$ 14,771,452	\$ 18,191,400

### General Information

- **Use of Revenue** To conduct the activities approved by the grant
- **Computation** This will vary from year to year based depending on the number of federal grants. Most grants are reimbursable with the exception of the Local Law Enforcement Block Grants, which are lump sum payments at the inception.
- **Exemptions** Some grants may have conditions, qualifiers, and local match requirements.
- **Frequency of Collection** Variable based upon reimbursement submissions
- **Legal Authority** Council resolutions to accept each federal grant
- **Fund Number/Name** Various General and Special Revenue Funds
- **Business Unit/Name** Various
- **Department** Various

### Revenue Description

Federal Department of Justice equitable sharing funds among state and local jurisdictions

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406111	Federal (DOJ) Rev Sharing	\$1,330,000	\$212,634	\$217,000

### General Information

- **Use of Revenue** Funds are restricted for drug enforcement use only
- **Computation** Sharing in joint operations reflects the degree of direct participation of requesting agencies as per the Dept. of Justice Equitable Sharing Guide.
- **Exemptions** Questions regarding equitable sharing are directed to the federal investigative agency that processed the request or the coordinator within the United States Attorney's Office
- **Frequency of Collection** Upon adjudication
- **Legal Authority** Federal Comprehensive Crime Control Act 1984 21U.S.C. & 881 (e) (3)
- **Fund Number/Name** 30149 / Police Federal Drug Enforcement
- **Business Unit/Name** 31750100 / Justice Felony Forfeitures
- **Department** Police

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Federal Department of Treasury equitable sharing funds among state and local jurisdictions

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406112	Federal (Treas) Rev Sharing	\$22,800	\$ 0	\$20,000

### General Information

- **Use of Revenue** Funds are deposited to the special revenue and restricted to use approved by the grantor
- **Computation** Sharing in joint operations reflects the degree of direct participation of requesting agencies as per the Dept. of Justice Equitable Sharing Guide.
- **Exemptions** Questions regarding equitable sharing are directed to the federal investigative agency that processed the request or the coordinator within the United States Attorney's Office
- **Frequency of Collection** Upon adjudication
- **Legal Authority** Federal Comprehensive Crime Control Act 1984 21U.S.C. & 881 (e) (3)
- **Fund Number/Name** 30156 / Police Federal Forfeitures
- **Business Unit/Name** 31760100 / Treasury Felony Forfeit
- **Department** Police

### Revenue Description

Social Services provides assistance to individuals waiting for SSI eligibility to be determined. Social Security Administration sends funds to Metro Social Services. Social Services sends the funds to the individual less any advance payments that were made.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406130	Federal SSI Reimbursement	\$35,000	\$27,388	\$35,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Revenue is based on the amount of the advance made to the individual for assistance during the application period.
- **Exemptions** Only SSI eligible customers will be paying this revenue
- **Frequency of Collection** Intermittent
- **Legal Authority** N/A
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 37102000 / Family Services
- **Department** Social Services



**Revenue Description**

Federal pass thru State grant reimbursement

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406200	Fed thru State Pass Thru	\$ 33,638,826	\$ 36,131,963	\$ 35,272,169

**General Information**

- **Use of Revenue** To conduct activities approved by the grantor.
- **Computation** This will vary from year to year based depending on the number of federal grants. Most grants are reimbursable with the exception of the Local Law Enforcement Block Grants, which are lump sum payments at the inception.
- **Exemptions** Some grants may have conditions, qualifiers, and local match requirements.
- **Frequency of Collection** Variable based upon reimbursement submissions
- **Legal Authority** Council resolutions to accept each grant
- **Fund Number/Name** Various General and Special Revenue Funds
- **Business Unit/Name** Various
- **Department** Various

**Revenue Description**

Medicaid/TennCare passed through the State of Tennessee from the federal government

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406210	Medicaid/TennCare thru State	\$189,300	\$248,950	\$397,500

**General Information**

- **Use of Revenue** Funds are deposited to the General Fund to reimburse the Fire Department for Emergency Management Services.
- **Computation** Twenty percent (20%) Percent of the Medicare approved rate for those qualified Medicare beneficiary.
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** TCA 7-61-102
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 32114200 / EMS Staffing
- **Department** Fire

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Various federal through other non-State agency pass through grants for Metro Government as a whole

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406300	Fed thru Other Pass Thru	\$ 1,747,900	\$ 1,271,791	\$ 1,038,900

### General Information

- **Use of Revenue** To conduct activities approved by the grantor.
- **Computation** This will vary from year to year based depending on the number of federal grants. Most grants are reimbursable with the exception of the Local Law Enforcement Block Grants, which are lump sum payments at the inception.
- **Exemptions** Some grants may have conditions, qualifiers, and local match requirements.
- **Frequency of Collection** Variable based upon reimbursement submissions
- **Legal Authority** Council resolutions to accept each grant
- **Fund Number/Name** Various General and Special Revenue Funds
- **Business Unit/Name** Various
- **Department** Various

### Revenue Description

Medicaid/TennCare passed through other non-State agencies

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406310	Medicaid/TennCare thru Other	\$1,000,000	\$1,650,082	\$2,879,200

### General Information

- **Use of Revenue** Funds are deposited to the General Fund to reimburse the Fire Department for Emergency Management Services.
- **Computation** Each TennCare company pays a different rate. Formula based on individual company. Balances after payment are contractual write offs.
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 7-61-102
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 32114200 / EMS Staffing
- **Department** Fire

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Medicaid/TennCare passed through other non-State agencies

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406320	Medicare thru Other Pass Thru	\$2,017,900	\$2,471,969	\$3,556,200

### General Information

- **Use of Revenue** Funds are deposited to the General Fund to reimburse the Fire Department for Emergency Management Services.
- **Computation** 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.
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 7-61-102
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 32114200 / EMS Staffing
- **Department** Fire

### Revenue Description

Various State of Tennessee funded grants for Metro Government as a whole

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406401	TN Funded Programs	\$ 3,161,470	\$ 2,473,327	\$ 1,680,325

### General Information

- **Use of Revenue** To conduct activities approved by the grantor.
- **Computation** This will vary from year to year based depending on the number of federal grants. Most grants are reimbursable with the exception of the Local Law Enforcement Block Grants, which are lump sum payments at the inception.
- **Exemptions** Some grants may have conditions, qualifiers, and local match requirements.
- **Frequency of Collection** Variable based upon reimbursement submissions
- **Legal Authority** Council resolutions to accept each grant
- **Fund Number/Name** Various General and Special Revenue Funds
- **Business Unit/Name** Various
- **Department** Various

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

State shared portion of tax paid by manufacturers and importers. These funds are collected by the State of Tennessee and remitted to Metro monthly.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406402	Alc Bev Tax Apportion	\$349,300	\$425,965	\$357,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 17.5% to the county (75% based on population, 25% based on county size)
- **Exemptions** Sales by wholesalers to military facilities or for sacramental purposes
- **Frequency of Collection** Monthly
- **Legal Authority** T.C.A. 57-3-201
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** County Clerk

### Revenue Description

This is the portion of the tax on gasoline shared by the State with counties. These funds are collected by the State of Tennessee and remitted to Metro monthly.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406404	Gas & Fuel - Cnty	\$5,422,700	\$6,070,200	\$6,180,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 28.6% of total gasoline taxes collected
- **Exemptions** 1% is subtracted to pay for state administrative costs
- **Frequency of Collection** Monthly
- **Legal Authority** T.C.A. 67-3-2001
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** Administrative

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

This is the portion of the tax on gasoline shared by the State with municipalities. These funds are collected by the State of Tennessee and remitted to Metro monthly.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406405	Gas & Fuel - City	\$8,781,500	\$9,823,809	\$9,750,500

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 14.3% of total gasoline taxes collected
- **Exemptions** 1% is subtracted to pay for state administrative costs
- **Frequency of Collection** Monthly
- **Legal Authority** T.C.A. 67-3-2001
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** Administrative

### Revenue Description

This is the portion of the tax on gasoline shared by the State with municipalities. These funds are collected by the State of Tennessee and remitted to Metro monthly.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406405	Gas & Fuel - City	\$1,456,000	\$1,334,667	\$1,500,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 14.3% of total gasoline taxes collected
- **Exemptions** 1% is subtracted to pay for state administrative costs
- **Frequency of Collection** Monthly
- **Legal Authority** T.C.A. 67-3-2001
- **Fund Number/Name** 18301 / USD General
- **Business Unit/Name** 01191499 / USD General Revenue
- **Department** Administrative

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Tax on income derived from stocks and bonds recorded in the GSD. These funds are collected by the State of Tennessee and remitted to Metro monthly.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406406	Income Tax	\$769,000	\$479,264	\$676,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 25% of the amount remaining (after administrative costs) from the 6% state tax
- **Exemptions** \$1,250 personal exemption (individual) and \$2,500 exemption (joint) on state tax
- **Frequency of Collection** Annual
- **Legal Authority** T.C.A. 67-2-101 through 67-2-121
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** Administrative

### Revenue Description

Tax on income derived from stocks and bonds recorded in the USD. These fund are collected by the State of Tennessee and remitted to Metro monthly.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406406	Income Tax	\$5,146,100	\$2,784,877	\$4,524,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 25% of the amount remaining (after administrative costs) from the 6% state tax
- **Exemptions** \$1,250 personal exemption (individual) and \$2,500 exemption (joint) on state tax
- **Frequency of Collection** Annual
- **Legal Authority** T.C.A. 67-2-101 through 67-2-121
- **Fund Number/Name** 18301 / USD General
- **Business Unit/Name** 01191499 / USD General Revenue
- **Department** Administrative



**Revenue Description**

Allocation from the 7% base sales tax charged by Tennessee and remitted to Metro monthly

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406407	TN Sales Tax Levy	\$22,604,700	\$23,227,256	\$24,093,500

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 4.2462% of the first 6% of this tax is allocated to incorporated municipalities
- **Exemptions** There are numerous exemptions to the state sales tax as listed in the T.C.A.
- **Frequency of Collection** Monthly
- **Legal Authority** T.C.A. 67-6-103
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** Administrative

**Revenue Description**

17% state tax on beer and similar beverages of not more than 5% alcohol by weight. These funds are collected by the State of Tennessee and remitted to Metro monthly.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406408	TN Beer Tax Allocation	\$189,300	\$213,736	\$225,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Total collected tax, less 3% wholesaler commission and 0.5% administrative fee
- **Exemptions** Wine
- **Frequency of Collection** Monthly
- **Legal Authority** T.C.A. 57-6-101 through 57-6-118
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** Administrative

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

State tax on net earnings of banks and savings & loans in Tennessee recorded in the GSD. These funds are collected by the State of Tennessee and remitted to Metro monthly.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406409	TN Excise Tax Allocation	\$67,300	\$37,507	\$63,600

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 3% of the next earnings, less 7% of the ad valorem taxes paid in that fiscal year
- **Exemptions** 9% of the calculated sharing amount is deducted and kept in the state general fund
- **Frequency of Collection** Annual
- **Legal Authority** T.C.A. 67-4-2001 through 67-4-2017
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** Administrative

### Revenue Description

State tax on net earnings of banks and savings & loans in Tennessee recorded in the USD. These funds are collected by the State of Tennessee and remitted to Metro monthly.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406409	TN Excise Tax Allocation	\$1,192,800	\$1,209,998	\$1,208,400

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 3% of the next earnings, less 7% of the ad valorem taxes paid in that fiscal year
- **Exemptions** 9% of the calculated sharing amount is deducted and kept in the state general fund
- **Frequency of Collection** Annual
- **Legal Authority** T.C.A. 67-4-2001 through 67-4-2017
- **Fund Number/Name** 18301 / USD General
- **Business Unit/Name** 01191499 / USD General Revenue
- **Department** Administrative

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Autopsy Fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406411	Post Mortem Reimbursement	\$150,000	\$119,740	\$150,000

## General Information

- **Use of Revenue** Funds are deposited to the General fund to offset medical examiner program expenses
- **Computation** Contract with Forensic Medical Services
- **Exemptions** None
- **Frequency of Collection** Monthly
- **Legal Authority** Contract Number 15227
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 38151110 / Medical Examiner's Office
- **Department** Health

## Revenue Description

Payment from the State to reimburse Metro for various expenses

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406415	TN Cost Reimbursement	\$ 3,353,900	\$ 4,436,197	\$ 4,388,200

## General Information

- **Use of Revenue** Funds are deposited to the General Fund to offset the following expenses: reappraisal; salaries and fringe benefits for staff of Public Defender's office; payroll supplement for sworn police officers; compensation for Administrator of Elections, extradition expenses; EMS in-service training
- **Computation** Varies based upon approved expenditure
- **Exemptions** Varies based upon expenditure
- **Frequency of Collection** Varies
- **Legal Authority** T.C.A. 38-8-111; 2-12-208; 2-12-209; 4-24-202  
M.C.L. 2.44.090
- **Fund Number/Name** 10101 / GSD General  
18301 / USD General
- **Business Unit/Name** Various
- **Department** Assessor of Property, Public Defender, Police, Election Commission, Criminal Court Clerk, Fire

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Jury Lunch Reimbursement from the State of Tennessee if the case involves a felony charge

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406417	Jury Lunch Reimbursement	\$10,000	\$14,797	\$10,000

### General Information

- **Use of Revenue** Revenue is used to pay for food for jurors
- **Computation** Used prior year expenditures as basis for current year reimbursement rate
- **Exemptions** N/A
- **Frequency of Collection** Monthly
- **Legal Authority** T.C.A. 18-6-105
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 28106100 / Jury Expense
- **Department** State Trial Courts

### Revenue Description

TennCare Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406426	TennCare	\$ 275,500	\$ 251,904	\$ 219,500

### General Information

- **Use of Revenue** Funds are deposited to the General Fund to offset health program expenses
- **Computation** Established by Board of Health
- **Exemptions** Patient is ineligible, service not billable, has a primary insurance
- **Frequency of Collection** Daily
- **Legal Authority** TennCare Provider Plan
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 38151010 / Child and Adolescent Health Services  
38151030 / Clinical Services  
38151050 / Oral Health Services  
38151130 / STD/HIV Prevention and Intervention  
38151180 / Health Care for the Homeless
- **Department** Health

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Grant from University of Tennessee - reimburse partial training costs

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406500	Other TN Gov't Agencies	\$6,000	\$6,209	\$6,000

### General Information

- **Use of Revenue** Funds are deposited to the General Fund to offset training expenses
- **Computation** N/A
- **Exemptions** N/A
- **Frequency of Collection** Semi-annual
- **Legal Authority** N/A
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 08123100 / Mandatory Training Class
- **Department** Human Resources

### Revenue Description

Grant revenue from Greater Nashville Regional Council (GNRC) for Homemaker Services and Nutrition programs

