



Revenue Manual FY 2025

The Metropolitan Government of Nashville & Davidson County
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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 Fiscal Years 2023-2025. 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 these various revenues, as prescribed by legislation at the state and local levels. The data included reflects information that has been provided by Metro departments and agencies to the Office of Management and Budget. Please note that not all Metro departments, funds or revenue accounts are included within this manual, nor is all the included revenue available to Metro to fund general operating activities. Given the exclusion of certain funds and revenues, this manual should not be viewed as a financial report; it is simply intended to provide a detailed overview of Metro's various revenue sources. This FY 2025 version includes fines, fees, licenses, permits, penalties, and taxes. The following departments have been excluded:

- Hospital Authority – Metro Nashville General Hospital
- Metro Nashville Public Schools (MNPS) – except for the following funds:
 - 25104 – MNPS Debt Service
 - 35131 – MNPS General Purpose
 - 35300 – MNPS Other Federal Grants

We hope this report is useful and provides the information you require regarding the revenues of the Metropolitan Nashville Government.



Section	Object Account	Revenue Description	Page
Section A		Introduction	
		How to Use this Reference	A-1
		Introduction	A-2
Section B		Property Taxes	
	401110	Real Property - current	B-1
	401120	Personal Property - current	B-2
	401130	Public Utility - current	B-3
	401212	Real Property - collection	B-4
	401213	Real Property - C&M	B-5
	401222	Personal Property - collection	B-5
	401224	Personal Property - C&M	B-6
	401232	Public Utility - collection	B-6
	401234	Public Utility - C&M	B-7
	401310	Real Property - C&M - prior	B-8
	401311	Real Property - Trustee - prior	B-9
	401320	Personal Property - Trustee - prior	B-9
	401324	Personal Property - C&M - prior	B-10
	401330	Public Utility - Trustee - prior	B-10
	401334	Public Utility - C&M - prior	B-11
	401510	Interest/Penalty - Trustee	B-11
	401520	Interest/Penalty - collections	B-12
	401530	Interest/Penalty - C&M	B-12
	401531	Attorney Fee - C&M	B-13
	401540	Tax Summons Fee	B-13
	401541	Tax Summons Fee – personal property	B-14
	401610	In Lieu - current	B-14
	401900	CBID Assessment	B-15
	401910	CBID In Lieu of Assessment	B-15
	401920	GCBID Assessment	B-16
	401940	SONA CBID Assessment	B-16
	401945	C-PACER 1% Application Fee	B-17
Section C		Local Option Sales Tax	
	402000	Local Option Sales Tax	C-1



Section	Object Account	Revenue Description	Page
Section D		Other Taxes, Licenses and Permits	
	403101	Marriage License	D-1
	403103	Special Privilege License	D-1
	403104	Taxicab License	D-2
	403105	Motor Vehicle License	D-2
	403106	General Wrecker License	D-3
	403107	Emergency Wrecker License	D-3
	403108	Pawnbroker License	D-4
	403111	ACF Registration - ACF	D-4
	403111	ACF Registration - Veterinary	D-5
	403111	Pet Registration	D-5
	403112	Pedi Vehicle License	D-6
	403113	Low Speed Vehicle License	D-6
	403114	Arborist License	D-7
	403116	Helping Schools License	D-7
	403119	Tattoo License	D-8
	403120	Adult Entertainment License	D-8
	403123	Horse-Drawn Carriage License	D-9
	403124	Booting Service License	D-9
	403125	Other PVH Company Certificates	D-10
	403201	Commercial Vehicle Wheel Tax	D-10
	403202	Wholesale Beer Tax	D-11
	403203	Alcohol Beverage Privilege Tax	D-11
	403204	Alcoholic Beverage Gross Receipts Tax	D-12
	403205	Beer Permit Privilege Tax	D-12
	403206	Business Tax	D-13
	403207	Hotel Occupancy Tax	D-15
	403208	Mineral Severance Tax	D-16
	403209	Unauthorized Substance Abuse Tax	D-16
	403210	Hotel Occupancy Tax - conv/event/mktg - 1	D-17
	403210	Hotel Occupancy Tax - conv/event/mktg - 2	D-17
	403211	Contracted Vehicle Tax	D-18
	403212	Rental Vehicle Surcharge	D-18
	403213	Stadium \$2 Ticket Privilege Tax	D-19
	403214	Stadium \$1 Ticket Privilege Tax	D-19
	403215	Short-Term Rental Occupancy Tax	D-20
	403216	Short-Term Hotel Occupancy Tax - conv/event/mktg	D-20
	403217	Fantasy Sports Tax	D-21
	403218	Online Sports Betting Tax	D-21



Section	Object Account	Revenue Description	Page
	403301	Wholesale Liquor Tax	D-22
	403303	Taxicab Driver Permit	D-22
	403304	Wrecker Permit	D-23
	403305	Building Permit	D-23
	403306	Electrical Permit	D-24
	403307	Plumbing Permit	D-24
	403308	Excavation Permit	D-25
	403309	Beer Permit	D-25
	403310	Gas Code Permit	D-26
	403311	Alarm Device Permit	D-26
	403315	Air Pollution Permit (1)	D-27
	403315	Air Pollution Permit (2)	D-27
	403319	Meter Occupancy Permit	D-28
	403320	Temporary Street Closure Permit	D-28
	403321	Event & Film Permit	D-29
	403321	Film Permit	D-29
	403321	Parade Permit	D-30
	403321	Special Event Banner Permit	D-30
	403321	Special Event Permit	D-31
	403324	Other PVH Vehicle Permits	D-31
	403325	Other PVH Driver Permits	D-32
	403328	Pet Dogs Outdoor Dining Permit	D-32
	403329	Chicken Permit	D-33
	403331	Commercial Solicitation Permit	D-33
	403332	Permitted Solicitor Badge Fee	D-34
	403333	Short-Term Rental Permit - 1	D-34
	403333	Short-Term Rental Permit - 2	D-35
	403334	Pedi Vehicle Permit	D-35
	403335	Low Speed Vehicle Permit	D-36
	403336	Shared Urban Mobility Devices	D-36
	403338	Smart Zone Parking Fees	D-37
	403400	Franchises	D-37
	403401	Franchises - cable tv	D-38
	403402	Franchises - public tv	D-38



Section	Object Account	Revenue Description	Page
Section E		Fines, Forfeitures and Penalties	
	404004	Offender Program Income - 1	E-1
	404004	Offender Program Income - 2	E-1
	404004	Offender Program Income - 3	E-2
	404004	Offender Program Income - 4	E-2
	404004	Offender Program Income - 5	E-3
	404010	Fraud & Economic Crime Fine	E-3
	404013	County Reinstatement Fee	E-4
	404020	EVAP Act Violation Fine	E-4
	404101	Metro Courts-Fines & Costs - 1	E-5
	404101	Metro Courts-Fines & Costs - 2	E-5
	404101	Metro Courts-Fines & Costs - 3	E-6
	404104	Beer Law Violation Fine	E-6
	404105	Traffic Violation Admin Fee	E-7
	404106	DUI Fines - 1	E-7
	404106	DUI Fines - 2	E-8
	404106	DUI Fines - 3	E-8
	404107	Game/Fish Violation Fine	E-9
	404108	Environmental Court Fine	E-9
	404109	Pre-Trial Diversion Cost	E-10
	404110	Indigent Defendant Cost	E-10
	404111	Traffic Violation Fine	E-11
	404113	Metro Courts - forfeitures	E-11
	404114	Reckless Driving/Endangerment - 1	E-12
	404114	Reckless Driving/Endangerment - 2	E-12
	404115	DNA Testing	E-13
	404200	Court Clerks - fines & costs - 1	E-13
	404200	Court Clerks - fines & costs - 2	E-14
	404200	Court Clerks - fines & costs - 3	E-14
	404201	Court Clerks - forfeitures	E-15
	404211	Impact Demo Program Fee	E-15
	404212	Tattoo Parlors - civil fine	E-16
	404244	Return Prisoners Cost	E-16
	404300	DUI & Safety Education Program Fee	E-17
	404301	Metro Major Drug Fees	E-17
	404302	Traffic School Fee	E-18
	404304	Codes Offender School Fee	E-18
	404350	Breath Alcohol Content Test Fee	E-19
	404451	DUI Program	E-19



Section	Object Account	Revenue Description	Page
	404454	Criminal Court Clerk Probation Fees	E-20
	404455	General Sessions Probation Fees	E-20
	404501	Vacant Lot Cleanup Program	E-21
	404502	Environmental Court Penalty	E-21
	404600	Litigation Tax	E-22
	404610	Victim Offender Litigation	E-22
	404620	Jail Construction/Upgrade Litigation Tax	E-23
	404630	Courtroom Security Enhancement Fee	E-23
	404635	Courthouse Security Litigation Tax	E-24
	404640	Victims Assistance Assessment	E-25
	404645	Litigation Tax General Session Judges	E-25
	404750	Confiscated Cash	E-26
	404780	Sale - confiscated property	E-26
	404782	Gambling Forfeitures	E-27
	404783	State Felony Forfeiture	E-27
	404900	Court Ordered Restitutions	E-28
	404912	Veteran Court Assessment Fee	E-28
Section F		Use of Money or Property	
	405311	Interest - savings	F-1
	405400	Interest - trust agent	F-2
	405470	Interest - MIP - 1	F-4
	405471	Interest - MIP - 2	F-5
	405472	Unrealized Gain/Loss MIP	F-11
	405473	Realized Gain/Loss MIP	F-17
Section G		Revenues from Other Government Agencies	
	406100	Federal Direct	G-1
	406111	Federal (DOJ) Revenue Sharing	G-3
	406112	Federal (Treasury) Revenue Sharing	G-4
	406150	US Marshall Reimbursement	G-4
	406160	DOJ Reimbursement	G-5
	406200	Fed Through State Pass Through	G-6
	406210	Medicaid/TN Care Through State	G-11
	406214	EMS Medicaid Supplemental Program	G-11
	406215	DTCH Medicaid/TN Care Through State	G-12
	406300	Federal Through Other Pass Through	G-13
	406314	DTCH Medicaid/TN Care Through Other	G-14
	406324	DTCH Medicare Through Other Pass Through	G-14



Section	Object Account	Revenue Description	Page
	406401	TN Funded Programs	G-15
	406402	Alcohol Beverage Tax State Portion	G-17
	406403	TN Telecomm Sales Tax	G-17
	406404	Gas & Fuel - county	G-18
	406405	Gas & Fuel - city	G-18
	406406	Income Tax	G-19
	406407	TN Sales Tax Levy	G-19
	406408	TN Beer Tax Allocation	G-20
	406409	TN Excise Tax Allocation	G-20
	406410	Gas Inspection Fees	G-21
	406411	Post Mortem Reimbursement	G-21
	406412	Jail Inmate Reimbursement	G-22
	406415	TN Cost Reimbursement	G-23
	406426	TennCare	G-25
	406430	TN MNPS Basic Education Program	G-25
	406443	Sales Fee CBID	G-26
	406444	Title Fees	G-26
	406445	Tire Fees	G-27
	406446	Coverage Failure Fee	G-27
	406447	Additional Sales Fee CBID	G-28
	406510	Other Government Agencies	G-28
	406603	MDHA	G-29
	406605	Emergency Communication 911	G-29
	406606	Emergency Communication Education	G-30
	406609	MTA Operations	G-30
	406617	Sports Authority	G-31
	406620	Hospital Authority	G-32
	406621	Convention Center Authority	G-32
Section H		Commissions and Fees	
	407200	Court Clerks - comm & fees	H-1
	407201	Court Clerks - computer fee - 1	H-1
	407201	Court Clerks - computer fee - 2	H-2
	407201	Court Clerks - computer fee - 3	H-2
	407300	Elected Officials - comm & fees - 1	H-3
	407300	Elected Officials - comm & fees - 2	H-3
	407300	Elected Officials - comm & fees - 3	H-4



Section	Object Account	Revenue Description	Page
Section I		Charges for Current Services	
	407601	Archives and Records Management	I-1
	407604	Maps	I-2
	407605	Voter Registration Lists	I-2
	407606	Garbage & Junk	I-3
	407606	Recycled Material	I-3
	407609	Code Books	I-4
	407619	Video	I-4
	407627	Certificates Vital Statistic	I-5
	407651	Medical Reports	I-5
	407654	Concessions	I-6
	407655	Re-Sale Inventory	I-7
	407659	Data Processing Fee	I-7
	407664	Motor Vehicle Title Fees SB2884	I-8
	407700	Community Education Fees	I-8
	407701	Appeals Codes	I-9
	407701	Building Appeals	I-9
	407701	Electrical Appeals	I-10
	407701	Mech/Gas Appeals	I-10
	407701	Plumbing Appeals	I-11
	407701	Zoning Appeals	I-11
	407705	Small Wireless Facility Fee	I-12
	407707	Plans Examination - 1	I-12
	407707	Plans Examination - 2	I-13
	407707	Plans Examination - 3	I-13
	407708	Zone Change	I-14
	407709	Code Enforcement	I-14
	407711	Planned Unit Development Review	I-15
	407712	Day Care Service	I-15
	407713	Foreign Trade Zone	I-16
	407718	Lobbyist Registration	I-16
	407719	Background Check	I-17
	407721	Supervision Fees	I-17
	407725	Pre-Trial Release Service	I-18
	407728	Subdivision Review Fee	I-18
	407730	Police Secondary Employee	I-19
	407731	Primary Clinic Fee Individual	I-19
	407732	Primary Clinic - insurance	I-20
	407733	Vehicle Emission Test	I-20



Section	Object Account	Revenue Description	Page
	407736	Police Investigation Fee	I-21
	407737	State Inspection	I-21
	407737	State Inspection - campground	I-22
	407737	State Inspection - hotel/motel	I-22
	407737	State Inspection - pools	I-23
	407739	BTC Prescription Co-Payments	I-23
	407740	State Inspection – summer food	I-24
	407743	Parking - 1	I-24
	407743	Parking - 2	I-25
	407744	Street & Alley Map Amend	I-25
	407746	Family Planning Fees	I-26
	407747	Fire Protection	I-26
	407749	Special Police Commission	I-27
	407755	Dumping - 1	I-27
	407755	Dumping - 2	I-28
	407755	Land Fill Dumping	I-28
	407756	Back Door Garbage - 1	I-29
	407756	Back Door Garbage - 2	I-29
	407757	Refuse Handler Inspection - 1	I-30
	407757	Refuse Handler Inspection - 2	I-30
	407758	Disposal Fee - 1	I-31
	407758	Disposal Fee - 2	I-31
	407759	Engineering Fee	I-32
	407759	Engineering Fee - plan design	I-32
	407759	Engineering Fee - pool plan review	I-33
	407762	Host Fee	I-33
	407763	Residential Permit Parking - 1	I-34
	407763	Residential Permit Parking - 2	I-34
	407764	Loading Zone Permits - 1	I-35
	407764	Loading Zone Permits - 2	I-35
	407765	Valet Parking Permits	I-36
	407769	Community Plan Amendment Fees	I-36
	407774	Green Permit Fees	I-37
	407775	Boarding Fees Animal Education/Welfare	I-37
	407776	Disposal Service - excess carts - 1	I-38
	407776	Disposal Service - excess carts - 2	I-38
	407777	ACSI EMS EMSM Collections	I-39
	407778	General Services Support	I-39
	407779	MARS Emergency Ambulance	I-40



Section	Object Account	Revenue Description	Page
	407782	Telephone – non-metro	I-40
	407783	Impound/Boarding Fees	I-41
	407786	Liquid Nutrition Program	I-41
	407788	Serve Summons Cost	I-42
	407789	Inmate Processing Fees	I-42
	407790	Medical Co-Pay	I-43
	407791	Inmate Board	I-43
	407793	Out of County Processing Fee	I-44
	407797	Landlord Registration Fees	I-44
	407799	Application Fee	I-45
	407801	Admissions - 1	I-45
	407801	Admissions - 2	I-46
	407801	Admissions - community center	I-46
	407801	Admissions - parthenon	I-47
	407801	Admissions - sportsplex	I-47
	407801	Admissions - wave pool	I-48
	407801	Admission - sportsplex organization leagues	I-48
	407801	Rentals	I-49
	407803	Athletic Fees	I-49
	407804	Sidewalk Waiver Reviews	I-50
	407807	Workshop Fees - 1	I-50
	407807	Workshop Fees - 2	I-51
	407808	Facility Use - peeler horse	I-51
	407808	Facility Use Fee - 1	I-52
	407808	Facility Use Fee - 2	I-52
	407808	Facility Use Fee - 3	I-53
	407808	Facility Use - centennial art center	I-53
	407808	Facility Use - CPAS	I-54
	407808	Facility Use - dock	I-54
	407808	Facility Use - open park	I-55
	407808	Facility Use - picnic area	I-55
	407808	Facility Use - softball field	I-56
	407811	Beer Board Pre-inspection Fees	I-56
	407812	Beer Board Retail Liquor Measurement Fee	I-57
	407815	Library Fees	I-57
	407818	Capital Improvements Fee - 1	I-58
	407818	Capital Improvements Fee - 2	I-58
	407819	Technology Fee	I-59
	407820	Entertainment Transportation Application Fee	I-59



Section	Object Account	Revenue Description	Page
	407821	Entertainment Transportation Background Check Fee	I-60
	407822	Entertainment Transportation Convenience & Necessity Fee	I-60
	407823	Entertainment Transportation Permit Fee	I-61
	407879	DTCH Emergency Ambulance	I-61
	407901	Legal Services	I-62
	407910	Staff Services - 1	I-62
	407910	Staff Services - 2	I-63
	407910	Staff Services - 3	I-63
	407910	Staff Services - 4	I-64
	407910	Staff Services - 5	I-64
	407910	Staff Services - 6	I-65
	407910	Staff Services - 7	I-65
	407910	Staff Services - 8	I-66
	407910	Staff Services - 9	I-66
	407910	Staff Services - 10	I-67
	407910	Staff Services - 11	I-67
	407993	Beer Board Training Fees	I-68
Section J		Compensation from Property	
	408601	Abandoned Vehicle Auction	J-1
	408602	Gain(Loss) Fixed Assets	J-1
	408603	Gain(Loss) Equip/Other	J-2
	408604	Gain(Loss) Real Property	J-3
	408699	Auction Cash Clearing	J-3
	408701	Insurance Recovery	J-4
	408702	External Source Recovery	J-5
	408703	Subrogation Recovery	J-5
	408800	Rent	J-6
	408800	Rent - sail boat	J-6
Section K		Miscellaneous	
	409100	Cash Contributions Less Than \$5000	K-1
	409300	Contributions	K-2
	409505	Vending	K-6
	409506	Litigation Settlement	K-6
	409513	Finders Fee SSI	K-7
	409514	Cost Reimbursement	K-8
	409518	Other	K-9
	409524	Green Power Premiums	K-11



Section	Object Account	Revenue Description	Page
Section L		Operating Revenue (Generally from Enterprise Fund Operations)	
	417000	Internal Service Operations	L-1
	417031	Insurance - buildings	L-2
	417035	Insurance - liability/property damage	L-2
	417037	Insurance - premium J&L	L-3
	417039	Insurance - surety bond	L-3
	417040	Insurance - IOD	L-4
	417100	Internal Service to Exit Agency	L-4
	417311	URT Base Police Impound	L-5
	417340	Food & Beverage	L-5
	417401	Stormwater Fee - 1	L-6
	417401	Stormwater Fee - 2	L-6
	417420	Water & Sewer Environmental Fine	L-7
	417431	Water & Sewer Management Appeals	L-7
	417432	Water & Sewer Plan Review Fees	L-8
	417433	Water & Sewer SF Plan Review Fees	L-8
	417434	Grading Permit	L-9
	417438	Stormwater Tree Bank Other Fees	L-9
	417503	Resident Pump Maintenance Fee	L-10
	417520	Straight Line Fees	L-10
	417523	Hydrants Testing Fee	L-11
	417561	Customer Service Charges	L-11
	417561	Sewer Division Operations - 1	L-12
	417561	Sewer Division Operations - 2	L-12
	417561	Water and Sewage Operations - 1	L-13
	417561	Water and Sewage Operations - 2	L-13
	417561	Water Division Operations	L-14
	417570	Utility Repair Insurance	L-14
	417602	Auditorium User Fees	L-15
	417604	Auditorium Event Revenue	L-15
	417605	Auditorium Facility Fee	L-16
	417606	Auditorium Concessions	L-16
	417607	Ticketmaster Rebate	L-17
	417608	Auditorium Novelty	L-17
	417661	E-Bid Auction Operations	L-18
	417701	Farm Market Interior Space - 1	L-18
	417701	Farm Market Interior Space - 2	L-19
	417701	Farm Market Kitchen	L-19



Section	Object Account	Revenue Description	Page
	417704	Farm Market Flea Market	L-20
	417705	Farm Market Remote	L-20
	417705	Farm Market Rent	L-21
	417705	Farm Market Rent Market	L-21
	417806	Main Concessions	L-22
	417807	Main Concessions - pass through	L-22
	417807	Main Concessions - pass through	L-23
	417816	Motor Raceway Facility - 1	L-23
	417816	Motor Raceway Facility - 2	L-24
	417827	Trailer Park/Outside	L-24
	417830	Outside Space	L-25
	417836	Show Arena/Barn	L-25
	417837	Rentals Parking Fees	L-26
	417838	Expo 1	L-26
	417839	Expo 2	L-27
	417840	Expo 3	L-27
	417842	Sheds	L-28
	417851	Tables and Chairs	L-28
	417852	Drapes/Phones/Booths	L-29
	417861	Food & Beverage Capital Reserve	L-29
	417871	Flea Market Parking Fees - 1	L-30
	417871	Flea Market Parking Fees - 2	L-30
	417872	Flea Market Booth Rent - 1	L-31
	417872	Flea Market Booth Rent - 2	L-31
	417881	Sponsorships	L-32
	417883	Blue Grass Concessions	L-32
	417884	Blue Grass Midway Rides	L-33
	417885	Advertising Sales - 1	L-33
	417885	Advertising Sales - 2	L-34
	417886	Entry Fees	L-34
	417887	Gates and Admissions	L-35
	417888	Booths Rental	L-35
	417895	Miscellaneous/Other	L-36
	417896	Miscellaneous	L-37
	417920	District Electric Service Operations	L-37
	418000	Unrealized Gain(Loss)-Investment	L-38
	418010	Interest MIP	L-39
	418020	Unrealized Gain/Loss MIP	L-41
	418030	Realized Gain/Loss MIP	L-43



Section	Object Account	Revenue Description	Page
	418123	Miscellaneous Interest	L-45
	418129	Miscellaneous Rebates	L-45
Section M		Non-Operating Revenue (Generally from Enterprise Fund Operations)	
	440250	Interest-LGIP-TDOT	M-1
	440400	Interest-Trust Agent	M-1
	441100	Water & Sewer Non-Operating Fees	M-2
	441105	Water & Sewer Plan Review Fees	M-2
	441603	Gain (Loss) Equipment/Other	M-3
	441606	Water & Sewer Junk & Recycle Sales	M-3
	441702	External Source Recovery	M-4
	441800	Water & Sewer Rent Non-Operating	M-4
	441850	Water & Sewer Connect Fees - 1	M-5
	441850	Water & Sewer Connect Fees - 2	M-5
	441850	Water & Sewer Connect Fees - 3	M-6
	441850	Water & Sewer Connect Fees - 4	M-6
	441852	Water & Sewer New Inspection Fees - 1	M-7
	441852	Water & Sewer New Inspection Fees - 2	M-7
	441853	Water & Sewer Nolensville Participant Fees	M-8
	441860	Water & Sewer Contribute In Kind	M-8
	441865	Water & Sewer State Grants	M-9
Section N		Appendix - Revenue by Department	
Section O		Appendix - Revenue Accounts by Department	
Section P		Appendix - Legislation	

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

Section N - P present the revenue by department and legislation.

The Revenue Description details the type of funds received.

The FY 24 Budget and Actual for each revenue type and the FY 25 Budget are presented for comparison.

Revenue Description	Fees for photocopies and public record requests.			
Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
407601	Archives and Records Management	\$237,000	\$161,046	\$236,900
General Information	<p>The General Information Description details the use of the revenue, and the Legal Authorization for the collection of the revenue.</p>			
Use of Revenue	Revenue			
Computation	Report Fees: 8 1/2 x 11 or 8 1/2 x 14 Black White Copies \$0.15 per page 8 1/2 x 11 or 8 1/2 x 14 Color Copies \$0.15 per page Criminal History \$13.00 Visa letters \$19.00 Solicitation Permits \$20.00			
Exemptions	Metropolitan Government departments and agencies; There are no exemptions from this fee if a Library customer wishes to print out something from a public access computer			
Legal Authorization	T.C.A. 10-7-503 et seq., TCA 10-7-506(c)1 et seq., Metro Charter 8.0205, MCL 11.11.1203, MCL 2.44.080, BL91-1648, Executive Order No. 35			

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 2025 certified tax rate for Urban Services District is \$2.814, and the rate for General Services District is \$2.782. Residential and commercial property taxes are based on the assessed value, which is 25% the appraised value for residential property and 40% the appraised value for commercial property.,

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 6.25% on unprepared food because the state rate for such food is 4.00%). 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. On November 5th, 2024, voters in Davidson County approved a 0.5% surcharge on the local option sales tax to fund Metro Nashville's transit improvement program known as Choose How You Move (CHYM). This increase to the local option portion of the sales tax rate was effective as of February 1st, 2025, increasing the total sales tax rate to 9.75%.

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, 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.

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

Section B - Property Taxes



Revenue Description Current portion of real property tax payments. Real property includes land, structures, and leasehold improvements.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
401110	Real Prop-current	\$1,459,898,100	\$1,431,344,251	\$1,488,456,900

General Information

Use of Revenue Revenue is used to fund general government and MNPS operations.

Computation For purposes of taxation, property is classified into three classes: real property, tangible personal property, and intangible personal property. 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.

Legal Authorization TENN. CONST., Article II, Sec. 28 (G) & (R), TCA 67-1-601 (G), TCA 67-5-101 et seq. (G), TCA 67-5-201 et seq. (F), TCA 67-5-801 (R).

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Administrative	18301	USD General	01191499	ADM USD General Revenue
Board of Fair Commission	40462	Fair Board Non-Bond Funded Ca	62402024	BFC Fair Board Non-Bond Funded Ca
Debt Service	20115	GSD Debt Service	90109115	DS GSD Debt Service Revenue
Debt Service	28315	USD Debt Service	90199315	DS USD Debt Srv General Rev
MNPS	25104	MNPS Debt Service	80109104	MNPS Debt Srv General Revenue
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue



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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
401120	Personal Prop-current	\$53,296,300	\$42,117,388	\$47,808,400

General Information

Use of Revenue Revenue is used to fund general government and MNPS operations.

Computation Tangible personal property is classified and assessed as a percentage of its value as follows: (1) Public Utility Property [55.00%] (2) Industrial and Commercial Property [30.00%] and (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.

Legal Authorization TCA 67-5-101 (G), TCA 67-5-901 (R), TCA 67-5-201 et seq. (E), Tenn. Const., Article II, Sec. 28-(c) (R), TCA 67-5-103-(b) (F), TCA 67-6-712-(a)(1) (F)

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Administrative	18301	USD General	01191499	ADM USD General Revenue
Debt Service	20115	GSD Debt Service	90109115	DS GSD Debt Service Revenue
Debt Service	28315	USD Debt Service	90199315	DS USD Debt Srv General Rev
MNPS	25104	MNPS Debt Service	80109104	MNPS Debt Srv General Revenue
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue



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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
401130	Public Utility-current	\$27,593,700	\$23,896,541	\$25,254,700

General Information

Use of Revenue Revenue is used to fund general government and MNPS operations.

Computation Tangible personal property is classified and assessed as a percentage of its value as follows: (1) Public Utility Property [55.00%] (2) Industrial and Commercial Property [30.00%] and (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.

Legal Authorization TENN. CONST., Article II, Sec. 28 (G), TCA 67-5-1301 (G), TCA 67-5-1302 (R), TCA 67-5-1322 through 1325 (R) & (D), TCA 67-5-1334 (G)

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Administrative	18301	USD General	01191499	ADM USD General Revenue
Debt Service	20115	GSD Debt Service	90109115	DS GSD Debt Service Revenue
Debt Service	28315	USD Debt Service	90199315	DS USD Debt Srv General Rev
MNPS	25104	MNPS Debt Service	80109104	MNPS Debt Srv General Revenue
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue



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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
401212	Real-Collectn-pre	\$22,608,100	\$15,029,504	\$16,439,900

General Information

- Use of Revenue** Revenue is used to fund general government and MNPS operations.
- Computation** Amounts posted to this account are collections that have been delinquent less than one year.
- Exemptions** N/A
- Legal Authorization** TENN. CONST., Article II, Sec. 28, TCA 67-5-101 et seq., TCA 67-1-701 et seq., and TCA 67-1-801 et seq.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Administrative	18301	USD General	01191499	ADM USD General Revenue
Debt Service	20115	GSD Debt Service	90109115	DS GSD Debt Service Revenue
Debt Service	28315	USD Debt Service	90199315	DS USD Debt Srv General Rev
MNPS	25104	MNPS Debt Service	80109104	MNPS Debt Srv General Revenue
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue



Revenue Description Real property taxes for preceding year that are collected by the Clerk and Master's office due to litigation.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
401213	Real-C & M-pre	\$0	\$4,230,814	\$4,906,800

General Information

Use of Revenue Revenue is used to fund general government and MNPS operations.

Computation Amounts posted to this account are collections that have been delinquent less than one year.

Exemptions N/A

Legal Authorization TENN. CONST., Article II, Sec. 28, TCA 67-5-101 et seq., TCA 67-1-701 et seq., and TCA 67-1-801 et seq.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Administrative	18301	USD General	01191499	ADM USD General Revenue
Debt Service	20115	GSD Debt Service	90109115	DS GSD Debt Service Revenue
Debt Service	28315	USD Debt Service	90199315	DS USD Debt Srv General Rev
MNPS	25104	MNPS Debt Service	80109104	MNPS Debt Srv General Revenue
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue

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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
401222	Prsnlty-Clctn-pre	\$266,700	\$234,563	\$346,200

General Information

Use of Revenue Revenue is used to fund general government and MNPS operations.

Computation Amounts posted to this account are collections that have been delinquent less than one year.

Exemptions N/A

Legal Authorization TENN. CONST., Article II, Sec. 28, TCA 67-5-1 through 28

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Administrative	18301	USD General	01191499	ADM USD General Revenue
Debt Service	20115	GSD Debt Service	90109115	DS GSD Debt Service Revenue
Debt Service	28315	USD Debt Service	90199315	DS USD Debt Srv General Rev
MNPS	25104	MNPS Debt Service	80109104	MNPS Debt Srv General Revenue
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue



Revenue Description Personal property taxes for preceding year that are that are collected by the Clerk and Master's office due to litigation.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
401224	Prsnlty - C&M Tax Lit precee	\$1,028,100	\$914,163	\$1,096,900

General Information

- Use of Revenue** Revenue is used to fund general government and MNPS operations.
- Computation** Amounts posted to this account are collections that have been delinquent less than one year.
- Exemptions** N/A
- Legal Authorization** TENN. CONST., Article II, Sec. 28, TCA 67-5-1 through 28

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Administrative	18301	USD General	01191499	ADM USD General Revenue
Debt Service	20115	GSD Debt Service	90109115	DS GSD Debt Service Revenue
Debt Service	28315	USD Debt Service	90199315	DS USD Debt Srv General Rev
MNPS	25104	MNPS Debt Service	80109104	MNPS Debt Srv General Revenue
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue

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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
401232	PU-Collections-pre	\$2,300	\$58,648	\$692,800

General Information

- Use of Revenue** Revenue is used to fund general government and MNPS operations.
- Computation** Amounts posted to this account are collections that have been delinquent less than one year.
- Exemptions** N/A
- Legal Authorization** TCA 67-5-801 et seq., TCA 67-5-901 et seq.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Administrative	18301	USD General	01191499	ADM USD General Revenue
Debt Service	20115	GSD Debt Service	90109115	DS GSD Debt Service Revenue
Debt Service	28315	USD Debt Service	90199315	DS USD Debt Srv General Rev
MNPS	25104	MNPS Debt Service	80109104	MNPS Debt Srv General Revenue
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue



Revenue Description Public Utility taxes for preceding year that are collected by the Clerk and Master's office due to litigation.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
401234	PU - C&M Tax Lit preceding	\$213,300	\$70,034	\$48,800

General Information

Use of Revenue Revenue is used to fund general government and MNPS operations.

