



**Metropolitan Government of Nashville and Davidson County  
Department of Finance**

## **FY2011-2012 Revenue Manual**

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### Message from the Office of Management and Budget:

The Metropolitan Nashville Department of Finance's Office of Management and Budget is pleased to present this update to the Revenue Manual, reflecting on Fiscal Year 2011. 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 30, 2011, 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 FY11 Version includes fines, fees, permits, penalties, and taxes. The following departments have been excluded:

- Debt Services
- 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)
- Sports Authority (SA)

We hope this report is useful and provides the information you require regarding the revenues of the Metropolitan Nashville Government. Questions regarding this report should be directed to Heidi Weigel in the Office of Management and Budget ([heidi.weigel@nashville.gov](mailto:heidi.weigel@nashville.gov)).

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## **Section A - Introduction**

**Section A – Introduction**

**How to Use this Reference**

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

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

**Section Q - R** present the revenue by department and legislation.

**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
40100	In-Lieu-C	\$20,572,500	\$14,896,190	\$21,500,000

**General Information**

- Use of Revenue
- Computation
- Exemption
- Department
- Fund
- Business
- Legal Authorization

Funds are deposited into the General Fund for general government activities.  
 In-Lieu payment allowed up to the amount of the original levy for the relevant fiscal year.  
 Any amount exceeding the current year levy; Projects occupied prior to 1990; HOUSE Program Not-for-Profit Organizations Administrative  
 10101, GSD General  
 01101499, ADM GSD General Revenue  
 T.C.A. 67-5-206, 67-5-207, 7-52-301 through 7-52-310, 16 USCA; T.C.A. 67-9-1 through 67-9-103

The Revenue Description details the type of funds received.

The General Information Description details the use of the revenue, and the Legal Authorization for the collection of the revenue.

The FY11 Budgets and Actuals for each revenue type, and the FY12 Budget are presented for comparison.

The Chart of Accounts information is presented for each revenue item.

The Chart of Accounts information is presented for each revenue item. The business unit represents the “where” of a transaction. In this situation, the revenue belongs to the GSD General Fund business unit.



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## Introduction

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

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

## Property Taxes

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

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

The Metropolitan Council sets the property tax rate. The 2011 tax rate for Urban Services District is \$4.13, and the rate for General Services District is \$3.56. Residential property tax is based on the assessed value, which is 25% of the appraised value, and commercial property tax is also based on the assessed value, which is 40% of the total appraised value.

## Local Option Sales Taxes

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

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

## Other Local Revenues

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

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

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

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

Commissions and Fees from certain officials consist of processing charges for services provided by the clerks of the courts and by the County Register of Deeds. These fees are generally set by Metro or the State.

**Section B – Property Taxes**



Section B – Property Taxes

**Revenue Description**

Current portion of real property tax payments for the general services district (GSD).

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401110	Real Prop-current	\$297,817,300	\$288,432,660	\$293,496,200

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** For purposes of taxation, property is classified into three classes: real property, tangible personal property, and intangible personal property. TENN. CONST., art II, Sec. 28. Real property is classified into four sub classifications and assessed as a percentage of value as follows: 1. Public Utility Property 55%; 2. Industrial and Commercial Property 40%; 3. Residential Property 25%; 4. Farm Property 25%
- **Exemptions** Property tax relief to the following: 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.
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01101499, ADM GSD General Revenue
- **Legal Authorization** TENN. CONST., art. II, Sec. 28; T.C.A. 67-5-1 through 28.



**Revenue Description**

Current portion of real property tax payments for the urban services district (USD).

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401110	Real Prop-current	\$60,398,000	\$58,245,082	\$61,154,600

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** For purposes of taxation, property is classified into three classes: real property, tangible personal property, and intangible personal property. TENN. CONST., art II, Sec. 28. Real property is classified into four sub classifications and assessed as a percentage of value as follows: 1. Public Utility Property 55%; 2. Industrial and Commercial Property 40%; 3. Residential Property 25%; 4. Farm Property 25%
- **Exemptions** Property tax relief to the following: 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.
- **Department** Administrative
- **Fund** 18301, USD General
- **Business Unit** 01191499, ADM USD General Revenue
- **Legal Authorization** TENN. CONST., art. II, Sec. 28; T.C.A. 67-5-1 through 28.

**Revenue Description**

Current portion of personal property tax payments for the GSD.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401120	Personal Prop-current	\$18,835,300	\$18,161,836	\$18,670,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Tangible personal property is classified and assessed as a percentage of its value as follows: 1. Public Utility Property . 55%; 2. Industrial and Commercial Property. 30%; 3. All other tangible personal property (although for property taxation purposes, it is legislatively deemed to have no value). 5%
- **Exemptions** Property tax relief to the following: 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.
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01101499, ADM GSD General Revenue
- **Legal Authorization** TENN. CONST., art. II, Sec. 28; T.C.A. 67-5-1 through 28.



**Revenue Description**

Current portion of personal property tax payments for the USD.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401120	Personal Prop-current	\$4,478,900	\$4,506,521	\$4,470,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Tangible personal property is classified and assessed as a percentage of its value as follows: 1. Public Utility Property . 55%; 2. Industrial and Commercial Property. 30%; 3. All other tangible personal property (although for property taxation purposes, it is legislatively deemed to have no value). 5%
- **Exemptions** Property tax relief to the following: 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.
- **Department** Administrative
- **Fund** 18301, USD General
- **Business Unit** 01191499, ADM USD General Revenue
- **Legal Authorization** TENN. CONST., art. II, Sec. 28; T.C.A. 67-5-1 through 28.

**Revenue Description**

Current portion of public utility tax payments in the GSD.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401130	Public Utility-current	\$11,592,000	\$11,087,336	\$11,285,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Tangible personal property is classified and assessed as a percentage of its value as follows: 1. Public Utility Property . 55%; 2. Industrial and Commercial Property. 30%; 3. All other tangible personal property (although for property taxation purposes, it is legislatively deemed to have no value). 5%
- **Exemptions** Property tax relief to the following: 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.
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01101499, ADM GSD General Revenue
- **Legal Authorization** TENN. CONST., art. II, Sec. 28; T.C.A. 67-5-1 through 28.

**Revenue Description**

Current portion of public utility tax payments in the USD.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401130	Public Utility-current	\$2,718,600	\$2,535,734	\$2,538,100

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Tangible personal property is classified and assessed as a percentage of its value as follows: 1. Public Utility Property . 55%; 2. Industrial and Commercial Property. 30%; 3. All other tangible personal property (although for property taxation purposes, it is legislatively deemed to have no value). 5%
- **Exemptions** Property tax relief to the following: 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.
- **Department** Administrative
- **Fund** 18301, USD General
- **Business Unit** 01191499, ADM USD General Revenue
- **Legal Authorization** TENN. CONST., art. II, Sec. 28; T.C.A. 67-5-1 through 28.





**Revenue Description**

Proceeds from the sale of delinquent property taxes.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401201	Delinquent Property Tax Sold	\$9,879,200	\$ 0	\$10,714,900

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Amounts posted to this account are collections that have been delinquent less than one year.
- **Exemptions** None
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01101499, ADM GSD General Revenue
- **Legal Authorization** TENN. CONST., art. II, section 28; T.C.A. 97-5-1 through 28.

**Revenue Description**

Proceeds from the sale of delinquent property taxes.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401201	Delinquent Property Tax Sold	\$1,931,700	\$ 0	\$2,183,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Amounts posted to this account are collections that have been delinquent less than one year.
- **Exemptions** None
- **Department** Administrative
- **Fund** 18301, USD General
- **Business Unit** 01191499, ADM USD General Revenue
- **Legal Authorization** TENN. CONST., art. II, Sec. 28; T.C.A. 97-5-1 through 28.



**Revenue Description**

Real property taxes for preceding year that are in collection status

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u> <sup>1</sup>	<u>FY 2012 Budget</u>
401212	Real-Collection-pre	\$53,000	\$-638,070	\$52,500

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Amounts posted to this account are collections that have been delinquent less than one year.
- **Exemptions** None
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01101499, ADM GSD General Revenue
- **Legal Authorization** TENN. CONST., art. II, Sec. 28; T.C.A. 67-5-1 through 28.

Footnote <sup>1</sup>: FY11 Actuals reflect refunds exceeding collections in this account.

**Revenue Description**

Real property taxes for preceding year that are in collection status

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u> <sup>1</sup>	<u>FY 2012 Budget</u>
401212	Real-Collection-pre	\$36,600	\$-239,620	\$36,600

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Amounts posted to this account are collections that have been delinquent less than one year.
- **Exemptions** None
- **Department** Administrative
- **Fund** 18301, USD General
- **Business Unit** 01191499, ADM USD General Revenue
- **Legal Authorization** TENN. CONST., art. II, Sec. 28; T.C.A. 67-5-1 through 28.

Footnote <sup>1</sup>: FY11 Actuals reflect refunds exceeding collections in this account.



**Revenue Description**

Real property taxes for the preceding year that are in collection status.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401213	Real-C & M-pre	\$114,500	\$165,516	\$113,400

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities
- **Computation** Amounts posted to this account are collections that have been delinquent less than one year.
- **Exemptions** None
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01101499, ADM GSD General Revenue
- **Legal Authorization** TENN. CONST., art. II, Sec. 28; T.C.A. 67-5-1 through 28.

**Revenue Description**

Real property taxes for the preceding year that are in collection status.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401213	Real-C & M-pre	\$27,000	\$41,423	\$27,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Amounts posted to this account are collections that have been delinquent less than one year.
- **Exemptions** None
- **Department** Administrative
- **Fund** 18301, USD General
- **Business Unit** 01191499, ADM USD General Revenue
- **Legal Authorization** TENN. CONST., art. II, Sec. 28; T.C.A. 67-5-1 through 28.



**Revenue Description**

Personal property taxes for preceding year that are in collection status

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401222	Personalty-Collection-pre	\$123,000	\$13,255	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Amounts posted to this account are collections that have been delinquent less than one year.
- **Exemptions** None
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01101499, ADM GSD General Revenue
- **Legal Authorization** TENN. CONST., art. II, Sec. 28; T.C.A. 67-5-1 through 28.

**Revenue Description**

Personal property taxes for preceding year that are in collection status

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u> <sup>1</sup>	<u>FY 2012 Budget</u>
401222	Personalty-Collection-pre	\$37,800	\$-16,222	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Amounts posted to this account are collections that have been delinquent less than one year.
- **Exemptions** None
- **Department** Administrative
- **Fund** 18301, USD General
- **Business Unit** 01191499, ADM USD General Revenue
- **Legal Authorization** TENN. CONST., art. II, Sec. 28; T.C.A. 67-5-1 through 28.

Footnote <sup>1</sup>: FY11 Actuals reflect refunds exceeding collections in this account.



**Revenue Description**

Personal property taxes for preceding year that are in collection status.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401224	Personalty - C&M Tax Lit precee	\$87,300	\$100,295	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Amounts posted to this account are collections that have been delinquent less than one year.
- **Exemptions** None
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01101499, ADM GSD General Revenue
- **Legal Authorization** TENN. CONST., art. II, Sec. 28; T.C.A. 67-5-1 through 28

**Revenue Description**

Personal property taxes for preceding year that are in collection status.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401224	Personalty - C&M Tax Lit precee	\$17,100	\$26,107	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Amounts posted to this account are collections that have been delinquent less than one year.
- **Exemptions** None
- **Department** Administrative
- **Fund** 18301, USD General
- **Business Unit** 01191499, ADM USD General Revenue
- **Legal Authorization** TENN. CONST., art. II, Sec. 28; T.C.A. 67-5-1 through 28

**Revenue Description**

Public Utility taxes for preceding year that are in collection status

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u> <sup>1</sup>	<u>FY 2012 Budget</u>
401232	PU-Collections-pre	\$28,300	\$-214	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Amounts posted to this account are collections that have been delinquent less than one year.
- **Exemptions** None
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** Various
- **Legal Authorization** TENN. CONST., art. II, Sec. 28; T.C.A. 67-5-1 through 28.

Footnote <sup>1</sup>: FY11 Actuals reflect refunds exceeding collections in this account.

**Revenue Description**

Public Utility taxes for preceding year that are in collection status

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u> <sup>1</sup>	<u>FY 2012 Budget</u>
401232	PU-Collections-pre	\$700	\$- 65	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Amounts posted to this account are collections that have been delinquent less than one year.
- **Exemptions** None
- **Department** Administrative
- **Fund** 18301, USD General
- **Business Unit** 01191499, ADM USD General Revenue
- **Legal Authorization** TENN. CONST., art. II, Sec. 28; T.C.A. 67-5-1 through 28.

Footnote <sup>1</sup>: FY11 Actuals reflect refunds exceeding collections in this account.



**Revenue Description**

Public Utility taxes for preceding year that are in collection status.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401234	PU - C&M Tax Lit precee	\$ 0	\$155,754	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Amounts posted to this account are collections that have been delinquent less than one year.
- **Exemptions** None
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01191499, ADM GSD General Revenue
- **Legal Authorization** TENN. CONST., art. II, sSec. 28; T.C.A. 67-5-1 through 28.

**Revenue Description**

Public Utility taxes for preceding year that are in collection status.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401234	PU - C&M Tax Lit precee	\$ 0	\$18,905	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Amounts posted to this account are collections that have been delinquent less than one year.
- **Exemptions** None
- **Department** Administrative
- **Fund** 18301, USD General
- **Business Unit** 01191499, ADM USD General Revenue
- **Legal Authorization** TENN. CONST., art. II, section 28; T.C.A. 67-5-1 through 28.



**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401310	Real Property-C&M-prior	\$330,400	\$72,674	\$327,200

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** These accounts reflect collections made by the Legal Department against delinquent property taxpayers.
- **Exemptions** None
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01191499, ADM GSD General Revenue
- **Legal Authorization** TENN. CONST., art. II, Sec. 28; T.C.A. 67-5-1 through 28.

**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401310	Real Property-C&M-prior	\$73,400	\$14,134	\$73,400

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** These accounts reflect collections made by the Legal Department against delinquent property taxpayers.
- **Exemptions** None
- **Department** Administrative
- **Fund** 18301, USD General
- **Business Unit** 01191499, ADM USD General Revenue
- **Legal Authorization** TENN. CONST., art. II, Sec. 28; T.C.A. 67-5-1 through 28.





**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u> <sup>1</sup>	<u>FY 2012 Budget</u>
401320	Personalty-Trustee-prior	\$332,700	\$-14,527	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Account used to post tax payments delinquent for more than one year.
- **Exemptions** None
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01191499, ADM GSD General Revenue
- **Legal Authorization** TENN. CONST., art. II, Sec. 28; T.C.A. 67-5-1 through 28.

*Footnote <sup>1</sup>: FY11 Actuals reflect refunds exceeding collections in this account.*

**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u> <sup>1</sup>	<u>FY 2012 Budget</u>
401320	Personalty-Trustee-prior	\$106,800	\$-14,856	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Account used to post tax payments delinquent for more than one year.
- **Exemptions** None
- **Department** Administrative
- **Fund** 18301, USD General
- **Business Unit** 01191499, ADM USD General Revenue
- **Legal Authorization** TENN. CONST., art. II, Sec. 28; T.C.A. 67-5-1 through 28.

*Footnote <sup>1</sup>: FY11 Actuals reflect refunds exceeding collections in this account.*



**Revenue Description**

Personal property taxes for prior years that are collected by the Clerk & Master due to litigation.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401324	Personalty - C&M Tax Lit Pri	\$34,300	\$49,814	\$34,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Account used to post tax payments delinquent more than one year.
- **Exemptions** None
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01191499, ADM GSD General Revenue
- **Legal Authorization** TENN. CONST., art II, Sec. 28; T.C.A. 67-5-1 through 28.

**Revenue Description**

Personal property taxes for prior years that are collected by the Clerk & Master due to litigation.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401324	Personalty - C&M Tax Lit Pri	\$10,900	\$18,103	\$10,900

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Account used to post tax payments delinquent more than one year.
- **Exemptions** None
- **Department** Administrative
- **Fund** 18301, USD General
- **Business Unit** 01191499, ADM USD General Revenue
- **Legal Authorization** TENN. CONST., art II, Sec. 28; T.C.A. 67-5-1 through 28.



**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401330	PU-Trustee-prior	\$77,400	\$28,173	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Account used to post public utility property taxes delinquent for more than one year.
- **Exemptions** None
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01191499, ADM GSD General Revenue
- **Legal Authorization** TENN. CONST., art. II, Sec. 28; T.C.A. 67-5-1 through 28.

**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401330	PU-Trustee-prior	\$26,600	\$8,436	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Account used to post public utility property taxes delinquent for more than one year.
- **Exemptions** None
- **Department** Administrative
- **Fund** 18301, USD General
- **Business Unit** 01191499, ADM USD General Revenue
- **Legal Authorization** TENN. CONST., art. II, Sec. 28; T.C.A. 67-5-1 through 28.

**Revenue Description**

Public utility taxes for prior years that are collected by the Clerk & Master due to litigation.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401334	PU - C&M Tax Lit Prior	\$218,600	\$23,564	\$111,700

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Account used to post public utility property taxes delinquent for more than one year.
- **Exemptions** None
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01191499, ADM GSD General Revenue
- **Legal Authorization** TENN. CONST., art. II, Sec. 28; T.C.A. 67-5-1 through 28.

**Revenue Description**

Public utility taxes for prior years that are collected by the Clerk & Master due to litigation.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401334	PU - C&M Tax Lit Prior	\$96,800	\$5,835	\$70,200

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Account used to post public utility property taxes delinquent for more than one year.
- **Exemptions** None
- **Department** Administrative
- **Fund** 18301, USD General
- **Business Unit** 01191499, ADM USD General Revenue
- **Legal Authorization** TENN. CONST., art. II, Sec. 28; T.C.A. 67-5-1 through 28.



**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401510	Interest/Penalty-Trustee	\$476,500	\$206,645	\$350,600

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** .5% Penalty, 1% Interest per month
- **Exemptions** None other than the original exemptions from the property tax.
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01191499, ADM GSD General Revenue
- **Legal Authorization** T.C.A. 67-5-2010

**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401510	Interest/Penalty-Trustee	\$255,800	\$27,227	\$204,600

**General Information**

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

**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401520	Interest/Penalty-Collections	\$294,000	\$432,191	\$291,100

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** .5% Penalty, 1% Interest per month
- **Exemptions** None other than original exemptions to property tax.
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01191499, ADM GSD General Revenue
- **Legal Authorization** T.C.A. 67-5-2010

**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401520	Interest/Penalty-Collections	\$36,800	\$56,356	\$36,800

**General Information**

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

**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401530	Interest/Penalty-C&M	\$488,200	\$237,454	\$483,300

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** .5% Penalty, 1% Interest per month
- **Exemptions** None other than original exemptions to property tax.
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01191499, ADM GSD General Revenue
- **Legal Authorization** T.C.A. 67-5-2010

**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401530	Interest/Penalty-C&M	\$68,800	\$37,268	\$68,800

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** .5% Penalty 1% Interest per month
- **Exemptions** None
- **Department** Administrative
- **Fund** 18301, USD General
- **Business Unit** 01191499, ADM USD General Revenue
- **Legal Authorization** T.C.A. 67-5-2010



**Revenue Description**

Tax Attorney Fees on delinquent taxes

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401531	Attorney Fee-C&M	\$617,500	\$674,365	\$546,300

**General Information**

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

**Revenue Description**

Reimbursement for certified mail for taxes.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401540	Tax Summons Fee	\$70,000	\$121,232	\$81,900

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Direct reimbursement of expense.
- **Exemptions** None
- **Department** Law
- **Fund** 10101, GSD General
- **Business Unit** 06110310, LAW Lit/Admin Hear All Service
- **Legal Authorization** T.C.A. 67-5-2411 T.C.A. 67-5-2501 T.C.A. 67-5-2405 T.C.A. 67-5-2410  
T.C.A. 67-5-2502





**Revenue Description**

Reimbursement for certified mail for personalty tax.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401541	Tax summons fee-personalty	\$6,000	\$6,409	\$7,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Direct reimbursement of expense
- **Exemptions** None
- **Department** Law
- **Fund** 10101, GSD General
- **Business Unit** 06110310, LAW Lit/Admin Hear All Service
- **Legal Authorization** T.C.A. 67-5-2411 T.C.A. 67-5-2501 T.C.A. 67-5-2405 T.C.A. 67-5-2410  
T.C.A. 67-5-2502

**Revenue Description**

Interest on Real property taxes for preceding year that are in collection status.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401542	Interest Prop Tax Sold	\$1,205,000	\$ 0	\$1,375,800

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 6% of Projected Sale.
- **Exemptions** None
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01101499, ADM GSD General Revenue
- **Legal Authorization** TENN. CONST., art. II, section 28; T.C.A. 97-5-1 through 28.

**Revenue Description**

Interest on Real property taxes for preceding year

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401542	Interest Prop Tax Sold	\$204,100	\$ 0	\$174,600

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 6% of Projected Sale
- **Exemptions** None
- **Department** Administrative
- **Fund** 18301, USD General
- **Business Unit** 01101499, ADM USD General Revenue
- **Legal Authorization** TENN. CONST., art. II, section 28; T.C.A. 97-5-1 through 28.

**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401610	In Lieu-current	\$20,572,500	\$14,896,190	\$21,500,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** In-Lieu payment allowed up to the amount of the original levy for the relevant fiscal year.
- **Exemptions** Any amount exceeding the current year levy; Projects occupied prior to 1990; HOUSE Program Not-for-Profit Organizations
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01101499, ADM GSD General Revenue
- **Legal Authorization** T.C.A. 67-5-206, 67-5-207, 7-52-301 through 7-52-310, 16 USCA; T.C.A. 67-9-101 through 67-9-103



**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401610	In Lieu-current	\$14,104,500	\$10,354,006	\$14,940,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** In-Lieu payment allowed up to the amount of the original levy for the relevant fiscal year.
- **Exemptions** Any amount exceeding the current year levy
- **Department** Administrative
- **Fund** 10101, USD General
- **Business Unit** 01101499, ADM USD General Revenue
- **Legal Authorization** T.C.A. 67-9-101 through 67-9-103, 7-52-301 through 7-52-310, 16 USCA; T.C.A. 67-9-101 through 67-9-103

**Revenue Description**

Funds generated from assessment to businesses within the CBID Boundry

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401900	CBID Assessment	\$1,497,200	\$1,531,276	\$1,483,800

**General Information**

- **Use of Revenue** Funds are deposited into the Central Business Imp. District Fund for general government activities.
- **Computation** Budget is established by CBID Board from assessment collected on businesses within the CBID Boundry. Budget is submitted each February/March by Sally Connelly from the CBID Board.
- **Exemptions** Any amount exceeding the current year levy
- **Department** Administrative
- **Fund** 30005, Central Business Imp District
- **Business Unit** 01701000, ADM Central Business Imp District
- **Legal Authorization** Bill BL2007-1312



**Revenue Description**

Gulch CBID Revenue for FY2012 based on \$0.20 per \$100 of Assessed Value

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401920	GCBID Assessment	\$265,800	\$123,270	\$230,500

**General Information**

- **Use of Revenue** Improvements in the Gulch CBID
- **Computation** Gulch CBID Revenue for FY2012 based on \$0.20 per \$100 of Assessed Value
- **Exemptions** None
- **Department** Administrative
- **Fund** 38005, Gulch Central Business Imp District
- **Business Unit** 01781000, ADM Gulch Central Business Imp District
- **Legal Authorization** BL2006-1123

**Revenue Description**

Premium Property Tax Sold

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401960	Premium Prop Tax Sold	\$688,700	\$ 0	\$1,257,900

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Any amount paid above property tax sold value
- **Exemptions** None
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01101499, ADM GSD General Revenue
- **Legal Authorization** TENN. CONST., art. II, section 28; T.C.A. 97-5-1 through 28.