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406500	GNRC Personal Care	\$ 55,500	\$ 160,646	\$ 156,800

### General Information

- **Use of Revenue** Funds are deposited to the General Fund to offset expenses in the Homemaker Services and Nutrition programs
- **Computation** \$21.50 per hour of service  
Fixed amount per meal established by GNRC
- **Exemptions** Only GNRC clients are charged
- **Frequency of Collection** Monthly
- **Legal Authority** N/A
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 37110000 / Homemaker Services  
37108000 / Nutrition Services
- **Department** Social Services

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Grant reimbursement for the homelessness program

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406603	MDHA	\$170,000	\$141,532	\$170,000

### General Information

- **Use of Revenue** Restricted for use to fulfill the scope of services required by the grantor.
- **Computation** Memorandum of Understanding with MDHA
- **Exemptions** Vacant positions would decrease revenue based on direct reimbursement
- **Frequency of Collection** Monthly
- **Legal Authority** Memorandum of Understanding
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 38351180 / Health Care for the Homeless Grant
- **Department** Health

### Revenue Description

Fund Legal Services for Metropolitan Developmental Housing Agency (MDHA)

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406603	MDHA- Legal Services	\$40,000	\$40,000	\$40,000

### General Information

- **Use of Revenue** Funds are deposited to the General Fund to offset expenses associated with legal services provided to MDHA
- **Computation** Fee based on historical value \$40,000
- **Exemptions** N/A
- **Frequency of Collection** Annually (March)
- **Legal Authority** N/A
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 06101000 / Administration
- **Department** Law

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Staff performs historic review and inspection work as requested and needed by MDHA. This is a reimbursement of salary up to \$10,000 per year.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406603	MDHA	\$10,000	\$10,000	\$10,000

### General Information

- **Use of Revenue** Partial funding of staff
- **Computation** Hourly wage times hours worked not to exceed \$10,000
- **Exemptions** N/A
- **Frequency of Collection** Once yearly
- **Legal Authority** An agreement between MDHA and Historical Commission
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 11101000 / Administration
- **Department** Historical Commission

### Revenue Description

Overtime reimbursement for MDHA projects

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406603	State Direct	\$320,000	\$302,010	\$396,600

### General Information

- **Use of Revenue** Reimbursement for Police overtime
- **Computation** Salary billing by Police to MDHA for reimbursement
- **Exemptions** None
- **Frequency of Collection** Quarterly
- **Legal Authority** Memorandum Of Understanding between Metropolitan Developmental Housing Agency and Police
- **Fund Number/Name** 30200 / Pol Task Force
- **Business Unit/Name** 31321405 / MDHA Task Force
- **Department** Police

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Transfer from E911 Program

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406605	E911	\$ 0	\$ 4,826	\$4,800

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$2400 every six months.
- **Exemptions** N/A
- **Frequency of Collection** Semi-Annual in Feb. and Aug.
- **Legal Authority** Contract with E911 Board
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 42141120 / PW GSD Consultant Services All Other
- **Department** Public Works

## Revenue Description

Reimbursement for interpreter services

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
406620	Hospital Authority	\$ 0	\$1,734	\$2,500

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$13.50 per hour of service
- **Exemptions** Not charged if the services fall under grant provisions
- **Frequency of Collection** Monthly
- **Legal Authority** Memorandum Of Understanding with both Hospitals
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 37109000 / Refugee Assistance
- **Department** Social Services

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Criminal Court Clerk Fees and Commissions

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407200	Court Clerks-Comm & Fees	\$1,583,800	\$1,503,718	\$1,619,200

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Clerk Fees (Flat Rate) and commissions assessed on all criminal and general sessions court cases
- **Exemptions** A disposition on case that does not incur court costs
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 8-21-401
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 24100100 / Admin
- **Department** Criminal Court Clerk

## Revenue Description

Clerk & Master fees, commissions, and interest

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407200	Court Clerks-Comm & Fees	\$802,400	\$1,117,131	\$845,000

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** As specified in T.C.A. 8-21-401
- **Exemptions** N/A
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 8-21-401
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 25100100 / Admin
- **Department** Clerk and Master - Chancery

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Fees and Commissions

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407200	Court Clerks-Comm & Fees	\$1,500,000	\$6,503,198	\$1,700,000

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 5% and 15% of Fees and Taxes
- **Exemptions** State and Metro are exempt
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 8-21-401
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 23102000 / Circuit Court Clerk
- **Department** Circuit Court Clerk

## Revenue Description

Fines and Costs Collected by Collection Agency

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407250	Agency Collections - CCC	\$184,900	\$189,793	\$200,400

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** All criminal general sessions cases not paid in full by defendants within 6 months and turned over to collection agency
- **Exemptions** Costs not collected by our collection agency
- **Frequency of Collection** Monthly
- **Legal Authority** T.C.A. 40-24-105
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 24100100 / Admin
- **Department** Criminal Court Clerk



**Revenue Description**

Notary name change fee, clerk registration fee outside Tennessee, clerk registration fee for dealer plates, mail fee for decals, mail fee for plates, clerk registration fee for rental fleet, certification of notary, clerk registration replacement fee, notary bond filing fee, notary application fee, certification of marriage, registration of automobile license, marriage issuance fee, clerk registration for plates, clerk title fee, clerk title replacement fee, sales tax issuance fee, fee for sales tax collection, temporary tag fee, clerk replacement fee, clerk registration fee to truck dealers, title printing fee, recording fees, dealer license fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407300	Elctd Officls-Comm & Fees	\$3,700,000	\$3,867,124	\$4,000,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation**
  - \$3.00 notary name change
  - \$4.00 plate with out of state registration
  - \$1.25 per dealer plate
  - \$1.00 per decal mailed
  - \$2.00 per plate mailed
  - \$4.00 per rental fleet vehicle
  - \$2.00 per certified copy
  - \$0.50 per replacement plate
  - \$1.50 per bond
  - \$12.00 per 3,500 notary applications (\$5 goes to State for each)
  - \$4.00 per certied marriage certificate copy
  - \$0.75 per private passenger and commercial vehicle registration
  - \$93.50 per marriage license (couple with counseling pays \$35.00)
  - \$2.50 per plate issued
  - \$10.50 per clerk title issued (\$5.00 remitted to State)
  - \$10.50 per clerk title replacement issued (\$5.00 remitted to State)
  - \$1.00 per transaction involving sales tax
  - 5% of sales tax collected
  - \$2.50 per temporary tag
  - \$1.25 per replacement tag
  - \$1.25 per truck registration
  - \$2.00 per title printed
  - \$15.00 per page of plats and maps
  - \$5.00 per page of other documents
  - \$1.00 per certified copy
  - \$5.00 per dealer license
- **Exemptions** N/A
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 8-16-106, 201, 202, 203, 204  
T.C.A. 55-4-22(c)(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

## Revenue Reference Guide Fiscal Year 2005



- 
- **Fund Number/Name** 10101 / GSD General
  - **Business Unit/Name** 01101499 / GSD General Fund  
18101000 / Admin
  - **Department** County Clerk

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Per Page Fee for Copies

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407601	Photostat & Microfilm	\$1,000	\$136	\$300

## General Information

- **Use of Revenue** Funds are deposited to the General Fund to offset health policy and research program expenses
- **Computation** Board of Health by Authority of Metro Charter
- **Exemptions** None
- **Frequency of Collection** Sporadic
- **Legal Authority** Metro Charter 10.104.1
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 38151070 / Health Policy, Research, and Public Health Practice
- **Department** Health

## Revenue Description

Revenue collected from public computer print pages

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407601	Photostat & Microfilm	\$ 0	\$100,825	\$81,900

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Rates established by the Nashville Public Library Board. \$0.20 per black & white page; \$1.00 per color page.
- **Exemptions** There are no exemptions from this fee if a Library customer wishes to print out something from a public access computer.
- **Frequency of Collection** Monthly
- **Legal Authority** M.C.L. 11.11.1203
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 39104010 / LIB Virtual Information Services
- **Department** Public Library

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Per page fee for photocopying and certification services

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407601	Photostat & Microfilm	\$1,000	\$650	\$1,000

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** The rates are \$0.25 for copies and \$2.00 for certifications.
- **Exemptions** Metropolitan Government departments and agencies
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 10-7-506
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 03101000 / Administration
- **Department** Metropolitan Clerk

## Revenue Description

Fees for Photostat and Microfilm

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407601	Photostat & Microfilm	\$456,000	\$418,502	\$412,000

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation**
  - \$9 full accident
  - \$3 minor accident
  - \$5 CAD report
  - \$5 incident report
  - \$13 record checks
  - \$19 Visa letters
  - \$20 Solicitation permits
  - \$33 per time run computer reports
  - \$9 per fingerprint card
  - \$1 per extra card
- **Exemptions** Audio/video, OPA/Personnel file charges vary
- **Frequency of Collection** Law enforcement agencies with arrest powers
- **Legal Authority** Daily
- **Fund Number/Name** Metro Ordinance 34-1-3 & 4.2
- **Business Unit/Name** 10101 / GSD General
- **Department** 31160610 / ALOB Records Mgmt
- **Department** Police

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Photostat & Microfilm

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407601	Photostat & Microfilm	\$2,200	\$4,449	\$2,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$1.00 per copy for an individual and \$10.00 per copy for attorney.
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 7-61-102
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 32102110 / EMS Customer Service
- **Department** Fire

### Revenue Description

Photostat & Microfilm

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407601	Photostat & Microfilm	\$3,000	\$2,650	\$2,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$10.00 per report.
- **Exemptions** None
- **Frequency of Collection** As received
- **Legal Authority** Ord. 043-014, Metro Charter 10.80.010
- **Fund Number/Name** 18301 / USD General
- **Business Unit/Name** 32196200 / USD Prevention
- **Department** Fire

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Map Fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407604	Maps	\$600	\$512	\$1,800

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Map fees range from \$10.00 - \$70.00
- **Exemptions** Council members are not required to pay for official business related requests
- **Frequency of Collection** Daily
- **Legal Authority** Subdivision regulations
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 07112210 / General Map Sales
- **Department** Planning Department

## Revenue Description

Map Fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407604	Maps	\$35,500	\$103,283	\$49,000

## General Information

- **Use of Revenue** Dedicated to computerized map data maintenance.
- **Computation** Map fees range from \$10.00 - \$70.00
- **Exemptions** Council members are not required to pay for official business related requests
- **Frequency of Collection** Daily
- **Legal Authority** Subdivision regulations
- **Fund Number/Name** 30764 / Metro Area Computer Mapping
- **Business Unit/Name** 07112231 / GIS Sales and Services
- **Department** Planning Department

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

CDs of lists & mailing labels of registered voters available for sale to the public

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407605	Voter Registration Lists	\$4,952	\$2,500	\$2,500

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Charge may not exceed to cost of list preparation and production.
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 2-2-138
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 05102000 / Permanent Registration
- **Department** Election Commission

### Revenue Description

Sale of scrap/junk materials

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407606.JUNK	Junk	\$ 0	\$254	\$300

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Based on weight of items
- **Exemptions** None
- **Frequency of Collection** As received
- **Legal Authority** Ord. 043-014, Metro Charter 10.80.010
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 32160200 / Facilities Management
- **Department** Fire

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Sale of scrap/junk materials

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407606.JUNK	Junk	\$1,000	\$372	\$400

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Based on weight of items
- **Exemptions** None
- **Frequency of Collection** As received
- **Legal Authority** Ord. 043-014, Metro Charter 10.80.010
- **Fund Number/Name** 18301 / USD General
- **Business Unit/Name** 32196200 / Community Risk Reduction
- **Department** Fire

## Revenue Description

Sale of scrap metal from traffic signs.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407606.JUNK	Garbage & Junk	\$ 57,500	\$ 85,266	\$ 370,500

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Current scrap metal value per ton
- **Exemptions** N/A
- **Frequency of Collection** Daily
- **Legal Authority** N/A
- **Fund Number/Name** 10101 / GSD General  
30501 / Solid Waste Operations
- **Business Unit/Name** 42804510 / WM Drop Off Recycle Centers  
42804520 / WM Convenience/Recycle Ctrs  
42804300 / WM Curbside Recycling  
42804600 / WM Metals Collection  
42142810 / PW GSD Traffic Sign & Marking
- **Department** Public Works

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Revenue from sale of used motor oil.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407606.RECYCLE	Recycled Material	\$326	\$ 0	\$ 0

### General Information

- **Use of Revenue** Funds are deposited to the Solid Waste special revenue fund
- **Computation** \$0.15 per gallon
- **Exemptions** N/A
- **Frequency of Collection** Quarterly
- **Legal Authority** Contract with Universal Refining.
- **Fund Number/Name** 30501 / Solid Waste Operations
- **Business Unit/Name** 42804800 / WM Household Hazardous Waste
- **Department** Public Works

### Revenue Description

Code Book Fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407609	Code Books	\$3,200	\$2,657	\$2,500

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Fees start at \$2.00
- **Exemptions** Council members are not required to pay for official business related requests
- **Frequency of Collection** Daily
- **Legal Authority** Subdivision regulations
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 07111520 / Publications
- **Department** Planning Department

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Miscellaneous income including copy charges and computer lists of contractors

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407613	Build Permit Data	\$2,500	\$3,153	\$3,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Flat fee per requested list (\$100 per list) and per page copying charge
- **Exemptions** N/A
- **Frequency of Collection** Monthly
- **Legal Authority** Ord. 96-555
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 33101000 / Administration
- **Department** Codes Administration

### Revenue Description

Certificate Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407627	Certificates-Vital Statistic	\$318,000	\$409,914	\$400,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities
- **Computation** Contract with the State of Tennessee
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** RS2002-1048
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 38151100 / Vital Records
- **Department** Health

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Per Page Fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407651	Medical Reports	\$3,000	\$2,466	\$3,000

### General Information

- **Use of Revenue** Funds are deposited to the General Fund to offset vital statistics program expenses
- **Computation** Board of Health by Authority of Metro Charter
- **Exemptions** None
- **Frequency of Collection** Weekly
- **Legal Authority** RS2002-1048
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 38151100 / Vital Records
- **Department** Health

### Revenue Description

Concessions Sales

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407654	Concessions	\$80,000	\$111,740	\$90,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Varies based on rate approved by Parks Board and contract agreements with vendors
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 40130400 / Revenue Producing
- **Department** Parks

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Arts Sales Commission Revenue

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407655	Re-sale Inventory	\$5,000	\$9,322	\$ 0

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Fee based on 10% of sales amount
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 40130300 / Cultural
- **Department** Parks

## Revenue Description

Data processing fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407659	Data Processing Fee	\$272,000	\$344,300	\$235,000