Computation Amounts posted to this account are collections that have been delinquent less than one year.

Exemptions N/A

Legal Authorization TCA 67-5-801 et seq., TCA 67-5-901 et seq.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Administrative	18301	USD General	01191499	ADM USD General Revenue
Debt Service	20115	GSD Debt Service	90109115	DS GSD Debt Service Revenue
Debt Service	28315	USD Debt Service	90199315	DS USD Debt Srv General Rev
MNPS	25104	MNPS Debt Service	80109104	MNPS Debt Srv General Revenue
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue



Revenue Description Real property taxes from prior years that are collected by the Clerk and Master's office due to litigation.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
401310	Real Property-C&M-prior	\$23,200	\$1,509,192	\$606,900

General Information

- Use of Revenue** Revenue is used to fund general government and MNPS operations.
- Computation** These accounts reflect collections made by the Legal Department against delinquent property taxpayers.
- Exemptions** N/A
- Legal Authorization** TENN. CONST., Article II, Sec. 28, TCA 67-5-101 et seq., TCA 67-1-701 et seq., and TCA 67-1-801 et seq.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Administrative	18301	USD General	01191499	ADM USD General Revenue
Debt Service	20115	GSD Debt Service	90109115	DS GSD Debt Service Revenue
Debt Service	28315	USD Debt Service	90199315	DS USD Debt Srv General Rev
MNPS	25104	MNPS Debt Service	80109104	MNPS Debt Srv General Revenue
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue



Revenue Description Delinquent real property taxes that are collected by the Trustee's office due to litigation.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
401311	Real Property-Trustee-prior	\$0	(\$6,197,953)	\$0

General Information

- Use of Revenue** Revenue is used to fund general government and MNPS operations.
- Computation** These accounts reflect collections made by the Legal Department against delinquent property taxpayers.
- Exemptions** N/A
- Legal Authorization** TENN. CONST., art. II, § 28; T.C.A. 67-5-1 through 28.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Administrative	18301	USD General	01191499	ADM USD General Revenue
Debt Service	20115	GSD Debt Service	90109115	DS GSD Debt Service Revenue
Debt Service	28315	USD Debt Service	90199315	DS USD Debt Srv General Rev
MNPS	25104	MNPS Debt Service	80109104	MNPS Debt Srv General Revenue
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue

Revenue Description Personal property taxes from prior years that are collected by the Trustee.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
401320	Personalty-Trustee-prior	\$0	(\$7,015)	\$260,300

General Information

- Use of Revenue** Revenue is used to fund general government and MNPS operations.
- Computation** Account used to post tax payments delinquent for more than one year.
- Exemptions** N/A
- Legal Authorization** TENN. CONST., Article II, Sec. 28, TCA 67-5-901 et seq., TCA 67-1-701 et seq., and TCA 67-1-801 et seq.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Administrative	18301	USD General	01191499	ADM USD General Revenue
Debt Service	20115	GSD Debt Service	90109115	DS GSD Debt Service Revenue
Debt Service	28315	USD Debt Service	90199315	DS USD Debt Srv General Rev
MNPS	25104	MNPS Debt Service	80109104	MNPS Debt Srv General Revenue
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue



Revenue Description Personal property taxes from prior years that are collected by the Clerk and Master's office due to litigation.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
401324	Personalty - C&M Tax Lit Pri	\$145,900	\$497,712	\$164,100

General Information

Use of Revenue Revenue is used to fund general government and MNPS operations.

Computation Account used to post tax payments delinquent for more than one year.

Exemptions N/A

Legal Authorization TENN. CONST., Article II, Sec. 28, TCA 67-5-901 et seq., TCA 67-1-701 et seq., and TCA 67-1-801 et seq.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Administrative	18301	USD General	01191499	ADM USD General Revenue
Debt Service	20115	GSD Debt Service	90109115	DS GSD Debt Service Revenue
Debt Service	28315	USD Debt Service	90199315	DS USD Debt Srv General Rev
MNPS	25104	MNPS Debt Service	80109104	MNPS Debt Srv General Revenue
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue

Revenue Description Public Utility taxes for prior years that are collected by the Trustee.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
401330	PU-Trustee-prior	\$0	\$35,120	\$0

General Information

Use of Revenue Revenue is used to fund general government and MNPS operations.

Computation Account used to post public utility property taxes delinquent for more than one year.

Exemptions N/A

Legal Authorization TCA 67-5-801 et seq., TCA 67-5-901 et seq.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Administrative	18301	USD General	01191499	ADM USD General Revenue
Debt Service	20115	GSD Debt Service	90109115	DS GSD Debt Service Revenue
Debt Service	28315	USD Debt Service	90199315	DS USD Debt Srv General Rev
MNPS	25104	MNPS Debt Service	80109104	MNPS Debt Srv General Revenue
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue



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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
401334	PU - C&M Tax Lit Prior	\$24,300	\$0	\$6,200

General Information

- Use of Revenue** Revenue is used to fund general government and MNPS operations.
- Computation** Account used to post public utility property taxes delinquent for more than one year.
- Exemptions** N/A
- Legal Authorization** TCA 67-5-801 et seq., TCA 67-5-901 et seq.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Administrative	18301	USD General	01191499	ADM USD General Revenue
Debt Service	20115	GSD Debt Service	90109115	DS GSD Debt Service Revenue
Debt Service	28315	USD Debt Service	90199315	DS USD Debt Srv General Rev
MNPS	25104	MNPS Debt Service	80109104	MNPS Debt Srv General Revenue
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue

Revenue Description Revenue received from interest and penalties on delinquent property tax payments.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
401510	Intrest/Penalty-Trustee	\$1,978,200	\$2,215,127	\$2,389,400

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** 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.
- Exemptions** Original exemptions from property taxes.
- Legal Authorization** TCA 67-5-2010, TCA 67-1-701 et seq. and TCA 67-1-801 et seq.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Administrative	18301	USD General	01191499	ADM USD General Revenue



Revenue Description Revenue received from interest and penalties on delinquent property tax payments.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
401520	Intrest/Penalty-Collections	\$1,705,400	\$2,937,997	\$2,695,900

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation 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.

Exemptions Original exemptions from property taxes.

Legal Authorization TCA 67-5-2010, TCA 67-1-701 et seq. and TCA 67-1-801 et seq.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Administrative	18301	USD General	01191499	ADM USD General Revenue

Revenue Description Revenue received from interest and penalties on delinquent property tax payments.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
401530	Intrest/Penalty-C&M	\$1,118,000	\$1,939,837	\$1,482,100

General Information

Use of Revenue Revenue is used by one or more funds to provide governmental services.

Computation 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.

Exemptions Original exemptions from property taxes.

Legal Authorization TCA 67-5-2010, TCA 67-1-701 et seq. and TCA 67-1-801 et seq.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Administrative	18301	USD General	01191499	ADM USD General Revenue



Revenue Description Tax attorney fees on delinquent taxes.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
401531	Attorney Fee-C&M	\$522,300	\$680,952	\$587,100

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** 10% of base amount of tax less 10% commission.
- Exemptions** A court order could cause an amount other than 10% of the base tax to be collected.
- Legal Authorization** T.C.A. 67-5-2410 (b)(1)

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Clerk and Master - Chance	10101	GSD General	25100100	CHA Admin

Revenue Description Reimbursement for certified mail for taxes.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
401540	Tax Summons Fee	\$79,200	\$51,871	\$68,600

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Direct reimbursement of expense.
- Exemptions** N/A
- Legal Authorization** TCA 67-5-2405, TCA 67-5-2410, TCA 67-5-2411, TCA 67-5-2501, TCA 67-5-2502

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Law	10101	GSD General	06110310	LAW Lit/Admin Hear All Service



Revenue Description Reimbursement for certified mail for personal property tax.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
401541	Tax summons fee-personalty	\$41,600	\$14,950	\$45,800

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Direct reimbursement of expense for certified mail.

Exemptions N/A

Legal Authorization TENN. CONST., Article II, Sec. 28, TCA 67-5-2001 et seq., TCA 67-5-801 et seq., TCA 67-05-901 et seq., TCA 67-01-701 et seq.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Law	10101	GSD General	06110310	LAW Lit/Admin Hear All Service

Revenue Description Revenue received as payment in lieu of tax or special assessments on property and operations that represents the entity’s fair share of the cost of local government.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
401610	In Lieu-current	\$84,152,000	\$92,163,779	\$90,235,600

General Information

Use of Revenue Revenue is used to fund general government and MNPS operations.

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.

Legal Authorization TCA 7-52-304 (G) & (R) & (D) & (F), TCA 67-9-101 et seq. (G) & (R) & (D)

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Administrative	18301	USD General	01191499	ADM USD General Revenue
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue
Sports Authority	31260	SPA Stadium Revenue 2023	64713000	SPA Stadium Revenue 2023
Sports Authority	31282	SPA Pub Imp Stadium Revenue 0	64100400	SPA Stadium Revenue



Revenue Description Revenue generated from assessments to businesses within the Central Business Improvement District (CBID) boundary.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
401900	CBID Assessment	\$4,379,200	\$3,902,190	\$4,400,500

General Information

Use of Revenue Revenue is used to provide an enhanced level of programs and services not provided by the Metropolitan Government which will help maintain downtown Nashville as a clean, safe and vibrant place to work, live, shop and play.

Computation Central Business Improvement District Board (CBID) establishes budget based upon business assessment collected within the CBID Boundary. Rate is determined by taking board approved budget and dividing it by total assessable value within the district. Budget is submitted each February or March by the CBID Board.

Exemptions Any amount exceeding the current year levy.

Legal Authorization BL2007-1312

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	30005	Central Business Imp District	01701000	ADM Cntrl Business Imp Distrct

Revenue Description Revenue generated from payment in lieu of taxes for special assessments to businesses within the Central Business Improvement District (CBID) boundary.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
401910	CBID In Lieu of Assessment	\$0	\$248,310	\$0

General Information

Use of Revenue Revenue is used by the Central Business Improvement District to provide services within the district.

Computation Not currently documented.

Exemptions Any amount exceeding the current year levy.

Legal Authorization Unknown at this time.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	30005	Central Business Imp District	01701000	ADM Cntrl Business Imp Distrct



Revenue Description Funds generated from assessments to businesses within the Gulch Central Business Improvement District (GCBID) boundary.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
401920	GCBID Assessment	\$879,100	\$929,319	\$965,500

General Information

Use of Revenue Revenue is used to provide an enhanced level of programs and services not provided by the Metropolitan Government which will help maintain the Gulch area of downtown Nashville as a clean, safe and vibrant place to work, live, shop and play.

Computation Rate is not to exceed \$0.18 per \$100 of assessed value of real property for calendar year 2017. This threshold is set to drop to \$0.15 for calendar year 2018.

Exemptions Any amount exceeding the current year levy.

Legal Authorization BL2006-1123

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	38005	Gulch Central Business Imp Dst	01781000	ADM Gulch Cntrl Business ImpDt

Revenue Description Revenue generated from additional assessment on businesses within the South Nashville Central Business Improvement District.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
401940	SONA CBID Assessment	\$550,000	\$778,169	\$720,000

General Information

Use of Revenue Revenue funds an enhanced level of programs and services not provided by the Metropolitan Government which will help maintain the central business district of South Nashville as a clean, safe, and vibrant place to work, live, shop and play.

Computation \$0.55 per \$100 of assessed value of real property.

Exemptions Any amount exceeding the current year levy.

Legal Authorization BL2018-1140

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	39005	South Nashville Central Business	01791000	ADM So Nash Cntrl Bus Imp Dstr



Revenue Description Revenue is collected from the assessment of the C-Pacer program per state enabling statute. Office of the Metropolitan Trustee, as administrator receives revenue for the review and execution of each project application.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
401945	C-PACER 1% Application Fee	\$200,000	\$95,396	\$200,000

General Information

Use of Revenue Revenue is used for the costs of the Office Metropolitan Trustee administering the C-PACER program.

Computation Application fee is assessed equal to 1% of the amount financed by the property owner, not to exceed \$50,000.

Exemptions N/A

Legal Authorization T.C.A. 68-205-101 et seq. (the "C- PACER Act") & Ordinances BL2022- 1633 and BL2022-1634.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Trustee	30176	C-PACER	17303100	TRU C-PACER 1% Application Fee

Section C - Local Option Sales Taxes



Revenue Description Local option portion of the sales and use tax. Metro has elected to use 2.25% of the state allowed 2.75%. This tax is levied only on the first \$1,600 of a purchase.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
402000	Local Option Sales Tax	\$731,920,500	\$721,561,653	\$782,970,100

General Information

Use of Revenue Revenue is used to fund various government departments and projects.

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.

Legal Authorization TCA 67-6-701 et seq. (G), (1963 Local Option Revenue Act), TCA 67-6-702-(a)-(1) (R), TCA 67-6-712 (D), TCA 67-6-714 (F), TCA 67-6-702-(g) (F)

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Administrative	30320	Metro IMPROVE Act Transit Ad	01332550	ADM Surcharge Revenue
Convention Center Author	63100	CCA Revenue 2010A	71530100	CCA Revenue 2010A
Debt Service	20115	GSD Debt Service	90109115	DS GSD Debt Service Revenue
MNPS	25104	MNPS Debt Service	80109104	MNPS Debt Srv General Revenue
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue
Sports Authority	30277	SPA Stadium Capital	64700100	SPA Stadium Capital Revenue
Sports Authority	30288	SPA Arena Account 2019	64740200	SPA Arena Account 2019
Sports Authority	30290	SPA MLS Soccer Tax Revenue Fu	64740400	SPA MLS Soccer Tax Revenue
Sports Authority	30350	SPA Ballpark Revenue 2013A	64701100	SPA Ballpark Revenue 2013A
Sports Authority	31260	SPA Stadium Revenue 2023	64713000	SPA Stadium Revenue 2023
Sports Authority	31260	SPA Stadium Revenue 2023	64713200	SPA Stadium PSL Sales Tax Revenue
Sports Authority	31260	SPA Stadium Revenue 2023	64713300	SPA Stadium Campus Sales Tax Reve

Section D - Other Taxes, Licenses, and Permits



Revenue Description Marriage license.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403101	Marriage License	\$75,000	\$92,182	\$90,000

General Information

- Use of Revenue** For deposit in the MNPS General Fund for MNPS General Fund expenditures.
- Computation** Percent of overall Marriage License Fee collections.
- Exemptions** N/A
- Legal Authorization** Unknown at this time.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue

Revenue Description Special privilege license

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403103	Special Priv License	\$4,500	\$3,577	\$4,500

General Information

- Use of Revenue** Revenue is used by one or more funds to provide governmental services.
- Computation** Computation rate and method varies by specific account.
- Exemptions** Various exemptions exist.
- Legal Authorization** Various legislation including Metro Charter, Article 11, Chapter 10, Sections 11.1002.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40101310	PAR Usage Permits



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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403104	Taxicab License	\$19,000	\$21,170	\$19,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Annual license, times rate [\$75.00] per cab; vehicle decals, times rate [\$45.00] per cab per quarter.
- Exemptions** N/A
- Legal Authorization** TCA 7-51-1001 et seq., MCL 6.72.110 et seq.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42145230	NDOT TL Permitting

Revenue Description Private passenger wheel tax.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403105	Motor Vehicle License	\$28,487,600	\$28,113,167	\$28,834,700

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- 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.
- Legal Authorization** TCA 55-2-103 (G), 55-4-112 (R), TCA 55-4-113 (R) & (F), MCL 5.32.110 (R) & (E)

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue



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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403106	Gen Wrecker License	\$9,500	\$7,840	\$9,500

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Company license fee rate [\$100.00], wrecker vehicle permit fee [\$35.00].

Exemptions N/A

Legal Authorization MCL 6.80.010, Ord 96-612, BL2000-247

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42145230	NDOT TL Permitting

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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403107	Emrgncy Wrckr License	\$17,000	\$20,510	\$18,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Company license fee [\$500.00], wrecker vehicle permit fee [\$100.00].

Exemptions N/A

Legal Authorization MCL 6.80.010, Ord 96-612, BL2000-247

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42145230	NDOT TL Permitting



Revenue Description Pawnbroker license transfer fee; pawnbroker license fee.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403108	Pawnbroker License	\$100	\$0	\$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 N/A

Legal Authorization TCA 45-15-107, TCA 45-15-108, TCA 45-6-208, TCA 45-6-207

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
County Clerk	10101	GSD General	18101000	COU Admin

Revenue Description Revenue from the sale of rabies vaccinations, tags and microchips.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403111	ACF Registration-ACF	\$0	\$2,535	\$0

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Four dollars [\$4.00] per registration; ten dollars [\$10.00] per rabies vaccine, twenty-five dollars [\$25.00] per microchip implant.

Exemptions N/A

Legal Authorization Board of Health by authority of Metro Charter 10.104.1.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Health	10101	GSD General	38151222	HEA Animal Services All Other



Revenue Description Revenue from the sale of rabies vaccinations, tags and microchips by veterinarians.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403111	ACF Registration-Veterinary	\$381,000	\$305,763	\$381,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Four dollars [\$4.00] per registration; ten dollars [\$10.00] per rabies vaccine, twenty-five dollars [\$25.00] per microchip implant.
- Exemptions** N/A
- Legal Authorization** Board of Health by authority of Metro Charter 10.104.1.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Health	10101	GSD General	38151222	HEA Animal Services All Other

Revenue Description Revenue from the sale of rabies vaccinations, tags and microchips.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403111	Pet Registration	\$0	\$30,367	\$0

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Four dollars [\$4.00] per registration; ten dollars [\$10.00] per rabies vaccine, twenty-five dollars [\$25.00] per microchip implant.
- Exemptions** N/A
- Legal Authorization** Board of Health by authority of Metro Charter 10.104.1.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Health	10101	GSD General	38151222	HEA Animal Services All Other



Revenue Description Licensing pedi vehicles for on-street use.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403112	Pedi Vehicle License	\$3,000	\$4,090	\$5,700

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** \$500 for new companies, \$250 annual renewal, \$50 per vehicle decal, \$20 per driver.
- Exemptions** N/A
- Legal Authorization** MCL 6.75.040, BL2014-925, Trans & License Commission established fees May 28, 2015.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42145230	NDOT TL Permitting

Revenue Description Licensing low speed vehicles for on-street use.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403113	Low Speed Vehicle License	\$3,500	\$3,550	\$3,500

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** \$500 for new companies, \$250 annual renewal x 4, Vehicle decals \$50 x 40, Drivers \$20 x 70.
- Exemptions** N/A
- Legal Authorization** MCL 6.75.040, BL2014-993, Trans & License Commission established fees May 28, 2015.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42145230	NDOT TL Permitting



Revenue Description Arborist permit license.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403114	Arborist License	\$100	\$200	\$100

General Information

Use of Revenue To offset cost of officer in-service training.

Computation Twenty five dollars [\$25.00] per permit.

Exemptions N/A

Legal Authorization BL2004-253: Amdt. 1 to BL93-882; BL93-882

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Codes Administration	10101	GSD General	33120110	COD Const'n/Land Use Key Produ

Revenue Description Helping Schools license revenue.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403116	Helping Schools License	\$3,000	\$3,053	\$3,000

General Information

Use of Revenue For deposit in MNPS General Fund for MNPS General Fund purposes.

Computation Percentage portion of License Plate Fee.

Exemptions N/A

Legal Authorization Unknown at this time.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue



Revenue Description Tattoo license fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403119	Tattoo License	\$20,000	\$60,585	\$50,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation State Permit - Tattoo revenue estimates are based on tattoo establishments, tattoo artists, body piercing establishments and body piercing technicians; costs [\$140.00] for Tattoo Artist, [\$280.00] for Tattoo Facility, [\$140.00] Body Piercing Technician, \$70.00 Body Piercing.

Exemptions N/A

Legal Authorization Metro Charter 10.104.1, TCA 62-38-204, Metro Board of Health, RS2004-261.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Health	10101	GSD General	38151233	HEA Food & Public Fac Protectn

Revenue Description Licensing fees for Sexually Oriented Businesses and performers.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403120	Adult Entertainment Lic	\$45,000	\$36,387	\$33,600

General Information

Use of Revenue Funds are deposited into the General Fund for general government activities.

Computation Licensing fees - \$350 per new establishment, annual renewal \$500; \$50 per dancer, annual renewal \$150.

Exemptions N/A

Legal Authorization Metro Code Chapter 6.54.090 (new), (renewals) 6.54.110.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Codes Administration	10101	GSD General	33120140	COD SexuallyOrientedBusBd Key



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>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403123	Horse-Drawn Carriage License	\$3,000	\$3,195	\$3,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Company license fee [\$100.00], carriage permit fee [\$25.00], driver permit fee [\$20.00], background check fee [\$75.00].

Exemptions N/A

Legal Authorization TCA 6-54-128, MCL 6.81.015, MCL 6.81.060, MCL 12.54

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42145230	NDOT TL Permitting

Revenue Description Fees collected from applicants for booting services licenses and permits. Also includes fees for background checks on booting employees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403124	Booting Service License	\$7,500	\$8,010	\$7,500

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Annual license [\$500.00] per company; permits [\$150.00] per employee; background checks [\$40.00] per employee.

Exemptions N/A

Legal Authorization MCL 6.81.015, MCL 6.81.060

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42145230	NDOT TL Permitting



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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403125	Other PVH Company Certificates	\$31,000	\$102,920	\$50,500

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Application fee (\$200) for new Certificates of Public Convenience and Necessity; Annual renewal fees (\$200/\$500/\$750 - scale based on number of vehicles owned by the company).

Exemptions N/A

Legal Authorization MCL 6.74.110, MCL 6.74.160, BL2010-685

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42145230	NDOT TL Permitting

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 co

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403201	Commrc'l Vhcle Whl Tx	\$3,510,300	\$3,439,498	\$3,510,300

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation \$45.25 per registration.

Exemptions Non-resident motorists; disabled veterans; School System Operational Vehicles.

Legal Authorization TCA 5-8-102, MCL 5.32.030

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue



Revenue Description Tax of \$35.60 per barrel sold at wholesale, of which, Metro retains \$34.51 per barrel.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403202	Wholesale Beer Tax	\$20,655,400	\$20,267,626	\$21,851,300

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Percentage [17.00%] 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.

Legal Authorization TCA 57-6-103 (G) & (R) & (D), TCA 57-6-111 (E), TCA 57-6-201 (F) & (R) & (D)

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue

Revenue Description This is a privilege tax on those who engage in the business of selling retail alcoholic beverages for consumption on the premises. The tax varies by the type of establishment that sells the liquor by the drink.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403203	AlcBev Privilege Tax	\$529,900	\$451,730	\$529,900

General Information

Use of Revenue Revenue is used to fund general government operations.

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 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.

Legal Authorization TCA 57-4-301, TCA 57-3-208 through 57-5-101

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue



Revenue Description Also known as the mixed drink or liquor-by-the-drink tax, this tax levies a 15% gross receipts tax on all alcoholic beverages sold for consumption on premises.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403204	Icoholic Beverage Gross Receipts Ta	\$61,397,000	\$59,053,155	\$61,499,200

General Information

- Use of Revenue** Revenue is used to fund general government and MNPS operations.
- Computation** 15% gross receipts tax on all alcoholic beverages sold for consumption on premises.
- 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.

Legal Authorization TCA 57-4-301-(a) (G), TCA 57-4-306 (D), TCA 57-3-302 (R), TCA 57-3-303-(l) (R),

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Administrative	18301	USD General	01191499	ADM USD General Revenue
Debt Service	28315	USD Debt Service	90199315	DS USD Debt Srv General Rev
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue

Revenue Description Revenue received from beer permits sold to individuals selling beer at retail establishments.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403205	Beer Permit Priv Tax	\$230,000	\$236,239	\$235,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** \$100.00 per permit.
- Exemptions** N/A
- Legal Authorization** TCA 57-5-101 et seq., MCL 7.08.060B

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Beer Board	10101	GSD General	34102000	BBD Permit Application Program

Revenue Description While also levied at the state level, Metro imposes this tax on a business's gross sales of tangible personal property and services. Returns are filed based on predominant business-type, wholesaler or retailer, as well as five other subclassification type

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403206	Business Tax	\$58,163,500	\$65,000,688	\$68,523,200

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Annual license fee of \$15, plus the following: Classification 1: + One tenth of one percent of all sales by a retailer classified under Classifications 1(A), (B), and (C). + One fortieth of one percent of all sales by a wholesaler classified under Classification 1(A). + Three eightieths of one percent of all sales by a wholesaler classified under Classifications 1(B) and (C). + One twentieth of one percent of all sales by a retailer classified under Classification 1(D). + One thirty-second of one percent of all sales by a wholesaler classified under Classification 1(E). Classification 2: + Three twentieths of one percent of all sales by a retailer. + Three eightieths of one percent of all sales by a wholesaler. Classification 3: + Three sixteenths of one percent of all sales by a retailer. + Three eightieths of one percent of all sales by a wholesaler. Classification 4: + One tenth of one percent of the compensation entitled to under the contract, whether in the form of a contract price, commission, fee, or wage, for persons in Classification 4(A). If contracts during the taxable period do not bring the taxpayer \$50,000 or more in any locale other than the locale of domicile, all tax will be paid for the locale of domicile. Persons who, during any taxable period, receive more than \$50,000 in compensation from contracts in a jurisdiction other than the home jurisdiction of domicile, will be deemed to have a business location in such jurisdiction and must file a business tax return for the jurisdiction in which such work was performed for the tax period in which the work was performed. Gross receipts reported on a deemed location return will not be reported on the business tax return for the business's permanent domicile. + One tenth of one percent of the gross commissions, margins, fees, or other charges by persons in Classification 4(B). Classification 5: + Three tenths of one percent of the gross income of the business classified under Classification 5(A). + "Gross income of the business" means all interest income, earned discounts, earned leased rentals, commission fees exclusive of insurance commissions, past due charges, contract earnings or charges, collection charges, loan service fees, late fee income, and all other income, without any deduction, except as provided. + One fiftieth of one percent of all sales within the state of a person classified under 5(B) as a natural gas marketer.

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©(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-forprofit entities which operate historical sites and not-forprofit historical societies, organizations or associations; by organizations which have received and currently hold a 501© 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.

Legal Authorization TCA 67-4-701 et seq.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Administrative	18301	USD General	01191499	ADM USD General Revenue



Revenue Description Tax on the privilege of occupancy of hotels and similar lodging.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403207	Hotel Occupancy Tax	\$124,032,300	\$127,472,149	\$114,567,200

General Information

Use of Revenue Revenue funds a wide variety of thing including but not limited to the Tourist Development Zone activities, Nashville Convention and Visitor's Bureau, Convention Center operation.

Computation A 6% gross receipts.

Exemptions Any amount exceeding the current year levy.

Legal Authorization TCA 67-4-1402-(a) (G), TCA 67-4-1403 (D), TCA 67-4-1411 (F), MCL 5.12.020 (R), MCL 5.12.060 (D), TCA 7-4-110 (D)

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	30042	Hotel Occ Conv Ctr 1% Tax	01103250	ADM HOT Convention Ctr 1% Tax
Administrative	30043	Hotel Occ Conv Ctr 2007 1% Tax	01103255	ADM HOT Conv Ctr 2007 1% Tax
Administrative	30044	Hotel Tourist Promotion	01103280	ADM HOT Tourist Promotion
Administrative	30045	Hotel Occupancy Tourist Relate	01103290	ADM HOT Tourist Related
Administrative	30046	Hotel Occupancy General Fnd 1	01103200	ADM HOT General Fund 1%
Administrative	30047	Hotel Occ 2007 1% SecondaryTD	01103260	ADM HOT 2007 1% Secondary TDZ
Sports Authority	31260	SPA Stadium Revenue 2023	64713000	SPA Stadium Revenue 2023



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>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403208	Mineral Severance Tax	\$784,600	\$879,139	\$1,000,000

General Information

Use of Revenue Revenue is used to fund general government operations.

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.

Legal Authorization TCA 67-7-201 through 67-7-212, Metro Council Resolution RS4-334.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue

Revenue Description Fund balance.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403209	Unauthorized SubstanceAbuseTax	\$200,000	\$0	\$200,000

General Information

Use of Revenue Law enforcement.

Computation Not to exceed 15 cents per ton.

Exemptions N/A

Legal Authorization T.C.A. 67-4-2807

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Police	30146	Police Unauthorized Substance	31740204	POL Unauth Substance Abuse



Revenue Description Funds for the operation, promotion, management, and marketing of Music City Center.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403210	Hotel Occ Tax Conv/Event/Mktg	\$19,909,000	\$17,717,765	\$18,084,300

General Information

- Use of Revenue** Revenue funds the operation of Music City Center.
- Computation** Two dollar [\$2.00] surcharge on Airport Ground Transportation and Rental Cars.
- Exemptions** Excess revenue beyond \$2.50 assessment rate.
- Legal Authorization** TCA 7-4-202 (G) & (R) & (D) & (F), MCL 5.12.120 (G) & (R)

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	30031	Hotel Occ Convention Ctr 2007	01103310	ADM HOT Conv Ctr 2007 \$2 Tax

Revenue Description Funds for the support and promotion of large events.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403210	Hotel Occ Tax Conv/Event/Mktg	\$4,977,200	\$4,429,441	\$4,521,100

General Information

- Use of Revenue** Support and promotion of large events.
- 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.
- Exemptions** Excess revenue beyond \$2.50 assessment rate.
- Legal Authorization** TCA 7-4-202 (G) & (R) & (D) & (F), MCL 5.12.120 (G) & (R)

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	30041	HOT Event and Marketing	01103510	ADM HOT Event and MarketingTax



Revenue Description Contracted vehicle tax.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403211	Contracted Vehicle Tax	\$4,332,400	\$4,577,564	\$4,702,400

General Information

Use of Revenue Revenue funds the operation of Music City Center.
Computation Not currently documented.
Exemptions N/A
Legal Authorization TCA 7-4-101, MCL 5.12.060, MCL 76.143

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	30031	Hotel Occ Convention Ctr 2007	01103310	ADM HOT Conv Ctr 2007 \$2 Tax

Revenue Description Rental vehicle surcharge.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403212	Rental Vehicle Surcharge	\$2,653,800	\$2,682,431	\$2,817,500

General Information

Use of Revenue Revenue funds the operation of Music City Center.
Computation Not currently documented.
Exemptions N/A
Legal Authorization TCA 7-4-101, MCL 5.12.060, MCL 76.143

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	30031	Hotel Occ Convention Ctr 2007	01103310	ADM HOT Conv Ctr 2007 \$2 Tax



Revenue Description Tax on the sale of tickets to events held at Nissan Stadium.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403213	Stadium \$2 Ticket Priv Tax	\$0	\$638,210	\$0

General Information

Use of Revenue Cover costs of constructing, operating, renovating, expanding or improving the stadium as well as payment of debt service on bonds.

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

Exemptions An event at the stadium for the benefit of a public college or university where the public college or university utilizes the stadium for a majority of its home football games; nonticketed or complimentary admissions credentials; re-sales or redistributions of tickets; tickets for which no monetary consideration is received, provided the number does not exceed the lesser of: five percent of the total number of tickets offered or 3,250.

Legal Authorization TCA 7-3-202, BL2009-545

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Sports Authority	30281	SPA Stadium \$2 Ticket Tax	64720100	SPA Stadium \$2 Ticket Tax Rev

Revenue Description Tax on the sale of tickets to events held at Nissan Stadium.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403214	Stadium \$1 Ticket Priv Tax	\$0	\$319,105	\$0

General Information

Use of Revenue Cover costs of constructing, operating, renovating, expanding or improving the stadium as well as payment of debt service on bonds.

