

Metropolitan Government of Nashville and Davidson County

Revenue Manual Update - Full Version

Fiscal Year 2009

The Metro Department of Finance's Office of Management and Budget is pleased to present this update to the Revenue Manual, reflecting on Fiscal Year 2009. This document indicates the various sources of revenue for the Metropolitan Government of Nashville and Davidson County as well as the numerous uses of those revenue dollars. Also included, when applicable, is the legal authorization that permits Metro to collect dollars through the assessment of fees, fines, and permits. The data included reflects the information that has been provided by Metro departments and agencies to the Office of Management and Budget. The data is accurate as of September 14, 2009, since the fiscal year end close process had not been completed. Please note that not all Metro departments and revenue accounts are included within this manual. This Full Version includes fines, fees, permits, penalties, taxes and grant revenue. The following departments have been excluded:

- District Energy System (DES)
- Hospital Authority – Metro Nashville General Hospital, Knowles Home, and Bordeaux Long-Term Care Home
- Metro Nashville Public Schools (MNPS) and Community Education Alliance
- Metropolitan Transit Authority (MTA)

We hope this report is useful and provides the information you require regarding the revenues of the Metro Nashville Government. Questions regarding this report should be directed to Leigh Anne Hagar in the Office of Management and Budget (leighanne.hagar@nashville.gov).

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Administrative

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
various	various	various	ADM General Revenue	401110	Real Prop-current	Funds are deposited into the General Fund for general government activities.	For purposes of taxation, property is classified into three classes: real property, tangible personal property, and intangible personal property. TENN. CONST., art II, § 28. Real property is classified into four sub classifications and assessed as a percentage of value as follows: Public Utility 55%, Industrial and Commercial Property 40%, Residential Property 25%, Farm Property 25%	These tax relief programs are detailed in T.C.A. § 67-5-701 et seq., which provide property tax relief to the following types of taxpayers: Elderly homeowners; Disabled homeowners; Special disabled veteran homeowners; Airport Property; Cemeteries and Monuments; Charter or Contract Exemptions; Economic Development; Inventory; Housing Authority Property; Growing Crops and Products of the Soil; Governmental Property; Governmental Bonds and Notes; Foreign Property to be Exported; Nonprofit Family Wellness Centers; Museums, Art Galleries, and Performing Arts Theaters; Low Cost Housing for the Elderly and Handicapped; Religious, Charitable, Nonprofit Educational or Scientific Exemptions; Public Ways; Property Used to Recycle Waste Products; Property of Certain Educational Institutions; Property in Transit; Pollution Control Equipment; Personal Bank Accounts and Other Personal Property.	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	varies	341,211,700	346,980,983	341,211,700
various	various	various	ADM General Revenue	401120	Personal Prop-current	Funds are deposited into the General Fund for general government activities.	Tangible personal property is classified and assessed as a percentage of its value as follows: 1. Public Utility Property . 55%; 2. Industrial and Commercial Property. 30% 3. All other tangible personal property (although for property taxation	These tax relief programs are detailed in T.C.A. § 67-5-701 et seq., which provide property tax relief to the following types of taxpayers: Elderly homeowners; Disabled homeowners; Special disabled veteran homeowners; Airport Property; Cemeteries and Monuments; Charter or Contract Exemptions; Economic Development; Inventory; Housing Authority Property; Growing Crops and Products of the Soil; Governmental Property; Governmental Bonds and Notes; Foreign Property to be Exported; Nonprofit Family Wellness Centers; Museums, Art Galleries, and Performing Arts Theaters; Low Cost Housing for the Elderly and Handicapped; Religious, Charitable, Nonprofit Educational or Scientific Exemptions; Public Ways; Property Used to Recycle Waste Products; Property of Certain Educational Institutions; Property in Transit; Pollution Control Equipment; Personal Bank Accounts and Other Personal Property.	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	varies	23,063,900	23,342,919	23,063,900
various	various	various	ADM General Revenue	401130	Public Utility-current	Funds are deposited into the General Fund for general government activities.	Tangible personal property is classified and assessed as a percentage of its value as follows: 1. Public Utility Property . 55% 2. Industrial and Commercial Property. 30% 3. All other tangible personal property (although for property taxation	These tax relief programs are detailed in T.C.A. § 67-5-701 et seq., which provide property tax relief to the following types of taxpayers: Elderly homeowners; Disabled homeowners; Special disabled veteran homeowners; Airport Property; Cemeteries and Monuments; Charter or Contract Exemptions; Economic Development; Inventory; Housing Authority Property; Growing Crops and Products of the Soil; Governmental Property; Governmental Bonds and Notes; Foreign Property to be Exported; Nonprofit Family Wellness Centers; Museums, Art Galleries, and Performing Arts Theaters; Low Cost Housing for the Elderly and Handicapped; Religious, Charitable, Nonprofit Educational or Scientific Exemptions; Public Ways; Property Used to Recycle Waste Products; Property of Certain Educational Institutions; Property in Transit; Pollution Control Equipment; Personal Bank Accounts and Other Personal Property.	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	varies	15,157,400	14,471,078	15,157,400
various	various	various	ADM General Revenue	401201	Delinquent PropTaxSold	Funds are deposited into the General Fund for general government activities.	Amounts posted to this account are collections that have been delinquent less than one year.	N/A	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	varies	12,886,900	11,616,063	10,309,500
various	various	various	ADM General Revenue	401212	Real-Collectn-pre	Funds are deposited into the General Fund for general government activities.	Amounts posted to this account are collections that have been delinquent less than one year.	N/A	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	varies	-	89,141	99,100
various	various	various	ADM General Revenue	401213	Real-C & M-pre	Funds are deposited into the General Fund for general government activities.	Amounts posted to this account are collections that have been delinquent less than one year.	N/A	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	varies	-	140,408	161,600
various	various	various	ADM General Revenue	401222	Prsnlty-Clctn-pre	Funds are deposited into the General Fund for general government activities.	Amounts posted to this account are collections that have been delinquent less than one year.	N/A	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	varies	547,900	159,530	228,000
various	various	various	ADM General Revenue	401224	Prsnlty - C&M Tax Lit precee	Funds are deposited into the General Fund for general government activities.	Amounts posted to this account are collections that have been delinquent less than one year.	N/A	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	varies	-	103,503	142,000
various	various	various	ADM General Revenue	401232	PU-Collections-pre	Funds are deposited into the General Fund for general government activities.	Amounts posted to this account are collections that have been delinquent less than one year. Debit balance due to preceding year refunds greater than collections.	N/A	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	varies	121,200	(28,730)	1,400
various	various	various	ADM General Revenue	401310	Real Property-C&M-prior	Funds are deposited into the General Fund for general government activities.	These accounts reflect collections made by the Legal Department against delinquent property taxpayers.	N/A	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	varies	-	400,562	473,000
various	various	various	ADM General Revenue	401320	Personalty-Trustee-prior	Funds are deposited into the General Fund for general government activities.	Account used to post tax payments delinquent for more than one year. Debit balance due to prior year refunds greater than collections.	N/A	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	varies	-	(436,217)	300,000
various	various	various	ADM General Revenue	401324	Personalty - C&M Tax Lit Pri	Funds are deposited into the General Fund for general government activities.	Account used to post tax payments delinquent more than one year.	N/A	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	varies	106,900	44,863	30,000

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various	various	various	ADM General Revenue	401330	PU-Trustee-prior	Funds are deposited into the General Fund for general government activities.	Account used to post public utility property taxes delinquent for more than one year. Debit balance due to prior year refunds greater than collections.	N/A	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	varies	100,000	(103,280)	-
various	various	various	ADM General Revenue	401334	PU - C&M Tax Lit Prior	Funds are deposited into the General Fund for general government activities.	Account used to post public utility property taxes delinquent for more than one year.	N/A	TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.	varies	-	313,201	60,000
various	various	various	ADM General Revenue	401510	Intrest/Penalty-Trustee	Funds are deposited into the General Fund for general government activities.	.5% Penalty, 1% Interest per month	None other than the original exemptions from the property tax.	T.C.A. 67-5-2010	varies	-	727,677	-
various	various	various	ADM General Revenue	401520	Intrest/Penalty-Collections	Funds are deposited into the General Fund for general government activities.	.5% Penalty, 1% Interest per month	None other than original exemptions to property tax.	T.C.A. 67-5-2010	varies	325,000	327,868	142,400
various	various	various	ADM General Revenue	401530	Intrest/Penalty-C&M	Funds are deposited into the General Fund for general government activities.	.5% Penalty 1% Interest per month	None other than original exemptions from property tax	T.C.A. 67-5-2010	varies	-	552,173	580,000
10101	GSD General	1101499	ADM GSD General Revenue	401540	Tax Summons Fee	N/A	N/A	N/A	N/A	05/04/06	-	-	115,000
various	various	various	ADM General Revenue	401542	Interest Prop Tax Sold	N/A	6% of Projected Sale	N/A	N/A	varies	1,428,000	1,289,084	1,164,600
various	various	various	ADM General Revenue	401610	In Lieu-current	Funds are deposited into the General Fund for general government activities.	In-Lieu payment allowed up to the amount of the original levy for the relevant fiscal year.	Any amount exceeding the current year levy	T.C.A. 7-52-301 through 7-52-310	07/01/05	30,000,000	34,175,272	33,042,200
30005	Central Business Imp District	1701000	ADM Cntrl Business Imp District	401900	CBID Assessment	Funds are deposited into the Central Business Imp. District Fund for general government activities.	Took 50% of FY07 Budget (662,700) and 50% of FY08 Budget (1,228,594) to make FY08 Fiscal Year Budget of \$945,647.	N/A	N/A	07/01/05	1,162,700	1,190,631	1,376,200
various	various	various	ADM General Revenue	401960	Premium Prop Tax Sold	Funds are deposited into the General Fund for general government activities.	Premium Property Tax Sold	N/A	N/A	06/30/09	-	707,829	600,000
10101	GSD General	1101499	ADM GSD General Revenue	402000	Local Option Sales Tax	Funds are deposited into the General Fund for general government activities.	2.25% on retail purchases of items up to \$1,600	Interstate telecommunications services sold to businesses; sale, purchase, use, or distribution of energy produced within the county; fees for subscription to cable and wireless television services; all other exemptions that apply to the state portion of the sales tax levy	T.C.A. 67-6-701 et seq.	07/01/63	97,982,400	86,282,673	87,964,900
10101	GSD General	1101499	ADM GSD General Revenue	402100	TN Telecommuncatn Sales Tax	N/A	2.5% on all telecommunication services	N/A	T.C.A. 67-6-102(24)(iii)	07/01/63	68,500	63,548	70,000
10101	GSD General	1101499	ADM GSD General Revenue	403105	Motor Vehicle License	Funds are deposited into the General Fund for general government activities.	\$34.25 per decal issued	Auto manufacturers and dealers, husbandry implements, foreign vehicles, motorized bicycles, POW/medaled/disabled veterans, non-profit rescue vehicles, non-residents, mobile homes, trailers, school bus operators, wheelchair-bound disabled persons, enlisted national guard members	T.C.A. Title 55, Ch 1-6; M.C.L. 5.32.110	07/01/63	23,000,000	22,041,436	22,170,000
10101	GSD General	1101499	ADM GSD General Revenue	403201	Commrcd Vhcle Wht Tx	Funds are deposited into the General Fund for general government activities.	\$45.25 per registration	Non-resident motorists; disabled veterans; School System Operational Vehicles	M.C.L. 5.32.030; T.C.A. 5-8-102	07/01/63	3,000,000	2,586,091	2,820,000
10101	GSD General	1101499	ADM GSD General Revenue	403202	Wholesale Beer Tax	Funds are deposited into the General Fund for general government activities.	17% of the wholesale price	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.	T.C.A. 57-6-101 through 57-6-118	07/01/63	15,500,000	15,407,524	15,500,000
10101	GSD General	1101499	ADM GSD General Revenue	403203	AlcBev Privelege Tax	Funds are deposited into the General Fund for general government activities.	\$100 for common carrier (dining car, plane, boat) \$300 for private club \$1,000 for hotel or motel Based on seating capacity in restaurants: \$600 for 75-125 seats \$750 for 126-175 seats \$800 for 176-225 seats \$900 for 226-275 seats \$1,000 for 276+	1. Manufacturers and rectifiers duly qualified are exempt on all out of state shipments made to persons holding both federal and state permits to sell alcoholic beverages. T.C.A. § 57-3-303. 2. Intoxicating liquors with an alcoholic content 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.	T.C.A. 57-4-301; T.C.A. 57-5-101 through 57-3-208	07/01/63	210,000	310,751	172,000
various	various	various	ADM General Revenue	403204	AlcBev Gross Rcpt Tax	Funds are deposited into the General Fund for general government activities.	1. \$1.10 per gallon (\$.29 per liter) of wine and intoxicating liquor or alcoholic beverages with an alcoholic content of 7% or less. 2. \$4.00 per gallon (\$1.06 per liter) of distilled spirits. Distribution: 50% of collections are distributed to Metr	1. Manufacturers and rectifiers duly qualified are exempt on all out of state shipments made to persons holding both federal and state permits to sell alcoholic beverages. T.C.A. § 57-3-303. 2. Intoxicating liquors with an alcoholic content 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.	T.C.A. 57-4-306	varies	4,451,900	4,499,984	4,685,400

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various	various	various	ADM General Revenue	403206	Business Tax	Funds are deposited into the General Fund for general government activities.		1. Professional services as listed above are specifically exempt. 2. Any blind person is exempt if he or she: (1) owns less than \$2,500 of property; (2) does business with capital not exceeding \$2,500; (3) resides in Tennessee; and (4) is the sole beneficiary of the business. Any institution for the blind engaged in the training and employing of blind persons is exempt. T.C.A. § 67-4-712. 3. Any disabled former soldier, sailor, airman or marine of any armed conflict in which the United States has engaged, or any peacetime soldier, sailor, airman or marine who was disabled while in regular service is exempt if he or she: (1) owns less than \$5,000 of property above encumbrances; (2) does business with a capital stock of less than \$5,000; (3) is a Tennessee citizen; and (4) is the sole beneficiary of the business. T.C.A. § 67-4-712. 4. Any person with respect to his or her employment in the capacity of an employee or servant as distinguished from that of an independent contractor. 5. Any person primarily engaged in the manufacture of goods, wares, merchandise or other articles of value.	T.C.A. 67-4-708, 709.	varies	23,200,000	22,639,725	22,873,400
30046	Hotel Occ General Fund 1%	1103200	ADM HOT General Fund 1%	403207	Hotel Occupancy Tax	Transferred to General Fund 10101	1% of total Hotel Motel Receipts are directed to Fund 30046 for transfer to General Fund 10101	Collections above the 1% assessed rate	M.C.L. 76.143; T.C.A. 7-4-101; M.C.L. 5.12.060; M.C.L. 76.143; T.C.A. 7-4-101; M.C.L. 5.12.060; M.C.L. 76.143; T.C.A. 7-4-101; M.C.L. 5.12.060; M.C.L. 76.143; T.C.A. 7-4-101; M.C.L. 5.12.060	06/30/09	5,504,100	4,681,174	5,094,500
30042	Hotel Occ Conv Ctr 1% Tax	1103250	ADM HOT Convention Ctr 1% Tax	403207	Hotel Occupancy Tax	For Convention Center Operations, capital.	1% of Total Receipts from Hotel Motel assessment is directed to Convention Center Fund 30042.	Any amount exceeding the current year levy	M.C.L. 76.143; T.C.A. 7-4-101; M.C.L. 5.12.060; M.C.L. 76.143; T.C.A. 7-4-101; M.C.L. 5.12.060; M.C.L. 76.143; T.C.A. 7-4-101; M.C.L. 5.12.060; M.C.L. 76.143; T.C.A. 7-4-101; M.C.L. 5.12.060	06/30/09	5,504,100	4,681,174	5,094,500
30043	Hotel Occ Conv Ctr 2007 1% Tax	1103255	ADM HOT Conv Ctr 2007 1% Tax	403207	Hotel Occupancy Tax	For Convention Center's operational subsidy, capital and new convention center project	1% of Hotel Motel Total Receipts directed to Fund 30043	Excess revenue beyond assessment rate	M.C.L. 76.143; T.C.A. 7-4-101; M.C.L. 5.12.060; M.C.L. 76.143; T.C.A. 7-4-101; M.C.L. 5.12.060; M.C.L. 76.143; T.C.A. 7-4-101; M.C.L. 5.12.060; M.C.L. 76.143; T.C.A. 7-4-101; M.C.L. 5.12.060	06/30/09	5,504,100	4,681,174	5,094,500
30044	Hotel Tourist Promotion	1103280	ADM HOT Tourist Promotion	403207	Hotel Occupancy Tax	For Nashville Conv and Visitors Bureau tourist promotion of Nashville	2% of total Hotel Motel Receipts are directed to Fund 30044	Excess revenue beyond assessment rate	M.C.L. 76.143; T.C.A. 7-4-101; M.C.L. 5.12.060; M.C.L. 76.143; T.C.A. 7-4-101; M.C.L. 5.12.060; M.C.L. 76.143; T.C.A. 7-4-101; M.C.L. 5.12.060; M.C.L. 76.143; T.C.A. 7-4-101; M.C.L. 5.12.060	06/30/09	11,008,100	9,362,348	10,189,000
30045	Hotel Occupancy Tourist Relate	1103290	ADM HOT Tourist Related	403207	Hotel Occupancy Tax	To fund various capital improvements to businesses / organizations providing Tourist Related activities	1% of Total Hotel Motel Receipts are directed to Fund 30045.	Collections above the assessed rate	M.C.L. 76.143; T.C.A. 7-4-101; M.C.L. 5.12.060; M.C.L. 76.143; T.C.A. 7-4-101; M.C.L. 5.12.060; M.C.L. 76.143; T.C.A. 7-4-101; M.C.L. 5.12.060; M.C.L. 76.143; T.C.A. 7-4-101; M.C.L. 5.12.060	06/30/09	5,504,100	4,681,174	5,094,500
10101	GSD General	1101499	ADM GSD General Revenue	403208	Mineral Servence Tax	Funds are deposited into the General Fund for general government activities.	Not to exceed 15 cents per ton	1. Minerals severed to meet the obligation of any written contract for sale of the product entered into prior to the approval of the tax by the county. T.C.A. § 67-7-208. 2. Minerals severed and on which any severance tax (such as one levied by private act) has accrued prior to the local approval of the general law tax is exempt if the tax has been paid. T.C.A. § 67-7-208. 3. Minerals sold for use outside of the state are exempt from the tax.	T.C.A. 67-7-201 through 67-7-221; RS4-334	07/01/63	680,000	432,389	600,000
various	various	various	various	403210	Hotel Occ Tax Conv/Event/Mktg	Funds are deposited into the Hotel/Motel Fund for general government activities	\$2 per occupied Hotel Room	N/A	BL 2007-1557	08/09/07	-	10,703,879	-
30031	Hotel Occ Convention Ctr 2007	1103310	ADM HOT Conv Ctr 2007 \$2 Tax	403211	Contracted Vehicle Tax	Funds are deposited into the Hotel/Motel Fund for general government activities	\$2 per contracted vehicle exiting the airport	N/A	M.C.L. 5.32; BL 2007-1557	08/09/07	-	363,713	-
30031	Hotel Occ Convention Ctr 2007	1103310	ADM HOT Conv Ctr 2007 \$2 Tax	403212	Rental Vehicle Surcharge	Funds are deposited into the Hotel/Motel Fund for general government activities	1% on 5 day rental of vehicle	N/A	BL 2007-1557	08/09/07	-	1,051,425	-
10101	GSD General	1101499	ADM GSD General Revenue	403301	Wholesale Liquor Tax	Funds are deposited into the General Fund for general government activities.	5% of the wholesale price plus recording & collecting fee (split with cities of Old Hickory, Berry Hill, Goodlettsville)	N/A	M.C.L. 7.12.040 T.C.A. 57-3-501 through 504	07/01/63	3,100,000	3,418,131	3,100,000
10101	GSD General	1101499	ADM GSD General Revenue	403400	Franchises	Funds are deposited into the General Fund for general government activities	5% of gross receipts from sale, transportation, and distribution plus \$62,200.	N/A	M.C.L. 6.26.240	02/09/06	11,000,000	11,159,123	12,000,000
10101	GSD General	1101499	ADM GSD General Revenue	403401	Franchises-Cable TV	Funds are deposited into the General Fund for general government activities.	An amount no greater than five percent of its gross revenues	N/A	M.C.L. 6.08.110	07/01/63	7,000,000	7,612,049	7,000,000
10101	GSD General	1101499	ADM GSD General Revenue	404501	Vcnt Lot Cleanup Prog	Funds are deposited into the General Fund for general government activities	Amount Varies	N/A	M.C.L. 10.28	07/01/08	100,000	75,879	95,000
10101	GSD General	1101499	ADM GSD General Revenue	404800	Escheats	Funds are deposited into the General Fund for general government activities.	N/A	N/A	N/A	07/01/08	16,000	-	16,000