## General Information

- **Use of Revenue** For the purchase of computer equipment and software, upgrades to computer equipment and software, imaging systems, and supplies, maintenance and services related to computer equipment and software for use in the operation of the register's office.
- **Computation** \$2.00 per document
- **Exemptions** Military Discharges
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 8-21-1001
- **Fund Number/Name** 30004 / Register's Computer
- **Business Unit/Name** 09702000 / Computer Program
- **Department** Register of Deeds

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Fees collected from the sale of meals to Knowles Home resident visitors. Note - In FY05, Knowles Home was transferred from Social Services to Bordeaux Hospital.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407661	Non-Participant Meals	\$1,000	\$312	\$ 0

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$2.00 per meal
- **Exemptions** Staff, residents, Adult Day Service participants
- **Frequency of Collection** Intermittent
- **Legal Authority** N/A
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 37105030 / Senior Dietary Services
- **Department** Social Services

### Revenue Description

Payments from other agencies who receive meals through the nutrition program

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407661	Payments from Outside Users	\$38,000	\$87,576	\$ 0

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Cost plus 10% administrative fee
- **Exemptions** N/A
- **Frequency of Collection** Intermittent
- **Legal Authority** N/A
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 37108000 / Nutrition Services
- **Department** Social Services

## Revenue Reference Guide Fiscal Year 2005



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### Revenue Description

Summer Food Service Grant Reimbursement

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407661.10330101	Non-Participant Meals	\$ 0	\$808	\$ 0

### General Information

- **Use of Revenue** To cover Summer Food Service program services
- **Computation** Direct reimbursement of expenditures
- **Exemptions** N/A
- **Frequency of Collection** Seasonally
- **Legal Authority** Contract
- **Fund Number/Name** 31505 / MAC Sum Fd Serv Program
- **Business Unit/Name** 75303300 / MAC SFSP
- **Department** MAC

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### Revenue Description

Appeal filing fees for board; contractors' licensing fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407701.BUILD	Building Appeals	\$7,500	\$7,200	\$7,600

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Flat fee (\$50) per building appeal filing
- **Exemptions** N/A
- **Frequency of Collection** Weekly
- **Legal Authority** Ord. 98-1445
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 33101000 / Administration
- **Department** Codes Administration

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Appeal filing fees for board; electrical examination and licensure fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407701.ELECTRIC	Electrical Appeals	\$55,000	\$89,455	\$55,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Flat fee (\$50) per electrical appeal filing; electrical contractor yearly license renewal fees
- **Exemptions** N/A
- **Frequency of Collection** Weekly
- **Legal Authority** Ord. 91-1526; 91-1558  
M.C.L. 14-1-27; 14-1-69
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 33101000 / Administration
- **Department** Codes Administration

### Revenue Description

Appeal filing fees for board; gas/mechanical examination and licensure fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407701.MECH/GAS	Mech/Gas Appeals	\$47,000	\$46,245	\$47,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Flat fee (\$50) per gas/mechanical appeal filing; gas/mechanical contractor yearly renewal license fees
- **Exemptions** N/A
- **Frequency of Collection** Weekly
- **Legal Authority** Ord. 91-1527; 90-1253  
M.C.L. 19-1-99; 19-1-31
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 33101000 / Administration
- **Department** Codes Administration

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Appeal filing fees for board; plumbing examination and licensure fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407701.PLUMBING	Plumbing Appeals	\$48,000	\$61,190	\$54,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Flat fee (\$50) per plumbing appeal filing fee; plumbing contractor yearly license renewal fees
- **Exemptions** N/A
- **Frequency of Collection** Weekly
- **Legal Authority** Ord. 91-1529; 94-1226  
BL2004-178  
M.C.L. 33-1-69; 33-1-26
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 33101000 / Administration
- **Department** Codes Administration

### Revenue Description

Zoning appeal fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407701.ZONE	Zoning Appeals	\$100,000	\$89,337	\$100,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Fee amount multiplied by the number of appeals
- **Exemptions** N/A
- **Frequency of Collection** Weekly
- **Legal Authority** Ord. BL2001-585
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 33101000 / Administration
- **Department** Codes Administration

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Fees collected from residents for residential care. Note - In FY05, Knowles Home was transferred from Social Services to Bordeaux Hospital.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407702	Home Resident Fees	\$600,000	\$678,929	\$134,100

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Residents pay based on income on a sliding scale
- **Exemptions** Residents are allowed to keep a minimum amount for spending money - 85% up to \$60 per month
- **Frequency of Collection** Monthly
- **Legal Authority** Charter
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 37105010 / Resident Care for Aged
- **Department** Social Services

### Revenue Description

Banner fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407706	Advertising Fee	\$6,000	\$10,145	\$6,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$12.00 per pole
- **Exemptions** No exemptions
- **Frequency of Collection** Collected randomly as banners are reserved
- **Legal Authority** M.C.L. 2.2.62; Ordinance 97-983
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 04102010 / Econ/Community Development
- **Department** Mayor's Office

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Plan examination fees for code compliance of plans, specifications, drawings, etc.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407707	Plans Examination	\$375,000	\$384,117	\$418,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Various unit costs of measure multiplied by unit costs for full cost recovery of services
- **Exemptions** N/A
- **Frequency of Collection** Daily
- **Legal Authority** Ord. BL2004-175
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 33101000 / Administration
- **Department** Codes Administration

### Revenue Description

Zoning Fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407708	Zoning Fees	\$71,300	\$54,036	\$161,600

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Fees range from \$10.00 - \$800.00+
- **Exemptions** Council members are not required to pay for official business related requests
- **Frequency of Collection** Daily
- **Legal Authority** M.C.L. 17
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 07111520 / MPC Support
- **Department** Planning Department

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Direct and indirect costs for repairs, alterations, or improvements for removal or demolition of property

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407709	Code Enforcement	\$80,000	\$143,895	\$100,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Actual cost of liens and associated costs (advertising, title research, interest, attorney fees) associated with each individual lien
- **Exemptions** N/A
- **Frequency of Collection** Monthly
- **Legal Authority** Ord. BL2004-175; Ord. BL2001-585
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 33101000 / Administration
- **Department** Codes Administration

### Revenue Description

Planned unit development (PUD) fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407711	Planned Unit Development Fees	\$56,900	\$67,312	\$82,400

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Base fee for preliminary PUD is \$800.00  
Base fee for final PUD is \$400.00
- **Exemptions** Council members are not required to pay for official business related requests
- **Frequency of Collection** Daily
- **Legal Authority** Subdivision regulations
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 07111410 / Compliance Review
- **Department** Planning Department

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Fees collected from participants for day care service. Note - In FY05, Adult Day Care was transferred from Social Services to Bordeaux Hospital.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407712	Day Care Service	\$ 0	\$139,206	\$ 0

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Participants pay on a sliding scales established by the Metro Social Services board
- **Exemptions** Based on income
- **Frequency of Collection** Monthly
- **Legal Authority** N/A
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 37105020 / Day Care for the Elderly
- **Department** Social Services

### Revenue Description

Fees collected from parents for day care service  
Note – In FY 05 Child Care was contracted with McNeilly.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407712	Parent Fees	\$3,559	\$3,800	\$ 0

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Parents are required to pay a small fee (on a sliding scale)
- **Exemptions** At certain income levels - no fees are required
- **Frequency of Collection** Intermittent
- **Legal Authority** N/A
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 37104020 / Day Care for Children
- **Department** Social Services

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Parent Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407712.10230101	Day Care Service	\$ 0	\$139,000	\$ 0

## General Information

- **Use of Revenue** To cover before/after care program services
- **Computation** Parent Fee Payment
- **Exemptions** N/A
- **Frequency of Collection** Weekly
- **Legal Authority** N/A
- **Fund Number/Name** 31508 / MAC Before & After Care
- **Business Unit/Name** 75302300 / MAC BF & AF Care
- **Department** MAC

## Revenue Description

Fees collected from participants for day care service.

Note – In FY 05, Adult Day Care was transferred to Bordeaux Hospital.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407712.ADC	Day Care Service - SSBG	\$6,900	\$11,665	\$3,900

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Participants pay on a sliding scales established by Tennessee Department of Human Services
- **Exemptions** Based on income, participants could be exempt from paying a fee
- **Frequency of Collection** Monthly
- **Legal Authority** N/A
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 37105020 / Day Care for the Elderly
- **Department** Social Services

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Fees paid for operating in Foreign Trade Zone (FTZ) 78 (Nashville Air Cargo Link)

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407713	Foreign Trade Zone	\$44,000	\$45,833	\$55,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Dell and Nissan each pay Metro \$1,833.33 per month
- **Exemptions** None
- **Frequency of Collection** Monthly
- **Legal Authority** FTZ agreements between Metro, Dell, and Nissan
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / GSD General Revenue
- **Department** Administrative

### Revenue Description

Reimbursement for costs related to satellite city elections.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407714	Small City Election	\$19,600	\$10,525	\$23,500

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Election Commission's actual costs plus indirect costs are charged to satellite cities
- **Exemptions** None
- **Frequency of Collection** After each election
- **Legal Authority** T.C.A. 2-12-109(b)
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 05106000 / Satellite City Elections
- **Department** Election Commission

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Collecting & Recording Fee on business tax payments in the GSD

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407715	Business Tax Recording Fee	\$ 0	\$4,510	\$ 0

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$5.00 per number of various documents recorded
- **Exemptions** N/A
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 67-4-717
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 01101499 / Admin
- **Department** County Clerk

### Revenue Description

Recording fee from the County Clerk to record business tax payments in the USD

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407715	Business Tax Recording	\$625,000	\$734,211	\$625,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$5.00 per record
- **Exemptions** No
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 67-4-717
- **Fund Number/Name** 18301 / USD General
- **Business Unit/Name** 01191499 / USD General Revenue
- **Department** County Clerk

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Fee for appeal of proposed permit revocation or reinstatement

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407717	Alarm Appeal	\$5,000	\$6,400	\$5,000

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$50.00 per appeal
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** Ordinance No. O90-1107; O93-872
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 03101000 / Administration
- **Department** Metropolitan Clerk

## Revenue Description

Fee for registration as a lobbyist of executive and/or legislative branches of Metropolitan Government

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407718	Lobbyist Registration	\$2,000	\$1,894	\$2,000

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$25.00 per registration
- **Exemptions**
  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.
- **Frequency of Collection** Bulk of lobbyist fees collected in month of January; new registrations occur on a daily basis throughout the year.
- **Legal Authority** Ordinance No. O91-1484
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 03101000 / Administration
- **Department** Metropolitan Clerk

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Reimbursement for cost of video tapes used when making copies of programs for citizens.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407723	Video Production	\$600	\$1,225	\$800

### General Information

- **Use of Revenue** Cover the cost for producing copies of Metro 3 programming for citizens.
- **Computation** Actual cost of producing video copy
- **Exemptions** N/A
- **Frequency of Collection** As videos are produced
- **Legal Authority** N/A
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 14121000 / ITS Appl Devel & Suppt Program
- **Department** Information Technology Services

### Revenue Description

Special FHA or VA inspections

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407724	FHA-VA Inspection	\$2,500	\$1,820	\$2,600

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$100.00 per inspection
- **Exemptions** N/A
- **Frequency of Collection** Monthly
- **Legal Authority** M.C.L 16.24.150, B
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 33101000 / Administration
- **Department** Codes Administration

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Subdivision Fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407728	Subdivision Fees	\$115,000	\$101,749	\$221,500

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Fees range from \$10.00 - \$500.00
- **Exemptions** Council members are not required to pay for official business related requests
- **Frequency of Collection** Daily
- **Legal Authority** Subdivision regulations
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 07111410 / Compliance Review
- **Department** Planning Department

### Revenue Description

Police Secondary Employment Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407730	Police Secondary Employ	\$2,233,900	\$1,288,866	\$978,500

### General Information

- **Use of Revenue** Reimbursement for Police overtime
- **Computation** Annual rate calculation based on sworn salary, benefits, and other cost in coordination with Metro Finance, Legal, General Services, Human Resources and Insurance
- **Exemptions** Not applicable
- **Frequency of Collection** Monthly
- **Legal Authority** M.C.L. 2.44.210
- **Fund Number/Name** 30148 / Police Secondary Employment
- **Business Unit/Name** 31701000 / Admin Secondary Employ
- **Department** Police

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Clinic Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407731	Primary Clinic Fee Individual	\$ 91,000	\$ 108,423	\$ 69,871

## General Information

- **Use of Revenue** Funds are deposited to the General Fund to offset health program expenses
- **Computation** \$10.00 minimum
- **Exemptions** Patient does not have sufficient funds - patient is billed for services only
- **Frequency of Collection** Daily
- **Legal Authority** Metro Charter 10.104.1
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 38151030 / Clinical Services  
38151050 / Oral Health Services  
38151120 / Tuberculosis Elimination  
38151130 / STD HIV Prevention and Intervention  
38160900 / Billings and Collection
- **Department** Health

## Revenue Description

Clinic Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407732	Primary Clinic- Insurance	\$ 1,500	\$ 1,690	\$1,500

## General Information

- **Use of Revenue** Funds are deposited to the General Fund to offset child and adolescent health program expenses
- **Computation** Board of Health by Authority of Metro Charter
- **Exemptions** Patient does not have sufficient funds - patient is billed for services only
- **Frequency of Collection** Sporadic
- **Legal Authority** Metro Charter 10.104.1
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 38151010 / Child and Adolescent Health  
38151030 / Clinical Services
- **Department** Health

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Contract Reimbursement

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407733	Vehicle Emission Test	\$882,000	\$927,698	\$882,000

### General Information

- **Use of Revenue** Restricted for use to fulfill the scope of services required by the grantor.
- **Computation** Contract with Envirotec \$1.80 per test
- **Exemptions** Vacant positions would decrease revenue based on direct reimbursement
- **Frequency of Collection** Daily
- **Legal Authority** RS2001-716
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 38151200 / Air Quality
- **Department** Health

### Revenue Description

State Reimbursement

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407737	State Inspection	\$ 1,007,700	\$ 1,098,705	\$ 991,000

### General Information

- **Use of Revenue** Funds, which are deposited to the General Fund, are reimbursed from the State of Tennessee to offset the environmental and food protection program expenses
- **Computation** Allocated by Tennessee Department of Health
- **Exemptions** None
- **Frequency of Collection** Weekly
- **Legal Authority** RS2004-261
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 38151210 / Food Protection Services  
38151230 / Environmental Monitoring
- **Department** Health

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Clinic Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407738	Immunization	\$80,000	\$97,986	\$90,000

## General Information

- **Use of Revenue** Funds are deposited to the General Fund to offset clinical services program expenses
- **Computation** Board of Health by Authority of Metro Charter
- **Exemptions** Patient does not have sufficient funds - patient is billed for services
- **Frequency of Collection** Seasonal October - February
- **Legal Authority** Metro Charter 10.104.1
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 38151010 / Child and Adolescent Health  
38151030 / Clinical Services
- **Department** Health