**Revenue Description**

Premium Property Tax Sold

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
401960	Premium Prop Tax Sold	\$139,100	\$ 0	\$163,700

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** N/A
- **Exemptions** None
- **Department** Administrative
- **Fund** 18301, USD General
- **Business Unit** 01191499, ADM USD General Revenue
- **Legal Authorization** T.C.A. 7-52-301 through 7-52-310



**Section C – Local Option Sales Tax**



**Section C – Local Option Sales Taxes**

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**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
402000	Local Option Sales Tax	\$83,853,400	\$62,093,435	\$87,428,700

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
  - **Computation** 2.25% on retail purchases of items up to \$1,600
  - **Exemptions** Interstate telecommunications services sold to businesses; sale, purchase, use, or distribution of energy produced within the county; fees for subscription to cable and wireless television services; all other exemptions that apply to the state portion of the sales tax levy
  - **Department** Administrative
  - **Fund** 10101, GSD General
  - **Business Unit** 01101499, ADM GSD General Revenue
  - **Legal Authorization** T.C.A. 67-6-701 et seq.
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**Section D – Other Taxes, Licenses, and Permits**



**Section D – Other Taxes, Licenses, and Permits**

**Revenue Description**  
Model Airplane Licenses

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403103	Special Priv License	\$5,900	\$4,756	\$5,400

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Permits issued per rate approved by Parks Board
- **Exemptions** None
- **Department** Parks
- **Fund** 10101, GSD General
- **Business Unit** 40101310, PAR Usage Permits
- **Legal Authorization** Metro Charter, Article 11, Chapter 10, Sections 11.1002

**Revenue Description**  
Fees collected from taxicab companies for company licenses and vehicle permits.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403104	Taxicab License	\$139,700	\$144,826	\$140,200

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Based on quarterly and annual fees (\$255/taxicab) multiplied by average number of permits (550)
- **Exemptions** None
- **Department** Transportation Licensing
- **Fund** 10101, GSD General
- **Business Unit** 45102300, TXI Permitting
- **Legal Authorization** M.C.L. 6.72

**Revenue Description**

Private Passenger Wheel Tax

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403105	Motor Vehicle License	\$22,915,400	\$18,638,943	\$22,915,900

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$34.25 per decal issued
- **Exemptions** Auto manufacturers and dealers, husbandry implements, foreign vehicles, motorized bicycles, POW/medaled/disabled veterans, non-profit rescue vehicles, non-residents, mobile homes, trailers, school bus operators, wheelchair-bound disabled persons, enlisted national guard members
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01101499, ADM GSD General Revenue
- **Legal Authorization** T.C.A. Title 55, Ch 1-6; M.C.L. 5.32.110

**Revenue Description**

Fees collected from general wrecker companies for company licenses and vehicle permits.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403106	Gen Wrecker License	\$13,000	\$17,555	\$15,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Based on \$100/company license fee multiplied by (anticipated number of) 80 licensed companies, plus \$35/wrecker vehicle permit fee multiplied by (anticipated number of) 170 permitted vehicles.
- **Exemptions** None
- **Department** Transportation Licensing
- **Fund** 10101, GSD General
- **Business Unit** 45102300, TXI Permitting
- **Legal Authorization** M.C.L. Chapter 6.80



**Revenue Description**

Fees collected from Emergency Wrecker Service companies for company licenses and vehicle permits.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403107	Emergency Wrecker License	\$19,700	\$20,170	\$18,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Based on \$500/company license fee multiplied by 16 licensed companies, plus \$100/wrecker vehicle permit fee multiplied by (anticipated number of) 100 permitted vehicles.
- **Exemptions** None
- **Department** Transportation Licensing
- **Fund** 10101, GSD General
- **Business Unit** 45102300, TXI Permitting
- **Legal Authorization** M.C.L. Chapter 6.80

**Revenue Description**

Pawnbroker License Transfer Fee; Pawnbroker License Fee ;

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403108	Pawnbroker License	\$100	\$552	\$100

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$10 per pawnbroker address transfer; \$50 per new pawnbroker license
- **Exemptions** None
- **Department** County Clerk
- **Fund** 10101, GSD General
- **Business Unit** 18101000, COU Admin
- **Legal Authorization** T.C.A. 45-15-107; T.C.A. 45-15-108; T.C.A. 45-6-208; T.C.A. 45-6-207



**Revenue Description**

Number of Rabies Vaccinations, Tags and Microchips

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403111	ACF Registration Clinics and Veterinary, and Pet Registration	\$330,000	\$374,558	\$330,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Number of rabies vaccinations given multiplied by various costs (\$4 or \$10 + \$25 for Microchips)
- **Exemptions** None
- **Department** Health
- **Fund** 10101, GSD General
- **Business Unit** 38151222, HEA Animal Services All Other
- **Legal Authorization** Board of Health by authority of Metro Charter 10.104.1

**Revenue Description**

Arborist permit license

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403114	Arborist License	\$200	\$30,127	\$200

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities
- **Computation** \$25.00 per permit
- **Exemptions** None
- **Department** Codes Administration
- **Fund** 10101, GSD General
- **Business Unit** 33120110, COD Construction/Land Use Key Production
- **Legal Authorization** BL2004-253: Amdt. 1 to BL93-882; BL93-882



**Revenue Description**

Tattoo license Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403119	Tattoo License	\$16,500	\$44,585	\$16,500

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 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
- **Exemptions** None
- **Department** Health
- **Fund** 10101, GSD General
- **Business Unit** 38151230, Environmental Monitoring
- **Legal Authorization** RS2004-261

**Revenue Description**

Licensing fees for Sexually Oriented Businesses and performers

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403120	Adult Entertainment Lic	\$30,000	\$40,165	\$39,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities
- **Computation** Licensing fees - \$500 per establishment; \$100 per performer
- **Exemptions** None
- **Department** Codes Administration
- **Fund** 10101, GSD General
- **Business Unit** 33120140, COD Sexually Oriented Business Board Key
- **Legal Authorization** BL99-1814; Amdt. 1 1999 BL99-1503 1999 BL97-1022 1997



**Revenue Description**

Victim Assistance Assessment Tax of \$45.00 of which \$42.00 of the tax is paid to programs to assist victims of crime and their families. The programs are determined by Metropolitan Council.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403122	Clerk's Data Entry Fee	\$25,000	\$32,597	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited to Fund 30034 to assist victims of crime and their families
- **Computation** Assessed to every conviction based on the offense
- **Exemptions** Exemption shall be determined by offense
- **Department** Criminal Court Clerk
- **Fund** 30034, Criminal Ct Clerk Computerization
- **Business Unit** 24701000, CCC Criminal Court Clerk Computerization
- **Legal Authorization** T.C.A. 40-24-109

**Revenue Description**

Fees collected from Horse-Drawn Carriage companies and drivers for licenses and permits. Also includes fees for fingerprint-based background checks mandated by State Code and fees for replacement permits.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403123	Horse-Drawn Carriage License	\$1,900	\$2,140	\$1,900

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Based on \$100/company license fee multiplied by 6 licensed companies, plus \$25/carriage vehicle permit multiplied by 17 permitted vehicles, plus \$20/driver permit fee multiplied by 25 permitted carriage drivers, plus \$75 background check fee for 8 new drivers/drivers requiring five-year period
- **Exemptions** None
- **Department** Transportation Licensing
- **Fund** 10101, GSD General
- **Business Unit** 45102300, TXI Permitting
- **Legal Authorization** M.C.L. Chapter 12.54; T.C.A. 6-54-128



**Revenue Description**

Fees collected from applicants for Booting Services licenses and permits. Also includes fees for background checks on booting employees.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403124	Booting Service License	\$1,900	\$500	\$1,200

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Based on \$500/license fee multiplied by 2 Booting Service company licenses; plus (\$40/applicant background check fee + \$150/applicant permit fee) multiplied by 1 applicant for Booting Employee permits.
- **Exemptions** None
- **Department** Transportation Licensing
- **Fund** 10101, GSD General
- **Business Unit** 45102300, TXI Permitting
- **Legal Authorization** M.C.L. Chapter 6.81

**Revenue Description**

Fees collected from Other Passenger Vehicle For Hire companies for company licenses

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403125	Other PVH Company Certificates	\$22,800	\$10,650	\$12,200

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Based on 10 companies multiplied by \$200 application fee for new Certificates of Public Convenience and Necessity; plus 45 companies multiplied by renewal fees (\$200/\$500/\$750 - scale based on number of vehicles owned by the company).
- **Exemptions** None
- **Department** Transportation Licensing
- **Fund** 10101, GSD General
- **Business Unit** 45102300, TXI Permitting
- **Legal Authorization** M.C.L. Chapter 6.74



**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403201	Commercial Vehicle Wheel Tax	\$2,610,100	\$2,173,735	\$2,659,500

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$45.25 per registration
- **Exemptions** Non-resident motorists; disabled veterans; School System Operational Vehicles
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01101499, ADM GSD General Revenue
- **Legal Authorization** M.C.L. 5.32.030; T.C.A. 5-8-102

**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403202	Wholesale Beer Tax	\$15,500,000	\$12,927,940	\$15,809,800

**General Information**

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

**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403203	Alcohol Beverage Privilege Tax	\$202,000	\$127,180	\$155,100

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$100 for common carrier (dining car, plane, boat) \$300 for private club \$1,000 for hotel or motel Based on seating capacity in restaurants: \$600 for 75-125 seats \$750 for 126-175 seats \$800 for 176-225 seats \$900 for 226-275 seats \$1,000 for 276+
- **Exemptions** 1. Manufacturers and rectifiers duly qualified are exempt on all out of state shipments made to persons holding both federal and state permits to sell alcoholic beverages. T.C.A. Sec. 57-3-303. 2. Intoxicating liquors with an alcoholic content of more than 5% by weight sold for consumption within a military installation or stores, commissaries and messes operated by the United States armed forces are exempt. T.C.A. Sec. 57-3-303. 3. Wine sold or given away by wine manufacturers or used solely for sacramental purposes is exempt. T.C.A. Sec. 57-3-302.
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01101499, ADM GSD General Revenue
- **Legal Authorization** T.C.A. 57-4-301; T.C.A. 57-5-101 through 57-3-208



**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403204	Alcohol Beverage Gross Receipt Tax	\$346,700	\$235,452	\$1,045,600

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 1. \$1.10 per gallon (\$.29 per liter) of wine and intoxicating liquor or alcoholic beverages with an alcoholic content of 7% or less. 2. \$4.00 per gallon (\$1.06 per liter) of distilled spirits. Distribution: 50% of collections are distributed to Metr
- **Exemptions** 1. Manufacturers and rectifiers duly qualified are exempt on all out of state shipments made to persons holding both federal and state permits to sell alcoholic beverages. T.C.A. Sec. 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. Sec. 57-3-303. 3. Wine sold or given away by wine manufacturers or used solely for sacramental purposes is exempt. T.C.A. Sec. 57-3-302.
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01101499, ADM GSD General Revenue
- **Legal Authorization** T.C.A. 57-4-306



**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403204	Alcohol Beverage Gross Receipt Tax	\$4,162,700	\$3,211,913	\$3,703,500

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 1. \$1.10 per gallon (\$.29 per liter) of wine and intoxicating liquor or alcoholic beverages with an alcoholic content of 7% or less. 2. \$4.00 per gallon (\$1.06 per liter) of distilled spirits. Distribution: 50% of collections are distributed to Metr
- **Exemptions** 1. Manufacturers and rectifiers duly qualified are exempt on all out of state shipments made to persons holding both federal and state permits to sell alcoholic beverages. T.C.A. Sec. 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. Sec. 57-3-303. 3. Wine sold or given away by wine manufacturers or used solely for sacramental purposes is exempt. T.C.A. Sec. 57-3-302.
- **Department** Administrative
- **Fund** 18301, USD General
- **Business Unit** 01101499, ADM USD General Revenue
- **Legal Authorization** T.C.A. 57-4-306

**Revenue Description**

Beer Permit Taxes

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403205	Beer Permit Priv Tax	\$150,000	\$160,894	\$150,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$100.00 per permit
- **Exemptions** None
- **Department** Beer Board
- **Fund** 10101, GSD General
- **Business Unit** 34102000, BBD Permit Application Program
- **Legal Authorization** M.C.L. 7.08.060B; T.C.A. 57-5-104(b)(1)

**Revenue Description**  
Business Tax from State

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403206	Business Tax	\$22,600,000	\$24,354,161	\$24,560,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Varies based on Class; Annual license fee of \$15. \$5.00 per number of various documents recorded Gross revenues multiplied by various tax rates \$50.00 per transient vendor permit \$100 per sidewalk vendor permit \$45.00 per manufactured home installer
- **Exemptions**
  1. Professional services as listed above are specifically exempt.
  2. Any blind person is exempt if he or she: (1) owns less than \$2,500 of property; (2) does business with capital not exceeding \$2,500; (3) resides in Tennessee; and (4) is the sole beneficiary of the business. Any institution for the blind engaged in the training and employing of blind persons is exempt. T.C.A. Sec. 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. Sec. 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 from a location or outlet subject to ad valorem taxation.
  6. Any person operating vending machines who exercises the option of paying the gross receipts tax with respect to receipts taxable.
  7. Any person taxable under the provisions of Part 4, Chapter 5, Title 67, with respect to such taxable receipts.
  8. Newspaper route carriers and newspaper peddlers.
  9. Any institution operated for religious or charitable purposes, with respect to any profits which are earned from the sale of items contributed to the institution or articles produced by the institution from such contributed items.
  10. Persons conducting shows, displays, or exhibits sponsored by any nonprofit organization of gun collectors, provided that any person who regularly engages in business as a dealer in guns or who sells guns for future delivery shall not be exempt.
  11. Any person residing or located in Tennessee whose only taxable business activity during the tax period is conducted at the Tennessee State Fair or at only one county fair, and any governmental entity, non-profit corporation, institution or organization which has received a determination of exemption from the Internal Revenue Service under 26 U.S.C. Sec. 501(C)(3),(4) and is currently operating under it, and whose only taxable business activity during the tax period is conducted at the Tennessee State Fair, county fairs and their affiliates.
  12. The gross sales made in Tennessee of livestock, horses, poultry, nursery stock and other farm products direct from the farm are exempted, provided that such sales are made directly by the producer, breeder or trainer. When sales of livestock, horses, poultry, or other farm products are made by any person other than the producer, breeder or trainer, they shall be classed and taxed



under the provisions of T.C.A. Sec. 67-4-708(4). 13. Catfish farmers. 14. Any business in Tennessee having a total value of sales of less than \$3,000 per year. 15. Gross proceeds derived from admissions to amusement or recreational activities conducted, produced, or provided by not-for-profit museums, not-for-profit entities which operate historical sites and not-for-profit historical societies, organizations or associations; by organizations which have received and currently hold a 501(c) exemption; or by organizations listed in Major Group No. 86 of the Standard Industrial Classification Manual of 1972; provided, however, that this exemption shall not apply unless such entities, societies, associations or organizations promote, produce, and control the entire production or function. 16. Qualified businesses doing business from a location within an enterprise zone. This exemption only lasts for 5 years. T.C.A. Sec. 67-4-712.

- **Department** Administrative
- **Fund** 10101, GSD and USD General
- **Business Unit** 01101499, ADM USD General Revenue
- **Legal Authorization** T.C.A. 67-4-708, 709

**Revenue Description**

Hotel/Motel Occupancy Tax

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403207	Hotel Occupancy Tax	\$16,557,100	\$9,589,894	\$28,100,000

**General Information**

- **Use of Revenue** To fund various capital improvements to Tourist Development Zone (TDZ) and businesses/organizations providing Tourist Related Activities; and to Nashville Convention and Visitors Bureau for tourist promotion
- **Computation** Hotel Motel Receipts directed as follows: 1% to Fund 30047, 2% to Fund 30044, and 1% to Fund 30045
- **Exemptions** Excess revenue beyond assessment rate
- **Department** Administrative
- **Fund** 30042-30047, Various Hotel Occupancy Tax Funds
- **Business Unit** 1103200, 1103250, 1103255, 1103260, 1103280, 1103290, ADMIN Hotel Occupancy Tax
- **Legal Authorization** M.C.L. 76.143; T.C.A. 7-4-101; M.C.L. 5.12.060;

**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403208	Mineral Severance Tax	\$272,700	\$263,695	\$350,200

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Not to exceed 15 cents per ton
- **Exemptions** 1. Minerals severed to meet the obligation of any written contract for sale of the product entered into prior to the approval of the tax by the county. T.C.A. Sec. 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. Sec. 67-7-208. 3. Minerals sold for use outside of the state are exempt from the tax.
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01101499, ADM GSD General Revenue
- **Legal Authorization** T.C.A. 67-7-201 through 67-7-221; RS4-334

**Revenue Description**

Hotel/Motel Occupancy Tax

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403210	Hotel Occupancy Tax Convention / Event / Marketing	\$10,300,000	\$8,121,122	\$12,800,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities; and for the event and marketing fund
- **Computation** 5% of room fee split as follows: 2/5 for direct promotion of tourism, 1/5 for tourist related activities, 1/5 for constructing, financing, and operation of a convention center, 1/5 deposited to the General Fund; and \$0.50 surcharge on top of \$2.00 charge on Hotel Occupancy Tax
- **Exemptions** Excess revenue beyond \$2.50 assessment rate
- **Department** Administrative
- **Fund** 30031, Hotel Occ Convention Ctr 2007 and 30041, Event & Marketing
- **Business Unit** 01103310, 01103510, ADMIN Hotel Occupancy Tax
- **Legal Authorization** M.C.L. 76.143; T.C.A. 7-4-101; M.C.L. 5.12.060; BL2008-251





**Revenue Description**

Hotel/Motel Occupancy Tax

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403211	Contracted Vehicle Tax	\$ 0	\$284,800	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 5% of room fee split as follows: 2/5 for direct promotion of tourism, 1/5 for tourist related activities, 1/5 for constructing, financing, and operation of a convention center, 1/5 deposited to the General Fund
- **Exemptions** None
- **Department** Administrative
- **Fund** 30031, Hotel Occupancy Convention Center 2007
- **Business Unit** 01103310, ADM HOT Convention Center 2007 \$2 Tax
- **Legal Authorization** M.C.L. 76.143; T.C.A. 7-4-101; M.C.L. 5.12.060

**Revenue Description**

Hotel/Motel Occupancy Tax

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403212	Rental Vehicle Surcharge	\$ 0	\$772,425	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 5% of room fee split as follows: 2/5 for direct promotion of tourism, 1/5 for tourist related activities, 1/5 for constructing, financing, and operation of a convention center, 1/5 deposited to the General Fund
- **Exemptions** None
- **Department** Administrative
- **Fund** 30031, Hotel Occupancy Convention Center 2007
- **Business Unit** 01103310, ADM HOT Convention Center 2007 \$2 Tax
- **Legal Authorization** M.C.L. 76.143; T.C.A. 7-4-101; M.C.L. 5.12.060



**Revenue Description**

Wholesale Liquor Tax

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403301	Wholesale Liquor Tax	\$3,600,000	\$3,241,793	\$3,895,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 5% of the wholesale price plus recording & collecting fee (split with cities of Old Hickory, Berry Hill, Goodlettsville)
- **Exemptions** None
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01101499, ADM GSD General Revenue
- **Legal Authorization** M.C.L. 7.12.040 T.C.A. 57-3-501 through 504

**Revenue Description**

Fees collected from applicants for taxi driver permits. Also includes fees for fingerprint-based background checks mandated by State Code and fees for replacement permits.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403303	Taxicab Driver Permit	\$36,000	\$43,275	\$36,200

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Based on \$20/permit fee multiplied by 700 drivers; plus \$75/driver background check fees collected from 225 new applicants/renewing drivers requiring five-year updates; plus 85 multiplied by \$10 fee collected for each replacement/transferred permit.
- **Exemptions** None
- **Department** Transportation Licensing
- **Fund** 10101, GSD General
- **Business Unit** 45102300, TXI Permitting
- **Legal Authorization** M.C.L. Chapter 6.72; T.C.A. 6-54-128



**Revenue Description**

Fees collected from applicants for wrecker driver permits. Also includes fees for criminal background checks performed on all applicants.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403304	Wrecker Permit	\$13,400	\$14,440	\$13,400

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Based on \$40 background check fee multiplied by (anticipated number of) 230 applicants, plus \$20/permit fee for (anticipated number of) 210 permitted drivers.
- **Exemptions** None
- **Department** Transportation Licensing
- **Fund** 10101, GSD General
- **Business Unit** 45102300, TXI Permitting
- **Legal Authorization** M.C.L. Chapter 6.80

**Revenue Description**

Building permit fees for residential/commercial construction

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403305	Building Permit	\$4,015,200	\$3,658,260	\$4,500,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities
- **Computation** Various unit costs of measure multiplied by unit costs for full cost recovery of services
- **Exemptions** None
- **Department** Codes Administration
- **Fund** 10101, GSD General
- **Business Unit** 33120310, COD Building Code Inspections
- **Legal Authorization** BL2009-642: BL2004-175



**Revenue Description**

Electrical permit fees for residential/commercial construction

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403306	Electrical Permit	\$1,315,000	\$1,049,854	\$1,200,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Various unit costs of measure multiplied by unit costs for full cost recovery of services
- **Exemptions** None
- **Department** Codes Administration
- **Fund** 10101, GSD General
- **Business Unit** 33120310, COD Building Code Inspections
- **Legal Authorization** BL2009-642; BL2004-175

**Revenue Description**

Plumbing permit fees for residential/commercial construction

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403307	Plumbing Permit	\$735,000	\$525,420	\$625,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Various unit costs of measure multiplied by unit costs for full cost recovery of services
- **Exemptions** None
- **Department** Codes Administration
- **Fund** 10101, GSD General
- **Business Unit** 33120310, COD Building Code Inspections
- **Legal Authorization** BL2009-642; BL2004-175



**Revenue Description**

Violations, Pavement Assessments, Excavations

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403308	Excavation Permit	\$130,000	\$163,604	\$190,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Excavation at \$55 each. Pavement assessment at \$500 plus 20% of cost to restore pavement. Violations at 3 times the normal fee cost for whatever violated.
- **Exemptions** Metro Public Works Projects
- **Department** Public Works
- **Fund** 10101, GSD General
- **Business Unit** 42141310, PW GSD Right of Way Permits
- **Legal Authorization** BL097-785 BL2004-260

**Revenue Description**

Beer Permit Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403309	Beer Permit	\$85,000	\$84,500	\$85,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$250.00 per application
- **Exemptions** None
- **Department** Beer Board
- **Fund** 10101, GSD General
- **Business Unit** 34102000, BBD Permit Application Program
- **Legal Authorization** M.C.L. 7.08.060A; T.C.A. 57-5-104(a)



**Revenue Description**

Gas/mechanical permit fees for residential/commercial construction

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403310	Gas Code Permit	\$880,000	\$790,645	\$900,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Various unit costs of measure multiplied by unit costs for full cost recovery of services
- **Exemptions** None
- **Department** Codes Administration
- **Fund** 10101, GSD General
- **Business Unit** 33120310, COD Building Code Inspections
- **Legal Authorization** BL2009-624; BL2004-175

**Revenue Description**

Fee for burglar/fire alarm permit

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403311	Alarm Device Permit	\$1,200,000	\$1,230,998	\$1,200,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** The rates are \$20.00 for residential customers, \$50.00 for commercial customers, \$2.50 for transfers and \$2.50 for duplicate permits.
- **Exemptions** Residential premises within the area of Goodlettsville, BL90-1107; Motor vehicle alarms, self-contained smoke detectors, BL90-1107; Medical alert alarms, BL91-1523
- **Department** Metropolitan Clerk
- **Fund** 10101, GSD General
- **Business Unit** 03106000, MCL Alarm Registration
- **Legal Authorization** BL2007-1443



**Revenue Description**

Money collected at our office rather than reimbursement from state for swimming pools

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403314	Swimming Pool Permit	\$ 0	\$3,900	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** State collects most of this fee but this represents those who drop fee off at our office multiplied by \$340
- **Exemptions** None
- **Department** Health
- **Fund** 10101, GSD General
- **Business Unit** 38151232, HEA Environ Monitor Public Facility
- **Legal Authorization** Board of Health by authority of Metro Charter 10.104.1

**Revenue Description**

Air Pollution Permit Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403315	Air Pollution Permits	\$140,000	\$137,862	\$235,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Determined by the Environmental Protection Agency
- **Exemptions** None
- **Department** Health
- **Fund** 10101 GSD General
- **Business Unit** 38151200, Air Quality
- **Legal Authorization** Metro Charter 10.104.1



**Revenue Description**

Dance Permit Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403317	Dance Permit	\$30,000	\$33,300	\$30,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$100.00 per application
- **Exemptions** None
- **Department** Beer Board
- **Fund** 10101, GSD General
- **Business Unit** 34101000, BBD Administration, and 24102000, BBD Permit Application Program
- **Legal Authorization** M.C.L. 6.12.020

**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403319	Meter Occupancy Permit	\$58,000	\$109,097	\$90,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$30.00 per meter per day
- **Exemptions** MNPS vehicles and Metro Public Works vehicles related to projects
- **Department** Public Works
- **Fund** 10101, GSD General
- **Business Unit** 42141420, PW GSD Park Spaces On Street
- **Legal Authorization** BL097-785; BL2004-260; M.C.L.13.20.030





**Revenue Description**  
Temporary Street Closure

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403320	Temp Street Close Permit	\$275,000	\$344,862	\$375,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 5 days or less = \$55; 6 or more days = \$10 per day; Greater than 90 days prohibited.
- **Exemptions** None
- **Department** Public Works
- **Fund** 10101, GSD General
- **Business Unit** 42141310, PW GSD Right of Way Permits
- **Legal Authorization** BL097-785, BL2004-260

**Revenue Description**  
Permitting fees for film, parades, and special events

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403321	Film, Special Event & Parade Permits	\$6,800	\$12,320	\$7,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$30.00 per event, parade, or film; \$1,000 per day bridge rental
- **Exemptions** None
- **Department** Mayor's Office
- **Fund** 10101, GSD General
- **Business Unit** 04102010, MAY Econ/Community Development
- **Legal Authorization** Parades: M.C.L.12.56, BL 89-796; Special Events and Films: M.C.L. 2.62, BL 97-985



**Revenue Description**  
After Hours Establishments

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403323	After Hours Permit	\$1,000	\$350	\$1,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Application fee of \$250 plus annual fee of \$100 for the permit
- **Exemptions** None
- **Department** Codes Administration
- **Fund** 10101, GSD General
- **Business Unit** 33120210, COD Better Neighborhoods Key Product
- **Legal Authorization** BL2007-1546

**Revenue Description**

Fees collected from applicants for initial permitting of vehicles by new holders of Other Passenger Vehicles For Hire certificates. Also includes special temporary service permits.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403324	Other PVH Vehicle Permits	\$12,200	\$7,040	\$700

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Based on \$35/initial permit fee multiplied by 20 new vehicles. After initial company Certificates of Public Convenience and Necessity are issued, vehicle permit fees are not required at renewal, except for new/replacement vehicles.
- **Exemptions** None
- **Department** Transportation Licensing
- **Fund** 10101, GSD General
- **Business Unit** 45102300, TXI Permitting
- **Legal Authorization** New Ordinance, M.C.L. Chapter 6.74

**Revenue Description**

Fees collected from applicants for Other Passenger Vehicles For Hire driver permits. Also includes fees for fingerprint-based background checks mandated by State code and fees for replacement permits.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403325	Other PVH Driver Permits	\$19,000	\$26,000	\$3,900

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Based on \$20/permit fee multiplied by 100 drivers; plus \$75/driver background check fees collected from 20 new applicants and from renewing drivers for five-year updates; plus \$10 fee collected for each replacement permit.
- **Exemptions** None
- **Department** Transportation Licensing
- **Fund** 10101, GSD General
- **Business Unit** 45102300, TXI Permitting
- **Legal Authorization** New Ordinance, M.C.L. Chapter 6.74; T.C.A. 6-54-128

**Revenue Description**

Hotel/Motel Occupancy Tax

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403400	Franchises	\$12,000,000	\$7,710,965	\$11,200,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities; and for the event and marketing fund
- **Computation** 5% of room fee split as follows: 2/5 for direct promotion of tourism, 1/5 for tourist related activities, 1/5 for constructing, financing, and operation of a convention center, 1/5 deposited to the General Fund; and \$0.50 surcharge on top of \$2.00 charge on Hotel Occupancy Tax
- **Exemptions** Excess revenue beyond \$2.50 assessment rate
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01101499, ADM GSD General Revenue
- **Legal Authorization** M.C.L. 76.143; T.C.A. 7-4-101; M.C.L. 5.12.060; BL2008-251



**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403401	Franchises-Cable TV	\$7,000,000	\$5,816,902	\$7,815,900

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** An amount no greater than five percent of its gross revenues
- **Exemptions** Any amount exceeding the current year levy
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01101499, ADM GSD General Revenue
- **Legal Authorization** M.C.L. 6.08.110

**Revenue Description**

Revenue from Comcast and AT&T (state) franchise agreements

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
403402	Franchises-Public TV	\$100,000	\$2,128	\$100,000

**General Information**

- **Use of Revenue** Support operations of Nashville Education, Community and Arts Television (NECAT).
- **Computation** Comcast and State Franchise Agreement
- **Exemptions** None
- **Department** Information Technology Service
- **Fund** 34150, 34155, Nashville Education Commission & Arts (NECAT) , and Nashville Education Commission & Arts TV Capital
- **Business Unit** 14305155, ITS NECAT TV
- **Legal Authorization** Franchise Agreement

**Section E – Fines, Forfeitures, and Penalties**



**Section E – Fines, Forfeitures, and Penalties**

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**Revenue Description**

Revenue program for annual sex offender registry.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404004	Offender Program Income	\$45,000	\$108,900	\$45,000

**General Information**

- **Use of Revenue** Revenue is used for Sex Crimes Investigators
  - **Computation** 536 potential registrants with a 65% chance of actual registration. \$100.00 per registrant.
  - **Exemptions** None
  - **Department** Police
  - **Fund** 30157, Police Sex Offender Registration
  - **Business Unit** 31760200, POL Sex Offender Registrations
  - **Legal Authorization** Funds are collected via Tennessee code annotated Title 40 enacted by the State of Tennessee Public Acts 2005, Chapter 316, Senate Bill Number 190.
- 

**Revenue Description**

Drug Court Fine and Forfeiture, Litter Fee, and DUI Offender Program Income

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404004	Offender Program Income	\$350,000	\$269,925	\$326,000

**General Information**

- **Use of Revenue** Funds are deposited into the Grant Fund for grant related purposes
  - **Computation** Includes drug testing that varies from \$12.00 to \$25.00 depending on what the offenders are tested for. Also, new fund Includes 14 case officers with case load 35 of \$15.00 per month for each offender. Includes drug testing that varies from \$12 to \$25 depending on what the offenders are tested for.
  - **Exemptions** NA
  - **Department** State Trial Courts
  - **Fund** 30020, State Trial Court Drug Enforce
  - **Business Unit** 28700200, STC Drug Court Fines, and 28700500, STC DUI Supervision
  - **Legal Authorization** T.C.A. 16-22-109, R97-593
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**Revenue Description**

Handling charge for returned checks

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404007	Return Check Fee	\$200	\$240	\$200

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$30.00 per returned check
- **Exemptions** None
- **Department** Metropolitan Clerk
- **Fund** 10101, GSD General
- **Business Unit** 03106000, MCL Alarm Registration
- **Legal Authorization** BL2007-1442

**Revenue Description**

Fines received from Criminal Court Clerk, based on FECPA charge schedule detailed in TN Code 40-3-201 et seq.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404010	Fraud & Economic Crime Fine	\$65,000	\$42,109	\$50,000

**General Information**

- **Use of Revenue** Discretion of DA for approved expenses.
- **Computation** Criminal Court Clerk use fee schedule under T.C.A. 40-3-201 et seq
- **Exemptions** None
- **Department** District Attorney
- **Fund** 30103, DA Fraud & Economic Crime
- **Business Unit** 19102000, DA Fraud & Economic Crime
- **Legal Authorization** T.C.A. 40-3-201 et.seq.