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10101	GSD General	1101499	ADM GSD General Revenue	406125	Medicare Part D	Funds are deposited into the General Fund for general government activities.	N/A	N/A	N/A	04/20/06	1,815,500	3,259,906	-
10101	GSD General	1101499	ADM GSD General Revenue	406402	Alc Bev Tax Apportion	Funds are deposited into the General Fund for general government activities.	17.5% to the county (75% based on population, 25% based on county size)	Sales by wholesalers to military facilities or for sacramental purposes	T.C.A. 57-3-201	07/01/63	497,300	577,941	500,000
10101	GSD General	1101499	ADM GSD General Revenue	406404	Gas & Fuel - Cnty	Funds are deposited into the General Fund for general government activities.	28.6% of total gasoline taxes collected	1% is subtracted to pay for state administrative costs	T.C.A. 67-3-2001	07/01/63	6,326,000	5,984,373	6,197,800
various	various	various	ADM General Revenue	406405	Gas & Fuel - City	Funds are deposited into the General Fund for general government activities.	14.3% of total gasoline taxes collected	1% is subtracted to pay for state administrative costs	T.C.A. 67-3-2001	varies	11,215,000	10,458,125	10,704,200
10101	GSD General	1101499	ADM GSD General Revenue	406406	Income Tax	Funds are deposited into the General Fund for general government activities.	25% of the amount remaining (after administrative costs) from the 6% state tax	\$1,250 personal exemption (individual) and \$2,500 exemption (joint) on state tax	T.C.A. 67-2-101 through 67-2-121	07/01/63	6,000,000	10,269,991	6,000,000
10101	GSD General	1101499	ADM GSD General Revenue	406407	TN Sales Tax Levy	Funds are deposited into the General Fund for general government activities.	4.2462% of the first 6% of this tax is allocated to incorporated municipalities	There are numerous exemptions to the state sales tax as listed in the T.C.A.	T.C.A. 67-6-103	07/01/63	29,000,000	25,970,192	25,292,000
10101	GSD General	1101499	ADM GSD General Revenue	406408	TN Beer Tax Allocation	Funds are deposited into the General Fund for general government activities.	Total collected tax, less 3% wholesaler commission and 0.5% administrative fee	Wine	T.C.A. 57-6-101 through 57-6-118	07/01/63	241,000	225,613	231,000
various	various	various	ADM General Revenue	406409	TN Excise Tax Allocation	Funds are deposited into the General Fund for general government activities.	3% of the next earnings, less 7% of the ad valorem taxes paid in that fiscal year	9% of the calculated sharing amount is deducted and kept in the state general fund	T.C.A. 67-4-2001 through 67-4-2017	varies	3,354,000	6,361,504	3,243,000
10101	GSD General	1101499	ADM GSD General Revenue	406410	Gas Inspection Fees	Funds are deposited into the General Fund for general government activities.	\$0.03 county tax on fuel outside of gas and motor fuel county tax	N/A	N/A	07/01/63	1,322,000	1,309,941	1,300,000
10101	GSD General	1101499	ADM GSD General Revenue	407713	Foreign Trade Zone	Funds are deposited into the General Fund for general government activities.	Dell and Nissan each pay Metro \$1,833.33 per month	N/A	FTZ agreements between Metro, Dell, and Nissan	07/01/63	68,000	66,000	80,000
various	various	various	ADM General Revenue	407715	Business Tax Recording	Funds are deposited into the General Fund for general government activities.	\$5.00 per number of various documents recorded	N/A	T.C.A. 67-4-717	07/01/05	743,000	802,232	750,000
10101	GSD General	1101499	ADM GSD General Revenue	408701	Insurance Recovery	Funds are deposited into the General Fund for general government activities.	Amounts vary depending on number of incidents and extent of damage to Metro property	N/A	N/A	07/01/99	-	46,731	-
10101	GSD General	1101499	ADM GSD General Revenue	408702	External Source Recovery	Funds are deposited into the General Fund for general government activities.	Amounts vary depending on number of incidents and extent of damage to Metro property	N/A	N/A	07/01/99	-	44,495	-
18301	USD General	1191499	ADM USD General Revenue	408703	Subrogation Recovery	Funds are deposited into the General Fund for general government activities.	Amounts vary depending on number of incidents and extent of damage to Metro vehicles	N/A	N/A	07/01/99	200,000	-	200,000
10101	GSD General	1101499	ADM GSD General Revenue	408800	Rent	Funds are deposited into the General Fund for general government activities.	222 bldg. Take-a-Break/Lamar at Broadmoor Sign Lease	N/A	N/A	N/A	-	13,356	-
10101	GSD General	1101499	ADM GSD General Revenue	409505	Vending	Funds are deposited into the General Fund for general government activities.	Rebates	N/A	N/A	N/A	-	126,491	-
10101	GSD General	1101499	ADM GSD General Revenue	409518	Other	Funds are deposited into the General Fund for general government activities.	Misc	N/A	N/A	N/A	-	36,439	-

FY 2009 Revenue Manual
Arts Commission

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
32241	ART Arts Commission Grant Fund	41310240	ART TAC Special Opportunity	406401	TN Funded Programs	Provides support for special opportunities such as travel, participation in technical assistance, workshops and classes.	Competitive grant award.	N/A	RS2008-582	12/16/08	-	3,500	-
32241	ART Arts Commission Grant Fund	41310260	ART TAC Arts Build Communities	406401	TN Funded Programs	Pass-through grant that provides non-profit arts organizations project support in Davidson County	Pass-through grant award.	N/A	RS2009-794	06/01/04	50,600	50,585	-
32241	ART Arts Commission Grant Fund	41310270	ART TAC Major Cultural Inst	406401	TN Funded Programs	Basic operating support.	Competitive grant award.	N/A	RS2009-914	07/01/09	56,800	56,800	-
32241	ART Arts Commission Grant Fund	41310280	ART Community Foundation	406401	TN Funded Programs	Support grant provided from the Community Foundation of Middle TN to create and print the 2008 Teacher's Arts Resource Guide	One time single grant payment from the Community Foundation of Middle TN	N/A	RS2008-198	07/01/08	5,000	5,000	-
32041	Arts Com Contrib/Donations Fun	41702001	ART Unrestricted Donations	409300	Contributions	For expenses other than those for particular public art projects.	Based on contributions/donations received.	N/A	BL2000-250	11/01/08	-	50	-

FY 2009 Revenue Manual
Assessor of Property

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
10101	GSD General	16102000	ASR Assessment	406401	TN Funded Programs	Funds are deposited into the General Fund for general government activities.	Designations and incentive amounts: CAE= \$1500, TMA= \$1000, TCA= \$750	N/A	Pursuant to Tenn. Code Ann. §67-1-508	07/01/08	-	167,228	10,700
10101	GSD General	16102000	ASR Assessment	406415	TN Cost Reimbursement	Funds are deposited into the General Fund for general government activities.	Determined by State Comptroller	N/A	These payments are made by Comptroller of the Treasurer of the State of Tennessee	07/01/05	210,300	8,365	144,100
10101	GSD General	16102000	ASR Assessment	407601	Photostat & Microfilm	Funds are deposited into the General Fund for general government activities.	Copies: \$.50 Copies of Maps: \$6 All appraisal data including bldg characteristics: \$600	N/A	Executive Order No. 35	12/09/08	4,500	3,305	6,000

FY 2009 Revenue Manual
Beer Board

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
10101	GSD General	34102000	BBD Permit Application Program	403205	Beer Permit Priv Tax	Funds are deposited into the General Fund for general government activities.	\$100.00 per permit	None	M.C.L. Section 7.08.060B; T.C.A. 57-5-104(b)(1)	05/06/93	141,000	150,371	143,000
10101	GSD General	34102000	BBD Permit Application Program	403309	Beer Permit	Funds are deposited into the General Fund for general government activities.	\$250.00 per application	None	M.C.L. 7.08.060A; T.C.A. 57-5-104(a)	05/06/93	72,500	90,750	72,500
10101	GSD General	34102000	BBD Permit Application Program	403317	Dance Permit	Funds are deposited into the General Fund for general government activities.	\$100.00 per application	None	M.C.L. 6.12.020	03/12/71	24,000	34,400	24,000
10101	GSD General	various	various	404104	Beer Law Violat'n Fine	Funds are deposited into the General Fund for general government activities.	Up to \$2500 civil penalty levied when a location pleads guilty or is found guilty of a violation (first offense).	Permit holder has the option to have their permit suspended in lieu of paying a civil penalty.	M.C.L. 7.08.150A; T.C.A. 57-5-108(2)(a)	07/23/09	40,000	93,150	45,000
10101	GSD General	34102000	BBD Permit Application Program	407601	Photostat & Microfilm	Funds are deposited into the General Fund for general government activities.	\$0.15 black & white - \$0.50 color	None	Executive Order No. 35	12/09/08	300	239	100

FY 2009 Revenue Manual
Circuit Court

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
10101	GSD General	23103000	CIR Traffic Violations Bureau	404105	Trffc Violat'n Admn Fee	Funds are deposited into the General Fund for general government activities	\$12.00 per violation	None	Ordinance 93-685, 99-1657	06/01/99	450,000	263,300	290,000
10101	GSD General	23103000	CIR Traffic Violations Bureau	404108	Environmental Court Fine	Funds are deposited into the General Fund for general government activities	\$50.00 per day times number of days in violation of Metro Code	None	Metro Code 1.01.030	04/01/99	72,000	71,023	58,000
10101	GSD General	23103000	CIR Traffic Violations Bureau	404111	Traffic Violation Fine	Funds are deposited into the General Fund for general government activities	Fines range from \$20.00 to \$250.00 based upon number of violations and offense	None	Metro Code 2.56.210, 12.84	04/01/99	5,300,000	4,988,553	5,300,000
10101	GSD General	23102000	CIR Circuit Court Clerk	404502	Environmntl Court Pnlty	Funds are deposited into the General Fund for general government activities	\$50.00 per day times number of days in violation of Metro Code	None	Metro Code 1.01.030	04/01/99	70,000	69,067	70,000
10101	GSD General	23102000	CIR Circuit Court Clerk	404600	Litigation Tax	Funds are deposited into the General Fund for general government activities	\$33.75 per new case (\$5.00 allocated for jail construction and \$15.00 allocated for funding courthouse security)	State and Metro are exempt	T.C.A. 67-4-601, Metro Code 5.16.060, R95-1750, RS2004-325, RS2008-490	08/01/95	90,000	92,005	90,000
10101	GSD General	23103000	CIR Traffic Violations Bureau	404600	Litigation Tax	Funds are deposited into the General Fund for general government activities	\$34.75 per taxable citation (\$5.00 allocated for jail construction, \$1.00 allocated for mediation and \$15.00 allocated for funding courthouse security)	Paid only if found guilty in court, or if fine is paid past court date	T.C.A. 67-4-601, Metro Code 5.16.060, R95-1750, RS2004-325, RS2008-409, Ordinance BL2004-179	08/01/95	700,000	696,411	700,000
10101	GSD General	23104000	CIR Probate Court Clerk	404600	Litigation Tax	Funds are deposited into the General Fund for general government activities	\$33.75 per new case (\$5.00 allocated for jail construction and \$15.00 allocated for funding courthouse security)	State and Metro are exempt	T.C.A. 67-4-601, Metro Code 5.16.060, R95-1750, RS2004-325, RS2008-490	08/01/95	23,000	23,177	23,000
10101	GSD General	various	various	404620	Jail Construc/Upgrad Litigat	To provide funds for jail construction and upgrades	\$5.00 per new case	State and Metro are exempt	RS2004-325	07/01/04	-	123,498	-
10101	GSD General	23101500	CIR Courtroom Security	404630	Courtroom Security Enhanc Fee	Funds are deposited into the General Fund for Courtroom security enhancement.	\$2.00 per requested continuance	None	T.C.A. 8-21-401	01/01/06	10,000	11,569	10,000
10101	GSD General	various	various	404635	Courthouse Security Litig Tax	Funds are deposited into the General Fund for Courthouse security	\$15.00 privilege tax on litigation in new civil cases	State and Metro are exempt	T.C.A. 67-4-601, RS2008-490	01/01/09	-	422,740	1,015,000
10101	GSD General	23102000	CIR Circuit Court Clerk	407200	Court Clerks-Comm & Fees	Funds are deposited into the General Fund for general government activities	5% and 6.75% of taxes, fines, fees	None	T.C.A. 8-21-401	01/01/06	5,000,000	6,300,000	5,000,000
30035	Circuit Court Clerk Fees	23701000	CIR Circuit Court Clerk Fees	407200	Court Clerks-Comm & Fees	Funds are deposited into fee account for salary, fringe and office needs	5% and 6.75% of taxes, fines, fees	None	T.C.A. 8-21-401	01/01/06	-	6,009,886	-

FY 2009 Revenue Manual
Clerk Master

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
10101	GSD General	25100100	CHA Admin	401531	Attorney Fee-C&M	Funds are deposited into the General Fund for general government activities.	10% of base amount of tax	N/A	T.C.A. 67-4-2410	01/01/06	623,200	625,063	646,000
10101	GSD General	25100100	CHA Admin	404503	Vacant Lot Legal Fees	Funds are deposited into the General fund for general government activities.	10% of base amount of lien	N/A	T.C.A. 6-54-113 M.C.C. 10.28	01/01/88	1,400	595	500
10101	GSD General	25100100	CHA Admin	404600	Litigation Tax	Funds are deposited into the General Fund for general government activities.	Metro Council Resolution R95-1750 & Substitute Resolution RS2004-325	State of Tennessee exempt per T.C.A. 67-4-601 (b) (3)	T.C.A. 67-5-2404	07/01/04	50,700	46,071	49,000
10101	GSD General	25100100	CHA Admin	404635	Courthouse Security Litig Tax	Funds are deposited into the General Fund for Courthouse security	Metro Council Resolution RS2008-490	State of Tennessee exempt per T.C.A. 67-4-601 (b) (3)	T.C.A. 67-4-601 (b) (6)	01/01/09	-	15,745	39,200
10101	GSD General	25100100	CHA Admin	407200	Court Clerks-Comm & Fees	Funds are deposited into the General Fund for general government activities.	As specified in T.C.A. 8-21-401	N/A	T.C.A. 8-21-401	01/01/06	1,638,000	1,694,099	1,638,000

FY 2009 Revenue Manual
Codes

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
10101	GSD General	33120110	COD Const'n/Land Use Key Produ	403114	Arborist License	Funds are deposited into the General Fund for general government activities	\$25.00 per permit	N/A	BL2004-253: Amdt. 1 to 93-882; 93-882	03/15/94	200	150	200
10101	GSD General	33120140	COD SexuallyOrientedBusBd Key	403120	Adult Entertainment Lic	Funds are deposited into the General Fund for general government activities	Licensing fees - \$500 per establishment; \$100 per performer	N/A	99-1814; Amdt. 1 1999, 99-1503 1999, 97-1022 1997	04/01/05	27,000	41,452	30,000
10101	GSD General	33120310	COD Building Code Inspections	403305	Building Permit	Funds are deposited into the General Fund for general government activities	Various unit costs of measure multiplied by unit costs for full cost recovery of services	N/A	BL2004-175	04/24/04	5,950,000	3,383,706	3,500,000
10101	GSD General	33120310	COD Building Code Inspections	403306	Electrical Permit	Funds are deposited into the General Fund for general government activities	Various unit costs of measure multiplied by unit costs for full cost recovery of services	N/A	BL2004-175	04/24/04	1,550,000	1,037,722	1,050,000
10101	GSD General	33120310	COD Building Code Inspections	403307	Plumbing Permit	Funds are deposited into the General Fund for general government activities	Various unit costs of measure multiplied by unit costs for full cost recovery of services	N/A	BL2004-175	04/24/04	1,050,000	489,646	500,000
10101	GSD General	33120310	COD Building Code Inspections	403310	Gas Code Permit	Funds are deposited into the General Fund for general government activities	Various unit costs of measure multiplied by unit costs for full cost recovery of services	N/A	BL2004-175	04/24/04	950,000	580,352	575,000
10101	GSD General	33120210	COD Better N'hoods Key Product	403323	After Hours Permit	Funds are deposited into the General Fund for general government activities	Application fee of \$250 plus annual fee of \$100 for the permit	None	BL2007-1546	08/07/07	-	3,400	4,500
10101	GSD General	33120310	COD Building Code Inspections	407613	Build Permit Data	Funds are deposited into the General Fund for general government activities	Flat fee per requested list (\$100 per list) and per page coping charge	N/A	B96-555	04/24/04	1,200	553	1,000
10101	GSD General	33120110	COD Const'n/Land Use Key Produ	407701	Building Appeals	Funds are deposited into the General Fund for general government activities	Flat fee (\$50) per building appeal fee	N/A	BL98-1445	07/01/98	6,000	9,250	6,000
10101	GSD General	33120110	COD Const'n/Land Use Key Produ	407701	Zoning Appeals	Funds are deposited into the General Fund for general government activities	Fee amount multiplied by number of appeals	N/A	BL2001-585	07/01/91	140,000	32,889	50,000
10101	GSD General	33120110	COD Const'n/Land Use Key Produ	407701	Plumbing Appeals	Funds are deposited into the General Fund for general government activities	Flat fee (\$50) per plumbing appeal filing fee; plumbing contractor yearly license renewal fees	N/A	BL91-1529; 94-1226, 1994 M.C.L. 33-1-69; 33-1-26	07/01/98	55,000	58,370	55,000
10101	GSD General	33120110	COD Const'n/Land Use Key Produ	407701	Mech/Gas Appeals	Funds are deposited into the General Fund for general government activities	Flat fee (\$500 per gas/mechanical appeal filing; gas/mechanical contractor yearly renewal license fees	N/A	BL91-1527; 90-1253 M.C.L. 19-1-99; 19-1-31	07/01/98	55,000	63,270	55,000
10101	GSD General	33120110	COD Const'n/Land Use Key Produ	407701	Electrical Appeals	Funds are deposited into the General Fund for general government activities	Flat fee (\$50) per electrical appeal filing; electrical contractor annual license renewal fees	N/A	BL91-1526; 91-1558 M.C.L. 14-1-27; 14-1-69	07/01/98	65,000	97,855	65,000
10101	GSD General	33120110	COD Const'n/Land Use Key Produ	407707	Plans Examination	Funds are deposited into the General Fund for general government activities	Various unit costs of measure multiplied by unit costs for full cost recovery of services	N/A	BL2004-175	04/24/04	575,000	612,858	650,000
30600	Demolition Fund	33701000	COD Demolition Projects	407709	Code Enforcement	Funds are deposited into the Demolition Fund to offset associated costs.	Actual costs of liens and associated costs (advertising, title research, interest, attorney fees) associated with each individual lien	N/A	BL2004-253: Amdt. 1 to BL93-882; BL93-882	07/01/01	55,000	184,306	55,000
10101	GSD General	33120310	COD Building Code Inspections	407724	FHA-VA Inspection	Funds are deposited into the General Fund for general government activities	\$100.00 per inspection	N/A	M.C.L. 16-24-150, B	07/01/01	2,500	220	1,000
10101	GSD General	33120210	COD Better N'hoods Key Product	407755	Abandon Vehicle	Funds are deposited into the General Fund for general government activities.	\$35.00 per abandoned vehicle removed	N/A	BL2002-1128; 2002-1071; 93-620	04/14/00	2,500	1,715	2,500
10101	GSD General	33120210	COD Better N'hoods Key Product	407797	Landlord Registration Fees	Funds are deposited into the General Fund for general government activities	\$10.00 per every landlord owning rental property in Nashville/Davidson County	N/A	T.C.A. Title 66, Chapter 28, Part 1 -- Section 66-28-107	07/01/07	20,600	32,880	25,000

FY 2009 Revenue Manual
Convention Center

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
60162	Convention Center	various	CON Event & Bldg Services Prog	417600	Convention Center Operations	Operating expenses of the department	Ancillary charges vary. Many product x hour usages x number of days.	No exemptions	BL 085-794 & M.C.L 2.124.050(c)(1)	varies	5,367,300	5,629,766	5,483,100
60162	Convention Center	63505100	CON Food & Beverage Program	417861	Ovations Capital Reserve	Funds deposited into Operating fund, used for purchases of the food & beverage equipment	3.25% of sales--Capital Reserve Fund; not budgeted--booked as deferred revenue and shown when expensed	Non-food and beverage uses	Metro contract with Ovations	08/01/06	-	45,243	-

FY 2009 Revenue Manual
County Clerk

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
10101	GSD General	18101000	COU Admin	403108	Pawnbroker License	Funds are deposited into the General Fund for general government activities.	\$10 per pawnbroker address transfer; \$50 per new pawnbroker license ;	N/A	T.C.A. 45-15-107; T.C.A. 45-15-108; T.C.A. 45-6-208; T.C.A. 45-6-207	07/01/89	100	5,757	100
10101	GSD General	18101000	COU Admin	407300	Elctd Offcls-Comm & Fees	Funds are deposited into the General Fund for general government activities.	\$7 per notary name change; \$4 per plate w/ non-Tennessee registration; \$2 per dealer plate; \$2 per decal mailed; \$2 per plate mailed; \$4 per rental fleet vehicle; \$5 per certified copy; \$0.50 per replacement plat; \$2 per bond; \$12 per notary applic; \$5.50 per title fee; \$3 per duplicate registration fee; \$2 refund handling; \$1 spec lic plate handling	Couples with counseling pay \$39.50 per license; Several business tax exemptions	T.C.A. 8-16-106, 201, 202, 203, 204; T.C.A. 55-4-22; T.C.A. 5-6-104; T.C.A. 67-4-411; 8-21-701; T.C.A. 8-21-1001; T.C.A. 55-4-105; T.C.A. 55-4-117; T.C.A. 55-6-101; T.C.A. 55-4-201	7/1/2004; 7/1/2008	4,700,000	4,573,539	4,300,000