## Revenue Description

Prescription Co-Pay

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407739	BTC Prescription Co-Pymts	\$ 0	\$67,878	\$80,000

## General Information

- **Use of Revenue** Funds are deposited to the General Fund to offset health care access program expenses
- **Computation** Board of Health by Authority of Metro Charter
- **Exemptions** Everyone is expected to pay co-pay for prescriptions
- **Frequency of Collection** Daily
- **Legal Authority** Metro Charter 10.104.1
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 38151170 / Health Care Access
- **Department** Health

# Revenue Reference Guide Fiscal Year 2005



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## Revenue Description

State Reimbursement

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407740	State Inspection- Summer Food	\$8,500	\$ 0	\$8,500

## General Information

- **Use of Revenue** Restricted for use to fulfill the scope of services required by the grantor.
- **Computation** Allocated by Tennessee Department of Health
- **Exemptions** None
- **Frequency of Collection** Summer Months
- **Legal Authority** RS2004-261
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 38151210 / Food Protection Services
- **Department** Health



**Revenue Description**

On Street Parking, Metro parking meters, valet parking permits, University area parking lot, loading zone permit  
 Surplus net revenue after guaranteed Downtown partnership payment

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407743	Parking	\$ 1,275,000	\$ 1,266,953	\$ 1,380,500

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$0.75 per hour in the Central Business District; \$0.50 per hour in the fringe  
 Downtown Partnership @ \$33,375 monthly. Downtown Partnership collects \$1.00 per hour with a daily max of \$5.00. Special event rate of \$3.00.  
 \$50 annual fee plus any lost revenue from parking meter  
 \$25 per year for residential parking lot permit  
 \$30 per space for loading zone permit  
 \$10 per year for residential on street parking permit
- **Exemptions** From 6 p.m. to 8 a.m. Monday through Friday and all day Saturday and Sunday. Ten Metro recognized holidays.
- **Frequency of Collection** Daily
- **Legal Authority** M.C.L. 11.907 Rates set by Traffic and Parking Commission; Ord. No. BL2001-723; Ord. No. BL2002-1246
- **Fund Number/Name** 10101 / GSD General  
 30509 / PW Surplus Parking Fund
- **Business Unit/Name** 42141410 / PW GSD Parking  
 42341400 / PW Surplus Parking Fund
- **Department** Public Works

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Request to ammend the official street and alley map of Metro.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407744	St & Alley Map Amend	\$4,400	\$2,200	\$6,600

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$300 per request
- **Exemptions** Fees waived upon councilmember legislative request.
- **Frequency of Collection** Daily
- **Legal Authority** M.C.L. 13.08.010 (Ord. 93-505), Ordinance No. BL2004-262, Ordinance No. BL2004-300
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 42141310 / PW GSD Right of Way Permit
- **Department** Public Works

### Revenue Description

The Charter specifies a special class of cases such as street abandonment, easement closures, and lease agreements in which the originating department is mandated to refer them to the Planning Commission for review and comment. The applicant of the project then pays the mandatory referral fee to the Planning Commission. If the case starts with a Metro agency, the fee is waived.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407744	Mandatory Referrals	\$4,400	\$2,200	\$6,600

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities fund use
- **Computation** \$300.00 for mandatory referral involving abandonments  
\$250.00 for mandatory referral involving encroachments
- **Exemptions** Council members are not required to pay for official business related requests
- **Frequency of Collection** Daily
- **Legal Authority** Metro Charter 5.11.505
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 07111520 / MPC Support
- **Department** Planning Department

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Clinic Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407746	Family Planning Fees	\$30,000	\$39,632	\$30,000

## General Information

- **Use of Revenue** Funds are deposited to the General Fund to offset program expenses
- **Computation** Board of Health by Authority of Metro Charter - Sliding scale fee with \$10 minimum
- **Exemptions** Patient does not have sufficient funds - patient is billed for services
- **Frequency of Collection** Daily
- **Legal Authority** Metro Charter 10.104.1
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 38151030 / Clinical Services
- **Department** Health

## Revenue Description

Emergency Ambulance

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407748	Emergency Ambulance	\$ 4,994,100	\$4,022,839	\$9,729,900

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Private pay transactions based on trends of fee increases or decreases in prior years revenues. New estimate includes rate increase.
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** T.C.A. 7-61-102
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 32102110 / EMS Customer Service  
32114200 / FIR GSD Oper EMS Staffing
- **Department** Fire

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Special police commission fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407749	Spec Police Commiss'n	\$8,800	\$11,245	\$11,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$55 per application
- **Exemptions** Ordinance 093-617 states that the chief of police may waive any fee for any portion of the issuance process which may have been previously completed by the applicant.
- **Frequency of Collection** Quarterly
- **Legal Authority** Metro Charter Section 8.205  
M.C.L. 2.44.090  
T.C.A. 62-35-101,131;39-17-1315
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 31121252 / Training All Other
- **Department** Police

### Revenue Description

House Mover Escort Service

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407754	House Mover Escort Srv	\$ 0	\$ 0	\$3,800

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Fee is based on 3 hour minimum calculated rate of employee salary/fringe/overhead.
- **Exemptions** N/A
- **Frequency of Collection** Daily
- **Legal Authority** N/A
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 42142700 / PW GSD Traffic Signal Maintenance
- **Department** Public Works

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Sale of recyclable paper to Rivergate Recycling, construction & demolition disposal tipping fees, fee to enter compost facility, fee to enter recycling convenience center

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407755	Dumping	\$334,500	\$1,209,835	\$620,100

### General Information

- **Use of Revenue** Funds are deposited to the Solid Waste special revenue fund
- **Computation** \$0.50 per cubic yard for sale of recycled paper  
\$0.01 per pound with \$2 minimum for compost facility  
3 items or less - free; small pickup load \$5; large pickup truck \$10; trailers \$11 per cubic yard for recycling convenience center
- **Exemptions** PW Vehicles
- **Frequency of Collection** Monthly
- **Legal Authority** M.C.L. 10.20.287
- **Fund Number/Name** 30501 / Solid Waste Operations
- **Business Unit/Name** 42804200 / WM Downtown Bus Recy  
42802300 / WM Trans Station Disposal  
42804710 / WM Compost Program  
42804520 / WM Convenience/Recycle Ctrs
- **Department** Public Works

### Revenue Description

Towing and demolition fees of abandoned vehicles

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407755.AUTO	Abandoned Vehicles	\$4,500	\$4,935	\$4,600

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$35.00 per abandoned vehicle removed
- **Exemptions** N/A
- **Frequency of Collection** Monthly
- **Legal Authority** Ord. 2002-1128; 2002-1071; 93-620
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 33101000 / Administration
- **Department** Codes Administration

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Fee for back door garbage pickup

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407756	Back Door Garbage	\$17,300	\$7,365	\$1,616,000

### General Information

- **Use of Revenue** Solid Waste Special Revenue Fund
- **Computation** \$5 per month (Effective Jan 2005 \$23 per month)
- **Exemptions** Age 65 or older, disabled with medical note
- **Frequency of Collection** Semi-Annual in December and June
- **Legal Authority** M.C.L. 10.20.120; Ordinance 89-826
- **Fund Number/Name** 18301 / USD General
- **Business Unit/Name** 42196400 / PW USD ALOB Finance
- **Department** Public Works

### Revenue Description

Vehicle Inspection Fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407757	Refuse Hndlr Inspection	\$3,000	\$6,675	\$10,000

### General Information

- **Use of Revenue** Funds are deposited to the Solid Waste special revenue fund
- **Computation** \$25 per year for each vehicle use to haul refuse.
- **Exemptions** PW Vehicles
- **Frequency of Collection** Annual
- **Legal Authority** M.C.L. 10.20.300
- **Fund Number/Name** 30501 / Solid Waste Operations
- **Business Unit/Name** 42802300 / WM Trans Station Disposal
- **Department** Public Works

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Fee assessed per ton for the disposal of solid waste generated within Davidson County.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407758	Disposal Fee	\$2,530,000	\$2,484,992	\$2,700,000

### General Information

- **Use of Revenue** Funds are deposited to the Solid Waste special revenue fund
- **Computation** \$6 per ton
- **Exemptions** N/A
- **Frequency of Collection** Monthly
- **Legal Authority** M.C.L. 10.20.287; Ordinance No. BL2002-1135
- **Fund Number/Name** 30501 / Solid Waste Operations
- **Business Unit/Name** 42802300 / WM Trans Station Disposal
- **Department** Public Works

### Revenue Description

Soil Testing Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407759	Engineering Fee	\$51,000	\$53,520	\$51,000

### General Information

- **Use of Revenue** Funds are deposited to the General Fund to offset environmental program expenses
- **Computation** \$100 total for areas less than 5 acres  
\$20 per acre for areas greater than 5 acres
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** Metro Charter 10.104.1
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 38151223 / Environmental Engineering
- **Department** Health

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Adoption - Pound Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407783	Pound Fees	\$100,000	\$85,210	\$100,000

### General Information

- **Use of Revenue** Funds are deposited to the General Fund to offset animal services program expenses
- **Computation** \$15.00 adoption fee  
\$25-\$75 spay/neuter fee
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** Metro Charter 10.104.1
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 38151220 / Animal Services
- **Department** Health

### Revenue Description

Payments from participants who buy ensure

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407786	Liquid Nutrition Program	\$26,500	\$36,011	\$35,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** For non-metro clients - cost plus small fee; for metro, cost only
- **Exemptions** None - all users must pay at cost
- **Frequency of Collection** Intermittent
- **Legal Authority** N/A
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 37108000 / Nutrition Services
- **Department** Social Services

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Summer camp fees - collected from the camp for targeted middle school students in June and July

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407801	Admissions	\$ 0	\$363	\$400

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$10.00 per child per session (each session is a month)
- **Exemptions** Based on income, scholarships can be granted that waive the \$10.00 fee
- **Frequency of Collection** June/July
- **Legal Authority** N/A
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 37104010 / RV Community Services
- **Department** Social Services

### Revenue Description

Parthenon, Sportsplex, and Wave Pool admission fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407801	Admissions	\$2,150,000	\$2,313,416	\$2,150,300

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Based on rate approved by Parks Board
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 40130300 / Cultural  
40130400 / Revenue Producing
- **Department** Parks

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Green fees, court fees, and registration fees for league activities

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407803	User Fees	\$4,210,000	\$4,301,968	\$4,275,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Based on rate approved by Parks Board
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 40130200 / Sports and Athletic  
40130400 / Revenue Producing
- **Department** Parks

### Revenue Description

Parenting class fees - collected from participants in parenting classes

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407807	Workshop/Seminar Fees	\$ 0	\$1,162	\$1,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$10.00 per session full cost  
\$2.50 per session reduced rate - 6 sessions per workshops
- **Exemptions** For those who qualify, the fees will be rebated if they successfully complete the course with perfect attendance.
- **Frequency of Collection** Intermittent
- **Legal Authority** N/A
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 37104010 / RV Community Services
- **Department** Social Services

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Net class fees guest instructors and staff instructors

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407807	Workshop Fees	\$87,000	\$83,993	\$37,800

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Based on rate approved by Parks Board
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 40130300 / Cultural
- **Department** Parks

### Revenue Description

Revenue collected for the use of the Library meeting rooms

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407808	Facility Use Fee	\$35,000	\$26,978	\$17,300

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Rates established by the Nashville Public Library Board. Fees vary for For-Profit, Non-Profit and government entities that use the spaces.
- **Exemptions** Fees are not charged to Government entities (Federal, State or Local) to use public library spaces.
- **Frequency of Collection** Daily
- **Legal Authority** M.C.L. 11.11.1205
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 39104100 / LIB Town Square Program
- **Department** Public Library

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Dockage fees, league and non-league use of softball field fees, stable fees, Looby Center fees, Two Rivers Mansion fees, picnic shelter fees, community pool admissions, park green space fees, community center fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407808	Facility Use Fee	\$146,400	\$116,779	\$229,500

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Based on rate approved by Parks Board
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 40110100 / Administration  
40120500 / Community Centers  
40130200 / Sports and Athletic  
40130300 / Cultural  
40130400 / Revenue Producing
- **Department** Parks

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Revenue collected from Nashville Room and Archives, fees for special collections, copies, pictures, etc.  
Revenue collected from library customers for fines and fees.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407815	Library Fees	\$ 460,000	\$ 612,055	\$ 539,700

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Rates established by the Nashville Public Library Board. Fees vary for service provided. For example, a customer has requested a digital copy of the historical photograph found in one of the Nashville Room's collections, the cost of the print is \$15.00.
- **Exemptions** There is no exemptions from this fee if a Library customer wishes to get one of the Nashville Room or Archives special services.
- **Frequency of Collection** Daily
- **Legal Authority** M.C.L. 11.11.1203, 1204
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 39104020 / LIB Local Hist & Coll Program  
39104040 / LIB Library Check Out Program
- **Department** Public Library



**Revenue Description**

Concession commission, ticketmaster fees, ATM fees, souvenir commission, rental of exhibition floor, rental of arena floor, charges for professional services, fees for labor set up

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407817	Auditorium User Fee	\$ 1,001,000	\$ 1,116,121	\$ 990,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities
- **Computation** 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  
Direct reimbursement of professional service expenses  
\$20.00 per hour for labor set up
- **Exemptions** None
- **Frequency of Collection** Monthly
- **Legal Authority** Contract
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 61101000 / Admin
- **Department** Municipal Auditorium

**Revenue Description**

Legal services and advertise back tax sales

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
407901	Legal Services	\$55,000	\$42,646	\$55,000

**General Information**

- **Use of Revenue** Advertisement for Back Tax Sales in Publications
- **Computation** Market based fee based on benchmarking  $\$6,325 \times 6.5 = 42,250 + 14,000 = \$55,112.50$  rounded to \$55,000
- **Exemptions** N/A
- **Frequency of Collection** Monthly
- **Legal Authority** N/A
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 06101000 / Administration
- **Department** Law

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Recovery of funds from individuals

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
408702	External Source Recovery	\$7,900	\$120,931	\$9,400

### General Information

- **Use of Revenue** Recover damages/costs incurred
- **Computation** Direct reimbursement of expenses
- **Exemptions** N/A
- **Frequency of Collection** Varies
- **Legal Authority** N/A
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 06101000 / Administration
- **Department** Law

### Revenue Description

Park property rental fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
408800	Rent	\$10,400	\$10,885	\$11,000

### General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Based upon lease rate and rent credits for occupancy and service approved by the Parks Board
- **Exemptions** None
- **Frequency of Collection** Monthly
- **Legal Authority** Metro Charter, April 1, 1963 Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 40110100 / Administration
- **Department** Parks

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Sale of electricity.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
408800	Rent	\$ 360,000	\$ 210,849	\$210,000