Computation \$1.00 per ticket. To the extent the tax exceeds 10% of the ticket price, it will be limited to 10%.

Exemptions An event at the stadium for the benefit of a public college or university where the public college or university utilizes the stadium for a majority of its home football games; nonticketed or complimentary admissions credentials; re-sales or redistributions of tickets; tickets for which no monetary consideration is received, provided the number does not exceed the lesser of: five percent of the total number of tickets offered or 3,250.

Legal Authorization TCA 7-3-202, BL2011-40

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Sports Authority	30287	SPA Stadium Improv 15 Revenu	64730300	SPA Stadium Improv 15 Revenue



Revenue Description Short-Term Rental occupancy tax.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403215	STR Occupancy Tax	\$27,029,500	\$27,344,339	\$24,347,500

General Information

Use of Revenue Revenue is distributed to various funds for tourist promotion, tourist-related activities, the Convention Center, the Nashville Convention & Visitors Bureau contract and the operating transfer to the GSD General Fund.

Computation Six percent of total receipt.

Exemptions Any amount exceeding 6% assessment.

Legal Authorization M.C.L. 76.143; T.C.A. 7-4-101; M.C.L. 5.12.060

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	30042	Hotel Occ Conv Ctr 1% Tax	01103250	ADM HOT Convention Ctr 1% Tax
Administrative	30043	Hotel Occ Conv Ctr 2007 1% Tax	01103255	ADM HOT Conv Ctr 2007 1% Tax
Administrative	30044	Hotel Tourist Promotion	01103280	ADM HOT Tourist Promotion
Administrative	30045	Hotel Occupancy Tourist Relate	01103290	ADM HOT Tourist Related
Administrative	30046	Hotel Occupancy General Fnd 1	01103200	ADM HOT General Fund 1%
Sports Authority	31260	SPA Stadium Revenue 2023	64713000	SPA Stadium Revenue 2023

Revenue Description Short-Term Rental per room night fee.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403216	STR Hotel Occ Tax Cnv/Evnt/Mkg	\$3,245,500	\$3,060,534	\$3,176,100

General Information

Use of Revenue Funds are deposited into the Conv Ctr 2007 Fund for use in the Music City Center and the Event and Marketing Tax Fund for the promotion of Nashville and events.

Computation Combined surtax of \$2.50 per room night.

Exemptions N/A

Legal Authorization M.C.L. 76.143; T.C.A. 7-4-101; M.C.L. 5.12.060;

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	30031	Hotel Occ Convention Ctr 2007	01103310	ADM HOT Conv Ctr 2007 \$2 Tax
Administrative	30041	HOT Event and Marketing	01103510	ADM HOT Event and MarketingTax



Revenue Description Tax on all adjusted revenues of fantasy sports contests offered by a fantasy sports operator to Tennessee consumers.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403217	Fantasy Sports Tax	\$8,900	\$10,655	\$8,900

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Six percent on all adjusted revenues derived from a fantasy sports contest. Twenty percent of collections by state is distributed among the counties of the state in the proportion that the population of each bears to the aggregate population of the state.
- Exemptions** N/A
- Legal Authorization** TN Code § 67-4-903 (2016)

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue

Revenue Description Revenue collected and then shared by the State from online sports betting licensees who pay a monthly privilege tax of 20% on their adjusted gross income.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403218	Online Sports Betting Tax	\$1,278,000	\$1,310,421	\$1,278,000

General Information

- Use of Revenue** Must be allocated to the general fund to be used for local infrastructure projects including transportation and road projects and public buildings.
- Computation** Fifteen percent of the privilege tax collected to be remitted to local governments on a per capita basis.
- Exemptions** N/A
- Legal Authorization** Unknown at this time.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue



Revenue Description 5.0% tax on wholesale liquor sales. Metro retains 95.0% of the revenue collected.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403301	Wholesale Liquor Tax	\$9,756,000	\$8,984,953	\$9,407,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation 5% of the wholesale price plus recording & collecting fee (split with cities of Old Hickory, Berry Hill, Goodlettsville).

Exemptions N/A

Legal Authorization TCA 57-3-501 et seq., MCL 7.12.040

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue

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>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403303	Taxicab Driver Permit	\$20,000	\$24,680	\$20,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation \$20 annual permit fee [\$20.00]; \$75 background check fee for new applicants and renewing drivers requiring five-year updates; \$10 for replacement or transfer of a permit.

Exemptions N/A

Legal Authorization TCA 7-51-1001 et seq., MCL 6.72.010, MCL 6.72.110, BL2000-325

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42145230	NDOT TL Permitting



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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403304	Wrecker Permit	\$7,000	\$10,505	\$7,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Drivers permit rate [\$20.00]; background check rate [\$40.00], per employee every two-years.

Exemptions N/A

Legal Authorization MCL 6.80.010, MCL 6.80.210, Ord 96-612, BL2000-247

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42145230	NDOT TL Permitting

Revenue Description Revenue received from the sale of building permits and various builder and contractor licenses.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403305	Building Permit	\$18,500,000	\$15,366,134	\$17,500,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Various unit costs of measure multiplied by unit costs for full cost recovery of services.

Exemptions N/A

Legal Authorization TCA 6-54-501 et seq., TCA 7-62-101 et seq., TCA 7-62-201 et seq., BL2004-175, BL2009-642

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Codes Administration	10101	GSD General	33120110	COD Const'n/Land Use Key Produ
Codes Administration	10101	GSD General	33120310	COD Building Code Inspections



Revenue Description Revenue received from permits for electrical work.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403306	Electrical Permit	\$3,100,000	\$3,453,334	\$3,350,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Various unit costs of measure multiplied by unit costs for full cost recovery of services.

Exemptions N/A

Legal Authorization BL2009-642; BL2004-175

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Codes Administration	10101	GSD General	33120310	COD Building Code Inspections

Revenue Description Revenue received from permits for plumbing work.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403307	Plumbing Permit	\$2,800,000	\$3,239,582	\$3,150,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Various unit costs of measure multiplied by unit costs for full cost recovery of services.

Exemptions N/A

Legal Authorization TCA 6-54-501 et seq., BL2004-175, BL2009-642,

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Codes Administration	10101	GSD General	33120310	COD Building Code Inspections



Revenue Description Violations, pavement assessments, and excavations.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403308	Excavation Permit	\$4,000,000	\$4,169,872	\$4,000,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Excavation @ \$55 each. Pavement assessment @ \$500 plus 20% of cost to restore pavement. Violations @ 3 times the normal fee cost for whatever violated.

Exemptions Metro Public Works projects.

Legal Authorization BL097-785, BL2004-260

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42141310	NDOT GSD Right of Way Permits

Revenue Description Revenue received from beer permits sold to individuals selling beer at retail establishments.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403309	Beer Permit	\$110,000	\$112,113	\$115,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation \$250.00 per application.

Exemptions N/A

Legal Authorization TCA 57-5-101 et seq., MCL 7.08.060A

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Beer Board	10101	GSD General	34102000	BBD Permit Application Program



Revenue Description Gas and Mechanical Permit fees for residential and commercial construction.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403310	Gas Code Permit	\$2,828,900	\$2,810,611	\$3,000,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Various unit costs of measure multiplied by unit costs for full cost recovery of services.

Exemptions N/A

Legal Authorization BL2004-175, BL2009-624

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Codes Administration	10101	GSD General	33120310	COD Building Code Inspections

Revenue Description Alarm device permit fees for persons or entities operating or leasing any alarm system in Metropolitan Nashville or Davidson County.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403311	Alarm Device Permit	\$887,200	\$439,290	\$887,200

General Information

Use of Revenue Revenue is used to fund general government operations.

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 N/A

Legal Authorization Metro Code Chapter 10.60, Public Chapter No. 168, House Bill #424.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Codes Administration	10101	GSD General	33121000	COD Alarm Registration



Revenue Description Air Pollution permit fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403315	Air Pollution Permit	\$165,000	\$192,399	\$165,000

General Information

- Use of Revenue** Revenue is used by one or more funds to provide governmental services.
- Computation** Determined by the Environmental Protection Agency; revenues are based on the number of non - Title V permits that are projected to be issued.
- Exemptions** N/A
- Legal Authorization** Metro Charter 10.104.1.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Health	10101	GSD General	38151203	HEA Air Pollution

Revenue Description Title V fees must be spent on Title V Permit Program. Title V fees increased from \$28.00 to \$40 per ton of pollutants up to 2,000 tons. Permit fees are based on allowable emissions on the permit.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403315	Air Pollution Permit	\$321,500	\$279,997	\$321,500

General Information

- Use of Revenue** Funds are deposited to General Fund. Funds must be spent on this specific permitting program.
- Computation** Permit fee of \$40.00 per ton.
- Exemptions** N/A
- Legal Authorization** Board of Health by authority of Metro Charter 10.104.1.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Health	30206	Health Clean Air Permit Prgm	38700200	HEA Clean Air Permit Prgm



Revenue Description Reservation of a parking space regulated by a meter due to an obstruction that prevents the use of the space for the intended purpose.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403319	Meter Occupancy Permit	\$96,500	\$141,646	\$215,200

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Per meter per day \$28 Central Parking District, \$35 Non Central Parking District.
- Exemptions** MNPS vehicles and Metro Public Works vehicles related to projects.
- Legal Authorization** MCL 13.20.030, BL097-785, BL2004-260

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42141420	NDOT GSD Park Spaces On Street
Nashville Department of T	30512	Parking Management Program	42302300	NDOT Park Spaces On Street

Revenue Description Temporary street closure.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403320	Temp Street Close Permi	\$3,500,000	\$3,596,195	\$3,800,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Five days or less, equals \$55.00; five or more days, equals \$10.00 per day; greater than 90 days prohibited.
- Exemptions** N/A
- Legal Authorization** BL097-785, BL2004-260

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42141310	NDOT GSD Right of Way Permits



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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403321	Event & Film Permit	\$10,000	\$9,900	\$10,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** \$30.00 per event, parade, or film; \$1,000 per day bridge rental.
- Exemptions** Ordinance sets requirements; no exemptions allowed.
- Legal Authorization** MCL 2.62, BL1997-985, BL2007-983

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42142180	NDOT GSD Film and Special Events

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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403321	Film Permit	\$15,000	\$17,030	\$15,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** \$30.00 per event, parade, or film; \$1,000 per day bridge rental.
- Exemptions** N/A
- Legal Authorization** MCL 2.62, BL1997-985, BL2007-983

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42142180	NDOT GSD Film and Special Events



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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403321	Parade Permit	\$7,000	\$4,000	\$6,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation \$30.00 per parade.

Exemptions N/A

Legal Authorization MCL 12.56, BL89-796

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42142180	NDOT GSD Film and Special Events

Revenue Description Banner placement fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403321	Special Event Banner Permit	\$12,000	\$20,483	\$12,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation \$12.00 per pole banner installed.

Exemptions N/A

Legal Authorization Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42142180	NDOT GSD Film and Special Events



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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403321	Special Event Permit	\$16,500	\$32,360	\$25,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation \$30.00 per event, parade, or film; \$1,000 per day bridge rental.

Exemptions N/A

Legal Authorization MCL 2.62, BL1997-985, BL2007-983

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42142180	NDOT GSD Film and Special Events

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>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403324	Other PVH Vehicle Permits	\$3,500	\$10,395	\$5,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation \$35 for initial permit, \$25 for special temporary permit. 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 N/A

Legal Authorization MCL 6.74.110, MCL 6.74.160, BL2010-685

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42145230	NDOT TL Permitting



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>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403325	Other PVH Driver Permits	\$16,500	\$43,570	\$23,900

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation \$20.00 for permit, \$75 for new applicants and five-year renewal background checks, \$10.00 for replacement permits.

Exemptions N/A

Legal Authorization TCA 6-54-128, MCL 6.74.110, MCL 6.74.160, BL2010-685

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42145230	NDOT TL Permitting

Revenue Description Permit fee to allow pets in outdoor serving areas under certain conditions.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403328	Pet Dogs Outdoor Dining Permit	\$1,000	\$3,510	\$1,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Permit fee.

Exemptions N/A

Legal Authorization Board of Health by authority of Metro Charter 10.104.1.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Health	10101	GSD General	38151233	HEA Food & Public Fac Protectn



Revenue Description Chicken permit fee.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403329	Chicken Permit	\$6,800	\$4,750	\$6,800

General Information

Use of Revenue Revenue is used to fund general government operations.
Computation \$25.00 per permit.
Exemptions N/A
Legal Authorization Board of Health by authority of Metro Charter 10.104.1.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Health	10101	GSD General	38151222	HEA Animal Services All Other

Revenue Description Permit revenue from companies that engage in residential door-to-door solicitation in Davidson County.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403331	Commercial Solicitation Permit	\$500	\$750	\$400

General Information

Use of Revenue Revenue is used to fund general government operations.
Computation \$50 per company and the permit is valid for 2 years after issuance.
Exemptions N/A
Legal Authorization Metropolitan Code §6.64, current process put in place by Substitute Ordinance No. BL2012-283.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Metropolitan Clerk	10101	GSD General	03101000	MCL Administration



Revenue Description Badge fee revenue from individuals permitted to solicit products/services door to door at residences in Davidson County.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403332	Permitted Solicitor Badge Fee	\$1,800	\$2,811	\$1,800

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation \$20 per badge.

Exemptions N/A

Legal Authorization Metropolitan Code §6.64 , current process put in place by Substitute Ordinance No. BL2012-283.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Metropolitan Clerk	10101	GSD General	03101000	MCL Administration

Revenue Description Short-Term rental permit fee.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403333	Short-term Rental Permit	\$0	\$0	\$0

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation A tax percent on short-term rental revenue.

Exemptions N/A

Legal Authorization Ordinance BL2014-951, Ordinance BL2014-909, Ordinance BL2015-94, Ordinance BL 2016-492, and Ordinance BL 2017-608

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Codes Administration	10101	GSD General	33120210	COD Better N'hoods Key Product



Revenue Description Fee for Short-Term Rental permits.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403333	Short-term Rental Permit	\$1,927,300	\$2,278,788	\$2,150,000

General Information

Use of Revenue Funds are deposited into the General Fund for general government activities.

Computation % Tax on Short-Term Rental revenue.

Exemptions N/A

Legal Authorization MCL 6.28.030

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Codes Administration	10101	GSD General	33120310	COD Building Code Inspections

Revenue Description Pedi Vehicle permit fee.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403334	Pedi Vehicle Permit	\$3,000	\$4,135	\$3,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation \$50 per decal.

Exemptions N/A

Legal Authorization MCL 6.75.040, BL2014-925, Trans & License Commission establ fees May 28, 2015.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42145230	NDOT TL Permitting



Revenue Description Low speed vehicle permits for on-street use.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403335	Low Speed Vehicle Permit	\$3,000	\$1,420	\$3,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation \$50 decal x 40 low speed vehicles.

Exemptions N/A

Legal Authorization MCL 6.75.040, BL2014-993, Trans & License Commission establ fees May 28, 2015.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42145230	NDOT TL Permitting

Revenue Description Company application and vehicle fees for operation of shared urban mobility device(s), which include various convenient alternative transportation options such as scooters, bikes, etc.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403336	Shared Urban Mobility Devices	\$241,500	\$308,596	\$241,500

General Information

Use of Revenue Funds are deposited to general fund to offset operating costs of transportation licensing office.

Computation \$10,000 annual certificate fee per company plus \$141 per SUMD per year.

Exemptions N/A

Legal Authorization BL2018-1202

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42145230	NDOT TL Permitting



Revenue Description Revenue from Smart Zone Parking Trial. This is a mobility platform to reduce congestion by managing curb space dedicated to loading zones.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403338	Smart Zone Parking Fees	\$1,000	\$0	\$0

General Information

- Use of Revenue** Funds are deposited into the General Fund for general government activities.
- Computation** Parking fees based on the following: \$1/15min, max \$8/2hr (charged fractionally per min).
- Exemptions** N/A
- Legal Authorization** Unknown at this time.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42141420	NDOT GSD Park Spaces On Street
Nashville Department of T	30512	Parking Management Program	42302300	NDOT Park Spaces On Street

Revenue Description Fee paid by utility companies for the privilege of operating within Metro.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403400	Franchises	\$13,544,000	\$12,030,854	\$12,250,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Percentage [5.00%] of gross receipts from sale, transportation and distribution; plus \$62,200 per year.
- Exemptions** Excess revenue beyond \$2.50 assessment rate.
- Legal Authorization** MCL 6.75.040, BL2014-993, Trans & License Commission establ fees May 28, 2015.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue



Revenue Description Fee paid by cable companies for the privilege of operating within Metro.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403401	Franchises-Cable TV	\$7,521,300	\$5,860,386	\$6,521,300

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** An amount no greater than five percent [5.00%] of its gross revenues.
- Exemptions** Any amount exceeding the current year levy.
- Legal Authorization** TCA 7-59-101 et seq., TCA 7-59-201 et seq., MCL 6.08.110

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue

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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
403402	Franchises-Public TV	\$200,000	\$208,575	\$200,000

General Information

- Use of Revenue** Revenue supports Nashville Education Community and Arts Television (NECAT) capital expenditures.
- Computation** Comcast and State Franchise Agreement.
- Exemptions** N/A
- Legal Authorization** Franchise agreement.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Information Technology S	34155	Nash Educ Comm & ArtsTVCapit	14305155	ITS NECAT Capital Only

Section E - Fines, Forfeitures, and Penalties



Revenue Description Revenue program for annual sex offender registry; drug Court Fine and Forfeiture, Litter Fee, and DUI Offender Program income.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404004	Offender Program Income	\$1,000	\$0	\$1,000

General Information

- Use of Revenue** Revenue is used by one or more funds to provide governmental services.
- 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 of 35. \$15.00 per month for each offender.
- Exemptions** N/A
- 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. TCA 16-22-109, Metro Charter 8.12.090, TCA 40-28-201, TCA 40-39-204, RS97-593.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Health	10101	GSD General	38151222	HEA Animal Services All Other

Revenue Description Offender fees for drug related offenses.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404004	Offender Program Income	\$49,000	\$48,544	\$49,000

General Information

- Use of Revenue** To fund trial court administration.
- Computation** Various offender fees for drug related offenses.
- Exemptions** N/A
- Legal Authorization** T.C.A. 16-22-109

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
State Trial Court	30020	State Trial Court Drug Enforcem	28700200	STC Drug Court Fines



Revenue Description DUI offender fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404004	Offender Program Income	\$68,000	\$57,763	\$68,000

General Information

Use of Revenue Funds are used to support the DUI Supervision program.

Computation \$35/month during the DUI probationary period.

Exemptions N/A

Legal Authorization R97-593

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
State Trial Court	30020	State Trial Court Drug Enforcem	28700500	STC DUI Supervision

Revenue Description Revenue program for annual sex offender registry.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404004	Offender Program Income	\$165,500	\$71,550	\$165,500

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 N/A

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. T.C.A. 40.39.204.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Police	30157	Police Sex Offender Registrati	31760200	POL Sex Offender Registrations



Revenue Description Community Corrections offender fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404004	Offender Program Income	\$75,600	\$18,196	\$75,600

General Information

Use of Revenue To fund the Davidson County Community Corrections Program.

Computation Per grant agreement.

Exemptions N/A

Legal Authorization T.C.A. 16-22-109

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
State Trial Court	32228	State Trial Court Grant Fund	28320140	STC Community Corrections Grnt

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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404010	Fraud & Economic Crime Fine	\$57,500	\$8,355	\$57,500

General Information

Use of Revenue Revenue is to be used at the discretion of District Attorney for approved expenses.

Computation Criminal Court Clerk fee schedule under T.C.A. 40-3-201 et seq.

Exemptions N/A

Legal Authorization TCA 40-3-201 et seq.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
District Attorney	30103	DA Fraud & Economic Crime	19102000	DA Fraud & Economic Crime



Revenue Description Fees collected in association with the TN Electronic Insurance Verification System (EIVS).

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404013	County Reinstatement Fee	\$2,500	\$122,725	\$2,500

General Information

- Use of Revenue** Earmarked for the County Clerk's work in administration of the vehicle insurance verification program and shall not revert to the general fund at the end of the budget year if unexpended.
- Computation** \$25 County Suspension Fee; \$5 of the \$25 Coverage Failure Fee; and \$10 of the \$100 Non-compliant Coverage Fee.
- Exemptions** N/A
- Legal Authorization** TCA 55-12-210 (b)(1)(A) TCA 55-12-210 (c)(1) TCA 55-12-211 (b)

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
County Clerk	30318	County Clerk EIVS Fees	18703000	COU County Clerk EIVS Fees

Revenue Description Fines imposed by court for conviction under 39-15-501 et seq.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404020	EVAP Act Violation Fine	\$0	\$0	\$0

General Information

- Use of Revenue** Set by 39-15-506 (b)(2) - DA discretion for purpose of educating, enforcing, and providing victim services for elderly and vulnerable adult prosecutions.
- Computation** Set by 39-15-506 (b)(1).
- Exemptions** Restricted to DA for expenditure.
- Legal Authorization** TCA 39-15-501 et seq.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
District Attorney	30107	DA EVAP Act	19701100	DA EVAP Act



Revenue Description Revenue from criminal court costs.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404101	Metro Courts-Fines & Costs	\$245,100	\$210,420	\$245,600

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- 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 indigent cases.
- Legal Authorization** TCA 8-21-901, TCA 8-26-105, TCA 8-26-106, TCA 39-17-428, TCA 67-4-303

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Criminal Court Clerk	10101	GSD General	24100100	CCC Admin

Revenue Description Drug Court fine and forfeiture. Includes drug fines collected on General Sessions cases.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404101	Metro Courts-Fines & Costs	\$17,000	\$12,210	\$17,000

General Information

- Use of Revenue** Revenue funds Drug Court programming activities.
- Computation** Fine amount set by the Judge.
- Exemptions** A disposition on a case that does not incur court costs, taxes, fines or indigent cases.
- Legal Authorization** TCA 16-22-109

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
State Trial Court	30020	State Trial Court Drug Enforcem	28700200	STC Drug Court Fines



Revenue Description Drug fines and fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404101	Metro Courts-Fines & Costs	\$6,000	\$5,512	\$5,300

General Information

- Use of Revenue** Revenue funds the Division X Treatment Court's various Treatment Court activities.
- Computation** \$75.00 for fine and court costs.
- Exemptions** A disposition on a case that does not incur court costs, taxes, fines or indigent cases.
- Legal Authorization** TCA 16-22-109

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
General Sessions Court	30027	General Sessions Drug Court Tr	27117100	GSC Drug Court Treatment

Revenue Description Beer violation fines.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404104	Beer Law Violat'n Fine	\$300,000	\$179,750	\$245,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Up to \$2,500 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.
- Legal Authorization** TCA 57-5-108(2)(a), MCL 7.08.150

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Beer Board	10101	GSD General	34102100	BBD Inspection Program



Revenue Description Traffic violation nullification fee.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404105	Trffc Violat'n Admn Fee	\$12,000	\$19,159	\$15,000

General Information

Use of Revenue Funds are deposited into this fee account for salary, fringe and office needs. Excess fees are remitted to the Metro Govt. twice per fiscal year.

Computation \$12.00 per violation.

Exemptions N/A

Legal Authorization BL93-685, BL99-1657

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Circuit Court Clerk	10101	GSD General	23103000	CIR Traffic Violations Bureau

Revenue Description DUI fines.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404106	DUI Fines	\$160,500	\$179,395	\$175,000

General Information

Use of Revenue Funds are deposited to the General Fund to offset Criminal Court operation.

Computation Exact amount of fine is set by the judge.

Exemptions Disposition on cases that do not result in cost assessments, or cost waiver by judge.

Legal Authorization TCA 55-10-403, TCA 55-10-451, TCA 452

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Criminal Court Clerk	10101	GSD General	24100100	CCC Admin



Revenue Description DUI fines.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404106	DUI Fines	\$0	\$122	\$0

General Information

Use of Revenue Amount collected shall be earmarked for computer hardware purchases or replacement, but may be used for other usual and necessary computer related expenses at the discretion of the clerk.

Computation Exact amount of fine is set by the Judge.

Exemptions Disposition on cases that do not result in cost assessments, or cost waiver by judge.

Legal Authorization T.C.A 55-10-403 and T.C.A 55-10-412

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Criminal Court Clerk	30102	DUI Offender	24102000	CCC DUI Offender

Revenue Description DUI fines.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404106	DUI Fines	\$33,000	\$41,917	\$36,000

General Information

Use of Revenue Division X Treatment Court would use the funds for various Treatment Court activities.

Computation \$100 of the DUI fine per paying offender is earmarked for this dedicated fund.

Exemptions Disposition on cases that do not result in cost assessments, or cost waiver by judge.

Legal Authorization T.C.A. 55-10-451 & 452

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
General Sessions Court	30102	DUI Offender	27112000	GSC DUI Offender



Revenue Description Game/fish violation fines.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404107	Game/Fish Violation Fine	\$1,500	\$1,226	\$2,000

General Information

- Use of Revenue** Revenue is deposited into the General Fund to fund general government operations.
- Computation** Exact amount of fine is set by the Judge.
- Exemptions** Disposition on cases that do not result in cost assessments, or cost waiver by judge.
- Legal Authorization** TCA 40-35-110, TCA 69-10-216, TCA 69-10-217, TCA 70-2-101 Through TCA 70-4-211

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Criminal Court Clerk	10101	GSD General	24100100	CCC Admin

Revenue Description Environmental Court fines.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404108	Environmental Court Fine	\$30,000	\$142,972	\$100,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** \$50.00 per day times number of days in violation of Metro Code.
- Exemptions** N/A
- Legal Authorization** MCL 1.01.030

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Circuit Court Clerk	10101	GSD General	23103000	CIR Traffic Violations Bureau



Revenue Description Pre-Trial diversion costs.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404109	Pre-Trial Diversion Cost	\$300	\$0	\$300

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** \$10 per month while on Pre-Trial Diversion Program.
- Exemptions** A disposition on case that does not incur court costs or indigence or not on pre-trial.
- Legal Authorization** TCA 40-15-105

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Criminal Court Clerk	10101	GSD General	24100100	CCC Admin

Revenue Description Indigent defendant costs.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404110	Indigent Defendent Cost	\$18,000	\$13,555	\$14,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** \$12.50 per case or citation; new assessments ceased effective 7/1/2021 per RS2021-989.
- Exemptions** Disposition on cases that do not result in cost assessments, or cost waiver by judge.
- Legal Authorization** TCA 40-14-210

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Criminal Court Clerk	10101	GSD General	24100100	CCC Admin



Revenue Description Traffic violation fines.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404111	Traffic Violation Fine	\$1,500,000	\$1,468,449	\$1,500,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Fines range from \$10.00 to \$50.00 based upon offense.

Exemptions N/A

Legal Authorization MCL 2.56.210, MCL 12.84, BL2010-793

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Circuit Court Clerk	10101	GSD General	23103000	CIR Traffic Violations Bureau

Revenue Description Drug Court fine and forfeiture.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404113	Metro Courts-Forfeitures	\$3,000	\$450	\$3,000

General Information

Use of Revenue Revenue funds Drug Court programming activities.

Computation Forfeitures on drug related cases in General Sessions court. The amount is calculated based on the amount of the bond.

Exemptions N/A

Legal Authorization TCA 16-22-109

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
State Trial Court	30020	State Trial Court Drug Enforcem	28700200	STC Drug Court Fines



Revenue Description This revenue is generated from offenders of reckless driving or reckless endangerment.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404114	Reckless Driving/Endangerment	\$400	\$405	\$400

General Information

Use of Revenue Funds are used to support the DUI Supervision program.

Computation A flat fee of \$47.50 per conviction.

Exemptions Defendants that are determined to be indigent.

Legal Authorization TCA 55-10-205(d), TCA 40-35-321

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
State Trial Court	30020	State Trial Court Drug Enforcem	28700500	STC DUI Supervision

Revenue Description This revenue is generated from offenders of reckless driving or reckless endangerment.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404114	Reckless Driving/Endangerment	\$10,000	\$16,648	\$16,800

General Information

Use of Revenue Revenue funds Alcohol and Drug Programs.

Computation A flat \$50 fee per offender.

Exemptions Defendants who are acquitted.

Legal Authorization TN. Public Chapter 1048 of 2012; TCA 55-10-205(d)

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
General Sessions Court	30102	DUI Offender	27112000	GSC DUI Offender



Revenue Description DNA testing fee.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404115	DNA Testing	\$0	(\$33)	\$0

General Information

Use of Revenue To cover the cost of the DNA test.
Computation Typically \$37.00 per test.
Exemptions N/A
Legal Authorization TCA 55-10-419

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
State Trial Court	30020	State Trial Court Drug Enforcem	28700500	STC DUI Supervision

Revenue Description Fines and court costs.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404200	Court Clerks-Fines & Costs	\$24,500	\$5,548	\$11,800

General Information

Use of Revenue Revenue is used to fund general government operations.
Computation Rates designated by statute.
Exemptions A disposition on a case that does not incur court costs and/or fines; indigency.
Legal Authorization TCA 8-21-4, Metro Ordinances, Metro Council Resolutions

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Juvenile Court Clerk	10101	GSD General	22101000	JCC Admin



Revenue Description Criminal Court fines and costs - State Trial Court.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404200	Court Clerks-Fines & Costs	\$153,500	\$123,809	\$170,000

General Information

- Use of Revenue** Funds are deposited into the GeneralFund 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** Disposition on cases that do not result in cost assessments, or cost waiver by judge.
- Legal Authorization** TCA 8-26-105, TCA 8-26-106, TCA 8-21-901, TCA 39-17-428, T.C.A. 16-22-109, T.C.A. 8-21-401

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Criminal Court Clerk	10101	GSD General	24100100	CCC Admin

Revenue Description Drug Court fine and forfeiture.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404200	Court Clerks-Fines & Costs	\$43,000	\$32,233	\$43,000

General Information

- Use of Revenue** Revenue funds Drug Court programming activities.
- Computation** 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** A disposition on a case that does not incur court costs and/or fines; Indigency.
- Legal Authorization** TCA 16-22-109

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
State Trial Court	30020	State Trial Court Drug Enforcem	28700200	STC Drug Court Fines



Revenue Description Drug Court fine and forfeiture.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404201	Court Clerks-Forfeitures	\$0	\$0	\$0

General Information

Use of Revenue Revenue funds Drug Court programming activities.

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 N/A

Legal Authorization TCA 16-22-109

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
State Trial Court	30020	State Trial Court Drug Enforcem	28700200	STC Drug Court Fines

Revenue Description Fee assessed on criminal cases with a conviction of DUI.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404211	Impact Demo Prog Fee	\$100	\$0	\$100

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation \$225.00 per conviction of DUI in Criminal Court.

Exemptions Disposition on cases that do not result in cost assessments, or cost waiver by judge.

Legal Authorization Metro Ordinance.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Criminal Court Clerk	10101	GSD General	24100100	CCC Admin



Revenue Description Civil fines for violations at tattoo shops.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404212	Tattoo Parlors-Civil Fine	\$500	\$325	\$500

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Non critical violations multiplied by \$25 and Critical \$100. Multiple violations in one year up to \$500.

Exemptions N/A

Legal Authorization Board of Health by authority of Metro Charter 10.104.1.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Health	10101	GSD General	38151233	HEA Food & Public Fac Protectn

Revenue Description Return prisoner cost.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404244	Return Prisoners Cost	\$6,000	\$10,014	\$8,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Actual cost of extraditing prisoner.

Exemptions No extradition costs incurred on the case.

Legal Authorization TCA 40-9-126, TCA 40-9-127

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Criminal Court Clerk	10101	GSD General	24100100	CCC Admin



Revenue Description DUI and Safety Education program fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404300	DUI & Safety Ed Prog Fee	\$40,000	\$90,190	\$100,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation The class fee is \$220 per person or \$180 if completed within six months.

