

Major Revenue Source

Source	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
CBID Assessment	\$ 1,919,700.00	\$ 1,774,615.00	\$ 2,474,900.00
GCBID	\$ 430,800.00	\$ 390,904.00	\$ 482,000.00
Local Option Sales Tax	\$ 121,560,100.00	\$ 117,578,530.00	\$ 136,381,000.00
Motor Vehicle License	\$ 25,925,900.00	\$ 25,816,729.00	\$ 27,668,900.00
Commercial Vehicle Tax	\$ 3,220,400.00	\$ 3,177,817.00	\$ 3,296,000.00
Wholesale Beer Tax	\$ 20,063,600.00	\$ 19,630,123.00	\$ 21,211,200.00
Alcohol Gross Receipt Tax	\$ 9,620,800.00	\$ 10,942,889.00	\$ 10,369,100.00
Business Tax	\$ 36,505,100.00	\$ 36,700,000.00	\$ 39,848,600.00
STR Occupancy Tax	\$ 1,030,000.00	\$ 3,630,296.00	\$ 2,500,000.00
STR Hotel Occ Tax	\$ 190,000.00	\$ 655,778.00	\$ 500,000.00
Wholesale Liquor Tax	\$ 5,714,700.00	\$ 6,116,568.00	\$ 6,634,300.00
Franchises	\$ 13,549,700.00	\$ 8,729,963.00	\$ 11,010,000.00
Franchises- Cable TV	\$ 9,749,800.00	\$ 8,628,677.00	\$ 10,042,300.00
Gas & Fuel - Cnty	\$ 6,567,600.00	\$ 6,621,204.00	\$ 7,164,700.00
Gas & Fuel - City	\$ 12,991,300.00	\$ 11,885,682.00	\$ 13,807,800.00
Hall Income Tax	\$ 14,000,000.00	\$ 12,125,226.00	\$ 13,767,600.00
TN Sales Tax Levy	\$ 37,000,000.00	\$ 35,589,644.00	\$ 38,658,000.00
TN Excise Tax Allocation	\$ 4,700,000.00	\$ 14,982,715.00	\$ 15,286,200.00

Hospital Authority	\$ 5,961,500.00	\$ 5,961,500.00	\$ 5,961,500.00
Traffic Violation Fine	\$ 2,500,000.00	\$ 2,406,113.00	\$ 2,200,000.00
Court Clerks - Commission	\$ 2,500,000.00	\$ 8,499,789.00	\$ 3,000,000.00
Building Permits	\$ 11,400,000.00	\$ 12,839,645.00	\$ 11,000,000.00
Electrical Permit	\$ 2,425,000.00	\$ 2,936,911.00	\$ 2,425,000.00
Plumbing Permit	\$ 1,950,000.00	\$ 2,214,059.00	\$ 1,925,000.00
Gas Code Permit	\$ 1,900,000.00	\$ 2,580,658.00	\$ 1,875,000.00
Alarm Device Permit	\$ 1,205,000.00	\$ 1,218,220.00	\$ 1,215,000.00
Short term Rental Permit	\$ 44,000.00	\$ 142,449.00	\$ 65,000.00
Plan Examination	\$ 1,690,000.00	\$ 1,883,610.00	\$ 1,608,500.00
Court Clerks - Commission	\$ 1,968,300.00	\$ 1,789,041.00	\$ 1,850,000.00
Fire - MARS TennCare thru	\$ 1,868,000.00	\$ 2,121,723.00	\$ 1,868,000.00
Fire - Medicaid Thru Other	\$ 703,200.00	\$ 831,434.00	\$ 703,200.00
Fire - Medicare thru Other	\$ 5,351,000.00	\$ 5,763,066.00	\$ 5,351,100.00
Fire MARS - Emergency An	\$ 5,921,000.00	\$ 9,240,183.00	\$ 5,921,000.00
Health - Federal Direct	\$ 5,233,200.00	\$ 5,236,533.00	\$ 5,237,700.00
Health - Federal Pass Thru	\$ 14,266,200.00	\$ 13,351,183.00	\$ 14,333,900.00
Parks - Admissions - Parth	\$ 1,110,000.00	\$ 1,494,273.00	\$ 1,400,000.00
Parks - Green Fees	\$ 3,140,000.00	\$ 2,903,654.00	\$ 2,945,000.00
MPC- Zone Change	\$ 1,005,500.00	\$ 1,159,370.00	\$ 1,271,500.00
Police - Secondary Employ	\$ 3,538,300.00	\$ 3,464,410.00	\$ 4,045,300.00
PW -Temp Street Closing P	\$ 1,650,000.00	\$ 4,131,235.00	\$ 2,200,000.00