**Revenue Description**

Criminal Court Costs

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404101	Metro Courts-Fines & Costs	\$715,000	\$755,905	\$725,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$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
- **Exemptions** A disposition on a case that does not incur court costs, taxes, fines or indigence
- **Department** Criminal Court Clerk
- **Fund** 10101, GSD General
- **Business Unit** 24100100, CCC Admin
- **Legal Authorization** T.C.A. 8-21-901: 8-26-105:8-26-106; 67-4-303; 39-17-428

**Revenue Description**

General Sessions Drug Court Costs

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404101	Metro Courts-Fines & Costs	\$21,500	\$23,498	\$ 0

**General Information**

- **Use of Revenue** Services
- **Computation** Actual Revenues collected, plus Fund Balance as necessary.
- **Exemptions** Indigency
- **Department** General Sessions Court
- **Fund** 30027, General Sessions Drug Court Treatment
- **Business Unit** 27117100, GSC Drug Court Treatment
- **Legal Authorization** T.C.A. 16-22-109





**Revenue Description**

General Sessions Drug Court Costs

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404101	Metro Courts-Fines & Costs	\$21,500	\$28,930	\$31,500

**General Information**

- **Use of Revenue** Division multiplied by Treatment Court would use the funds for various Treatment Court activities.
- **Computation** \$75 fee is authorized pursuant to the Drug Court Treatment Act of 2003 for certain drug related charges. This is a dedicated non-revolving fund per state statute.
- **Exemptions** Indigency
- **Department** General Sessions Court
- **Fund** 30027, General Sessions Drug Court Treatment
- **Business Unit** 27117100, GSC Drug Court Treatment
- **Legal Authorization** Drug Court Treatment Act of 2003 per T.C.A. 16-22-109.

**Revenue Description**

State Trial Drug Courts Costs

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404101	Metro Courts-Fines & Costs	\$40,000	\$58,161	\$20,000

**General Information**

- **Use of Revenue** Funds are deposited into the Grant Fund for grant related purposes.
- **Computation** Includes Drug Fines collected on General Sessions cases. An Memorandum of Understanding dated 3/19/2004. The Judge determines and assesses the amount of the fine.
- **Exemptions** None
- **Department** State Trial Courts
- **Fund** 30020, State Trial Court Drug Enforce
- **Business Unit** 28700200, STC Drug Court Fines
- **Legal Authorization** T.C.A. 16-22-109



**Revenue Description**

Drug testing fee.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404103	Drug Screening Fine	\$5,000	\$195	\$5,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$25.00 per test.
- **Exemptions** None
- **Department** Juvenile Court
- **Fund** 10101, GSD General
- **Business Unit** 26110010, JUV Drug Court Key
- **Legal Authorization** Judicial authority

**Revenue Description**

Drug Testing Fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404103	Drug Screening Fine	\$35,000	\$32,446	\$35,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$25.00 per drug test
- **Exemptions** Indigency
- **Department** General Sessions Court
- **Fund** 10101, GSD General
- **Business Unit** 27103021, GSC General Probation
- **Legal Authorization** General Sessions Court order



**Revenue Description**

Beer violation fines

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404104	Beer Law Violation Fine	\$60,000	\$106,150	\$60,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Up to \$2500 civil penalty levied when a location pleads guilty or is found guilty of a violation of selling beer to minors. Up to \$1000 civil penalty levied on all other violations. (first offense).
- **Exemptions** Permit holder has the option to have their permit suspended in lieu of paying a civil penalty.
- **Department** Beer Board
- **Fund** 10101, GSD General
- **Business Unit** 34102100, BBD Inspection Program
- **Legal Authorization** M.C.L. 7.08.150A; T.C.A. 57-5-108(2)(a)

**Revenue Description**

Traffic Violation Nullification Fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404105	Traffic Violation Admin Fee	\$200,000	\$134,192	\$165,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$12.00 per violation
- **Exemptions** None
- **Department** Circuit Court Clerk
- **Fund** 10101, GSD General
- **Business Unit** 23103000, CIR Traffic Violations Bureau
- **Legal Authorization** Ordinance 93-685, 99-1657



**Revenue Description**

DUI fines

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404106	DUI Fines	\$296,000	\$87,747	\$343,000

**General Information**

- **Use of Revenue** Services
- **Computation** Actual Revenues collected, plus Fund Balance as necessary.
- **Exemptions** Indigency
- **Department** General Sessions Court
- **Fund** 30102, DUI Offender
- **Business Unit** 27112000, GSC DUI Offender
- **Legal Authorization** T.C.A. 55-10-451,452

**Revenue Description**

DUI Fines

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404106	DUI Fines	\$296,000	\$87,747	\$ 0

**General Information**

- **Use of Revenue** Dedicated fund and the use is limited to Alcohol and Drug Programs defined by statute
- **Computation** \$100 of the DUI fine per paying offender is earmarked for this dedicated fund. Fund balance + current revenue minus expenditures is the calculation.
- **Exemptions** Indigency
- **Department** General Sessions Court
- **Fund** 30102, DUI Offender
- **Business Unit** 27112000, GSC DUI Offender
- **Legal Authorization** T.C.A. 55-10-451 & 452



**Revenue Description**

DUI Fines

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404106	DUI Fines	\$317,500	\$351,599	\$305,000

**General Information**

- **Use of Revenue** Funds are deposited to the General Fund to offset General Sessions operations
- **Computation** Exact amount of fine is set by the Judge
- **Exemptions** No fine assessed on case or was not a DUI Case
- **Department** Criminal Court Clerk
- **Fund** 10101, 30102, DUI Offender
- **Business Unit** 24100100, CCC DUI Admin, and 24102000, CCC DUI Offender
- **Legal Authorization** T.C.A. 55-10-403,

**Revenue Description**

Game/Fish Violation Fines

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404107	Game/Fish Violation Fine	\$2,500	\$1,188	\$1,400

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Exact amount of fine is set by the Judge
- **Exemptions** No fine assessed on case
- **Department** Criminal Court Clerk
- **Fund** 10101, GSD General
- **Business Unit** 24100100, CCC Admin
- **Legal Authorization** T.C.A. 70-2-101 Thru 70-4-211: 69-10-216:69-10-217: 40-35-110



**Revenue Description**  
Environmental Court Fines

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404108	Environmental Court Fine	\$40,000	\$40,558	\$40,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$50.00 per day multiplied by number of days in violation of Metro Code
- **Exemptions** None
- **Department** Circuit Court Clerk
- **Fund** 10101, GSD General
- **Business Unit** 23103000, CIR Traffic Violations Bureau
- **Legal Authorization** Metro Code 1.01.030

**Revenue Description**  
Pre-Trial Diversion Costs

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404109	Pre-Trial Diversion Cost	\$2,000	\$3,820	\$2,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$10 per month while on Pre-Trial Diversion Program - Criminal Court
- **Exemptions** A disposition on case that does not incur court costs or indigence or not on pre-trial
- **Department** Criminal Court Clerk
- **Fund** 10101, GSD General
- **Business Unit** 24100100, CCC Admin
- **Legal Authorization** T.C.A. 40-15-105



**Revenue Description**  
Indigent Defendant Costs

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404110	Indigent Defendant Cost	\$162,000	\$157,732	\$162,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$12.50 per case or citation
- **Exemptions** A disposition on case that does not incur court costs or indigent defendant.
- **Department** Criminal Court Clerk
- **Fund** 10101, GSD General
- **Business Unit** 24100100, CCC Admin
- **Legal Authorization** T.C.A. 40-14-210

**Revenue Description**  
Traffic Violation Fines

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404111	Traffic Violation Fine	\$5,000,000	\$3,652,630	\$4,300,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Fines range from \$10.00 to \$50.00 based upon offense
- **Exemptions** None
- **Department** Circuit Court Clerk
- **Fund** 10101, GSD General
- **Business Unit** 23103000, CIR Traffic Violations Bureau
- **Legal Authorization** Metro Code 2.56.210, 12.84, BL2010-793



**Revenue Description**

Drug Court Fine and Forfeiture

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404113	Metro Courts-Forfeitures	\$23,000	\$11,163	\$20,000

**General Information**

- **Use of Revenue** Funds are deposited into the Grant Fund for grant related purposes for drug court
- **Computation** Includes funds collected on Drug Forfeitures on General Sessions cases. The amount is calculated based on the amount of the bond if the Judge assesses the costs.
- **Exemptions** None
- **Department** State Trial Courts
- **Fund** 30020, State Trial Court Drug Enforce
- **Business Unit** 28700200, STC Drug Court Fines
- **Legal Authorization** T.C.A. 16-22-109

**Revenue Description**

Fines and Court Costs

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404200	Court Clerks-Fines & Costs	\$146,000	\$55,499	\$124,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Rates designated by statute.
- **Exemptions** If a party is determined to be indigent , they or their representative) may be exempt from certain fees. Also certain government agencies are not charged certain fees.
- **Department** Juvenile Court Clerk
- **Fund** 10101, GSD General
- **Business Unit** 22101000, JCC Admin
- **Legal Authorization** T.C.A. 8-21-4; as well as local Metro Ordinances &Resolutions.





**Revenue Description**

Criminal Court Fines and Costs

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404200	Court Clerks-Fines & Costs	\$241,000	\$263,999	\$226,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$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
- **Exemptions** A disposition on case that does not incur court costs, fines or indigence
- **Department** Criminal Court Clerk
- **Fund** 10101, GSD General
- **Business Unit** 24100100, CCC Admin
- **Legal Authorization** T.C.A. 8-26-105: 8-26-106: 8-21-901; 39-17-428

**Revenue Description**

Drug Court Fine and Forfeiture

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404200	Court Clerks-Fines & Costs	\$70,000	\$105,210	\$27,500

**General Information**

- **Use of Revenue** Funds are deposited into the Grant Fund for grant related purposes for drug court
- **Computation** Includes Drug Fines collected and the Drug Court Treatment Act of 2003 fees collected for the State Trial Court. The Judge will determine/assess the amount of the fine. The Drug Court Treatment Act fee of \$75.00 is assessed on all guilty pleas, diversion
- **Exemptions** None
- **Department** State Trial Courts
- **Fund** 30020, State Trial Court Drug Enforce
- **Business Unit** 28700200, STC Drug Court Fines
- **Legal Authorization** T.C.A. 16-22-109



**Revenue Description**

Drug Court Fine and Forfeiture

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404201	Court Clerks-Forfeitures	\$9,500	\$118,750	\$40,000

**General Information**

- **Use of Revenue** Funds are deposited into the Grant Fund for grant related purposes for drug court
- **Computation** Includes funds collected on Drug Forfeitures on State Trial Court cases. The amount is calculated based on the amount of the bond and if the Judge assesses the costs
- **Exemptions** None
- **Department** State Trial Courts
- **Fund** 30020, State Trial Court Drug Enforce
- **Business Unit** 28700200, STC Drug Court Fines
- **Legal Authorization** T.C.A. 16-22-109

**Revenue Description**

Homeowner Association critical pool violations

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404210	Civil Fines	\$40,000	\$25,410	\$40,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Homeowner Association Critical Pool Violations multiplied by \$50
- **Exemptions** None
- **Department** Health
- **Fund** 10101, GSD General
- **Business Unit** 38151232, HEA Environ Monitor Public Facility
- **Legal Authorization** Board of Health by authority of Metro Charter 10.104.1



**Revenue Description**

Fee assessed on Criminal Cases with a conviction of DUI.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404211	Impact Demo Prog Fee	\$200	\$ 19	\$100

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$225.00 per conviction of DUI in Criminal Court
- **Exemptions** Criminal cases that are not DUI convictions
- **Department** Criminal Court Clerk
- **Fund** 10101, GSD General
- **Business Unit** 24100100, CCC Admin
- **Legal Authorization** Metro Ordinance

**Revenue Description**

Civil fines for violations at Tattoo Shops

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404212	Tattoo Parlors-Civil Fine	\$ 0	\$1,550	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Non critical violations multiplied by \$25 and Critical \$100. Multiple violations in one year up to \$500
- **Exemptions** None
- **Department** Health
- **Fund** 10101, GSD General
- **Business Unit** 38151232, HEA Environ Monitor Public Facility
- **Legal Authorization** Board of Health by authority of Metro Charter 10.104.1



**Revenue Description**

Civil penalties accessed in Consent Agreements approved by the Board of Health.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404215	Title V Penalties	\$ 0	\$11,300	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Varies from year-to-year estimates, based on previous years' penalties
- **Exemptions** None
- **Department** Health
- **Fund** 10101, GSD General
- **Business Unit** 38151203, HEA Air Pollution
- **Legal Authorization** Board of Health by authority of Metro Charter 10.104.1

**Revenue Description**

Return prisoner cost

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404244	Return Prisoners Cost	\$ 0	\$5,094	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Actual cost of extraditing prisoner
- **Exemptions** No extradition costs incurred on the case
- **Department** Criminal Court Clerk
- **Fund** 10101, GSD General
- **Business Unit** 24100100, CCC Admin
- **Legal Authorization** T.C.A. 40-9-126:40-9-127



**Revenue Description**

Reimbursement received for the number of utilized beds.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404250	Juvenile Inmate Board	\$3,000	\$ 0	\$3,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Based on reimbursement received: The number of per diem beds--utilized by the State of Tennessee, and by surrounding counties with contracts, for short-term use of JJC detention facilities.
- **Exemptions** None
- **Department** Juvenile Court
- **Fund** 10101, GSD General
- **Business Unit** 26111910, JUV Juvenile Detention Key
- **Legal Authorization** Individual Detention Services contracts with four surrounding counties who utilize the service. Contract pending with the State of Tennessee for this service.

**Revenue Description**

DUI & Safety Ed Prog Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404300	DUI & Safety Ed Prog Fee	\$500,000	\$367,311	\$500,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Persons paying \$220 a class or \$180 a class if you complete within the first six months of your probation
- **Exemptions** None
- **Department** Sheriff
- **Fund** 10101, GSD General
- **Business Unit** 30124010, SHE ORC Programs Key
- **Legal Authorization** State licensed by the Tenn. Dept. of Health M.C.L. 2.56.550



**Revenue Description**

Fines paid based on case adjudications during fiscal year.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404301	Metro Major Drug Fees	\$50,000	\$299,439	\$50,000

**General Information**

- **Use of Revenue** Drug Task Force 20th District
- **Computation** Set by Court Order
- **Exemptions** None
- **Department** District Attorney
- **Fund** 30101, Metro Major Drug Program
- **Business Unit** 19103020, DA Federal Drug Program
- **Legal Authorization** T.C.A. 8-7-110 et seq

**Revenue Description**

Traffic School Fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404302	Traffic School Fee	\$2,171,500	\$1,521,363	\$1,759,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$70.00 per class for First Offender-2 hr. and Defensive Driving 4-hr. \$90.00 per class for Defensive Driving-8 hr.
- **Exemptions** Indigency
- **Department** General Sessions Court
- **Fund** 10101, GSD General
- **Business Unit** 27106011, GSC Traffic School
- **Legal Authorization** M.C.L. 2.56.530



**Revenue Description**

Traffic School Fee Driver's License Reinstatement Class Fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404303	Driver's License Reinstatement Fee	\$962,500	\$878,860	\$700,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Estimated number of court referrals multiplied by \$90 fee
- **Exemptions** Indigency
- **Department** General Sessions Court
- **Fund** 10101, GSD General
- **Business Unit** 27106011, GSC Traffic School
- **Legal Authorization** M.C.L. 2.56.530

**Revenue Description**

Breath Alcohol Content Fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404350	Breath Alcohol Conc Test Fee	\$1,300	\$894	\$2,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$17.50 for breath test in a DUI; \$20.00 if drug related
- **Exemptions** A disposition on a case that does not incur court cost or indigency
- **Department** Criminal Court Clerk
- **Fund** 10101, GSD General
- **Business Unit** 24100100, CCC Admin
- **Legal Authorization** T.C.A. 55-10-403



**Revenue Description**

Breath Alcohol Content Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404350	Breath Alcohol Conc Test Fee	\$8,100	\$7,311	\$6,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$17.50 for breath test in DUI; \$20.00 if drug related
- **Exemptions** A disposition on a case that does not incur court costs or indigency.
- **Department** Criminal Court Clerk
- **Fund** 10101, GSD General
- **Business Unit** 24100100, CCC Admin
- **Legal Authorization** T.C.A. 55-10-403 (h) (2)

**Revenue Description**

DUI Program revenue

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404451	DUI Program	\$30,000	\$36,135	\$33,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$20.00 per month for every month supervised by ADAPT - Criminal Court
- **Exemptions** A disposition on a case that does not incur court costs or indigence or not on ADAPT
- **Department** Criminal Court Clerk
- **Fund** 10101, GSD General
- **Business Unit** 24100100, CCC Admin
- **Legal Authorization** BL89-1065 and BL90-1150





**Revenue Description**

Electronic Monitoring Fee for House Arrest Program

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404452	Electronic Monitor Prog	\$60,000	\$64,957	\$61,600

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$7 per day for each day sentenced to the program
- **Exemptions** Indigency
- **Department** General Sessions Court
- **Fund** 10101, GSD General
- **Business Unit** 27103021, GSC General Probation
- **Legal Authorization** General Sessions Court Order

**Revenue Description**

Criminal Court Probation Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404454	CCC Probation Fees	\$150,000	\$231,735	\$175,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$ 30.00 per month for every month supervised by General Sessions' Probation Department
- **Exemptions** A disposition on case that does not incur court costs or indigence or not on probation.
- **Department** Criminal Court Clerk
- **Fund** 10101, GSD General
- **Business Unit** 24100100, CCC Admin
- **Legal Authorization** T.C.A. 40-28-201



**Revenue Description**

Collection of Probation Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404455	GSC Probation Fees	\$450,000	\$917,210	\$850,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$30.00 per month for every month supervised
- **Exemptions** A disposition on case that does not incur court costs or indigence or not on probation.
- **Department** General Sessions Court
- **Fund** 10101, GSD General
- **Business Unit** 27103021, GSC General Probation
- **Legal Authorization** T.C.A. 40-28-201

**Revenue Description**

Lien is assessed for those who maintain excessive growth of vegetation or accumulation of debris, trash, litter, or garbage so as to endanger the health, safety, and welfare of citizens or encourage infestation of rats, rodents, or animals.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404501	Vacant Lot Cleanup Prog	\$ 0	\$8,524	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Amount Varies
- **Exemptions** None
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01101499, ADM GSD General Revenue
- **Legal Authorization** M.C.L. 10.28



**Revenue Description**  
Environmental Court Fines

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404502	Environmental Court Penalty	\$70,000	\$75,676	\$75,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$50.00 per day multiplied by number of days in violation of Metro Code
- **Exemptions** None
- **Department** Circuit Court Clerk
- **Fund** 10101, GSD General
- **Business Unit** 23102000, CIR Circuit Court Clerk
- **Legal Authorization** Metro Code 1.01.030

**Revenue Description**  
Tax Attorney Fees on Vegetation Liens

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404503	Vacant Lot Legal Fees	\$200	\$127	\$100

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 10% of base amount of lien
- **Exemptions** None
- **Department** Clerk and Master - Chancery
- **Fund** 10101, GSD General
- **Business Unit** 25100100, CHA Admin
- **Legal Authorization** T.C.A. 6-54-113, M.C.L. 10.28



**Revenue Description**

Taxes

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404600	Litigation Tax	\$225,000	\$224,979	\$220,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** County litigation tax charged on every general sessions case which resulted in a conviction
- **Exemptions** A disposition on case that does not incur court costs or indigence
- **Department** Criminal Court Clerk
- **Fund** 10101, GSD General
- **Business Unit** 24100100, CCC Admin
- **Legal Authorization** T.C.A. 67-4-601; BL92-248

**Revenue Description**

County Tax

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404600	Litigation Tax	\$809,300	\$728,007	\$679,700

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities
- **Computation** \$33.75 per new case (\$5.00 allocated for jail construction and \$15.00 allocated for funding courthouse security); \$34.75 per taxable citation (\$5.00 allocated for jail construction, \$1.00 allocated for mediation and \$15.00 allocated for funding courthouse security)
- **Exemptions** State and Metro are exempt; and some are Paid only if found guilty in court, or if fine is paid past compliance date
- **Department** Circuit Court Clerk
- **Fund** 10101, GSD General
- **Business Unit** Various
- **Legal Authorization** T.C.A. 67-4-601, Metro Code 5.16.060, R95-1750, RS2004-325, RS2008-409, Ordinance BL2004-179

**Revenue Description**

Estimate based on past collections off fines received from Criminal Court Clerk based on FECPA charge schedule detailed in TN Code 40-3-201 et seq.; and Fines paid based on case adjudications during fiscal year.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404610	Victim Offender Litigation	\$72,500	\$72,903	\$65,500

**General Information**

- **Use of Revenue** Discretion of DA for approved expenses, and Drug Task Force 20th District
- **Computation** Criminal Court Clerk use fee schedule; and Set by Court Order
- **Exemptions** N/A
- **Department** District Attorney
- **Fund** 30101, Metro Major Drug Program
- **Business Unit** 19101570, DA Federal Drug Program
- **Legal Authorization** T.C.A. 40-3-201, and 8-7-110 et seq

**Revenue Description**

Courtroom Security Enhancement Fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404630	Courtroom Security Enhanc Fee	\$11,000	\$21,577	\$12,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities
- **Computation** \$2.00 per requested continuance
- **Exemptions** None
- **Department** Circuit Court Clerk
- **Fund** 10101, GSD General
- **Business Unit** 23101500, CIR Courtroom Security
- **Legal Authorization** T.C.A. 8-21-401



**Revenue Description**

Courtroom security enhancement fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404630	Courtroom Security Enhancement Fee	\$17,000	\$35,600	\$25,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$2.00 per continuance on a General Sessions or Criminal case
- **Exemptions** A disposition on a case that does not incur court costs or indigency; Or no continuances on a case
- **Department** Criminal Court Clerk
- **Fund** 10101, GSD General
- **Business Unit** 24100100, CCC Admin
- **Legal Authorization** T.C.A. 8-21-401

**Revenue Description**

Courthouse Security Tax

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404635	Courthouse Security Litigation Tax	\$20,000	\$10,429	\$21,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$15.00 per case
- **Exemptions** None
- **Department** Juvenile Court Clerk
- **Fund** 10101, GSD General
- **Business Unit** 22101000, JCC Admin
- **Legal Authorization** RS2008-490