Exemptions N/A

Legal Authorization MCL 2.56.550

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Sheriff	10101	GSD General	30124030	SHE DUI School
Sheriff	10101	GSD General	30124310	SHE ORC Support Staff key

Revenue Description Fines paid based on case adjudications during fiscal year.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404301	Metro Major Drug Fees	\$194,800	\$2,916	\$194,800

General Information

Use of Revenue Revenue is used to fund Drug Task Force operations.

Computation Set by Court Order.

Exemptions N/A

Legal Authorization TCA 8-7-110 et seq.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
District Attorney	30101	Metro Major Drug Program	19103020	DA Federal Drug Program



Revenue Description Traffic school fee.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404302	Traffic School Fee	\$550,000	\$849,485	\$700,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Eighty-five dollars [\$85.00] per class for first time offender and 4 hour Defensive Driving course; ninety dollars [\$90.00] per class for 8 hour Defensive Driving course.
- Exemptions** Indigency.
- Legal Authorization** MCL 2.56.530

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
General Sessions Court	10101	GSD General	27106011	GSC Traffic School

Revenue Description Property Standards Offenders' School - to educate repeat violators of the property standards codes as to how provisions in the code should be maintained.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404304	Codes Offender School Fee	\$100	\$190	\$0

General Information

- Use of Revenue** Used to pay for instructor salaries, equipment and/or materials for the school.
- Computation** 90 dollars per violator.
- Exemptions** N/A
- Legal Authorization** Ord. BL2015-1129 Section 1, 2015

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Codes Administration	10101	GSD General	33120210	COD Better N'hoods Key Product



Revenue Description Breath Alcohol Content fee.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404350	Breath Alc Conc Test Fee	\$2,500	\$2,401	\$3,000

General Information

Use of Revenue Revenue is used to fund general government operations.
Computation \$17.50 for a breath test on DUI conviction.
Exemptions A disposition on a case that does not incur court cost or indigency.
Legal Authorization T.C.A. 55-10-413 and 69-9-217

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Criminal Court Clerk	10101	GSD General	24100100	CCC Admin

Revenue Description DUI program revenue.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404451	DUI Program	\$21,000	\$16,031	\$21,000

General Information

Use of Revenue Revenue is used to fund general government operations.
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.
Legal Authorization BL89-1065, BL90-1150

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Criminal Court Clerk	10101	GSD General	24100100	CCC Admin



Revenue Description Criminal Court probation fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404454	CCC Probation Fees	\$17,000	\$15,415	\$18,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- 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.
- Legal Authorization** TCA 40-28-201

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Criminal Court Clerk	10101	GSD General	24100100	CCC Admin

Revenue Description Collection of probation fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404455	GSC Probation Fees	\$0	\$197	\$0

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- 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.
- Legal Authorization** TCA 40-28-201

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
General Sessions Court	10101	GSD General	27103021	GSC General Probation



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>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404501	Vcnt Lot Cleanup Prog	\$0	\$0	\$0

General Information

Use of Revenue Revenue is used to fund general government operations.
Computation Amount varies.
Exemptions N/A
Legal Authorization MCL 10.28

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue

Revenue Description Environmental Court fines.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404502	Environmntl Court Pnlty	\$125,000	\$135,894	\$140,000

General Information

Use of Revenue Courtroom Security Enhancement fee.
Computation \$50.00 per day times number of days in violation of Metro Code.
Exemptions N/A
Legal Authorization MCL 1.01.030

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Circuit Court Clerk	10101	GSD General	23102000	CIR Circuit Court Clerk



Revenue Description County Litigation Tax.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404600	Litigation Tax	\$250,000	\$312,361	\$291,500

General Information

- Use of Revenue** Revenue is used by one or more funds to provide governmental services.
- 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).
- Exemptions** State and Metro are exempt; Paid only if found guilty in court, or if fine is paid past compliance date; A disposition on case that does not incur court costs or indigence.
- Legal Authorization** TCA 67-4-601, TCA 67-5-2404, Metro Code 5.16.060, Metro Council Resolution RS95-1750, Metro Council Resolution RS2004-325, Metro Council Resolution RS2008-409, BL92-248, BL2004-179, BL2012-160

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Circuit Court Clerk	10101	GSD General	23102000	CIR Circuit Court Clerk
Circuit Court Clerk	10101	GSD General	23103000	CIR Traffic Violations Bureau
Circuit Court Clerk	10101	GSD General	23104000	CIR Probate Court Clerk
Clerk and Master - Chance	10101	GSD General	25100100	CHA Admin
Criminal Court Clerk	10101	GSD General	24100100	CCC Admin

Revenue Description Victim-Offender Mediation and Community (VOMC) tax assessed on every case which results in a conviction.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404610	Victim Offender Litigation	\$110,000	\$91,345	\$0

General Information

- Use of Revenue** Revenue is used by one or more funds to provide governmental services.
- Computation** Two dollars [\$2.00] per new case.
- Exemptions** A disposition that does not incur costs or indigency; State and Metro are exempt.
- Legal Authorization** TCA 8-7-110 et seq., TCA 16-20-106, TCA 40-3-201, BL2004-179, BL2011-914, BL2012-160

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	30130	DA Mediation Services Fund	01105100	ADM Contr Mediation Services



Revenue Description Tax for jail construction and upgrades.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404620	Jail Construc/Upgrad Litigat	\$187,000	\$254,491	\$187,000

General Information

- Use of Revenue** Revenue is used by one or more funds to provide governmental services.
- Computation** Five dollars per new case.
- Exemptions** Paid only if found guilty in court or if fine is paid past compliance date; State and Metro are exempt.
- Legal Authorization** Metro Council Resolution RS2004-325.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Debt Service	20115	GSD Debt Service	90109115	DS GSD Debt Service Revenue

Revenue Description Courtroom security enhancement fee.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404630	Courtroom Security Enhanc Fee	\$22,800	\$22,460	\$25,500

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** \$2.00 per requested continuance.
- Exemptions** A disposition on a case that does not incur court costs or indigency; Or no continuances on a case.
- Legal Authorization** TCA 8-21-401

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Circuit Court Clerk	10101	GSD General	23101500	CIR Courtroom Security
Criminal Court Clerk	10101	GSD General	24100100	CCC Admin



Revenue Description Courthouse Security Litigation Tax.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404635	Courthouse Security Litig Tax	\$611,300	\$727,232	\$685,800

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Fifteen dollar [\$15.00] privilege tax on new civil case litigation.
- Exemptions** Disposition on cases that do not result in cost assessments, or cost waiver by judge. State and Metro are exempt.
- Legal Authorization** TCA 67-4-601(b)(6), Metro Council Resolution RS2008-490.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Circuit Court Clerk	10101	GSD General	23102000	CIR Circuit Court Clerk
Circuit Court Clerk	10101	GSD General	23103000	CIR Traffic Violations Bureau
Circuit Court Clerk	10101	GSD General	23104000	CIR Probate Court Clerk
Clerk and Master - Chance	10101	GSD General	25100100	CHA Admin
Criminal Court Clerk	10101	GSD General	24100100	CCC Admin
Juvenile Court Clerk	10101	GSD General	22101000	JCC Admin



Revenue Description Revenue from Victim Assistance Assessment Tax collected to assist victims of crime and their families.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404640	Victims Assistance Assessment	\$54,400	\$54,983	\$54,400

General Information

- Use of Revenue** Revenue is used by one or more funds to provide governmental services.
- Computation** Assessed to every conviction based on the offense. Victim Assistance Assessment Tax of \$45.00. The first \$3.00 of the tax to be paid to the Criminal Court Clerk.
- Exemptions** Disposition on cases that do not result in cost assessments, or cost waiver by judge.
- Legal Authorization** TCA 40-24-109

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Criminal Court Clerk	10101	GSD General	24100100	CCC Admin
Criminal Court Clerk	33024	Criminal Court Clerk Victims Assi	24702100	CCC CASA Victims Asst
Criminal Court Clerk	33024	Criminal Court Clerk Victims Assi	24702200	CCC Mary Parrish Cr VictimAsst
Criminal Court Clerk	33024	Criminal Court Clerk Victims Assi	24702300	CCC YMCA DomViol VictimAsst
Criminal Court Clerk	33024	Criminal Court Clerk Victims Assi	24702500	CCC Nash Ch Alliance VictimAst
Criminal Court Clerk	33024	Criminal Court Clerk Victims Assi	24702600	CCC Sexual Assault CrVictimAst

Revenue Description Litigation tax imposed on civil and Metro Traffic cases in General Sessions Court.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404645	Litigation Tax GSC Judges	\$55,000	\$75,103	\$60,000

General Information

- Use of Revenue** To defray the cost of salary increase of General Sessions Judges authorized by Metro Charter.
- Computation** \$2.00 per case. Based on actual collections since effective date of this revenue source began July 1, 2015.
- Exemptions** Citizens may file a pauper's claim.
- Legal Authorization** Tenn. Public Chapter 223 of 2015, TCA 16-15-5006(a), and Metro Ordinance BL2015-1126.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
General Sessions Court	10101	GSD General	27101000	GSC Judges



Revenue Description Cash forfeitures from criminal proceeds, based on adjudications following appeals.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404750	Confiscated Cash	\$1,437,200	\$1,274,727	\$1,304,600

General Information

Use of Revenue Revenue is used by one or more funds to provide governmental services.
Computation Set by Court Order.
Exemptions N/A
Legal Authorization TCA 8-7-110 et seq., TCA 39-11-701, TCA 39-11-713 (a), TCA 39-17-420

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
District Attorney	30101	Metro Major Drug Program	19103020	DA Federal Drug Program
District Attorney	30104	DA Special Operations	19300310	DA Special Operations
Police	30147	Police Drug Enforcement	31740201	POL State Drug Enforcement
Police	30154	Police State Felony Forfeiture	31740105	POL State Felony Forfeiture
Police	30159	Police StateAnti-Human Traffic	31740205	POL State Anti-Human Traffickg
Sheriff	10101	GSD General	30124910	SHE Admin Support Svcs Key

Revenue Description Monies received from sale of confiscated property from adjudicated cases through Metro Ebid services.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404780	Sale-Confiscated Prop	\$446,300	\$200,575	\$396,300

General Information

Use of Revenue Revenue is used by one or more funds to provide governmental services.
Computation Highest bidder registered on E-Bid; fee [20.00%] not to exceed \$2,000.00.
Exemptions N/A
Legal Authorization TCA 8-7-110 et seq., TCA 39-11-701 et seq., TCA 39-17-420, Metro Finance Department.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
District Attorney	30101	Metro Major Drug Program	19103020	DA Federal Drug Program
District Attorney	30104	DA Special Operations	19300310	DA Special Operations
Police	10101	GSD General	31121801	POL Property & Evidence Key
Police	30147	Police Drug Enforcement	31740201	POL State Drug Enforcement
Police	30154	Police State Felony Forfeiture	31740105	POL State Felony Forfeiture
Police	30155	Police State Gambling Forfeiture	31740102	POL State Gambling Forfeiture
Police	30159	Police StateAnti-Human Traffic	31740205	POL State Anti-Human Traffickg



Revenue Description Asset forfeiture.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404782	Gambling Forfeitures	\$555,000	\$0	\$210,000

General Information

Use of Revenue Funds are held in forfeiture fund until case is adjudicated.
Computation Highest bidder registered on E-Bid. 20% fee to E-Bid not to exceed \$2000.
Exemptions N/A
Legal Authorization TCA 39-11-701 through TCA 39-11-717.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Police	30155	Police State Gambling Forfeiture	31740102	POL State Gambling Forfeiture

Revenue Description Asset forfeiture.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404783	State Felony Forfeiture	\$57,000	\$0	\$57,000

General Information

Use of Revenue Funds are held in forfeiture fund until case is adjudicated.
Computation Based on assets involved in cases.
Exemptions N/A
Legal Authorization TCA 40-33-101

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Police	30154	Police State Felony Forfeiture	31740105	POL State Felony Forfeiture

Revenue Description Court ordered restitutions.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404900	Court Ordered Restitutions	\$500	\$1,332	\$2,000

General Information

Use of Revenue Revenue is used by one or more funds to provide governmental services.

Computation Computation rate and method varies by specific account.

Exemptions N/A

Legal Authorization MCL 2.44.210

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue

Revenue Description Flat fee assessed on drug-related cases.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
404912	Vet Ct Assessment Fee	\$3,200	\$2,726	\$2,700

General Information

Use of Revenue Revenue is deposited into the special revenue fund for program related purposes.

Computation \$50 fee assessed on every drug related case unless the person charged is declared indigent by the Court.

Exemptions Defendant exempt if determined to be indigent.

Legal Authorization Tennessee Public Chapter 453 of 2015 known as the "Criminal Justice Veterans Compensation Act of 2015".

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
General Sessions Court	32229	Veteran's Treatment Court Oper	27701000	GSC Veteran's Treatment Ct Ops

Section F - Use of Money or Property



Revenue Description Interest income earned from the balance of checking account.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
405311	Intrst-Savings	\$0	(\$7,008)	\$0

General Information

Use of Revenue Revenue is used by one or more funds to provide governmental services.

Computation Average checking account balance, times the interest rate.

Exemptions N/A

Legal Authorization Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Administrative	30216	American Rescue Plan Act-COVI	01602025	ADM American Rescue Plan Rev & In
Administrative	30221	Federal Funds Reserve	01703024	ADM ARP Act Federal Interest
Metro Action Commission	31500	MAC Admin & Leasehold	75701000	MAC Admin & LH Oper



Revenue Description Intrst-Trust agent.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
405400	Intrst-Trust Agent	\$0	\$171,820,197	\$0

General Information

- Use of Revenue** Revenue is used by one or more funds to provide governmental services.
- Computation** Interest is variable based on the performance of the various investments.
- Exemptions** N/A
- Legal Authorization** Generally Accepted Accounting Principles for Governmental Entities and Metro Finance Department Procedure.



<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Debt Service	20283	SPA Stadium Debt Srvc 04/13B	90110400	SPA Debt Service Ref Bds 2013B
Debt Service	20283	SPA Stadium Debt Srvc 04/13B	90110800	SPA Debt Service Ref Bds 2014
Debt Service	20300	SPA Stadium Debt Service 2012	90110200	SPA Stadium Debt Service2012A
Debt Service	20301	SPA Arena Debt Service 2013A	90110500	SPA Arena Debt Service 2013A
Debt Service	20302	SPA Ballpark Debt Service2013A	90110600	SPA Ballpark Debt Service2013A
Debt Service	20303	SPA Ballpark Debt Service2013B	90110700	SPA Ballpark Debt Service2013B
Debt Service	20305	SPA MLS Soccer 2020 Debt Servi	90111100	SPA MLS Soccer 2020 Debt Service
Debt Service	20306	SPA Stadium Debt Service 2021	90113000	SPA Stadium Debt Service 2021A
Debt Service	20307	SPA Arena Debt Service 2021B	90114000	SPA Arena Debt Service 2021B
Debt Service	20308	SPA Ballpark Debt Service 2021C	90115000	SPA Ballpark Debt Service 2021C
Employee Benefit Board	71143	Deferred Compensation	12601300	BEN AETNA Deferred Comp
Employee Benefit Board	71143	Deferred Compensation	12601310	BEN Hartford Deferred Comp
Employee Benefit Board	71143	Deferred Compensation	12601320	BEN PEBSCO Deferred Comp
Employee Benefit Board	80167	Metro Pension Plan	12600167	BEN Metro Pension Plan-A&B
Employee Benefit Board	85175	MNPS Retirement Metro Teache	12611093	BEN MNPS Teachers
Sports Authority	30294	SPA MLS Soccer 2020 Tax Reven	64740410	SPA MLS Soccer 2020 Tax Revenue T
Sports Authority	31261	SPA Stadium Revenue - A/B Inde	64714100	SPA Stadium Revenue - A/B Indentu
Sports Authority	31262	SPA Stadium Revenue - C/D Inde	64715100	SPA Stadium Revenue - C/D Indentu
Sports Authority	31264	SPA Stadium PSL Sales Revenue	64713500	SPA Stadium PSL Sales Revenue
Sports Authority	40299	SPA MLS Soccer Cap Int Rev Bds	64401450	SPA MLS Soccer Capitalized Interest
Sports Authority	40304	SPA Stadium Project Rev Bonds	64401500	SPA Stad Proj 2023A Bond Proceeds
Sports Authority	40305	SPA Stadium Project Rev Bonds	64401510	SPA Stad Proj 2023A Bond COI
Sports Authority	40306	SPA Stadium Project Rev Bonds	64401520	SPA Stad Proj 2023B Bond Proceeds
Sports Authority	40307	SPA Stadium Project Rev Bonds	64401530	SPA Stad Proj 2023B Bond COI
Sports Authority	40308	SPA Stadium Project Rev Bonds	64401540	SPA Stad Proj 2023C Bond Proceeds
Sports Authority	40309	SPA Stadium Project Rev Bonds	64401550	SPA Stad Proj 2023C Bond COI
Sports Authority	40310	SPA Stadium Proj Rev Bds Taxab	64401560	SPA Stad Proj Taxable 2023D Bd Pro
Sports Authority	40311	SPA Stad Proj Rev Bds Taxable 2	64401570	SPA Stad Proj Taxable 2023D Bds CO
Sports Authority	40312	SPA Stad Proj 2023C/D NonTax	64401580	SPA Stad Proj 2023C/D NonTax Rev



Revenue Description Interest earned on investments in the Metro Investment Pool. The cash from Metro’s accounts are pooled to form the Metro Investment Pool, otherwise known as MIP.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
405470	Intrst-MIP	\$0	\$2,067,956	\$0

General Information

Use of Revenue Revenue is used by one or more funds to provide governmental services.

Computation Interest is variable based on the performance of the various investments.

Exemptions Disallowed program costs.

Legal Authorization Generally Accepted Accounting Principles for Governmental Entities and Metro Finance Department Procedure.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10103	MIP Metro Investment Pool	01115000	ADM MIP Revenue
Debt Service	20302	SPA Ballpark Debt Service2013A	90110600	SPA Ballpark Debt Service2013A
Parks	30801	Parks Special Projects	40170600	PAR Contribution to Parks

Revenue Description Interest earned on investments in the Metro Investment Pool. The cash from Metro's accounts are pooled to form the Metro Investment Pool, otherwise known as MIP.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
405471	Interest-MIP	\$7,000	\$64,995,457	\$27,300

General Information

Use of Revenue Revenue is used by one or more funds to provide governmental services.

Computation Interest is variable based on the performance of the various investments.

Exemptions Disallowed program costs.

Legal Authorization Generally Accepted Accounting Principles for Governmental Entities and Metro Finance Department Procedure.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Administrative	18301	USD General	01191499	ADM USD General Revenue
Administrative	30003	General Fund 4% Reserve	01200000	4% ADM Revenue
Administrative	30005	Central Business Imp District	01701000	ADM Cntrl Business Imp Distrct
Administrative	30031	Hotel Occ Convention Ctr 2007	01103310	ADM HOT Conv Ctr 2007 \$2 Tax
Administrative	30041	HOT Event and Marketing	01103510	ADM HOT Event and MarketingTax
Administrative	30042	Hotel Occ Conv Ctr 1% Tax	01103250	ADM HOT Convention Ctr 1% Tax
Administrative	30043	Hotel Occ Conv Ctr 2007 1% Tax	01103255	ADM HOT Conv Ctr 2007 1% Tax
Administrative	30044	Hotel Tourist Promotion	01103280	ADM HOT Tourist Promotion
Administrative	30045	Hotel Occupancy Tourist Relate	01103290	ADM HOT Tourist Related
Administrative	30046	Hotel Occupancy General Fnd 1	01103200	ADM HOT General Fund 1%
Administrative	30047	Hotel Occ 2007 1% SecondaryTD	01103260	ADM HOT 2007 1% Secondary TDZ
Administrative	30057	Flood 2010 Donations	01830510	ADM Interest Flood 10 Donation
Administrative	30058	FEMA Flood Revenue	01831510	ADM FEMA Flood Revenue
Administrative	30064	CBID Fee Event and Marketing	01104100	ADM CBID Fee Event & Marketing
Administrative	30085	Hurricane Florence 2018	01703310	ADM Hurricane Florence Rev
Administrative	30089	Hurricane Dorian 2019	01703320	ADM Hurricane Dorian Rev
Administrative	30095	Storms/Straight Line Winds 5/3/	01705320	ADM Storms SL Winds 5/3/20
Administrative	30097	Hurricane Laura 8/20	01710820	ADM Hurricane Laura Rev
Administrative	30098	Hurricane Sally 9/20	01710830	ADM Hurricane Sally Rev
Administrative	30099	COVID-19 Pandemic	01602020	ADM COVID-19 Rev & Int
Administrative	30102	DUI Offender	01101495	ADM DUI Offender Interest
Administrative	30109	Winter Storm 2/2021	01713340	ADM Winter Storm 2/2021 Rev & In
Administrative	30121	Nashville 12/2020 Bombing	01711220	ADM Nashville 12/25/20 Bombing R
Administrative	30130	DA Mediation Services Fund	01105100	ADM Contr Mediation Services
Administrative	30135	NMAAM Qualified Public Use Fa	01701200	ADM NMAAM Qual Public Use Fact
Administrative	30164	Community Safety Fund	01601163	ADM Community Safety
Administrative	30165	Kentucky Flood 7/2022	01700850	ADM Kentucky Flood 7/2022 Rev & I
Administrative	30166	Hurricane Ian 9/2022	01710860	ADM Hurricane Ian 9/2022 Rev & In
Administrative	30175	Equipment & Major Maintenanc	01702400	ADM Equip & Major Maint 2023
Administrative	30176	C-PACER	01713350	ADM C-PACER Interest
Administrative	30221	Federal Funds Reserve	01703024	ADM ARP Act Federal Interest
Administrative	30359	Special Events Fund	01101710	ADM Special Events Fund Interest
Administrative	30360	Rainy Day Fund	01601360	ADM Rainy Day Fund Transfers
Administrative	38005	Gulch Central Business Imp Dst	01781000	ADM Gulch Cntrl Business ImpDt
Administrative	39005	South Nashville Central Business	01791000	ADM So Nash Cntrl Bus Imp Dstr
Administrative	40193	GO Series 2022B Bond Proceeds	01424022	ADM GO Series 2022B Bond Procee
Administrative	40472	CCA Non-Bond Funded Capital	01411100	ADM CCA Non-Bond Funded Cap M
Administrative	52200	IOD Network (Injured-On-Duty)	01552200	ADM IOD Network
Administrative	71018	Flexible Benefits Plan 2022	01600113	ADM Flexible Benefits Interest 2022

Administrative	71019	Flexible Benefits Plan 2023	01600114	ADM Flexible Benefits Interest 2023
Administrative	71020	Flexible Benefits Plan 2024	01600115	ADM Flexible Benefits Interest 2024
Administrative	73168	James M Cowan Endowment	01602000	ADM James M. Cowan Endowment
Administrative	73172	John L Watkins MD Memorial	01603000	ADM John L. Watkins Memorial
Administrative	73180	Cecil R Crawford Endowment	01604000	PAR Cecil R Crawford Endowment
Administrative	75017	MNPS Flexible Benefit 2022	01600314	ADM MNPS Flexible Benefits Plan 20
Administrative	75018	MNPS Flexible Benefit 2023	01600315	ADM MNPS Flexible Benefits Plan 20
Arts Commission	10101	GSD General	41106300	ART Non Allocated Fin Trans
Arts Commission	30141	Percent for Public Art Staff	41704000	ART Percent for Public Art Staff
Arts Commission	32041	Arts Com Contrib/Donations Fu	41702001	ART Unrestricted Donations
Board of Fair Commission	40462	Fair Board Non-Bond Funded Ca	62402024	BFC Fair Board Non-Bond Funded Ca
Codes Administration	30600	Demolition Fund	33701000	COD Demolition Projects
Convention Center Author	30171	CCA Surplus Revenue 2010B	71130400	CCA Surplus Revenue 2010B
County Clerk	30118	County Clerk Computer	18701000	COU County Clerk Computer
County Clerk	30218	County Clerk Title Fees	18702000	COU County Clerk Title Fees
County Clerk	30318	County Clerk EIVS Fees	18703000	COU County Clerk EIVS Fees
County Clerk	30418	County Clerk T&R Fees	18704000	COU County Clerk T&R Fees
Criminal Court Clerk	30034	Criminal Ct Clerk Computerizati	24701000	CCC Crim Ct Clk Computerizat'n
Criminal Court Clerk	33024	Criminal Court Clerk Victims Assi	24702000	CCC Interest Victim Assistance
Debt Service	20115	GSD Debt Service	90109115	DS GSD Debt Service Revenue
Debt Service	20300	SPA Stadium Debt Service 2012	90110200	SPA Stadium Debt Service2012A
Debt Service	20306	SPA Stadium Debt Service 2021	90113000	SPA Stadium Debt Service 2021A
Debt Service	28315	USD Debt Service	90199315	DS USD Debt Srv General Rev
District Attorney	30101	Metro Major Drug Program	19103000	DA Drug Program Interest
District Attorney	30103	DA Fraud & Economic Crime	19102000	DA Fraud & Economic Crime
District Attorney	30104	DA Special Operations	19300310	DA Special Operations
District Attorney	30107	DA EVAP Act	19701100	DA EVAP Act
Election Commission	32205	Election Commission Grant Fund	05300100	ELE Voting Machine Sys Grant
Employee Benefit Board	80167	Metro Pension Plan	12600167	BEN Metro Pension Plan-A&B
Employee Benefit Board	85174	MNPS Retirement-Former Coun	12609090	BEN MNPS Pension County
Employee Benefit Board	85175	MNPS Retirement Metro Teache	12611093	BEN MNPS Teachers
Employee Benefit Board	85368	MNPS Retirement-Former City	12610091	BEN MNPS Pension City
Finance	30077	Finance Department Grants	15301100	FIN Finance Grant Interest
Finance	30096	FIN TN Direct Appropriation Gra	15302021	FIN TN FY21 Direct Appropriation Gr
Finance	30100	Finance MCC Administration	15701000	FIN Finance MCC Administration
Finance	30113	Finance CU Administration	15702000	FIN Finance CU Administration
Finance	30174	FIN CCFO Metro Cohort	15302023	FIN CCFO Metro Cohort
Fire	30048	Fire Dept Donations	32700000	FIR Donations Interest
Fire	30172	Fire HazMat Recovery	32705540	FIR HazMat Recovery
Fire	30219	Fire Special Events	32700100	FIR Special Events Interest
Fire	32032	Fire Emergency Services Grant	32301285	FIR TennCare Grant
General Services	33075	General Services Energy Progra	10302100	GSR Energy Program
General Sessions Court	30027	General Sessions Drug Court Tr	27117100	GSC Drug Court Treatment

General Sessions Court	32229	Veteran's Treatment Court Oper	27701000	GSC Veteran's Treatment Ct Ops
Health	30006	Animal Control Donations	38701000	HEA Animal Control Donations
Health	30072	Animal Education and Welfare	38702000	HEA Animal Education/Welfare
Health	30173	Opioid Settlements	38700400	HEA Abatement Funds
Health	30204	Health Title V Clean Air Act	38700100	HEA Title V Clean Air Act
Health	30206	Health Clean Air Permit Prgm	38700200	HEA Clean Air Permit Prgm
Health	32201	HEA Donations Fund	38601000	HEA David Trowbridge Donation
Industrial Development B	30083	Industrial Development Brd-CU	83701000	IDB Industrial Dev Board-CU
Information Technology S	30370	ITS Community Asset & Land Us	14700100	ITS Community Asset & Land Use
Information Technology S	32240	ITS Grant Fund	14301100	ITS Digital Inclusion Grant
Information Technology S	34150	Nashville Educ Comm & Arts TV	14105150	ITS Nash Educ Comm & Arts TV
Juvenile Court Clerk	30122	Juvenile Court Clerk Computer	22701000	JCC Juv Ct Clerk Computer Prog
Law	30056	Flood 2010 Insurance Recovery	06701000	LAW Flood 2010 Insurance Recov
Law	30094	Tornadoes 3/2020 Insurance Re	06713320	LAW Tornadoes Insurance 3/3/2020
Mayor's Office	10101	GSD General	04101010	MAY Administration
Mayor's Office	30076	Mayor's Office Donations	04701010	MAY Donations Interest
Mayor's Office	32305	MAY ECD Financial Empowerme	04311010	MAY ECD Financial Empowerment
Metro Action Commission	31500	MAC Admin & Leasehold	75701000	MAC Admin & LH Oper
Metro Action Commission	31501	MAC Local Programs	75303100	MAC Fan and Cooling
Metro Action Commission	31505	MAC Summer Food Program	75303300	MAC Summer Food
Metro Action Commission	31508	MAC BF/AF Care Program	75302300	MAC HS B/F & A/F Care
Metro Action Commission	31511	MAC Parent Club Federal Funds	75705000	MAC Parent Club Federal Fd
Metro Action Commission	31514	MAC ComSrv Poverty Summit	75306100	MAC ComSrv PovertySummit(CSPS)
Metro Action Commission	31519	MAC Share the Warmth	75308540	MAC Share the Warmth Program
Metro Action Commission	31521	MAC The Kresge Foundation Gra	75308630	MAC The Kresge Foundation Grant
Metro Action Commission	31522	MAC Youth Grant	75311000	MAC Youth Employment
Metro Action Commission	31523	MAC Workforce	75312000	MAC Workforce
Metro Action Commission	31526	MAC Federal COVID Rent-Utility	75902030	MAC COVID Rent-Utility Assistance
Metro Action Commission	31527	MAC ERA II Emergency Rent Assi	75302130	MAC ERA II Emergency Rent Assista
Metro Action Commission	31528	MAC State Reallocated Funding	75313400	MAC ERA THDA Part 1
MNPS	25104	MNPS Debt Service	80109104	MNPS Debt Srv General Revenue
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue
Municipal Auditorium	60161	Municipal Auditorium	61302000	MUN SVOG FY22
Nashville Department of T	30508	NDOT Sidewalk	42701000	NDOT Sidewalks Interest
Nashville Department of T	30509	NDOT Surplus Parking Fund	42341400	NDOT Surplus Parking Funds
Nashville Department of T	30512	Parking Management Program	42302300	NDOT Park Spaces On Street
Office of Emergency Mana	30049	OEM Donations	49301030	OEM Donations < \$5K
Office of Family Safety	32104	OFS Donations Fund	51301000	OFS Donations
Office of Homeless Servic	30153	OHS Donations Fund	53701500	OHS How's Nashville
Parks	10101	GSD General	40107800	PAR Non Allocated Fin Trans
Parks	30087	Parks Donations Fund	40701220	PAR Donations Interest
Parks	30802	Parks Resale Inventory	40180000	PAR Resale Inventory
Parks	40440	Parks Non-Bond Funded CapPro	40400440	PAR Interest NonBond Fd CapPrj

Planning Commission	30114	Barnes Fund for Affordable Hou	07730100	PLA Barnes Fund for Affordable Hou
Planning Commission	30702	Advance Planning & Research	07300500	PLA Advance Planning Research
Planning Commission	30704	Planning Grant Fund	07304010	PLA Active Living Design Key
Planning Commission	30705	Congestion Mitigation Air Qual	07305110	x-PLA Air Quality Key
Planning Commission	30709	Mixed Income PILOT - HEFB	07305400	PLA Mixed Income PILOT - HEFB
Planning Commission	30764	Metro Area Computer Mapping	07112231	PLA GIS Sales & Svc Key Rev
Police	30090	POL 2019 JAG Grant	31322345	POL 2019 JAG Grant
Police	30146	Police Unauthorized Substance	31740204	POL Unauth Substance Abuse
Police	30147	Police Drug Enforcement	31740201	POL State Drug Enforcement
Police	30149	Police Federal Drug Enforcemen	31750100	POL Justice Felony Forfeitures
Police	30151	Victim Witness Protection	31721353	POL Victim Witness Prot Key
Police	30154	Police State Felony Forfeiture	31740105	POL State Felony Forfeiture
Police	30155	Police State Gambling Forfeiture	31740102	POL State Gambling Forfeiture
Police	30156	Police Federal Forfeitures	31760100	POL Treasury Felony Forfeit
Police	30157	Police Sex Offender Registrati	31760200	POL Sex Offender Registrations
Police	30158	Police Donations Fund	31601000	POL HarbaughEstate K9 Donation
Police	30169	Police Statewide SRO Program G	31322400	POL Statewide SRO Program Grant
Police	30201	Police 2020 JAG Grant	31322346	POL 2020 JAG Grant
Police	30202	Police 2021 JAG Grant	31322347	POL 2021 JAG Grant
Police	30203	Police 2022 JAG Grant	31322348	POL 2022 JAG Grant
Police	30319	POL COVID-19 2020 Emergency	31300319	POL COVID-19 2020 Emergency Sup
Public Library	30403	Talking Library	39300502	x-LIB Talking Library
Public Library	30404	Library Special Projects	39706110	LIB Special Projects Interest
Public Library	30407	LIB NAZA JAG Grant	39304100	LIB NAZA JAG Grant
Public Library	40439	Library Non-Bond FundedCapPr	39400439	LIB Interest NonBond Fd CapPrj
Register of Deeds	30004	Register's Computer	09702000	REG Computer Program
Social Services	30007	Social Services Donations	37702000	SOC Interest for Donations
Social Services	30137	SOC MHC Special Donations	37712000	SOC MHC Spc Donations Interest
Sports Authority	30276	SPA Pub Fac Arena Revenue 98	64301000	SPA Pub Fac Arena Rev 98
Sports Authority	30277	SPA Stadium Capital	64700100	SPA Stadium Capital Revenue
Sports Authority	30281	SPA Stadium \$2 Ticket Tax	64720100	SPA Stadium \$2 Ticket Tax Rev
Sports Authority	30287	SPA Stadium Improv 15 Revenu	64730300	SPA Stadium Improv 15 Revenue
Sports Authority	30289	SPA Arena Revenue 2019	64740300	SPA Arena Revenue 2019
Sports Authority	30290	SPA MLS Soccer Tax Revenue Fu	64740400	SPA MLS Soccer Tax Revenue
Sports Authority	30291	SPA MLS Soccer Lease Revenue	64740450	SPA MLS Soccer Lease Revenue
Sports Authority	30340	SPA Ford Ice Center Bellevue	64704100	SPA Ford Ice Center Bellevue
Sports Authority	30350	SPA Ballpark Revenue 2013A	64701100	SPA Ballpark Revenue 2013A
Sports Authority	30351	SPA Ballpark Revenue 2013B	64701200	SPA Ballpark Revenue 2013B
Sports Authority	31260	SPA Stadium Revenue 2023	64713000	SPA Stadium Revenue 2023
Sports Authority	31263	SPA Stadium Campus Developm	64713400	SPA Stadium Campus Development
Sports Authority	31282	SPA Pub Imp Stadium Revenue 0	64100400	SPA Stadium Revenue
Sports Authority	31283	SPA Stadium Capital Improveme	64100500	SPA Stadium Capital Improvements
Sports Authority	40283	SPA Arena Capital Improv Fund	64401300	SPA Arena Capital Improv Rev

Sports Authority	40297	SPA NHC Contr Bellevue IceRink	64401420	SPA NHC Contr Bellevue IceRink
Sports Authority	40298	SPA MLS Soccer Constr Rev Bds	64401430	SPA MLS Soccer Bd Proceeds COI
Sports Authority	60008	SPA Sports Authority Componen	64303000	SPA Facilities Management
Water	30501	Solid Waste Operations	65861110	WS WM Administration 30501
Water	30503	Tire Waste	65701301	W&S Solid Waste Tires
Water	37100	Stormwater	65701000	W&S Stormwater Admin
Water and Sewer	47346	W&S SW Capital Improvements	65412010	W&S SW Capacity Fee



Revenue Description Unrealized Gain/Loss from operation of the Metro Investment Pool (MIP).