FY 2009 Revenue Manual
Criminal Court

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
30034	Criminal Ct Clerk Computerizat	24701000	CCC Crim Ct Clk Computerizatn	403122	Clerk's Data Entry Fee	Funds are deposited into the General Fund for general government activities.	\$2.00 per warrant, state traffic ticket, or state citation.	A disposition on case that does not incur court costs or indigence.	T.C.A. 8-21-401	12/31/07	31,000	26,834	24,300
10101	GSD General	24100100	CCC Admin	404101	Metro Courts-Fines & Costs	Funds are deposited to the General Fund to offset Criminal Court operations	\$25.00/\$40.00 per arrest, \$44.00 per day in jail; county fines imposed by judges; 10% fee assessed on county litigation taxes; drug fines	A disposition on a case that does not incur court costs, taxes, fines or indigence	T.C.A. 8-21-901; 8-26-105; 8-26-106; 67-4-303; 39-17-428	07/01/02	675,000	913,529	700,000
10101	GSD General	24100100	CCC Admin	404106	DUI Fines	Funds are deposited to the General Fund to offset Criminal Court operation	Exact amount of fine is set by the Judge	No fine assessed on case or was not a DUI Case	T.C.A. 55-10-403	01/01/00	373,000	401,156	313,000
10101	GSD General	24100100	CCC Admin	404107	Game/Fish Violation Fine	Funds are deposited to the General Fund to offset Criminal Court operations	Exact amount of fine is set by the Judge	No fine assessed on case	T.C.A. 70-2-101 Thru 70-4-211; 69-10-216; 69-10-217; 40-35-110	01/01/00	2,900	2,912	2,500
10101	GSD General	24100100	CCC Admin	404109	Pre-Trial Diversion Cost	Funds are deposited to the General Fund to offset the expense of administering the Sheriff's Pre-Trial Diversion program	\$10 per month while on Pre-Trial Diversion Program - Criminal Court	A disposition on case that does not incur court costs or indigence or not on pre-trial	T.C.A. 40-15-105	01/01/00	3,200	3,408	1,800
10101	GSD General	24100100	CCC Admin	404110	Indigent Defendent Cost	Funds are deposited to the General Fund to offset the expense on administering the Public Defender's Office	\$12.50 per case or citation	A disposition on case that does not incur court costs or indigent defendant.	T.C.A. 40-14-210	05/12/88	180,000	196,895	165,000
10101	GSD General	24100100	CCC Admin	404200	Court Clerks-Fines & Costs	Funds are deposited into the General Fund for general government activities.	\$25.00/\$40.00 per arrest; \$44.00 per day in jail; county fines set by a judge; \$5.00 county expense tax per conviction; \$24.50 county litigation tax per conviction; drug fines	A disposition on case that does not incur court costs, fines or indigence	T.C.A. 8-26-105; 8-26-106; 8-21-901; 39-17-428	07/01/02	275,000	314,777	250,000
10101	GSD General	24100100	CCC Admin	404211	Impact Demo Prog Fee	Funds are deposited to the General Fund to offset DUI School Operations	\$225.00 per conviction of DUI in Criminal Court	Criminal cases that are not DUI convictions	T.C.A.	07/01/98	500	214	-
10101	GSD General	24100100	CCC Admin	404244	Return Prisoners Cost	Funds are deposited to the General Fund to reimburse extradition expenses incurred by Metro Police Department - Criminal Investigations Division	Actual cost of extraditing prisoner	No extradition costs incurred on the case	T.C.A. 40-9-126; 40-9-127	10/19/98	1,000	3,029	-
10101	GSD General	24100100	CCC Admin	404350	Breath Alc Conc Test Fee	Funds are deposited to the General Fund to offset General Sessions operations	\$17.50 for breath test in DUI; \$20.00 if drug related	A disposition on a case that does not incur court costs or indigency.	T.C.A. 55-10-403 (h) (2)	05/17/87	11,500	12,410	9,000
10101	GSD General	24100100	CCC Admin	404451	DUI Program	Funds are deposited to the General Fund to offset expense for Administration of ADAPT Program	\$20.00 per month for every month supervised by ADAPT - Criminal Court	A disposition on case that does not incur court costs or indigence or not on ADAPT	BL 1989-1065 and BL1990-1150	01/18/90	51,000	45,879	25,000
10101	GSD General	24100100	CCC Admin	404454	CCC Probation Fees	Funds are deposited to the General Fund to offset expense for Administration of Metro Probation Department	\$ 25.00 per month for every month supervised by General Sessions' Probation Department	A disposition on case that does not incur court costs or indigence or not on probation.	T.C.A. 40-28-201	07/01/96	743,000	724,503	315,000
10101	GSD General	24100100	CCC Admin	404600	Litigation Tax	Funds are deposited to the General Fund to offset Criminal Court operations	County litigation tax charged on every general sessions case which resulted in a conviction	A disposition on case that does not incur court costs or indigence	T.C.A. 67-4-601 BL1992-248)	07/01/99	275,000	305,994	250,000
10101	GSD General	24100100	CCC Admin	404630	Courtroom Security Enhanc Fee	Funds are deposited to the General Fund for providing security and enhancing the security of court facilities within our county	\$2.00 per continuance on a General Sessions or Criminal case	A disposition on a case that does not incur court costs or indigency; Or no continuances on a case	T.C.A. 8-21-401	01/01/06	17,000	34,427	20,000
10101	GSD General	24100100	CCC Admin	404635	Courthouse Security Litig Tax	Funds are deposited to the General Fund to fund Courthouse security	Assessed to every conviction on litigations in all civil and criminal cases	Cases instituted in municipal courts	T.C.A. 67-4-601(b)(6)	01/01/09	-	50,104	15,500
10101	GSD General	24100100	CCC Admin	404640	Victims Assistance Assessment	Funds are deposited to the General Fund to offset Criminal Court operations	Assessed to every conviction based on the offense	Exemption shall be determined by offense	T.C.A. 40-24-109	07/15/08	-	7,656	5,000
33024	Criminal Crt Clk Victims Asst	various	various	404640	Victims Assistance Assessment	Funds are deposited to Fund 33024 to assist victims of crime and their families	Assessed to every conviction based on the offense	Exemption shall be determined by offense	T.C.A. 40-24-109	07/15/08	-	69,882	36,000
10101	GSD General	24100100	CCC Admin	406415	TN Cost Reimbursement	Funds are deposited into the General Fund for general government activities.	Reimbursement by the State of TN for arrest fees on felony conviction cases in criminal court.	A disposition on cases that do not incur court costs.	T.C.A. 8-21-401; 40-25-129; 40-25-130; 40-25-131	01/01/99	1,341,000	1,839,455	1,331,000
10101	GSD General	24100100	CCC Admin	407200	Court Clerks-Comm & Fees	Funds are deposited into the General Fund for general government activities.	Clerk Fees (Flat Rate) and commissions assessed on all criminal and general sessions court cases	A disposition on case that does not incur court costs	T.C.A. 8-21-401	01/01/06	2,180,000	2,631,453	1,571,000
10101	GSD General	24100100	CCC Admin	407250	Agency Collections - CCC	Funds are deposited into the General Fund for general government activities.	All criminal & general sessions cases not paid in full by defendants within 6 months and turned over to collection agency in which the cases are before 2000	Costs not collected by our collection agency	T.C.A. 40-24-105	07/01/98	60,000	22,416	-

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District Attorney

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
30101	Metro Major Drug Program	19103020	DA Federal Drug Program	403209	Unauthorized SubstanceAbuseTax	Drug Task Force Investigations	Formula	N/A	16.738 2005 DJ BX 1146	07/01/04	-	7,747	-
30103	DA Fraud & Economic Crime	19102000	DA Fraud & Economic Crime	404010	Fraud & Economic Crime Fine	Discretion of DA for approved expenses.	Criminal Court Clerk use fee schedule under T.C.A. 40-3-201 et seq	N/A	T.C.A. 40-3-201 et.seq.	07/01/08	65,000	46,126	50,000
30101	Metro Major Drug Program	19103020	DA Federal Drug Program	404301	Metro Major Drug Fees	Drug Task Force 20 District	Set by Court Order	N/A	T.C.A. 8-7-110 et seq	07/01/08	817,400	2,500	100,000
30130	DA Mediation Services Fund	19101570	DA Contr Mediation Services	404610	Victim Offender Litigation	Mediation contract	based upon projections from Circuit Court Clerk, Criminal Court Clerk and Juvenile Court Clerks actuals	None	Council Resolution	07/01/05	86,900	93,535	86,100
30101	Metro Major Drug Program	19103020	DA Federal Drug Program	404750	Confiscated Cash	Drug Task Force 20th District	Based on Court Order	N/A	T.C.A. 8-7-110 et seq	07/01/08	750,000	545,079	800,000
30101	Metro Major Drug Program	19103020	DA Federal Drug Program	404780	Sale-Confiscated Prop	Drug Task Force 20 District Seizing Agency	Auction Proceeds	N/A	T.C.A. 8-7-110 et seq	07/01/08	230,000	283,490	350,000
30037	Police 2008 JAG Grant	19305925	DA JAG Grant 2008	406100	Federal Direct	Funds Distributed by Police	based upon formula determined by Police	N/A	RS2008-493	07/01/08	-	32,214	-
32219	DA District Atty Grant Fund	various	DA Community GunViolence Prose	406100	Federal Direct	Prosecution of Gun Violence offenders	Projection	N/A	OCJP Formula Grant	09/01/05	-	115,325	-
30101	Metro Major Drug Program	19103020	DA Federal Drug Program	406110	Federal Revenue Sharing	Drug Task Force 20th District	Based on Court Order	N/A	T.C.A. 8-7-110 et seq	07/01/08	-	254,530	-
32219	DA District Atty Grant Fund	19300201	DA Family Voca Grant	406200	Fed thru State PassThru	VOCA purpose area	80% of Grant authorized expenditures.	N/A	VOCA grant contract #Z-07033201 00; Council Resolution No. RS2006-1423.	07/01/06	144,500	125,719	144,500
10101	GSD General	19101000	DA Administration	406415	TN Cost Reimbursement	General Fund Reimbursement (GSD)	State of Tennessee Travel Regulations	N/A	T.C.A. 24-4-101 et seq	01/01/06	25,000	36,019	30,000
10101	GSD General	various	DA Administration	407601	Photostat & Microfilm	General Fund Reimbursement (GSD)	\$10 per hour for employee supervisory time;\$0.15 per page for copies of request material.	N/A	T.C.A. 10-7-506(c)1 et seq. /Executive Order No. 35	12/09/08	100	456	200
10101	GSD General	19101000	DA Administration	409514	Cost Reimbursement	Reimbursement to the District Attorney General for rental expenses for state employees working in Davidson County.	Reimbursement based on space utilization analysis for state employees.	N/A	Funding provided under approved State of Tennessee annual budget to DA for 20th judicial district.	12/01/08	300,700	300,655	319,600

FY 2009 Revenue Manual
Election Commission

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
32205	ELE Elections Grant Fund	5300300	ELE Voting Machine Lease 2008	406200	Fed thru State PassThru	Funding to purchase Voting Machines	300 Machines @\$400/machine + \$15,000 delivery	None	RS2008-469	09/15/08	135,000	135,000	-
10101	GSD General	5100410	ELE Registered Active Voters	406415	TN Cost Reimbursement	Funds are deposited into the General Fund for general government activities.	Has been \$16,400 per year. State budget cuts have reduced this by 36% for an annual total of \$10,500 om FY 2009. We have received no certainty that these funds will be available in FY 2010.	Non-certified administrators of elections are exempt from receiving revenue.	T.C.A. 2-12-208; 2-12-209	07/01/05	16,400	10,817	-
10101	GSD General	5100410	ELE Registered Active Voters	407601	Photostat & Microfilm	Funds are deposited into the General Fund for general government activities.	\$0.15 black & white - \$0.50 color	None	Executive Order No. 35	12/09/08	500	500	500
10101	GSD General	5100410	ELE Registered Active Voters	407605	Voter Registration Lists	Funds are deposited into the General Fund for general government activities.	Charge may not exceed to cost of list preparation and production.	None	T.C.A. 2-2-138	01/01/05	1,800	2,921	1,500
10101	GSD General	5100210	ELE Apps. for Ballot Processed	407714	Small City Election	Funds are deposited into the General Fund for general government activities.	Election Commission's actual costs plus indirect costs are charged to the benefitting satellite city.	Cities that conduct their elections concurrent with a state election where costs are minimal.	T.C.A. § 2-12-109(b)	07/01/06	10,000	-	10,000

FY 2009 Revenue Manual
Emergency Communication Center

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
10101	GSD General	91112010	ECC Leadership & Accreditation	406606	ECD	Funds are deposited into the General Fund to cover expenses approved by Emergency Communications District Board.	Direct reimbursement for training and educational expenses.	None	Annual contract between Metro & Emergency Communications District./This amount was approved by the ECD Board of Directors at their February 19, 2009 meeting.	07/01/08	404,700	410,356	469,100

FY 2009 Revenue Manual
Farmer's Market

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
60152	Farmers Market	60512000	FAR Marketing Service Program	409518	Other	Operating Expenses of the Department	Estimated based on products for sale	None	No legal authorization needed	01/01/09	10,400	-	24,500
60152	Farmers Market	60511000	FAR Facility Mgmt Program	417701	Farm Mkt Interior Space	Operating Expenses of the Department	Annual minimum rent, Food Court CAM and CAM for interior tenants. Based on lease up of renovated spaces plus existing tenants.	None	Lease	02/27/09	120,200	130,419	259,600
60152	Farmers Market	60511000	FAR Facility Mgmt Program	417702	Farm Mkt Utilities	Operating Expenses of the Department	The rebilling of Vendors for their Electric, Gas, trash removal and Water usage over the fiscal year.	None	Lease or License Agreement	08/01/08	102,200	89,431	126,000
60152	Farmers Market	60511000	FAR Facility Mgmt Program	417703	Farm Mkt Store Space	Operating Expenses of the Department	Historical and projected lease up of spaces.	None	Per license agreement.	02/23/06	38,000	42,008	40,500
60152	Farmers Market	60511000	FAR Facility Mgmt Program	417704	Farm Mkt Flea Mkt	Operating Expenses of the Department	Projected occupancy rate (historical) at \$85.00 per stall/weekend for Eighth Ave shed and \$70.00/stall/weekend on 7th Ave shed.	None	Pay weekly.	02/26/09	323,000	349,785	330,000
60152	Farmers Market	60511000	FAR Facility Mgmt Program	417705	Farm Mkt Rent Greenhouse/Mkt/Resale	Operating Expenses of the Department	Revenue collected from Farm Vendors based on a daily rate using Historical Trends. Includes estimate of income derived from a remote FM at Vanderbilt Hosp/Daily rental rates for selling space and cooler space based on Historical Trends	None	Lease	01/01/08	336,900	281,595	287,100
60152	Farmers Market	60513000	FAR Non Alloc Financial Trans	417706	Farm Mkt Re-sale Inventory	Operating Expenses of the Department	Negotiated leases.	None	Lease	01/01/08	-	5,858	-

FY 2009 Revenue Manual
Finance

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
32015	FIN NCCI/Trailblazer Grant	15301000	FIN Trailblazer Grant - NCCI	409300	Contributions	Restricted for use to fulfill the scope of services required by the grantor	Approved budget by grantor	N/A	Grant Received by Finance Performance Management	07/01/07	8,600	-	-

FY 2009 Revenue Manual
Fire

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
30051	Kentucky Ice Storm 1/09 Relief	32700109	FIR 1/09 Kentucky Ice Storm	406200	Fed thru State PassThru	Revenue used for expense incurred during the Kentucky Ice storm Deployment	Amount of expense incurred during deployment	None	Council Resolution.	01/31/09	-	180	-
30052	Hurricane Gustav 9/08 Relief	32700908	FIR Hurricane Gustav 9/08	406200	Fed thru State PassThru	Revenue used for expense incurred during the Hurricane Gustave Deployment	Amount of expense incurred during deployment	None	RS2009-825	09/08/09	-	10,841	-
10101	GSD General	32114210	FIR GSD Emer Med Services	406210	Medicaid/TNCare thru State	Funds are deposited into the General Fund for general government activities.	Please refer to ADPI estimates (406211). This object account was used prior to using ADPI and is no longer in use.	None	T.C.A. 7-61-102	03/01/04	23,400	-	-
10101	GSD General	32114210	FIR GSD Emer Med Services	406211	ADPI-Medicaid/TNCare thruStat	Funds are deposited into the General Fund for general government activities.	Twenty percent (20%) of the Medicare approved rate for those qualified Medicare beneficiary.	None	T.C.A.-7-61-102	03/01/04	111,800	148,188	60,200
10101	GSD General	32114210	FIR GSD Emer Med Services	406310	Medicaid/TNCare thru Other	Funds are deposited into the General Fund for general government activities.	Please refer to ADP (406311) for revenue estimate. This object account was used prior to using ADP and is no longer in use.	None	T.C.A. 7-61-102	03/01/04	-	170	-
10101	GSD General	32114210	FIR GSD Emer Med Services	406311	ADPI-Medicaid/TNCare thruOthe	Funds are deposited into the General Fund for general government activities.	Each TennCare company pays a different rate. Formula based on individual company. Balances after payment are contractual write offs.	None	T.C.A. 7-61-102	03/01/05	1,665,400	2,157,343	2,208,000
10101	GSD General	32114210	FIR GSD Emer Med Services	406321	ADPI-Medicare thru OtherPassT	Funds are deposited into the General Fund for general government activities.	Eighty percent (80%) of the Medicare allowed amount is based on regional fee schedule. Twenty percent (20%) billed to secondary. Any remaining balance not collected is a contractual write-off.	None	T.C.A. 7-61-102	03/01/04	5,275,700	4,929,334	4,749,600
10101	GSD General	various	various	406415	TN Cost Reimbursement	Funds are deposited into the General Fund for general government activities.	Revenue amounts are based on the number of members eligible for payment x \$450.	None	T.C.A. 4-24-202	07/01/06	67,000	100,200	89,400
18301	USD General	various	various	406415	TN Cost Reimbursement	Funds are deposited into the General Fund for general government activities.	Revenue amounts are based on the number of members eligible for payment x \$600.	None.	T.C.A. 4-24-202	07/01/06	307,300	399,000	410,400
various	various	various	various	407601	Photostat & Microfilm	Funds are deposited into the General Fund for general government activities.	\$0.15 black & white - \$0.50 color	None	Executive Order No. 35	12/09/08	9,800	13,313	15,500
18301	USD General	32196210	FIR USD Public Fire Education	407747	Fire Protection	Funds are deposited into the General Fund for general government activities.	Based on imperial data of permits issues in FY 06.	None	M.C.L. 10.64.010	01/01/06	45,000	51,505	50,000
10101	GSD General	32114210	FIR GSD Emer Med Services	407748	Emergency Ambulance	Funds are deposited into the General Fund for general government activities.	The number was determined based on the amount of revenue received over a five-month period and adjusted for a twelve-month period . This amount is dependent upon the amount of requests for photocopies made by attorneys offices.	None	T.C.A. 7-61-103	07/01/06	4,300	2,560	700
10101	GSD General	32114210	FIR GSD Emer Med Services	407753	ADPI-Emergency Ambulance	Funds are deposited into the General Fund for general government activities.	This revenue is calculated based on historical trends.	None	T.C.A.-7-61-102	03/01/04	6,025,300	6,173,575	6,115,200
10101	GSD General	32114210	FIR GSD Emer Med Services	407760	PAS Emergency Ambulance	Funds are deposited into the General Fund for general government activities.	Actual amounts that were received in a 3 month period and annualized over a 12 month period.	None	T.C.A.-7-61-102	03/01/04	13,000	10,973	22,900
10101	GSD General	32114210	FIR GSD Emer Med Services	407761	PAS EMS ADPI Collections	Funds are deposited into the General Fund for general government activities.	Actual amounts that were received in a 3 month period and annualized over a 12 month period.	None	T.C.A.-7-61-102	03/01/04	441,400	219,381	380,000
10101	GSD General	32114210	FIR GSD Emer Med Services	407770	RRY Emergency Ambulance	Funds are deposited into the General Fund for general government activities.	Actual amounts that were received in a 3 month period and annualized over a 12 month period.	None	T.C.A.-7-61-102	03/01/04	-	7,055	-
10101	GSD General	32114210	FIR GSD Emer Med Services	407771	RRY EMS ADPI Collections	Funds are deposited into the General Fund for general government activities.	Actual amounts that were received in a 3 month period and annualized over a 12 month period.	None	T.C.A.-7-61-102	03/01/04	-	132,982	-
18301	USD General	32196210	FIR USD Public Fire Education	407796	Fire Watch Fees	Funds are deposited into the General Fund for general government activities.	Revenue is calculated on a conservative estimate based on year to date collections.	None	M.C.L. 10.64.010	10/01/06	7,000	11,995	6,000
32232	FIR Fire Grant Fund	32301260	FIR Smoke Detector Program	409100	Cash Contributions	Smoke Detectors given to citizens	Based on Grantor Award	None	RS2007-1963	02/21/07	23,617	-	-
32232	FIR Fire Grant Fund	32301265	FIR Extingr Training Defib Ac	409100	Cash Contributions	External Defibrillator	Based on Grantor Award	None	RS2007-1962	02/21/07	1,900	-	-
32232	FIR Fire Grant Fund	32301270	FIR Sams Club Learn Not toBurn	409100	Cash Contributions	Public Education	Based on Donation Awarded	None	RS2006-1557	02/21/07	1,000	-	-
32232	FIR Fire Grant Fund	32301280	FIR Technical Rescue Training	409300	Contributions	Tech Rescue Training	Based on Grantor Award	None	RS2008-204	01/28/08	12,523	12,523	-

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General Services

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
30052	Hurricane Gustav 9/08 Relief	10700908	GSR Hurricane Gustav 9/08	406200	Fed thru State PassThru	reimbursement for materials purchased by BOSS	actual invoices	N/A	Grant received by OEM - RS2009-825	07/01/08	-	1,856	-
61190	Surplus Property Auction	10517310	GSR EBid Surplus Prop Distr	408699	Auction Cash Clearing	revenue for sale of auction items deposited in this account - then disbursed to the appropriate receiving department monthly.	Sale price of auction item on eBid site	N/A	M.C.L. 4.32.050 Sale of surplus property	07/01/93	-	118,542	-
61190	Surplus Property Auction	10517310	GSR EBid Surplus Prop Distr	417000	Internal Service Operations	To cover the operating expenses for the E-bid Auction Operations program	Rate model for E-bid distribution program	None	N/A	07/01/09	337,000	337,000	337,000
61190	Surplus Property Auction	10517310	GSR EBid Surplus Prop Distr	417661	E-Bid Auction Operations	To cover operating costs of E-bid activities.	Fraction of each sale price of surplus item.	None	N/A	07/01/09	753,800	502,077	753,800