PW-Parking	\$ 6,280,500.00	\$ 6,839,239.00	\$ 6,530,200.00
PW- Land Fill Dumping	\$ 1,350,000.00	\$ 2,272,576.00	\$ 1,800,000.00
PW - Back Foot Garbage	\$ 59,000.00	\$ 59,332.00	\$ 2,563,000.00
PW- Disposal Fee	\$ 2,560,000.00	\$ 2,922,026.00	\$ 2,500,000.00
PW - Transfer MWS Paving	\$ 4,000,000.00	\$ 5,051,274.00	\$ 4,000,000.00
Sports Authority - In Lieu		\$ 4,000,000.00	
Sports Authority - Local Option		\$ 3,456,472.00	
Sports Authority - \$2 Priv Tax		\$ 1,988,282.00	
Sports Authority - \$1 Priv Tax		\$ 994,141.00	
Sports Authority - TN Tax Levy		\$ 4,335,800.00	
MWS - Stormwater Fee	\$ 14,246,000.00	\$ 14,734,608.00	\$ 34,076,000.00
MWS - Sewer Div	\$ 142,731,000.00	\$ 145,254,682.00	\$ 143,444,100.00
MWS - Water Div	\$ 65,540,000.00	\$ 68,360,281.00	\$ 65,867,400.00
MWS - Sewer Capacity Fee	\$ 5,032,000.00	\$ 6,223,593.00	\$ 5,032,000.00
MWS - Sewer Tap Fees	\$ 425,000.00	\$ 1,024,015.00	\$ 426,000.00
MWS - Water Capacity Fee	\$ 1,647,000.00	\$ 1,998,375.00	\$ 1,647,000.00
MWS - Develop Sewer	\$ 8,139,000.00	\$ 13,003,810.00	\$ 8,139,000.00
MWS - Develop Water	\$ 4,474,000.00	\$ 4,017,040.00	\$ 4,474,000.00
Total	\$ 658,553,200.00	\$ 703,681,965.00	\$ 720,003,000.00

Notes
Rate is determined by taking board approved budget and dividing it by total assessable value within the district. Budget is submitted each February or March by the CBID Board
Rate is not to exceed \$0.18 per \$100 of assessed value of real property for calendar year 2017. This threshold is set to drop to \$0.15 for calendar year 2018.
2.25% on retail purchases of items up to \$1,600
\$34.25 per decal issued
\$45.25 per registration
Percentage [17.00%] of the wholesale price
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
Varies based on Class; Annual license fee of \$15. \$5.00 per number of various documents recorded Gross revenues multiplied by various tax rates \$50.00 per transient vendor permit \$100 per sidewalk vendor permit \$45.00 per manufactured home installer
Six percent of total receipt
Combined surtax of \$2.50 per room night
5% of the wholesale price plus recording & collecting fee (split with cities of Old Hickory, Berry Hill, Goodlettsville)
Percentage [5.00%] of gross receipts from sale, transportation and distribution; plus \$62,200
An amount no greater than five percent [5.00%] of its gross revenues
28.6% of total gasoline taxes collected
14.3% of total gasoline taxes collected
25% of the amount remaining (after administrative costs) from the 6% state tax
4.2462% of the first 6% of this tax is allocated to incorporated municipalities
3% of the next earnings, less 7% of the ad valorem taxes paid in that fiscal year

Fines range from \$10.00 to \$50.00 based upon offense
Various unit costs of measure multiplied by unit costs for full cost recovery of services
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The rates are \$20.00 for residential customers, \$50.00 for commercial customers, \$2.50 for transfers and \$2.50 for duplicate permits
% Tax on Short-Term Rental Revenue
Various unit costs of measure multiplied by unit costs for full cost recovery of services
Twenty percent (20%) of the Medicare approved rate for those qualified Medicare beneficiary.
Each TennCare company pays a different rate. Formula based on individual company. Balances after payment are contractual write offs
Eighty percent (80%) of the Medicare allowed amount is based on regional fee schedule. Twenty percent billed to secondary. Any remaining balance not collected is a contractual write-off
\$650 based rate and \$13.00 per loaded mile.
Admissions per rates approved by the Park Board
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Fees vary on type of request
Five days or less, equals \$55.00; five or more days, equals \$10.00 per day; greater than 90 days prohibited

Downtown Partnership collects [\$1.00] per half-hour with a daily max [\$6.00] at the Library Garage; special event rate of \$4.00; Courthouse rate \$2.00 per half hour with daily max (\$12.00); special event rate (\$4.00 to \$15.00).

\$1.00 per cubic yard unless facility recycles 50% of material received in which case the fee is \$0.50 per cubic yard

\$23/month per household

\$6 per ton

\$2.00 per ticket. To the extent the tax exceeds 10% of the ticket price, it will be limited to 10%

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4.2462% of the first 6% of this tax is allocated to incorporated municipalities