**Revenue Description**

Privilege tax of \$15.00 for courthouse security

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404635	Courthouse Security Litigation Tax	\$100,000	\$94,895	\$100,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Assessed to every conviction on litigations in all civil and criminal cases
- **Exemptions** Cases instituted in municipal courts
- **Department** Criminal Court Clerk
- **Fund** 10101, GSD General
- **Business Unit** 24100100, CCC Admin
- **Legal Authorization** T.C.A. 67-4-601(b)(6)

**Revenue Description**

Courthouse Security Litigation Tax

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404635	Courthouse Security Litig Tax	\$1,110,000	\$914,369	\$1,070,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for courthouse security
- **Computation** \$15.00 privilege tax on litigation in new civil cases
- **Exemptions** State and Metro are exempt
- **Department** Circuit Court Clerk
- **Fund** 10101, GSD General
- **Business Unit** 23102000, CIR Circuit Court Clerk, 23103000, CIR Traffic Violations Bureau, and 23104000, CIR Probate Court Clerk
- **Legal Authorization** T.C.A. 67-4-601, RS2008-490



**Revenue Description**

Courthouse Security Litigation Tax

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404635	Courthouse Security Litigation Tax	\$37,000	\$22,168	\$29,400

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Assessed to every conviction on litigations in all civil and criminal cases
- **Exemptions** Cases instituted in municipal courts
- **Department** Clerk and Master - Chancery
- **Fund** 10101, GSD General
- **Business Unit** 25100100, CHA Admin.
- **Legal Authorization** T.C.A. 67-4-601 (b) (6)

**Revenue Description**

Victim Assistance Assessment Tax of \$45.00 of which \$42.00 of the tax is paid to programs to assist victims of crime and their families. The programs are determined Metropolitan Council.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404640	Victims Assistance Assessment	\$54,300	\$88,488	\$92,000

**General Information**

- **Use of Revenue** Funds are deposited to Fund 33024 to assist victims of crime and their families
- **Computation** Assessed to every conviction based on the offense
- **Exemptions** Exemption shall be determined by offense
- **Department** Criminal Court Clerk
- **Fund** 33024, Criminal Court Clerk Victims Assistance
- **Business Unit** Various
- **Legal Authorization** T.C.A. 40-24-109





**Revenue Description**

Cash forfeitures based on Department of Safety adjudications following appeals. Amount determined by seizures during previous operational period. Revenue recognition lags seizure actions.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404750	Confiscated Cash	\$850,000	\$474,070	\$850,000

**General Information**

- **Use of Revenue** Drug Task Force 20th District
- **Computation** Set by Court Order
- **Exemptions** None
- **Department** District Attorney
- **Fund** 30101, Metro Major Drug Program
- **Business Unit** 19103020, DA Federal Drug Program
- **Legal Authorization** T.C.A. 8-7-110 et seq

**Revenue Description**

Asset forfeiture

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404750	Confiscated Cash	\$2,575,600	\$665,842	\$2,575,600

**General Information**

- **Use of Revenue** Funds are restricted for drug enforcement activities
- **Computation** 100% of monies awarded
- **Exemptions** None
- **Department** Police
- **Fund** 30147, Police Drug Enforcement
- **Business Unit** 31740201, POL State Drug Enforcement
- **Legal Authorization** T.C.A. 39-17-420



**Revenue Description**

Estimate of proceeds to be received from E-Bid auctions of awarded forfeited property items.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404780	Sale-Confiscated Prop	\$900,000	\$342,366	\$1,000,000

**General Information**

- **Use of Revenue** Drug Task Force 20th District Seizing Agency
- **Computation** Auction Proceeds
- **Exemptions** None
- **Department** District Attorney
- **Fund** 30101, Metro Major Drug Program
- **Business Unit** 19103020, DA Federal Drug Program
- **Legal Authorization** T.C.A. 8-7-110 et seq

**Revenue Description**

Asset forfeiture from sale of confiscated property

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404780	Sale-Confiscated Prop	\$360,000	\$342,504	\$360,000

**General Information**

- **Use of Revenue** Funds are restricted for law enforcement use only
- **Computation** Based on sale of confiscated goods to highest bidder, 20% fee to E-Bid, not to exceed \$2000
- **Exemptions** None
- **Department** Police
- **Fund** 30147, Police Drug Enforcement
- **Business Unit** 31740201, POL State Drug Enforcement
- **Legal Authorization** T.C.A. 39-11-701 to 39-11-717



**Revenue Description**

Asset forfeiture

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404782	Gambling Forfeitures	\$1,122,300	\$192,285	\$1,122,300

**General Information**

- **Use of Revenue** Funds are held in forfeiture fund until case is adjudicated
- **Computation** Highest bidder registered on E-Bid. 20% fee to E-Bid not to exceed \$2000.
- **Exemptions** None
- **Department** Police
- **Fund** 30155, POL State Gambling Forfeiture
- **Business Unit** 31740102, POL State Gambling Forfeiture
- **Legal Authorization** T.C.A. 39-11-701 to 39-11-717

**Revenue Description**

Asset forfeitures

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
404783	State Felony Forfeiture	\$47,000	\$62,544	\$47,000

**General Information**

- **Use of Revenue** Funds are held in forfeiture fund until case is adjudicated
- **Computation** Based on assets involved in cases.
- **Exemptions** None
- **Department** Police
- **Fund** 30154, POL State Felony Forfeiture
- **Business Unit** 31740105, POL State Felony Forfeiture
- **Legal Authorization** T.C.A. 40-33-101



**Revenue Description**

Appraised Value of reverted property.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u> <sup>1</sup>	<u>FY 2012 Budget</u>
404800	Escheats	\$ 0	\$-230	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** N/A
- **Exemptions** None
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01101499, ADM GSD General Revenue
- **Legal Authorization** N/A

Footnote <sup>1</sup>: FY11 Actuals reflect refunds.



**Section F – Revenues from Other Government Agencies**



**Section F – Revenue from Other Government Agencies**

**Revenue Description**

Cash forfeitures based on Department of Safety adjudications following appeals. Amount determined by seizures during perious operational period. Revenue recognition lags seizure actions.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406110	Federal Revenue Sharing	\$ 0	\$9,497	\$ 0

**General Information**

- **Use of Revenue** Drug Task Force 20th District
- **Computation** Based on Court Order
- **Exemptions** N/A
- **Department** District Attorney
- **Fund** 30101, Metro Major Drug Program
- **Business Unit** 19103020, DA Federal Drug Program
- **Legal Authorization** T.C.A. 8-7-110 et seq

**Revenue Description**

Equitable sharing of revenue

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406111	Federal (DOJ) Rev Sharing	\$905,000	\$120,565	\$905,000

**General Information**

- **Use of Revenue** Funds are restricted for law enforcement use only
- **Computation** Sharing in joint operations reflects the degree of direct participation of requesting agencies as per the Dept. of Justice Equitable Sharing Guide.
- **Exemptions** Questions regarding equitable sharing are directed to the federal investigative agency that processed the request or the coordinator within the United States Attorney's Office
- **Department** Police
- **Fund** 30149, Police Federal Drug Enforcement
- **Business Unit** 31750100, POL Justice Felony Forfeitures
- **Legal Authorization** T.C.A. 39-11-701 to 39-11-717



**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406112	Federal (Treasury) Rev Sharing	\$400,000	\$18,164	\$400,000

**General Information**

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

**Revenue Description**

GNRC grant for transportation services

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406330	GNRC Transportation	\$70,000	\$49,600	\$70,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Prior year grant
- **Exemptions** Paid by GNRC for all allowable costs
- **Department** Social Services
- **Fund** 10101, GSD General
- **Business Unit** 37122300, SOC Nutrition Program
- **Legal Authorization** GNRC Contract; Metro Resolution





**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406401	TN Funded Programs	\$ 0	\$3,520,935	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** This will vary from year to year, based upon the number of federal grants. Most grants are reimbursable with the exception of the Local Law Enforcement Block Grants, which are lump sum payments at the inception.
- **Exemptions** None
- **Department** Industrial Development Board
- **Fund** 30083, Industrial Development Board-CU
- **Business Unit** 83701000, IDB Industrial Development Board-CU
- **Legal Authorization** Tennessee Code Annotated Section 7-53-305(b)

**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406402	Alcohol Bev Tax Apportion	\$556,300	\$513,967	\$566,600

**General Information**

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



**Revenue Description**

Davidson County share of 2.5% charge on all telecommunication services in Tennessee.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406403	TN Telecomm Sales Tax	\$50,900	\$28,742	\$51,900

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 2.5% on all telecommunication services
- **Exemptions** None
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01101499, ADM GSD General Revenue
- **Legal Authorization** T.C.A. 67-6-102(24)(iii)

**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406404	Gas & Fuel - County	\$6,110,200	\$4,582,035	\$6,300,000

**General Information**

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



**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406405	Gas & Fuel - City	\$9,150,700	\$6,874,213	\$9,450,000

**General Information**

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

**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406405	Gas & Fuel - City	\$1,500,000	\$1,125,000	\$1,500,000

**General Information**

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

**Revenue Description**

Tax on income derived from stocks and bonds per T.C.A. 67-2-101 and 67-2-102 recorded in the GSD. These funds are collected by the State of Tennessee and remitted to Metro monthly.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406406	Income Tax	\$6,235,000	\$9,197,297	\$7,292,700

**General Information**

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

**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406407	TN Sales Tax Levy	\$25,000,800	\$19,540,546	\$27,000,000

**General Information**

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



**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406408	TN Beer Tax Allocation	\$220,000	\$225,671	\$226,200

**General Information**

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

**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406409	TN Excise Tax Allocation	\$375,000	\$499,483	\$550,000

**General Information**

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



**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406409	TN Excise Tax Allocation	\$2,350,000	\$58,791	\$2,400,000

**General Information**

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

**Revenue Description**

County tax on gasoline and motor fuel in Tennessee.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406410	Gas Inspection Fees	\$1,296,000	\$981,818	\$1,296,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$0.03 county tax on fuel outside of gas and motor fuel county tax
- **Exemptions** None
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01101499, ADM GSD General Revenue
- **Legal Authorization** T.C.A. 67-3-2001



**Revenue Description**

Autopsy Fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406411	Post Mortem Reimbursement	\$120,000	\$152,780	\$120,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Contract with Forensic Medical Services
- **Exemptions** None
- **Department** Health
- **Fund** 10101, GSD General
- **Business Unit** 38151110, Medical Examiner's Office
- **Legal Authorization** Contract

**Revenue Description**

Revenue generated for the housing of illegal immigrants awaiting deportation, and housing of male and female locally sentenced felons.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406412	Jail Inmate Reimbursement	\$20,746,100	\$14,418,102	\$20,506,100

**General Information**

- **Use of Revenue** Funds are deposited in the General Fund for general government activities, and CCA Contract Expense
- **Computation** \$61 per inmate day; or rate per inmate per day
- **Exemptions** N/A
- **Department** Sheriff
- **Fund** 30145, Sheriff CCA Contract
- **Business Unit** 30122310, SHE CJC Booking & Releasing Key, 30124910, SHE Administrative Support Services Key, and 30722910, CDC-M CCA-MDF Key
- **Legal Authorization** DROISGA-07-0022 HSCEDM-08-F-IG004; BL-2005-663



**Revenue Description**

Payment from the State to reimburse Metro for various expenses

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406415	TN Cost Reimbursement	\$4,330,900	\$4,088,492	\$4,966,700

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Varies based upon approved expenditure
- **Exemptions** Varies based upon expenditure
- **Department** Various
- **Fund** 10101, GSD General; 18301, USD General
- **Business Unit** Various
- **Legal Authorization** T.C.A. 38-8-111; 2-12-208; 2-12-209; 4-24-202

**Revenue Description**

Reimbursement for lunch costs in specific criminal cases.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406417	Jury Lunch Reimbursement	\$16,000	\$8,424	\$16,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Includes the cost of jury lunches at average \$8.00 per juror.
- **Exemptions** Non-criminal cases
- **Department** State Trial Courts
- **Fund** 10101, GSD General
- **Business Unit** 28106100, STC Jury Expense
- **Legal Authorization** T.C.A. 40-18-107





**Revenue Description**

Revenue from TennCare for patient services provided by in the Tuberculosis Clinic

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406426	TennCare	\$221,000	\$330,217	\$231,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Based on billable rates with TennCare
- **Exemptions** Ineligible Patients: If service is not billable, or the patient has private insurance
- **Department** Health
- **Fund** 10101, GSD and USD General
- **Business Unit** Various
- **Legal Authorization** Board of Health by authority of Metro Charter 10.104.1

**Revenue Description**

GNRC state funds for meals

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406500	Other TN Gov't Agencies	\$422,900	\$225,850	\$197,900

**General Information**

- **Use of Revenue** Funds deposited into the General Fund to support meals
- **Computation** Paid by GNRC for all allowable meals
- **Exemptions** Paid by GNRC for all allowable meals
- **Department** Social Services
- **Fund** 10101, GSD General
- **Business Unit** 37122300, SOC Nutrition Program
- **Legal Authorization** GNRC Contract; Metro Resolution



**Revenue Description**

LOCAP Estimate. OMB Circular A-87 Cost Allocation Plan. The LOCAP revenue billings for MDHA are collected through obj code 406603.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406603	MDHA	\$ 0	\$10,640	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Cost Accountant - Based on CAFR Account Structure.
- **Exemptions** None
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01101499, ADM GSD General Revenue
- **Legal Authorization** OMB Circular A-87

**Revenue Description**

Metro Development and Housing Agency Section 106 Grant

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406603	MDHA	\$20,000	\$5,948	\$20,000

**General Information**

- **Use of Revenue** Reimburse Historical Commission for staff time, and mileage for reviews performed by staff at request of Metro Development and Housing Agency (MDHA).
- **Computation** N/A
- **Exemptions** None
- **Department** Historical Commission
- **Fund** 32211, HIS Historical Comm Grant Fund
- **Business Unit** 11332100, HIS Hist Section 106
- **Legal Authorization** Resolution RS2010-1240



**Revenue Description**

Metro Development and Housing Agency Summer Enrichment Program grant

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406603	MDHA	\$15,000	\$14,626	\$20,000

**General Information**

- **Use of Revenue** Restricted to use to fulfill the scope of services required by the grantor
- **Computation** Grant Award
- **Exemptions** Funds dedicated to supporting Cleveland Park Summer Enrichment program
- **Department** Parks
- **Fund** 32300, PAR Parks Dept Grant Fund
- **Business Unit** Various - Parks
- **Legal Authorization** RS2010-1213

**Revenue Description**

Reimbursement of all expenditures related to the MDHA task force including all officers salary, fringe benefits, as well as nonpayroll related expenditures

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406603	MDHA	\$674,900	\$661,846	\$789,200

**General Information**

- **Use of Revenue** Reimbursement of expense
- **Computation** Based on MOU/Agreements
- **Exemptions** N/A
- **Department** Police
- **Fund** 30200, Police Task Force Fund
- **Business Unit** Various - Police
- **Legal Authorization** Based on MOU/Agreements



**Revenue Description**

Transfer from E911 Program

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406605	E911	\$4,800	\$4,900	\$4,800

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$2400 every six months.
- **Exemptions** None
- **Department** Public Works
- **Fund** 10101, GSD General
- **Business Unit** 42141110, PW GSD Developer Services
- **Legal Authorization** Contract with E911 Board

**Revenue Description**

Reimbursement for training and educational expenses.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406606	ECD	\$436,900	\$261,988	\$436,900

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Direct reimbursement of expenses
- **Exemptions** None
- **Department** ECC Emergency Comm Center
- **Fund** 10101, GSD General
- **Business Unit** 91112010, ECC Leadership & Accreditation
- **Legal Authorization** Annual contract between Metro & Emergency Communications District.



**Revenue Description**

LOCAP Estimate. OMB Circular A-87 Cost Allocation Plan. General Hospital LOCAP is charged to Fund 10101, Admin account 01101426, per Div of Accts.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406620	Hospital Authority	\$4,561,500	\$4,318,400	\$4,733,600

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Annual Review
- **Exemptions** None
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01101499, ADM GSD General Revenue
- **Legal Authorization** OMB Circular A-87

**Revenue Description**

Revenue total covers multi-year project management of public art projects in the Music City Center complex.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
406621	Convention Center Authority	\$112,500	\$112,500	\$62,500

**General Information**

- **Use of Revenue** Public art projects in the Music City Center complex.
- **Computation** Amount determined through Music City Center Complex Public Art Agreement.
- **Exemptions** None
- **Department** Arts Commission
- **Fund** 32141, Arts Comm Special Projects
- **Business Unit** 41703000, ART Arts Comm Special Projects
- **Legal Authorization** Music City Center Complex Public Art Agreement



**Section G – Commissions and Fees**



**Section G – Commissions and Fees**

**Revenue Description**

Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407200	Court Clerks-Comm & Fees	\$376,000	\$515,675	\$354,700

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Rates designated by statute and state reimbursement schedule
- **Exemptions** If a party is determined to be indigent , they or their representative may be exempt from certain fees. Also certain government agencies are not charged certain fees.
- **Department** Juvenile Court Clerk
- **Fund** 10101, GSD General
- **Business Unit** 22101000, JCC Admin
- **Legal Authorization** T.C.A. 8-21-4; as well as local Metro Ordinances &Resolutions.

**Revenue Description**

Fees and Commissions

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407200	Court Clerks-Comm & Fees	\$5,000,000	\$10,909,595	\$5,000,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 5% and 6.75% of taxes, fines, fees
- **Exemptions** None
- **Department** Circuit Court Clerk
- **Fund** 10101, GSD General
- **Business Unit** 23102000, CIR Circuit Court Clerk
- **Legal Authorization** T.C.A. 8-21-401





**Revenue Description**  
Fees and Commissions

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407200	Court Clerks-Comm & Fees	\$1,345,500	\$1,468,352	\$1,310,700

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** 5% and 6.75% of taxes, fines, fees
- **Exemptions** None
- **Department** Clerk and Master - Chancery
- **Fund** 10101, GSD General
- **Business Unit** 25100100, CHA Admin.
- **Legal Authorization** T.C.A. 8-21-401

**Revenue Description**  
Criminal Court Clerk Fees and Commissions

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407200	Court Clerks-Comm & Fees	\$1,550,000	\$2,019,179	\$1,650,000

**General Information**

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



**Revenue Description**

Data processing fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407201	Court Clerks-Computer Fee	\$ 0	\$5,852	\$10,000

**General Information**

- **Use of Revenue** For the purchase of computer equipment and software, upgrades to computer equipment and software, imaging systems, and supplies, maintenance and services related to computer equipment and software for use in the operation of the office.
- **Computation** \$2 per document
- **Exemptions** None
- **Department** Juvenile Court Clerk
- **Fund** 30122, Juvenile Court Clerk Computer
- **Business Unit** 22701000, JCC Computer Program
- **Legal Authorization** T.C.A. 8-21-1001

**Revenue Description**

Criminal Court Clerk Data Entry Fees.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407201	Court Clerks-Computer Fee	\$ 0	\$ 0	\$35,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$2.00 per warrant, state traffic ticket, or state citation.
- **Exemptions** A disposition on case that does not incur court costs or indigence.
- **Department** Criminal Court Clerk
- **Fund** 30034, Criminal Ct Clerk Computerization
- **Business Unit** 24701000, CCC Criminal Ct Clerk Computerization
- **Legal Authorization** T.C.A. 8-21-401



**Revenue Description**

Recording Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407300	Elected Officials-Comm & Fees	\$900,000	\$450,000	\$900,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Plats and maps \$15 per page, other documents \$5 per page, certified copies \$1 per page
- **Exemptions** Military Discharges
- **Department** Register of Deeds
- **Fund** 10101, GSD General
- **Business Unit** 09101000, REG Admin
- **Legal Authorization** T.C.A. 8-21-1001

**Revenue Description**

Commission and fees derived from collections of motor vehicle registrations, business taxes and licenses, marriage licenses, notary commissions and hotel/motel taxes. Also, implementing new services offered at the main location only; such as the issuance

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407300	Elected Officials-Comm & Fees	\$4,000,000	\$4,734,757	\$4,300,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$7 per notary name change; \$4 per plate w/ non-Tennessee registration; \$2 per dealer plate; \$2 per decal mailed; \$2 per plate mailed; \$5 per certified copy; \$3 per replacement plate;. \$2 per bond; \$12 per notary application.
- **Exemptions** Couples w/counseling pay \$39.50 per license; Several business tax exemptions
- **Department** County Clerk
- **Fund** 10101, GSD General
- **Business Unit** 18101000, COU Admin
- **Legal Authorization** T.C.A. 8-16-106; T.C.A. 55-6-104; 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; T.C.A. 67-4-724

**Section H – Charges for Current Services**



**Section H – Charges for Current Services**

**Revenue Description**

Per page fee for photocopying and certification services

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407601	Photostat & Microfilm	\$150,800	\$188,348	\$179,200

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Various--\$0.15 black & White \$0.50 color. \$2.00 for certifications; \$10 per hour for employee supervisory time.
- **Exemptions** Metropolitan Government departments and agencies
- **Department** Various
- **Fund** 10101, GSD General
- **Business Unit** Various
- **Legal Authorization** Executive Order No. 35

**Revenue Description**

Copies of Plans and Specifications

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407602	Plans & Specifications	\$1,000	\$1,300	\$1,200

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$100 per plan set or sheet
- **Exemptions** None
- **Department** Public Works
- **Fund** 10101, GSD General
- **Business Unit** 42141510, PW GSD Street & Sidewalk Construction
- **Legal Authorization** Charter 8.402



**Revenue Description**

Sales of maps

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407604	Maps	\$300	\$279	\$300

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Fee ranges from \$10.00 - \$70.00 based upon type of map
- **Exemptions** Council members are not required to pay for official business related requests
- **Department** Planning Commission
- **Fund** 10101, GSD General
- **Business Unit** 07112210, PLA GIS Services and Application
- **Legal Authorization** Subdivision regulations

**Revenue Description**

Map Fees, and licenses for data access

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407604	Maps	\$20,400	\$15,735	\$10,000

**General Information**

- **Use of Revenue** Dedicated to computerized map data maintenance.
- **Computation** Fee ranges from \$10.00 - 70.00 based upon type of map; full license is \$9,100, individual layers vary.
- **Exemptions** Council members are not required to pay for official business related requests
- **Department** Planning Commission
- **Fund** 60764, Metro Area Computer Mapping
- **Business Unit** 07112231, PLA GIS Sales & Svc Key Rev
- **Legal Authorization** Subdivision regulations ; Subdivision regulations



**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407605	Voter Registration Lists, and Small City Elections	\$2,000	\$12,998	\$2,500

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Charge may not exceed the cost of list preparation and production
- **Exemptions** None
- **Department** Election Commission
- **Fund** 10101, GSD General
- **Business Unit** 05100410, ELE Registered Active Voters
- **Legal Authorization** T.C.A. 2-2-138

**Revenue Description**

Revenue for sale of recycle material

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407606	Recycled Material	\$ 0	\$9,963	\$ 0

**General Information**

- **Use of Revenue** Used to offset the purchase of new materials
- **Computation** Sale of recycle material
- **Exemptions** None
- **Department** General Services
- **Fund** 51154, Office of Fleet Management
- **Business Unit** 10510010, OFM Various Vehicle Services
- **Legal Authorization** N/A



**Revenue Description**

Garbage & Junk/Recycled Material, Metals and Used Motor Oil

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407606	Garbage & Junk/Recycled Material	\$323,200	\$572,364	\$609,400

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities. Solid Waste Special Revenue Fund
- **Computation** Current scrap metal value per ton; recycling based on current market rates less a QRS, Inc. fee, and any applicable floor and ceiling rates; Hazardous waste refined at \$0.30 per gallon.
- **Exemptions** None
- **Department** Public Works
- **Fund** 30501, Solid Waste Operations
- **Business Unit** 42804510, PW WM Drop Off Recycle Centers
- **Legal Authorization** Various

**Revenue Description**

Sales of Publications

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407609	Code Books	\$200	\$ 0	\$200

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Fees start at \$2.00
- **Exemptions** Council members are not required for pay for official business related requests
- **Department** Planning Commission
- **Fund** 10101, GSD General
- **Business Unit** 07112850, PLA Land Development
- **Legal Authorization** Subdivision Regulations





**Revenue Description**

Miscellaneous income including copy charges and computer lists of contractors

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407613	Build Permit Data	\$1,000	\$ 95	\$500

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Flat fee per requested list (\$100 per list) and per page copying charge
- **Exemptions** None
- **Department** Codes Administration
- **Fund** 10101, GSD General
- **Business Unit** 33120310, COD Building Code Inspections
- **Legal Authorization** BL96-555

**Revenue Description**

Certificate Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407627	Certificates – Birth and Death	\$461,000	\$468,088	\$390,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Contract with the State of Tennessee
- **Exemptions** None
- **Department** Health
- **Fund** 10101, GSD General
- **Business Unit** 38160610, HEA ALOB Records Mgmt Serv
- **Legal Authorization** RS2002-1048



**Revenue Description**

Medical Reports Per Page Fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407651	Medical Reports	\$3,500	\$2,183	\$5,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Board of Health by Authority of Metro Charter
- **Exemptions** None
- **Department** Health
- **Fund** 10101, GSD General
- **Business Unit** 38160610, HEA ALOB Records Mgmt Serv
- **Legal Authorization** RS2002-1048

**Revenue Description**

Concessions and Commissions Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407654	Concessions	\$73,800	\$70,155	\$94,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Rates based on approved Metro-wide contracts, or approved by Parks Board
- **Exemptions** None
- **Department** Parks
- **Fund** 10101, GSD General
- **Business Unit** 40151010, PAR Various Golf Courses and Entertainment
- **Legal Authorization** Existing Metro-wide contracts, and Metro Charter, Article 11, Chapter 10, Sections 11.1001 through 11.1005



**Revenue Description**

Commissions from art sales, and cost of goods sold at facilities.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407655	Re-sale Inventory	\$998,200	\$728,178	\$998,200

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Admissions, sales and rentals per rates approved by the Park Board
- **Exemptions** Only for Retail Sales portions of programs
- **Department** Parks
- **Fund** 10101, GSD General
- **Business Unit** 40180000, PAR Resale Inventory
- **Legal Authorization** Metro Charter, Article 11, Chapter 10, Sections 11.1001 through 11.1005