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
405472	Unrealized Gain/Loss MIP	\$0	\$28,642,361	\$1,000

General Information

Use of Revenue Revenue is used by one or more funds to provide governmental services.

Computation Result of financial activity.

Exemptions N/A

Legal Authorization Generally Accepted Accounting Principles for Governmental Entities and Metro Finance Department Procedure.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Administrative	18301	USD General	01191499	ADM USD General Revenue
Administrative	30003	General Fund 4% Reserve	01200000	4% ADM Revenue
Administrative	30005	Central Business Imp District	01701000	ADM Cntrl Business Imp Distrct
Administrative	30031	Hotel Occ Convention Ctr 2007	01103310	ADM HOT Conv Ctr 2007 \$2 Tax
Administrative	30041	HOT Event and Marketing	01103510	ADM HOT Event and MarketingTax
Administrative	30042	Hotel Occ Conv Ctr 1% Tax	01103250	ADM HOT Convention Ctr 1% Tax
Administrative	30043	Hotel Occ Conv Ctr 2007 1% Tax	01103255	ADM HOT Conv Ctr 2007 1% Tax
Administrative	30044	Hotel Tourist Promotion	01103280	ADM HOT Tourist Promotion
Administrative	30045	Hotel Occupancy Tourist Relate	01103290	ADM HOT Tourist Related
Administrative	30046	Hotel Occupancy General Fnd 1	01103200	ADM HOT General Fund 1%
Administrative	30047	Hotel Occ 2007 1% SecondaryTD	01103260	ADM HOT 2007 1% Secondary TDZ
Administrative	30057	Flood 2010 Donations	01830510	ADM Interest Flood 10 Donation
Administrative	30058	FEMA Flood Revenue	01831510	ADM FEMA Flood Revenue
Administrative	30064	CBID Fee Event and Marketing	01104100	ADM CBID Fee Event & Marketing
Administrative	30089	Hurricane Dorian 2019	01703320	ADM Hurricane Dorian Rev
Administrative	30095	Storms/Straight Line Winds 5/3/	01705320	ADM Storms SL Winds 5/3/20
Administrative	30097	Hurricane Laura 8/20	01710820	ADM Hurricane Laura Rev
Administrative	30098	Hurricane Sally 9/20	01710830	ADM Hurricane Sally Rev
Administrative	30099	COVID-19 Pandemic	01602020	ADM COVID-19 Rev & Int
Administrative	30102	DUI Offender	01101495	ADM DUI Offender Interest
Administrative	30121	Nashville 12/2020 Bombing	01711220	ADM Nashville 12/25/20 Bombing R
Administrative	30130	DA Mediation Services Fund	01105100	ADM Contr Mediation Services
Administrative	30135	NMAAM Qualified Public Use Fa	01701200	ADM NMAAM Qual Public Use Fact
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Administrative	30165	Kentucky Flood 7/2022	01700850	ADM Kentucky Flood 7/2022 Rev & I
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Administrative	52200	IOD Network (Injured-On-Duty)	01552200	ADM IOD Network
Administrative	71018	Flexible Benefits Plan 2022	01600113	ADM Flexible Benefits Interest 2022
Administrative	71019	Flexible Benefits Plan 2023	01600114	ADM Flexible Benefits Interest 2023
Administrative	71020	Flexible Benefits Plan 2024	01600115	ADM Flexible Benefits Interest 2024

Administrative	73168	James M Cowan Endowment	01602000	ADM James M. Cowan Endowment
Administrative	73172	John L Watkins MD Memorial	01603000	ADM John L. Watkins Memorial
Administrative	73180	Cecil R Crawford Endowment	01604000	PAR Cecil R Crawford Endowment
Administrative	75017	MNPS Flexible Benefit 2022	01600314	ADM MNPS Flexible Benefits Plan 20
Administrative	75018	MNPS Flexible Benefit 2023	01600315	ADM MNPS Flexible Benefits Plan 20
Arts Commission	10101	GSD General	41106300	ART Non Allocated Fin Trans
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Arts Commission	32041	Arts Com Contrib/Donations Fu	41702001	ART Unrestricted Donations
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County Clerk	30218	County Clerk Title Fees	18702000	COU County Clerk Title Fees
County Clerk	30318	County Clerk EIVS Fees	18703000	COU County Clerk EIVS Fees
County Clerk	30418	County Clerk T&R Fees	18704000	COU County Clerk T&R Fees
Criminal Court Clerk	30034	Criminal Ct Clerk Computerizati	24701000	CCC Crim Ct Clk Computerizat'n
Criminal Court Clerk	33024	Criminal Court Clerk Victims Assi	24702000	CCC Interest Victim Assistance
Debt Service	20115	GSD Debt Service	90109115	DS GSD Debt Service Revenue
Debt Service	20300	SPA Stadium Debt Service 2012	90110200	SPA Stadium Debt Service2012A
Debt Service	20306	SPA Stadium Debt Service 2021	90113000	SPA Stadium Debt Service 2021A
Debt Service	28315	USD Debt Service	90199315	DS USD Debt Srv General Rev
District Attorney	30101	Metro Major Drug Program	19103000	DA Drug Program Interest
District Attorney	30103	DA Fraud & Economic Crime	19102000	DA Fraud & Economic Crime
District Attorney	30104	DA Special Operations	19300310	DA Special Operations
District Attorney	30107	DA EVAP Act	19701100	DA EVAP Act
Election Commission	32205	Election Commission Grant Fund	05300100	ELE Voting Machine Sys Grant
Employee Benefit Board	80167	Metro Pension Plan	12600167	BEN Metro Pension Plan-A&B
Employee Benefit Board	85174	MNPS Retirement-Former Coun	12609090	BEN MNPS Pension County
Employee Benefit Board	85175	MNPS Retirement Metro Teache	12611093	BEN MNPS Teachers
Employee Benefit Board	85368	MNPS Retirement-Former City	12610091	BEN MNPS Pension City
Finance	30077	Finance Department Grants	15301100	FIN Finance Grant Interest
Finance	30096	FIN TN Direct Appropriation Gra	15302021	FIN TN FY21 Direct Appropriation Gr
Finance	30100	Finance MCC Administration	15701000	FIN Finance MCC Administration
Finance	30113	Finance CU Administration	15702000	FIN Finance CU Administration
Fire	30048	Fire Dept Donations	32700000	FIR Donations Interest
Fire	30172	Fire HazMat Recovery	32705540	FIR HazMat Recovery
Fire	30219	Fire Special Events	32700100	FIR Special Events Interest
Fire	32032	Fire Emergency Services Grant	32301285	FIR TennCare Grant
General Services	33075	General Services Energy Progra	10302100	GSR Energy Program
General Sessions Court	30027	General Sessions Drug Court Tr	27117100	GSC Drug Court Treatment
General Sessions Court	32229	Veteran's Treatment Court Oper	27701000	GSC Veteran's Treatment Ct Ops
Health	30006	Animal Control Donations	38701000	HEA Animal Control Donations
Health	30072	Animal Education and Welfare	38702000	HEA Animal Education/Welfare

Health	30173	Opioid Settlements	38700400	HEA Abatement Funds
Health	30204	Health Title V Clean Air Act	38700100	HEA Title V Clean Air Act
Health	30206	Health Clean Air Permit Prgm	38700200	HEA Clean Air Permit Prgm
Health	32201	HEA Donations Fund	38601000	HEA David Trowbridge Donation
Industrial Development B	30083	Industrial Development Brd-CU	83701000	IDB Industrial Dev Board-CU
Information Technology S	30370	ITS Community Asset & Land Us	14700100	ITS Community Asset & Land Use
Information Technology S	32240	ITS Grant Fund	14301100	ITS Digital Inclusion Grant
Information Technology S	34150	Nashville Educ Comm & Arts TV	14105150	ITS Nash Educ Comm & Arts TV
Juvenile Court Clerk	30122	Juvenile Court Clerk Computer	22701000	JCC Juv Ct Clerk Computer Prog
Law	30056	Flood 2010 Insurance Recovery	06701000	LAW Flood 2010 Insurance Recov
Law	30094	Tornadoes 3/2020 Insurance Re	06713320	LAW Tornadoes Insurance 3/3/2020
Mayor's Office	10101	GSD General	04101010	MAY Administration
Mayor's Office	30076	Mayor's Office Donations	04701010	MAY Donations Interest
Mayor's Office	32305	MAY ECD Financial Empowerme	04311010	MAY ECD Financial Empowerment
Metro Action Commission	31500	MAC Admin & Leasehold	75701000	MAC Admin & LH Oper
Metro Action Commission	31501	MAC Local Programs	75303100	MAC Fan and Cooling
Metro Action Commission	31505	MAC Summer Food Program	75303300	MAC Summer Food
Metro Action Commission	31508	MAC BF/AF Care Program	75302300	MAC HS B/F & A/F Care
Metro Action Commission	31511	MAC Parent Club Federal Funds	75705000	MAC Parent Club Federal Fd
Metro Action Commission	31514	MAC ComSrv Poverty Summit	75306100	MAC ComSrv PovertySummit(CSPS)
Metro Action Commission	31519	MAC Share the Warmth	75308540	MAC Share the Warmth Program
Metro Action Commission	31521	MAC The Kresge Foundation Gra	75308630	MAC The Kresge Foundation Grant
Metro Action Commission	31522	MAC Youth Grant	75311000	MAC Youth Employment
Metro Action Commission	31523	MAC Workforce	75312000	MAC Workforce
Metro Action Commission	31526	MAC Federal COVID Rent-Utility	75902030	MAC COVID Rent-Utility Assistance
Metro Action Commission	31527	MAC ERA II Emergency Rent Assi	75302130	MAC ERA II Emergency Rent Assista
Metro Action Commission	31528	MAC State Reallocated Funding	75313400	MAC ERA THDA Part 1
MNPS	25104	MNPS Debt Service	80109104	MNPS Debt Srv General Revenue
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue
Municipal Auditorium	60161	Municipal Auditorium	61302000	MUN SVOG FY22
Nashville Department of T	30508	NDOT Sidewalk	42701000	NDOT Sidewalks Interest
Nashville Department of T	30509	NDOT Surplus Parking Fund	42341400	NDOT Surplus Parking Funds
Nashville Department of T	30512	Parking Management Program	42302300	NDOT Park Spaces On Street
Office of Emergency Mana	30049	OEM Donations	49301030	OEM Donations < \$5K
Office of Family Safety	32104	OFS Donations Fund	51301000	OFS Donations
Office of Homeless Servic	30153	OHS Donations Fund	53701500	OHS How's Nashville
Parks	10101	GSD General	40107800	PAR Non Allocated Fin Trans
Parks	30087	Parks Donations Fund	40701220	PAR Donations Interest
Parks	30802	Parks Resale Inventory	40180000	PAR Resale Inventory
Parks	40440	Parks Non-Bond Funded CapPro	40400440	PAR Interest NonBond Fd CapPrj
Planning Commission	30114	Barnes Fund for Affordable Hou	07730100	PLA Barnes Fund for Affordable Hou
Planning Commission	30702	Advance Planning & Research	07300500	PLA Advance Planning Research
Planning Commission	30704	Planning Grant Fund	07304010	PLA Active Living Design Key

Planning Commission	30705	Congestion Mitigation Air Qual	07305110	x-PLA Air Quality Key
Planning Commission	30709	Mixed Income PILOT - HEFB	07305400	PLA Mixed Income PILOT - HEFB
Planning Commission	30764	Metro Area Computer Mapping	07112231	PLA GIS Sales & Svc Key Rev
Police	30090	POL 2019 JAG Grant	31322345	POL 2019 JAG Grant
Police	30146	Police Unauthorized Substance	31740204	POL Unauth Substance Abuse
Police	30147	Police Drug Enforcement	31740201	POL State Drug Enforcement
Police	30149	Police Federal Drug Enforcemen	31750100	POL Justice Felony Forfeitures
Police	30151	Victim Witness Protection	31721353	POL Victim Witness Prot Key
Police	30154	Police State Felony Forfeiture	31740105	POL State Felony Forfeiture
Police	30155	Police State Gambling Forfeiture	31740102	POL State Gambling Forfeiture
Police	30156	Police Federal Forfeitures	31760100	POL Treasury Felony Forfeit
Police	30157	Police Sex Offender Registrati	31760200	POL Sex Offender Registrations
Police	30158	Police Donations Fund	31601000	POL HarbaughEstate K9 Donation
Police	30169	Police Statewide SRO Program G	31322400	POL Statewide SRO Program Grant
Police	30201	Police 2020 JAG Grant	31322346	POL 2020 JAG Grant
Police	30202	Police 2021 JAG Grant	31322347	POL 2021 JAG Grant
Police	30203	Police 2022 JAG Grant	31322348	POL 2022 JAG Grant
Police	30319	POL COVID-19 2020 Emergency	31300319	POL COVID-19 2020 Emergency Sup
Public Library	30403	Talking Library	39300502	x-LIB Talking Library
Public Library	30404	Library Special Projects	39706110	LIB Special Projects Interest
Public Library	30407	LIB NAZA JAG Grant	39304100	LIB NAZA JAG Grant
Public Library	40439	Library Non-Bond FundedCapPr	39400439	LIB Interest NonBond Fd CapPrj
Register of Deeds	30004	Register's Computer	09702000	REG Computer Program
Social Services	30007	Social Services Donations	37702000	SOC Interest for Donations
Social Services	30137	SOC MHC Special Donations	37712000	SOC MHC Spc Donations Interest
Sports Authority	30276	SPA Pub Fac Arena Revenue 98	64301000	SPA Pub Fac Arena Rev 98
Sports Authority	30277	SPA Stadium Capital	64700100	SPA Stadium Capital Revenue
Sports Authority	30281	SPA Stadium \$2 Ticket Tax	64720100	SPA Stadium \$2 Ticket Tax Rev
Sports Authority	30287	SPA Stadium Improv 15 Revenu	64730300	SPA Stadium Improv 15 Revenue
Sports Authority	30289	SPA Arena Revenue 2019	64740300	SPA Arena Revenue 2019
Sports Authority	30290	SPA MLS Soccer Tax Revenue Fu	64740400	SPA MLS Soccer Tax Revenue
Sports Authority	30291	SPA MLS Soccer Lease Revenue	64740450	SPA MLS Soccer Lease Revenue
Sports Authority	30340	SPA Ford Ice Center Bellevue	64704100	SPA Ford Ice Center Bellevue
Sports Authority	30350	SPA Ballpark Revenue 2013A	64701100	SPA Ballpark Revenue 2013A
Sports Authority	30351	SPA Ballpark Revenue 2013B	64701200	SPA Ballpark Revenue 2013B
Sports Authority	31260	SPA Stadium Revenue 2023	64713000	SPA Stadium Revenue 2023
Sports Authority	31263	SPA Stadium Campus Developm	64713400	SPA Stadium Campus Development
Sports Authority	31282	SPA Pub Imp Stadium Revenue 0	64100400	SPA Stadium Revenue
Sports Authority	31283	SPA Stadium Capital Improveme	64100500	SPA Stadium Capital Improvements
Sports Authority	40283	SPA Arena Capital Improv Fund	64401300	SPA Arena Capital Improv Rev
Sports Authority	40297	SPA NHC Contr Bellevue IceRink	64401420	SPA NHC Contr Bellevue IceRink
Sports Authority	40298	SPA MLS Soccer Constr Rev Bds	64401430	SPA MLS Soccer Bd Proceeds COI
Sports Authority	60008	SPA Sports Authority Componen	64303000	SPA Facilities Management

Water	30501	Solid Waste Operations	65861110	WS WM Administration 30501
Water	30503	Tire Waste	65701301	W&S Solid Waste Tires
Water	37100	Stormwater	65701000	W&S Stormwater Admin
Water and Sewer	47346	W&S SW Capital Improvements	65412010	W&S SW Capacity Fee



Revenue Description Realized gain/loss from operation of the Metro Investment Pool (MIP).

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
405473	Realized Gain/Loss MIP	\$0	(\$11,714,303)	\$500

General Information

Use of Revenue Revenue is used by one or more funds to provide governmental services.

Computation Computation rate and method varies by specific account.

Exemptions N/A

Legal Authorization Generally Accepted Accounting Principles for Governmental Entities and Metro Finance Department Procedure.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Administrative	18301	USD General	01191499	ADM USD General Revenue
Administrative	30003	General Fund 4% Reserve	01200000	4% ADM Revenue
Administrative	30005	Central Business Imp District	01701000	ADM Cntrl Business Imp Distrct
Administrative	30031	Hotel Occ Convention Ctr 2007	01103310	ADM HOT Conv Ctr 2007 \$2 Tax
Administrative	30041	HOT Event and Marketing	01103510	ADM HOT Event and MarketingTax
Administrative	30042	Hotel Occ Conv Ctr 1% Tax	01103250	ADM HOT Convention Ctr 1% Tax
Administrative	30043	Hotel Occ Conv Ctr 2007 1% Tax	01103255	ADM HOT Conv Ctr 2007 1% Tax
Administrative	30044	Hotel Tourist Promotion	01103280	ADM HOT Tourist Promotion
Administrative	30045	Hotel Occupancy Tourist Relate	01103290	ADM HOT Tourist Related
Administrative	30046	Hotel Occupancy General Fnd 1	01103200	ADM HOT General Fund 1%
Administrative	30047	Hotel Occ 2007 1% SecondaryTD	01103260	ADM HOT 2007 1% Secondary TDZ
Administrative	30057	Flood 2010 Donations	01830510	ADM Interest Flood 10 Donation
Administrative	30058	FEMA Flood Revenue	01831510	ADM FEMA Flood Revenue
Administrative	30064	CBID Fee Event and Marketing	01104100	ADM CBID Fee Event & Marketing
Administrative	30089	Hurricane Dorian 2019	01703320	ADM Hurricane Dorian Rev
Administrative	30095	Storms/Straight Line Winds 5/3/	01705320	ADM Storms SL Winds 5/3/20
Administrative	30097	Hurricane Laura 8/20	01710820	ADM Hurricane Laura Rev
Administrative	30098	Hurricane Sally 9/20	01710830	ADM Hurricane Sally Rev
Administrative	30099	COVID-19 Pandemic	01602020	ADM COVID-19 Rev & Int
Administrative	30102	DUI Offender	01101495	ADM DUI Offender Interest
Administrative	30121	Nashville 12/2020 Bombing	01711220	ADM Nashville 12/25/20 Bombing R
Administrative	30130	DA Mediation Services Fund	01105100	ADM Contr Mediation Services
Administrative	30135	NMAAM Qualified Public Use Fa	01701200	ADM NMAAM Qual Public Use Fact
Administrative	30164	Community Safety Fund	01601163	ADM Community Safety
Administrative	30165	Kentucky Flood 7/2022	01700850	ADM Kentucky Flood 7/2022 Rev & I
Administrative	30166	Hurricane Ian 9/2022	01710860	ADM Hurricane Ian 9/2022 Rev & In
Administrative	30175	Equipment & Major Maintenanc	01702400	ADM Equip & Major Maint 2023
Administrative	30176	C-PACER	01713350	ADM C-PACER Interest
Administrative	30359	Special Events Fund	01101710	ADM Special Events Fund Interest
Administrative	30360	Rainy Day Fund	01601360	ADM Rainy Day Fund Transfers
Administrative	38005	Gulch Central Business Imp Dst	01781000	ADM Gulch Cntrl Business ImpDt
Administrative	39005	South Nashville Central Business	01791000	ADM So Nash Cntrl Bus Imp Dstr
Administrative	40193	GO Series 2022B Bond Proceeds	01424022	ADM GO Series 2022B Bond Procee
Administrative	40472	CCA Non-Bond Funded Capital	01411100	ADM CCA Non-Bond Funded Cap M
Administrative	52200	IOD Network (Injured-On-Duty)	01552200	ADM IOD Network
Administrative	71018	Flexible Benefits Plan 2022	01600113	ADM Flexible Benefits Interest 2022
Administrative	71019	Flexible Benefits Plan 2023	01600114	ADM Flexible Benefits Interest 2023
Administrative	71020	Flexible Benefits Plan 2024	01600115	ADM Flexible Benefits Interest 2024
Administrative	73168	James M Cowan Endowment	01602000	ADM James M. Cowan Endowment

Administrative	73172	John L Watkins MD Memorial	01603000	ADM John L. Watkins Memorial
Administrative	73180	Cecil R Crawford Endowment	01604000	PAR Cecil R Crawford Endowment
Administrative	75017	MNPS Flexible Benefit 2022	01600314	ADM MNPS Flexible Benefits Plan 20
Administrative	75018	MNPS Flexible Benefit 2023	01600315	ADM MNPS Flexible Benefits Plan 20
Arts Commission	10101	GSD General	41106300	ART Non Allocated Fin Trans
Arts Commission	30141	Percent for Public Art Staff	41704000	ART Percent for Public Art Staff
Arts Commission	32041	Arts Com Contrib/Donations Fu	41702001	ART Unrestricted Donations
Board of Fair Commission	40462	Fair Board Non-Bond Funded Ca	62402024	BFC Fair Board Non-Bond Funded Ca
Codes Administration	30600	Demolition Fund	33701000	COD Demolition Projects
Convention Center Author	30171	CCA Surplus Revenue 2010B	71130400	CCA Surplus Revenue 2010B
County Clerk	30118	County Clerk Computer	18701000	COU County Clerk Computer
County Clerk	30218	County Clerk Title Fees	18702000	COU County Clerk Title Fees
County Clerk	30318	County Clerk EIVS Fees	18703000	COU County Clerk EIVS Fees
County Clerk	30418	County Clerk T&R Fees	18704000	COU County Clerk T&R Fees
Criminal Court Clerk	30034	Criminal Ct Clerk Computerizati	24701000	CCC Crim Ct Clk Computerizat'n
Criminal Court Clerk	33024	Criminal Court Clerk Victims Assi	24702000	CCC Interest Victim Assistance
Debt Service	20115	GSD Debt Service	90109115	DS GSD Debt Service Revenue
Debt Service	20300	SPA Stadium Debt Service 2012	90110200	SPA Stadium Debt Service2012A
Debt Service	20306	SPA Stadium Debt Service 2021	90113000	SPA Stadium Debt Service 2021A
Debt Service	28315	USD Debt Service	90199315	DS USD Debt Srv General Rev
District Attorney	30101	Metro Major Drug Program	19103000	DA Drug Program Interest
District Attorney	30103	DA Fraud & Economic Crime	19102000	DA Fraud & Economic Crime
District Attorney	30104	DA Special Operations	19300310	DA Special Operations
District Attorney	30107	DA EVAP Act	19701100	DA EVAP Act
Election Commission	32205	Election Commission Grant Fund	05300100	ELE Voting Machine Sys Grant
Employee Benefit Board	80167	Metro Pension Plan	12600167	BEN Metro Pension Plan-A&B
Employee Benefit Board	85174	MNPS Retirement-Former Coun	12609090	BEN MNPS Pension County
Employee Benefit Board	85175	MNPS Retirement Metro Teache	12611093	BEN MNPS Teachers
Employee Benefit Board	85368	MNPS Retirement-Former City	12610091	BEN MNPS Pension City
Finance	30077	Finance Department Grants	15301100	FIN Finance Grant Interest
Finance	30096	FIN TN Direct Appropriation Gra	15302021	FIN TN FY21 Direct Appropriation Gr
Finance	30100	Finance MCC Administration	15701000	FIN Finance MCC Administration
Finance	30113	Finance CU Administration	15702000	FIN Finance CU Administration
Fire	30048	Fire Dept Donations	32700000	FIR Donations Interest
Fire	30172	Fire HazMat Recovery	32705540	FIR HazMat Recovery
Fire	30219	Fire Special Events	32700100	FIR Special Events Interest
Fire	32032	Fire Emergency Services Grant	32301285	FIR TennCare Grant
General Services	33075	General Services Energy Progra	10302100	GSR Energy Program
General Sessions Court	30027	General Sessions Drug Court Tr	27117100	GSC Drug Court Treatment
General Sessions Court	32229	Veteran's Treatment Court Oper	27701000	GSC Veteran's Treatment Ct Ops
Health	30006	Animal Control Donations	38701000	HEA Animal Control Donations
Health	30072	Animal Education and Welfare	38702000	HEA Animal Education/Welfare
Health	30173	Opioid Settlements	38700400	HEA Abatement Funds

Health	30204	Health Title V Clean Air Act	38700100	HEA Title V Clean Air Act
Health	30206	Health Clean Air Permit Prgm	38700200	HEA Clean Air Permit Prgm
Health	32201	HEA Donations Fund	38601000	HEA David Trowbridge Donation
Industrial Development B	30083	Industrial Development Brd-CU	83701000	IDB Industrial Dev Board-CU
Information Technology S	30370	ITS Community Asset & Land Us	14700100	ITS Community Asset & Land Use
Information Technology S	32240	ITS Grant Fund	14301100	ITS Digital Inclusion Grant
Information Technology S	34150	Nashville Educ Comm & Arts TV	14105150	ITS Nash Educ Comm & Arts TV
Juvenile Court Clerk	30122	Juvenile Court Clerk Computer	22701000	JCC Juv Ct Clerk Computer Prog
Law	30056	Flood 2010 Insurance Recovery	06701000	LAW Flood 2010 Insurance Recov
Law	30094	Tornadoes 3/2020 Insurance Re	06713320	LAW Tornadoes Insurance 3/3/2020
Mayor's Office	10101	GSD General	04101010	MAY Administration
Mayor's Office	30076	Mayor's Office Donations	04701010	MAY Donations Interest
Mayor's Office	32305	MAY ECD Financial Empowerme	04311010	MAY ECD Financial Empowerment
Metro Action Commission	31500	MAC Admin & Leasehold	75701000	MAC Admin & LH Oper
Metro Action Commission	31501	MAC Local Programs	75303100	MAC Fan and Cooling
Metro Action Commission	31505	MAC Summer Food Program	75303300	MAC Summer Food
Metro Action Commission	31508	MAC BF/AF Care Program	75302300	MAC HS B/F & A/F Care
Metro Action Commission	31511	MAC Parent Club Federal Funds	75705000	MAC Parent Club Federal Fd
Metro Action Commission	31514	MAC ComSrv Poverty Summit	75306100	MAC ComSrv PovertySummit(CSPS)
Metro Action Commission	31519	MAC Share the Warmth	75308540	MAC Share the Warmth Program
Metro Action Commission	31521	MAC The Kresge Foundation Gra	75308630	MAC The Kresge Foundation Grant
Metro Action Commission	31522	MAC Youth Grant	75311000	MAC Youth Employment
Metro Action Commission	31523	MAC Workforce	75312000	MAC Workforce
Metro Action Commission	31526	MAC Federal COVID Rent-Utility	75902030	MAC COVID Rent-Utility Assistance
Metro Action Commission	31527	MAC ERA II Emergency Rent Assi	75302130	MAC ERA II Emergency Rent Assista
Metro Action Commission	31528	MAC State Reallocated Funding	75313400	MAC ERA THDA Part 1
MNPS	25104	MNPS Debt Service	80109104	MNPS Debt Srv General Revenue
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue
Municipal Auditorium	60161	Municipal Auditorium	61302000	MUN SVOG FY22
Nashville Department of T	30508	NDOT Sidewalk	42701000	NDOT Sidewalks Interest
Nashville Department of T	30509	NDOT Surplus Parking Fund	42341400	NDOT Surplus Parking Funds
Nashville Department of T	30512	Parking Management Program	42302300	NDOT Park Spaces On Street
Office of Emergency Mana	30049	OEM Donations	49301030	OEM Donations < \$5K
Office of Family Safety	32104	OFS Donations Fund	51301000	OFS Donations
Parks	10101	GSD General	40107800	PAR Non Allocated Fin Trans
Parks	30087	Parks Donations Fund	40701220	PAR Donations Interest
Parks	30802	Parks Resale Inventory	40180000	PAR Resale Inventory
Parks	40440	Parks Non-Bond Funded CapPro	40400440	PAR Interest NonBond Fd CapPrj
Planning Commission	30114	Barnes Fund for Affordable Hou	07730100	PLA Barnes Fund for Affordable Hou
Planning Commission	30702	Advance Planning & Research	07300500	PLA Advance Planning Research
Planning Commission	30704	Planning Grant Fund	07304010	PLA Active Living Design Key
Planning Commission	30705	Congestion Mitigation Air Qual	07305110	x-PLA Air Quality Key
Planning Commission	30709	Mixed Income PILOT - HEFB	07305400	PLA Mixed Income PILOT - HEFB

Planning Commission	30764	Metro Area Computer Mapping	07112231	PLA GIS Sales & Svc Key Rev
Police	30090	POL 2019 JAG Grant	31322345	POL 2019 JAG Grant
Police	30146	Police Unauthorized Substance	31740204	POL Unauth Substance Abuse
Police	30147	Police Drug Enforcement	31740201	POL State Drug Enforcement
Police	30149	Police Federal Drug Enforcemen	31750100	POL Justice Felony Forfeitures
Police	30151	Victim Witness Protection	31721353	POL Victim Witness Prot Key
Police	30154	Police State Felony Forfeiture	31740105	POL State Felony Forfeiture
Police	30155	Police State Gambling Forfeiture	31740102	POL State Gambling Forfeiture
Police	30156	Police Federal Forfeitures	31760100	POL Treasury Felony Forfeit
Police	30157	Police Sex Offender Registrati	31760200	POL Sex Offender Registrations
Police	30158	Police Donations Fund	31601000	POL HarbaughEstate K9 Donation
Police	30169	Police Statewide SRO Program G	31322400	POL Statewide SRO Program Grant
Police	30201	Police 2020 JAG Grant	31322346	POL 2020 JAG Grant
Police	30202	Police 2021 JAG Grant	31322347	POL 2021 JAG Grant
Police	30203	Police 2022 JAG Grant	31322348	POL 2022 JAG Grant
Police	30319	POL COVID-19 2020 Emergency	31300319	POL COVID-19 2020 Emergency Sup
Public Library	30403	Talking Library	39300502	x-LIB Talking Library
Public Library	30404	Library Special Projects	39706110	LIB Special Projects Interest
Public Library	30407	LIB NAZA JAG Grant	39304100	LIB NAZA JAG Grant
Public Library	40439	Library Non-Bond FundedCapPr	39400439	LIB Interest NonBond Fd CapPrj
Register of Deeds	30004	Register's Computer	09702000	REG Computer Program
Social Services	30007	Social Services Donations	37702000	SOC Interest for Donations
Social Services	30137	SOC MHC Special Donations	37712000	SOC MHC Spc Donations Interest
Sports Authority	30276	SPA Pub Fac Arena Revenue 98	64301000	SPA Pub Fac Arena Rev 98
Sports Authority	30277	SPA Stadium Capital	64700100	SPA Stadium Capital Revenue
Sports Authority	30281	SPA Stadium \$2 Ticket Tax	64720100	SPA Stadium \$2 Ticket Tax Rev
Sports Authority	30287	SPA Stadium Improv 15 Revenu	64730300	SPA Stadium Improv 15 Revenue
Sports Authority	30289	SPA Arena Revenue 2019	64740300	SPA Arena Revenue 2019
Sports Authority	30290	SPA MLS Soccer Tax Revenue Fu	64740400	SPA MLS Soccer Tax Revenue
Sports Authority	30291	SPA MLS Soccer Lease Revenue	64740450	SPA MLS Soccer Lease Revenue
Sports Authority	30340	SPA Ford Ice Center Bellevue	64704100	SPA Ford Ice Center Bellevue
Sports Authority	30350	SPA Ballpark Revenue 2013A	64701100	SPA Ballpark Revenue 2013A
Sports Authority	30351	SPA Ballpark Revenue 2013B	64701200	SPA Ballpark Revenue 2013B
Sports Authority	31260	SPA Stadium Revenue 2023	64713000	SPA Stadium Revenue 2023
Sports Authority	31283	SPA Stadium Capital Improveme	64100500	SPA Stadium Capital Improvements
Sports Authority	40283	SPA Arena Capital Improv Fund	64401300	SPA Arena Capital Improv Rev
Sports Authority	40297	SPA NHC Contr Bellevue IceRink	64401420	SPA NHC Contr Bellevue IceRink
Sports Authority	40298	SPA MLS Soccer Constr Rev Bds	64401430	SPA MLS Soccer Bd Proceeds COI
Sports Authority	60008	SPA Sports Authority Componen	64303000	SPA Facilities Management
Water	30501	Solid Waste Operations	65861110	WS WM Administration 30501
Water	30503	Tire Waste	65701301	W&S Solid Waste Tires
Water	37100	Stormwater	65701000	W&S Stormwater Admin
Water and Sewer	47346	W&S SW Capital Improvements	65412010	W&S SW Capacity Fee

Section G – Government Agencies



Revenue Description Revenue provided directly to Metro agencies by the federal government.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406100	Federal Direct	\$32,653,900	\$108,510,548	\$29,973,700

General Information

Use of Revenue Revenue is used by one or more funds to provide governmental services. Some grants may have conditions, qualifiers, and local match requirements.