FY 2009 Revenue Manual
General Sessions Court

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
30027	General Sessions Drug Court Tr	27117100	GSC Drug Court Treatment	404101	Metro Courts-Fines & Costs	For Services Rendered	\$70 per person	Indigency	T.C.A. 16-22-109	07/01/08	95,000	37,522	90,000
10101	GSD General	27103021	GSC General Probation	404103	Drug Screening Fine	Funds are deposited into the General Fund for general government activities.	\$25.00 per drug test	Indigency	General Sessions Court order	02/01/90	30,000	37,436	28,500
30102	DUI Offender	27112000	GSC DUI Offender	404106	DUI Fines	Dedicated fund and the use is limited to Alcohol and Drug Programs defined by statute	\$100 of the DUI fine per paying offender is earmarked for this dedicated fund. Fund balance + current revenue minus expenditures is the calculation.	Indigency	T.C.A. 55-10-451 & 452	07/01/08	150,000	114,870	150,000
10101	GSD General	27106011	GSC Traffic School	404302	Traffic School Fee	Funds are deposited into the General Fund for general government activities.	\$65.00 per class	Indigency	M.C.L. 2.56.530	07/01/06	2,250,000	2,289,849	2,791,400
10101	GSD General	27103021	GSC General Probation	404452	Electrnic Monitor Prog	Funds are deposited into the General Fund for general government activities.	\$7 per day for each day sentenced to the program	Indigent Persons	General Sessions Court Order	08/01/94	18,000	51,195	36,000
10101	GSD General	27103021	GSC General Probation	404455	GSC Probation Fees	Funds are deposited into the General Fund for general government activities.	\$25.00 per month for every month supervised	None	T.C.A. 40-28-201	07/01/96	-	-	315,000
10101	GSD General	27104010	GSC PreTrial Release Services	407725	Pre-Trial Release Service	Sheriff's Program	Sheriff's Determination	None	BL 099-1658	N/A	-	432	-

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Health

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
10101	GSD General	38151222	HEA Animal Services All Other	403111	ACF Registration-Metro Health	Funds are deposited to the General Fund to offset program expenses	\$4.00 per registration; \$10.00 per rabies vaccine; \$25.00 per microchip implant	NA	Board of Health by authority of Metro Charter 10.104.1	06/01/09	330,000	367,691	330,000
10101	GSD General	38151232	HEA Environ Monitor Public Fac	403119	Tattoo License	Funds are deposited to the General Fund to offset the environmental monitoring program expenses	State Permit - Tattoo revenue estimates are based on tattoo establishments, tattoo artist, body piercing establishments and body piercing technicians. \$140.00 for Tattoo Artist, \$280.00 for Tattoo Facility, \$140.00 Body Piercing Technician, \$70.00 Body Piercing	None	Metro Board of Health by authority of Metro Charter 10.104.1	11/22/02	16,500	33,958	16,500
10101	GSD General	38151232	HEA Environ Monitor Public Fac	403121	License Body Piercing	Funds are deposited to the General Fund to offset the environmental monitoring program expenses	State Permit - Tattoo revenue estimates are based on tattoo establishments, tattoo artist, body piercing establishments and body piercing technicians. \$140.00 for Tattoo Artist, \$280.00 for Tattoo Facility, \$140.00 Body Piercing Technician, \$70.00 Body Piercing	None	Metro Board of Health by authority of Metro Charter 10.104.2	11/23/02	-	2,741	-
10101	GSD General	38151232	HEA Environ Monitor Public Fac	403314	Swimming Pool Permit	Funds are deposited to the General Fund to offset program expenses	Fee set by Board of Health	None	Metro Board of Health and Metro Council approved by Resolution	NA	-	30,860	-
10101	GSD General	38151203	HEA Air Pollution	403315	Air Pollution Permit	Funds are deposited to the General fund to offset air quality program expenses	Determined by the Environmental Protection Agency. Revenues are based on the number of non - Title V permits that are projected to be issued.	None	Metro Charter 10.104.1	06/01/04	50,000	116,352	115,000
10101	GSD General	38160410	HEA ALOB Finance	404007	Return Check Fee	Funds are deposited to the General Fund to offset health program expenses	\$10.00 per returned check	Refusal to pay	Metro Charter/Board of Health	04/01/93	-	60	-
10101	GSD General	38151211	HEA Food Protect Svcs	404210	Civil Fines	Funds are deposited to the General Fund to offset food protection services program expenses	Fines set by Board of Health	None	Metro Charter/Board of Health Board of Health by Authority of Metro Charter 10.104.1	06/01/04	40,000	37,181	40,000
10101	GSD General	38151232	HEA Environ Monitor Public Fac	404212	Tattoo Parlors-Civil Fine	Funds are deposited to the General Fund to offset program expenses	Fee set by Board of Health	None	Board of Health	NA	-	2,830	-
10101	GSD General	38151203	HEA Air Pollution	404215	Title V Penalties	Funds are deposited to the General Fund to offset program expenses	Varies by offense	None	Board of Health	NA	-	196,537	-
10101	GSD General	38151001	HEA Behavioral Health Services	404216	Alcohol & Drug Assessments	Funds are deposited to the General fund to offset program expenses	\$125 for initial evaluation and \$75 for follow up visit. Expectation of one referral per month.	No referrals	Metro Charter 10.104.1	07/01/06	1,500	-	-
10101	GSD General	38151211	HEA Food Protect Svcs	406401	TN Funded Programs	Restricted for use to fulfill the scope of services required by the grantor.	Contact with Tennessee Department of Agriculture	None	Metro Board of Health and Metro Council approved by Resolution	06/01/04	136,700	136,653	136,700
10101	GSD General	38151111	HEA Forensic Med Exam Office	406411	Post Mortum Reimbursement	Deposited to General fund	Claim for fee system as outlined in TCA-38-7-101 \$210 per state autopsy x 550 autopsies; \$150 per private autopsies x 33 autopsies	NA	Contract approved by Metro Board of Health and Metro Council by resolution	07/01/08	-	128,775	120,000
10101	GSD General	various	HEA Public Health Clinics	406426	TennCare	Funds are deposited to the General Fund to offset clinical services program expenses	Based on billable rates with TennCare providers	Patient is ineligible, service not billable, has a primary insurance	TennCare Provider Plan	06/01/05	400,000	405,039	216,000
10101	GSD General	various	HEA Air Pollution	407601	Photostat & Microfilm	Funds are deposited to the General Fund to offset program expenses	\$0.15 black & White \$0.50 color	None	Executive Order 035	12/09/08	-	251	-
10101	GSD General	38160610	HEA ALOB Records Mgmt Services	407627	Certificates-Birth/Death	Funds are deposited to the General Fund to offset program expenses	Birth Certificates cost Short form \$8, Long form \$15, additional copy \$5.00/\$7 per death certificate	NA	Board of Health by authority of Metro Charter 10.104.1	11/24/08	461,000	471,506	461,000
10101	GSD General	38160610	HEA ALOB Records Mgmt Services	407651	Medical Reports	Funds are deposited to the General Fund to offset vital statistics program expenses	\$10.00 for the first 10 pages, and .25 cents for each page	None	Board of Health by authority of Metro Charter 10.104.1	06/01/05	7,500	4,380	7,500
10101	GSD General	38160610	HEA ALOB Records Mgmt Services	407727	Vital Statistics	Funds are deposited to the General Fund to offset program expenses	Per medical record	NA	Metro Charter 10.104.1	07/01/06	1,000	-	-
10101	GSD General	various	HEA Public Health Clinics	407731	Primary Clinic Fee Individua	Funds are deposited to the General fund to offset program expenses	Sliding scale fee with \$10.00 minimum	Patient does not have sufficient funds - patient is billed for services only	Metro Charter 10.104.1	06/01/05	165,000	164,123	162,000
10101	GSD General	various	HEA Public Health Clinics	407732	Prrmy Clnc-Insurance	Funds are deposited to the General Fund to offset program expenses	Based on billable rates with insurance companies	Patient does not have sufficient funds - patient is billed for services only - patient is not covered by insurance	Metro Charter 10.104.1	06/01/05	1,000	2,842	2,500
10101	GSD General	38151201	HEA Air Quality	407733	Vehicle Emission Test	Funds are deposited to the General Fund to offset air quality program expenses.	Revenue estimates are based on the contract with SysTech Corporation and \$21,000 from fleet testing and permits to fleet tester, SysTech collects \$9.00 for each vehicle, Davidson County Clerk \$1.50, Metro Health Department \$2.00, SysTech \$5.50.	Vehicle does not pass emission test.	Board of Health and Metro Council approved by resolution.	07/01/07	1,947,800	1,948,958	1,947,800
10101	GSD General	various	HEA Food Protect Svcs	407737	State Inspection	Restricted for use to fulfill the scope of services required by the grantor.	Allocated by Tennessee Department of Health This revenue estimate is based on 95% of the permit money collected in this county.	None	Board of Health and Metro Council approved by Resolution	06/01/04	1,065,000	1,260,348	1,065,000
10101	GSD General	38151032	HEA Public Health Clinics	407738	Immunization-Influenza	Funds are deposited to the General Fund to offset clinical services program expenses	Fee is set by Board of Health by Authority of Metro Charter. \$20 per flu shot	Patient does not have sufficient funds - patient is billed for services	Metro Charter 10.104.1	06/01/05	200,000	31,127	50,000
10101	GSD General	38151173	HEA Bridges to Care Pharmacy	407739	BTC Prescription Co-Pymts	Funds are deposited to the General Fund to offset health care access program expenses	Board of Health by Authority of Metro Charter	Everyone is expected to pay co-pay for prescriptions	Board of Health by authority of Metro Charter 10.104.1	12/01/01	50,000	32,872	15,000
10101	GSD General	38151211	HEA Food Protect Svcs	407740	State Inspection-Summer Food	Restricted for use to fulfill the scope of services required by the grantor.	Allocated by Tennessee Department of Health	None	Board of Health	06/01/05	5,000	5,183	5,000
10101	GSD General	38151032	HEA Public Health Clinics	407746	Family Planning Fees	Funds are deposited to the General Fund to offset program expenses	Board of Health by Authority of Metro Charter - Sliding scale fee with \$10 minimum. Projected revenue is based on anticipated number of visits and historical data.	Patient does not have sufficient funds - patient is billed for services	Metro Charter 10.104.1	06/01/05	30,000	32,411	30,000
10101	GSD General	38151224	HEA Engineering Svce Investiga	407759	Engineering Fee	Funds are deposited to the General Fund to offset environmental program expenses	\$100 total for areas less than 5 acres \$20 per acre for areas greater than 5 acres. Revenue estimates are based on previous year's request for soil testing, designs anticipated, interest rates, and residential building activity.	None	Board of Healthy by authority of Metro Charter 10.104.1	07/01/97	55,000	24,430	30,000
10101	GSD General	38151222	HEA Animal Services All Other	407783	Pound Fees	Funds are deposited to the General Fund to offset animal services program expenses	\$90 adoption fee; \$25-\$75 spay/neuter fee; \$18 boarding fee; \$50 impound fee	None	Board of Health by authority of Metro Charter 10.104.1	06/01/09	115,000	137,589	186,600

FY 2009 Revenue Manual
Health

10101	GSD General	38151203	HEA Air Pollution	409300	Contributions	Funds are deposited to the General Fund to offset program expenses	Title V fees \$28 per ton of pollutants up to 2,000 tons	NA	Board of Health by authority of Metro Charter 10.104.1	06/01/05	600,000	564,138	570,000
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FY 2009 Revenue Manual
Human Resources

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
10101	GSD General	8123110	HR Training	407992	Fees-HR Training	Funds are deposited into the General Fund to cover the cost of special training classes offered to NCAC	Percentage of trainers salaries, materials, and travel expenses	N/A	Service Level Agreement between NCAC and HR	04/27/09	-	1,520	-

FY 2009 Revenue Manual
Information Technology Services

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
34100	Public & Gov't Access TV	14105000	ITS Public & Govt Access TV	403402	Franchises-Public TV	Use is restricted to promoting and assisting the providers of public, educational, and governmental (PEG) TV services.	Fixed amount of \$100,000 per year.	N/A	Cable TV franchise agreement with Comcast.	04/18/95	100,000	100,000	100,000
10101	GSD General	14121001	ITS Metro 3	407723	Video Production	Funds are deposited into the General Fund for producing copies of Metro 3 programming for citizens.	Actual cost of producing video copy	N/A	N/A	07/01/06	200	737	600

FY 2009 Revenue Manual
Justice Integration Services

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
various	Police 2008 JAG Grant	various	JIS JusIntgCons JAG Gr	406100	Federal Direct	Funding will be used to purchase hardware and operating systems to connect CJIS to Police SAN which will increase reliability and response time from what is currently experienced. It will also be used to purchase hardware and operating software for syste	Based on allocation of said grant from Division of Grants Coordination, Metro Finance Department; this year 5.61% allocation of \$292,365.00 federal funds received by MNPD.	Due to the nature of the grant, the following defines the only allowable expenses: Funding will be used to purchase hardware and operating systems to connect CJIS to Police SAN which will increase reliability and response time from what is currently experienced. It will also be used to purchase hardware and operating software for systems which transmit data between justice and public safety agencies to facilitate information sharing. Specifically, JAG funds cannot be used for: vehicles, vessels, or aircraft; luxury items, real estate, or construction projects, other than penal or correctional institutions.	Resolution No. RS2007-25,-26, RS2008-493	varies	70,400	16,057	-

FY 2009 Revenue Manual
Juvenile Court

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
10101	GSD General	26110010	JUV Drug Court Key	404103	Drug Screening Fine	Funds are deposited into the General Fund for general government activities	N/A	None	Judicial authority	07/01/01	6,000	6,608	5,500
10101	GSD General	26111910	JUV Juv Detention Key	404250	Juvenile Inmate Board	Funds are deposited into the General Fund for general government activities	Revenue estimate is based on the number of per diem beds contracted for by the State of Tennessee and surrounding counties.	None	Individual Detention Services contracts with the State of Tennessee and the four surrounding counties who utilize the service.	12/01/07	25,000	3,825	4,600
30037	Police 2008 JAG Grant	26310405	JUV SNash Gang JAG Gr08	406100	Federal Direct	Provide computer access (DSL)	Metro Police Department's allocation	None	Justice Assistance Grant Contract	07/01/08	-	9,897	1,900
10101	GSD General	26112610	JUV ALOB Finance Payroll Autho	406200	Fed thru State PassThru	Funds are deposited into the General Fund for general government activities	The Department of Children's Services provides us with an amount each year.	None	Grant contract	07/01/01	579,100	434,333	434,300
32226	JUV Juv Court Grant Fund	26311430	JUV Parent/Child Support Key	406200	Fed thru State PassThru	Revenue funds the Juvenile Court Child Support Enforcement Program	Based on current funding plus inflation	None	Grant contract	07/01/07	746,800	720,523	-
30030	Juvenile Court Accountability	various	JUV Supervised Prob JAIBG	406200	Fed thru State PassThru	Funds are used to augment the Court's locally funded Supervised Probation Program.	Based on contract amount.	None	Contract with Tennessee Commission and Youth	varies	46,000	97,421	-
10101	GSD General	26112510	JUV ALOB HR Key Product	406401	TN Funded Programs	Funds are deposited into the General Fund for general government activities	Each grant contract designates the amount of revenue.	None	The actual Grant contract from the Tennessee Commission on Children and Youth	07/01/02	9,000	7,710	9,000
10101	GSD General	26111910	JUV Juv Detention Key	407782	Telephone-Non Metro	Funds are deposited into the General Fund for general government activities	Estimate based on historical trend.	None	Judicial Authority	07/01/07	500	-	-

FY 2009 Revenue Manual
 Juvenile Court Clerk

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
10101	GSD General	22101000	JCC Admin	404200	Court Clerks-Fines & Costs	Funds are deposited into the General Fund for general government activities	Rates designated by statute.	If a party is determined to be indigent , they or their representative) may be exempt from certain fees. Also certain government agencies are not charged certain fees.	T.C.A. 8-21-4; as well as local Metro Ordinances &Resolutions.	01/01/06	145,000	185,341	146,000
10101	GSD General	22101000	JCC Admin	404620	Jail Construc/Upgrad Litigat	Funds are deposited into the General Fund for construction costs for Justice Facilities	Historical	N/A	RS2004-325	07/01/05	-	3,318	-
10101	GSD General	22101000	JCC Admin	404635	Courthouse Security Litig Tax	Funds are deposited into the General Fund for Courthouse Security	Recent trends	N/A	RS2008-490	01/01/09	-	8,310	12,000
10101	GSD General	22101000	JCC Admin	407200	Court Clerks-Comm & Fees	Funds are deposited into the General Fund for general government activities	Rates designated by statute.	If a party is determined to be indigent , they or their representative may be exempt from certain fees. Also certain government agencies are not charged certain fees.	T.C.A. 8-21-4; as well as local Metro Ordinances &Resolutions.	07/01/05	595,000	152,738	446,000

FY 2009 Revenue Manual
Law

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
10101	GSD General	6110310	LAW Lit/Admin Hear All Service	401540	Tax Summons Fee	Funds are deposited to the General Fund to offset certified mail expenses.	Direct reimbursement of expense.	N/A	N/A	07/01/09	65,000	101,267	68,500
10101	GSD General	6110310	LAW Lit/Admin Hear All Service	401541	Tax summoms fee-personaly	Funds are deposited to the General Fund to offset certified mail expenses.	Direct reimbursement of expense for certified mail.	N/A	N/A	07/01/09	9,200	5,296	7,000
10101	GSD General	6110310	LAW Lit/Admin Hear All Service	407901	Legal Services	Funds are deposited into the General Fund for advertisement of back tax sales in publications.	Market based fee based on benchmarking 6 full tax sales and 2 small ones-avg cost \$6,000-\$7,000 plus 3-4 constructive process publications costing approximately \$14,000.	N/A	N/A	07/01/06	55,000	70,272	55,000
10101	GSD General	6110310	LAW Lit/Admin Hear All Service	408702	External Source Recovery	Recover damages/costs incurred.	Direct reimbursement of expenses.	N/A	N/A	07/01/05	9,400	-	-

FY 2009 Revenue Manual
Metro Action Commission

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
31502	MAC Headstart Grant	75302140	MAC Head Start	406100	Federal Direct	To cover program services	Draw-down	NA	Contract	07/01/07	10,665,900	10,447,321	10,947,700
31506	MAC CACFP	75302200	MAC CACFP	406200	Fed thru State PassThru	To cover program services	Direct reimbursement of expenditures	N/A	Grant Contract	10/01/07	921,300	921,047	900,100
various	various	various	various	406200	Fed thru State PassThru	To cover program services and support auxillary programs	Direct reimbursement of expenditures	N/A	Grant Contract	07/01/07	4,608,100	7,478,694	4,232,400
31509	MAC State Classroom	75302400	MAC Early Childhood Education	406401	TN Funded Programs	To cover program services	Direct reimbursement of expenditures	N/A	Grant Contract	07/01/07	65,000	65,000	65,000
31508	MAC BF/AF Care Program	75302300	MAC HS B/F & A/F Care	407712	Day Care Service	To cover before/after care program services	Parent Fee Payment	N/A	N/A	07/01/07	150,000	147,756	150,000
various	MAC Local Programs	various	MAC Fan and Cooling	409300	Contribute-Group/Individual	USED TO PURCHASE FANS AND AIR CONDITIONING UNITS FOR LOW-INCOME FAMILIES LIVING IN DAVIDSON COUNTY	Direct Contribution	N/A	N/A	07/01/07	57,000	39,604	57,000
31500	MAC Admin & Leasehold	75701000	MAC Admin & LH Oper	409505	Vending	To cover program services	Commission on purchases	N/A	N/A	07/01/09	-	22	-
31508	MAC BF/AF Care Program	75302300	MAC HS B/F & A/F Care	409518	Other	To cover program services and support auxillary programs	Fee for service paid by parent/guardian	N/A	Fee for service	07/01/09	-	995	-

FY 2009 Revenue Manual
Mayor's Office

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
10101	GSD General	4102010	MAY Econ/Community Development	403321	Event & Film Permit	Funds are deposited into the General Fund for general government activities.	\$30.00 per event, parade, or film; \$1,000 per day bridge rental	Ordinance sets requirements; No exemptions allowed	Parades: Title 12 Vehicles and Traffic, Chapter 12.56, Ordinance 89-796 § 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	12/02/97	6,800	13,410	6,800
32250	OEM Grant Fund	4305024	MAY OEM Port Security Grant 08	406100	Federal Direct	Support port-wide risk mgmt, enhance domain awareness, and provide training/exercises to prevent, detect, respond to and recover from attacks involving Port of Nashville	Grant expense reimbursement	none	RS2008-547	08/01/08	1,546,019	-	1,544,000
32250	OEM Grant Fund	various	MAY OEM HomelandSecurity FY05	406200	Fed thru State PassThru	Restricted for use to fulfill the scope of services required by the grantor.	Grant expense reimbursement	none	various	varies	3,944,486	1,604,180	2,391,900
10101	GSD General	4102010	MAY Econ/Community Development	407706	Advertising Fee	Funds are deposited into the General Fund for general government activities.	\$12.00 per pole	No exemptions	M.C.L. 2.2.62; Ordinance 97-983	12/02/97	6,900	11,268	6,900