**Revenue Description**

Cost recovery for copying information to CDs

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407662	Sale of data on CD	\$ 0	\$240	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Actual measurement of hours of labor and number of pages copied
- **Exemptions** Labor-first hour of the highest paid employee
- **Department** Metropolitan Council
- **Fund** 10101, GSD General
- **Business Unit** 02101000, MCO Administration
- **Legal Authorization** Metro and Council copying policy



**Revenue Description**

Appeal filing fees, and licensing renewal fees, for Plumbing, Electrical, Zoning, Building, and Mech/Gas

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407701	Appeals for Plumbing, Electrical, Zoning, Building, and Mech/Gas	\$216,000	\$270,093	\$274,500

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Various
- **Exemptions** None
- **Department** Codes Administration
- **Fund** 10101, GSD General
- **Business Unit** 33120110, COD Construction/Land Use Key Production
- **Legal Authorization** BL2009-642; BL91-1529; BL94-1226, 1994 M.C.L. 19-1-99; 19-1-31, 33-1-69; 33-1-26

**Revenue Description**

Banner fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407706	Advertising Fee	\$6,900	\$9,612	\$7,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$12.00 per pole
- **Exemptions** None
- **Department** Mayor's Office
- **Fund** 10101, GSD General
- **Business Unit** 04102010, MAY Econ/Community Development
- **Legal Authorization** M.C.L. 2.2.62; BL 97-983



**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407707	Plans Examination	\$1,335,000	\$695,887	\$925,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Various unit costs of measure multiplied by unit costs for full cost recovery of services
- **Exemptions** None
- **Department** Codes Administration
- **Fund** 10101, GSD General
- **Business Unit** 33120110, COD Construction/Land Use Key Production
- **Legal Authorization** BL2009-642; BL2004-175

**Revenue Description**

Zoning Fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407708	Zone Change	\$68,000	\$91,720	\$68,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Flat Fee \$1,400
- **Exemptions** Council members are not required to pay for official business related requests
- **Department** Planning Commission
- **Fund** 10101, GSD General
- **Business Unit** 07112850, PLA Land Development
- **Legal Authorization** M.C.L. 17



**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407709	Code Enforcement	\$55,000	\$99,387	\$55,000

**General Information**

- **Use of Revenue** Funds are deposited into Demolition Fund to offset associated costs
- **Computation** Actual costs of liens and associated costs (advertising, title research, interest, attorney fees) associated with each individual lien
- **Exemptions** None
- **Department** Codes Administration
- **Fund** 30600, Demolition Fund
- **Business Unit** 33701000, COD Demolition Projects
- **Legal Authorization** BL2004-253: Amdt. 1 to BL93-882; BL93-882

**Revenue Description**

Planned Urban Development (PUD) Application Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407711	Planned Unit Development Review	\$55,000	\$72,750	\$55,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Flat Fee \$1,975
- **Exemptions** Council members are not required to pay for official business related requests
- **Department** Planning Commission
- **Fund** 10101, GSD General
- **Business Unit** 07112850, PLA Land Development
- **Legal Authorization** Subdivision Regulations



**Revenue Description**

Fees collected from participants for day care service.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407712	Day Care Service	\$143,100	\$139,683	\$145,200

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Participants pay on a sliding scale established by the Metro Social Services Board.
- **Exemptions** None
- **Department** Metropolitan Action Commission
- **Fund** 10101, GSD General
- **Business Unit** 75302300, MAC HS B/F and A/F Care
- **Legal Authorization** N/A

**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407713	Foreign Trade Zone	\$60,000	\$44,000	\$60,000

**General Information**

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



**Revenue Description**

Reimbursement for costs related to satellite city elections.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407714	Small City Election	\$8,800	\$646	\$11,300

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Election Commission's actual costs plus indirect costs are charged to satellite cities.
- **Exemptions** None
- **Department** Election Commission
- **Fund** 10101, GSD General
- **Business Unit** 05100210, ELE Apps. for Ballot Processed
- **Legal Authorization** T.C.A. 2-12-109(b)

**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407715	Business Tax Recording	\$700,000	\$812,725	\$745,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$5.00 per record
- **Exemptions** None
- **Department** Administrative
- **Fund** 18301, USD General
- **Business Unit** 01191499, ADM USD General Revenue
- **Legal Authorization** T.C.A. 67-4-724



**Revenue Description**

Fee for appeal of proposed permit revocation or reinstatement

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407717	Alarm Appeal	\$2,000	\$1,725	\$2,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$75.00 per appeal
- **Exemptions** None
- **Department** Metropolitan Clerk
- **Fund** 10101, GSD General
- **Business Unit** 03101000, MCL Administration
- **Legal Authorization** BL1990-1107; BL1993-872; BL2007-1443

**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407718	Lobbyist Registration	\$2,000	\$2,881	\$4,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$25.00 per registration
- **Exemptions** (1) A public official performing the duties of his office; (2) A person acting in a representative capacity on behalf of a client appearing before an official in the executive branch for purposes specifically set forth in law; (3) An editor or working member of the press.
- **Department** Metropolitan Clerk
- **Fund** 10101, GSD General
- **Business Unit** 03101000, MCL Administration
- **Legal Authorization** M.C.L. 2.196.040; BL1991-1484



**Revenue Description**

Reimbursement for conducting background checks for TN handgun carry permits.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407719	Background Check	\$40,000	\$24,195	\$40,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$10 per background check
- **Exemptions** None
- **Department** Police
- **Fund** 10101, GSD General
- **Business Unit** 31121252, POL Training Personnel/In-Service
- **Legal Authorization** T.C.A. 39-17-1351

**Revenue Description**

Supervision fees associated with DRC.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407721	Supervision Fees	\$53,000	\$86,984	\$53,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Rate per service provided.
- **Exemptions** None
- **Department** Sheriff
- **Fund** 10101, GSD General
- **Business Unit** 30124910, SHE Admin Support Svcs Key
- **Legal Authorization** BL-2005-663



**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407723	Video Production	\$200	\$ 89	\$100

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Actual cost of producing video copy
- **Exemptions** None
- **Department** Information Technology Service
- **Fund** 10101, GSD General
- **Business Unit** 14121001, ITS Metro 3
- **Legal Authorization** Executive Order no. 035 - TCA10-7-5003

**Revenue Description**

Special FHA or VA inspections

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407724	FHA-VA Inspection	\$1,000	\$ 0	\$200

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$100.00 per inspection
- **Exemptions** None
- **Department** Codes Administration
- **Fund** 10101, GSD General
- **Business Unit** 33120310, COD Building Code Inspections
- **Legal Authorization** M.C.L. 16-24-150,



**Revenue Description**

Fees charged to offenders who are eligible for pretrial program and released until court date.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407725	Pre-Trial Release Service	\$130,000	\$ 0	\$130,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Rate charged to each offender.
- **Exemptions** None
- **Department** Sheriff
- **Fund** 10101, GSD General
- **Business Unit** 30122310, SHE CJC Booking & Releasing Key
- **Legal Authorization** BL-2005-663

**Revenue Description**

Subdivision Fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407728	Subdivision Review Fee	\$200,000	\$136,839	\$200,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Flat Fee \$2,100 for Final Plat
- **Exemptions** Council members are not required to pay for official business related requests
- **Department** Planning Commission
- **Fund** 10101, GSD General
- **Business Unit** 07112850, PLA Land Development
- **Legal Authorization** Subdivision Regulations



**Revenue Description**  
Permit Plan Review Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407729	Permit Plan Review Fee	\$11,000	\$2,365	\$11,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$160 per each reviewed permit \$285 per each Performance Bond transaction
- **Exemptions** Council members are not required to pay for official business related requests
- **Department** Planning Commission
- **Fund** 10101, GSD General
- **Business Unit** 07112850, PLA Land Development
- **Legal Authorization** Subdivision Regulations

**Revenue Description**  
Police Secondary Employment Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407730	Police Secondary Employ	\$2,153,700	\$1,011,774	\$1,818,300

**General Information**

- **Use of Revenue** Reimbursement for Police overtime
- **Computation** Annual rate calculation based on sworn salary, benefits, and other cost in coordination with Metro Finance, Legal, General Services, Human Resources and Insurance
- **Exemptions** None
- **Department** Police
- **Fund** 30148, Police Secondary Employment
- **Business Unit** 31701000, POL Admin Secondary Employ
- **Legal Authorization** M.C.L. 2.44.210



**Revenue Description**

Clinic Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407731	Primary Clinic Fee Individual	\$162,000	\$106,619	\$152,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$10.00 Minimum
- **Exemptions** Patient does not have sufficient funds, patient is billed for services only
- **Department** Health
- **Fund** 10101, GSD General
- **Business Unit** Various
- **Legal Authorization** Metro Charter 10.104.1

**Revenue Description**

Clinic Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407732	Primary Clinic - Insurance	\$2,500	\$1,692	\$2,500

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Board of Health by Authority of Metro Charter
- **Exemptions** Patient does not have sufficient funds, patient is billed for services only
- **Department** Health
- **Fund** 10101, GSD General
- **Business Unit** Various
- **Legal Authorization** Metro Charter 10.104.1



**Revenue Description**

Contract Reimbursement-Vehicle Emission Testing

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407733	Vehicle Emission Test	\$1,858,500	\$1,910,565	\$1,858,500

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for use to fulfill the scope of services required by the grantor.
- **Computation** Provided by Contract--\$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.
- **Exemptions** Vehicle does not pass emission test.
- **Department** Health
- **Fund** 10101, GSD General
- **Business Unit** 38151200, Air Quality
- **Legal Authorization** Board of Health and Metro Council approved by resolution. RS2001-716

**Revenue Description**

Warrants-Revenue is collected based on adjudication of cases where the suspect is found guilty. T.C.A. 8-21--901(a) (2) (C). Each year the amount changes due to arrest (less/more) and increase changes in the amount paid per mile.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407736	Police Investigation Fee	\$3,000	\$1,797	\$3,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Based on adjudication of cases where the suspect is found guilty.
- **Exemptions** None
- **Department** Police
- **Fund** 10101, GSD General
- **Business Unit** 31122201, POL Warrants Key
- **Legal Authorization** T.C.A. 8-21-901(a)(2)



**Revenue Description**

Reimbursement from state for hotel/motel inspections

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407737	State Inspection- Hotel/Motel	\$1,065,000	\$1,763,760	\$1,065,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Reimbursement from state at 95% of fees collected based on Number rooms in establishment
- **Exemptions** None
- **Department** Health
- **Fund** 10101, GSD General
- **Business Unit** Various
- **Legal Authorization** Board of Health by authority of Metro Charter 10.104.1

**Revenue Description**

Clinic fees, revenue generated from clinic fess for services to recipients for hepatitis immunization

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407738	Immunization-Influenza and Hepatitis	\$50,000	\$32,253	\$50,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Board of Health by Authority of Metro Charter.
- **Exemptions** Patients who do not have sufficient funds; and patients billed for services
- **Department** Health
- **Fund** 10101, GSD General
- **Business Unit** 38151032, HEA Public Health Clinics
- **Legal Authorization** Metro Charter 10.104.1





**Revenue Description**

Prescription Co-Pay

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407739	BTC Prescription Co-Payments	\$15,000	\$18,449	\$15,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Board of Health by Authority of Metro Charter.
- **Exemptions** None
- **Department** Health
- **Fund** 10101, GSD General
- **Business Unit** 38151170, Health Care Access
- **Legal Authorization** Metro Charter 10.104.1

**Revenue Description**

State Reimbursement

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407740	State Inspection-Summer Food	\$5,000	\$ 0	\$5,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund to fulfill the scope of services required by the grantor.
- **Computation** Allocated by Tennessee Department of Health.
- **Exemptions** None
- **Department** Health
- **Fund** 10101, GSD General
- **Business Unit** 38151210, Food Protection Services
- **Legal Authorization** RS2004-261



**Revenue Description**

On Street Parking, Metro parking meters.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407743	Parking	\$1,575,000	\$1,174,455	\$1,300,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$1.50 per hour in the Central Business District, \$1.00 per hour in the fringe.
- **Exemptions** From 6 p.m. to 8 a.m. Monday through Saturday and all day Sunday. Also, ten Metro recognized holidays.
- **Department** Public Works
- **Fund** 10101, GSD General
- **Business Unit** 42141420, PW GSD Park Spaces On Street
- **Legal Authorization** M.C.L.11.907. Rates set by Traffic and Parking Commission. BL2001-73, BL2002-1246 Last rate set during August 2009 meeting of T & P Comm.

**Revenue Description**

Surplus net revenue after guaranteed Downtown partnership payment.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407743	Parking	\$3,629,300	\$2,689,523	\$3,715,600

**General Information**

- **Use of Revenue** Held for future capital maintenance and repair of off-street parking facilities.
- **Computation** Downtown Partnership estimated: Net Profit less guaranteed payments to Metro.
- **Exemptions** None
- **Department** Public Works
- **Fund** 30509, PW Surplus Parking Fund
- **Business Unit** 42341400, PW Surplus Parking Funds
- **Legal Authorization** Downtown Partnership Contract for Off-street Parking. BL2007-1558



**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407744	St & Alley Map Amend	\$4,500	\$3,750	\$5,500

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$300 per request
- **Exemptions** Fees waived upon councilmember legislative request.
- **Department** Public Works
- **Fund** 10101, GSD General
- **Business Unit** 42141310, PW GSD Right of Way Permits
- **Legal Authorization** M.C.L. 13.08.010 (Ord. 93-505), BL2004-262, BL2004-300

**Revenue Description**

Clinic Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407746	Family Planning Fees	\$30,000	\$17,903	\$30,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Board of Health by Authority of Metro Charter - Sliding scale fee with \$10 minimum. Projected revenue is based on anticipated number of visits and historical data.
- **Exemptions** Patient does not have sufficient funds, patient is billed for services
- **Department** Health
- **Fund** 10101, GSD General
- **Business Unit** 38151032, HEA Public Health Clinics
- **Legal Authorization** Metro Charter 10.104.1



**Revenue Description**

Revenues received for various permits, i.e. pyro permits, liquid propane gas permits, tent permits.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407747	Fire Protection	\$50,000	\$33,900	\$39,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities
- **Computation** \$25.00 per tent, \$75.00 per inspection, \$175.00 per pyro permit
- **Exemptions** None
- **Department** Fire
- **Fund** 18301, USD General
- **Business Unit** 32196210, FIR USD Public Fire Education
- **Legal Authorization** M.C.L. 10.64.010 International Fire Code Chapter 24

**Revenue Description**

This revenue is derived from old accounts receivables that were collected by the Nashville Fire Department before ADPI began collecting these receivables. This account is no longer in use.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407748	Emergency Ambulance	\$700	\$366	\$200

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$150.00 per hour
- **Exemptions** None
- **Department** Fire
- **Fund** 10101, GSD General
- **Business Unit** 32114210, FIR GSD Emergency Med Services
- **Legal Authorization** T.C.A. 7-61-102



**Revenue Description**

Special police commission fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407749	Spec Police Commission	\$11,000	\$7,975	\$15,400

**General Information**

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

**Revenue Description**

This is revenue received from private pay and commercial insurance companies.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407753	ADPI-Emergency Ambulance	\$ 0	\$1,267,578	\$7,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$650 based rate and \$13.00 per loaded mile.
- **Exemptions** None
- **Department** Fire
- **Fund** 10101, GSD General
- **Business Unit** 32114210, FIR GSD Emergency Med Services
- **Legal Authorization** T.C.A.-7-61-102



**Revenue Description**

House Mover Escort Service

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407754	House Mover Escort Service	\$3,000	\$1,233	\$1,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Fee is based on 3 hour minimum calculated rate of employee salary/fringe/overhead.
- **Exemptions** None
- **Department** Public Works
- **Fund** 10101, GSD General
- **Business Unit** 42142710, PW GSD Traffic Signal Maint
- **Legal Authorization** N/A

**Revenue Description**

Towing and demolition fees of abandoned vehicles

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407755	Abandon Vehicle	\$1,500	\$210	\$1,500

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$35.00 per abandoned vehicle removed
- **Exemptions** None
- **Department** Codes Administration
- **Fund** 10101, GSD General
- **Business Unit** 33120210, COD Better Neighborhoods Key Product
- **Legal Authorization** BL2002-1128; BL2002-1071; BL93-620



**Revenue Description**

Construction & Demolition disposal tipping fees.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407755	Land Fill Dumping	\$330,000	\$513,878	\$350,000

**General Information**

- **Use of Revenue** Funds are deposited into the Solid Waste Special Revenue Fund for Solid Waste Operations
- **Computation** \$1.00 per cubic yard unless facility recycles 50% of material received in which case the fee is \$0.50 per cubic yard
- **Exemptions** Metro Public Works Vehicles
- **Department** Public Works
- **Fund** 30501, Solid Waste Operations
- **Business Unit** 42803100, PW WM Metro Collection
- **Legal Authorization** Code of Laws 10.20.360 (B). Updated by Ord BL2010-718 effective 8/22/10.

**Revenue Description**

Quarterly payments from Metro Development and Housing Agency

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407755	Waste Collect & Dispose	\$135,000	\$101,250	\$135,000

**General Information**

- **Use of Revenue** Funds are deposited into the Solid Waste Special Revenue Fund for Solid Waste Operations
- **Computation** \$33,750 per quarter
- **Exemptions** None
- **Department** Public Works
- **Fund** 30501, Solid Waste Operations
- **Business Unit** 42803500, PW WM Front Loader Collection
- **Legal Authorization** Memorandum of Understanding between Metro Public Workds and Metro Development and Housing Agency dated 7/30/07.



**Revenue Description**

Fee to enter recycling convenience center to dump.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407755	Waste Collect & Dispose	\$250,000	\$217,074	\$275,000

**General Information**

- **Use of Revenue** Funds are deposited into the Solid Waste Special Revenue Fund for Solid Waste Operations
- **Computation** 3 items free, small pickup \$6 / load, large pickup \$12 / load, small trailer \$6 / load, large trailer \$12 / load, tires on rims \$4 / tire.
- **Exemptions** None
- **Department** Public Works
- **Fund** 30501, Solid Waste Operations
- **Business Unit** 42804520, PW WM Convenience/Recycle Centers
- **Legal Authorization** M.C.L. 10.20.365. Ord BL2010-817 effective 8/22/10.

**Revenue Description**

Fee to enter Compost Facility

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407755	Waste Collect & Dispose	\$110,000	\$123,032	\$200,000

**General Information**

- **Use of Revenue** Funds are deposited into the Solid Waste Special Revenue Fund for Solid Waste Operations
- **Computation** Fee \$0.012 per pound, \$2 minimum.
- **Exemptions** Metro Public Works Solid Waste Trucks and Metro Contractor Trucks.
- **Department** Public Works
- **Fund** 30501, Solid Waste Operations
- **Business Unit** 42804710, PW WM Compost Program
- **Legal Authorization** M.C.L. 10.20.330. Updated by Ord BL2010-718 effective 8/22/10.





**Revenue Description**

Fee for back door garbage pickup.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407756	Back Door Garbage	\$64,500	\$31,740	\$63,500

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities
- **Computation** \$23/month per household
- **Exemptions** Age 65 or older prior to 2010, disabled with medical note
- **Department** Public Works
- **Fund** 18301, USD General
- **Business Unit** 42197110, PW USD Administration
- **Legal Authorization** M.C.L. 10.20.220: BL2010-718

**Revenue Description**

Vehicle & Container Registration Fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407757	Refuse Handler Inspection	\$ 0	\$115,827	\$210,000

**General Information**

- **Use of Revenue** Funds are deposited into the Solid Waste Special Revenue Fund for Solid Waste Operations
- **Computation** \$50 per year/vehicle (3-yards) used to haul garbage, rubbish, chipper residue, wood waste, yard waste, or industrial waste, and \$10 per each roll off container.
- **Exemptions** Metro Public Works Vehicles
- **Department** Public Works
- **Fund** 30501, Solid Waste Operations
- **Business Unit** 42803100, PW WM Metro Collection
- **Legal Authorization** M.C.L. 10.20.100. Updated by Ord BL2010-718, 8-22-2010.



**Revenue Description**

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

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407758	Disposal Fee	\$1,836,000	\$1,382,910	\$1,800,000

**General Information**

- **Use of Revenue** Funds are deposited into the Solid Waste Special Revenue Fund for Solid Waste Operations
- **Computation** \$6 per ton
- **Exemptions** Metro or Metro contractor-collected Solid Waste.
- **Department** Public Works
- **Fund** 30501, Solid Waste Operations
- **Business Unit** 42803100, PW WM Metro Collection
- **Legal Authorization** M.C.L. 10.20.360(A); BL2010-718

**Revenue Description**

Number of conventional systems designed

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407759	Engineering Fee- Engineering and Plan Design	\$53,400	\$16,900	\$30,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Number of conventional systems designed multiplied by \$450
- **Exemptions** None
- **Department** Health
- **Fund** 10101, GSD General
- **Business Unit** 38151224, HEA Engineering Services Investigations
- **Legal Authorization** Board of Health by authority of Metro Charter 10.104.1



**Revenue Description**

Environmental loan letters issued

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407759	Engineering Fee-Environ Fine	\$ 0	\$2,600	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Environmental loan letters multiplied by \$200 each
- **Exemptions** None
- **Department** Health
- **Fund** 10101, GSD General
- **Business Unit** 38151224, HEA Engineering Services Investigations
- **Legal Authorization** Board of Health by authority of Metro Charter 10.104.1

**Revenue Description**

Preliminary soil analysis and final soils mapping

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407759	Engineering Fee-Soil Test	\$ 0	\$12,880	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Preliminary soil analysis multiplied by \$100 plus Final Soil Mapping multiplied by \$250
- **Exemptions** None
- **Department** Health
- **Fund** 10101, GSD General
- **Business Unit** 38151224, HEA Engineering Services Investigations
- **Legal Authorization** Board of Health by authority of Metro Charter 10.104.1



**Revenue Description**

Recycling Host fee.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407762	Host Fee	\$5,000	\$6,043	\$8,000

**General Information**

- **Use of Revenue** Funds are deposited into the Solid Waste Special Revenue Fund for Solid Waste Operations
- **Computation** \$5 per ton of recyclables sent to QRS, Inc. by parties not having a contract with QRS prior to Metro's contract.
- **Exemptions** Parties having a prior contract with Rivergate
- **Department** Public Works
- **Fund** 30501, Solid Waste Operations
- **Business Unit** 42804300, PW WM Curbside Recycling
- **Legal Authorization** Amended QRS, INC Contract # 15772 effective 10/6/09 thru 11/01/15.

**Revenue Description**

Residential Permit Parking

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407763	Residential Permit Parking	\$1,900	\$1,590	\$2,900

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$10 per year per permit
- **Exemptions** Guest Passes
- **Department** Public Works
- **Fund** 10101, GSD General
- **Business Unit** 42141420, PW GSD Park Spaces On Street
- **Legal Authorization** M.C.L. 12.42.080



**Revenue Description**

Loading Zone Permit

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407764	Loading Zone Permits	\$7,200	\$5,800	\$5,800

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$50 per space per year
- **Exemptions** Charitable and Non-Profit Organizations
- **Department** Public Works
- **Fund** 10101, GSD General
- **Business Unit** 42141420, PW GSD Park Spaces On Street
- **Legal Authorization** M.C.L. 12.48.020

**Revenue Description**

Valet Parking Permit

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407765	Valet Parking Permits	\$2,300	\$100	\$8,300

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$100 annual fee plus any lost revenue from parking meters
- **Exemptions** None
- **Department** Public Works
- **Fund** 10101, GSD General
- **Business Unit** 42141420, PW GSD Park Spaces On Street
- **Legal Authorization** Rates set by Traffic and Parking Commission; BL2001-723; BL2002-1246; Last rates set by T & P Comm. on Dec 12, 2005.