## General Information

- **Use of Revenue** Funds are deposited to the Solid Waste special revenue fund
- **Computation** Calculated by MM Nashville Energy LLC
- **Exemptions** N/A
- **Frequency of Collection** Monthly
- **Legal Authority** Contract with MM Nashville Energy
- **Fund Number/Name** 30501 / Solid Waste Operations
- **Business Unit/Name** 42805300 / WM Bordeaux Gas Utilization
- **Department** Public Works

## Revenue Description

Sailboat slip rental fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
408800.SAIL	Rent-Sail Boat	\$185,000	\$202,645	\$210,000

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Varies based on rates approved by the Parks Board
- **Exemptions** None
- **Frequency of Collection** Monthly
- **Legal Authority** Metro Charter, April 1, 1963 Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 40130400 / Revenue Producing
- **Department** Parks

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Donations from riders for transportation program, donations from participants at nutrition sites, donations from families/friends of indigent people for burials

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
409300	Contribute- Group/Individual	\$86,500	\$93,249	\$93,500

### General Information

- **Use of Revenue** Funds are deposited to the General Fund for general government activities
- **Computation** Riders are encouraged to donate what they can for their rides.  
Participants are encouraged to donate for visits.  
Donations of any amount are accepted for indigent burials.
- **Exemptions** Donations are entirely voluntary
- **Frequency of Collection** Intermittent
- **Legal Authority** Required to allow donations under the provision of the GNRC grant for transportation.
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 37112000 / Service Elderly/Disabled  
37108000 / Nutrition Services  
37102000 / Family Services
- **Department** Social Services

### Revenue Description

Air quality fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
409300	Contribute- Group/Individual	\$484,000	\$335,956	\$475,000

### General Information

- **Use of Revenue** Funds are deposited to the General Fund to offset air quality program expenses
- **Computation** Board of Health by Authority of Metro Charter  
\$27.50 per 2000 tons
- **Exemptions** None
- **Frequency of Collection** December through March
- **Legal Authority** Metro Charter 10.104.1
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 38351200 / Air Quality Grant
- **Department** Health

## Revenue Reference Guide Fiscal Year 2005



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### Revenue Description

Private Foundation grant revenue received for hiring 16 part-time homework tutors in underprivileged community neighborhood libraries. This revenue has been able to put homework helpers into communities for approximately 2 years.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
409300	Contribute- Group/Individual	\$12,000	\$14,110	\$70,300

### General Information

- **Use of Revenue** Grant use - goes into Library Grant Fund
- **Computation** Grant awarded on a competitive basis.
- **Exemptions** When grant funds are exhausted, no other funds from this foundation are available. Homework Help positions will be closed and the program will cease.
- **Frequency of Collection** Annually
- **Legal Authority** Grant Contract - Michael and Susan Dell Foundation
- **Fund Number/Name** 30401 / Library Services
- **Business Unit/Name** 39304003 / LIB Dell Grant
- **Department** Public Library

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Vending machine revenue

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
409505	Vending	\$300	\$804	\$500

## General Information

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Board of Health by Authority of Metro Charter
- **Exemptions** None
- **Frequency of Collection** Sporadically
- **Legal Authority** Metro Charter 10.104.1
- **Fund Number/Name** 10101 / GSD General
- **Business Unit/Name** 38160400 / Finance
- **Department** Health

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Project management, administration, and design fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417000	Internal Service Operations	\$1,727,900	\$1,475,487	\$1,547,300

## General Information

- **Use of Revenue** Internal Service Fund Operations
- **Computation** The State's Fee Chart was adopted by Real Property Services to use in calculating the fee percentages for the projects. Factors that affect the size of the percentage include the project's budget, the type of project, and the services performed by Real Property Services. Fees collected are used for reimbursement of operating expenses.
- **Exemptions** N/A
- **Frequency of Collection** Quarterly
- **Legal Authority** N/A
- **Fund Number/Name** 51100 / Facilities Planning/Constructi
- **Business Unit/Name** 15512200 / RP Project Administration
- **Department** Finance

## Revenue Description

Internal service operations for Central Printing

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417000	Internal Service Operations	\$ 500,000	\$512,354	\$240,000

## General Information

- **Use of Revenue** Internal Service Fund Operations
- **Computation** FY05 allocated by number of employees
- **Exemptions** N/A
- **Frequency of Collection** Monthly
- **Legal Authority** N/A
- **Fund Number/Name** 51136 / Central Printing
- **Business Unit/Name** 10511000 / Metro Printing Svcs
- **Department** General Services

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Chargeback allocation for information technology services

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417000	Internal Service Operations	\$ 9,400,300	\$ 8,902,746	\$ 12,009,400

### General Information

- **Use of Revenue** Internal Service Fund Operations
- **Computation** Cost allocation plan developed by Maximus. Rates multiplied by units of usage.  
Employee salary plus 50% for fringe benefits and overhead
- **Exemptions** N/A
- **Frequency of Collection** Monthly
- **Legal Authority** N/A
- **Fund Number/Name** 51137 / Information Technology Service
- **Business Unit/Name** 14521000 / ITS Appl Devel & Suppt Program
- **Department** Information Technology Services

### Revenue Description

Internal service operations for Postal Services

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417000	Internal Service Operations	\$935,600	\$922,733	\$858,900

### General Information

- **Use of Revenue** Internal Service Fund Operations
- **Computation** Actual postage plus 26% on reg mail, \$0.19 per piece on interoffice mail
- **Exemptions** N/A
- **Frequency of Collection** Monthly
- **Legal Authority** N/A
- **Fund Number/Name** 51151 / Postal Service
- **Business Unit/Name** 10511020 / Mail Services Program
- **Department** General Services

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Internal service operations for Radio Shop

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417000	Internal Service Operations	\$3,424,100	\$3,835,986	\$3,624,100

### General Information

- **Use of Revenue** Internal Service Fund Operations
- **Computation** Departmental allocation
- **Exemptions** N/A
- **Frequency of Collection** Monthly
- **Legal Authority** N/A
- **Fund Number/Name** 51153 / Radio Shop
- **Business Unit/Name** 10511030 / Radio Comm Equip
- **Department** General Services

### Revenue Description

Internal service operations for Fleet Management

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417000	Internal Service Operations	\$14,129,700	\$14,138,913	\$12,644,800

### General Information

- **Use of Revenue** Internal Service Fund Operations
- **Computation** Departmental allocation
- **Exemptions** N/A
- **Frequency of Collection** Monthly
- **Legal Authority** N/A
- **Fund Number/Name** 51154 / OFM
- **Business Unit/Name** 10505100 / OFM - Administration
- **Department** General Services

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Fees for providing treasury management services

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417000	Internal Service Operations	\$891,000	\$874,990	\$895,100

## General Information

- **Use of Revenue** Internal Service Fund Operations
- **Computation** Reimbursement of expenses
- **Exemptions** N/A
- **Frequency of Collection** Monthly
- **Legal Authority** N/A
- **Fund Number/Name** 51180 / Treasury Management
- **Business Unit/Name** 15515100 / Treasury Cash Investments  
15515200 / Treasury Pension Fund  
15515300 / Treasury Investor Relations  
15515400 / Treasury Efficiency
- **Department** Finance

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Fee for providing administrative services.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417100	Internal Srv to Ext Agency	\$ 0	\$189,151	\$37,900

## General Information

- **Use of Revenue** Internal Service Fund Operations
- **Computation** Annual number of hours of support multiplied by hourly rate.
- **Exemptions** N/A
- **Frequency of Collection** Semi-annually
- **Legal Authority** Contract between Metro and Emergency Communications District
- **Fund Number/Name** 51137 / Information Technology Service
- **Business Unit/Name** 14521000 / ITS Appl Devel & Suppt Program
- **Department** Information Technology Services

## Revenue Description

Internal service to external agency for Radio Shop

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417100	Internal Srv to Ext Agency	\$300,900	\$684,259	\$300,900

## General Information

- **Use of Revenue** Internal Service Fund Operations
- **Computation** Rate sheet
- **Exemptions** N/A
- **Frequency of Collection** Monthly
- **Legal Authority** N/A
- **Fund Number/Name** 51153 / Radio Shop
- **Business Unit/Name** 10511030 / Radio Comm Equip
- **Department** General Services

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Perpetual grinder pump maintenance fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417503	ResidPump Maintenance Fee	\$9,000	\$15,500	\$9,000

### General Information

- **Use of Revenue** Operating Expenses of the Department
- **Computation** \$2,500 one time charge
- **Exemptions** By contract
- **Frequency of Collection** Varies
- **Legal Authority** M.C.L. 15.34.030
- **Fund Number/Name** 67311 / W&S Revenue
- **Business Unit/Name** 65525000 / W&S Revenue
- **Department** Water and Sewer

### Revenue Description

Charge to operate sewer pumping stations

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417504	SewerPump Maintenance Fees	\$50,000	\$66,000	\$100,000

### General Information

- **Use of Revenue** Operating Expenses of the Department
- **Computation** Varies
- **Exemptions** N/A
- **Frequency of Collection** Varies
- **Legal Authority** Contracts
- **Fund Number/Name** 67311 / W&S Revenue
- **Business Unit/Name** 65525000 / W&S Revenue
- **Department** Water and Sewer

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Service initiation fee, late payment fee, charge to disconnect and reconnect services at the main for unauthorized reconnection, restoration of service after temporary disconnect at customer's request, returned check charge, service restoration fee, charge for collector's visit to customer location.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417561.OTHER	Customer Service Charges	\$ 2,700,000	\$ 3,205,446	\$ 3,100,000

## General Information

- **Use of Revenue** Operating Expenses of the Department
- **Computation** \$25 to set up or change name on account  
5% of most recent month's past due net amount (difference between gross and net charges)  
\$15 upon restoration of service  
\$10 charge for a check returned by the bank as non-payable  
\$15 for restoration of service after disconnect for non-payment  
\$15 per visit
- **Exemptions** Can be waived for reason
- **Frequency of Collection** Daily
- **Legal Authority** M.C.L. 15.48.260; 15.44.040; 15.48.250; 15.48.270; 15.48.260; 15.48.230
- **Fund Number/Name** 67311 / W&S Revenue
- **Business Unit/Name** 65525000 / W&S Revenue
- **Department** Water and Sewer

## Revenue Description

Trunk and treatment revenue

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417561.SEWER	Sewer Div Operations	\$ 96,000,000	\$ 97,000,000	\$ 96,057,065

## General Information

- **Use of Revenue** Operating Expenses of the Department
- **Computation** Sewer flow volume times the Trunk & Treatment Rate, adjusted to current rate annually
- **Exemptions** None
- **Frequency of Collection** Monthly
- **Legal Authority** Contracts with Brentwood, Hendersonville, LaVergne, Millersville, OH Utility District
- **Fund Number/Name** 67311 / W&S Revenue
- **Business Unit/Name** 65525000 / W&S Revenue
- **Department** Water and Sewer

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Water revenue for water usage from fire hydrants; unmetered fire sprinkler charge; metered fire sprinkler charge; water usage charges

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417561.WATER	Water Div Operations	\$ 58,451,000	\$ 54,150,861	\$ 52,000,000

### General Information

- **Use of Revenue** Operating Expenses of the Department
- **Computation** Flow charge plus cost to connect and disconnect (including overhead)  
\$0.055 per sprinkler head per month  
Water volume multiplied by the rates for customer class
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** M.C.L. 15.32.050; 15.32.160; 15.32.030
- **Fund Number/Name** 67311 / W&S Revenue
- **Business Unit/Name** 65525000 / W&S Revenue
- **Department** Water and Sewer



**Revenue Description**

The Nashville Convention Center bases its projections on estimated revenue received for building rent, food and beverage, utilities, including telephone services, equipment rental, audio visual services, advertising, labor services and interest received on unused funds. Revenues will also be received from events that are currently on our books which includes past, present and future rental deposits and will include payment for ancillary services as billed.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417600	Convention Center Operations	\$3,934,000	\$3,561,453	\$3,900,800

**General Information**

- **Use of Revenue** Operating Expenses of the Department
- **Computation** Ancillary charges vary. (Many Product x hour usages x number of days); The rental and ancillary charges are calculated according to the Rate Schedules(RS). For example, RS1:Public Spectator Events & RS4:Public Consumer Show is based on rate per day according to the selected Exhibit Hall or 12% of gross ticket sales (whichever one is greater) and half rate per move-in/out day(s); RS2: Trade Shows/Conventions w/ Exhibits is based on .85 per NSF w/ a 4 days minimum times a minimum guarantee amount of square footage designated for each hall. Additional show days beyond the 4 days minimum are calculated at .15 per NSF per day. Move-in/out days are calculated at .08 per day.; RS3: Conventions/Meetings w/out Exhibits are based on a per day rate and the number of Exhibit Hall utilized. Move-in/out days are charged at half rate.; RS5: Convention/Non-Convention Use of Meeting Rooms are based on number of meeting room(s) utilized per day and the price is according to the size of the room.; RS6; Catering, Food & Beverage Services based on the amount of Food & Beverage purchased and the client's contractual obligations.; RS7: Ballroom Exhibits/Svsc Contracting based on per day/per room charged.
- **Exemptions** No group is exempted from revenue.
- **Frequency of Collection** Daily
- **Legal Authority** Ordinance 085-794 & M.C.L. 2.124.050(c)(1)
- **Fund Number/Name** 60162 / Convention Center
- **Business Unit/Name** 63501000 / Administration
- **Department** Convention Center

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Interior space rental fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417701	Farm Mkt Interior Space	\$236,200	\$251,766	\$261,900

### General Information

- **Use of Revenue** Operating Expenses of the Department
- **Computation** Monthly vendor rent of \$18,451.77  
ATM fees \$500 per month  
Trash fees \$550 per month
- **Exemptions** None
- **Frequency of Collection** Monthly
- **Legal Authority** Contract
- **Fund Number/Name** 60152 / Farmers Market
- **Business Unit/Name** 60501000 / Administration
- **Department** Farmer's Market

### Revenue Description

Vendor utility payments

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417702	Farm Mkt Utilities	\$75,100	\$63,306	\$71,500

### General Information

- **Use of Revenue** Operating Expenses of the Department
- **Computation** Average monthly vendor payments for gas and electric and water of \$5,958.33
- **Exemptions** None
- **Frequency of Collection** Monthly
- **Legal Authority** Contract
- **Fund Number/Name** 60152 / Farmers Market
- **Business Unit/Name** 60501000 / Administration
- **Department** Farmer's Market

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Dry storage fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417703	Farm Mkt Store Space	\$37,300	\$48,331	\$36,200

### General Information

- **Use of Revenue** Operating Expenses of the Department
- **Computation** Monthly vendors dry storage fees of \$3,016.67
- **Exemptions** None
- **Frequency of Collection** Monthly
- **Legal Authority** Contract
- **Fund Number/Name** 60152 / Farmers Market
- **Business Unit/Name** 60501000 / Administration
- **Department** Farmer's Market