Computation Estimate of the unexpended balance of the grant award and projected expenses.

Exemptions Some grants may have conditions, qualifiers, and local match requirements.

Legal Authorization MCL 5.04.075 (G), MCL 5.04.076 (G)

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	30216	American Rescue Plan Act-COVI	01602025	ADM American Rescue Plan Rev & In
Administrative	30905	Federal IRA of 2022 - IRS Tax Re	01703000	ADM Federal IRA of 2022 - IRS Tax R
Arts Commission	32241	Arts Commission Grant Fund	41310290	ART NEA Art Works 13-14
Fire	32232	Fire Department Grant Fund	32301610	x-FIR FY21 AFGS - Fitness Grant
General Services	32060	General Services Grant Fund	10301110	GSR HCH Energy Retrofit
General Sessions Court	32227	General Sessions Court Grant Fu	27310145	GSC Cherished HEARTS BJA Grant
Health	32200	Health Department Grant Fund	38351037	HEA Minority AIDS Initiative
Health	32200	Health Department Grant Fund	38351045	HEA Healthy Start Initiative
Health	32200	Health Department Grant Fund	38351137	HEA Ryan White Grant
Health	32200	Health Department Grant Fund	38351139	HEA Ryan White Medical Service
Health	32200	Health Department Grant Fund	38351147	HEA Comm Based Violence Interrupt
Health	32200	Health Department Grant Fund	38351204	HEA 103 Grant
Health	32200	Health Department Grant Fund	38351205	HEA 105 Grant
Health	32200	Health Department Grant Fund	38351218	HEA Food Inspector Training
Health	32200	Health Department Grant Fund	38363600	HEA Opioid Overdose Reduction Gra
Health	32200	Health Department Grant Fund	38363660	HEA COVID Disparities Grant
Health	32200	Health Department Grant Fund	38363680	HEA Health Accelerator Plan
Health	32200	Health Department Grant Fund	38363740	HEA EPA Air Monitoring Network Gr
Health	32200	Health Department Grant Fund	38363800	HEA COVID Response Resilient Com
Health	32200	Health Department Grant Fund	38363920	HEA Foundational Capabilities Grant
Health	32200	Health Department Grant Fund	38363930	HEA Public Health Infrastructure Gra
Health	32200	Health Department Grant Fund	38363940	HEA Local Asst & Tribal Consistency
Historical Commission	32211	Historical Commission Grant Fu	11332910	HIS NPS Civil Rights History Grant
Historical Commission	32211	Historical Commission Grant Fu	11332930	HIS NPS Underreprsntd Communitie
Metro Action Commission	31502	MAC Headstart Grant	75302140	MAC Head Start
Metro Action Commission	31502	MAC Headstart Grant	75308450	MAC Early Head Start
Metro Action Commission	31502	MAC Headstart Grant	75308470	MAC Head Start/Early COVID Supple
Metro Action Commission	31502	MAC Headstart Grant	75308480	MAC Head Start/Early American Res
Metro Action Commission	31526	MAC Federal COVID Rent-Utility	75902030	MAC COVID Rent-Utility Assistance
Metro Action Commission	31527	MAC ERA II Emergency Rent Assi	75302130	MAC ERA II Emergency Rent Assista
Metro Action Commission	31528	MAC State Reallocated Funding	75313400	MAC ERA THDA Part 1
MNPS	35300	MNPS Other Federal Grants	80305415	MNPS Project SERV TCS
Nashville Department of T	40442	NDOT Non-Bond Funded CapPro	42440400	NDOT Our Town
Nashville Department of T	40442	NDOT Non-Bond Funded CapPro	42440700	NDOT SMART Grant Project
Office Homeless Services	32138	OHS Homelessness Grants Fund	53312500	OHS HMIS Dev Support
Office Homeless Services	32138	OHS Homelessness Grants Fund	53312710	OHS Nashville Coordinated Entry
Office of Emergency Mana	32250	OEM Grant Fund	49301295	OEM Port Security FY 21-24
Office of Emergency Mana	32250	OEM Grant Fund	49301400	OEM Port Security Grant Program 2
Office of Family Safety	32051	OFS Grant Fund	51303420	OFS ICJR Grant
Police	30091	POL DNA CEBR Program Grant	31322365	POL DNA CEBR Program Grant



Police	30091	POL DNA CEBR Program Grant	31322375	POL 2022 CEBR Grant
Police	30091	POL DNA CEBR Program Grant	31322385	POL 2021 Coverdell Forensic Grant
Police	30200	Police Task Force Fund	31321403	POL Achilles Task Force Key
Police	30200	Police Task Force Fund	31321406	POL Violent Crime TF Key
Police	30200	Police Task Force Fund	31321408	POL FBI Terrorism Key
Police	30200	Police Task Force Fund	31722203	POL Mid TN Jnt Fug Task Force
Police	30200	Police Task Force Fund	31722205	POL MDHA Cayce PI
Police	30200	Police Task Force Fund	31722206	POL MDHA Sudekum Napier
Police	30200	Police Task Force Fund	31722207	POL MDHA Edgehill Housing
Police	30200	Police Task Force Fund	31722208	POL MDHA Cumberland View Apt
Police	30200	Police Task Force Fund	31722209	POL MDHA Preston Taylor Homes
Police	30201	Police 2020 JAG Grant	31322346	POL 2020 JAG Grant
Police	30202	Police 2021 JAG Grant	31322347	POL 2021 JAG Grant
Police	30203	Police 2022 JAG Grant	31322348	POL 2022 JAG Grant
Police	30207	Police 2023 JAG Grant	31322349	POL 2023 JAG Grant
Police	30319	POL COVID-19 2020 Emergency	31300319	POL COVID-19 2020 Emergency Sup
Sheriff	32230	Sheriff Grant Fund	30324970	SHE COSSAP Grant 21-24
Social Services	32137	Homelessness Grants	37312650	SOC HMIS Capacity Building
Social Services	32137	Homelessness Grants	37312660	SOC HMIS Dev Support
Social Services	32137	Homelessness Grants	37312710	SOC Nashville Coordinated Entry Gr

Revenue Description Equitable sharing of revenue.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406111	Federal (DOJ) Rev Sharing	\$500,000	\$0	\$500,000

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.
- Legal Authorization** TCA 39-11-701 through TCA 39-11-717.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Police	30149	Police Federal Drug Enforcemen	31750100	POL Justice Felony Forfeitures

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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406112	Federal (Treas) Rev Sharing	\$10,000	\$0	\$10,000

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.
- Legal Authorization** Federal Comprehensive Crime Control Act 1984 21 U.S.C. & 881 (e) (3).

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Police	30156	Police Federal Forfeitures	31760100	POL Treasury Felony Forfeit

Revenue Description Revenue received for housing federal inmates for the United States Marshall ervice.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406150	US Marshall Reimbursement	\$2,066,000	\$1,104,501	\$1,066,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Inmate days multiplied by daily rate of \$95.
- Exemptions** N/A
- Legal Authorization** BL2005-663

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Sheriff	10101	GSD General	30127100	SHE DDC Offender Management



Revenue Description DUI Court grant from U.S. Department of Justice to the Metropolitan Government, to fund and support the operations of a misdemeanor.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406160	DOJ Reimbursement	\$0	\$87,041	\$98,200

General Information

Use of Revenue Used to assist DUI court operations.

Computation Based on grant amount.

Exemptions N/A

Legal Authorization RS2021-897

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
General Sessions Court	32227	General Sessions Court Grant Fu	27310150	GSC DUI Court



Revenue Description Revenue passed through the state to Metro agencies from the federal government, generally in the form of a grant.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406200	Fed thru State PassThru	\$54,973,098	\$79,844,084	\$58,246,714

General Information

- Use of Revenue** Grant approved expenses.
- Computation** Grant award.
- Exemptions** Some grants may have conditions, qualifiers, and local match requirements.
- Legal Authorization** MCL 5.04.075 (G), MCL 5.04.076 (G).

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	30092	Tornadoes 3/2020 Response/Re	01713320	ADM Tornadoes 3/3/2020 Rev & Int
Administrative	30095	Storms/Straight Line Winds 5/3/	01705320	ADM Storms SL Winds 5/3/20
Administrative	30116	COVID FEMA	01602022	ADM COVID FEMA Rev & Int
Administrative	30142	Storm/Flood 3/2021	01701420	ADM Storm/Flood 3/2021 Rev & Int
District Attorney	32219	District Attorney Grant Fund	19300201	DA Family Voca Grant
Election Commission	32205	Election Commission Grant Fund	05300100	ELE Voting Machine Sys Grant
Fire	30085	Hurricane Florence 2018	32703220	FIR Hurricane Florence 2018
Fire	30089	Hurricane Dorian 2019	32703230	FIR Hurricane Dorian 2019
Fire	30098	Hurricane Sally 9/20	32710830	FIR Hurricane Sally 9/20
Fire	30165	Kentucky Flood 7/2022	32710850	FIR Kentucky Flood 7/2022
Fire	30166	Hurricane Ian 9/2022	32710860	FIR Hurricane Ian FL 9/2022
General Sessions Court	32227	General Sessions Court Grant Fu	27310140	GSC Cherished HEARTS
Health	32200	Health Department Grant Fund	38350265	HEA Tobacco Settlement
Health	32200	Health Department Grant Fund	38350268	HEA Chronic Disease PreventMgt
Health	32200	Health Department Grant Fund	38350400	HEA HIV PreP
Health	32200	Health Department Grant Fund	38350500	HEA Chant Grant
Health	32200	Health Department Grant Fund	38351015	HEA Health Start Grant
Health	32200	Health Department Grant Fund	38351020	HEA Immunization Svcs Grant
Health	32200	Health Department Grant Fund	38351021	HEA Family Planning Grant
Health	32200	Health Department Grant Fund	38351031	HEA ChildCare Immunization Aud
Health	32200	Health Department Grant Fund	38351034	HEA Breast & Cerv Cancer
Health	32200	Health Department Grant Fund	38351044	HEA WIC Grant
Health	32200	Health Department Grant Fund	38351053	HEA Oral HealthTDH Grant
Health	32200	Health Department Grant Fund	38351060	HEA Fetal Infant Mortality Rat
Health	32200	Health Department Grant Fund	38351064	HEA Child Safety Seat
Health	32200	Health Department Grant Fund	38351082	HEA Cities Readiness Grant
Health	32200	Health Department Grant Fund	38351087	HEA Hospital PreparednessGrant
Health	32200	Health Department Grant Fund	38351124	HEA TB Outpatient Grant
Health	32200	Health Department Grant Fund	38351133	HEA STD Grant STD
Health	32200	Health Department Grant Fund	38351134	HEA HIV AIDS Grant
Health	32200	Health Department Grant Fund	38351138	HEA HIV Rapid Testing
Health	32200	Health Department Grant Fund	38351146	HEA Emerg Preparedness Grant
Health	32200	Health Department Grant Fund	38351147	HEA Comm Based Violence Interrupt
Health	32200	Health Department Grant Fund	38351163	HEA Health Promotion CPHE AIIO
Health	32200	Health Department Grant Fund	38351166	HEA Tobacco Grant
Health	32200	Health Department Grant Fund	38351174	HEA CDC 1807 Grant
Health	32200	Health Department Grant Fund	38361800	HEA Child Fatality Review Serv
Health	32200	Health Department Grant Fund	38361900	HEA Prenatal Presumptive Eligi
Health	32200	Health Department Grant Fund	38362000	HEA Viral Hepatitis Grant
Health	32200	Health Department Grant Fund	38363100	HEA HIV/AIDS Early Interv Serv

Health	32200	Health Department Grant Fund	38363200	HEA PPHF Grant
Health	32200	Health Department Grant Fund	38363610	HEA High Impact Area Opioid
Health	32200	Health Department Grant Fund	38363630	HEA PHEP COVID Grant
Health	32200	Health Department Grant Fund	38363640	HEA Immunizations - COVID
Health	32200	Health Department Grant Fund	38363700	HEA Prevent Child Abuse TN
Health	32200	Health Department Grant Fund	38363710	HEA COVID ELC Reopening Schools
Health	32200	Health Department Grant Fund	38363720	HEA COVID ELC Travelers HealthFun
Health	32200	Health Department Grant Fund	38363730	HEA Med Examiner Cooler Exp Proj
Health	32200	Health Department Grant Fund	38363750	HEA NACCHO Community Violence
Health	32200	Health Department Grant Fund	38363910	HEA STD COVID Prevention Grant
Health	32200	Health Department Grant Fund	38363950	HEA Opioid Abatement State Grant
Health	32200	Health Department Grant Fund	38363960	HEA SPARK Program Grant
Historical Commission	32211	Historical Commission Grant Fu	11332920	HIS THC CW Cemetery Plan
Historical Commission	32211	Historical Commission Grant Fu	11332940	HIS THC Club Baron Donelson Grant
Historical Commission	32211	Historical Commission Grant Fu	11332960	HIS THC 2024 NAPC Bi-Annual Confe
Juvenile Court	32226	Juvenile Court Grant Fund	26311430	JUV Parent/Child Support Key
Juvenile Court	32226	Juvenile Court Grant Fund	26313200	JUV Parental Assistance Court
Metro Action Commission	31502	MAC Headstart Grant	75302140	MAC Head Start
Metro Action Commission	31503	MAC LIHEAP Grant	75303101	MAC LIHEAP
Metro Action Commission	31503	MAC LIHEAP Grant	75303104	MAC LIHEAP Supplemental
Metro Action Commission	31503	MAC LIHEAP Grant	75303150	MAC LIHWAP Grant
Metro Action Commission	31504	MAC CSBG Grant	75303201	MAC CSBG Emergency Services
Metro Action Commission	31504	MAC CSBG Grant	75303202	MAC CSBG Cares Act
Metro Action Commission	31505	MAC Summer Food Program	75303300	MAC Summer Food
Metro Action Commission	31506	MAC CACFP	75302200	MAC CACFP
Metro Action Commission	31508	MAC BF/AF Care Program	75302300	MAC HS B/F & A/F Care
Metro Action Commission	31514	MAC ComSrv Poverty Summit	75306100	MAC ComSrv PovertySummit(CSPS)
Metro Action Commission	31522	MAC Youth Grant	75311030	MAC WIOA Youth Grant
Metro Action Commission	31523	MAC Workforce	75312020	MAC SNAP E&T
Metro Action Commission	31524	MAC VOCA	75313000	MAC VOCA
Metro Action Commission	31525	MAC CDBG-CV - MDHA	75313100	MAC CDBG COVID-19 - MDHA
Metro Action Commission	31529	MAC CSBG CARES Grant	75302500	MAC CSBG Rapid-Cycle Impact Proj
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue
MNPS	35300	MNPS Other Federal Grants	80301911	MNPS DOJ STOP School Violence
MNPS	35300	MNPS Other Federal Grants	80304021	MNPS Homeless Education FY21
MNPS	35300	MNPS Other Federal Grants	80304022	MNPS Homeless Education FY22
MNPS	35300	MNPS Other Federal Grants	80304023	MNPS Homeless Education FY23
MNPS	35300	MNPS Other Federal Grants	80304024	MNPS Title IX McKinney-Vento FY24
MNPS	35300	MNPS Other Federal Grants	80304122	MNPS ARP HOMELESS 1.0
MNPS	35300	MNPS Other Federal Grants	80304222	MNPS ARP Homeless 2.0
MNPS	35300	MNPS Other Federal Grants	80304322	MNPS ARP Homeless System Naviga
MNPS	35300	MNPS Other Federal Grants	80304324	MNPS ARP Homeless System Naviga
MNPS	35300	MNPS Other Federal Grants	80304404	MNPS Innovative School Models FY2

MNPS	35300	MNPS Other Federal Grants	80306924	MNPS 21st CCLC Cohort 2023 FY24
MNPS	35300	MNPS Other Federal Grants	80309004	MNPS TN All Corps Grant
MNPS	35300	MNPS Other Federal Grants	80309921	MNPS ESSER/CARES Act
MNPS	35300	MNPS Other Federal Grants	80309922	MNPS ESSER 2.0
MNPS	35300	MNPS Other Federal Grants	80313219	MNPS Carl Perkins FY19
MNPS	35300	MNPS Other Federal Grants	80313220	MNPS Carl Perkins FY20
MNPS	35300	MNPS Other Federal Grants	80313221	MNPS Carl Perkins FY21
MNPS	35300	MNPS Other Federal Grants	80313222	MNPS Carl Perkins FY22
MNPS	35300	MNPS Other Federal Grants	80313223	MNPS Carl Perkins FY23
MNPS	35300	MNPS Other Federal Grants	80313224	MNPS Carl Perkins Basic FY24
MNPS	35300	MNPS Other Federal Grants	80313225	MNPS Carl Perkins Basic FY25
MNPS	35300	MNPS Other Federal Grants	80315124	MNPS Model Preschool Districts FY2
MNPS	35300	MNPS Other Federal Grants	80315216	MNPS Preschool Expansion
MNPS	35300	MNPS Other Federal Grants	80315313	MNPS Gear Up Nashville FY13
MNPS	35300	MNPS Other Federal Grants	80315314	MNPS GEAR UP TN 3.0
MNPS	35300	MNPS Other Federal Grants	80315319	MNPS Gear Up Nashville FY19
MNPS	35300	MNPS Other Federal Grants	80316519	MNPS SIG IV FY 2019
MNPS	35300	MNPS Other Federal Grants	80316618	x-MNPS21st CCLC Cohort3 FY18
MNPS	35300	MNPS Other Federal Grants	80316620	MNPS 21st CCLC Cohort FY20
MNPS	35300	MNPS Other Federal Grants	80316621	x - MNPS 21st CCLC Cohort FY21
MNPS	35300	MNPS Other Federal Grants	80316622	MNPS 21st CCLC Cohort 2018
MNPS	35300	MNPS Other Federal Grants	80316623	MNPS 21st CCLC Cohort 2018 FY23
MNPS	35300	MNPS Other Federal Grants	80316722	MNPS 21st CCLC Cohort 2019
MNPS	35300	MNPS Other Federal Grants	80316723	MNPS 21st CCLC Cohort 2019 FY23
MNPS	35300	MNPS Other Federal Grants	80316823	MNPS 21st CCLC Cohort 2022 FY23
MNPS	35300	MNPS Other Federal Grants	80317030	MNPS NSLP Supply Chain Assistance
MNPS	35300	MNPS Other Federal Grants	80323224	MNPS Carl Perkins Reserve FY4
MNPS	35300	MNPS Other Federal Grants	80332102	MNPS Jere Baxter Turnaround Pilot
MNPS	35300	MNPS Other Federal Grants	80390003	MNPS ESSER 3 Planning Grant
MNPS	35300	MNPS Other Federal Grants	80390004	MNPS ESSER Best For All
MTA	30058	FEMA Flood Revenue	78760511	MTA Flood Rev
Nashville Department of T	30089	Hurricane Dorian 2019	42703510	NDOT Hurricane Dorian 2019
Nashville Department of T	30098	Hurricane Sally 9/20	42710830	NDOT Hurricane Sally 9/20
Nashville Department of T	30408	NDOT Grants	42330400	NDOT TDOT TDM CMAQ Grant Phas
Nashville Department of T	30408	NDOT Grants	42330500	NDOT CMAQ Transportation Mgmt
Nashville Department of T	30408	NDOT Grants	42440030	NDOT TDM CMAQ Grant Phase 2
Nashville Department of T	40300	GSD NDOT Construction	42412014	NDOT Harding Place Sidewalks
Nashville Department of T	40300	GSD NDOT Construction	42412022	NDOT Hart Ln Safety Improvements
Nashville Department of T	40300	GSD NDOT Construction	42412050	NDOT BRT Lite Murfreesboro Pike
Nashville Department of T	40300	GSD NDOT Construction	42412060	NDOT BRT Lite Gallatin Road
Nashville Department of T	40342	NDOT (Planning) Non-Bond Fun	42440020	NDOT TDOT TDM CMAQ Grant
Office of Emergency Mana	30098	Hurricane Sally 9/20	49710830	OEM Hurricane Sally 9/20
Office of Emergency Mana	30119	Tornadoes 12/2021 Response/R	49712021	OEM Tornadoes 12/2021 Response/

Office of Emergency Mana	32250	OEM Grant Fund	49301275	OEM Homeland Security FY20-23
Office of Emergency Mana	32250	OEM Grant Fund	49301285	OEM Hazardous Matls Emerg Prep 2
Office of Emergency Mana	32250	OEM Grant Fund	49301300	OEM Homeland Security Grant FY21
Office of Emergency Mana	32250	OEM Grant Fund	49301310	OEM Hazardous Matls Emerg Prep 2
Office of Emergency Mana	32250	OEM Grant Fund	49301320	OEM 2022 Homeland Security 22-25
Office of Emergency Mana	32250	OEM Grant Fund	49301350	OEM Emerg Mgt Performance Grant
Office of Emergency Mana	32250	OEM Grant Fund	49301360	OEM Emerg Mgt Performance FY21-
Office of Emergency Mana	32250	OEM Grant Fund	49301370	OEM UASI Grant 2023
Office of Emergency Mana	32250	OEM Grant Fund	49301380	OEM Emerg Mgt Performance Grant
Office of Emergency Mana	32250	OEM Grant Fund	49301390	OEM Homeland Security 23-26
Office of Family Safety	32051	OFS Grant Fund	51303400	OFS STOP Fatality Review Grant
Office of Family Safety	32051	OFS Grant Fund	51303430	OFS Enhancing Language Access Gra
Office of Family Safety	32051	OFS Grant Fund	51303440	OFS VOCA Family Justice Ctr
Office of Family Safety	32051	OFS Grant Fund	51303460	OFS State Symposium
Office of Family Safety	32051	OFS Grant Fund	51303470	OFS VOCA Supplement
Office of Family Safety	32051	OFS Grant Fund	51303480	OFS DV Liaison
Police	30085	Hurricane Florence 2018	31703410	POL Hurricane Florence 2018
Police	30098	Hurricane Sally 9/20	31710830	POL Hurricane Sally 9/20
Police	30200	Police Task Force Fund	31321407	POL DEA Task Force Key
Police	30200	Police Task Force Fund	31721408	POL Drug Overdose Investigations
Police	32231	Police Grant Fund	31330960	POL VOCA Victime Intervention
Police	32231	Police Grant Fund	31332700	POL VOCA LEVC Grant
Police	32231	Police Grant Fund	31332710	POL Project Safe Neighborhoods
Police	32231	Police Grant Fund	31332720	POL COPS CPD/LEMHWA
Police	32231	Police Grant Fund	31332750	POL VCIF Community Crime Preventi
Police	32231	Police Grant Fund	31332760	POL VCIF Hot Spot TCCRP Grant
Police	32231	Police Grant Fund	31332770	POL EFLEA - Covenant Shooting
Public Library	30401	Library Services	39304043	LIB Disadv Grant- LCO Prog Key
Sheriff	32230	Sheriff Grant Fund	30323100	SHE ELC Confinement Facilities Gran
State Trial Court	32228	State Trial Court Grant Fund	28320140	STC Community Corrections Grnt
State Trial Court	32228	State Trial Court Grant Fund	28320160	STC Drug Court Staff
State Trial Court	32228	State Trial Court Grant Fund	28320170	STC TDMHSAS - Federal
State Trial Court	32228	State Trial Court Grant Fund	28320205	STC TN Dept of Corrections
State Trial Court	32228	State Trial Court Grant Fund	28322190	STC Court Interpreter Endowmnt
State Trial Court	32228	State Trial Court Grant Fund	28322300	STC Governor's Hwy Safety Offc
Water	30058	FEMA Flood Revenue	65800511	W&S Water & Sewer Flood Rev
Water	37039	W&S SW Flood 2010 Home Buy	65801190	W&S SW Mill Creek RiskMgt Proj
Water	37039	W&S SW Flood 2010 Home Buy	65801230	W&S SW Seven Mile Creek Buyout
Water	37039	W&S SW Flood 2010 Home Buy	65801240	W&S SW McCrory Creek Acq Proj
Water	37039	W&S SW Flood 2010 Home Buy	65801250	W&S SW White & Mill Creek Acq Pr



Revenue Description Medicaid/TNCAre thru State.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406210	Medicaid/TNCAre thru State	\$200,000	\$251,904	\$1,080,000

General Information

Use of Revenue To pay providers.

Computation Estimated cost.

Exemptions N/A

Legal Authorization State code.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue

Revenue Description Supplemental mbalance payments.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406214	EMS-Medicaid Supplemental Prgm	\$1,503,100	\$2,557,137	\$1,500,000

General Information

Use of Revenue To be allocated back to ESM operations.

Computation Payment is based on adjudicated medicare claims for a given quarter. We, then, net out assessment which is based on total transports for a given quarter.

Exemptions Dependent on continuation of Medicare supplemental program.

Legal Authorization TASA: Government Program.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fire	10101	GSD General	32115410	FIR GSD EMS Operations



Revenue Description Medicaid/TN Care revenue passed thru State of TN.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406215	DTCH-Medicaid/TNCare thruState	\$3,142,100	\$1,684,620	\$2,400,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Ambulance rates are set by Council ordinance at \$650 plus \$13/loaded mile. Medicaid/TN Care pays a percentage of the rate which is approximately 20%.

Exemptions N/A

Legal Authorization TCA 7.61.102; BL2003-114; BL2007-1444

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fire	10101	GSD General	32115410	FIR GSD EMS Operations



Revenue Description Revenue passed through an organization to Metro agencies from the federal government, generally in the form of a grant.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406300	Fed thru Other PassThru	\$927,300	\$4,431,933	\$1,152,300

General Information

- Use of Revenue** Revenue is used by one or more funds to provide governmental services.
- Computation** Estimate of the unexpended balance of the grant award and projected expenses.
- Exemptions** Some grants may have conditions, qualifiers, and local match requirements.
- Legal Authorization** Various legislation and agreements including Metro Council Resolution RS2011-1702.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
MNPS	35300	MNPS Other Federal Grants	80301004	MNPS Connected Literacy (PENCIL) F
MNPS	35300	MNPS Other Federal Grants	80303524	MNPS EIR Expansion Grant FY24
MNPS	35300	MNPS Other Federal Grants	80304021	MNPS Homeless Education FY21
MNPS	35300	MNPS Other Federal Grants	80304022	MNPS Homeless Education FY22
MNPS	35300	MNPS Other Federal Grants	80313220	MNPS Carl Perkins FY20
MNPS	35300	MNPS Other Federal Grants	80313221	MNPS Carl Perkins FY21
MNPS	35300	MNPS Other Federal Grants	80315313	MNPS Gear Up Nashville FY13
MNPS	35300	MNPS Other Federal Grants	80315314	MNPS GEAR UP TN 3.0
MNPS	35300	MNPS Other Federal Grants	80315319	MNPS Gear Up Nashville FY19
MNPS	35300	MNPS Other Federal Grants	80315323	MNPS TN SySTEM FY23-FY24
MNPS	35300	MNPS Other Federal Grants	80332103	MNPS Turnaround Pilot Plan Grant F
Office Homeless Services	32138	OHS Homelessness Grants Fund	53312300	OHS MHC MDHA CDBG
Office Homeless Services	32138	OHS Homelessness Grants Fund	53312500	OHS HMIS Dev Support
Office Homeless Services	32138	OHS Homelessness Grants Fund	53312710	OHS Nashville Coordinated Entry
Public Library	30401	Library Services	39304098	LIB Emergency Connectivity Funds
Social Services	32137	Homelessness Grants	37312300	SOC MHC MDHA CDBG
Social Services	32137	Homelessness Grants	37312650	SOC HMIS Capacity Building
Social Services	32137	Homelessness Grants	37312700	SOC ESG-CV Emer Solution Grant CO
Social Services	32137	Homelessness Grants	37312710	SOC Nashville Coordinated Entry Gr
Social Services	32237	Social Services Grant Fund	37322300	SOC Nutrition Program
Social Services	32237	Social Services Grant Fund	37322550	SOC Options Meals



Revenue Description Medicaid/TN Care revenue passed through other agencies (Non-State).