**Revenue Description**

Community Plan Amendment Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407769	Comm Plan Amend Fees	\$ 0	\$ 0	\$5,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Maximus cost allocation method
- **Exemptions** MPC is exempt from paying the fee when sponsoring a Plan Amendment
- **Department** Planning Commission
- **Fund** 10101, GSD General
- **Business Unit** 07111850, PLA Planning Policy and Design
- **Legal Authorization** Metropolitan Planning Commission (MPC)

**Revenue Description**

RRY Emergency Ambulance Collections

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407770	RRY Emergency Ambulance	\$22,900	\$ 0	\$37,500

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Per contract
- **Exemptions** None
- **Department** Fire
- **Fund** 10101, GSD General
- **Business Unit** 32114210, FIR GSD Emergency Med Services
- **Legal Authorization** N/A



**Revenue Description**

This revenue is derived from accounts receivables that were collected by RRY on behalf of ADPI.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407771	RRY EMS ADPI Collections	\$ 0	\$83,046	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$650 base rate and \$13.00 per loaded mile..
- **Exemptions** None
- **Department** Fire
- **Fund** 10101, GSD General
- **Business Unit** 32114210, FIR GSD Emergency Med Services
- **Legal Authorization** T.C.A 7-61-102

**Revenue Description**

Revenue received from private pay and commercial insurance companies.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407772	EMSM-Emergency Ambulance	\$6,115,200	\$5,694,073	\$8,022,300

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$650 base rate and \$13.00 per loaded mile..
- **Exemptions** None
- **Department** Fire
- **Fund** 10101, GSD General
- **Business Unit** 32114210, FIR GSD Emergency Med Services
- **Legal Authorization** T.C.A. 7-61-102



**Revenue Description**  
RRY Emergency Ambulance

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407773	RRY EMS EMSM Collections	\$380,000	\$55,338	\$75,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$650 base rate and \$13.00 per loaded mile..
- **Exemptions** None
- **Department** Fire
- **Fund** 10101, GSD General
- **Business Unit** 32114210, FIR GSD Emergency Med Services
- **Legal Authorization** T.C.A. 7-61-102

**Revenue Description**  
Adoption Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407783	Impound/Boarding Fees	\$186,600	\$140,705	\$186,600

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$90 adoption fee; \$25-\$75 spay/neuter fee; \$18 boarding fee; \$50 impound fee
- **Exemptions** None
- **Department** Health
- **Fund** 10101, GSD General
- **Business Unit** 38151222, HEA Animal Services All Other
- **Legal Authorization** Metro Charter 10.104.1





**Revenue Description**  
Sale of liquid supplement

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407786	Liquid Nutrition Program	\$26,500	\$18,240	\$22,500

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Cases multiplied by Cost, plus a small admin fee
- **Exemptions** None
- **Department** Social Services
- **Fund** 10101, GSD General
- **Business Unit** 37122300, SOC Nutrition Program
- **Legal Authorization** MSS commission -Ensure Program

**Revenue Description**  
Summons that are served to the general public

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407788	Serve Summons Cost	\$1,300,000	\$ 0	\$1,300,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Rate per summons served.
- **Exemptions** None
- **Department** Sheriff
- **Fund** 10101, GSD General
- **Business Unit** 30125210, SHE Warrants Key
- **Legal Authorization** BL-2005-663



**Revenue Description**

Fees for processing inmates into DCSO jails.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407789	Inmate Processing Fees	\$120,000	\$136,155	\$120,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Rate charged per each offender.
- **Exemptions** None
- **Department** Sheriff
- **Fund** 10101, GSD General
- **Business Unit** 30124910, SHE Admin Support Svcs Key
- **Legal Authorization** BL-2005-663

**Revenue Description**

Inmate medical visit

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407790	Medical Co-Pay	\$28,000	\$21,156	\$28,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Actual Cost per Individual case.
- **Exemptions** None
- **Department** Sheriff
- **Fund** 10101, GSD General
- **Business Unit** 30124910, SHE Admin Support Svcs Key
- **Legal Authorization** BL-2005-663



**Revenue Description**  
Inmate reimbursement

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407791	Inmate Board	\$100,000	\$21,402	\$50,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Projection of inmate days (historical)
- **Exemptions** None
- **Department** Sheriff
- **Fund** 10101, GSD General
- **Business Unit** 30122810, SHE CDC-M Programs Key
- **Legal Authorization** BL 2005 663

**Revenue Description**  
Summons served outside the Davidson County area

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407793	Out of County Processing Fee	\$250,000	\$372,212	\$250,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Various jurisdictions and courts determine actual costs.
- **Exemptions** None
- **Department** Sheriff
- **Fund** 10101, GSD General
- **Business Unit** 30125210, SHE Warrants Key
- **Legal Authorization** BL-205-663



**Revenue Description**

This is revenue received for Fire Watch services at special events.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407796	Fire Watch Fees	\$6,000	\$15,625	\$12,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities
- **Computation** \$50.00 per event.
- **Exemptions** None
- **Department** Fire
- **Fund** 18301, USD General
- **Business Unit** 32196210, FIR USD Public Fire Education
- **Legal Authorization** M.C.L. 10.64.010

**Revenue Description**

Landlord registration fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407797	Landlord Registration Fees	\$39,300	\$45,690	\$38,600

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** \$10.00 per every landlord owning rental property in Nashville/Davidson County
- **Exemptions** None
- **Department** Codes Administration
- **Fund** 10101, GSD General
- **Business Unit** 33120210, COD Better Neighborhoods Key Product
- **Legal Authorization** T.C.A. Title 66, Chapter 28, Part 1 -- Section 66-28-107



**Revenue Description**

Admissions and rental fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407801	Admissions/Rentals- various locations	\$3,089,700	\$2,441,695	\$3,035,700

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Admissions and rentals per rate approved by the Park Board
- **Exemptions** None
- **Department** Parks
- **Fund** 10101, GSD General
- **Business Unit** 40151010, PAR Sportsplex
- **Legal Authorization** Metro Charter, Article 11, Chapter 10, Sections 11.1001 through 11.1005

**Revenue Description**

Rentals/Athletic/Tennis/Green Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407803	Athletic, rentals, and Greens Fees	\$4,586,300	\$2,805,422	\$5,201,100

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Admissions and rentals per rate approved by the Park Board
- **Exemptions** None
- **Department** Parks
- **Fund** 10101, GSD General
- **Business Unit** 40150310, PAR Various Golf Courses and Entertainment
- **Legal Authorization** Metro Charter, Article 11, Chapter 10, Sections 11.1001 through 11.1005



**Revenue Description**  
Class Fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407807	Workshop Fees-Class	\$221,500	\$267,004	\$461,800

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Participation rates approved by the Park Board
- **Exemptions** None
- **Department** Parks
- **Fund** Various
- **Business Unit** Various
- **Legal Authorization** Metro Charter, Article 11, Chapter 10, Sections 11.1001 through 11.1005

**Revenue Description**  
Revenue collected for the use of the Library meeting rooms

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407808	Facility Use Fee	\$7,800	\$4,326	\$7,800

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Rates established by the Nashville Public Library Board. Fees vary for For-profit, Non-Profit and government entities that use the spaces.
- **Exemptions** Room rental fees are not charged to local metro Government departments to use public library spaces.
- **Department** Public Library
- **Fund** 10101, GSD General
- **Business Unit** 39104101, LIB Town Square Key
- **Legal Authorization** M.C.L. 11.11.1205



**Revenue Description**

Facility Use fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407808	Facility Use - various	\$315,600	\$277,796	\$317,100

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Reservation rates approved by the Park Board
- **Exemptions** None
- **Department** Parks
- **Fund** 10101, GSD General
- **Business Unit** 40101310, PAR Usage Permits
- **Legal Authorization** Metro Charter, Article 11, Chapter 10, Sections 11.1001 through 11.1005

**Revenue Description**

Fines and Fees collected from Library customers.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407815	Library Fees	\$460,100	\$341,800	\$419,600

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Various--Rates established by the Nashville Public Library Board. Fees and fines vary.
- **Exemptions** Exemptions vary according to the fees.
- **Department** Public Library
- **Fund** 10101, GSD General
- **Business Unit** 39104041, LIB Library Check Out Key
- **Legal Authorization** M.C.L. 11.11.1204



**Revenue Description**

Legal services and advertisement of back tax sales.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407901	Legal Services	\$55,000	\$62,606	\$55,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Market based fee based on benchmarking 6 full tax sales and 2 small ones-average cost \$6,000-\$7,000 plus 3-4 constructive process publications costing approximately \$14,000.
- **Exemptions** None
- **Department** Law
- **Fund** 10101, GSD General
- **Business Unit** 06110310, LAW Lit/Admin Hear All Service
- **Legal Authorization** T.C.A. 67-5-2411 T.C.A. 67-5-2501 T.C.A. 67-5-2405 T.C.A. 67-5-2410  
T.C.A. 67-5-2502

**Revenue Description**

Facility Use, facility maintenance, and security fees due to use of specific facilities

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407910	Staff Services	\$306,000	\$249,199	\$317,700

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Reservation rates approved by the Park Board
- **Exemptions** Only for Nashville After Zone Alliance (NAZA) program
- **Department** Parks
- **Fund** Various
- **Business Unit** Various
- **Legal Authorization** Metro Charter, Article 11, Chapter 10, Sections 11.1001 through 11.1005, and through approved MOUs





**Revenue Description**

Reimbursement for cost of providing training to NCAC

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
407992	Fees-HR Training	\$ 0	\$765	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Percentage of trainers salaries, materials, and travel expenses
- **Exemptions** None
- **Department** Human Resources
- **Fund** 10101, GSD General
- **Business Unit** 08123110, HR \* Training
- **Legal Authorization** Service Level Agreement between NCAC and HR



**Section I – Compensation from Property**



**Section I – Compensation from Property**

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**Revenue Description**

Monies collected from sale of forfeited or abandon property less 23% commission paid to E-BID.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
408601	Abandoned Vehicle Auction	\$810,000	\$344,075	\$810,000

**General Information**

- **Use of Revenue** Applied to fund balance for expense generated through fund activity
  - **Computation** Historical analysis
  - **Exemptions** None
  - **Department** Police
  - **Fund** 61200, Police Impound
  - **Business Unit** 31521150, POL Police Impound
  - **Legal Authorization** Metro Government EBid department
- 

**Revenue Description**

Rental property, and various lease agreements

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
408800	Rentals	\$301,100	\$197,561	\$295,900

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
  - **Computation** Contractual Rental Rates
  - **Exemptions** Only used to support Easley Center programming
  - **Department** Parks
  - **Fund** Varioius
  - **Business Unit** Various
  - **Legal Authorization** Metro Charter, Article 11, Chapter 10, Sections 11.1001 through 11.1005, and RBL2007-1544
-



**Revenue Description**

Rent collected for use of Metro Property

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
408800	Rent	\$ 0	\$72,409	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Rent collected for use of Metro Property
- **Exemptions** None
- **Department** Industrial Development Board
- **Fund** 30083, Industrial Development Board-CU
- **Business Unit** 83701000, IDB Industrial Development Board-CU
- **Legal Authorization** Tennessee Code Annotated Section 7-53-305(b)

**Revenue Description**

Rent collected for use of Metro Property

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
408800	Rent	\$ 0	\$12,265	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Collections
- **Exemptions** None
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01101499, ADM GSD General Revenue
- **Legal Authorization** unknown

**Section J – Contributions, Gifts and Miscellaneous**



**Section J – Contributions, Gifts, and Miscellaneous**

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**Revenue Description**

Cash Contributions

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
409100	Cash Contributions	\$ 0	\$ 0	\$300

**General Information**

- **Use of Revenue**                      Various grants/donations
  - **Computation**                        Actual amounts received.
  - **Exemptions**                         None
  - **Department**                        Fire
  - **Fund**                                    10101, GSD General
  - **Business Unit**                      32116210 FIR GSD Public Fire Education
  - **Legal Authorization**              RS2006-1187
- 

**Revenue Description**

Revenue associated with inmate telephone commission

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
409504	Telephone	\$1,149,600	\$990,756	\$1,149,600

**General Information**

- **Use of Revenue**                      Funds are deposited in the General Fund for general government activities
  - **Computation**                        Commission percent of total charges
  - **Exemptions**                         N/A
  - **Department**                        Sheriff
  - **Fund**                                    10101, GSD General; and 30145, Sheriff CCA Contract
  - **Business Unit**                      Various
  - **Legal Authorization**              BL-2005-663
-



**Revenue Description**

Vending

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
409505	Vending	\$ 0	\$32,714	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Actual amounts received.
- **Exemptions** None
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01101499, ADM GSD General Revenue
- **Legal Authorization** unknown

**Revenue Description**

Social Security Administration for inmates not eligible to receive Social Security income due to incarceration.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
409513	Finders Fee-Return SSI	\$90,000	\$98,000	\$90,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Rate per inmate incarcerated.
- **Exemptions** None
- **Department** Sheriff
- **Fund** 10101, GSD General
- **Business Unit** 30124910, SHE Admin Support Svcs Key
- **Legal Authorization** BL-2005-663





**Revenue Description**

Reimbursement for the use of space by state employees.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
409514	Cost Reimbursement	\$319,600	\$ 0	\$340,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Reimbursement based on space utilization analysis for state employees.
- **Exemptions** None
- **Department** District Attorney
- **Fund** 10101, GSD General
- **Business Unit** 19101000, DA Administration
- **Legal Authorization** Funding provided under approved State of Tennessee annual budget to DA for 20th judicial district.

**Revenue Description**

Recycling of metal products.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
409515	Sale Of Miscellaneous Items	\$10,000	\$ 0	\$10,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Rate per ton.
- **Exemptions** None
- **Department** Sheriff
- **Fund** 10101, GSD General
- **Business Unit** 30124410, SHE Correct Svcs Key
- **Legal Authorization** BL-2005-663



**Revenue Description**

Sale of miscellaneous items such as disposal of metal license plates and scrap metal from clean up on lot.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
409515	Sale Of Miscellaneous Items	\$500	\$299	\$500

**General Information**

- **Use of Revenue** Applied to fund balance for expense generated through fund activity
- **Computation** Historical analysis
- **Exemptions** None
- **Department** Police
- **Fund** 61200, Police Impound
- **Business Unit** 31521150, POL Police Impound
- **Legal Authorization** Metro Transportation License Commission

**Revenue Description**

Unclaimed Property

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
409517	Unclaimed Property	\$ 0	\$11,580	\$ 0

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Actual revenue received
- **Exemptions** None
- **Department** Administrative
- **Fund** 10101, GSD General
- **Business Unit** 01101499, ADM GSD General Revenue
- **Legal Authorization** unknown



**Revenue Description**

Miscellaneous operating transfers, transportation, educational promotion expenditures, and others.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
409518	Other	\$68,000	\$290,175	\$157,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Projected actuals
- **Exemptions** None
- **Department** Various
- **Fund** 10101, GSD General
- **Business Unit** Various
- **Legal Authorization** Various

**Revenue Description**

Administering GED Test to offenders.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
409522	GED Testing	\$4,000	\$5,130	\$7,000

**General Information**

- **Use of Revenue** Funds are deposited into the General Fund for general government activities.
- **Computation** Rate per test given.
- **Exemptions** None
- **Department** Sheriff
- **Fund** 10101, GSD General
- **Business Unit** 30122410, SHE HDC Programs Key
- **Legal Authorization** BL-2005-663



**Revenue Description**

Mulch Purchases

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
409523	Mulch Sales	\$20,000	\$163,151	\$20,000

**General Information**

- **Use of Revenue** Funds are deposited into the Solid Waste Special Revenue Fund for Solid Waste Operations
- **Computation** Guaranteed annual payment in Red River Ranch Contract.
- **Exemptions** None
- **Department** Public Works
- **Fund** 30501, Solid Waste Operations
- **Business Unit** 42804710, PW WM Compost Program
- **Legal Authorization** Red River Ranch Contract # 16402

**Revenue Description**

Revenue from class registrations from all sites.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417250	Community Educ Com Operat	\$ 0	\$17,365	\$15,000

**General Information**

- **Use of Revenue** Revenue used to pay instructor (vendor) costs and class operating costs such as classroom materials, manuals, advertising, coordinator costs, and supplies, etc.
- **Computation** Class fees as determined by the Community Education Commission
- **Exemptions** Some workshops are subsidized for participants who are economically disadvantaged.
- **Department** Community Education Commission
- **Fund** 60170, Community Education Commission
- **Business Unit** 70501100, Community Education
- **Legal Authorization** Community Education Commission



**Revenue Description**

Monies collected from vehicles received at Vehicle Impound

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417301	POL Impound Vehicle Tow-In Fee	\$458,400	\$263,291	\$458,400

**General Information**

- **Use of Revenue** Enterprise department expense
- **Computation** Historical, based on number of cars received
- **Exemptions** None
- **Department** Police
- **Fund** 61200, Police Impound
- **Business Unit** 31521150, POL Police Impound
- **Legal Authorization** Metro Transportation License Commission

**Revenue Description**

Monies collected from vehicles received and stored at Impound Lot. Daily storage fees at \$20 per day.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417302	POL Impound Daily Vehicle Storage Fee	\$275,000	\$170,925	\$275,000

**General Information**

- **Use of Revenue** Applied to fund balance for expense generated through enterprise activity.
- **Computation** Historical analysis
- **Exemptions** None
- **Department** Police
- **Fund** 61200, Police Impound
- **Business Unit** 31521150, POL Police Impound
- **Legal Authorization** Metro Transportation License Commission



**Revenue Description**

Flat fee recovery for vehicles received at the Vehicle Impound Lot.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417303	POL Impound Flat Vehicle Storage Fee	\$759,000	\$341,880	\$759,000

**General Information**

- **Use of Revenue** Applied to fund balance
- **Computation** \$200 fee per vehicle
- **Exemptions** None
- **Department** Police
- **Fund** 61200, Police Impound
- **Business Unit** 31521150, POL Police Impound
- **Legal Authorization** BL2006-1094

**Section K – Water, Sewer, and Stormwater Operations**



**Section K – Water, Sewer and Stormwater Operations**

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**Revenue Description**

Fee for Stormwater Maintenance to residential and non-residential customers

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417402	Stormwater Fee	\$13,500,000	\$12,665,463	\$14,200,000

**General Information**

- **Use of Revenue** Fund Stormwater operations.
  - **Computation** Area of non-permeable surface on the customer's property.
  - **Exemptions** Case by case
  - **Department** Water and Sewer
  - **Fund** 67432, W&S SW Stormwater Operating
  - **Business Unit** 65581901, W&S SW Stormwater Revenue
  - **Legal Authorization** Substitute Ordinance No. BL2009-407, and M.C.L. 15.64.032
- 

**Revenue Description**

Amounts received for Notices of Violation of Stormwater Permit

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417420	SW Environmental Fine	\$10,000	\$12,620	\$15,000

**General Information**

- **Use of Revenue** Fund the Stormwater program
  - **Computation** This is an approved fee.
  - **Exemptions** Case by case
  - **Department** Water and Sewer
  - **Fund** 67431, W&S SW Stormwater Operating
  - **Business Unit** 65581900, W&S SW Stormwater Revenue
  - **Legal Authorization** M.C.L 15
-





**Revenue Description**

Fee paid by parties wishing to appear before the Stormwater Appeals Committee.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417431	SW Mgmt Appeals	\$8,000	\$7,085	\$6,000

**General Information**

- **Use of Revenue** Fund the Stormwater program
- **Computation** This is an approved fee.
- **Exemptions** None
- **Department** Water and Sewer
- **Fund** 67431, W&S SW Stormwater Operating
- **Business Unit** 65581900, W&S SW Stormwater Revenue
- **Legal Authorization** M.C.L. 15

**Revenue Description**

Plan Review Fees paid by entities seeking a Stormwater Permit for Development or modification to the existing stormwater drainage.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417432	SW Plan Review Fees	\$72,000	\$60,921	\$58,000

**General Information**

- **Use of Revenue** Fund the Stormwater program
- **Computation** Approved fee--the rate is based on an estimate of staff time and costs
- **Exemptions** None
- **Department** Water and Sewer
- **Fund** 67431, W&S SW Stormwater Operating
- **Business Unit** 65581900, W&S SW Stormwater Revenue
- **Legal Authorization** BL 2007-1457



**Revenue Description**

Grading Permits issued by Stormwater to developers and other entities

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417434	Grading Permit	\$90,000	\$78,668	\$85,000

**General Information**

- **Use of Revenue** Fund the stormwater program
- **Computation** Approved fee--the rate is based on an estimate of staff time and costs.
- **Exemptions** None
- **Department** Water and Sewer
- **Fund** 67431, W&S SW Stormwater Operating
- **Business Unit** 65581900, W&S SW Stormwater Revenue
- **Legal Authorization** BL 2007-1457

**Revenue Description**

Perpetual grinder pump maintenance fee

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417503	Residential Pump Maintenance Fee	\$12,000	\$119,140	\$100,000

**General Information**

- **Use of Revenue** Operations of the Department
- **Computation** \$2500 one-time charge
- **Exemptions** By Contract
- **Department** Water and Sewer
- **Fund** 67311, W&S Revenue
- **Business Unit** 65525000, W&S Revenue
- **Legal Authorization** M.C.L. 15.34.030 and specific contracts



**Revenue Description**

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417504	Sewer Pump Maintenance Fees	\$ 0	\$2,500	\$ 0

**General Information**

- **Use of Revenue** Sewer Pump Maintenance Fees
- **Computation** N/A
- **Exemptions** By Contract
- **Department** Water and Sewer
- **Fund** 67311, W&S Revenue
- **Business Unit** 65525000, W&S Revenue
- **Legal Authorization**

**Revenue Description**

This is a charge to customers who try to circumvent paying for water by installing a pipe in the place of a removed water meter.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417520	Straight Line Fees	\$10,000	\$2,660	\$5,000

**General Information**

- **Use of Revenue** Utility operations.
- **Computation** This is an approved fee.
- **Exemptions** None
- **Department** Water and Sewer
- **Fund** 67311, W&S Revenue
- **Business Unit** 65525000, W&S Revenue
- **Legal Authorization** M.C.L 15



**Revenue Description**

These are charges to customers who have private hydrants for testing the functionality of their fire hydrants.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417523	Hydrants (2) Testing Fee	\$25,000	\$22,301	\$20,000

**General Information**

- **Use of Revenue** Used in the operations of the utility.
- **Computation** Forty dollars per test.
- **Exemptions** None
- **Department** Water and Sewer
- **Fund** 67311, W&S Revenue
- **Business Unit** 65525000, W&S Revenue
- **Legal Authorization** M.C.L. 15

**Revenue Description**

Additional Sewer Fee converted from the 10% State Sewer Fee which paid down TLDA loans, charges for water and sewer usage.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417561	Water and Sewer Div. Operations and customer service charges	\$184,000,000	\$158,498,808	\$212,200,000

**General Information**

- **Use of Revenue** Operations of the Department
- **Computation** Monthly charge added to water usage multiplied by a volume rate, for the proper customer class
- **Exemptions** Public street washing and fire fighting
- **Department** Water and Sewer
- **Fund** 67312, W&S Revenue
- **Business Unit** 65525001, W&S Revenue
- **Legal Authorization** M.C.L. 15.40; 15.60; 15.48; 15.32



**Section L – Convention Center and Auditorium Operations**



**Section L – Convention Center and Auditorium Operations**

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**Revenue Description**

Building Rental, food and beverage, event and building services

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417600	Convention Center Operations	\$5,514,300	\$4,706,698	\$5,514,300

**General Information**

- **Use of Revenue** Operating expenses of the department
  - **Computation** Rates are calculated according to the Rate Schedules, and Ancillary charges vary. (Many Product multiplied by hour usages multiplied by number of days)
  - **Exemptions** None
  - **Department** Nashville Convention Center
  - **Fund** 60162, Nashville Convention Center
  - **Business Unit** 63505000, FIN CON Events & Building Services
  - **Legal Authorization** M.C.L.2.124.050; and new BL2010-690
- 

**Revenue Description**

Exhibition floor rental, Ticket Revenue, Services, Souvenirs, Concessions

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417602	Auditorium User Fees	\$1,114,800	\$1,310,619	\$1,161,500

**General Information**

- **Use of Revenue** Operating Expenses of the department
  - **Computation** Number of shows multiplied by rate for product or service
  - **Exemptions** Only by lease agreement
  - **Department** Municipal Auditorium
  - **Fund** 60161, Municipal Auditorium
  - **Business Unit** Various
  - **Legal Authorization** Lease contract
-





**Section M – E-Bid Auctions**



**Section M – E-Bid Auctions**

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**Revenue Description**

Proceeds from sale of surplus property to cover operating costs for surplus warehouse activities.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417661	E-Bid Auction Operations	\$647,000	\$555,481	\$568,200

**General Information**

- **Use of Revenue** To cover operating costs of E-bid activities.
  - **Computation** Fraction of each sale price of surplus item.
  - **Exemptions** None
  - **Department** General Services
  - **Fund** 61190, Surplus Property Auction
  - **Business Unit** 10517310, GSR EBid Surplus Prop Distribution
  - **Legal Authorization** N/A
-



**Section N – Farmer’s Market Operations**



**Section N – Farmer’s Market Operations**

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**Revenue Description**  
Interior space rental fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417701	Farm Mkt Interior Space	\$230,000	\$93,130	\$310,900

**General Information**

- **Use of Revenue** Operating Expenses of the Department
  - **Computation** Annual minimum rent, Food Court Common Areas (CAM) and other Common Areas (CAM) for interior tenants. Based on lease of renovated spaces.
  - **Exemptions** None
  - **Department** Farmer's Market
  - **Fund** 60152, Farmers Market
  - **Business Unit** 60511000, FAR Facility Mgmt Program
  - **Legal Authorization** Lease
- 

**Revenue Description**  
Vendor utility payments

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417702	Farm Mkt Utilities	\$135,000	\$45,460	\$153,300

**General Information**

- **Use of Revenue** Operating Expenses of the Department
  - **Computation** The rebilling of Vendors for their Electric, Gas, trash removal and Water usage over the fiscal year. Historically collect 70% of total utility expenses, remaining part attributed to the common area usage.
  - **Exemptions** None
  - **Department** Farmer's Market
  - **Fund** 60152, Farmers Market
  - **Business Unit** 60511000, FAR Facility Mgmt Program
  - **Legal Authorization** Lease or License Agreement
-



**Revenue Description**

Dry and cold storage fees.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417703	Farm Mkt Store Space	\$40,000	\$12,015	\$35,700

**General Information**

- **Use of Revenue** Operating Expenses of the Department
- **Computation** Historical and projected lease of space.
- **Exemptions** None
- **Department** Farmer's Market
- **Fund** 60152, Farmers Market
- **Business Unit** 60511000, FAR Facility Mgmt Program
- **Legal Authorization** License agreement.

**Revenue Description**

Flea Market fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417704	Farm Mkt Flea Mkt	\$330,000	\$216,291	\$300,000

**General Information**

- **Use of Revenue** Operating expenses of the Department
- **Computation** Projected occupancy rate at \$70.00 per stall/weekend for 8th Ave shed and \$60.00 per stall/weekend for 7th Ave shed.
- **Exemptions** None
- **Department** Farmer's Market
- **Fund** 60152, Farmers Market
- **Business Unit** 60511000, FAR Facility Mgmt Program
- **Legal Authorization** License agreement.