FY 2009 Revenue Manual
Metro Clerk

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
10101	GSD General	3106000	MCL Alarm Registration	403311	Alarm Device Permit	Funds are deposited into the General Fund for general government activities.	The rates are \$20.00 for residential customers, \$50.00 for commercial customers, \$2.50 for transfers and \$2.50 for duplicate permits.	Residential premises within the area of Goodlettsville, O90-1107; Motor vehicle alarms, self-contained smoke detectors, O90-1107; Medical alert alarms, O91-1523	BL2007-1443	06/20/07	1,200,000	1,294,969	1,200,000
10101	GSD General	3106000	MCL Alarm Registration	404007	Return Check Fee	Funds are deposited into the General Fund for general government activities.	\$30.00 per returned check	None	BL2007-1442	06/20/07	200	50	200
10101	GSD General	3101000	MCL Administration	407601	Photostat & Microfilm	Funds are deposited into the General Fund for general government activities.	\$0.15 black & White \$0.50 color. And \$2.00 for certifications	Metropolitan Government departments and agencies	Executive Order No. 35	12/09/08	800	1,521	800
10101	GSD General	3101000	MCL Administration	407717	Alarm Appeal	Funds are deposited into the General Fund for general government activities.	\$75.00 per appeal	None	BL090-1107; O93-872; BL2007-1443	06/19/07	2,000	1,425	2,000
10101	GSD General	3101000	MCL Administration	407718	Lobbyist Registration	Funds are deposited into the General Fund for general government activities.	\$25.00 per registration	(1) A public official performing the duties of his office; (2) A person acting in a representative capacity on behalf of a client appearing before an official in the executive branch for purposes specifically set forth in law; (3) An editor or working member of the press.	BL091-1484	03/19/91	2,000	3,281	2,000

FY 2009 Revenue Manual
Municipal Auditorium

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
60161	Municipal Auditorium	61501210	MUN Venue Booking	407817	Auditorium User Fee	Operating expenses of the department	15 ex floor shows @ 2666 avg/Souvenirs - 21 shows @ 2047 avg/concessions- 75 shows @ 2600 avg/Labor & set up charges for 75 shows @ 2800 avg/64 arena shows @ \$5,525 per show/75 shows @ 2088 per show	None	Metro contract	01/01/06	1,012,600	1,102,296	1,012,600
60161	Municipal Auditorium	61501210	MUN Venue Booking	417861	Ovations Capital Reserve	Funds deposited into Operating fund, used for purchases of the food & beverage equipment	1% of sales--Capital Reserve Fund; not budgeted--booked as deferred revenue and shown when expensed	Non-food and beverage uses	Metro contract with Ovations	08/01/06	-	5,141	-

FY 2009 Revenue Manual
Nashville Career Advancement Center

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
various	various	various	various	406200	Fed thru State PassThru	For the operation of the authorized programs of the Nashville Career Advancement Center	Projected Federal revenue based on the FY09 awards. As of 02/11/09, no FY10 revenue estimates or contracts have been received from the various grantor agencies	Disallowed program costs	Workforce Investment Act	varies	8,876,400	7,747,132	6,707,000
various	various	various	various	406300	Fed thru Other PassThru	For the operation of the authorized programs of the Nashville Career Advancement Center	Reimbursement of actual expenditures	Disallowed program costs	Workforce Investment Act	varies	-	9,450	-

FY 2009 Revenue Manual
Parks

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
10101	GSD General	40101310	PAR Usage Permits	403103	Special Priv License	Funds are deposited into the General Fund for general government activities.	Varies based on rate approved by Parks Board	None	Metro Charter, April 1, 1963 Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive	01/01/09	5,000	5,346	5,000
various	various	various	various	406100	Federal Direct	To be used to purchase law enforcement technology	1.95% of Federal Dollar Allocation to Metro Police Department	Only to be spent on law enforcement activities/supplies	RS2008-493	varies	23,100	5,586	-
32300	PAR Parks Dept Grant Fund	various	PAR Greenway RTP	406200	Fed thru State PassThru	Improvements to the Joelton Greenway	Approved by Park Board and Metro Council	None	RS2008-585	varies	476,500	-	48,500
32300	PAR Parks Dept Grant Fund	40383735	PAR Friends Beaman Park	406300	Fed thru Other PassThru	Salary for Beaman Park Nature Center supplemental staff	Grant award	For Beaman Park Nature Center supplemental staff only	RS2009-667	07/01/09	15,000	-	-
32300	PAR Parks Dept Grant Fund	40331710	PAR Ellington/Sevenmile Creek	406401	TN Funded Programs	Restricted to use to fulfill the scope of services required by the grantor	Grant	Only for Greenways	RS2006-1454	03/01/07	124,800	-	124,800
32300	PAR Parks Dept Grant Fund	40782810	PAR TAC Big Band Dances 2009	406401	TN Funded Programs	Restricted to use to fulfill the scope of services required by the grantor	Grant award	Supplements annual Big Band Dances program	RS2008-456	09/16/08	4,920	4,920	-
32300	PAR Parks Dept Grant Fund	various	PAR SafetyNetConsortiumFY09	406401	TN Funded Programs	Restricted to use to fulfill the scope of services required by the grantor	Grant award	various	RS2009-767	03/01/07	354,300	-	-
10101	GSD General	40103110	PAR Park Police Patrols	406415	TN Cost Reimbursement	Funds are deposited into the General Fund for general government activities.	23 officers (per Captain Rich Foley) @ \$600.00each	Only used for salary	Approved by Park Board	04/18/08	11,400	12,600	13,800
10101	GSD General	various	PAR Usage Permits	407654	Concessions	Funds deposited into General Fund for general government activities	Based on rate approved by Parks Board	None	Metro Charter, April 1, 1963 Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive	01/01/09	186,300	79,077	86,000
30802	Parks Resale Inventory	40180000	PAR Resale Inventory	407655	Re-sale Inventory	Funds used to support Retail Sales in revenue producing programs	Varies based on merchandise sales	Only for Retail Sales portions of programs	Approved by Park Board	01/01/09	1,590,200	1,006,094	1,050,000
10101	GSD General	various	PAR Usage Permits	407801	Admissions-Sportsplex/WavePool/Parthenon	Funds are deposited into the General Fund for general government activities.	Based on rate approved by the Park Board	None	Metro Charter, April 1, 1963 Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive	01/01/09	2,205,000	2,738,814	2,845,000
10101	GSD General	various	PAR Usage Permits	407803	Tennis/Green/Rental Fees	Funds are deposited into the General Fund for general government activities.	Based on rates approved by the Park Board	None	Metro Charter, April 1, 1963 Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive	01/01/09	4,339,300	4,371,711	4,429,900
10101	GSD General	40106110	PAR Arts/History Classes	407807	Workshop Fees-Class	Funds are deposited into General Fund for general government activities	Varies based on rate approved by Parks Board	None	Metro Charter, April 1, 1963 Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive	01/01/09	15,000	8,617	10,000
30801	Parks Special Projects	40782300	PAR Instructors	407807	Workshop Fees-Class	Instructors pay	Fee for service	None	Metro Charter, April 1, 1963 Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive	01/01/09	210,300	170,525	177,000
10101	GSD General	various	PAR Usage Permits	407808	Facility Use - Peeler/RiverMansion/Dock/Picnic	Funds are deposited into the General Fund for general government activities.	Based on rate approved by Parks Board	None	Metro Charter, April 1, 1963 Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive	01/01/09	99,000	278,193	211,700
30801	Parks Special Projects	40782200	PAR After-Hours Special Events	407910	Staff Services	Funds are deposited into the Special Revenue Fund to offset the cost of special events	Based on rate approved by the Park Board	None	Approved by Park Board	01/01/09	302,500	260,452	248,400
10101	GSD General	40150810	PAR Parthenon	408701	Insurance Recovery	Funds are deposited into the General Fund for general government activities.	Insurance recovery for damage claim	None	Metro Legal Department	NA	-	23,157	-
30801	Parks Special Projects	40170600	PAR Contribution to Parks	408701	Insurance Recovery	Funds are deposited into the Special Revenue Fund for use on special projects	Insurance recovery for damage claim	None	Metro Legal Department	NA	-	1,250	-
10101	GSD General	40151210	PAR Usage Permits	408800	Rent-Sail Boat	Funds are deposited into the General Fund for general government activities.	Based on rate approved by the Park Board	None	Metro Charter, April 1, 1963 Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive	01/01/09	235,000	159,689	233,000
various	various	various	various	409300	Contributions	Restricted to use to fulfill the scope of services required by the grantor	Contribution based	None	Approved by Board	varies	622,000	364,698	254,000

FY 2009 Revenue Manual
Planning Commission

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
30705	Congestion Mitigation Air Qual	various	PLA RideShare /Air Quality	406200	Fed thru State PassThru	RideSharing awareness and education	Grant Agreement	n/a	Grant contract between Metro Planning Commission and TN Dept of Transportation	04/01/06	185,000	133,464	44,000
30706	Regional Transportation Plan'g	various	PLA SPR PL /FTA/FHWA/NE Corr Inv Study	406200	Fed thru State PassThru	Dedicated to SPR activities in current approved Unified Planning Work Program/Corr Inv Local Studies/Planning & Coordination	Currently adopted Unified Planning Work Program/MPO	n/a	Annual Planning /SPR Funds Grant Contract between Metro Planning Commission and TN Dept. of Transportation	varies	2,849,200	1,729,986	2,501,000
30764	Metro Area Computer Mapping	7112231	PLA GIS Sales & Svc Key Rev	406510	Other Gov't Agencies	Estimated revenue to cover estimated expenditures for aerial photographs	Estimate	n/a	n/a	03/10/09	-	75,000	185,000
30706	Regional Transportation Plan'g	7306130	PLA FHWA PL Funds Reg Match	406510	Other Gov't Agencies	Provide local matching funds in support of Federal Funds received for Unified Planning Work Program	Population	n/a	Nashville Area MPO Membership/Dues Policy adopted 4/26/2007	10/01/08	-	114,539	70,000
10101	GSD General	7112210	PLA GIS Services and Applicati	407604	Maps	Funds are deposited into the General Fund for general government activities.	Fee ranges from \$10.00 - 70.00 based upon type of map	Council members are not required to pay for official business related requests	Subdivision regulations	08/15/06	700	1,621	2,700
30764	Metro Area Computer Mapping	7112231	PLA GIS Sales & Svc Key Rev	407604	Maps	Dedicated to computerized map data maintenance.	Fee ranges from \$10.00 - 70.00 based upon type of map; full license is \$9,100, individual layers vary.	Council members are not required to pay for official business related requests	Subdivision regulations ; Subdivision regulations	08/15/06	191,000	37,149	20,400
10101	GSD General	7112850	PLA Land Development	407609	Code Books	Funds are deposited into the General Fund for general government activities	Fees start at \$2.00	Council members are not required for official business related requests	Subdivision Regulations	08/15/06	800	519	200
10101	GSD General	7112850	PLA Land Development	407708	Zone Change	Funds are deposited into the General Fund for general government activities	Flat Fee \$1,400	Council members are not required to pay for official business related requests	M.C.L. 17	08/15/06	477,500	204,200	168,500
10101	GSD General	7112850	PLA Land Development	407711	Plnnd Unit Dev Review	Funds are deposited into the General Fund for general government activities	Flat Fee = \$1,975	Council members are not required to pay for official business related requests	Subdivision Regulations	08/15/07	183,400	102,285	128,000
10101	GSD General	7112850	PLA Land Development	407728	Subdivision Review Fee	Funds are deposited into the General Fund for general government activities	Flat Fee = \$2,100 for Final Plat	Council members are not required to pay for official business related requests	Subdivision Regulations	08/15/07	711,800	330,855	350,000
10101	GSD General	7112850	PLA Land Development	407729	Permit Plan Review Fee	Funds are deposited into the General Fund for general government activities	\$160 per each reviewed permit \$285 per each Performance Bond transaction	Council members are not required to pay for official business related requests	Subdivision Regulations	08/15/07	-	32,705	38,500
various	various	various	various	409300	Contributions	Council Resolution	Economic Impact Study/Transportation Planning Study/Donation	business related requests	Council Resolution RS 2009-687/720	04/21/09	-	163,752	-
various	various	various	various	409506	Litigation Settlement	Funds are deposited into the General Fund for general government activities	Varies by case	n/a	n/a	n/a	-	3,000	-

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Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
30146	Police Unauth Substance Abuse	31740204	POL Unauth Substance Abuse	403209	Unauthorized Substance Abuse Tax	Drug prevention and enforcement	Historical	N/A	T.C.A. code 67-4-2801	07/01/05	33,000	40,960	65,600
30157	Police Sex Offender Registrati	31760200	POL Sex Offender Registrations	404004	Offender Program Income	Revenue is used for Sex Crimes Investigators	536 potential registrants with a 65% chance of actual registration. \$100.00 per registrant.	N/A	Funds are collected via Tennessee code annotated Title 40 enacted by the State of Tennessee Public Acts 2005, Chapter 316, Senate Bill Number 190.	09/01/05	33,000	60,079	45,000
various	various	various	various	404750	Confiscated Cash	Funds are restricted for drug enforcement activities	100% of monies awarded	N/A	T.C.A. 39-17-420	07/01/04	2,587,600	1,439,511	2,575,600
various	various	various	various	404780	Sale-Confiscated Prop	Funds are restricted for drug enforcement activities	Highest bidder registered on E-Bid. 20% fee to E-Bid not to exceed \$2000.	N/A	T.C.A. 39-17-420	07/01/04	352,000	352,733	360,000
30154	POL State Felony Forfeiture	31740105	POL State Felony Forfeiture	404781	Forfeited Conveyance	Law enforcement purposes	N/A	N/A	T.C.A. code 39.11.701	07/01/04	19,000	-	-
various	various	various	various	404782	Gambling Forfeitures	Funds are held in forfeiture fund until case is adjudicated	Highest bidder registered on E-Bid. 20% fee to E-Bid not to exceed \$2000.	N/A	T.C.A. 39-11-701 to 39-11-717	07/01/04	1,242,300	159,337	1,122,300
30154	POL State Felony Forfeiture	31740105	POL State Felony Forfeiture	404783	State Felony Forfeiture	Funds are held in forfeiture fund until case is adjudicated	Based on assets involved in cases.	N/A	The T.C.A. associated with this object code is T.C.A. 40-33-101	07/01/08	-	81,067	125,000
30200	Police Task Force Fund	31321404	POL Drug Task Force Key	404900	Court Ordered Restitutions	Law Enforcement Investigations	Based upon actuals	N/A	T.C.A. code 39.11.701	07/01/08	2,300	-	-
various	various	various	various	406100	Federal Direct	Reimbursement	Grant agreement	N/A	RS2004-356, RS2007-110, RS2008-146, RS2008-493	varies	693,700	305,577	664,500
30149	Police Federal Drug Enforcemen	31750100	POL Justice Felony Forfeitures	406111	Federal (DOJ) Rev Sharing	Funds are restricted for law enforcement use only	Sharing in joint operations reflects the degree of direct participation of requesting agencies as per the Dept. of Justice Equitable Sharing Guide.	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	T.C.A. 39-11-701 to 39-11-717	07/01/04	505,000	568,108	505,000
30156	Police Federal Forfeitures	31760100	POL Treasury Felony Forfeit	406112	Federal (Treas) Rev Sharing	Funds are deposited to the special revenue and restricted to use approved by the grantor	Sharing in joint operations reflects the degree of direct participation of requesting agencies as per the Dept. of Justice Equitable Sharing Guide.	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	Federal Comprehensive Crime Control Act 1984 21U.S.C. & 881 (e) (3)	07/01/05	373,500	178,581	400,000
various	various	various	various	406200	Fed thru State PassThru	Reimbursement	Grant agreement	N/A	Per acceptance of new agreement by Council Resolution and grant agreement.	varies	70,300	113,907	64,100
32231	Police Grant Fund	31331403	POL Governor Hwy Safety Grant	406401	TN Funded Programs	Reimbursement for allowable expenses.	Billings by MNPDP to Governor's Highway safety Office.	N/A	Grant agreement between Metro Government (MNPDP) and TN Governor's Highway Safety Office.	10/01/08	1,300,200	1,271,571	1,250,200
10101	GSD General	various	various	406415	TN Cost Reimbursement	To offset cost of officer in-service training.	State of Tennessee reimburses Police Department \$600.00 per officer for annual training.	N/A	Per yearly Resolution and TCA Code 38, Chapter 8	07/01/07	759,000	723,003	718,800
10101	GSD General	31160610	POL ALOB Records Mgmt Servi	407601	Photostat & Microfilm	Funds are deposited into the General Fund for general government activities.	\$0.15 black & white - \$0.50 color	Compared to prior years, the \$0.15 fee schedule reduces the estimated revenue. The change in the revenue budgeted from FY09 to FY10 is \$162,000. Metro Legal was reviewing the proposed change at the time this budget was being prepared.	Executive Order No. 35	12/09/08	402,000	388,173	240,000
10101	GSD General	31121252	POL Training Personnel/In-Serv	407719	Background Check	Funds are deposited into the General Fund for general government activities.	The Records Division provided two scenarios based on the current fees and the new fee structure, referenced in Executive Order 35. The current fee structure is based on the police department's historical interpretation authorized by Metro Charter and supp	Compared to prior years, the \$0.15 fee schedule reduces the estimated revenue. The change in the revenue budgeted from FY09 to FY10 is \$162,000. Metro Legal was reviewing the proposed change at the time this budget was being prepared.	M.C.L. 34-1-4-4.2 updated to section 2.44080 and amended by ordinance O91-1648 in 1991 per Metro Clerk Office	02/24/05	-	35,655	-
30148	Police Secondary Employment	31701000	POL Admin Secondary Employ	407730	Police Secondary Employ	Reimbursement for Police overtime	Annual rate calculation based on sworn salary, benefits, and other cost in coordination with Metro Finance, Legal, General Services, Human Resources and Insurance	N/A	M.C.L. 2.44.210	09/01/04	1,150,600	1,065,185	1,111,100
10101	GSD General	31122201	POL Warrants Key	407736	Police Investigation Fee	Revenue is deposited into General Fund for GSD activities.	Based on adjudication of cases where the suspect is found guilty.	N/A	Approved by Metro Council	02/10/09	-	2,987	2,900
10101	GSD General	31121252	POL Training Personnel/In-Serv	407749	Spec Police Commiss'n	Funds are deposited into the General Fund for general government activities.	\$55 per application	Ordinance 093-617 states that the chief of police may waive any fee for any portion of the issuance process which may have been previously completed by the applicant.	Metro Charter Section 8.205; M.C.L. 2.44.090; T.C.A. 62-35-101, 131; 39-17-1315	06/30/06	11,000	14,185	11,000
61200	Police Impound	31521150	POL Police Impound	408601	Abndnd Vehicl Auct'n	Applied to fund balance for expense generated through fund activity	Previous fiscal year history	N/A	Metro Government Ebid department	07/01/06	700,000	688,631	810,000
10101	GSD General	31160420	POL ALOB Payment Approvals	408702	External Source Recovery	Funds are deposited into the General Fund for general government activities.	\$55 per application	Ordinance 093-617 states that the chief of police may waive any fee for any portion of the issuance process which may have been previously completed by the applicant.	Metro Charter Section 8.205; M.C.L. 2.44.090; T.C.A. 62-35-101, 131; 39-17-1315	06/30/06	-	142	-
various	Police Grant Fund	various	POL Donation	409300	Contributions	Law enforcement purposes	Donation	N/A	N/A	10/01/08	11,000	7,000	5,000
10101	GSD General	31121201	POL Inspections Key	409514	Cost Reimbursement	Funds are deposited into the General Fund for general government activities.	\$55 per application	Ordinance 093-617 states that the chief of police may waive any fee for any portion of the issuance process which may have been previously completed by the applicant.	Metro Charter Section 8.205; M.C.L. 2.44.090; T.C.A. 62-35-101, 131; 39-17-1315	06/30/06	-	450	-
61200	Police Impound	31521150	POL Police Impound	409515	Sale Of Miscellaneous Items	Applied to fund balance for expense generated through fund activity	Historical	N/A	Metro Government	07/01/05	500	310	500
30151	Victim Witness Protection	31721353	POL Victim Witness Prot Key	409999	Unapplied Deposit	N/A	Equal to exp	Use Fund balance to balance	N/A	07/01/06	5,200	-	-
61200	Police Impound	31521150	POL Police Impound	417301	POL Impd Veh Tow-In Fee	Enterprise department expense	Historical based on number of cars received	N/A	Metro Transportation License Commission	07/01/06	600,000	467,117	458,400

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61200	Police Impound	31521150	POL Police Impound	417302	POL Impd Daily Veh Storage Fee	Applied to fund balance for expense generated through enterprise activity.	Previous fiscal year history and trends	N/A	Metro Transportation License Commission	07/01/06	384,000	300,390	275,000
61200	Police Impound	31521150	POL Police Impound	417303	POL Impd Flat Veh Storage Fee	Applied to fund balance	\$200 fee per vehicle	N/A	BL2006-1094	07/01/06	1,032,000	725,801	759,000

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Public Defender

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
30037	Police 2008 JAG Grant	21305925	PDF JAG Grant 2008	406100	Federal Direct	Varies	Based on award	N/A	Approved by Metro Council	10/01/08	-	5,272	-
10101	GSD General	21101000	PDF Administration	406415	TN Cost Reimbursement	Funds are deposited in the General Fund for general government activities.	Revenue is determined by the State of Tennessee	None	State of Tennessee Budget	10/10/07	1,588,500	1,591,421	1,544,900