### Revenue Description

Flea market fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417704	Farm Mkt Flea Mkt	\$249,000	\$286,942	\$280,000

### General Information

- **Use of Revenue** Operating Expenses of the Department
- **Computation** Eighth Avenue Shed: Stalls \$65.00 per week  
Seventh Avenue Shed: Stalls \$40.00 per week  
Tarp: Stalls \$10.00 per month
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** Contract
- **Fund Number/Name** 60152 / Farmers Market
- **Business Unit/Name** 60501000 / Administration
- **Department** Farmer's Market

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Stall rental fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417705.FARM	Farm Mkt Farm Rent	\$40,000	\$48,324	\$78,000

### General Information

- **Use of Revenue** Operating Expenses of the Department
- **Computation** Stalls \$8.00 - 10.00 per day
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** Contract
- **Fund Number/Name** 60152 / Farmers Market
- **Business Unit/Name** 60501000 / Administration
- **Department** Farmer's Market

### Revenue Description

Greenhouse rental fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417705.GREEN	Farm Mkt Greenhouse Rent	\$24,000	\$ 0	\$24,000

### General Information

- **Use of Revenue** Operating Expenses of the Department
- **Computation** Greenhouse Rent \$1,996.48 per month
- **Exemptions** None
- **Frequency of Collection** Monthly
- **Legal Authority** Contract
- **Fund Number/Name** 60152 / Farmers Market
- **Business Unit/Name** 60501000 / Administration
- **Department** Farmer's Market

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Re-sale rental fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417705.RESALE	Farm Mkt Resale Rent	\$221,000	\$248,060	\$216,900

### General Information

- **Use of Revenue** Operating Expenses of the Department
- **Computation** Cooler Rent \$1,009.19 per month  
North End of Flea Market \$2,000 per month  
Eight Avenue Shed Stalls \$12.00 per day  
Seventh Avenue Shed (Flowers) Stalls \$15.00 per day
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** Contract
- **Fund Number/Name** 60152 / Farmers Market
- **Business Unit/Name** 60501000 / Administration
- **Department** Farmer's Market

### Revenue Description

Re-sale of inventory items such as shirts, hats, aprons, etc.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417706	Re-sale Inventory	\$ 0	\$13,804	\$ 0

### General Information

- **Use of Revenue** Operating Expenses of the Department
- **Computation** Actual cost of items sold
- **Exemptions** None
- **Frequency of Collection** Daily
- **Legal Authority** Contract
- **Fund Number/Name** 60152 / Farmers Market
- **Business Unit/Name** 60501000 / Administration
- **Department** Farmer's Market

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

RV trailer spaces on Fairgrounds

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417827	Trailer Park/Outside	\$15,000	\$14,041	\$14,000

## General Information

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** RV spots \$27.46 plus tax per day
- **Exemptions** Performers who negotiate free RV space in their contracts
- **Frequency of Collection** Annually/Sept.
- **Legal Authority** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6
- **Fund Number/Name** 60156 / State Fair
- **Business Unit/Name** 62503000 / State Fair
- **Department** State Fair Board

## Revenue Description

RV trailer spaces on Fairgrounds

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417827	Trailer Park/Outside	\$25,000	\$15,474	\$22,000

## General Information

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** RV Trailer rental during Flea Market at \$27.46 per day plus tax
- **Exemptions** Flea Market Manager, when she stays overnight during Flea Market
- **Frequency of Collection** Monthly
- **Legal Authority** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6
- **Fund Number/Name** 60156 / State Fair
- **Business Unit/Name** 62502000 / Flea Market
- **Department** State Fair Board

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Tables and chairs rentals

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417851	Tables and Chairs	\$200	\$138	\$100

## General Information

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** Tables \$7.00 each  
Chairs \$1.00 each
- **Exemptions** Sponsors during the Fair are exempt from paying these amounts
- **Frequency of Collection** Annually/Sept.
- **Legal Authority** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6
- **Fund Number/Name** 60156 / State Fair
- **Business Unit/Name** 62503000 / State Fair
- **Department** State Fair Board

## Revenue Description

Tables and chairs rentals

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417851	Tables and Chairs	\$72,000	\$75,922	\$75,000

## General Information

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** Tables \$8.00
- **Exemptions** None
- **Frequency of Collection** Monthly
- **Legal Authority** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6
- **Fund Number/Name** 60156 / State Fair
- **Business Unit/Name** 62502000 / Flea Market
- **Department** State Fair Board

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Daily parking fee during Flea Market

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417871	Flea Market Parking Fees	\$200,000	\$203,223	\$200,000

## General Information

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** \$2.75 plus tax for parking
- **Exemptions** Flea Market and Fairgrounds employees
- **Frequency of Collection** Monthly
- **Legal Authority** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6
- **Fund Number/Name** 60156 / State Fair
- **Business Unit/Name** 62502000 / Flea Market
- **Department** State Fair Board

## Revenue Description

Rental of Flea Market vendor space

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417872	Flea Market Booth Rent	\$1,300,000	\$1,302,181	\$1,300,000

## General Information

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** Average of \$75 per space
- **Exemptions** None
- **Frequency of Collection** Monthly
- **Legal Authority** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6
- **Fund Number/Name** 60156 / State Fair
- **Business Unit/Name** 62502000 / Flea Market
- **Department** State Fair Board

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Sponsorships for annual Fair

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417881	Sponsorships	\$200,000	\$28,169	\$100,000

## General Information

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** 1 sponsorship @ \$20,000 and 8 sponsorships @ \$10,000 = \$100,000
- **Exemptions** None
- **Frequency of Collection** Annually/Sept.
- **Legal Authority** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6
- **Fund Number/Name** 60156 / State Fair
- **Business Unit/Name** 62503000 / State Fair
- **Department** State Fair Board

## Revenue Description

Two State grants for annual Fair

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417882	State Aid Revenue	\$6,000	\$12,000	\$12,000

## General Information

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** Two annual grants from State of Tennessee for putting on a Fair
- **Exemptions** None
- **Frequency of Collection** Annually/Sept.
- **Legal Authority** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6
- **Fund Number/Name** 60156 / State Fair
- **Business Unit/Name** 62503000 / State Fair
- **Department** State Fair Board

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Fair Midway games and concessions

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417883	Blue Grass Concessions	\$34,500	\$34,500	\$35,000

## General Information

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** Flat amount for Fair Midway games and concessions space
- **Exemptions** None
- **Frequency of Collection** Annually/Sept.
- **Legal Authority** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6
- **Fund Number/Name** 60156 / State Fair
- **Business Unit/Name** 62503000 / State Fair
- **Department** State Fair Board

## Revenue Description

% on annual Fair Midway rides

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417884	Blue Grass Midway Rides	\$200,000	\$236,584	\$250,000

## General Information

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** 36% per number of midway ride tickets  
32% per number of midway armbands
- **Exemptions** None
- **Frequency of Collection** Annually/Sept.
- **Legal Authority** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6
- **Fund Number/Name** 60156 / State Fair
- **Business Unit/Name** 62503000 / State Fair
- **Department** State Fair Board

# Revenue Reference Guide Fiscal Year 2005



## Revenue Description

Ads sold in two annual Fair catalogs

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417885	Advertising Sales	\$1,000	\$625	\$1,000

## General Information

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** \$250 per ad
- **Exemptions** none
- **Frequency of Collection** Annually/Sept.
- **Legal Authority** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6
- **Fund Number/Name** 60156 / State Fair
- **Business Unit/Name** 62503000 / State Fair
- **Department** State Fair Board

## Revenue Description

Annual Fair livestock entry fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417886	Entry Fees	\$23,000	\$19,227	\$20,000

## General Information

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** Stall fees range from \$1.00 - \$4.00  
Entry fees range from \$1.00 - 50.00  
Ticket prices range \$0.25 - \$8.00  
Parking \$3.00  
Booth rental ranges \$350 - \$600  
Table rental \$10.00  
Chairs \$1.50  
Drapes \$18.00  
Microphone \$45.00  
Podium \$25.00  
Stage \$20.00
- **Exemptions** No fee charged for any Creative Arts or Agriculture Building entry, and no fee for most junior livestock events. Fair Board employees are exempt from ticket price.
- **Frequency of Collection** Annually/Sept.
- **Legal Authority** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6
- **Fund Number/Name** 60156 / State Fair
- **Business Unit/Name** 62503000 / State Fair
- **Department** State Fair Board

## Revenue Reference Guide Fiscal Year 2005



### Revenue Description

Annual Fair gate and admission fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417887	Gates and Admission	\$700,000	\$788,718	\$800,000

### General Information

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** Ticket prices range \$0.25 - \$8.00  
Parking \$3.00
- **Exemptions** No fee charged for any Creative Arts or Agriculture Building entry, and no fee for most junior livestock events. Fair Board employees are exempt from ticket price.
- **Frequency of Collection** Annually/Sept.
- **Legal Authority** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6
- **Fund Number/Name** 60156 / State Fair
- **Business Unit/Name** 62503000 / State Fair
- **Department** State Fair Board

### Revenue Description

Annual Fair booth rental

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2004 Budget</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Budget</u>
417888	Booth Rental	\$86,000	\$121,341	\$125,000

### General Information

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** Booth rental ranges \$350 - \$600
- **Exemptions** No fee charged for any Creative Arts or Agriculture Building entry, and no fee for most junior livestock events. Fair Board employees are exempt from ticket price.
- **Frequency of Collection** Annually/Sept.
- **Legal Authority** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6
- **Fund Number/Name** 60156 / State Fair
- **Business Unit/Name** 62503000 / State Fair
- **Department** State Fair Board

## Revenue by Department Fiscal Year 2005



### Administrative

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
401110	Real Prop-current	\$224,854,200	\$216,202,300	\$215,065,159
401110	Real Prop-current	\$54,119,300	\$54,666,100	\$54,036,216
401120	Personal Prop-current	\$4,007,300	\$4,761,700	\$4,657,168
401120	Personal Prop-current	\$16,442,600	\$16,529,800	\$16,196,741
401130	Public Utility-current	\$3,195,500	\$3,947,600	\$3,193,768
401130	Public Utility-current	\$10,227,400	\$12,116,100	\$10,056,508
401212	Real-Collectn-preceeding	\$6,220,900	\$6,060,500	\$3,527,727
401212	Real-Collectn-pre	\$1,609,900	\$1,491,000	\$1,349,567
401222	Prsnlty-Clctn-pre	\$511,800	\$863,600	\$389,514
401222	Prsnlty-Clctn-pre	\$291,200	\$241,600	\$171,254
401232	PU-Collections-pre	\$54,000	\$111,200	\$20,128
401232	PU-Collections-pre	\$17,900	\$34,900	\$63
401310	Real Property-C&M-prior	\$703,600	\$606,000	\$56,561
401310	Real Property-C&M-prior	\$236,100	\$149,100	\$427,606
401320	Personalty-Trustee-prior	\$117,300	\$86,400	\$8,716
401320	Personalty-Trustee-prior	\$29,100	\$24,200	\$6,747
401330	PU-Trustee-prior	\$600	\$3,500	\$0
401330	PU-Trustee-prior	\$1,300	\$11,100	\$0
401510	Intrest/Penalty-Trustee	\$2,200,000	\$0	\$565,799
401510	Intrest/Penalty-Trustee	\$480,000	\$0	\$63,965
401610	In Lieu-current - MDHA	\$1,490,800	\$1,877,800	\$88,966
401610	In Lieu-current Trustee - TVA	\$10,496,200	\$2,237,500	\$2,461,190
401610	In Lieu-current Trustee - NES	\$1,490,800	\$9,729,000	\$10,180,941
401610	In Lieu-current - MDHA	\$103,900	\$0	\$0
401610	In Lieu-current Trustee - TVA	\$2,642,400	\$2,402,500	\$2,626,630
401610	In Lieu-current Trustee - NES	\$0	\$5,816,300	\$6,086,485
402000	Local Option Sales Tax	\$80,656,900	\$77,484,100	\$78,101,169
402000	Local Option Sales Tax	\$1,072,400	\$1,055,900	\$1,062,415
403208	Mineral Servernce Tax	\$661,400	\$601,000	\$788,932

## Revenue by Department Fiscal Year 2005



### Administrative

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
403401	Franchises-Cable TV	\$5,565,600	\$0	\$5,645,732
406100	Federal Direct	\$3,821,700	\$0	\$0
406404	Gas & Fuel - Cnty	\$6,180,000	\$5,422,700	\$6,070,200
406405	Gas & Fuel - City	\$1,500,000	\$1,456,000	\$1,334,667
406405	Gas & Fuel - City	\$9,750,500	\$8,781,500	\$9,823,809
406406	Income Tax	\$4,524,000	\$5,146,100	\$2,784,877
406406	Income Tax	\$676,000	\$769,000	\$479,264
406407	TN Sales Tax Levy	\$24,093,500	\$22,604,700	\$23,227,256
406408	TN Beer Tax Allocation	\$225,000	\$189,300	\$213,736
406409	TN Excise Tax Allocation	\$1,208,400	\$1,192,800	\$1,209,998
406409	TN Excise Tax Allocation	\$63,600	\$67,300	\$37,507
407713	Foreign Trade Zone	\$55,000	\$44,000	\$45,833

## Revenue by Department Fiscal Year 2005



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### Assessor of Property

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
406415	TN Cost Reimbursement	\$182,700	\$112,800	\$208,633

## Revenue by Department Fiscal Year 2005



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### Beer Board

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
403205	Beer Permit Priv Tax	\$140,000	\$140,000	\$146,766
403309	Beer Permit	\$70,000	\$100,000	\$96,000
403317	Dance Permit	\$24,000	\$23,800	\$29,200
404104	Beer Law Violat'n Fine	\$36,000	\$36,000	\$127,550

## Revenue by Department Fiscal Year 2005



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### Caring for Children

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
406200	Fed Thru State Pass Thru	\$5,288,200	\$5,532,700	\$5,420,148

## Revenue by Department Fiscal Year 2005



### Circuit Court Clerk

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
404105	Trffc Violat'n Admn Fee	\$310,000	\$220,000	\$387,768
404108	Environmental Court Fine	\$60,000	\$60,000	\$75,498
404111	Traffic Violation Fine	\$3,900,000	\$3,600,000	\$4,029,069
404200	Court Clerks-Fines & Costs	\$400	\$600	\$100
404502	Environmental Court	\$1,500	\$1,500	\$4,160
404600	Litigation Tax	\$398,000	\$0	\$427,881
404600	Litigation Tax	\$22,000	\$22,000	\$26,060
404600	Litigation Tax	\$80,000	\$325,000	\$78,086
407200	Court Clerks-Comm & Fees	\$1,700,000	\$1,500,000	\$6,503,198

## Revenue by Department Fiscal Year 2005



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### Clerk and Master - Chancery