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406314	DTCH-Medicaid/TNCare thruOther	\$775,000	\$2,992,687	\$1,975,800

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Ambulance rates are set by Council ordinance at \$650 plus \$13/loaded mile. Each TNCare provider pays a different rate.

Exemptions N/A

Legal Authorization TCA 7.61.102; BL2003-114; BL2007-1444

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fire	10101	GSD General	32115410	FIR GSD EMS Operations

Revenue Description Medicare revenue passed through other agencies.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406324	DTCH-Medicare thru OtherPasT	\$7,597,400	\$10,075,290	\$8,250,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Ambulance rates are set by Council ordinance at \$650 plus \$13/loaded mile. 80% of the Medicare allowed amount is based upon a regional fee schedule. 20% is billed secondary. Remaining balance is written off per contractual requirement.

Exemptions N/A

Legal Authorization TCA 7.61.102; BL2003-114; BL2007-1444

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fire	10101	GSD General	32115410	FIR GSD EMS Operations



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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406401	TN Funded Programs	\$6,870,000	\$74,522,860	\$3,840,600

General Information

Use of Revenue Revenue is used by one or more funds to provide governmental services.

Computation Various methods are used.

Exemptions Various exemptions exist.

Legal Authorization Various legislation and agreements including TCA 67-1-508, TCA 7-53-305(b), Metro Council Resolutions, Grant Contracts, Metro Board Actions, Memorandums of Agreements, Memorandums of Understanding.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	30092	Tornadoes 3/2020 Response/Re	01713320	ADM Tornadoes 3/3/2020 Rev & Int
Administrative	30095	Storms/Straight Line Winds 5/3/	01705320	ADM Storms SL Winds 5/3/20
Administrative	30142	Storm/Flood 3/2021	01701420	ADM Storm/Flood 3/2021 Rev & Int
Arts Commission	32241	Arts Commission Grant Fund	41310260	ART TAC Arts Build Communities
Arts Commission	32241	Arts Commission Grant Fund	41310270	ART TAC Major Cultural Inst
Assessor of Property	10101	GSD General	16102000	ASR Assessment
Farmer's Market	30260	Farmers' Market Grant Fund	60301020	FAR Project Diabetes Grant 22 - 25
General Sessions Court	32227	General Sessions Court Grant Fu	27310120	GSC Recovery Court TN WITS
General Sessions Court	32227	General Sessions Court Grant Fu	27310160	GSC Mental Hlth & Subs Abs State M
Health	32200	Health Department Grant Fund	38351034	HEA Breast & Cerv Cancer
Health	32200	Health Department Grant Fund	38360450	HEA Grant in Aid
Historical Commission	32211	Historical Commission Grant Fu	11332950	HIS THC Documenting Battle of Nash
Industrial Development B	30083	Industrial Development Brd-CU	83701000	IDB Industrial Dev Board-CU
Juvenile Court	32226	Juvenile Court Grant Fund	26312540	JUV Child & Family Intervention
Juvenile Court	32226	Juvenile Court Grant Fund	26312560	JUV State Supplement
Juvenile Court	32226	Juvenile Court Grant Fund	26312600	JUV Interpreter Services FY17
Juvenile Court	32226	Juvenile Court Grant Fund	26313000	JUV Safe Baby Court
Juvenile Court	32226	Juvenile Court Grant Fund	26313300	JUV Wrapping Around Families Succ
Juvenile Court	32226	Juvenile Court Grant Fund	26313500	JUV Byrne State Crisis Intervention P
MNPS	35131	MNPS General Purpose	80160045	MNPS Project 60
MTA	30058	FEMA Flood Revenue	78760511	MTA Flood Rev
Nashville Department of T	40300	GSD NDOT Construction	42412020	NDOT Sidewalks Lebanon Pike
Nashville Department of T	40300	GSD NDOT Construction	42412021	NDOT Roadway Maint Dickerson Pk
Nashville Department of T	40442	NDOT Non-Bond Funded CapPro	42440200	NDOT E. Trinity Lane
Nashville Department of T	40442	NDOT Non-Bond Funded CapPro	42440500	NDOT Old Hickory Blvd State Aid
Planning Commission	30704	Planning Grant Fund	07304080	PLA BRAG EB Grant
Police	30169	Police Statewide SRO Program G	31322400	POL Statewide SRO Program Grant
Police	32231	Police Grant Fund	31330850	POL ICAC Grant FY08
Police	32231	Police Grant Fund	31331540	POL Governor Hwy Safety Grt 13
Police	32231	Police Grant Fund	31332710	POL Project Safe Neighborhoods
Public Library	30401	Library Services	39304010	LIB TOP Grant
Public Library	30401	Library Services	39304045	LIB Gen Lib Svcs GrantKey
Public Library	30401	Library Services	39304065	LIB EAP Deaf Hear Grant Key
Public Library	30401	Library Services	39304150	LIB Changing Table Grant
Sheriff	32230	Sheriff Grant Fund	30324170	SHE Corr Svcs Litter Gr Key
State Trial Court	32228	State Trial Court Grant Fund	28322190	STC Court Interpreter Endowmnt
Water	30058	FEMA Flood Revenue	65800511	W&S Water & Sewer Flood Rev
Water	30502	Solid Waste Grant	65302100	W&S Solid Waste Rebate Grant
Water	37039	W&S SW Flood 2010 Home Buy	65801250	W&S SW White & Mill Creek Acq Pr



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>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406402	Alc Bev Tax Apportion	\$1,224,300	\$1,236,775	\$1,224,300

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- 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.
- Legal Authorization** TCA 67-6-101 et seq.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue

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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406403	TN Telecomm Sales Tax	\$1,525,000	\$1,337,727	\$1,300,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** 2.5% on all telecommunication services.
- Exemptions** N/A
- Legal Authorization** Unknown at this time.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue



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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406404	Gas & Fuel - Cnty	\$9,756,400	\$9,609,314	\$9,721,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** 28.6% of total gasoline taxes collected.
- Exemptions** One percent [1.00%] is subtracted to pay for state administrative costs.
- Legal Authorization** Unknown at this time.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue

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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406405	Gas & Fuel - City	\$18,251,400	\$17,984,880	\$18,204,100

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** 14.3% of total gasoline taxes collected.
- Exemptions** One percent [1.00%] is subtracted to pay for state administrative costs.
- Legal Authorization** TCA 67-3-201 et seq. (G) & (R), TCA 67-3-301 et seq. (F), TCA 67-3-401 et seq. (E) & (F), TCA 67-3-901-(b) (D), TCA 67-3-902 (F)

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue



Revenue Description Tax on income derived from stocks and bonds per TCA 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>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406406	Income Tax	\$0	\$4,169	\$0

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** 25% of the amount remaining (after administrative costs) from the 6% state tax.
- Exemptions** Personal exemption [\$1,250.00] and joint exemption [\$2,500.00] on state tax.
- Legal Authorization** TCA 67-2-101 through TCA 67-2-121.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue

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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406407	TN Sales Tax Levy	\$84,220,700	\$194,827,173	\$83,933,500

General Information

- Use of Revenue** Funds are deposited into the General Fund for general government activities.
- Computation** 4.2462% of the first 6% of this tax is allocated to incorporated municipalities.
- Exemptions** There are numerous exemptions.
- Legal Authorization** T.C.A. 67-6-103

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Convention Center Author	63100	CCA Revenue 2010A	71530100	CCA Revenue 2010A
Sports Authority	30277	SPA Stadium Capital	64700100	SPA Stadium Capital Revenue
Sports Authority	30288	SPA Arena Account 2019	64740200	SPA Arena Account 2019
Sports Authority	30290	SPA MLS Soccer Tax Revenue Fu	64740400	SPA MLS Soccer Tax Revenue
Sports Authority	30350	SPA Ballpark Revenue 2013A	64701100	SPA Ballpark Revenue 2013A
Sports Authority	31260	SPA Stadium Revenue 2023	64713000	SPA Stadium Revenue 2023
Sports Authority	31260	SPA Stadium Revenue 2023	64713200	SPA Stadium PSL Sales Tax Revenue
Sports Authority	31260	SPA Stadium Revenue 2023	64713300	SPA Stadium Campus Sales Tax Reve
Sports Authority	31283	SPA Stadium Capital Improveme	64100500	SPA Stadium Capital Improvements



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>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406408	TN Beer Tax Allocation	\$260,900	\$243,344	\$260,900

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Total collected tax, less 3% wholesaler commission and 0.5% administrative fee.
- Exemptions** Wine.
- Legal Authorization** TCA 57-6-101 through TCA 57-6-118.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue

Revenue Description State tax of 3.0% on the net earnings of banks and savings & loans in Tennessee. These funds are collected by the State of Tennessee and remitted to Metro in March.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406409	TN Excise Tax Allocation	\$21,246,500	\$23,205,918	\$23,206,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** 3% of net earnings, less 7% of the ad valorem taxes paid in that fiscal year.
- Exemptions** Nine percent [9.00%] of the calculated sharing amount is deducted and kept in the state general fund.
- Legal Authorization** TCA 67-4-2003 (G), TCA 67-4-2007 (R) & (E), TCA 67-4-2008 (E), TCA 67-4-2009 (R), TCA 67-4-2019 (E)

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue



Revenue Description County tax on gasoline and motor fuel in Tennessee.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406410	Gas Inspection Fees	\$1,419,400	\$1,410,632	\$1,419,400

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 N/A

Legal Authorization TCA 67-3-1301, TCA 67-3-2001, TCA 67-3-1302, TCA 67-3-2005, TCA 67-3-2008, TCA 67-3-2202, TCA 67-3-2206, TCA 67-3-2213

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue

Revenue Description Fee for autopsies performed at the Forensic Medical Services facility.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406411	Post Mortum Reimbursement	\$225,000	\$381,277	\$225,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Contract with Forensic Medical Services.

Exemptions N/A

Legal Authorization Contract based.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101614	ADM Forensic Medical Examiner
Health	10101	GSD General	38151111	HEA Forensic Med Exam Office



Revenue Description Revenue for housing non-metro inmates.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406412	Jail Inmate Reimbursement	\$16,600,000	\$21,782,687	\$18,500,000

General Information

Use of Revenue Revenue is used by one or more funds to provide governmental services.

Computation \$61 per inmate day.

Exemptions N/A

Legal Authorization TCA 41-11-103 (G) & (R) & (D)

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Sheriff	10101	GSD General	30122130	SHE MC2 Offender Management
Sheriff	10101	GSD General	30124910	SHE Admin Support Svcs Key
Sheriff	30145	Sheriff CCA Contract	30722910	SHE CDC-M CCA-MDF Key



Revenue Description Grant from State for election related issues.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406415	TN Cost Reimbursement	\$13,486,100	\$9,768,326	\$14,042,100

General Information

Use of Revenue Used for specific designations by the State for Election Related Issues.

Computation State Formula depending on the needs of all the counties in the State.

Exemptions N/A

Legal Authorization Various legislation and agreements including TCA 2-12-208, TCA 2-12-209, TCA 4-24-202, TCA 8-14-210, TCA 8-21-401, TCA 24-4-101 et seq., TCA 38-8-106, TCA 38-8-111, TCA 40-9-126, TCA 40-9-127, TCA 40-25-129, TCA 40-25-130, TCA 40-25-131, TCA 55-12-127, TC



<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101613	ADM Correctional Healthcare
Criminal Court Clerk	10101	GSD General	24100100	CCC Admin
District Attorney	10101	GSD General	19101000	DA Administration
Election Commission	10101	GSD General	05100410	ELE Election Comm Operating
Fire	10101	GSD General	32114110	FIR GSD Fire Support
Fire	10101	GSD General	32114210	FIR GSD EMS Support
Fire	10101	GSD General	32114510	FIR GSD Logistics
Fire	10101	GSD General	32114710	FIR GSD Training
Fire	10101	GSD General	32115210	FIR GSD Specialized Services
Fire	10101	GSD General	32115410	FIR GSD EMS Operations
Fire	10101	GSD General	32115510	FIR GSD Fire Operations
Fire	10101	GSD General	32116310	FIR GSD Fire Prevention
Fire	10101	GSD General	32160110	FIR GSD IT Systems
Fire	10101	GSD General	32160210	FIR GSD Facilities Maint
Fire	10101	GSD General	32160710	FIR GSD Occup Health & Safety
Fire	10101	GSD General	32160810	FIR GSD Admin
Fire	18301	USD General	32194510	FIR USD Logistics
Fire	18301	USD General	32195510	FIR USD Fire Operations
Fire	18301	USD General	32196210	FIR USD Pub Fire Educ-Com Svc
Fire	18301	USD General	32196310	FIR USD Fire Prevention
Parks	10101	GSD General	40103110	PAR Park Police Patrols
Police	10101	GSD General	31121051	POL Behav Hea Svcs Key
Police	10101	GSD General	31121252	POL Training Personnel/In-Serv
Police	10101	GSD General	31122001	POL Traffic Key
Police	10101	GSD General	31122151	POL SWAT Key
Police	10101	GSD General	31122403	POL Patrol South Sector Key
Police	10101	GSD General	31122700	POL Professional Development
Police	10101	GSD General	31160810	POL ALOB Executive Leadersh
Public Defender	10101	GSD General	21101000	PDF Administration
State Trial Court	32228	State Trial Court Grant Fund	28320140	STC Community Corrections Grnt
State Trial Court	32228	State Trial Court Grant Fund	28320160	STC Drug Court Staff
State Trial Court	32228	State Trial Court Grant Fund	28320165	STC Courtroom Security Guard
State Trial Court	32228	State Trial Court Grant Fund	28320170	STC TDMHSAS - Federal
State Trial Court	32228	State Trial Court Grant Fund	28320205	STC TN Dept of Corrections



Revenue Description Revenue from TennCare for patient services.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406426	TennCare	\$370,500	\$236,632	\$370,500

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Based on billable rates with TennCare providers.
- Exemptions** Ineligible Patients: If service is not billable, or the patient has private insurance.
- Legal Authorization** Board of Health by authority of Metro Charter 10.104.1, TennCare Provider Plan.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Health	10101	GSD General	38151032	HEA Public Health Clinics
Health	10101	GSD General	38151051	HEA Oral Health Svcs
Health	10101	GSD General	38151121	HEA Turberculosis Elimination
Health	10101	GSD General	38151131	HEA STD/HIV Prevent&Interventn

Revenue Description TN MNPS Basic Educ. program.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406430	TN MNPS Basic Educ. Program	\$280,000,000	\$0	\$0

General Information

- Use of Revenue** Educational Services.
- Computation** Notice from State.
- Exemptions** State formula.
- Legal Authorization** State code.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue



Revenue Description Additional fee on the sales price of services and tagible personal property sold at retail within the central business improvement district.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406443	Sales Fee CBID	\$4,140,000	\$3,844,506	\$4,100,000

General Information

Use of Revenue Used to assist in the recruitment of major conventions and group meetings, the improvement of promotion, and to provide additional focused security in the central business improvement districts located within a tourism development zone.

Computation Shall not exceed the rate of twenty-five hundredths percent (0.25%).

Exemptions Professional services; lodging provided to transients; tickets to sporting events or other live ticketed events; alcoholic beverages which are subject to the liquor by the drink tax in addition to sales tax; newspapers and other publications; and overnight and long term parking.

Legal Authorization TN Code § 7-88-117

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	30064	CBID Fee Event and Marketing	01104100	ADM CBID Fee Event & Marketing

Revenue Description Fees collected in association with the issuance of motor vehicle titles and documents scanned for the TN Dept of Revenue Motor Vehicle Services.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406444	Title Fees-SenBill 2074	\$55,000	\$71,448	\$55,000

General Information

Use of Revenue Compensation for the acquisition, maintenance, modernization, enhancement, or replacement of software or equipment and related necessary supplies used in the operation of the titling and registration system. Earmarked for office supplies and equipment re

Computation 35 cents per title issued and \$400 monthly.

Exemptions \$400 monthly under certain provisions.

Legal Authorization Public Chapter 718 Senate Bill 2074. References T.C.A. 55-2-101, 55-3-114, 55-6-104, 55-6-105.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
County Clerk	30218	County Clerk Title Fees	18702000	COU County Clerk Title Fees



Revenue Description Tire replacement fee.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406445	Tire Fees-SenBill 1349	\$800,000	\$745,562	\$600,000

General Information

Use of Revenue To be used for the beneficial end use of waste tires.

Computation One dollar (\$1) per tire sold in the county.

Exemptions N/A

Legal Authorization TCA 67-4 1603, TCA 67-4-210

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Waste Management Servi	30501	Solid Waste Operations	72804900	NWS Tire Program
Waste Services	30503	Tire Waste	72701301	NWS Solid Waste Tires
Water	30503	Tire Waste	65701301	W&S Solid Waste Tires

Revenue Description Fees collected in association with the TN Electronic Insurance Verification System (EIVS).

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406446	Coverage Failure Fee	\$2,500	\$87,465	\$2,500

General Information

Use of Revenue Earmarked for the County Clerk's work in the administration of the vehicle insurance verification program and shall not revert to the general fund at the end of the budget year if unexpended.

Computation \$25 County Suspension Fee; \$5 of the \$25 Coverage Failure Fee; and \$10 of the \$100 Non-compliance Coverage Fee.

Exemptions N/A

Legal Authorization TCA 55-12-210 (b)(1)(A) TCA 55-12-210 (c)(1) TCA 55-12-211 (b)

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
County Clerk	30318	County Clerk EIVS Fees	18703000	COU County Clerk EIVS Fees



Revenue Description Additional fee of .25% on the sales price of services and tangible personal property sold at retail within the CBID.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406447	Additional Sales Fee CBID	\$4,140,000	\$3,844,506	\$4,100,000

General Information

- Use of Revenue** Funds are used to promote safety and cleanliness within the CBID area.
- Computation** c.25% of retail sales within the CBID.
- Exemptions** Professional services; Lodging provided to transients; Tickets to sporting events or other live ticketed events; Alcoholic beverages which are subject to the liquor by the drink tax in addition to sales tax; Newspapers and other publications; and overnight and long-term parking.
- Legal Authorization** RS2021-965

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	30195	CBID Safety & Assessment Fund	01701095	ADM CBID Additional Sales Fee

Revenue Description Grant received for phase 1 of project building out NDOT Transportation Demand Management (TDM) program.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406510	Other Gov't Agencies	\$0	\$11,819	\$0

General Information

- Use of Revenue** Phase 2 of NDOT Transportation Demand Management (TDM) program, Nashville Connector, focused on commuter engagement, employer services and education, and development services using strategies to reduce congestion with goal of improving air quality.
- Computation** Grant awarded.
- Exemptions** N/A
- Legal Authorization** Council legislation RS2022-1654.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	30408	NDOT Grants	42440030	NDOT TDM CMAQ Grant Phase 2
Planning Commission	30704	Planning Grant Fund	07304060	PLA CMAQ CompleteTrips Federal



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>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406603	MDHA	\$850,000	\$914,918	\$1,400,000

General Information

Use of Revenue Revenue is used by one or more funds to provide governmental services.

Computation Billing by Police to MDHA.

Exemptions N/A

Legal Authorization OMB Circular A-87, Metro Resolution RS2010-1213, Metro Resolution RS2010-1240, Based on Memorandum of Understanding.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Police	30200	Police Task Force Fund	31322503	POL MDHA Patrol TF Key

Revenue Description Transfer from ECC program.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406605	E911	\$4,900	\$4,900	\$4,900

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Receives \$2,450.00 bi-annually (every 6 months).

Exemptions N/A

Legal Authorization Contract with ECC Board.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42141110	NDOT GSD Developer Services



Revenue Description Reimbursement for training, educational and other related expenses.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406606	ECD	\$651,600	\$654,348	\$750,400

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Direct reimbursement of expenses.
- Exemptions** N/A
- Legal Authorization** Annual contract between Metro & Emergency Communications District.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Department of Emergency	10101	GSD General	91112010	ECC Leadership & Accreditation
Nashville Department of T	10101	GSD General	42141110	NDOT GSD Developer Services

Revenue Description Local Cost Allocation Plan (LOCAP) estimate - the LOCAP revenue billings for MTA are collected through object code 406609.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406609	MTA Operations	\$79,700	\$391,204	\$113,200

General Information

- Use of Revenue** Revenue is used by one or more funds to provide governmental services.
- Computation** Cost Accountant; based on CAFR account structure.
- Exemptions** N/A
- Legal Authorization** OMB Circular A-87 and Cost Allocation Plan.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
MTA	60002	MTA-Component Unit	78501000	MTA Administration



Revenue Description To fund the operations of the Sports Authority.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406617	Sports Authority	\$4,284,400	\$105,826,034	\$3,957,300

General Information

- Use of Revenue** Revenue is used by one or more funds to provide governmental services.
- Computation** Previous fiscal years revenue.
- Exemptions** N/A
- Legal Authorization** Unknown at this time.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Debt Service	20115	GSD Debt Service	90101000	DS GSD Debt Service
Debt Service	20115	GSD Debt Service	90109115	DS GSD Debt Service Revenue
Debt Service	20283	SPA Stadium Debt Srvc 04/13B	90110400	SPA Debt Service Ref Bds 2013B
Debt Service	20283	SPA Stadium Debt Srvc 04/13B	90110800	SPA Debt Service Ref Bds 2014
Debt Service	20300	SPA Stadium Debt Service 2012	90110200	SPA Stadium Debt Service2012A
Debt Service	20301	SPA Arena Debt Service 2013A	90110500	SPA Arena Debt Service 2013A
Debt Service	20305	SPA MLS Soccer 2020 Debt Servi	90111100	SPA MLS Soccer 2020 Debt Service
Debt Service	20306	SPA Stadium Debt Service 2021	90113000	SPA Stadium Debt Service 2021A
Debt Service	20307	SPA Arena Debt Service 2021B	90114000	SPA Arena Debt Service 2021B
Sports Authority	30277	SPA Stadium Capital	64700100	SPA Stadium Capital Revenue
Sports Authority	30289	SPA Arena Revenue 2019	64740300	SPA Arena Revenue 2019
Sports Authority	30294	SPA MLS Soccer 2020 Tax Reven	64740410	SPA MLS Soccer 2020 Tax Revenue T
Sports Authority	30340	SPA Ford Ice Center Bellevue	64704100	SPA Ford Ice Center Bellevue
Sports Authority	31261	SPA Stadium Revenue - A/B Inde	64714100	SPA Stadium Revenue - A/B Indentu
Sports Authority	31262	SPA Stadium Revenue - C/D Inde	64715100	SPA Stadium Revenue - C/D Indentu
Sports Authority	31263	SPA Stadium Campus Developm	64713400	SPA Stadium Campus Development
Sports Authority	31282	SPA Pub Imp Stadium Revenue 0	64100400	SPA Stadium Revenue
Sports Authority	40305	SPA Stadium Project Rev Bonds	64401510	SPA Stad Proj 2023A Bond COI
Sports Authority	40307	SPA Stadium Project Rev Bonds	64401530	SPA Stad Proj 2023B Bond COI
Sports Authority	40309	SPA Stadium Project Rev Bonds	64401550	SPA Stad Proj 2023C Bond COI
Sports Authority	40311	SPA Stad Proj Rev Bds Taxable 2	64401570	SPA Stad Proj Taxable 2023D Bds CO
Sports Authority	40312	SPA Stad Proj 2023C/D NonTax	64401580	SPA Stad Proj 2023C/D NonTax Rev
Sports Authority	40313	SPA New Titans Stadium Constr	64401630	SPA New Stadium PSL Sales Contrib
Sports Authority	60008	SPA Sports Authority Componen	64303000	SPA Facilities Management



Revenue Description LOCAP Estimate. OMB Circular A-87 Cost Allocation Plan.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406620	Hospital Authority	\$5,961,500	\$6,033,623	\$5,961,500

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Annual review.

Exemptions N/A

Legal Authorization OMB Circular A-87 and Cost Allocation Plan.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Employee Benefit Board	80167	Metro Pension Plan	12600167	BEN Metro Pension Plan-A&B

Revenue Description Typically transfer revenue from MCC to Metro to help cover the increased costs associated with tourism growth.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
406621	Convention Center Authority	\$441,600	\$106,420,660	\$441,600

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Varies; purpose and amount are typically outlined in a memorandum of understanding (MOU).

Exemptions N/A

Legal Authorization Memorandum of Understanding .

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Administrative	30359	Special Events Fund	01101710	ADM Special Events Fund Interest
Administrative	40472	CCA Non-Bond Funded Capital	01411100	ADM CCA Non-Bond Funded Cap M
Convention Center Author	63100	CCA Revenue 2010A	71530100	CCA Revenue 2010A
Convention Center Author	63300	CCA Revenue 2010B	71530300	CCA Revenue 2010B

Section H - Commissions and Fees



Revenue Description Fees and commissions.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407200	Court Clerks-Comm & Fees	\$2,902,000	\$9,289,392	\$3,045,200

General Information

- Use of Revenue** Revenue is used by one or more funds to provide governmental services.
- 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.
- Legal Authorization** TCA 8-21-401, Metro Ordinances, Metro Council Resolutions.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Circuit Court Clerk	10101	GSD General	23102000	CIR Circuit Court Clerk
Circuit Court Clerk	30035	Circuit Court Clerk Fees	23701000	CIR Circuit Court Clerk Fees
Clerk and Master - Chance	10101	GSD General	25100100	CHA Admin
Criminal Court Clerk	10101	GSD General	24100100	CCC Admin
Juvenile Court Clerk	10101	GSD General	22101000	JCC Admin

Revenue Description Court Clerks-computer fee.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407201	Court Clerks-Computer Fee	\$24,000	\$25,902	\$26,000

General Information

- Use of Revenue** Revenue is used by one or more funds to provide governmental services.
- Computation** Four dollars [\$4.00] per warrant, case, state traffic ticket or state citation; Two dollars [\$2.00] for each tax return filed; two dollars [\$2.00] for new business license application.
- Exemptions** A disposition on case that does not incur court costs or indigence.
- Legal Authorization** TCA 8-21-401, TCA 8-21-701, TCA 67-4-715, TCA 67-4-724, TCA 8-21-1001

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Criminal Court Clerk	30034	Criminal Ct Clerk Computerizati	24701000	CCC Crim Ct Clk Computerizat'n



Revenue Description Embarked fee paid to County Clerk for each business tax return filed.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407201	Court Clerks-Computer Fee	\$85,000	\$126,990	\$85,000

General Information

Use of Revenue For the purchase/upgrades of computer equipment and software, imaging systems, and supplies, maintenance and services related to computer equipment and software for use in the operation of the County Clerk's Office.

Computation \$3 for each tax return filed; \$3 for new business license application.

Exemptions N/A

Legal Authorization T.C.A 8-21-701, T.C.A 67-4-724, T.C.A 67-4-715

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
County Clerk	30118	County Clerk Computer	18701000	COU County Clerk Computer

Revenue Description Fee retention for computer based activities.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407201	Court Clerks-Computer Fee	\$11,600	\$10,232	\$11,600

General Information

Use of Revenue Funds are deposited into the General Fund for general government activities.

Computation \$2 per paid filing.

Exemptions N/A

Legal Authorization T.C.A. 8-21-401

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Juvenile Court Clerk	30122	Juvenile Court Clerk Computer	22701000	JCC Juv Ct Clerk Computer Prog



Revenue Description Commission and fees derived from collections of motor vehicle registrations, business taxes and licenses, marriage licenses, notary commissions, passports, and recording fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407300	Elctd Offcls-Comm & Fees	\$5,000,000	\$2,307,582	\$3,000,000

General Information

- Use of Revenue** Revenue is used by one or more funds to provide governmental services.
- Computation** Duplicate titles [\$7.85], notary name change [\$7.00 each], Non-Tennessee registration [\$4.00 per late], dealer plate [\$2.00 each], decal mailed [\$2.00 each]; plate mailed [\$2.00]; certified copy [\$5.00 each], replacement plate [\$3.00 each]; bond [\$2.00 each].
- Exemptions** Couples w/counseling pay \$39.50 per license; Several business tax exemptions; military discharges.
- Legal Authorization** TCA 8-16-106, TCA 8-21-701, TCA 8-21-1001, TCA 55-4-105, TCA 55-4-117, TCA 55-6-101, TCA 55-4-204, TCA 55-6-104, TCA 67-4-411, TCA 67-4-724

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Register of Deeds	10101	GSD General	09101000	REG Admin

Revenue Description Commission and fees derived from collections of motor vehicle registrations, business taxes and licenses, marriage licenses, notary commissions and passports.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407300	Elctd Offcls-Comm & Fees	\$10,000,000	\$12,828,492	\$12,000,000

General Information

- Use of Revenue** Funds are deposited into the General Fund for general government activities.
- Computation** \$5.50 duplicate titles; \$7 per notary name change; \$4 per plate w/ non- Tennessee registration; \$2 per dealer plate; \$2 per decal mailed; \$3 per plate mailed; \$5 per certified copy; \$3 per replacement plate; \$2 per bond; \$12 per notary application.
- Exemptions** Couples w/counseling pay \$39.5.
- 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

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
County Clerk	10101	GSD General	18101000	COU Admin



Revenue Description Recording fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407300	Elctd Officls-Comm & Fees	\$0	\$3,881,906	\$0

General Information

- Use of Revenue** Funds are deposited in a special fund for internal use.
- Computation** Plats and maps \$15 per page, other documents \$5 per page, certified copies \$1 per page.
- Exemptions** Military discharges.
- Legal Authorization** T.C.A. 8-21-1001

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Register of Deeds	30036	Register of Deeds Fees	09703000	REG Register of Deeds Fees

Section I - Charges for Current Services



Revenue Description Fees for photocopies and public record requests.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407601	Archives and Records Management	\$237,200	\$161,046	\$236,900

General Information

Use of Revenue Revenue is used by one or more funds to provide governmental services.

Computation Report Fees: 8 ½ x 11 or 8 ½ x 14 Black/White Copies \$0.15 per page 8 ½ x 11 or 8 ½ x 14 Color Copies \$0.15 per page Criminal History \$13.00 Visa letters \$19.00 Solicitation Permits \$20.00.

Exemptions Metropolitan Government departments and agencies; There are no exemptions from this fee if a Library customer wishes to print out something from a public access computer.