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Public Library

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
30401	Library Services	various	LIB Disadv Grant- LCO Prog Key	406200	Fed thru State PassThru	Grant use - goes into Library Grant Fund	Grant awarded on a competitive basis.	N/A	Grant Contract	varies	8,800	14,344	10,300
30401	Library Services	39304065	LIB EAP Deaf Hear Grant Key	406401	TN Funded Programs	Grant use - goes into Library Grant Fund	Grant awarded on a competitive basis.	If state has no funding available, grant funds will not be awarded and/or grant funds could be reduced.	Grant Contract	07/01/05	273,000	88,000	273,000
10101	GSD General	39104011	LIB Virtual Info Svcs Key	407601	Photostat & Microfilm	Funds are deposited into the General Fund for general government activities.	Rates established by the Nashville Public Library Board. \$0.20 per black & white page; \$1.00 per color page. Public Records \$0.15 black & white/ \$0.50 color	There are no exemptions from this fee if a Library customer wishes to print out something from a public access computer.	M.C.L. 11.11.1203 - Executive Order No. 35	12/09/08	43,300	71,245	43,300
10101	GSD General	39104101	LIB Town Square Key	407808	Facility Use Fee	Funds are deposited into the General Fund for general government activities.	Rates established by the Nashville Public Library Board. Fees vary for For-profit, Non-Profit and government entities that use the spaces.	Room rental fees are not charged to Government entities (Federal, State or Local) to use public library spaces.	M.C.L. 11.11.1205	06/01/05	12,000	12,798	12,000
10101	GSD General	various	LIB Lib Check Out Key	407815	Library Fees	Funds are deposited into the General Fund for general government activities.	Rates established by the Nashville Public Library Board. Fines and fees vary. For example \$0.04 per day per adult book to a maximum of \$4.00. Out of county library card fees, \$40.00 annually.	Fines may be waived if it is found a library customer has been charge in error.	M.C.L. 11.11.1204	varies	523,700	493,851	523,700
various	various	various	various	409300	Contributions	programming/materials and special projects	donations and fund balance	N/A	M.C.L. 11.11.1203	07/01/06	1,153,850	515,139	1,009,300

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Public Works

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
10101	GSD General	42141310	PW GSD Right of Way Permits	403308	Excavation Permit	Funds are deposited into the General Fund for general government activities.	Excavation @ \$55 each. Pavement assessment @ \$500 plus 20% of cost to restore pavement. Violations @ 3 times the normal fee cost for whatever violated.	PW Projects	BL 097-785; BL2004-260	06/25/04	200,000	152,541	127,400
10101	GSD General	42141310	PW GSD Right of Way Permits	403312	Sidewalk & ROW Permit	Funds are deposited into the General Fund for general government activities.	\$100 - Sidewalk Cafe \$250 - Encroachment	PW Projects	BL2002-983, BL2004-262, BL2004-300	07/01/05	-	100	-
10101	GSD General	42141420	PW GSD Park Spaces On Street	403319	Meter Occupancy Permit	Funds are deposited into the General Fund for general government activities.	\$15.00 per meter per day	MNPS, PW Projects	BL 097-785; BL2004-260; M.C.L. 13.20.030	06/25/04	50,000	93,230	70,000
10101	GSD General	42141310	PW GSD Right of Way Permits	403320	Temp Street Close Permi	Funds are deposited into the General Fund for general government activities.	5 days or less = \$55; 5 or more days = \$10 per day; Greater than 90 days prohibited.	N/A	BL 097-785, BL2004-260	06/25/04	400,000	361,070	350,000
various	various	various	various	406200	Fed thru State PassThru	Solid Waste Special Revenue Fund	Grant Agreement	N/A	Federal Grant	07/01/04	-	273,282	-
30502	Solid Waste Grant	various	various	406401	TN Funded Programs	Solid Waste Special Revenue Fund	Reimburse \$85K per year worth of expenditures for five years with a total of \$425,000./\$70 per ton up to \$595,000 per year	Rimmed Tires	TDEC Grant # GG-07-12825-00, RS2007-58/Z-08-213011-02; RS2008-350	07/01/04	85,000	629,652	680,000
10101	GSD General	42141510	PW GSD Street Construction	407602	Plans & Specifications	Funds are deposited into the General Fund for general government activities.	\$100 per plan set	N/A	Charter 8.402	07/01/05	2,500	1,500	1,000
10101	GSD General	42142832	PW GSD Traffic Sign & Marking	407606	Garbage & Junk	Funds are deposited into the General Fund for general government activities.	Current scrap metal value per ton	N/A	N/A	07/01/05	7,500	7,165	3,600
30501	Solid Waste Operations	various	various	407606	Garbage & Junk	Funds are deposited to the Solid Waste special revenue fund	Recyclable revenue based on current market values./\$1.98 per battery	N/A	N/A	07/01/05	65,000	59,309	37,800
30501	Solid Waste Operations	various	various	407606	Recycled Material	Solid Waste Special Revenue Fund	Recycling revenue is based on \$35 contract rate for cardboard./\$10 per ton/\$0.30 per gallon	N/A	Contract with Rivergate Rycycling - Contract # 15772.	08/01/04	433,200	419,140	345,200
30501	Solid Waste Operations	various	various	407655	Re-sale Inventory	Solid Waste Special Revenue Fund	\$45 per cart, limit two carts per resident and 3 carts for commercial.	N/A	M.C.L. 10-20-160 and 10-20-120.	07/01/07	5,000	12,708	12,000
10101	GSD General	42141410	PW GSD Park Spaces Off Street	407743	Parking	Funds are deposited into the General Fund for general government activities.	Downtown Partnership collects \$1.00 per 1/2 hour with a daily max of \$6.00 at the Library Garage. Special event rate of \$4.00. Courthouse Garage rate is \$2 per 1/2 hour with a daily max of \$12. Special event rate of \$4 to \$15 as designated by the Parki	N/A	Downtown Partnership Contract for Off-Street parking	12/15/06	3,304,300	3,469,918	3,578,500
10101	GSD General	42141420	PW GSD Park Spaces On Street	407743	Parking	Funds are deposited into the General Fund for general government activities.	\$1.00 per hour in the Central Business District, \$0.75 per hour in the fringe.	From 6 p.m. to 8 a.m. Monday through Friday and all day Saturday and Sunday. Also, ten Metro recognized holidays.	M.C.L. 11.907. Rates set by Traffic and Parking Commission. BL2001-73, BL2002-1246 Last rate set during December 12, 2005 meeting of T & P Comm.	03/01/06	1,130,000	1,130,197	2,150,000
30509	PW Surplus Parking Fund	42341400	PW Surplus Parking Funds	407743	Parking	Held for future capital maintenance and repair of offstreet parking facilities.	Downtown Partnership estimated Net Profit less guaranteed payments to Metro.	N/A	Downtown Partnership Contract for Off-street Parking	07/01/05	161,800	225,733	154,000
10101	GSD General	42141310	PW GSD Right of Way Permits	407744	St & Alley Map Amend	Funds are deposited into the General Fund for general government activities.	\$300 per request	Fees waived upon councilmember legislative request.	M.C.L. 13.08.010 (Ord. 93-505), BL2004-262, BL2004-300	07/06/04	9,000	5,550	4,500
10101	GSD General	42142710	PW GSD Traffic Signal Maint	407754	House Mover Escort Srv	Funds are deposited into the General Fund for general government activities.	Fee is based on 3 hour minimum calculated rate of employee salary/fringe/overhead.	N/A	N/A	07/01/05	3,000	4,433	3,000
30501	Solid Waste Operations	42803500	PW WM Front Loader Coll	407755	Wste Collect&Dispose	Solid Waste Special Revenue Fund	\$33,750 per quarter	N/A	MOU between PW and MDHA dated 7/30/07.	07/01/05	135,000	101,250	135,000
30501	Solid Waste Operations	42804710	PW WM Compost Program	407755	Wste Collect&Dispose	Funds are deposited to the Solid Waste special revenue fund	\$0.01 per pound with \$2 minimum	PW Solid Waste Trucks and Metro Contractor Trucks.	M.C.L. 10.20.211	01/01/91	145,000	149,028	130,000
30501	Solid Waste Operations	various	various	407755	Land Fill Dumping	Solid Waste Special Revenue Fund	\$0.50 per cubic yard	PW Vehicles	M.C.L. 10.20.287	07/01/05	420,000	338,335	350,000
30501	Solid Waste Operations	various	various	407755	Wste Collect&Dispose	Funds are deposited to the Solid Waste special revenue fund	3 items or less - free; small pickup load \$5; large pickup truck \$10; trailers \$11 per cubic yard	N/A	M.C.L. 10.20.270	01/01/93	350,000	318,818	300,000
18301	USD General	42197110	PW USD Administration	407756	Back Door Garbage	Funds are deposited into the General Fund for general government activities.	\$23/month per household	Age 65 or older, disabled with medical note	M.C.L. 10.20.120; BL 89-826	01/01/05	78,000	68,796	64,300
30501	Solid Waste Operations	42802300	PW WM Transfe Station Disposal	407757	Refuse Hndlr Inspection	Solid Waste Special Revenue Fund	\$25 per year for each vehicle use to haul refuse.	PW Vehicles	M.C.L. 10.20.300	07/01/05	5,000	4,250	4,000
30501	Solid Waste Operations	various	various	407758	Disposal Fee	Solid Waste Special Revenue Fund	\$6 per ton	N/A	M.C.L. 10.20.287; BL2002-1135	05/01/98	2,500,000	1,943,711	2,034,000
30501	Solid Waste Operations	42804300	PW WM Curbside Recycling	407762	Host Fee	Solid Waste Special Revenue Fund	\$5 per ton of recyclables sent to Rivergate by parties not having a contract with Rivergate prior to Metro's contract.	Parties having a prior contract with Rivergate	Rivergate Recycling Contract # 15772.	08/01/04	2,000	3,487	1,000
10101	GSD General	42141420	PW GSD Park Spaces On Street	407763	Residential Permit Parking	Funds are deposited into the General Fund for general government activities.	\$10 per year per permit	Guest Passes	M.C.L. 12.42.080	02/01/93	1,300	1,300	1,800
10101	GSD General	42141420	PW GSD Park Spaces On Street	407764	Loading Zone Permits	Funds are deposited into the General Fund for general government activities.	\$50 per space per year	Charitable and Non-Profit Organizations	M.C.L. 12.48.020	03/01/06	6,300	6,000	6,200
10101	GSD General	42141420	PW GSD Park Spaces On Street	407765	Valet Parking Permits	Funds are deposited into the General Fund for general government activities.	\$100 annual fee plus any lost revenue from parking meters	N/A	Rates set by Traffic and Parking Commission; BL2001-723; BL2002-1246; Last rates set by T & P Comm. on Dec 12, 2005.	03/01/06	3,000	2,700	2,700
30508	Public Works Sidewalk	various	various	409300	Contributions	Solid Waste Special Revenue Fund	Contribution	N/A	Contribution	07/01/08	-	27,207	-
30501	Solid Waste Operations	42801200	PW WM Education/Pub Relations	409518	Other	Solid Waste Special Revenue Fund	\$2833/month less any direct payments requested by Metro.	Direct payments to vendors requested by Metro.	Rivergate Recycling Contract # 15772	09/08/04	30,000	32,706	9,200
30501	Solid Waste Operations	42804710	PW WM Compost Program	409523	Mulch Sales	Solid Waste Special Revenue Fund		N/A	Red River Ranch Contract # 16402	09/22/06	20,000	111,287	20,000

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Register of Deeds

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
10101	GSD General	9101000	REG Admin	407300	Elctd Offcls-Comm & Fees	Funds are deposited into the General Fund for general government activities.	Plats and maps \$15 per page, other documents \$5 per page, certified copies \$1 per page ; Plats and maps \$15 per page, other documents \$5 per page, certified copies \$1 per page	Military Discharges	T.C.A. 8-21-1001	07/01/01	2,750,000	1,225,000	900,000
30036	Register of Deeds Fees	9703000	REG Register of Deeds Fees	407300	Elctd Offcls-Comm & Fees	Funds are deposited into the Special Purpose Fund for salaries of Register and Deputy Register and other office expenses	Plats and maps \$15 per page, other documents \$5 per page, certified copies \$1 per page ; Plats and maps \$15 per page, other documents \$5 per page, certified copies \$1 per page	Military Discharges	T.C.A. 8-21-1001	07/01/01	-	2,440,421	-
30004	Register's Computer	9702000	REG Computer Program	407659	Data Processing Fee	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.	\$2.00 per document	Military Discharges	T.C.A. 8-21-1001	02/28/05	276,000	-	230,000

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Sheriff

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
10101	GSD General	30124010	SHE ORC Programs Key	404300	DUI & Safety Ed Prog Fee	DUI school Instruction	\$220 per referral	Indigency	State licensed by the Tenn. Dept. of Health M.C.L. 2.56.550	10/01/00	500,000	493,256	500,000
10101	GSD General	30124910	SHE Admin Support Svcs Key	404750	Confiscated Cash	Funds are deposited in the General Fund for general government activities.	varies	N/A	Based Upon Violation of Legal code (can be many)	10/01/00	-	173	-
30037	Police 2008 JAG Grant	30322275	SHE AdmSupSv JAG GR08	406100	Federal Direct	Sheriff Determines (varies)	Varies upon distribution (locked in Cash amount)	N/A	RS2008-493	07/01/08	-	40,423	-
10101	GSD General	30122110	SHE CJC Offender Mgmt Key	406150	US Marshall Reimbursement	Funds are deposited in the General Fund for general government activities.	\$61 per inmate day	n/a	BL-2005-663	07/01/07	1,960,000	1,124,153	1,000,000
32230	SHE Sheriff Grant Fund	30701000	SHE SCAAP	406160	DOJ Reimbursement	Housing illegal Aliens	State provided.	N/A	BL-2005-663	07/01/05	-	275,366	-
32230	SHE Sheriff Grant Fund	various	various	406200	Fed thru State PassThru	Fed Inmate Housing Reimbursement, Litter and Trash Program, Education Grant for Inmates	State provided.	N/A	BL-2005-663	07/01/05	365,000	327,423	365,000
30145	Sheriff CCA Contract	30722910	SHE CDC-M CCA-MDF Key	406412	Jail Inmate Reimbursment	CCA Contract Expense	Rate per inmate day.	N/A	BL-2005-663	07/01/05	15,846,100	15,640,689	15,846,100
10101	GSD General	various	SHE Admin Support Svcs Key	406412	Jail Inmate Reimbursment	Funds are deposited in the General Fund for general government activities.	Daily rate times days incarcerated in DCSO jail.	N/A	BL-2005-663	10/15/08	4,300,000	5,074,255	5,260,000
10101	GSD General	30124910	SHE Admin Support Svcs Key	407719	Background Check	Funds are deposited in the General Fund for general government activities.	Rate times background checks.	N/A	BL-2005-663	07/01/05	8,000	6,540	8,000
10101	GSD General	30124910	SHE Admin Support Svcs Key	407721	Supervision Fees	Funds are deposited in the General Fund for general government activities.	Rate per service provided.	N/A	BL-2005-663	07/01/05	23,000	89,225	23,000
10101	GSD General	30122310	SHE CJC Booking&Releasing Key	407725	Pre-Trial Release Servic	Funds are deposited in the General Fund for general government activities.	Rate charged to each offender.	N/A	BL-2005-663	07/01/06	100,000	159,696	100,000
10101	GSD General	30125210	SHE Warrants Key	407788	Serve Summons Cost	Funds are deposited in the General Fund for general government activities.	Rate per summons served.	N/A	BL-2005-663	07/01/05	1,300,000	1,478,013	1,300,000
10101	GSD General	30124910	SHE Admin Support Svcs Key	407789	Inmate Processing Fees	Funds are deposited in the General Fund for general government activities.	Rate charged per each offender.	N/A	BL-2005-663	07/01/05	120,000	315,004	120,000
10101	GSD General	30124910	SHE Admin Support Svcs Key	407790	Medical Co-Pay	Funds are deposited in the General Fund for general government activities.	Rate per visit.	N/A	BL-2005-663	07/01/05	28,000	64,403	28,000
10101	GSD General	30122810	SHE CDC-M Programs Key	407791	Inmate Board	Funds are deposited in the General Fund for general government activities.	Projection of inmate days (historical)	N/A	BL-2005-663	07/01/04	200,000	285,719	100,000
10101	GSD General	30125210	SHE Warrants Key	407793	Out of County Processing Fee	Funds are deposited in the General Fund for general government activities.	Rate per summons served.	N/A	BL-2005-663	07/01/05	220,000	316,501	220,000
various	various	various	various	409504	Telephone	Funds are deposited in the General Fund for general government activities.	Commission percent of total charges	N/A	BL-2005-663	07/01/05	889,600	1,225,568	989,600
10101	GSD General	30124910	SHE Admin Support Svcs Key	409513	Finders Fee-Rtn SSI	Funds are deposited in the General Fund for general government activities.	Rate per inmate incarcerated.	N/A	BL-2005-663	07/01/05	50,000	106,200	50,000
10101	GSD General	30124410	SHE Correct Svcs Key	409515	Sale Of Miscellaneous Items	Funds are deposited in the General Fund for general government activities.	Rate per ton.	N/A	BL-2005-663	07/01/05	10,000	-	10,000
10101	GSD General	30124910	SHE Admin Support Svcs Key	409518	Other	Funds are deposited in the General Fund for general government activities.	Projected actuals	N/A	BL-2005-663	07/01/05	-	131,182	-
10101	GSD General	30122410	SHE HDC Programs Key	409522	GED Testing	Funds are deposited in the General Fund for general government activities.	Rate per test given.	N/A	BL-2005-663	07/01/05	4,000	5,328	4,000

FY 2009 Revenue Manual
Social Services

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
10101	GSD General	various	various	406200	Fed thru State PassThru	Funds are deposited in the General Fund for support for homemaker budget	Hours of services @ unit rate - less match	Paid by state for all allowable costs	State Contract;Metro Resolution	varies	298,900	318,111	316,700
10101	GSD General	various	various	406300	Fed thru Other PassThru	Funds are deposited in the General Fund to support congregate meal program	Cost reimbursement - congregate meal program	Paid by GNRC for all allowable costs	GNRC Contract;Metro Resolution	varies	611,000	611,464	603,200
10101	GSD General	37122300	SOC Nutrition Program	406330	GNRC Transportation	Funds are deposited in the General Fund to support transportation component of nutrition program	Prior year grant	Paid by GNRC for all allowable costs	GNRC Contract;Metro Resolution	01/01/06	70,000	70,000	70,000
10101	GSD General	37122300	SOC Nutrition Program	406500	Other TN Gov't Agencies	Funds are deposited in the General Fund to support nutrition program	Meals @ unit rate	Paid by GNRC for all allowable costs	GNRC Contract;Metro Resolution	07/01/05	417,300	495,165	430,000
10101	GSD General	37122300	SOC Nutrition Program	407786	Liquid Nutrition Program	Funds are deposited in the General Fund to offset cost of product - plus a portion of admin cost	Cases x Cost plus a small admin fee	All users must pay at cost	MSS comission -Ensure Program	07/01/99	24,500	18,672	23,100
10101	GSD General	37122300	SOC Nutrition Program	409300	Contributions	Funds are deposited in the General Fund to support nutrition program	Participants are encouraged to donate what they are able to.	Donations are entirely vountary	GNRC Contract;Metro Resolution	07/01/99	55,300	23,013	40,900
10101	GSD General	37122500	SOC Burial Assistance Program	409300	Contributions	Funds are deposited in the General Fund to support indigent burial program	Donations made by families of deceased. No specified amount or limit.	Donations are entirely voluntary	MSS Comission -Burial Program	07/01/99	3,000	2,675	3,000