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
401531	Attorney Fee-C&M	\$325,000	\$261,300	\$477,155
404600	Litigation Tax	\$44,400	\$55,000	\$45,039
407200	Court Clerks-Comm & Fees	\$845,000	\$802,400	\$1,117,131

## Revenue by Department Fiscal Year 2005



### Codes Administration

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
403114	Arborist License	\$200	\$200	\$25
403305	Building Permit	\$4,736,000	\$4,450,000	\$4,805,204
403306	Electrical Permit	\$1,093,000	\$650,000	\$843,715
403307	Plumbing Permit	\$880,000	\$408,000	\$534,977
403310	Gas Code Permit	\$805,000	\$370,000	\$479,154
407613	Build Permit Data	\$3,000	\$2,500	\$3,153
407701.BUILD	Building Appeals	\$7,600	\$7,500	\$7,200
407701.ELECTRIC	Electrical Appeals	\$55,000	\$55,000	\$89,455
407701.MECH/GAS	Mech/Gas Appeals	\$47,000	\$47,000	\$46,245
407701.PLUMBING	Plumbing Appeals	\$54,000	\$48,000	\$61,190
407701.ZONE	Zoning Appeals	\$100,000	\$100,000	\$89,337
407707	Plans Examination	\$418,000	\$375,000	\$384,117
407709	Code Enforcement	\$100,000	\$80,000	\$143,895
407724	FHA-VA Inspection	\$2,600	\$2,500	\$1,820
407755.ATO	Abandoned Vehicles	\$4,600	\$4,500	\$4,935



## Revenue by Department Fiscal Year 2005

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### Convention Center

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
417600	Convention Center	\$3,900,800	\$3,934,000	\$3,561,453

## Revenue by Department Fiscal Year 2005



### County Clerk

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
403105	Motor Vehicle License	\$13,000,000	\$13,100,000	\$13,634,946
403108	Pawnbroker License	\$900	\$2,500	\$2,410
403201	Commercial Vehicle Wheel	\$2,100,000	\$2,355,000	\$2,121,911
403202	Wholesale Beer Tax	\$13,440,700	\$13,200,000	\$13,326,200
403203	AlcBev Privilege Tax	\$300,000	\$350,000	\$340,845
403204	AlcBev Gross Rcpt Tax	\$2,699,500	\$2,432,100	\$2,611,863
403204	AlcBev Gross Rcpt Tax	\$294,200	\$290,100	\$269,820
403206	Business Tax (USD)	\$8,800,000	\$8,200,000	\$7,937,586
403206	Business Tax (GSD)	\$8,700,000	\$8,000,000	\$9,391,615
403207	Hotel Occupancy Tax	\$19,749,500	\$19,872,484	\$19,379,502
403301	Wholesale Liquor Tax	\$2,700,000	\$2,640,000	\$2,587,548
403400	Franchise Fees	\$9,520,000	\$13,020,000	\$9,489,077
406402	Alc Bev Tax Apportion	\$357,000	\$349,300	\$425,965
407300	Elctd Officls-Comm & Fees	\$4,000,000	\$3,700,000	\$3,867,124
407715	Business Tax Recording	\$625,000	\$625,000	\$734,211
407715	Business Tax Recording	\$0	\$0	\$4,510

## Revenue by Department Fiscal Year 2005



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### Criminal Court Clerk

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
403122	Clerk's Data Entry Fee	\$25,000	\$25,000	\$25,491
404101	Metro Courts-Fines & Costs	\$566,000	\$552,400	\$628,831
404106	DUI Fines	\$290,300	\$300,000	\$293,963
404106	DUI Fines	\$8,900	\$0	\$8,093
404107	Game/Fish Violation Fine	\$3,900	\$1,300	\$2,654
404109	Pre-Trial Diversion Cost	\$1,800	\$1,700	\$2,128
404110	Indigent Defendant Cost	\$148,900	\$156,700	\$152,012
404200	Court Clerks-Fines & Costs	\$176,500	\$200,000	\$260,636
404244	Return Prisoners Cost	\$7,300	\$8,500	\$17,464
404350	Breath Alcohol Conc Test	\$11,300	\$11,800	\$11,746
404451	DUI Program	\$39,500	\$29,400	\$45,554
404454	CCC Probation Fees	\$521,400	\$466,100	\$447,895
404600	Litigation Tax	\$204,400	\$270,000	\$210,691
406415	TN Cost Reimbursement	\$1,735,300	\$1,490,400	\$1,431,566
407200	Court Clerks-Comm & Fees	\$1,619,200	\$1,583,800	\$1,503,718
407250	Agency Collections - CCC	\$200,400	\$184,900	\$189,793

## Revenue by Department Fiscal Year 2005



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### E911

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
406606	ECD	\$124,400	\$0	\$0

## Revenue by Department Fiscal Year 2005



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### Election Commission

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
406415	TN Cost Reimbursement	\$16,400	\$16,400	\$16,380
407605	Voter Registration Lists	\$2,500	\$4,952	\$2,500
407714	Small City Election	\$23,500	\$19,600	\$10,525

## Revenue by Department Fiscal Year 2005



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### Farmer's Market

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
417701	Farm Mkt Interior Space	\$261,900	\$236,200	\$251,766
417702	Farm Mkt Utilities	\$71,500	\$75,100	\$63,306
417703	Farm Mkt Store Space	\$36,200	\$37,300	\$48,331
417704	Farm Mkt Flea Mkt	\$280,000	\$249,000	\$286,942
417705.FARM	Farm Mkt Farm Rent	\$78,000	\$40,000	\$48,324
417705.GREEN	Farm Mkt Greenhouse Rent	\$24,000	\$24,000	\$0
417705.RESALE	Farm Mkt Resale Rent	\$216,900	\$221,000	\$248,060
417706	Re-sale Inventory	\$0	\$0	\$13,804

## Revenue by Department Fiscal Year 2005



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### Finance

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
417000	Internal Service Operations	\$1,547,300	\$1,727,900	\$1,475,487
417000	Internal Service Operations	\$325,700	\$318,000	\$343,247
417000	Internal Service Operations	\$267,100	\$267,100	\$195,047
417000	Internal Service Operations	\$112,700	\$113,100	\$74,444
417000	Internal Service Operations	\$189,600	\$192,800	\$148,281

## Revenue by Department Fiscal Year 2005



### Fire

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
406210	Medicaid/TennCare thru	\$397,500	\$189,300	\$248,950
406310	Medicaid/TennCare thru	\$2,879,200	\$1,000,000	\$1,650,082
406320	Medicare thru Other Pass	\$3,556,200	\$2,017,900	\$2,471,969
406415	TN Cost Reimbursement	\$53,500	\$59,000	\$0
406415	TN Cost Reimbursement	\$303,100	\$3,000	\$2,650
407601	Photostat & Microfilm	\$2,000	\$3,000	\$2,650
407601	Photostat & Microfilm	\$2,000	\$2,200	\$4,449
407606.JUNK	Junk	\$400	\$1,000	\$372
407606.JUNK	Junk	\$300	\$0	\$254
407748	Emergency Ambulance	\$9,729,900	\$4,994,100	\$4,022,839

## Revenue by Department Fiscal Year 2005



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### General Services

<b>Object Account Number</b>	<b>Object Account Name</b>	<b>Amount in Current Budget</b>	<b>FY04 Budget</b>	<b>FY04 Actual</b>
417000	Internal Service Operations	\$240,000	\$0	\$512,354
417000	Internal Service Operations	\$3,624,100	\$3,424,100	\$3,835,986
417000	Internal Service Operations	\$12,644,800	\$14,129,700	\$14,138,913
417000	Internal Service Operations	\$858,900	\$935,600	\$922,733
417100	Internal Srv to Ext Agency	\$300,900	\$300,900	\$684,259

## Revenue by Department Fiscal Year 2005



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### General Sessions Court

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
404103	Drug Screening Fine	\$25,600	\$41,000	\$30,527
404106	DUI Fines	\$70,000	\$75,000	\$84,200
404300.DUI	DUI Sch. Fee	\$0	\$0	\$310,660
404300.TRAFFIC	Traff.Sch. Fee	\$0	\$0	\$1,398,390
404452	Electronic Monitor Program	\$50,000	\$66,000	\$61,672

## Revenue by Department Fiscal Year 2005



### Health

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
403111	Pet Registration	\$330,000	\$280,000	\$313,528
403119	Tattoo License	\$16,500	\$17,300	\$7,685
403315	Air Pollution Permit	\$175,000	\$175,000	\$196,451
404007	Return Check Fee	\$100	\$300	\$150
404210	Civil Fines	\$40,000	\$40,000	\$51,010
404214	First Offenders Drug Ed	\$100,000	\$90,000	\$99,705
406100	Federal Direct	\$2,143,500	\$0	\$53,568
406200	Fed thru State Pass Thru	\$9,798,114	\$2,855,600	\$871,080
406401	TN Funded Programs	\$547,900	\$136,700	\$102,000
406411	Post Mortem	\$150,000	\$150,000	\$119,740
406426	TennCare	\$219,500	\$275,500	\$252,882
406603	MDHA	\$170,000	\$170,000	\$141,532
407601	Photostat & Microfilm	\$300	\$1,000	\$136
407627	Certificates-Vital Statistic	\$400,000	\$318,000	\$409,914
407651	Medical Reports	\$3,000	\$3,000	\$2,466
407731	Primary Clinic Fee	\$69,871	\$91,000	\$108,423
407732	Primary Clinic-Insurance	\$1,500	\$0	\$0
407733	Vehicle Emission Test	\$882,000	\$882,000	\$927,698
407737	State Inspection	\$991,000	\$0	\$0
407738.FLU	Immunization-Influenza	\$90,000	\$80,000	\$97,986
407739	BTC Prescription Co-Pymts	\$80,000	\$0	\$67,878
407740	State Inspection-Summer	\$8,500	\$8,500	\$0
407746	Family Planning Fees	\$30,000	\$30,000	\$39,632
407759	Engineering Fee	\$51,000	\$51,000	\$53,520
407783	Pound Fees	\$100,000	\$100,000	\$85,210
409300	Contribute-	\$475,000	\$484,000	\$335,956
409505	Vending	\$500	\$300	\$804

## Revenue by Department Fiscal Year 2005



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### Historical Commission

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
406603	MDHA	\$10,000	\$10,000	\$10,000

## Revenue by Department Fiscal Year 2005



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### Human Resources

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
406500	Other TN Gov't Agencies	\$6,000	\$6,000	\$6,209

## Revenue by Department Fiscal Year 2005



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### Information Technology Services

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
403402	Franchises-Public TV	\$100,000	\$100,000	\$100,000
407723	Video Production	\$800	\$600	\$1,225
417000	Internal Service Operations	\$12,207,600	\$9,400,300	\$8,768,683
417100	Internal Srv to Ext Agency	\$37,900	\$0	\$189,151

## Revenue by Department Fiscal Year 2005



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### Justice Integration Services

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
406100	Fed Direct	\$98,100	\$0	\$0

## Revenue by Department Fiscal Year 2005



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### Juvenile Court

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
404103	Drug Screening Fine	\$7,500	\$4,000	\$10,546
404250	Juvenile Inmate Board	\$4,000	\$7,000	\$2,375
406100	Federal Direct	\$108,800	\$80,300	\$54,420
406200	Fed thru State Pass Thru	\$1,932,100	\$616,000	\$640,500
406300	Fed thru Other Pass Thru	\$131,000	\$91,000	\$91,000
406401	TN Funded Programs	\$0	\$9,000	\$9,000

## Revenue by Department Fiscal Year 2005



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### Juvenile Court Clerk

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
404200	Court Clerks-Fines & Costs	\$716,600	\$300,000	\$103,181

## Revenue by Department Fiscal Year 2005



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### Law

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
401540	Tax Summons Fee	\$65,000	\$65,000	\$60,857
401541	Tax summons fee-personalty	\$7,500	\$7,500	\$5,957
406603	MDHA- Legal Services	\$40,000	\$40,000	\$40,000
407901	Legal Services	\$55,000	\$55,000	\$42,646
408702	External Source Recovery	\$9,400	\$7,900	\$120,931

## Revenue by Department Fiscal Year 2005



### MAC

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
406100.10210200	Federal Direct	\$10,297,500	\$10,050,600	\$10,136,373
406200.10220101	Fed thru State Pass Thru	\$658,300	\$0	\$767,667
406200.10230101	Fed thru State Pass Thru	\$350,000	\$0	\$454,148
406200.10310101	Fed thru State Pass Thru	\$1,832,300	\$1,813,400	\$1,856,606
406200.10320101	Fed thru State Pass Thru	\$1,042,300	\$1,024,900	\$1,023,940
406200.10330101	Fed thru State Pass Thru	\$739,200	\$0	\$511,595
406401.10240101	TN Funded Programs	\$65,000	\$98,000	\$65,000
407661.10330101	Non-Participant Meals	\$0	\$0	\$808
407712.10230101	Day Care Service	\$0	\$0	\$139,000
409300.10340101	Contribute-	\$0	\$0	\$24,000
409300.10350101	Contribute-	\$0	\$0	\$6,455



## Revenue by Department Fiscal Year 2005

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### Mayor's Office

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
403321	Event & Film Permit	\$4,800	\$4,800	\$14,120
407706	Advertising Fee	\$6,000	\$6,000	\$10,145

## Revenue by Department Fiscal Year 2005



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### Metropolitan Clerk

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
403311	Alarm Device Permit	\$700,000	\$675,000	\$696,469
404007	Return Check Fee	\$200	\$0	\$80
407601	Photostat & Microfilm	\$1,000	\$1,000	\$650
407717	Alarm Appeal	\$5,000	\$5,000	\$6,400
407718	Lobbyist Registration	\$2,000	\$2,000	\$1,894

## Revenue by Department Fiscal Year 2005



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### Municipal Auditorium

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
407817	Auditorium User Fee	\$990,000	\$1,001,000	\$1,116,121