**Revenue Description**  
Rental and re-seller fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417705	Farm Mkt Rent-various	\$536,000	\$328,893	\$445,800

**General Information**

- **Use of Revenue** Operating expenses of the department
- **Computation** Lease agreements, and historical rental rates
- **Exemptions** None
- **Department** Farmer's Market
- **Fund** 60152, Farmers Market
- **Business Unit** 60511000, FAR Facility Mgmt Program
- **Legal Authorization** Lease agreements

**Revenue Description**  
Re-sale Inventory

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417706	Farm Mkt Re-sale Inventory	\$ 0	\$10,276	\$ 0

**General Information**

- **Use of Revenue** Operating Expenses of the Department
- **Computation** N/A
- **Exemptions** None
- **Department** Farmer's Market
- **Fund** 60152, Farmers Market
- **Business Unit** 60511000, FAR Facility Mgmt Program
- **Legal Authorization** N/A





**Section O – State Fairgrounds Operations**



**Section O –State Fairgrounds Operations**

**Revenue Description**

The percentage paid to the Fairgrounds by the concessions company for sales of food and drink at the Tennessee State Fairgrounds.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417806	Main Concessions	\$30,000	\$28,153	\$40,000

**General Information**

- **Use of Revenue** Operate Tennessee State Fairgrounds.
- **Computation** Based on historical data and the rates from the concessions contract with Ovations, paying 25% of net concessions sales, 12% of net cafe and catering sales, 50% of the commission Ovations receives from subcontractors, and a 2% utility fee.
- **Exemptions** Ovations has the exclusive right to sell food and drink on the Tennessee State Fairgrounds, EXCEPT if our Executive Director allows another caterer for a certain event or during the annual Fair.
- **Department** State Fair Board
- **Fund** 60156, State Fair
- **Business Unit** 62507200, BFC Corporate Sales Program
- **Legal Authorization** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

**Revenue Description**

Percentage paid to the Fairgrounds from the sale of food and drink at events by subcontractors to the holder of the main concessions contract on the Fairgrounds.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417807	Main Concessions-Pass Thru	\$20,000	\$37,742	\$50,000

**General Information**

- **Use of Revenue** Operate Tennessee State Fairgrounds.
- **Computation** Based on historical data and the concessions contract with Ovations.
- **Exemptions** The main concessions contract company has the exclusive right to sell food & drink on the Fairgrounds, except if the Executive Director allows another caterer for a certain event or during the annual Fair.
- **Department** State Fair Board
- **Fund** 60156, State Fair
- **Business Unit** 62507200, BFC Corporate Sales Program
- **Legal Authorization** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

**Revenue Description**

Based on the amount received from Pepsi for events from previous years, which is based on the number of gallons of syrup & number of cases of Pepsi products sold on the Fairgrounds.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417808	Main Concessions-Pepsi Comm.	\$1,600	\$6,129	\$6,000

**General Information**

- **Use of Revenue** Operate Tennessee State Fairgrounds.
- **Computation** Pepsi pays the Fairgrounds currently \$1.00 for each gallon of syrup and \$1.00 for each case of Pepsi sold on the Fairgrounds.
- **Exemptions** None
- **Department** State Fair Board
- **Fund** 60156, State Fair
- **Business Unit** 62507200, BFC Corporate Sales Program
- **Legal Authorization** Chapter 515 of the Private Acts of 1923 and Metro Charter Chapter 6.

**Revenue Description**

Rental revenue paid to the Tennessee State Fairgrounds from possible races, practices, office space, and electrical charges from the Fairgrounds racetrack and grandstand.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417816	Motor Raceway Facility	\$3,600	\$24,000	\$64,000

**General Information**

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** 12 months of office space rent at \$750 per month, plus 10 races at \$5,000 each, plus 15 practices at \$250 each, plus 5 electricity charges for night practices at \$250 each.
- **Exemptions** None
- **Department** State Fair Board
- **Fund** 60156, State Fair
- **Business Unit** 62507200, BFC Corporate Sales Program
- **Legal Authorization** Chapter 515 of the Private Acts of 1923 and Metro Charter Chapter 6.



**Revenue Description**

Rental Revenue for the Creative Arts Building at the TN State Fairgrounds.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417821	Creative Arts Building	\$44,000	\$105,760	\$110,000

**General Information**

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** Number of days scheduled to be rented in the Creative Arts Building multiplied by the new, proposed increased daily rate.
- **Exemptions** None
- **Department** State Fair Board
- **Fund** 60156, State Fair
- **Business Unit** 62507200, BFC Corporate Sales Program
- **Legal Authorization** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6

**Revenue Description**

Rental Revenue for the Agriculture Building at the TN State Fairgrounds.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417822	Agriculture Building	\$31,000	\$71,050	\$90,000

**General Information**

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** Number of days expected to be rented multiplied multiplied by the new, proposed increased daily rate for the Agriculture Building.
- **Exemptions** None
- **Department** State Fair Board
- **Fund** 60156, State Fair
- **Business Unit** 62507200, BFC Corporate Sales Program
- **Legal Authorization** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6



**Revenue Description**

Rental Revenue for the Banquet Hall at the TN State Fairgrounds.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417823	Banquet Hall	\$21,000	\$28,825	\$60,000

**General Information**

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** The estimated number of days that the Banquet Hall will be rented multiplied multiplied by the new, proposed increased daily rental rate.
- **Exemptions** None
- **Department** State Fair Board
- **Fund** 60156, State Fair
- **Business Unit** 62507200, BFC Corporate Sales Program
- **Legal Authorization** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6

**Revenue Description**

Rental Revenue for the Exhibitors Building at the TN State Fairgrounds.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417824	Exhibitors Building	\$19,000	\$37,300	\$60,000

**General Information**

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** The estimated number of rental days for the Exhibitors Building multiplied multiplied by the new, proposed increased daily rental rate.
- **Exemptions** None
- **Department** State Fair Board
- **Fund** 60156, State Fair
- **Business Unit** 62507200, BFC Corporate Sales Program
- **Legal Authorization** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6



**Revenue Description**

Rental Revenue for the Annex at the TN State Fairgrounds.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417826	Annex	\$6,000	\$9,000	\$25,000

**General Information**

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** The estimated number of rental days for the Annex multiplied by the new, proposed increased daily rental rate.
- **Exemptions** None
- **Department** State Fair Board
- **Fund** 60156, State Fair
- **Business Unit** 62507200, BFC Corporate Sales Program
- **Legal Authorization** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6

**Revenue Description**

Rental Revenue for the RV Trailer Park for events at the TN State Fairgrounds.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417827	Trailer Park/Outside	\$12,000	\$16,156	\$22,000

**General Information**

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** The number of estimated spots to be rented, multiplied by the average number of days staying multiplied by \$32.04 (\$35.00 nightly rate net of sales taxes), for the twelve months.
- **Exemptions** The Flea Market Manager may stay on a Flea Market weekend to close the market at no charge.
- **Department** State Fair Board
- **Fund** 60156, State Fair
- **Business Unit** 62507200, BFC Corporate Sales Program
- **Legal Authorization** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6



**Revenue Description**

Rental Revenue for the Wilson Hall at the TN State Fairgrounds.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417829	Wilson Hall	\$10,000	\$20,200	\$30,000

**General Information**

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** The estimated number of rental days for Wilson Hall multiplied by the new, proposed increased daily rental rate.
- **Exemptions** The monthly Metro Retirees meeting
- **Department** State Fair Board
- **Fund** 60156, State Fair
- **Business Unit** 62507200, BFC Corporate Sales Program
- **Legal Authorization** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6

**Revenue Description**

Rental of outside space (outside our buildings) on the TN State Fairgrounds, during our twelve months of operation.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417830	Outside Space	\$9,100	\$14,078	\$10,000

**General Information**

- **Use of Revenue** Operate Tennessee State Fairgrounds.
- **Computation** Based primarily on historical revenues and anticipated use of outside space on the Tennessee State Fairgrounds for the fiscal year.
- **Exemptions** None
- **Department** State Fair Board
- **Fund** 60156, State Fair
- **Business Unit** 62507200, BFC Corporate Sales Program
- **Legal Authorization** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6



**Revenue Description**

Rental of the Sports Arena, except wrestling, on the TN State Fairgrounds.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417831	Sports Arena	\$10,000	\$29,213	\$45,000

**General Information**

- **Use of Revenue** Operate Tennessee State Fairgrounds.
- **Computation** The estimated number of rental days for the Sports Arena, multiplied by the new, proposed increased daily rental rate.
- **Exemptions** None
- **Department** State Fair Board
- **Fund** 60156, State Fair
- **Business Unit** 62507200, BFC Corporate Sales Program
- **Legal Authorization** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6

**Revenue Description**

Rental Revenue for the Vaughan Building at the TN State Fairgrounds.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417834	Vaughan Building	\$27,000	\$45,605	\$65,000

**General Information**

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** The estimated number of rental days for the Vaughan Building multiplied by the new, proposed increased daily rental rate.
- **Exemptions** 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.
- **Department** State Fair Board
- **Fund** 60156, State Fair
- **Business Unit** 62507200, BFC Corporate Sales Program
- **Legal Authorization** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6





**Revenue Description**

Rental of the TN State Fairgrounds for an organization to produce and manage the September 2011 TN State Fair.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417835	Dukesfest Building Rent	\$ 0	\$100,000	\$300,000

**General Information**

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** Based on interest and indications from prospective renters.
- **Exemptions** It is possible the Tennessee State Fairgrounds may retain control over the parking lots and charge \$4.00 per vehicle for parking.
- **Department** State Fair Board
- **Fund** 60156, State Fair
- **Business Unit** 62507200, BFC Corporate Sales Program
- **Legal Authorization** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6

**Revenue Description**

Rental Revenue for the Show Arena and Barns at the TN State Fairgrounds.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417836	Show Arena/Barn	\$2,000	\$2,500	\$5,000

**General Information**

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** The estimated number of rental days for the Show Arena and Barns multiplied by their respective new, proposed increased daily rental rates, and then added together to get a total.
- **Exemptions** There is no charge to Christmas Village to let their workers park free in the Judging Arena.
- **Department** State Fair Board
- **Fund** 60156, State Fair
- **Business Unit** 62507200, BFC Corporate Sales Program
- **Legal Authorization** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.



**Revenue Description**

Rental of tables and chairs at the TN State Fairgrounds

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417851	Tables and Chairs	\$79,000	\$103,802	\$149,700

**General Information**

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** The estimated number of rentals of tables and of chairs multiplied by their respective rental rates.
- **Exemptions** Monthly Metro Retirees meeting
- **Department** State Fair Board
- **Fund** 60156, State Fair
- **Business Unit** 62507200, BFC Corporate Sales Program
- **Legal Authorization** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6

**Revenue Description**

Rental of drapes, phones, booths, and other such equipment for events on the TN State Fairgrounds.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417852	Drapes/Phones/Booths	\$13,000	\$27,675	\$37,500

**General Information**

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** The estimated number of rentals of such equipment multiplied by their respective rental rates, and then added together to get a total.
- **Exemptions** Monthly Metro Retirees meeting
- **Department** State Fair Board
- **Fund** 60156, State Fair
- **Business Unit** 62507200, BFC Corporate Sales Program
- **Legal Authorization** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6



**Revenue Description**

F&B Repair and Maintenance Reserve

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417861	Ovations Capital Reserve	\$ 0	\$7,675	\$ 0

**General Information**

- **Use of Revenue** Repairs and Maintenance associated with Food & Beverage operations
- **Computation** Deposits are made into Food and Beverage Reserve fund monthly and booked to Deferred Revenue. When purchases are made with these funds, the revenue is recognized and expensed.
- **Exemptions** None
- **Department** Municipal Auditorium
- **Fund** 60161, Municipal Auditorium
- **Business Unit** 61501210, MUN Sales and Marketing
- **Legal Authorization** Contract with Ovations

**Revenue Description**

The money paid into a special Fairgrounds checking account monthly by Ovations Food Services for repair, maintenance and replacement of capital equipment

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417861	Ovations Capital Reserve	\$4,500	\$4,775	\$7,000

**General Information**

- **Use of Revenue** 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.
- **Computation** 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.
- **Exemptions** The 3.25% is not paid on any Adjusted Gross Receipts sold by any Subcontractors.
- **Department** State Fair Board
- **Fund** 60156, State Fair
- **Business Unit** 62507200, BFC Corporate Sales Program
- **Legal Authorization** Metro contract signed with Ovations Food Services



**Revenue Description**

Food and Beverage Repair and Maintenance Reserve

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417861	Ovations Capital Reserve	\$ 0	\$2,872	\$ 0

**General Information**

- **Use of Revenue** Repairs and Maintenance associated with Food & Beverage operations
- **Computation** Deposits are made into Food and Beverage Reserve fund monthly and booked to Deferred Revenue. When purchases are made with these funds, the revenue is recognized and expensed.
- **Exemptions** None
- **Department** Convention Center
- **Fund** 60162, Nashville Convention Center
- **Business Unit** 63505100, FIN CON Food & Beverage
- **Legal Authorization** Contract with Ovations

**Revenue Description**

Food and Beverage Repair and Maintenance Reserve

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417861	Ovations Capital Reserve	\$ 0	\$29,458	\$ 0

**General Information**

- **Use of Revenue** Repairs and Maintenance associated with Food & Beverage operations
- **Computation** Deposits are made into Food and Beverage Reserve fund monthly and booked to Deferred Revenue. When purchases are made with these funds, the revenue is recognized and expensed.
- **Exemptions** None
- **Department** Convention Center
- **Fund** 60162, Nashville Convention Center
- **Business Unit** 63505100, FIN CON Food & Beverage
- **Legal Authorization** Contract with Ovations



**Revenue Description**

Vehicle parking fee for daily parking at the monthly Flea Markets, and vehicle parking fee for all building rental events.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417871	Flea Market Parking Fees	\$91,000	\$149,743	\$430,000

**General Information**

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** \$208,000 in parking fees for the twelve monthly Flea Markets. \$220,000 in parking fees for the new, proposed \$4.00 per vehicle parking fee for all building rental events.
- **Exemptions** Flea Market and Fairgrounds employees park free.
- **Department** State Fair Board
- **Fund** 60156, State Fair
- **Business Unit** 62507200, BFC Corporate Sales Program
- **Legal Authorization** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6

**Revenue Description**

Rental of vendor spaces for the monthly three-day (Friday, Saturday, and Sunday) Flea Market.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417872	Flea Market Booth Rent	\$585,000	\$859,481	\$1,093,000

**General Information**

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** Based on the various prices for Flea Market booth spaces, multiplied by the number of projected booths rented.
- **Exemptions** None
- **Department** State Fair Board
- **Fund** 60156, State Fair
- **Business Unit** 62507200, BFC Corporate Sales Program
- **Legal Authorization** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6



**Revenue Description**

Building rental miscellaneous charges (such as fork lift rental, extra electrical needs, etc.).

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
417896	Miscellaneous	\$9,000	\$32,598	\$17,500

**General Information**

- **Use of Revenue** Operate Tennessee State Fairgrounds
- **Computation** The estimated number of each type of miscellaneous equipment rentals, multiplied by the respective rate for each type, and then added together to get a total.
- **Exemptions** None
- **Department** State Fair Board
- **Fund** 60156, State Fair
- **Business Unit** 62507200, BFC Corporate Sales Program
- **Legal Authorization** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6



**Section P - Water and Sewer–NonOperating Miscellaneous Fees**





**Section P – Water and Sewer - NonOperating and Miscellaneous Fees**

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**Revenue Description**

Nonoperating fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
441100	W&S NonOperating Fees	\$45,000	\$53,054	\$25,000

**General Information**

- **Use of Revenue** Operations of the Department
  - **Computation** \$50 per availability of service letter
  - **Exemptions** None
  - **Department** Water and Sewer
  - **Fund** 67311, W&S Revenue
  - **Business Unit** 65525000, W&S Revenue
  - **Legal Authorization** M.C.L. 15.36.030
- 

**Revenue Description**

Charge for plans review

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
441105	W&S Plan Review Fees	\$30,000	\$36,114	\$30,000

**General Information**

- **Use of Revenue** Operations of the department
  - **Computation** Charge based on formula
  - **Exemptions** None
  - **Department** Water and Sewer
  - **Fund** 67311, W&S Revenue
  - **Business Unit** 65525000, W&S Revenue
  - **Legal Authorization** BL2004-381
-



**Revenue Description**

These are charges for the sale of plans and specs to plumber, contractors, developers, etc.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
441106	W&S Sale of Plans & Specs	\$7,000	\$125	\$3,000

**General Information**

- **Use of Revenue** Utility Operation
- **Computation** Copies of existing documents (as-builts, plats, etc.) are \$1.00 per page. Copies of bid plans are \$10 to Tier 2 applicants and \$100 for all others.
- **Exemptions** None
- **Department** Water and Sewer
- **Fund** 67311, W&S Revenue
- **Business Unit** 65525000, W&S Revenue
- **Legal Authorization** M.C.L. 15

**Revenue Description**

Proceeds from disposal of scrap

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
441606	W&S Junk & Recycle Sales	\$5,000	\$5,766	\$10,000

**General Information**

- **Use of Revenue** Operations of the Department
- **Computation** Proceeds from sales
- **Exemptions** None
- **Department** Water and Sewer
- **Fund** 67311, W&S Revenue
- **Business Unit** 65525000, W&S Revenue
- **Legal Authorization** RS1985-762



**Revenue Description**

W&S External Source Recovery

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
441702	External Source Recovery	\$50,000	\$42,282	\$50,000

**General Information**

- **Use of Revenue** Operations of the department
- **Computation** This is an approved fee.
- **Exemptions** None
- **Department** Water and Sewer
- **Fund** 67311, W&S Revenue
- **Business Unit** 65525000, W&S Revenue
- **Legal Authorization** M.C.L. 15

**Revenue Description**

Rent on space for cell towers

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
441800	W&S Rent NonOperating	\$30,000	\$58,483	\$55,000

**General Information**

- **Use of Revenue** Operating Expenses of the Department
- **Computation** Based on rate in contract
- **Exemptions** None
- **Department** Water and Sewer
- **Fund** 67311, W&S Revenue
- **Business Unit** 65525000, W&S Revenue
- **Legal Authorization** Contracts



**Revenue Description**

Sewer tap fees

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
441850	W&S Connect Fees	\$ 0	\$36,000	\$ 0

**General Information**

- **Use of Revenue** Operations of the Department
- **Computation** Fee per connection to the sewer, based on size
- **Exemptions** Replacement taps of the same size
- **Department** Water and Sewer
- **Fund** 67311, W&S Revenue
- **Business Unit** 65525000, W&S Revenue
- **Legal Authorization** M.C.L. 15

**Revenue Description**

Charge to developers for installing sewers in other basins where that wastewater will have to be pumped into the Davidson County basin.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
441850	W&S Sewer Basin Fees	\$100,000	\$8,306	\$100,000

**General Information**

- **Use of Revenue** Capital Projects
- **Computation** \$2,000 per estimated unit of flow.
- **Exemptions** None
- **Department** Water and Sewer
- **Fund** 47335, W&S Extension & Replacement
- **Business Unit** 65572110, W&S Ext & Replace Revenue
- **Legal Authorization** BL 2009-407



**Revenue Description**

Charge to the customers for MWS capacity fees for the water and sewer.

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
441850	Water and Sewer Capacity Fees	\$1,986,000	\$2,337,937	\$2,332,000

**General Information**

- **Use of Revenue** Funds are used to offset capital needs of the department
- **Computation** Water Cap: The charge is \$1,000 per estimated unit of flow, where a unit of flow equals 350 gallons per day usage. Sewer Cap: \$500 per residential unit , limit \$25,000/ acre, \$50 per capacity letter--This is a scheduled fee depending on the size of the sewer main. Also, some are based on contractual rates
- **Exemptions** Only Sewer Cap Fees: Vacant land reconnected with like size within 1 year. Developer financed lines.
- **Department** Water and Sewer
- **Fund** 47335, W&S Extension & Replacement
- **Business Unit** Various
- **Legal Authorization** BL 2009-407, M.C.L. 15.36.40, and contracts

**Revenue Description**

Fee to inspect new developer constructed water and sewer lines

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
441852	Water and Sewer Insp. Fees (beg 07)	\$74,000	\$56,222	\$70,000

**General Information**

- **Use of Revenue** Capital Projects
- **Computation** Recovery of costs to inspect.
- **Exemptions** None
- **Department** Water and Sewer
- **Fund** 47335, W&S Extension & Replacement
- **Business Unit** 65572110, W&S Ext & Replace Revenue
- **Legal Authorization** BL 2009-407



**Revenue Description**

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
441853	W&S Nolensville Participation Fees	\$ 0	\$129,528	\$ 0

**General Information**

- **Use of Revenue** W&S Nolensville Participation Fees
- **Computation** N/A
- **Exemptions** By Contract
- **Department** Water and Sewer
- **Fund** 47335, W&S Extension & Replacement
- **Business Unit** 65572110, W&S Ext & Replace Revenue
- **Legal Authorization**

**Revenue Description**

Charge to developers to reimburse Water & Sewer for expense incurred to inspect public water lines to be deeded to the department

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
441855	W&S Other Utilities	\$250,000	\$68,744	\$300,000

**General Information**

- **Use of Revenue** Funds are used to offset capital needs of the department
- **Computation** Hourly rate based upon actual hours worked
- **Exemptions** None
- **Department** Water and Sewer
- **Fund** 47335, W&S Extension & Replacement
- **Business Unit** 65572110, W&S Ext & Replace Revenue
- **Legal Authorization** M.C.L. 15.52.010



**Revenue Description**

Charge to developers to reimburse MWS for capacity in water and sewer lines, which MWS built to accommodate growth in specific pressure zones. Also, some fees are a contribution in-kind created when a developer deeds the newly constructed water and sewer

<u>Revenue Object</u>	<u>Object Description</u>	<u>FY 2011 Budget</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>
441860	W&S Develop Water and Sewer	\$10,500,000	\$9,346,055	\$26,500,000

**General Information**

- **Use of Revenue** Capital Projects
- **Computation** Rate per unit of capacity to be utilized, based on cost to serve, or costs for similar construction;
- **Exemptions** None
- **Department** Water and Sewer
- **Fund** 47335, W&S Extension & Replacement
- **Business Unit** 65572110, W&S Ext & Replace Revenue
- **Legal Authorization** M.C.L. 15.36-100-110, BL 2009-407





**Section Q - Appendix – Revenue by Department – Totals**

**Section Q – Appendix – Revenue by Department – Totals**

DEPARTMENT	FY11 Budget	FY11 Actual	FY12 Budget
<b>Administrative Total</b>	709,867,700	610,358,614	732,541,400
<b>Arts Commission Total</b>	112,500	112,500	62,500
<b>Assessor of Property Total</b>	2,500	709	2,500
<b>Beer Board Total</b>	325,100	384,967	325,100
<b>Circuit Court Clerk Total</b>	12,240,300	16,476,604	11,341,700
<b>Clerk &amp; Master-Chancery Total</b>	2,000,200	2,165,012	1,886,500
<b>Codes Administration Total</b>	8,625,200	7,201,916	8,560,500
<b>Community Education Commission Total</b>	-	17,365	15,000
<b>County Clerk Total</b>	4,000,100	4,735,309	4,300,100
<b>Criminal Court Clerk Total</b>	3,600,900	4,311,169	3,759,500
<b>District Attorney Total</b>	2,257,300	1,240,662	2,355,700
<b>ECC Emergency Comm Center Total</b>	436,900	261,988	436,900
<b>Election Commission Total</b>	11,600	14,108	15,600
<b>Farmer's Market Total</b>	1,334,000	706,065	1,267,700
<b>Fire Total</b>	6,590,300	7,152,760	8,118,800
<b>General Services Total</b>	647,000	565,962	568,200
<b>General Sessions Court Total</b>	4,018,000	3,555,011	3,780,100
<b>Health Total</b>	9,080,900	9,675,286	9,728,800
<b>Historical Commission Total</b>	20,000	5,948	20,000
<b>Human Resources Total</b>	-	765	-
<b>Industrial Development Board Total</b>	-	3,593,344	-
<b>Information Technology Service Total</b>	100,200	2,217	100,100
<b>Juvenile Court Total</b>	8,000	195	8,000
<b>Juvenile Court Clerk Total</b>	542,000	587,455	509,700
<b>Law Total</b>	131,000	190,247	143,900
<b>MAC Total</b>	143,100	139,683	145,200
<b>Mayor's Office Total</b>	13,700	21,932	14,000
<b>Metropolitan Clerk Total</b>	1,205,000	1,236,111	1,206,600
<b>Metropolitan Council Total</b>	-	240	-
<b>Municipal Auditorium Total</b>	1,114,800	1,318,294	1,161,500
<b>Nashville Convention Center Total</b>	5,514,300	4,739,028	5,514,300
<b>Parks Total</b>	9,913,100	7,056,392	10,746,900
<b>Planning Commission Total</b>	354,900	319,688	349,500
<b>Police Total</b>	10,728,000	4,460,006	10,539,400
<b>Public Library Total</b>	511,200	408,578	485,400
<b>Public Works Total</b>	8,765,700	7,752,483	9,401,000
<b>Register of Deeds Total</b>	900,000	450,000	900,000
<b>Sheriff Total</b>	24,480,700	16,602,363	24,293,700
<b>Social Services Total</b>	519,400	293,761	290,400
<b>State Fair Board Total</b>	1,027,800	1,753,785	2,716,700
<b>State Trial Courts Total</b>	508,500	571,633	449,500
<b>Transportation Licensing Total</b>	279,600	286,601	242,700
<b>Water and Sewer Total</b>	210,804,000	183,648,782	256,164,000
<b>Grand Total</b>	<b>1,042,735,500</b>	<b>904,375,538</b>	<b>1,114,469,100</b>



**Section R - Appendix – Revenue Accounts by Department**

## Section R – Appendix – Revenue Accounts by Departments

<u>Object Account No.</u>	<u>Object Account Name</u>	<u>FY11 Budget</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>
<b><u>Administrative</u></b>				
401110	Real Prop-current	297,817,300	288,432,660	293,496,200
401110	Real Prop-current	60,398,000	58,245,082	61,154,600
401120	Personal Prop-current	18,835,300	18,161,836	18,670,000
401120	Personal Prop-current	4,478,900	4,506,521	4,470,000
401130	Public Utility-current	11,592,000	11,087,336	11,285,000
401130	Public Utility-current	2,718,600	2,535,734	2,538,100
401201	Delinquent Property Tax Sold	9,879,200	-	10,714,900
401201	Delinquent Property Tax Sold	1,931,700	-	2,183,000
401212	Real-Collection-pre <sup>1</sup>	53,000	(638,070)	52,500
401212	Real-Collection-pre <sup>1</sup>	36,600	(239,620)	36,600
401213	Real-C & M-pre	114,500	165,516	113,400
401213	Real-C & M-pre	27,000	41,423	27,000
401222	Personalty-Collection-pre	123,000	13,255	-
401222	Personalty-Collection-pre <sup>1</sup>	37,800	(16,222)	-
401224	Personalty - C&M Tax Lit precee	87,300	100,295	-
401224	Personalty - C&M Tax Lit precee	17,100	26,107	-
401232	PU-Collections-pre <sup>1</sup>	28,300	(214)	-
401232	PU-Collections-pre <sup>1</sup>	700	(65)	-
401234	PU - C&M Tax Lit precee	-	155,754	-
401234	PU - C&M Tax Lit precee	-	18,905	-
401310	Real Property-C&M-prior	330,400	72,674	327,200
401310	Real Property-C&M-prior	73,400	14,134	73,400
401320	Personalty-Trustee-prior <sup>1</sup>	332,700	(14,527)	-
401320	Personalty-Trustee-prior <sup>1</sup>	106,800	(22,881)	-
401324	Personalty - C&M Tax Lit Pri	34,300	49,814	34,000
401324	Personalty - C&M Tax Lit Pri	10,900	18,103	10,900
401330	PU-Trustee-prior	77,400	28,173	-
401330	PU-Trustee-prior	26,600	8,436	-
401334	PU - C&M Tax Lit Prior	218,600	23,564	111,700
401334	PU - C&M Tax Lit Prior	96,800	5,835	70,200
401510	Interest/Penalty-Trustee	476,500	206,645	350,600
401510	Interest/Penalty-Trustee	255,800	27,227	204,600
401520	Interest/Penalty-Collections	294,000	432,191	291,100
401520	Interest/Penalty-Collections	36,800	56,356	36,800
401530	Interest/Penalty-C&M	488,200	237,454	483,300
401530	Interest/Penalty-C&M	68,800	37,268	68,800
401542	Interest Prop Tax Sold	1,205,000	-	1,375,800
401542	Interest Prop Tax Sold	204,100	-	174,600
401610	In Lieu-current	20,572,500	14,896,190	21,500,000
401610	In Lieu-current	14,104,500	10,354,006	14,940,000
401900	CBID Assessment	1,497,200	1,531,276	1,483,800
401920	GCBID Assessment	265,800	123,270	230,500
401960	Premium Prop Tax Sold	688,700	-	1,257,900
401960	Premium Prop Tax Sold	139,100	-	163,700
402000	Local Option Sales Tax	83,853,400	62,093,435	87,428,700
403105	Motor Vehicle License	22,915,400	18,638,943	22,915,900
403201	Commercial Vehicle Wheel Tax	2,610,100	2,173,735	2,659,500
403202	Wholesale Beer Tax	15,500,000	12,927,940	15,809,800

Footnote <sup>1</sup>: FY11 Actuals reflect refunds exceeding collections in this account.