FY 2009 Revenue Manual
State Fair

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
60156	State Fair	62507200	BFC Corporate Sales Program	417802	Wrestling Rent	Operate Tennessee State Fairgrounds	Twelve wrestling events at \$500.00 per event.	None	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	09/01/04	2,600	10,729	6,000
60156	State Fair	various	various	417806	Main Concessions	Operate Tennessee State Fairgrounds	25% commission paid on net Concessions sales, plus 12% commission paid on cafe, catering, and service charges, and a 2% utility fee and \$110.00 monthly pest control reimbursement fee.	Ovations has the exclusive right to sell food and drink on the Tennessee State Fairgrounds, EXCEPT in the racetrack & grandstand, & during the annual 10-day Tennessee State Fair.	Chapter 515 of the Private Acts of 1923 and Metro Charter Chapter 6.	08/01/06	150,000	85,667	150,000
60156	State Fair	various	various	417807	Main Concessions-Pass Thru	Operate Tennessee State Fairgrounds	Based on historical data and the main concessions contract with Ovations.	The main concessions company has an exclusive right to sell food & drink on the Tennessee State Fairgrounds, EXCEPT in the racetrack & grandstand & during the 10-day Tennessee State Fair.	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.	08/01/06	35,000	41,646	35,000
60156	State Fair	various	various	417808	Main Concessions-Peps Comm.	Operate Tennessee State Fairgrounds	Pepsi pays the Fairgrounds currently \$1.00 for each gallon of syrup and \$1.00 for each case of Pepsi sold on the Fairgrounds.	Formerly did not include Pepsi products sold in the racetrack and grandstand areas, but that exemption has ended, due to a new race track operator.	Chapter 515 of the Private Acts of 1923 and Metro Charter Chapter 6.	05/01/08	6,000	4,429	5,200
60156	State Fair	62507200	BFC Corporate Sales Program	417811	Grandstand Food and Pepsi	Operate Tennessee State Fairgrounds	Based on historical data and events in the racetrack and grandstand planned for the fiscal year by a new race track operator.	None	Chapter 515 of the Private Acts of 1923 and Metro Charter Chapter 6.	01/01/87	35,000	14,508	20,000
60156	State Fair	62507200	BFC Corporate Sales Program	417816	Motor Raceway Facility	Operate Tennessee State Fairgrounds	The Fairgrounds is to be paid 5% of all gross revenue dollars over \$1 million during calendar year 2009, in addition to a minimum payment to the Fairgrounds of \$40,000 during calendar year 2009.	None	Chapter 515 of the Private Acts of 1923 and Metro Charter Chapter 6.	02/01/09	50,000	43,700	22,500
60156	State Fair	62507000	BFC Tennessee State Fair Prog	417817	Tractor Pull/Truck Race	Operate Tennessee State Fairgrounds	For events put on by promoters, they pay either \$1.00 or \$2.00 to the Fairgrounds per ticket sold as rent. For events put on by the Fair, the dollar amount in ticket sold to attend the event.	Sometimes younger children get in free to the event, in which case the Fairgrounds receives no revenue from that admission.	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.	09/01/06	77,000	22,013	77,000
60156	State Fair	62507200	BFC Corporate Sales Program	417821	Creative Arts Building	Operate Tennessee State Fairgrounds	Number of days scheduled to be rented in the Creative Arts Building times the daily rate.	None	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	01/01/07	120,500	118,792	120,500
60156	State Fair	62507200	BFC Corporate Sales Program	417822	Agriculture Building	Operate Tennessee State Fairgrounds	Number of days expected to be rented multiplied times the daily rate for the Agriculture Building.	None	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	01/01/07	86,000	88,450	90,600
60156	State Fair	62507200	BFC Corporate Sales Program	417823	Banquet Hall	Operate Tennessee State Fairgrounds	The estimated number of days that the Banquet Hall will be rented multiplied times the daily rental rate.	None	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	01/01/07	56,300	46,302	56,300
60156	State Fair	62507200	BFC Corporate Sales Program	417824	Exhibitors Building	Operate Tennessee State Fairgrounds	The estimated number of rental days for the Exhibitors Building multiplied times the daily rental rate.	None	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	01/01/07	63,500	75,988	63,500
60156	State Fair	62507200	BFC Corporate Sales Program	417826	Annex	Operate Tennessee State Fairgrounds	The estimated number of rental days for the Annex multiplied times the daily rental rate.	None	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	01/01/07	21,700	20,600	21,700
60156	State Fair	various	various	417827	Trailer Park/Outside	Operate Tennessee State Fairgrounds	The number of estimated spots to be rented, multiplied times the average number of days staying multiplied times \$32.04.	Performers who negotiate free RV space in their contracts, plus a few free RV spaces to the operator of the Carnival Midway/Flea Market Manager, when she stays overnight during Flea Market	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	09/01/04	56,000	49,080	68,000
60156	State Fair	62507200	BFC Corporate Sales Program	417828	Poultry/Rabbit Barn	Operate Tennessee State Fairgrounds	The estimated number of rental days for the Poultry and Rabbit Barn multiplied times the daily rental rate.	None	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.	01/01/07	-	2,400	2,400
60156	State Fair	62507200	BFC Corporate Sales Program	417829	Wilson Hall	Operate Tennessee State Fairgrounds	The estimated number of rental days for Wilson Hall multiplied times the daily rental rate.	The monthly Metro Retirees meeting	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	01/01/07	23,500	14,250	23,500
60156	State Fair	62507200	BFC Corporate Sales Program	417830	Outside Space	Operate Tennessee State Fairgrounds	Based primarily on historical revenues and anticipated use of outside space on the Tennessee State Fairgrounds for the fiscal year.	Parking is free on the Fairgrounds for all Corporate Sales events.	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	01/01/05	32,000	29,091	32,000
60156	State Fair	62507200	BFC Corporate Sales Program	417831	Sports Arena	Operate Tennessee State Fairgrounds	The estimated number of rental days for the Sports Arena, multiplied times the daily rental rate.	None	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	01/01/07	23,800	28,425	23,800
60156	State Fair	62507200	BFC Corporate Sales Program	417833	Storage Barn	Operate Tennessee State Fairgrounds	The estimated number of rental days for the Storage Barn, multiplied times the daily rental rate.	None	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	01/01/07	-	720	-
60156	State Fair	62507200	BFC Corporate Sales Program	417834	Vaughan Building	Operate Tennessee State Fairgrounds	The estimated number of rental days for the Vaughan Building multiplied times the daily rental rate.	Christmas Village is not charged the full rental rate, due to our concessions vendor setting up a place to purchase food and drink and an eating area.	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	01/01/07	64,400	73,101	67,600
60156	State Fair	62507200	BFC Corporate Sales Program	417836	Show Arena/Barn	Operate Tennessee State Fairgrounds	The estimated number of rental days for the Show Arena and Barns multiplied times their respective daily rental rates, and then added together to get a total.	There is no charge to Christmas Village to let their workers park free in the Judging Arena.	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.	01/01/07	6,600	4,258	6,600
60156	State Fair	various	various	417851	Tables and Chairs	Operate Tennessee State Fairgrounds	14 tables @ \$7 each plus 2 chairs @ \$1 each /9,000 tables rented per year @ \$8 each	Sponsors during the Fair are exempt from paying these amounts/Monthly Metro Retirees meeting	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	01/01/04	170,100	148,926	191,800
60156	State Fair	62507200	BFC Corporate Sales Program	417852	Drapes/Phones/Booths	Operate Tennessee State Fairgrounds	The estimated number of rentals of such equipment multiplied times their respective rental rates, and then added together to get a total.	Monthly Metro Retirees meeting	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	01/01/05	45,000	43,130	45,000

FY 2009 Revenue Manual
State Fair

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
60156	State Fair	62507200	BFC Corporate Sales Program	417861	Ovations Capital Reserve	For the repair, maintenance, and replacement of Food Service equipment, small wares, business development items, fixtures, and other leasehold improvements directly associated with the Ovations food service program.	Monthly Ovations Food Services pays into the special Fairgrounds checking account, an amount equal to 3.25% of the prior month's Ovations concessions sales Adjusted Gross Receipts at the Tennessee State Fairgrounds.	The 3.25% is not paid on any Adjusted Gross Receipts sold by any Subcontractors.	Metro contract signed with Ovations Food Services	08/01/06	-	13,406	10,000
60156	State Fair	62507100	BFC Flea Market Program	417871	Flea Market Parking Fees	Operate Tennessee State Fairgrounds	68,500 Flea Market parking fees X \$3.65 plus tax	Flea Market and Fairgrounds employees	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	07/01/08	250,000	200,666	250,000
60156	State Fair	62507100	BFC Flea Market Program	417872	Flea Market Booth Rent	Operate Tennessee State Fairgrounds	Average of \$75 per space, average 1,500 spaces/month=\$112,500 monthly average	None	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	07/01/08	1,350,000	1,105,048	1,350,000
60156	State Fair	62507000	BFC Tennessee State Fair Prog	417881	Sponsorships	Operate Tennessee State Fairgrounds	1 sponsorship @ \$30,000 + 4 sponsorships @ \$10,000 + 10 sponsorships @ \$5,000 + 6 sponsorships @ \$2,000= \$132,000	None	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	09/01/05	132,000	115,641	132,000
60156	State Fair	62507000	BFC Tennessee State Fair Prog	417882	State Aid Revenue	Operate annual September Tennessee State Fair	Two annual Fair aid payments from State of Tennessee for putting on a large Fair	None	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	09/01/02	12,000	12,000	7,000
60156	State Fair	62507000	BFC Tennessee State Fair Prog	417883	Blue Grass Concessions	Operate Tennessee State Fairgrounds	Guaranteed flat amount for Fair Carnival Midway games and concessions space, per contract with new carnival midway operator North American Midway Entertainment (NAME)..	The carnival midway operator does not operator the independent midway.	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	09/01/09	40,000	40,000	50,000
60156	State Fair	62507000	BFC Tennessee State Fair Prog	417884	Blue Grass Midway Rides	Operate Tennessee State Fairgrounds	Flat \$450,000 per Fair annual guarantee from the new carnival midway operator North American Midway Entertainment (NAME).	Some armbands are given away free as parts of promotions.	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	09/01/09	390,000	262,730	450,000
60156	State Fair	62507000	BFC Tennessee State Fair Prog	417886	Entry Fees	Operate Tennessee State Fairgrounds		No fee charged for any Agriculture Building entry, and no fee for most junior livestock events.	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	09/01/05	25,000	25,334	25,000
60156	State Fair	62507000	BFC Tennessee State Fair Prog	417887	Gates and Admissions	Operate Tennessee State Fairgrounds	Ticket prices range \$0.25 - \$9.00. Parking is free for the 2009 Fair.	Media and media giveaways (in return for free publicity). Fair Board employees are exempt from ticket price.	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	09/01/09	610,300	512,447	610,300
60156	State Fair	62507000	BFC Tennessee State Fair Prog	417888	Booths Rental	Operate Tennessee State Fairgrounds	Booth rental ranges \$450 - \$650, plus charges for the Fair supplying electricity to the booths.	Selected non-profit groups.	Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	09/01/09	155,000	144,078	155,000
60156	State Fair	various	various	417896	Miscellaneous	Operate Tennessee State Fairgrounds	Various prices for animal supplies multiplied times the quantity sold. Added a flat \$300,000 in revenue to this category/\$2.50 per electrical outlet used for the entire three-day Flea Market weekend. Pipe and drape rental is \$10.00 per section, for the entire three-day Flea Market weekend/miscellaneous equipment rentals, multiplied times the respective rate for each type		Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6	09/01/03	340,300	40,246	347,600

FY 2009 Revenue Manual
State Trial Court

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
32228	STC St Trial Ct Grant Fund	28320140	STC Community Corrections Grnt	404004	Offender Program Income	Funds are deposited into the Grant Fund to support community corrections	Fees based upon previous year operational costs ; Fees based upon previous year operational costs	N/A	Court Probation Agreement	07/01/07	56,700	54,976	56,700
32228	STC St Trial Ct Grant Fund	28322180	STC Meth Task Pilot Proj 06-07	404004	Offender Program Income	Funds are deposited into the Grant Fund for grant related purposes.	State Formula	N/A	State Metro Agreement	07/01/07	-	14,640	27,600
30020	State Trial Court Drug Enforce	28700200	STC Drug Court Fines	404004	Offender Program Income	Funds are deposited into the Special Purpose Fund for drug court operations.	Fees based upon previous year operational costs	N/A	T.C.A. 16-22-109	07/01/07	200,000	180,535	200,000
30020	State Trial Court Drug Enforce	28700200	STC Drug Court Fines	404101	Metro Courts-Fines & Costs	Funds are deposited into the Special Purpose Fund for drug court operations.	Fees based upon prior year operating costs	N/A	T.C.A. 16-22-109	07/01/07	70,000	54,635	70,000
30020	State Trial Court Drug Enforce	28700200	STC Drug Court Fines	404113	Metro Courts-Forfeitures	Funds are deposited into the Special Purpose Fund for drug court operations.	Fees based upon previous year operating costs	N/A	T.C.A. 16-22-109	11/30/07	80,000	13,775	80,000
30020	State Trial Court Drug Enforce	28700200	STC Drug Court Fines	404200	Court Clerks-Fines & Costs	Funds are deposited into the Special Purpose Fund for drug court operations.	Fees based upon previous year operating costs	N/A	T.C.A. 16-22-109	07/01/07	75,000	84,218	75,000
30020	State Trial Court Drug Enforce	28700200	STC Drug Court Fines	404201	Court Clerks-Forfeitures	Funds are deposited into the Special Purpose Fund for drug court operations.	Fees based upon previous year operating costs	N/A	T.C.A. 16-22-109	07/01/07	50,000	45,718	50,000
various	various	various	various	406100	Federal Direct	Funds are deposited into the Grant Fund for drug court operations.	BASE	N/A	TCA 16-22-109	varies	40,000	47,562	40,000
30020	State Trial Court Drug Enforce	28700200	STC Drug Court Fines	406200	Fed thru State PassThru	Funds are deposited into the Special Purpose Fund for drug court operations.	Contract	N/A	RS2008-340	07/01/08	-	25,000	-
32228	STC St Trial Ct Grant Fund	various	various	406200	Fed thru State PassThru	Funds are deposited into the Grant Fund to support community corrections	Contract	community corrections	RS2006-1495	varies	1,241,000	2,060,356	1,291,000
30020	State Trial Court Drug Enforce	28700200	STC Drug Court Fines	406401	TN Funded Programs	Funds are deposited into the Special Purpose Fund for drug court operations.	State Formula	N/A	RS2008-564	07/01/08	300,000	300,000	-
10101	GSD General	28106100	STC Jury Expense	406417	Jury Lunch Reimbursement	Funds are deposited into the General Fund to pay for food for jurors.	Used prior year expenditures as basis for current year reimbursement rate	N/A	T.C.A. 18-6-105	07/01/00	16,000	19,848	84,800

FY 2009 Revenue Manual
Transportation Licensing

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
10101	GSD General	45102300	TXI Permitting	403104	Taxicab License	Funds are deposited into the General Fund for general government activities.	Based on quarterly and annual fees (\$255/taxicab) X average number of permits (549)	None	M.C.L. Chapter 6.72	08/15/00	140,000	134,150	140,000
10101	GSD General	45102300	TXI Permitting	403106	Gen Wrecker License	Funds are deposited into the General Fund for general government activities.	Based on \$100/company license fee X (anticipated number of) 76 licensed companies, plus \$35/wrecker vehicle permit fee X (anticipated number of) 155 permitted vehicles.	None	M.C.L. Chapter 6.80	07/01/00	14,600	14,870	13,000
10101	GSD General	45102300	TXI Permitting	403107	Emrgncy Wrckr License	Funds are deposited into the General Fund for general government activities.	Based on \$500/company license fee X 16 licensed companies, plus \$100/wrecker vehicle permit fee X (anticipated number of) 100 permitted vehicles.	None	M.C.L. Chapter 6.80	04/01/05	18,000	23,320	18,000
10101	GSD General	45102300	TXI Permitting	403123	Horse-Drawn Carriage License	Funds are deposited into the General Fund for general government activities.	Based on \$100/company license fee X 8 licensed companies, plus \$25/carriage vehicle permit X 18 permitted vehicles, plus \$20/driver permit fee X 18 permitted carriage drivers.	None	M.C.L. Chapter 12.54	10/22/02	1,600	2,280	1,600
10101	GSD General	45102300	TXI Permitting	403303	Taxicab Driver Permit	Funds are deposited into the General Fund for general government activities.	Based on \$20/permit fee X 1,000 drivers; plus \$75/driver background check fees collected from new applicants; plus \$10 fee collected for each replacement/transferred permit.	None	M.C.L. Chapter 6.72; TCA 6-54-128	07/27/04	42,000	42,945	42,000
10101	GSD General	45102300	TXI Permitting	403304	Wrecker Permit	Funds are deposited into the General Fund for general government activities.	Based on \$40 background check fee X (anticipated number of) 200 applicants, plus \$20/permit fee for (anticipated number of) 180 permitted drivers.	None	M.C.L. Chapter 6.80	01/19/07	11,600	13,610	11,600

FY 2009 Revenue Manual
Water Sewer

Fund #	Fund Name	BU #	BU Description	Revenue Account	Revenue Account Description	Use of Revenue	Computation	Exemptions	Legal Authorization	Date of Last Increase	2009 Budget	2009 Actuals	2010 Budget
37100	Stormwater	65757710	W&S Water Quality Key	404005	W&S Environmental Fine	Fund Stormwater Operations	Based on history and projections	N/A	Budget Ordinance	07/01/06	-	26,822	-
37100	Stormwater	65701700	W&S Capital Projects	406200	Fed thru State PassThru	Funds are restricted for purposes specified in grant contract	Grant Contract	N/A	N/A	N/A	-	135,748	-
37100	Stormwater	65757840	W&S Stormwater Revenue	407663	Rain Barrels	Fund Stormwater Operations for Rain Barrels for citizens to purchase for home use	Cost Recovery	N/A	N/A	N/A	-	4,215	-
37100	Stormwater	65757840	W&S Stormwater Revenue	407701	Storm Water Mgmt Appeals	Fund Stormwater Operations	Cost recovery based on staff time dedicated to effort.	N/A	Budget Ordinance	07/01/07	52,700	-	90,000
37100	Stormwater	65757840	W&S Stormwater Revenue	407766	WS Plan Review Fees	Fund Stormwater Operations	Based on an estimate of staff time and costs	N/A	BL 2007-1457	07/01/07	1,100,000	89,284	100,000
37100	Stormwater	65757840	W&S Stormwater Revenue	407767	WS Grading Permits	Fund Stormwater Operations	Cost recovery of staff time / effort and verified by cross-checking similar fees with local / regional agencies.	N/A	BL 2007-1457	07/01/07	500,000	131,191	100,000
37100	Stormwater	65757840	W&S Stormwater Revenue	407768	WS Miscellaneous	To fund the Stormwater Funding - Operations and Capital	Based on rates proposed by AMEC in their Stormwater Funding Study to be released in 2008.	N/A	Budget Ordinance	04/01/09	-	12,392	55,000
37100	Stormwater	65757840	W&S Stormwater Revenue	407785	W & S SF Plan Review Fees	Fund Stormwater Operations	Based on an estimate of staff time and costs	N/A	Budget Ordinance	07/01/07	-	1,677	-
37100	Stormwater	65757840	W&S Stormwater Revenue	407798	Stormwater Fee - Resid/Non Resid	Fund Stormwater Operations	from AMEC	N/A	M.C.L. 15.64.032 Stormwater fees.	07/01/09	-	-	14,482,700
67311	W&S Revenue	65525000	W&S Revenue	417503	ResidPump Maintenance Fee	Operating expenses of the Department	\$2500 one time charge	By Contract	M.C.L. 15.34.030 and specific contracts	12/01/98	87,000	7,500	25,000
67311	W&S Revenue	65525000	W&S Revenue	417504	SewerPump Maintenance Fees	Operating Expenses of the Department	Varies based on actual expenses incurred	N/A	Contracts	12/31/05	55,000	-	25,000
67311	W&S Revenue	65525000	W&S Revenue	417520	Straight Line Fees	Operating Expenses of the Department	N/A	N/A	N/A	N/A	-	8,540	-
67311	W&S Revenue	65525000	W&S Revenue	417523	Hydrants (2) Testing Fee	Operating Expenses of the Department	N/A	N/A	N/A	N/A	-	30,500	-
67311	W&S Revenue	65525000	W&S Revenue	417561	Customer Service Charges	Operations of the department	Amount of amounts being paid late, the number of occurrences for charging service initiation fees, bad check charges, turn-on fees, ect.	N/A	M.C.L. 15.48	05/01/09	3,820,100	7,470,043	1,650,000
67311	W&S Revenue	65525000	W&S Revenue	417561	Water Div Operations	Fund operations of the department	Monthly charge added to water useage multiplied by a volume rate.	Public street washing and fire fighting	M.C.L. 15.32	05/01/09	55,800,200	62,344,754	62,895,000
67311	W&S Revenue	65525000	W&S Revenue	417561	Sewer Div Operations	Operations of the department	Monthly charge added to water useage times a volume rate, for the proper customer class	N/A	M.C.L. 15.40 & 15.60	05/01/09	107,557,600	108,373,465	119,081,000
67311	W&S Revenue	65525000	W&S Revenue	421101	Deposit CR-Pay Agent	Operations of the department	Based on 3 year past history	N/A	N/A	07/01/06	-	3,389	-
67311	W&S Revenue	65525000	W&S Revenue	441005	W&S Court Fines	Operations of the department	N/A	N/A	N/A	N/A	-	400	-
67311	W&S Revenue	65525000	W&S Revenue	441100	W&S NonOperating Fees	Operations of the department	\$50 per availability of service letter	N/A	M.C.L. 15.36.030	01/01/91	15,000	62,805	5,000
67311	W&S Revenue	65525000	W&S Revenue	441105	W&S Plan Review Fees	Operations of the department	Charge based on formula	N/A	BL2004-381	12/01/04	30,000	50,129	30,000
67311	W&S Revenue	65525000	W&S Revenue	441106	W&S Sale of Plans & Specs	Operations of the department	Charge based on formula	N/A	BL2004-381	12/01/04	-	1,670	-
67311	W&S Revenue	65525000	W&S Revenue	441606	W&S Junk & Recycle Sales	Operations of the department	Proceeds from sales	N/A	RS 85-762	07/01/08	15,000	13,874	-
67311	W&S Revenue	65525000	W&S Revenue	441702	External Source Recovery	Operations of the department	N/A	N/A	RS 85-762	07/01/08	25,000	81,790	-
67311	W&S Revenue	65525000	W&S Revenue	441800	W&S Rent NonOperating	Operations of the department	Contract amount	N/A	Contracts	07/01/07	75,000	94,988	-
67311	W&S Revenue	65525000	W&S Revenue	441850	W&S Connect Fees	Operations of the department	Fee per connection to the sewer, based on size	Replacement taps of the same size	M.C.L. 15.20	02/21/84	-	115,920	100,000
67311	W&S Revenue	65525000	W&S Revenue	441850	W&S Water Tap Fees	Operations of the department	\$250 per residential connection or per rate schedule	Developers can receive tap fees for lines they paid for and contributed to Metro Water	M.C.L. 15.20.30	04/18/73	240,000	252,520	250,000
67311	W&S Revenue	65525000	W&S Revenue	441850	W&S Sewer Tap Fees	Operations of the department	\$500 per residential connection or per rate schedule	Developers can receive tap fees for lines they paid for and contributed to Metro Water	M.C.L. 15.36.020	02/21/84	239,000	164,480	250,000
47335	W&S Extension & Replacement	65572110	W&S Ext & Replace Revenue	441850	W&S Cap Fees	Funds are used to offset capital needs of the Department	\$500 per residential unit , limit \$25,000/ acre, \$50 per capacity letter	Vacant land reconnected with like size within 1 year. Developer financed lines.	M.C.L. 15.36.40	07/01/07	4,492,200	1,973,547	1,950,000
47335	W&S Extension & Replacement	65572110	W&S Ext & Replace Revenue	441852	W&S Sewer Insp Fees (beg 07)	Funds are used to offset capital needs of the Department	N/A	N/A	Budget Ordinance	N/A	-	85,587	-
47335	W&S Extension & Replacement	65572110	W&S Ext & Replace Revenue	441855	W&S Develop /Insp Fee	Funds are used to offset capital needs of the Department	N/A	N/A	M.C.L. 15.36-100-110	07/01/07	5,567,800	305,220	1,700,000
47335	W&S Extension & Replacement	65572110	W&S Ext & Replace Revenue	441860	W&S Develop Water/Sewer	Funds are used to offset capital needs of the Department	Rate per unit of capacity to be utilized, based on cost to serve	N/A	M.C.L. 15.36-100-110	07/01/07	-	23,536,275	-
47335	W&S Extension & Replacement	65572110	W&S Ext & Replace Revenue	441865	W&S TLDA	Funds are used to offset capital needs of the Department	N/A	N/A	N/A	07/02/07	-	159,195	-