## Revenue by Department Fiscal Year 2005



### Parks

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
403103	Special Priv License	\$4,500	\$4,000	\$4,540
407654	Concessions	\$90,000	\$80,000	\$111,740
407655	Re-sale Inventory	\$0	\$5,000	\$9,322
407801.PARTH	Admissions- Parthenon	\$350,000	\$300,000	\$329,732
407801.SPPLEX	Admissions-Sportsplex	\$1,450,300	\$1,500,000	\$1,620,695
407801.WAVE	Admissions-Wave Pool	\$350,000	\$350,000	\$362,989
407803.GREEN	Green Fees	\$3,875,000	\$3,800,000	\$3,893,036
407803.TENNIS	Tennis Fees	\$120,000	\$110,000	\$116,689
407803.USER	Athletic Fees	\$280,000	\$300,000	\$292,243
407807.GUEST	Workshop Fees-Class	\$24,200	\$62,000	\$58,532
407807.STAFF	Workshop Fees-Class	\$13,600	\$25,000	\$25,461
407808.DOCK	Facility Use-Dock	\$20,000	\$25,000	\$20,843
407808.FIELD	Facility Use-Softball Fiel	\$2,500	\$3,000	\$1,902
407808.FIELD	Facility Use-Softball Fiel	\$15,000	\$15,000	\$16,448
407808.HORSE	Facility Use-Horse Stable	\$3,000	\$3,000	\$2,440
407808.LOOPY	Facility Use-Looby Center	\$0	\$1,000	\$0
407808.MANSION	Facility Use-2 River Mansi	\$70,000	\$60,000	\$55,725
407808.PICNIC	Facility Use-Picnic Area	\$45,000	\$0	\$100
407808.POOL	Facility Use-Community	\$18,500	\$17,000	\$16,282
407808.PSPACE	Facility Use-Open Park	\$68,000	\$10,400	\$10,885
407808.PSPACE	Facility Use-Open Park	\$7,500	\$12,000	\$12,997
408800	Rent	\$11,000	\$10,400	\$10,885
408800.SAIL	Rent-Sail Boat	\$210,000	\$185,000	\$202,645

## Revenue by Department Fiscal Year 2005




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### Planning Department

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
406200	Fed thru State Pass Thru	\$910,000	\$905,800	\$698,073
407604	Maps	\$1,800	\$600	\$512
407604	Maps	\$49,000	\$35,500	\$103,283
407609	Code Books	\$2,500	\$3,200	\$2,657
407708	Zoning Fees	\$161,600	\$71,300	\$54,036
407711	Planned Unit Development	\$82,400	\$56,900	\$67,312
407728	Subdivision Fees	\$221,500	\$115,000	\$101,749
407744	Mandatory Referrals	\$6,600	\$4,400	\$2,200



## Revenue by Department Fiscal Year 2005

### Police

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
404220	Vehicle Tow in Fee	\$965,300	\$894,000	\$895,765
404230	Vehicle Storage Fee	\$1,037,100	\$398,000	\$345,724
404750	Confiscated Cash	\$1,423,400	\$1,250,900	\$1,141,782
404780	Sale-Confiscated Prop	\$47,000	\$25,000	\$47,478
404780	Sale-Confiscated Prop	\$238,900	\$174,800	\$224,260
404782	Gambling Forfeitures	\$84,400	\$0	\$509,048
404782	Gambling Forfeitures	\$400,000	\$373,500	\$508,930
406100	Federal Direct	\$489,500	\$52,200	\$90,772
406111	Federal (DOJ) Rev Sharing	\$217,000	\$1,330,000	\$212,634
406112	Federal (Treas) Rev	\$20,000	\$22,800	\$0
406401	TN Funded Programs	\$259,000	\$0	\$804,038
406415	TN Cost Reimbursement	\$644,900	\$0	\$0
406603	State Direct	\$396,600	\$320,000	\$302,010
407601	Photostat & Microfilm	\$412,000	\$456,000	\$418,502
407730	Police Secondary Employ	\$978,500	\$2,233,900	\$1,288,866
407749	Spec Police Commiss'n	\$11,000	\$8,800	\$11,245
408601	Abandon Vehicle Auction	\$518,800	\$270,000	\$462,177
409517	Unclaimed property	\$0	\$0	\$7,252

## Revenue by Department Fiscal Year 2005



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### Public Defender

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
406415	TN Cost Reimbursement	\$1,343,200	\$1,310,200	\$1,344,885

## Revenue by Department Fiscal Year 2005



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### Public Library

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
406200	Fed thru State Pass Thru	\$8,100	\$8,600	\$8,143
406401	TN Funded Programs	\$273,000	\$182,000	\$110,792
407601	Photostat & Microfilm	\$81,900	\$0	\$100,825
407808	Facility Use Fee	\$17,300	\$35,000	\$26,978
407815	Library Fees	\$539,700	\$460,000	\$612,055
409300	Contribute-	\$70,300	\$12,000	\$14,110

## Revenue by Department Fiscal Year 2005



### Public Works

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
403308	Excavation Permit	\$330,000	\$102,000	\$162,497
403312	Sidewalk & ROW Permit	\$1,200	\$500	\$1,500
403319	Meter Occupancy Permit	\$31,000	\$31,000	\$31,005
403320	Temp Street Close Permit	\$100,000	\$100,000	\$0
406401	TN Funded Programs	\$0	\$9,428	\$0
406401	TN Funded Programs	\$0	\$0	\$0
406605	E911	\$4,800	\$0	\$4,826
407602	Plans & Specifications	\$1,400	\$1,600	\$0
407602	Plans & Specifications	\$2,100	\$100	\$0
407606.JUNK	Garbage & Junk	\$370,500	\$57,500	\$85,266
407606.RECYCLE	Recycled Material	\$0	\$3261	\$0
407743	Parking	\$1,275,000	\$1,266,983	\$1,380,500
407744	St & Alley Map Amend	\$6,600	\$4,400	\$2,200
407754	House Mover Escort Srv	\$3,800	\$0	\$0
407755	Dumping	\$334,500	\$1,209,835	\$620,100
407756	Back Door Garbage	\$1,616,000	\$17,300	\$7,365
407757	Refuse Hndlr Inspection	\$10,000	\$3,000	\$6,675
407758	Disposal Fee	\$2,700,000	\$2,530,000	\$2,484,992
408800	Rent	\$210,000	\$360,000	\$210,849

## Revenue by Department Fiscal Year 2005



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### Register of Deeds

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
407300	Elctd Officls-Comm & Fees	\$2,500,000	\$2,500,000	\$5,936,499
407659	Data Processing Fee	\$235,000	\$272,000	\$344,300

## Revenue by Department Fiscal Year 2005



### Social Services

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
406130	Federal SSI Reimbursement	\$35,000	\$35,000	\$27,388
406200	SSBG Homemaker	\$285,800	\$0	\$0
406200	Fed thru State Pass Thru	\$164,600	\$164,600	\$164,600
406200.ASSIST	Refugee Assistance Grant	\$353,100	\$375,500	\$325,195
406200.BROKER	Child Care Broker	\$210,000	\$225,000	\$259,493
406200.senior	Refugee Senior Grant	\$115,000	\$97,000	\$95,752
406200.TARGET	Refugee Targeted Grant	\$347,300	\$388,000	\$321,153
406200.USDA	Child Care Food Program	\$20,000	\$21,200	\$28,107
406300	Fed thru Other Pass Thru	\$150,700	\$150,600	\$150,700
406300.CARE	GNRC Relative Homemaker	\$5,000	\$0	\$0
406300.HHS	GNRC Nutrition Program	\$598,400	\$598,400	\$598,428
406300.USDA	GNRC Nutrition Program -	\$139,800	\$164,400	\$155,508
406500.CARE	GNRC Personal Care	\$40,000	\$2,000	\$39,103
406500.HOME	GNRC Homemaker	\$65,000	\$23,500	\$62,791
406500.MEAL	GNRC Options - Meals	\$51,800	\$30,000	\$58,752
406620	Hospital Authority	\$2,500	\$0	\$1,734
407661	Non-Participant Meals	\$0	\$1,000	\$312
407661	Payments from Outside	\$0	\$38,000	\$87,576
407702	Home Resident Fees	\$134,100	\$600,000	\$678,929
407712	Parent Fees	\$0	\$3,559	\$3,800
407712	Day Care Service	\$0	\$0	\$139,206
407712.ADC	Day Care Service - SSBG	\$3,900	\$6,900	\$11,665
407786	Liquid Nutrition Program	\$35,000	\$26,500	\$36,011
407801	Admissions	\$400	\$0	\$363
407807	Workshop/Seminar Fees	\$1,000	\$0	\$1,162
409300	Contribute-	\$93,500	\$86,500	\$92,349

## Revenue by Department Fiscal Year 2005



### State Fair Board

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
405311	Intrst-Savings	\$700	\$0	\$0
417827	Trailer Park/Outside	\$22,000	\$25,000	\$15,474
417827	Trailer Park/Outside	\$14,000	\$15,000	\$14,041
417851	Tables and Chairs	\$75,000	\$72,000	\$75,922
417851	Tables and Chairs	\$100	\$200	\$138
417871	Flea Market Parking Fees	\$200,000	\$200,000	\$203,223
417872	Flea Market Booth Rent	\$1,300,000	\$1,300,000	\$1,302,181
417881	Sponsorships	\$100,000	\$200,000	\$28,169
417882	State Aid Revenue	\$12,000	\$6,000	\$12,000
417883	Blue Grass Concessions	\$35,000	\$34,500	\$34,500
417884	Blue Grass Midway Rides	\$250,000	\$200,000	\$236,584
417885	Advertising Sales	\$1,000	\$1,000	\$625
417886	Entry Fees	\$20,000	\$23,000	\$19,227
417887	Gates and Admission	\$800,000	\$700,000	\$788,718
417888	Booth Rental	\$125,000	\$86,000	\$121,341

## Revenue by Department Fiscal Year 2005



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### State Trial Courts

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
404004	Offender Program Income	\$69,400	\$45,000	\$88,902
404101	Metro Courts-Fines & Costs	\$48,000	\$74,000	\$59,486
404113	Metro Courts Forfeitures	\$13,300	\$0	\$10,925
404200	Court Clerks-Fines & Costs	\$65,500	\$264,000	\$89,355
404201	Court Clerk Fees	\$89,900	\$0	\$85,975
405470	Interest-MIP	\$14,400	\$14,400	\$0
405471	Interest - MIP	\$8,900	\$0	\$8,587
406200	Fed thru State Pass Thru	\$809,000	\$741,900	\$846,040
406200	Fed thru State Pass Thru	\$119,000	\$476,200	\$59,984
406417	Jury Lunch Reimbursement	\$10,000	\$10,000	\$14,797

## Revenue by Department Fiscal Year 2005



### Water and Sewer

Object Account Number	Object Account Name	Amount in Current Budget	FY04 Budget	FY04 Actual
417503	ResidPump Maintenance	\$9,000	\$9,000	\$15,500
417504	SewerPump Maintenance	\$100,000	\$50,000	\$66,000
417561.OTHER	Customer Service Charges	\$0	\$0	\$0
417561.OTHER	Customer Service Charges	\$3,100,000	\$2,700,000	\$3,205,446
417561.SEWER	Sewer Div Operations	\$96,000,000	\$97,000,000	\$96,057,065
417561.WATER	Water Div Operations	\$52,000,000	\$58,451,000	\$54,150,861
441100	W&S NonOperating Fees	\$15,000	\$400,000	\$16,124
441606	W&S Junk & Recycle Sales	\$40,000	\$5,000	\$27,492
441800	W&S Rent NonOperating	\$50,000	\$75,000	\$75,114
441850	W&S Connect Fees	\$0	\$0	\$3,077,737
441850.SEWERTAP	W&S Sewer Tap Fees	\$0	\$0	\$301,835
441850.WATERTAP	W&S Water Tap Fees	\$0	\$0	\$217,550
441855.DEVSEW	Basin Fees	\$0	\$0	\$341,654
441855.INSPSEW	Inspection Fees	\$0	\$0	\$49,470
441855.INSPWAT	Inspection Fees	\$0	\$0	\$28,936

**ORDINANCE NO. BL2004-298**

**An ordinance requiring the Department of Finance every three years to review all fees charged by the Metropolitan Government and to submit a report to the Metropolitan Council.**

NOW, THEREFORE, BE IT ENACTED BY THE COUNCIL OF THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY:

SECTION 1. Chapter 5.04 of the Metropolitan Code of Laws shall be and the same is hereby amended by adding the following new Section 5.04.060:

"5.04.060 Review of fees charged by the metropolitan government—Submission of report to the metropolitan council.

A. Beginning January 31, 2005, and once every three years thereafter, the director of finance or his/her designee shall review all permit fees and other fees charged by the metropolitan government and its various departments and agencies and submit a report to the metropolitan council within ninety (90) days.

B. The report to the council required in subsection A. shall include, but not be limited to, the following information for each fee:

1. The current amount of the fee and the total amount generated annually by the fee;
2. The purpose of the fee;
3. Whether the fee covers the cost to the department or agency for providing the service;
4. A comparison of the fee to surrounding counties and cities of a similar size and population; and
5. Any recommendations for increases or adjustments to the fee."

SECTION 2. That this Ordinance shall take effect from and after its passage, the welfare of The Metropolitan Government of Nashville and Davidson County requiring it.

Sponsored by: Diane Neighbors, Chris Whitson, Jim Gotto, Eric Crafton

<b>LEGISLATIVE HISTORY</b>	
Introduced:	July 6, 2004
Passed First Reading:	July 6, 2004
Referred to:	Budget & Finance Committee
Passed Second Reading:	July 20, 2004
Passed Third Reading:	August 3, 2004
Approved:	August 12, 2004
By:	

**RESOLUTION NO. RS2004-205**

**A resolution requesting the Department of Finance to provide information regarding all fees collected by the various departments and agencies of the Metropolitan Government.**

WHEREAS, Ordinance No. BL2004-175 regarding the fee schedules for building permits, gas/mechanical permits, plumbing permits, electrical permits, and all other Codes fees is currently pending with the Metropolitan Council; and

WHEREAS, there are many other fees collected by the various departments and agencies of the Metropolitan Government; and

WHEREAS, the Metropolitan Government is facing an estimated \$85 million budget gap for the next fiscal year; and

WHEREAS, in order to make an informed decision regarding fiscal matters of the Metropolitan Government, the Council desires to be informed as to all fees charged and collected by the Metropolitan Government.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY:

Section 1. That the Metropolitan County Council hereby goes on record as requesting the Department of Finance to provide information regarding all fees collected by the various departments and agencies of the Metropolitan Government. Such information should include but not be limited to: (1) the entity that sets the fee; (2) the amount of the fee; (3) the revenue generated by the fee; and (4) the history regarding the establishment of the fee and the date that the fee was last increased.

Section 2. The Metropolitan Clerk is directed to send a certified copy of this Resolution to David Manning, the Director of the Metropolitan Department of Finance.

Section 3. This Resolution shall take effect from and after its adoption, the welfare of The Metropolitan Government of Nashville and Davidson County requiring it.

Sponsored by: Charlie Tygard, Vivian Wilhoite

**Amendment No. 1  
To  
Resolution No. RS2004-205**

Mr. President:

I move to amend Resolution No. RS2004-205 by amending Section 1 thereof by adding the following provision at the end of the first sentence:

“ , including fines assessed and collected by the General Sessions Court.”

Sponsored by: Jim Shulman

<b>LEGISLATIVE HISTORY</b>	
Referred:	Budget & Finance Committee
Introduced:	March 16, 2004
Amended:	March 16, 2004
Adopted:	March 16, 2004
Returned Unsigned by Mayor:	March 22, 2004