<u>Object Account No.</u>	<u>Object Account Name</u>	<u>FY11 Budget</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>
<b><u>Administrative-Continued</u></b>				
403203	Alcohol Beverage Privilege Tax	202,000	127,180	155,100
403204	Alcohol Beverage Gross Receipt Tax	346,700	235,452	1,045,600
403204	Alcohol Beverage Gross Receipt Tax	4,162,700	3,211,913	3,703,500
403206	Business Tax	11,000,000	7,668,162	24,560,000
403206	Business Tax	11,600,000	7,821,202	-
403207	Hotel Occupancy Tax	16,557,100	9,589,894	28,100,000
403208	Mineral Severance Tax	272,700	263,695	350,200
	Hotel Occupancy Tax			
403210	Convention/Event/Marketing	10,300,000	8,121,122	12,800,000
403211	Contracted Vehicle Tax	-	284,800	-
403212	Rental Vehicle Surcharge	-	772,425	-
403301	Wholesale Liquor Tax	3,600,000	3,241,793	3,895,000
403400	Franchises	12,000,000	7,710,965	11,200,000
403401	Franchises-Cable TV	7,000,000	5,816,902	7,815,900
404501	Vacant Lot Cleanup Prog	-	8,524	-
404800	Escheats <sup>2</sup>	-	(230)	-
406402	Alcohol Bev Tax Apportion	556,300	513,967	566,600
406403	TN Telecomm Sales Tax	50,900	28,742	51,900
406404	Gas & Fuel - County	6,110,200	4,582,035	6,300,000
406405	Gas & Fuel - City	9,150,700	6,874,213	9,450,000
406405	Gas & Fuel - City	1,500,000	1,125,000	1,500,000
406406	Income Tax	6,235,000	9,197,297	7,292,700
406407	TN Sales Tax Levy	25,000,800	19,540,546	27,000,000
406408	TN Beer Tax Allocation	220,000	225,671	226,200
406409	TN Excise Tax Allocation	375,000	499,483	550,000
406409	TN Excise Tax Allocation	2,350,000	58,791	2,400,000
406410	Gas Inspection Fees	1,296,000	981,818	1,296,000
406603	MDHA	-	10,640	-
406620	Hospital Authority	4,561,500	4,318,400	4,733,600
407713	Foreign Trade Zone	60,000	44,000	60,000
407715	Business Tax Recording	700,000	812,725	745,000
408800	Rent	-	12,265	-
409505	Vending	-	32,714	-
409517	Unclaimed Property	-	11,580	-
409518	Other	-	49,717	-
409518	Other	-	49,717	-

**Arts Commission**

406621	Convention Center Authority	112,500	112,500	62,500
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**Assessor of Property**

407601	Photostat & Microfilm	2,500	709	2,500
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Footnote <sup>2</sup>: FY11 Actuals reflect refunds.



<u>Object Account No.</u>	<u>Object Account Name</u>	<u>FY11 Budget</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>
<b><u>Beer Board</u></b>				
403205	Beer Permit Priv Tax	150,000	160,894	150,000
403309	Beer Permit	85,000	84,500	85,000
403317	Dance Permit	30,000	33,300	30,000
404104	Beer Law Violation Fine	60,000	106,150	60,000
407601	Photostat & Microfilm	100	123	100
<b><u>Circuit Court Clerk</u></b>				
404105	Traffic Violation Admin Fee	200,000	134,192	165,000
404108	Environmental Court Fine	40,000	40,558	40,000
404111	Traffic Violation Fine	5,000,000	3,652,630	4,300,000
404502	Environmental Court Penalty	70,000	75,676	75,000
404600	Litigation Tax	809,300	728,007	679,700
404630	Courtroom Security Enhanc Fee	11,000	21,577	12,000
404635	Courthouse Security Litig Tax	1,110,000	914,369	1,070,000
407200	Court Clerks-Comm & Fees	5,000,000	10,909,595	5,000,000
<b><u>Clerk and Master - Chancery</u></b>				
401531	Attorney Fee-C&M	617,500	674,365	546,300
404503	Vacant Legal Fees	200	127	100
404635	Courthouse Security Litig	37,000	22,168	29,400
407200	Court Clerks-Comm & Fees	1,345,500	1,468,352	1,310,700
<b><u>Codes Administration</u></b>				
403114	Arborist License	200	30,127	200
403120	Adult Entertainment Lic	30,000	35,898	39,000
403305	Building Permit	4,015,200	3,658,260	4,500,000
403306	Electrical Permit	1,315,000	1,049,854	1,200,000
403307	Plumbing Permit	735,000	525,420	625,000
403310	Gas Code Permit	880,000	790,645	900,000
403323	After Hours Permit	1,000	350	1,000
407613	Build Permit Data	1,000	95	500
407701	Appeals for Plumbing, Electrical, Zoning, Building, and Mech/Gas	216,000	270,093	274,500
407707	Plans Examination	1,335,000	695,887	925,000
407709	Code Enforcement	55,000	99,387	55,000
407724	FHA-VA Inspection	1,000	-	200
407755	Abandon Vehicle	1,500	210	1,500
407797	Landlord Registration Fees	39,300	45,690	38,600
<b><u>Community Education Commission</u></b>				
417250	Community Educ Com Operat	-	17,365	15,000



<u>Object Account No.</u>	<u>Object Account Name</u>	<u>FY11 Budget</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>
<b><u>County Clerk</u></b>				
403108	Pawnbroker License	100	552	100
407300	Elected Officials-Comm & Fees	4,000,000	4,734,757	4,300,000

**Criminal Court Clerk**

403122	Clerk's Data Entry Fee	25,000	32,597	-
404101	Metro Courts-Fines & Costs	715,000	755,905	725,000
404106	DUI Fines	317,500	351,599	305,000
404107	Game/Fish Violation Fine	2,500	1,188	1,400
404109	Pre-Trial Diversion Cost	2,000	3,820	2,000
404110	Indigent Defendant Cost	162,000	157,732	162,000
404200	Court Clerks-Fines & Costs	241,000	263,999	226,000
404211	Impact Demo Prog Fee	200	19	100
404244	Return Prisoners Cost	-	5,094	-
404350	Breath Alcohol Conc Test Fee	1,300	894	2,000
404350	Breath Alcohol Conc Test Fee	8,100	7,311	6,000
404451	DUI Program	30,000	36,135	33,000
404454	CCC Probation Fees	150,000	231,735	175,000
404600	Litigation Tax	225,000	224,979	220,000
404630	Courtroom Security Enhancement Fee	17,000	35,600	25,000
404635	Courthouse Security Litigation Tax	100,000	94,895	100,000
404640	Victims Assistance Assessment	54,300	88,488	92,000
407200	Court Clerks-Comm & Fees	1,550,000	2,019,179	1,650,000
407201	Court Clerks-Computer Fee	-	-	35,000

**District Attorney**

404010	Fraud & Economic Crime Fine	65,000	42,109	50,000
404301	Metro Major Drug Fees	50,000	299,439	50,000
404610	Victim Offender Litigation	72,500	72,903	65,500
404750	Confiscated Cash	850,000	474,070	850,000
404780	Sale-Confiscated Prop	900,000	342,366	1,000,000
406110	Federal Revenue Sharing	-	9,497	-
407601	Photostat & Microfilm	200	278	200
409514	Cost Reimbursement	319,600	-	340,000

**ECC Emergency Comm Center**

406606	ECD	436,900	261,988	436,900
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**Election Commission**

407601	Photostat & Microfilm	800	464	1,800
407605	Voter Registration Lists, and Small City Elections	2,000	12,998	2,500
407714	Small City Election	8,800	646	11,300





<u>Object Account No.</u>	<u>Object Account Name</u>	<u>FY11 Budget</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>
<b><u>Farmer's Market</u></b>				
409518	Other	63,000	-	22,000
417701	Farm Mkt Interior Space	230,000	93,130	310,900
417702	Farm Mkt Utilities	135,000	45,460	153,300
417703	Farm Mkt Store Space	40,000	12,015	35,700
417704	Farm Mkt Flea Mkt	330,000	216,291	300,000
417705	Farm Mkt Rent-various	536,000	328,893	445,800
417706	Farm Mkt Re-sale Inventory	-	10,276	-

**Fire**

407601	Photostat & Microfilm	10,100	660	200
407601	Photostat & Microfilm	5,400	2,174	300
407747	Fire Protection	50,000	33,900	39,000
407748	Emergency Ambulance	700	366	200
407753	ADPI-Emergency Ambulance	-	1,267,578	7,000
407770	RRY Emergency Ambulance	22,900	-	37,500
407771	RRY EMS ADPI Collections	-	83,046	-
407772	EMSM-Emergency Ambulance	6,115,200	5,694,073	8,022,300
407773	RRY EMS EMSM Collections	380,000	55,338	-
407796	Fire Watch Fees	6,000	15,625	12,000

**General Service**

407606	Recycled Material	-	9,963	-
409518	Other	-	518	-
417661	E-Bid Auction Operations	647,000	555,481	568,200

**General Sessions Court**

404101	Metro Courts-Fines & Costs	21,500	23,498	-
404101	Metro Courts-Fines & Costs	21,500	28,930	31,500
404103	Drug Screening Fine	35,000	32,446	35,000
404106	DUI Fines	296,000	87,747	343,000
404302	Traffic School Fee	2,171,500	1,521,363	1,759,000
404303	Driver's License Reinstatement Fee	962,500	878,860	700,000
404452	Electronic Monitor Prog	60,000	64,957	61,600
404455	GSC Probation Fees	450,000	917,210	850,000

**Health**

403111	ACF Registration Clinics and Veterinary, and Pet Registration	330,000	374,558	330,000
403119	Tattoo License	16,500	44,585	16,500
403314	Swimming Pool Permit	-	3,900	-
403315	Air Pollution Permit	140,000	137,862	235,000
404210	Civil Fines	40,000	25,410	40,000
404212	Tattoo Parlors-Civil Fine	-	1,550	-
404215	Title V Penalties	-	11,300	-



<u>Object Account No.</u>	<u>Object Account Name</u>	<u>FY11 Budget</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>
<b><u>Health (Continued)</u></b>				
406411	Post Mortem Reimbursement	120,000	152,780	120,000
406415	TN Cost Reimbursement	4,330,900	4,088,492	4,966,700
406426	TennCare	221,000	330,217	231,000
407627	Certificates-Birth & Death	461,000	468,088	390,000
407651	Medical Records	3,500	2,183	5,000
407731	Primary Clinic Fee Individual	162,000	106,619	152,000
407732	Primary Clinic-Insurance	2,500	1,692	2,500
407733	Vehicle Emission Test	1,848,500	1,910,565	1,858,500
407737	State Inspection-Hotel/Motel	1,065,000	1,763,760	1,065,000
407738	Immunization-Influenza & Hepatitis	50,000	32,253	50,000
407739	BTC Prescription Co-Pymts	15,000	18,449	15,000
407740	State Inspection Summer - Food	5,000	0	5,000
407746	Family Planning Fees	30,000	17,903	30,000
407759	Engineering Fee and Plan Design	53,400	16,900	30,000
407759	Engineering Fee-Environ Fine	-	2,600	-
407759	Engineering Fee-Soil Test	-	22,880	-
407783	Impound/Boarding Fees	186,600	140,705	186,600
409518	Other	-	35	-
<b><u>Historical Commission</u></b>				
406603	MDHA	20,000	5,948	20,000
<b><u>Human Resources</u></b>				
407992	Fees-HR Training	-	765	-
<b><u>Industrial Development Board</u></b>				
406401	TN Funded Programs	-	3,520,935	-
408800	Rent	-	72,409	-
<b><u>Information Technology Service</u></b>				
403402	Franchises-Public TV	100,000	2,128	100,000
407723	Video Production	200	89	100
<b><u>Juvenile Court</u></b>				
404103	Drug Screening Fine	5,000	195	5,000
404250	Juvenile Inmate Board	3,000	-	3,000
<b><u>Juvenile Court Clerk</u></b>				
404200	Court Clerks-Fines & Costs	146,000	55,499	124,000
404635	Courthouse Security Litigation Tax	20,000	10,429	21,000
407200	Court Clerks-Comm & Fees	376,000	515,675	354,700
407201	Court Clerks-Computer Fee	-	5,852	10,000

# Revenue Reference Guide Fiscal Year 2011



<u>Object Account No.</u>	<u>Object Account Name</u>	<u>FY11 Budget</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>
<b><u>Law</u></b>				
401540	Tax Summons Fee	70,000	121,232	81,900
401541	Tax summons fee-personally	6,000	6,409	7,000
407901	Legal Services	55,000	62,606	55,000
<b><u>MAC</u></b>				
407712	Day Care Services	143,100	139,683	145,200
<b><u>Mayor's Office</u></b>				
403321	Film, Special Event & Parade Permits	6,800	12,320	7,000
407706	Advertising Fee	6,900	9,612	7,000
<b><u>Metropolitan Clerk</u></b>				
403311	Alarm Device Permit	1,200,000	1,230,998	1,200,000
404007	Return Check Fee	200	240	200
407601	Photostat & Microfilm	800	267	400
407717	Alarm Appeal	2,000	1,725	2,000
407718	Lobbyist Registration	2,000	2,881	4,000
<b><u>Metropolitan Council</u></b>				
407662	Sale of data on CD	-	240	-
<b><u>Municipal Auditorium</u></b>				
417602	Auditorium User Fees	1,114,800	1,310,619	1,161,500
417861	Ovations Capital Reserve	-	7,675	-
<b><u>Nashville Convention Center</u></b>				
417600	Convention Center Operations	5,514,300	4,706,698	5,514,300
417861	Ovations Capital Reserve	-	2,872	-
417861	Ovations Capital Reserve	-	29,458	-
<b><u>Parks</u></b>				
403103	Special Priv License	5,900	4,756	5,400
406603	MDHA	15,000	14,626	20,000
407654	Concessions	73,800	70,155	94,000
407655	Re-sale Inventory	998,200	728,178	998,200
407801	Admissions/Rentals-various locations	3,089,700	2,441,695	3,035,700
407803	Athletic, rentals, and Greens Fees	4,586,300	2,805,422	5,201,100
407807	Workshop Fees-Class	221,500	267,004	461,800
407808	Facility Use - various	315,600	277,796	317,100
407910	Staff Services	306,000	249,199	317,700
408800	Rentals	301,100	197,561	295,900



<u>Object Account No.</u>	<u>Object Account Name</u>	<u>FY11 Budget</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>
<b><u>Planning Commission</u></b>				
407604	Maps	300	279	300
407604	Maps	20,400	15,735	10,000
407609	Code Books	200	-	200
407708	Zone Change	68,000	91,720	68,000
407711	Planned Unit Development Review	55,000	72,750	55,000
407728	Subdivision Review Fee	200,000	136,839	200,000
407729	Permit Plan Review Fee	11,000	2,365	11,000
407769	Comm Plan Amend Fees	-	-	5,000
<b><u>Police</u></b>				
404004	Offender Program Income	45,000	108,900	45,000
404750	Confiscated Cash	2,575,600	665,842	2,575,600
404780	Sale-Confiscated Prop	360,000	342,504	360,000
404782	Gambling Forfeitures	1,122,300	192,285	1,122,300
404783	State Felony Forfeiture	47,000	62,544	47,000
406111	Federal (DOJ) Rev Sharing	905,000	120,565	905,000
406112	Federal (Treasury) Rev Sharing	400,000	18,164	400,000
406603	MDHA	674,900	661,846	789,200
407601	Photostat & Microfilm	87,600	121,145	115,700
407719	Background Check	40,000	24,195	40,000
407730	Police Secondary Employ	2,153,700	1,011,774	1,818,300
407736	Police Investigation Fee	3,000	1,797	3,000
407749	Spec Police Commission	11,000	7,975	15,400
408601	Abandoned Vehicle Auction	810,000	344,075	810,000
409515	Sale Of Miscellaneous Items	500	299	500
417301	POL Impound Vehicle Tow-In Fee	458,400	263,291	458,400
417302	POL Impound Daily Vehicle Storage Fee	275,000	170,925	275,000
417303	POL Impound Flat Vehicle Storage Fee	759,000	341,880	759,000
<b><u>Public Library</u></b>				
407601	Photostat & Microfilm	43,300	62,452	58,000
407808	Facility Use Fee	7,800	4,326	7,800
407815	Library Fees	460,100	341,800	419,600
<b><u>Public Works</u></b>				
403308	Excavation Permit	130,000	163,604	190,000
403319	Meter Occupancy Permit	58,000	109,097	90,000
403320	Temp Street Close Permit	275,000	344,862	375,000
406605	E912	4,800	4,900	4,800
407602	Plans & Specifications	1,000	1,300	1,200
407606	Garbage & Junk/Recycled Material	323,200	572,364	609,400
407743	Parking	1,575,000	1,174,455	1,300,000
407743	Parking	3,629,300	2,689,523	3,715,600
407744	St & Alley Map Amend	4,500	3,750	5,500
407754	House Mover Escort Service	3,000	1,233	1,000
407755	Land Fill Dumping	330,000	513,878	350,000



<u>Object Account No.</u>	<u>Object Account Name</u>	<u>FY11 Budget</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>
<b><u>Public Works (Continued)</u></b>				
407755	Waste Collect & Dispose	135,000	101,250	135,000
407755	Waste Collect & Dispose	250,000	217,074	275,000
407755	Waste Collect & Dispose	110,000	123,032	200,000
407756	Back Door Garbage	64,500	31,740	63,500
407757	Refuse Handler Inspection	-	115,827	210,000
407758	Disposal Fee	1,836,000	1,382,910	1,800,000
407762	Host Fee	5,000	6,043	8,000
407763	Residential Permit Parking	1,900	1,590	2,900
407764	Loading Zone Permits	7,200	5,800	5,800
407765	Valet Parking Permits	2,300	100	8,300
409518	Other	-	25,000	30,000
409523	Mulch Sales	20,000	163,151	20,000

**Register of Deeds**

407300	Elected Officials-Comm & Fees	900,000	450,000	900,000
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**Sheriff**

404300	DUI & Safety Ed Prog Fee	500,000	367,311	500,000
406412	Jail Inmate Reimbursement	20,746,100	14,418,102	20,506,100
407721	Supervision Fees	53,000	86,984	53,000
407725	Pre-Trial Release Service	130,000	-	130,000
407788	Serve Summons Cost	1,300,000	-	1,300,000
407789	Inmate Processing Fees	120,000	136,155	120,000
407790	Medical Co-Pay	28,000	21,156	28,000
407791	Inmate Board	100,000	21,402	50,000
407793	Out of County Processing Fee	250,000	372,212	250,000
409504	Telephone	1,149,600	990,756	1,149,600
409513	Finders' Fee-Return SSI	90,000	98,000	90,000
409515	Sale Of Miscellaneous Items	10,000	-	10,000
409518	Other	-	85,155	100,000
409522	GED Testing	4,000	5,130	7,000

**Social Services**

406330	GNRC Transportation	70,000	49,600	70,000
406500	Other TN Gov't Agencies	422,900	225,850	197,900
407601	Photostat & Microfilm	-	71	-
407786	Liquid Nutrition Program	26,500	18,240	22,500

**State Fair Board**

417806	Main Concessions	30,000	28,153	40,000
417807	Main Concessions-Pass Thru	20,000	37,742	50,000
417808	Main Concessions-Peps Comm.	1,600	6,129	6,000
417816	Motor Raceway Facility	3,600	24,000	64,000
417821	Creative Arts Building	44,000	105,760	110,000
417822	Agriculture Building	31,000	71,050	90,000



<u>Object Account No.</u>	<u>Object Account Name</u>	<u>FY11 Budget</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>
<b><u>State Fair Board (Continued)</u></b>				
417823	Banquet Hall	21,000	28,825	60,000
417824	Exhibitors Building	19,000	37,300	60,000
417826	Annex	6,000	9,000	25,000
417827	Trailer Park/Outside	12,000	16,156	22,000
417829	Wilson Hall	10,000	20,200	30,000
417830	Outside Space	9,100	14,078	10,000
417831	Sports Arena	10,000	29,213	45,000
417834	Vaughan Building	27,000	45,605	65,000
417835	Dukesfest Building Rent	-	100,000	300,000
417836	Show Arena/Barn	2,000	2,500	5,000
417851	Tables and Chairs	79,000	103,802	149,700
417852	Drapes/Phones/Booths	13,000	27,675	37,500
417861	Ovations Capital Reserve	4,500	4,775	7,000
417871	Flea Market Parking Fees	91,000	149,743	430,000
417872	Flea Market Booth Rent	585,000	859,481	1,093,000
417896	Miscellaneous	9,000	32,598	17,500

**State Trial Courts**

404004	Offender Program Income	350,000	269,925	280,000
404101	Metro Courts-Fines & Costs	40,000	58,161	20,000
404113	Metro Courts-Forfeitures	23,000	11,163	20,000
404200	Court Clerks-Fines & Costs	70,000	105,210	27,500
404201	Court Clerks-Forfeitures	9,500	118,750	40,000
406417	Jury Lunch Reimbursement	16,000	8,424	16,000

**Transportation Licensing**

403104	Taxicab License	139,700	144,826	140,200
403106	Gen Wrecker License	13,000	17,555	15,000
403107	Emergency Wrecker License	19,700	20,170	18,000
403123	Horse-Drawn Carriage License	1,900	2,140	1,900
403124	Booting Service License	1,900	500	1,200
403125	Other PVH Company Certificates	22,800	10,650	12,200
403303	Taxicab Driver Permit	36,000	43,275	36,200
403304	Wrecker Permit	13,400	14,440	13,400
403324	Other PVH Vehicle Permits	12,200	7,040	700
403325	Other PVH Driver Permits	19,000	26,000	3,900
407601	Photostat & Microfilm	-	5	-

**Water and Sewer**

417402	Stormwater Fee	13,500,000	12,665,463	14,200,000
417420	SW Environmental Fine	10,000	12,620	15,000
417431	SW Mgmt Appeals	8,000	7,085	6,000
417432	SW Plan Review Fees	72,000	60,921	58,000
417434	Grading Permit	90,000	78,668	85,000
417503	Residential Pump Maintenance Fee	12,000	119,140	100,000
417504	Sewer Pump Maintenance Fees	-	2,500	-
417520	Straight Line Fees	10,000	2,660	5,000



<u>Object Account No.</u>	<u>Object Account Name</u>	<u>FY11 Budget</u>	<u>FY11 Actual</u>	<u>FY12 Budget</u>
<b><u>Water and Sewer (Continued)</u></b>				
417523	Hydrants (2) Testing Fees	25,000	22,301	20,000
417561	Water & Sewer Div. Operations, and Customer Service Charges	184,000,000	158,498,808	212,200,000
441100	W&S NonOperating Fees	45,000	53,054	25,000
441105	W&S Plan Review Fees	30,000	36,114	30,000
441106	W&S Sale of Plans & Specs	7,000	125	3,000
441606	W&S Junk & Recycle Sales	5,000	5,766	10,000
441702	External Service Recovery	50,000	42,282	50,000
441800	W&S Rent NonOperating	30,000	58,483	55,000
441850	W&S Sewer Basin Fees	100,000	8,306	100,000
441850	Water and Sewer Capacity Fees	1,986,000	2,337,937	2,332,000
441850	W&S Connect Fees	-	36,000	-
441852	Water and Sewer Insp. Fees (beg 07)	74,000	56,222	70,000
441853	W&S Nolensville Participation. Fees	-	129,528	-
441855	W&S Other Utilities	250,000	68,744	300,000
441860	W&S Develop Water and Sewer	10,500,000	9,346,055	26,500,000





**Section S – Appendix – Legislation**



**Section S – Appendix – Legislation**

**ORDINANCE NO. BL2004-298**

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

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

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

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

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

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

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

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

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

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