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401110	Real Prop-current	341,211,700	346,980,983	341,211,700
401120	Personal Prop-current	23,063,900	23,342,919	23,063,900
401130	Public Utility-current	15,157,400	14,471,078	15,157,400
401201	Delinquent PropTaxSold	12,886,900	11,616,063	10,309,500
401212	Real-Collectn-pre	-	89,141	99,100
401213	Real-C & M-pre	-	140,408	161,600
401222	Prsnlty-Clctn-pre	547,900	159,530	228,000
401224	Prsnlty - C&M Tax Lit precee	-	103,503	142,000
401232	PU-Collections-pre	121,200	(28,730)	1,400
401310	Real Property-C&M-prior	-	400,562	473,000
401320	Personalty-Trustee-prior	-	(436,217)	300,000
401324	Personalty - C&M Tax Lit Pri	106,900	44,863	30,000
401330	PU-Trustee-prior	100,000	(103,280)	-
401334	PU - C&M Tax Lit Prior	-	313,201	60,000
401510	Intrest/Penalty-Trustee	-	727,677	-
401520	Intrest/Penalty-Collections	325,000	327,868	142,400
401530	Intrest/Penalty-C&M	-	552,173	580,000
401531	Attorney Fee-C&M	623,200	625,063	646,000
401540	Tax Summons Fee	65,000	101,267	183,500
401541	Tax summoms fee-personaly	9,200	5,296	7,000
401542	Interest Prop Tax Sold	1,428,000	1,289,084	1,164,600
401610	In Lieu-current	30,000,000	34,175,272	33,042,200
401900	CBID Assessment	1,162,700	1,190,631	1,376,200
401960	Premium Prop Tax Sold	-	707,829	600,000
402000	Local Option Sales Tax	97,982,400	86,282,673	87,964,900
402100	TN Telecommuncat'n Sales Tax	68,500	63,548	70,000
403103	Special Priv License	5,000	5,346	5,000
403104	Taxicab License	140,000	134,150	140,000
403105	Motor Vehicle License	23,000,000	22,041,436	22,170,000
403106	Gen Wrecker License	14,600	14,870	13,000
403107	Emrgncy Wrckr License	18,000	23,320	18,000
403108	Pawnbroker License	100	5,757	100
403111	ACF Registration-Metro Health	330,000	367,691	330,000
403114	Arborist License	200	150	200
403119	Tattoo License	16,500	33,958	16,500
403120	Adult Entertainment Lic	27,000	41,452	30,000
403121	License Body Piercing	-	2,741	-
403122	Clerk's Data Entry Fee	31,000	26,834	24,300
403123	Horse-Drawn Carriage License	1,600	2,280	1,600
403201	Commrc'l Vhcle Whl Tx	3,000,000	2,586,091	2,820,000
403202	Wholesale Beer Tax	15,500,000	15,407,524	15,500,000
403203	AlcBev Privelege Tax	210,000	310,751	172,000
403204	AlcBev Gross Rcpt Tax	4,451,900	4,499,984	4,685,400
403205	Beer Permit Priv Tax	141,000	150,371	143,000
403206	Business Tax	23,200,000	22,639,725	22,873,400
403207	Hotel Occupancy Tax	33,024,500	28,087,044	30,567,000
403208	Mineral Servernce Tax	680,000	432,389	600,000
403209	Unauthorized SubstanceAbuseTax	33,000	48,707	65,600

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403210	Hotel Occ Tax Conv/Event/Mktg	-	10,703,879	-
403211	Contracted Vehicle Tax	-	363,713	-
403212	Rental Vehicle Surcharge	-	1,051,425	-
403301	Wholesale Liquor Tax	3,100,000	3,418,131	3,100,000
403303	Taxicab Driver Permit	42,000	42,945	42,000
403304	Wrecker Permit	11,600	13,610	11,600
403305	Building Permit	5,950,000	3,383,706	3,500,000
403306	Electrical Permit	1,550,000	1,037,722	1,050,000
403307	Plumbing Permit	1,050,000	489,646	500,000
403308	Excavation Permit	200,000	152,541	127,400
403309	Beer Permit	72,500	90,750	72,500
403310	Gas Code Permit	950,000	580,352	575,000
403311	Alarm Device Permit	1,200,000	1,294,969	1,200,000
403312	Sidewalk & ROW Permit	-	100	-
403314	Swimming Pool Permit	-	30,860	-
403315	Air Pollution Permit	50,000	116,352	115,000
403317	Dance Permit	24,000	34,400	24,000
403319	Meter Occupancy Permit	50,000	93,230	70,000
403320	Temp Street Close Permi	400,000	361,070	350,000
403321	Event & Film Permit	6,800	13,410	6,800
403323	After Hours Permit	-	3,400	4,500
403400	Franchises	11,000,000	11,159,123	12,000,000
403401	Franchises-Cable TV	7,000,000	7,612,049	7,000,000
403402	Franchises-Public TV	100,000	100,000	100,000
404004	Offender Program Income	289,700	310,230	329,300
404005	W&S Environmental Fine	-	26,822	-
404007	Return Check Fee	200	110	200
404010	Fraud & Economic Crime Fine	65,000	46,126	50,000
404101	Metro Courts-Fines & Costs	840,000	1,005,686	860,000
404103	Drug Screening Fine	36,000	44,044	34,000
404104	Beer Law Violat'n Fine	40,000	93,150	45,000
404105	Trffc Violat'n Admn Fee	450,000	263,300	290,000
404106	DUI Fines	523,000	516,026	463,000
404107	Game/Fish Violation Fine	2,900	2,912	2,500
404108	Environmental Court Fine	72,000	71,023	58,000
404109	Pre-Trial Diversion Cost	3,200	3,408	1,800
404110	Indigent Defendent Cost	180,000	196,895	165,000
404111	Traffic Violation Fine	5,300,000	4,988,553	5,300,000
404113	Metro Courts-Forfeitures	80,000	13,775	80,000
404200	Court Clerks-Fines & Costs	495,000	584,336	471,000
404201	Court Clerks-Forfeitures	50,000	45,718	50,000
404210	Civil Fines	40,000	37,181	40,000
404211	Impact Demo Prog Fee	500	214	-
404212	Tattoo Parlors-Civil Fine	-	2,830	-
404215	Title V Penalties	-	196,537	-
404216	Alcohol & Drug Assessments	1,500	-	-
404244	Return Prisoners Cost	1,000	3,029	-
404250	Juvenile Inmate Board	25,000	3,825	4,600

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404300	DUI & Safety Ed Prog Fee	500,000	493,256	500,000
404301	Metro Major Drug Fees	817,400	2,500	100,000
404302	Traffic School Fee	2,250,000	2,289,849	2,791,400
404350	Breath Alc Conc Test Fee	11,500	12,410	9,000
404451	DUI Program	51,000	45,879	25,000
404452	Elctmic Monitor Prog	18,000	51,195	36,000
404454	CCC Probation Fees	743,000	724,503	315,000
404455	GSC Probation Fees	-	-	315,000
404501	Vcnt Lot Cleanup Prog	100,000	75,879	95,000
404502	Environmntl Court Pnlty	70,000	69,067	70,000
404503	Vacant Lot Legal Fees	1,400	595	500
404600	Litigation Tax	1,138,700	1,163,658	1,112,000
404610	Victim Offender Litigation	86,900	93,535	86,100
404620	Jail Construc/Upgrad Litigat	-	126,816	-
404630	Courtroom Security Enhanc Fee	27,000	45,996	30,000
404635	Courthouse Security Litig Tax	-	496,899	1,081,700
404640	Victims Assistance Assessment	-	77,538	41,000
404750	Confiscated Cash	3,337,600	1,984,763	3,375,600
404780	Sale-Confiscated Prop	582,000	636,223	710,000
404781	Forfeited Conveyance	19,000	-	-
404782	Gambling Forfeitures	1,242,300	159,337	1,122,300
404783	State Felony Forfeiture	-	81,067	125,000
404800	Escheats	16,000	-	16,000
404900	Court Ordered Restitutions	2,300	-	-
406100	Federal Direct	13,039,119	11,025,234	13,198,100
406110	Federal Revenue Sharing	-	254,530	-
406111	Federal (DOJ) Rev Sharing	505,000	568,108	505,000
406112	Federal (Treas) Rev Sharing	373,500	178,581	400,000
406125	Medicare Part D	1,815,500	3,259,906	-
406150	US Marshall Reimbursement	1,960,000	1,124,153	1,000,000
406160	DOJ Reimbursement	-	275,366	-
406200	Fed thru State PassThru	25,431,386	24,343,547	19,385,800
406210	Medicaid/TNCare thru State	23,400	-	-
406211	ADPI-Medicaid/TNCare thruStat	111,800	148,188	60,200
406300	Fed thru Other PassThru	626,000	620,914	603,200
406310	Medicaid/TNCare thru Other	-	170	-
406311	ADPI-Medicaid/TNCare thruOthe	1,665,400	2,157,343	2,208,000
406321	ADPI-Medicare thru OtherPassT	5,275,700	4,929,334	4,749,600
406330	GNRC Transportation	70,000	70,000	70,000
406401	TN Funded Programs	2,765,320	2,786,619	2,549,400
406402	Alc Bev Tax Apportion	497,300	577,941	500,000
406404	Gas & Fuel - Cnty	6,326,000	5,984,373	6,197,800
406405	Gas & Fuel - City	11,215,000	10,458,125	10,704,200
406406	Income Tax	6,000,000	10,269,991	6,000,000
406407	TN Sales Tax Levy	29,000,000	25,970,192	25,292,000
406408	TN Beer Tax Allocation	241,000	225,613	231,000
406409	TN Excise Tax Allocation	3,354,000	6,361,504	3,243,000
406410	Gas Inspection Fees	1,322,000	1,309,941	1,300,000

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406411	Post Mortum Reimbursement	-	128,775	120,000
406412	Jail Inmate Reimbursement	20,146,100	20,714,944	21,106,100
406415	TN Cost Reimbursement	4,325,900	4,720,880	4,282,400
406417	Jury Lunch Reimbursement	16,000	19,848	84,800
406426	TennCare	400,000	405,039	216,000
406606	ECD	404,700	410,356	469,100
406500	Other TN Gov't Agencies	417,300	495,165	430,000
406510	Other Gov't Agencies	-	189,539	255,000
407200	Court Clerks-Comm & Fees	9,413,000	16,788,176	8,655,000
407250	Agency Collections - CCC	60,000	22,416	-
407300	Elctd Offcls-Comm & Fees	7,450,000	8,238,960	5,200,000
407601	Photostat & Microfilm	461,300	479,003	306,400
407602	Plans & Specifications	2,500	1,500	1,000
407604	Maps	191,700	38,770	23,100
407605	Voter Registration Lists	1,800	2,921	1,500
407606	Recycled Material	505,700	485,614	386,600
407609	Code Books	800	519	200
407613	Build Permit Data	1,200	553	1,000
407627	Certificates-Birth/Death	461,000	471,506	461,000
407651	Medical Reports	7,500	4,380	7,500
407654	Concessions	186,300	79,077	86,000
407655	Re-sale Inventory	1,595,200	1,018,802	1,062,000
407659	Data Processing Fee	276,000	-	230,000
407663	Rain Barrels	-	4,215	-
407701	Storm Water Mgmt Appeals	373,700	261,634	321,000
407706	Advertising Fee	6,900	11,268	6,900
407707	Plans Examination	575,000	612,858	650,000
407708	Zone Change	477,500	204,200	168,500
407709	Code Enforcement	55,000	184,306	55,000
407711	Plnnd Unit Dev Review	183,400	102,285	128,000
407712	Day Care Service	150,000	147,756	150,000
407713	Foreign Trade Zone	68,000	66,000	80,000
407714	Small City Election	10,000	-	10,000
407715	Business Tax Recording	743,000	802,232	750,000
407717	Alarm Appeal	2,000	1,425	2,000
407718	Lobbyist Registration	2,000	3,281	2,000
407719	Background Check	8,000	42,195	8,000
407721	Supervision Fees	23,000	89,225	23,000
407723	Video Production	200	737	600
407724	FHA-VA Inspection	2,500	220	1,000
407725	Pre-Trial Release Servic	100,000	160,128	100,000
407727	Vital Statistics	1,000	-	-
407728	Subdivision Review Fee	711,800	330,855	350,000
407729	Permit Plan Review Fee	-	32,705	38,500
407730	Police Secondary Employ	1,150,600	1,065,185	1,111,100
407731	Primary Clinic Fee Individua	165,000	164,123	162,000
407732	Prmry Clnc-Insurance	1,000	2,842	2,500
407733	Vehicle Emission Test	1,947,800	1,948,958	1,947,800

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407736	Police Investigation Fee	-	2,987	2,900
407737	State Inspection	1,065,000	1,260,348	1,065,000
407738	Immunization-Influenza	200,000	31,127	50,000
407739	BTC Prescription Co-Pymts	50,000	32,872	15,000
407740	State Inspection-Summer Food	5,000	5,183	5,000
407743	Parking	4,596,100	4,825,848	5,882,500
407744	St & Alley Map Amend	9,000	5,550	4,500
407746	Family Planning Fees	30,000	32,411	30,000
407747	Fire Protection	45,000	51,505	50,000
407748	Emergency Ambulance	4,300	2,560	700
407749	Spec Police Commiss'n	11,000	14,185	11,000
407753	ADPI-Emergency Ambulance	6,025,300	6,173,575	6,115,200
407754	House Mover Escort Srv	3,000	4,433	3,000
407755	Wste Collect&Dispose	1,052,500	909,146	917,500
407756	Back Door Garbage	78,000	68,796	64,300
407757	Refuse Hndlr Inspection	5,000	4,250	4,000
407758	Disposal Fee	2,500,000	1,943,711	2,034,000
407759	Engineering Fee	55,000	24,430	30,000
407760	PAS Emergency Ambulance	13,000	10,973	22,900
407761	PAS EMS ADPI Collections	441,400	219,381	380,000
407762	Host Fee	2,000	3,487	1,000
407763	Residential Permit Parking	1,300	1,300	1,800
407764	Loading Zone Permits	6,300	6,000	6,200
407765	Valet Parking Permits	3,000	2,700	2,700
407766	WS Plan Review Fees	1,100,000	89,284	100,000
407767	WS Grading Permits	500,000	131,191	100,000
407768	WS Miscellaneous	-	12,392	55,000
407770	RRY Emergency Ambulance	-	7,055	-
407771	RRY EMS ADPI Collections	-	132,982	-
407782	Telephone-Non Metro	500	-	-
407783	Pound Fees	115,000	137,589	186,600
407785	W & S SF Plan Review Fees	-	1,677	-
407786	Liquid Nutrition Program	24,500	18,672	23,100
407788	Serve Summons Cost	1,300,000	1,478,013	1,300,000
407789	Inmate Processing Fees	120,000	315,004	120,000
407790	Medical Co-Pay	28,000	64,403	28,000
407791	Inmate Board	200,000	285,719	100,000
407793	Out of County Processing Fee	220,000	316,501	220,000
407796	Fire Watch Fees	7,000	11,995	6,000
407797	Landlord Registration Fees	20,600	32,880	25,000
407798	Stormwater Fee - Resid/Non Resid	-	-	14,482,700
407801	Admissions-Sportsplex/WavePool/Parthenon	2,205,000	2,738,814	2,845,000
407803	Tennis/Green/Rental Fees	4,339,300	4,371,711	4,429,900
407807	Workshop Fees-Class	225,300	179,142	187,000
407808	Facility Use Fee	111,000	290,991	223,700
407815	Library Fees	523,700	493,851	523,700
407817	Auditorium User Fee	1,012,600	1,102,296	1,012,600
407901	Legal Services	55,000	70,272	55,000

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407910	Staff Services	302,500	260,452	248,400
407992	Fees-HR Training	-	1,520	-
408601	Abndnd Vehicl Auct'n	700,000	688,631	810,000
408699	Auction Cash Clearing	-	118,542	-
408701	Insurance Recovery	-	71,138	-
408702	External Source Recovery	9,400	44,637	-
408703	Subrogation Recovery	200,000	-	200,000
408800	Rent	235,000	173,045	233,000
409100	Cash Contributions	26,517	-	-
409300	Contributions	2,523,273	1,719,799	1,939,200
409504	Telephone	889,600	1,225,568	989,600
409505	Vending	-	126,513	-
409506	Litigation Settlement	-	3,000	-
409513	Finders Fee-Rtn SSI	50,000	106,200	50,000
409514	Cost Reimbursement	300,700	301,105	319,600
409515	Sale Of Miscellaneous Items	10,500	310	10,500
409518	Other	40,400	201,322	33,700
409522	GED Testing	4,000	5,328	4,000
409523	Mulch Sales	20,000	111,287	20,000
409999	Unapplied Deposit	5,200	-	-
417000	Internal Service Operations	337,000	337,000	337,000
417301	POL Impd Veh Tow-In Fee	600,000	467,117	458,400
417302	POL Impd Daily Veh Storage Fee	384,000	300,390	275,000
417303	POL Impd Flat Veh Storage Fee	1,032,000	725,801	759,000
417503	ResidPump Maintenance Fee	87,000	7,500	25,000
417504	SewerPump Maintenance Fees	55,000	-	25,000
417520	Straight Line Fees	-	8,540	-
417523	Hydrants (2) Testing Fee	-	30,500	-
417561	WaterSewerOperations/Cust Srv Chgs	167,177,900	178,188,262	183,626,000
417600	Convention Center Operations	5,367,300	5,629,766	5,483,100
417661	E-Bid Auction Operations	753,800	502,077	753,800
417701	Farm Mkt Interior Space	120,200	130,419	259,600
417702	Farm Mkt Utilities	102,200	89,431	126,000
417703	Farm Mkt Store Space	38,000	42,008	40,500
417704	Farm Mkt Flea Mkt	323,000	349,785	330,000
417705	Farm Mkt Rent Greenhouse/Mkt/Resale	336,900	281,595	287,100
417706	Farm Mkt Re-sale Inventory	-	5,858	-
417802	Wrestling Rent	2,600	10,729	6,000
417806	Main Concessions	150,000	85,667	150,000
417807	Main Concessions-Pass Thru	35,000	41,646	35,000
417808	Main Concessions-Peps Comm.	6,000	4,429	5,200
417811	Grandstand Food and Pepsi	35,000	14,508	20,000
417816	Motor Raceway Facility	50,000	43,700	22,500
417817	Tractor Pull/Truck Race	77,000	22,013	77,000
417821	Creative Arts Building	120,500	118,792	120,500
417822	Agriculture Building	86,000	88,450	90,600
417823	Banquet Hall	56,300	46,302	56,300
417824	Exhibitors Building	63,500	75,988	63,500

FY 2009 Revenue Manual
Revenue by Category

Revenue Account	Revenue Account Description	2009 Budget	2009 Actuals	2010 Budget
417826	Annex	21,700	20,600	21,700
417827	Trailer Park/Outside	56,000	49,080	68,000
417828	Poultry/Rabbit Barn	-	2,400	2,400
417829	Wilson Hall	23,500	14,250	23,500
417830	Outside Space	32,000	29,091	32,000
417831	Sports Arena	23,800	28,425	23,800
417833	Storage Barn	-	720	-
417834	Vaughan Building	64,400	73,101	67,600
417836	Show Arena/Barn	6,600	4,258	6,600
417851	Tables and Chairs	170,100	148,926	191,800
417852	Drapes/Phones/Booths	45,000	43,130	45,000
417861	Ovations Capital Reserve	-	63,790	10,000
417871	Flea Market Parking Fees	250,000	200,666	250,000
417872	Flea Market Booth Rent	1,350,000	1,105,048	1,350,000
417881	Sponsorships	132,000	115,641	132,000
417882	State Aid Revenue	12,000	12,000	7,000
417883	Blue Grass Concessions	40,000	40,000	50,000
417884	Blue Grass Midway Rides	390,000	262,730	450,000
417886	Entry Fees	25,000	25,334	25,000
417887	Gates and Admissions	610,300	512,447	610,300
417888	Booths Rental	155,000	144,078	155,000
417896	Miscellaneous	340,300	40,246	347,600
421101	Deposit CR-Pay Agent	-	3,389	-
441005	W&S Court Fines	-	400	-
441100	W&S NonOperating Fees	15,000	62,805	5,000
441105	W&S Plan Review Fees	30,000	50,129	30,000
441106	W&S Sale of Plans & Specs	-	1,670	-
441606	W&S Junk & Recycle Sales	15,000	13,874	-
441702	External Source Recovery	25,000	81,790	-
441800	W&S Rent NonOperating	75,000	94,988	-
441850	W&S SewerTap/Cap Connect Fees	4,971,200	2,506,467	2,550,000
441852	W&S Sewer Insp Fees (beg 07)	-	85,587	-
441855	W&S Develop /Insp Fee	5,567,800	305,220	1,700,000
441860	W&S Develop Water/Sewer	-	23,536,275	-
441865	W&S TLDA	-	159,195	-