Legal Authorization T.C.A. 10-7-503 et seq., TCA 10-7-506(c)1 et seq., Metro Charter 8.0205, MCL 11.11.1203, MCL 2.44.080, BL91-1648, Executive Order No. 35.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Beer Board	10101	GSD General	34102000	BBD Permit Application Program
District Attorney	10101	GSD General	19101000	DA Administration
Fire	10101	GSD General	32160810	FIR GSD Admin
Metropolitan Clerk	10101	GSD General	03101000	MCL Administration
Planning Commission	10101	GSD General	07112850	PLA Land Development
Police	10101	GSD General	31121760	POL Crime Lab
Police	10101	GSD General	31160610	POL ALOB Records Mgmt Servi
Public Library	10101	GSD General	39101010	LIB Administrative Support



Revenue Description Sales of maps.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407604	Maps	\$3,800	\$18,360	\$3,600

General Information

- Use of Revenue** Revenue is used by one or more funds to provide governmental services.
- 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.
- Legal Authorization** Metro Planning Commission Resolution; Subdivision regulations.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Planning Commission	10101	GSD General	07112210	PLA GIS Services and Applicati
Planning Commission	30764	Metro Area Computer Mapping	07112231	PLA GIS Sales & Svc Key Rev

Revenue Description Lists of registered voters available for sale to the public.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407605	Voter Registration Lists	\$3,000	\$2,760	\$3,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Set-up fee maximum of \$75 established by the TN State Election Commission on 04/27/2010.
- Exemptions** N/A
- Legal Authorization** TCA 2-2-138

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Election Commission	10101	GSD General	05100410	ELE Election Comm Operating



Revenue Description Revenue from sale of recyclables.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407606	Garbage & Junk	\$140,000	\$119,660	\$139,000

General Information

- Use of Revenue** Revenue is used by one or more funds to provide governmental services.
- Computation** Recyclable revenue based on current market values.
- Exemptions** N/A
- Legal Authorization** Unknown at this time.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fire	10101	GSD General	32160210	FIR GSD Facilities Maint
Nashville Department of T	10101	GSD General	42142832	NDOT GSD Traffic Sign & Marking
Waste Services	30501	Solid Waste Operations	72804520	NWS Convenience/Recycle Ctrs
Water	30501	Solid Waste Operations	65804520	WS WM Convenience/Recycle Ctrs

Revenue Description Revenue from sale of recyclables.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407606	Recycled Material	\$34,000	\$6,812	\$5,000

General Information

- Use of Revenue** Revenue will be used to cover operating expenses for the OFM-Light program.
- Computation** Recycling revenue based on current market values for paper, cardboard, aluminum, tin, plastic, and carpet pad; less any vendor fees and applicable floor and ceiling rates.
- Exemptions** N/A
- Legal Authorization** Ammended contract with Waste Management; MOU with Universal Refining.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
General Services	51154	Office of Fleet Management	10510010	OFM Light Veh/Equip Repairs
General Services	51154	Office of Fleet Management	10510030	OFM Heavy Veh/Equip Repairs
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue
Parks	10101	GSD General	40101210	PAR Grass Mowing Sessions
Waste Services	30501	Solid Waste Operations	72804511	NWS Drop Off Recycle Centers
Waste Services	30501	Solid Waste Operations	72804520	NWS Convenience/Recycle Ctrs
Water	30501	Solid Waste Operations	65804200	WS WM Downtown Bus Recycling
Water	30501	Solid Waste Operations	65804511	WS WM Drop Off Recycle Centers
Water	30501	Solid Waste Operations	65804520	WS WM Convenience/Recycle Ctrs



Revenue Description Sale of publications.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407609	Code Books	\$100	\$0	\$0

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Metro Planning Commission Resolution based on number of items sold.
- Exemptions** Council members are not required for official business related requests.
- Legal Authorization** MPC Resolution.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Planning Commission	10101	GSD General	07112850	PLA Land Development

Revenue Description Videotape fee.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407619	Video	\$11,500	\$11,727	\$11,500

General Information

- Use of Revenue** Revenue is used by one or more funds to provide governmental services.
- Computation** Percentage of DVD sale.
- Exemptions** N/A
- Legal Authorization** Tennessee Supreme Court Rule 26.204.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
State Trial Court	10101	GSD General	28101000	STC Administration



Revenue Description Birth and death certificate fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407627	Certificates-Vital Statistic	\$1,000,000	\$944,905	\$1,000,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Birth Certificates; short form [\$8.00], long form [\$15.00] and additional copy [\$5.00]. Seven dollars [\$7.00] per death certificate.
- Exemptions** N/A
- Legal Authorization** Board of Health by authority of Metro Charter 10.104.1, Metro Council Resolution RS2002-1048.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Health	10101	GSD General	38160610	HEA ALOB Records Mgmt Services

Revenue Description Fees are collected for photocopies of medical records requested by physicians and legal offices.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407651	Medical Reports	\$1,000	\$0	\$1,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Ten dollars [\$10.00] for the first 10 pages; twenty five cents [\$0.25] for each page.
- Exemptions** N/A
- Legal Authorization** Board of Health by authority of Metro Charter 10.104.1, Metro Council Resolution RS2002-1048.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Health	10101	GSD General	38160610	HEA ALOB Records Mgmt Services



Revenue Description Concessions fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407654	Concessions	\$106,700	\$138,830	\$90,500

General Information

- Use of Revenue** Revenue is used by one or more funds to provide governmental services.
- Computation** Rates based on approved Metro-wide contracts, or approved by Parks Board.
- Exemptions** N/A
- Legal Authorization** Metro Charter, Article 11, Chapter 10, Sections 11.1001 through 11.1005; Metro-wide contract.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fairgrounds Nashville	30262	Fair Commission Sponsorships/	62701000	BFC D&D Events
Parks	10101	GSD General	40104110	PAR Comm Ctr Drop-in Activitie
Parks	10101	GSD General	40106240	PAR Instructors
Parks	10101	GSD General	40150110	PAR Ted Rhodes Golf Course
Parks	10101	GSD General	40150210	PAR Harpeth Hills Golf Course
Parks	10101	GSD General	40150310	PAR Two Rivers Golf Course
Parks	10101	GSD General	40150410	PAR Shelby Park Golf Course
Parks	10101	GSD General	40150610	PAR McCabe Golf Course
Parks	10101	GSD General	40150810	PAR Parthenon
Parks	10101	GSD General	40150910	PAR Wave Country
Parks	10101	GSD General	40151010	PAR Sportsplex
Sports Authority	31282	SPA Pub Imp Stadium Revenue 0	64100400	SPA Stadium Revenue



Revenue Description Goods sold at revenue producing facilities.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407655	Re-sale Inventory	\$1,865,000	\$2,187,590	\$1,855,000

General Information

Use of Revenue Revenue is used by one or more funds to provide governmental services.

Computation Varies based on merchandise sales.

Exemptions Only for retail sales portions of programs.

Legal Authorization Metro Charter, Article 11, Chapter 10, Sections 11.1001 through 11.1005; MCL 10-20-120, MCL 10-20-160

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40150810	PAR Parthenon
Parks	30802	Parks Resale Inventory	40180000	PAR Resale Inventory
Waste Services	30501	Solid Waste Operations	72803100	NWS Metro Collection
Water	30501	Solid Waste Operations	65803100	WS WM Metro Collection

Revenue Description Data processing fee fund balance; the fund will be used until the total of the fund balance is exhausted.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407659	Data Processing Fee	\$529,700	\$541,954	\$17,800

General Information

Use of Revenue Revenue is used for the purchase of computer equipment and software, upgrades to computer equipment and software, imaging systems, and supplies, maintenance and services related to computer equipment and software for use in the operation of the Register's

Computation Two dollars [\$2.00] per document.

Exemptions Military discharges.

Legal Authorization TCA 8-21-1001

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Board of Fair Commission	60156	Fair Commission	62507100	BFC Flea Market Program
Fairgrounds Nashville	60156	Fair Commission	62507200	BFC Corporate Sales Program
Nashville Department of T	30512	Parking Management Program	42302300	NDOT Park Spaces On Street



Revenue Description For receiving and forwarding to the division each application for certificates of title, including all acknowledgments of signatures thereunder, the sum of eight dollars and fifty cents (\$8.50).

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407664	MV Title Fees SB2884	\$350,000	\$583,464	\$350,000

General Information

Use of Revenue The provision of services directly related to titling and registration.

Computation \$3 earmarked for every application for certificate of title received and forwarded to the division, including all acknowledgments of signatures thereunder.

Exemptions N/A

Legal Authorization An ACT to amend TCA 55-6-104(a)(3) SB2884/HB2542.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
County Clerk	30418	County Clerk T&R Fees	18704000	COU County Clerk T&R Fees

Revenue Description Collected from course fees, gift certificate purchases, and supply purchases including books.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407700	Community Educ Fees	\$0	\$0	\$0

General Information

Use of Revenue Funds are deposited into the General Fund for general government activities.

Computation Course fees are set by Executive Director, instructors, and partners based on time, subject, etc. Supply fees are set based on market price and any shipping fees. Gift certificates can be purchased at any amount (this is approximately 1% of revenue).

Exemptions Fifty percent discount on course fees for instructors and staff. Some discounts are also occasionally given for memberships to specific programs and for specific classes (i.e. MNPS employees received a 40% discount for language classes).

Legal Authorization Metro Nashville Government.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fairgrounds Nashville	60156	Fair Commission	62507200	BFC Corporate Sales Program



Revenue Description Appeals fee to recover costs associated with short-term rental permit appeals made to Metro's STR Appeals Board .

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407701	Appeals-Codes	\$9,400	\$10,225	\$4,000

General Information

Use of Revenue Funds are deposited into the General Fund for general government activities.

Computation Flat fee (\$409) per STRP appeal filing.

Exemptions N/A

Legal Authorization RS2021-1285

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Codes Administration	10101	GSD General	33120110	COD Const'n/Land Use Key Produ

Revenue Description Appeal filing fees for the Board of Fire and Building Code Appeals.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407701	Building Appeals	\$10,000	\$6,500	\$6,900

General Information

Use of Revenue Funds are deposited into the General Fund for general government activities.

Computation Flat fee [\$250.00] per building appeal.

Exemptions N/A

Legal Authorization BL98-1445, BL2009-624

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Codes Administration	10101	GSD General	33120110	COD Const'n/Land Use Key Produ



Revenue Description Appeal fees for Electrical Examiners and Appeals Board; electrical examination and licensing fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407701	Electrical Appeals	\$113,900	\$114,114	\$111,700

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Flat fee [\$250.00] per electrical appeal filing; electrical contractor annual license renewal fees.

Exemptions N/A

Legal Authorization MCL 14-1-27, MCL 14-1-69, BL91-1526, BL91-1558, BL2009-642

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Codes Administration	10101	GSD General	33120110	COD Const'n/Land Use Key Produ

Revenue Description Appeal filing fees for board; gas and mechanical examination, licensing fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407701	Mech/Gas Appeals	\$60,400	\$62,795	\$64,400

General Information

Use of Revenue Funds are deposited into the General Fund for general government activities.

Computation Flat fee [\$250.00] per gas and mechanical appeal filing; gas and mechanical contractor annual renewal license fees.

Exemptions N/A

Legal Authorization MCL 19-1-99, MCL 19-1-31, BL90-1253, BL91-1527, BL2009-642

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Codes Administration	10101	GSD General	33120110	COD Const'n/Land Use Key Produ



Revenue Description Appeal filing fees for board; plumbing examination and licensing fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407701	Plumbing Appeals	\$68,400	\$58,350	\$66,700

General Information

- Use of Revenue** Funds are deposited into the General Fund for general government activities.
- Computation** Flat fee [\$250.00] per plumbing appeal filing fee; plumbing contractor annual license renewal fees.
- Exemptions** N/A
- Legal Authorization** MCL 33-1-26, MCL 33-1-69, BL91-1529, BL94-1226, BL2009-642

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Codes Administration	10101	GSD General	33120110	COD Const'n/Land Use Key Produ

Revenue Description Zoning appeal fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407701	Zoning Appeals	\$14,000	\$19,645	\$14,200

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Fee amount multiplied by the number of appeals.
- Exemptions** N/A
- Legal Authorization** BL2001-585

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Codes Administration	10101	GSD General	33120110	COD Const'n/Land Use Key Produ



Revenue Description Application fees for deployment of small wireless facilities (wireless broadband) in the right-of-way.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407705	Small Wireless Facility Fee	\$8,000	\$89,848	\$56,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** \$200-first site application fee; \$100-each for the first five small wireless facilities and \$50 each for additional small wireless facilities included in a single application. Beginning on January 1, 2020, and at each five-year interval thereafter, the maximum application fees established in this section must increase in an amount of ten percent (10%).
- Exemptions** N/A
- Legal Authorization** TCA 13-24-401, TCA 13-24-402, TCA 13-24-407, Metro Code 17.04.060

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Codes Administration	10101	GSD General	33120310	COD Building Code Inspections

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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407707	Plans Examination	\$2,353,400	\$2,065,805	\$2,426,100

General Information

- Use of Revenue** Funds are deposited into the General Fund for general government activities.
- Computation** Various unit costs of measure multiplied by unit costs for full cost recovery of services.
- Exemptions** N/A
- Legal Authorization** BL2004-175, BL2009-624

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Codes Administration	10101	GSD General	33120110	COD Const'n/Land Use Key Produ



Revenue Description Fees collected to assess developer waste service needs.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407707	Plans Examination	\$80,000	\$164,130	\$0

General Information

Use of Revenue Operating expenses.
Computation Historical actuals.
Exemptions N/A
Legal Authorization Unknown at this time.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	30501	Solid Waste Operations	65801300	WS WM Education/Pub Relations

Revenue Description Fees collected to assess developer waste service needs.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407707	Plans Examination	\$0	\$0	\$200,000

General Information

Use of Revenue Waste services operating expenses.
Computation Sliding scale based on total project valuation.
Exemptions N/A
Legal Authorization MCL 10.20.500

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Waste Services	30501	Solid Waste Operations	72801300	NWS Education/Pub Relations



Revenue Description Zoning fee.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407708	Zone Change	\$2,975,700	\$1,570,500	\$1,900,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Fees are authorized by Metro Council and vary according to type of application.
- Exemptions** Council members are not required to pay for official business related requests.
- Legal Authorization** MCL 17, Metro Council Resolution.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Planning Commission	10101	GSD General	07112850	PLA Land Development

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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407709	Code Enforcement	\$275,000	\$129,653	\$275,000

General Information

- Use of Revenue** Revenue is used by one or more funds to provide governmental services.
- Computation** Actual costs of liens and associated costs (advertising, title research, interest, attorney fees) associated with each individual lien.
- Exemptions** N/A
- Legal Authorization** BL93-882, BL2004-253, BL2001-585, BL2004-175

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Codes Administration	30600	Demolition Fund	33701000	COD Demolition Projects



Revenue Description Planned Urban Development (PUD) application fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407711	Plnnd Unit Dev Review	\$298,500	\$461,650	\$149,800

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Fees are authorized by Metro Council and vary according to type of application.
- Exemptions** Council members are not required to pay for official business related requests.
- Legal Authorization** Metro Council Resolution, Subdivision Regulations.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Planning Commission	10101	GSD General	07112850	PLA Land Development

Revenue Description Parent fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407712	Day Care Service	\$350,000	\$121,896	\$350,000

General Information

- Use of Revenue** Revenue funds Metropolitan Action Commission activities.
- Computation** Participants pay on a sliding scale established by the Metro Social Services Board.
- Exemptions** N/A
- Legal Authorization** Fee for service.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Metro Action Commission	31508	MAC BF/AF Care Program	75302300	MAC HS B/F & A/F Care



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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407713	Foreign Trade Zone	\$0	\$189,000	\$100,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Dell and Nissan each pay Metro \$1,833.33 per month.
- Exemptions** N/A
- Legal Authorization** FTZ agreements between Metro, Dell, and Nissan.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue

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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407718	Lobbyist Registration	\$24,000	\$32,500	\$25,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** \$50.00 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.
- Legal Authorization** MCL 2.196.040, BL1991-1484, BL2010-821

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Metropolitan Clerk	10101	GSD General	03101000	MCL Administration



Revenue Description Reimbursement for conducting background checks for TN handgun carry permits and the State.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407719	Background Check	\$10,000	\$5,594	\$10,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation \$10 per background check.

Exemptions N/A

Legal Authorization TCA 39-17-1351

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Metropolitan Clerk	10101	GSD General	03101000	MCL Administration
Police	10101	GSD General	31121252	POL Training Personnel/In-Serv
Sheriff	10101	GSD General	30124910	SHE Admin Support Svcs Key

Revenue Description Revenue generated from supervision fees associated with Day Reporting Center (DRC).

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407721	Supervision Fees	\$0	\$51,118	\$0

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Rate per service provided.

Exemptions N/A

Legal Authorization BL2005-663

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Sheriff	10101	GSD General	30124910	SHE Admin Support Svcs Key



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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407725	Pre-Trial Release Service	\$0	\$4	\$0

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Rate charged to each offender.

Exemptions N/A

Legal Authorization BL2005-663

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Sheriff	10101	GSD General	30122310	SHE Booking and Releasing

Revenue Description Subdivision fee.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407728	Subdivision Review Fee	\$572,000	\$445,975	\$350,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Fees are authorized by Metro Planning Commission and vary according to type of application.

Exemptions Council members are not required to pay for official business related requests.

Legal Authorization Metro Planning Commission resolution.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Planning Commission	10101	GSD General	07112850	PLA Land Development



Revenue Description Reimbursement from private entities and cities within Metro for its costs in assigning volunteer officers to additional duties, primarily as additional security for large events.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407730	Police Secondary Employ	\$6,548,800	\$7,807,322	\$8,788,900

General Information

Use of Revenue Revenue is used to fund general government operations.

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 N/A

Legal Authorization MCL 2.44.210

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Police	10101	GSD General	31160320	POL Secondary Employment Unit

Revenue Description Revenues include payment of fees by individuals for clinic services.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407731	Primary Clinic Fee Individua	\$141,000	\$118,853	\$141,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Sliding scale fee with [\$10.00] minimum.

Exemptions Patient does not have sufficient funds, patient is billed for services only.

Legal Authorization Board of Health by authority of Metro Charter 10.104.1.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Health	10101	GSD General	38151032	HEA Public Health Clinics
Health	10101	GSD General	38151051	HEA Oral Health Svcs
Health	10101	GSD General	38151121	HEA Turberculosis Elimination
Health	10101	GSD General	38151131	HEA STD/HIV Prevent&Interventn



Revenue Description Fees are collected in the clinic for patient services. Fees are charged on a sliding scale.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407732	Pmry Clnc-Insurance	\$1,000	\$0	\$1,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Fees are set by Board of Health by Authority of Metro Charter, based on approved rate with insurance company.
- Exemptions** Patient does not have sufficient funds, patient is billed for services only.
- Legal Authorization** Board of Health by authority of Metro Charter 10.104.1.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Health	10101	GSD General	38151032	HEA Public Health Clinics

Revenue Description Contract with SysTech Corporation.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407733	Vehicle Emission Test	\$0	\$0	\$0

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** SysTech Corporation contract; amount [\$21,000] from fleet testing and permits to fleet tester; SysTech collects fee [\$9.00] for each vehicle; Davidson County Clerk rate [\$1.50], Metro Health Department rate [\$2.00] and SysTech rate [\$5.50].
- Exemptions** Vehicle does not pass emission test.
- Legal Authorization** Metro Board of Health, Metro Council Resolution RS2001-716.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Health	10101	GSD General	38151203	HEA Air Pollution



Revenue Description Warrants revenue collected based on adjudication of cases where the suspect is found guilty.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407736	Police Investigation Fee	\$6,500	\$4,102	\$6,500

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Based on adjudication of cases where the suspect is found guilty.
- Exemptions** N/A
- Legal Authorization** Approved by Metro Council.TCA 21-901(a)(2)@.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Police	10101	GSD General	31122201	POL Warrants Key

Revenue Description Reimbursement from state for hotel/motel inspections.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407737	State Inspection	\$1,500,000	\$2,051,439	\$1,200,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Allocated by (State) Department of Health; State Permits - campgrounds, hotels, motels, and swimming pools; revenue estimates are based on number of establishments permitted; this represents 95% of the fees collected by State.
- Exemptions** N/A
- Legal Authorization** Board of Health by authority of Metro Charter 10.104.1.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Health	10101	GSD General	38151233	HEA Food & Public Fac Protectn



Revenue Description State reimbursement for campground inspections.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407737	State Inspection-Campground	\$0	\$1,890	\$2,900

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Reimbursement from state at 95% of fees collected based on Number rooms in establishment.

Exemptions N/A

Legal Authorization Board of Health by authority of Metro Charter 10.104.1.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Health	10101	GSD General	38151233	HEA Food & Public Fac Protectn

Revenue Description Reimbursement from State for hotel and motel inspections.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407737	State Inspection-Hotel/Motel	\$0	\$94,960	\$99,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Reimbursement from state at 95-percent of fees collected; based on number of rooms in establishment.

Exemptions N/A

Legal Authorization Board of Health by authority of Metro Charter 10.104.1.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Health	10101	GSD General	38151233	HEA Food & Public Fac Protectn



Revenue Description State reimbursement for pool inspections.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407737	State Inspection-Pools	\$0	\$281,520	\$346,200

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** State reimbursement at 95-percent of fees collected; based on rate [\$340.00] per pool.
- Exemptions** N/A
- Legal Authorization** Board of Health by authority of Metro Charter 10.104.1.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Health	10101	GSD General	38151233	HEA Food & Public Fac Protectn

Revenue Description Prescription co-pay.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407739	BTC Prescription Co-Pymts	\$25,000	\$1,463	\$25,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Board of Health by Authority of Metro Charter.
- Exemptions** Everyone is expected to pay co-pay for prescriptions.
- Legal Authorization** Board of Health by authority of Metro Charter 10.104.1.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Health	10101	GSD General	38151173	HEA Pharmacy



Revenue Description State reimbursement.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407740	State Inspection-Summer Food	\$9,000	\$0	\$9,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Allocated by Tennessee Department of Health.

Exemptions N/A

Legal Authorization Metro Board of Health, RS2004-261.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Health	10101	GSD General	38151233	HEA Food & Public Fac Protectn

Revenue Description On street parking revenue from Metro parking meters and garages.☐

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407743	Parking	\$11,157,100	\$11,933,396	\$11,863,400

General Information

Use of Revenue Revenue is used by one or more funds to provide governmental services.

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

Exemptions From 6 p.m. to 8 a.m. Monday through Saturday and all day Sunday. Also, ten Metro recognized holidays.

Legal Authorization MCL 11.907, BL2001-73, BL2002-1246, Downtown Partnership Contract for Off-Street parking, Rates set by Traffic and Parking Commission.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42141420	NDOT GSD Park Spaces On Street
Nashville Department of T	30509	NDOT Surplus Parking Fund	42341400	NDOT Surplus Parking Funds
Nashville Department of T	30512	Parking Management Program	42302300	NDOT Park Spaces On Street
Sports Authority	31282	SPA Pub Imp Stadium Revenue 0	64100400	SPA Stadium Revenue



Revenue Description Revenue received from fair attendees choosing to park on the Fairgrounds property.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407743	Parking	\$50,000	\$62,950	\$71,400

General Information

- Use of Revenue** Operation of the Fairgrounds.
- Computation** The rate is multiplied by the projected number of paid vehicles.
- Exemptions** Handicap and select event staff exempted.
- Legal Authorization** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.2

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Board of Fair Commission	60156	Fair Commission	62507400	BFC Leases & Agreements
Fairgrounds Nashville	60156	Fair Commission	62507000	BFC Tennessee State Fair Prog

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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407744	St & Alley Map Amend	\$7,000	\$7,350	\$8,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** \$300 per request.
- Exemptions** Fees waived upon councilmember legislative request.
- Legal Authorization** Metro Board of Health, RS2004-261.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42141310	NDOT GSD Right of Way Permits



Revenue Description Fees are collected in the Metro Public Health Clinics for family planning service. Fees are charged on a sliding scale.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407746	Family Planning Fees	\$30,000	\$3,293	\$30,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Board of Health by Authority of Metro Charter; sliding scale fee [\$10.00] minimum; revenue is based on anticipated number of visits and historical data.
- Exemptions** Patient does not have sufficient funds, patient is billed for services.
- Legal Authorization** Metro Charter 10.104.1

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Health	10101	GSD General	38151032	HEA Public Health Clinics
Health	10101	GSD General	38151034	HEA Family Planning Clinic Fee

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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407747	Fire Protection	\$125,000	\$221,397	\$200,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** \$25.00 per tent, \$75.00 per inspection, \$175.00 per pyro permit.
- Exemptions** N/A
- Legal Authorization** MCL 10.64.010, International Fire Code Chapter 24.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fire	18301	USD General	32196210	FIR USD Pub Fire Educ-Com Srvc



Revenue Description Special police commission fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407749	Spec Police Commiss'n	\$14,000	\$13,895	\$14,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- 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.
- Legal Authorization** Metro Charter Section 8.205;M.C.L. 2.44.090; T.C.A. 62-35-101,131;39-17-1315.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Police	10101	GSD General	31121252	POL Training Personnel/In-Serv

Revenue Description Towing and demolition fees of abandoned vehicles.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407755	Dumping	\$910,000	\$1,057,909	\$960,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** \$35.00 per abandoned vehicle removed.
- Exemptions** Public Works - Solid Waste trucks and Metro contractor trucks.
- Legal Authorization** BL1993-620, BL2002-1071, BL2002-1128

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Waste Services	30501	Solid Waste Operations	72804520	NWS Convenience/Recycle Ctrs
Water	30501	Solid Waste Operations	65804520	WS WM Convenience/Recycle Ctrs



Revenue Description Fees associated with dumping.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407755	Dumping	\$400,000	\$458,080	\$400,000

General Information

Use of Revenue Operating expenses.
Computation Various methods are used.
Exemptions N/A
Legal Authorization MCL 10.20.365, BL2010-817

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42144710	NDOT GSD Compost Program
Waste Services	30501	Solid Waste Operations	72803500	NWS Front Loader Collection
Water	30501	Solid Waste Operations	65803500	WS WM Front Loader Coll
Water	30501	Solid Waste Operations	65804520	WS WM Convenience/Recycle Ctrs

Revenue Description Construction and demolition disposal tipping fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407755	Land Fill Dumping	\$1,400,000	\$711,142	\$1,000,000

General Information

Use of Revenue Revenue funds 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 Public Works - Solid Waste trucks and Metro contractor trucks.
Legal Authorization MCL 10.20.360, BL2010-718

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Waste Management Servi	30501	Solid Waste Operations	72803100	NWS Metro Collection
Water	30501	Solid Waste Operations	65803100	WS WM Metro Collection



Revenue Description Fees by residents for back door pickup.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407756	Back Door Garbage	\$0	\$0	\$60,000

General Information

Use of Revenue Waste services operating expenses.
Computation Historical actuals.
Exemptions N/A
Legal Authorization MCL 10.20.220

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Waste Services	30501	Solid Waste Operations	72861110	NWS Administration

Revenue Description Fee for back door garbage pickup.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407756	Back Door Garbage	\$50,000	\$62,441	\$0

General Information

Use of Revenue Revenue is used to fund general government operations.
Computation \$23/month per household.
Exemptions Age 65 or older prior to 2010, disabled with medical note.
Legal Authorization MCL 10.20.220, BL2010-718

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	30501	Solid Waste Operations	65861110	WS WM Administration 30501



Revenue Description Hauler permits.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407757	Refuse Hndlr Inspection	\$0	\$0	\$230,000

General Information

Use of Revenue Waste services operating expenses.

Computation Historical actuals.

Exemptions N/A

Legal Authorization MCL 10.20.105 - MCL 10.20.130

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Waste Services	30501	Solid Waste Operations	72803100	NWS Metro Collection

Revenue Description Vehicle & container registration fee.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407757	Refuse Hndlr Inspection	\$210,000	\$204,916	\$0

General Information

Use of Revenue Revenue funds solid waste operations.

Computation \$50 per year/vehicle (3-yards) used to haul garbage, rubbish, chipper residue, wood waste, yard waste, or industrial waste & \$10 per each roll off container.

Exemptions Metro Public Works vehicles.

Legal Authorization MCL 10.20.100, BL8-22-2010, BL2010-718

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	30501	Solid Waste Operations	65803100	WS WM Metro Collection



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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407758	Disposal Fee	\$3,500,000	\$5,249,735	\$0

General Information

Use of Revenue Revenue supports activities of the Solid Waste Special Revenue Fund.

Computation \$6 per ton.

Exemptions Public Works - Solid Waste trucks and Metro contractor trucks.

Legal Authorization MCL 10.20.360(A), Metro Council Resolution RS2008-350, BL2010-718.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	30501	Solid Waste Operations	65803100	WS WM Metro Collection

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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407758	Disposal Fee	\$0	\$466,670	\$4,000,000

General Information

Use of Revenue Revenue supports activities of the Solid Waste Special Revenue Fund.

Computation \$6 per ton.

Exemptions Solid waste trucks and Metro contractor trucks.

Legal Authorization MCL 10.20.360(A), Metro Council Resolution RS2008-350, BL2010-718.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Waste Management Servi	30501	Solid Waste Operations	72803100	NWS Metro Collection



Revenue Description Design fee for new construction of septic systems.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407759	Engineering Fee	\$26,000	\$12,900	\$26,000

General Information

- Use of Revenue** Funds are deposited to the General Fund to offset program expenses.
- Computation** Range from \$450 to \$700 depending on type of system.
- Exemptions** N/A
- Legal Authorization** Board of Health by authority of Metro Charter 10.104.1.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Health	10101	GSD General	38151224	HEA Engineering Svce Investiga

Revenue Description Number of conventional systems designed.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407759	Engineering Fee-Plan Design	\$0	\$42,743	\$0

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Conventional systems designed times rate [\$450.00].
- Exemptions** N/A
- Legal Authorization** Board of Health by authority of Metro Charter 10.104.1.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Health	10101	GSD General	38151224	HEA Engineering Svce Investiga



Revenue Description Review fee for the construction of public swimming pools.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407759	Engineering Fee-Pool Pln Rev	\$5,000	\$7,250	\$5,000

General Information

Use of Revenue Revenue is used to fund general government operations.
Computation \$250 fee per pool.
Exemptions N/A
Legal Authorization Board of Health by authority of Metro Charter 10.104.1.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Health	10101	GSD General	38151224	HEA Engineering Svce Investiga

Revenue Description Annual base payment & seat fee from Live Nation for Ascend Amphitheater per contract.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407762	Host Fee	\$600,000	\$738,254	\$600,000

General Information

Use of Revenue Revenue funds solid waste operations.
Computation Base Payment and Seat Fee as stated in contract.
Exemptions N/A
Legal Authorization Contract.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40104410	PAR Special Events Metro



Revenue Description Residential permit parking.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407763	Residential Permit Parking	\$0	\$0	\$0

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation \$10 per year per permit.

Exemptions Guest passes and residents over 65 years old.

Legal Authorization MCL 12.42.080

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42141420	NDOT GSD Park Spaces On Street

Revenue Description Residential permit parking.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407763	Residential Permit Parking	\$5,000	\$5,423	\$4,000

General Information

Use of Revenue Funds are deposited in the fund for on street parking to be used for traffic and parking infrastructure.

Computation \$10 per year per permit.

Exemptions Guest passes and residents over 65yrs old.

Legal Authorization M.C.L. 12.42.080

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	30512	Parking Management Program	42302300	NDOT Park Spaces On Street



Revenue Description Loading zone permit.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407764	Loading Zone Permits	\$0	\$0	\$0

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** \$50 per space per year.
- Exemptions** Charitable and Non-Profit Organizations.
- Legal Authorization** MCL 12.48.020

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42141420	NDOT GSD Park Spaces On Street

Revenue Description Loading zone permit.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407764	Loading Zone Permits	\$30,000	\$2,375	\$6,000

General Information

- Use of Revenue** Funds are deposited in the fund for on street parking to be used for traffic and parking infrastructure.
- Computation** \$50 per space per year.
- Exemptions** Charitable and non-profit organizations.
- Legal Authorization** M.C.L. 12.48.020

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	30512	Parking Management Program	42302300	NDOT Park Spaces On Street



Revenue Description Valet parking permit fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407765	Valet Parking Permits	\$175,000	\$592,456	\$175,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** \$100 annual operator fee. \$50 base fee plus lost revenue from parking meters based on location and hours of operation.
- Exemptions** N/A
- Legal Authorization** BL2001-723, BL2002-1246, Rates set by Traffic and Parking Commission.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42141420	NDOT GSD Park Spaces On Street
Nashville Department of T	30512	Parking Management Program	42302300	NDOT Park Spaces On Street

Revenue Description Community Plan Amendment fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407769	Comm Plan Amend Fees	\$153,400	\$49,000	\$100,000

General Information

- Use of Revenue** Funds are deposited into the General Fund for general government activities.
- Computation** Fee was adopted by the Metro Planning Commission based upon recommendations in the MGT Fee Study that went into effect in July 2022. The computation method is rate multiplied by the number of cases.
- Exemptions** Metro Planning Commission (MPC) is exempt from paying the fee when sponsoring a Plan Amendment.
- Legal Authorization** Metropolitan Planning Commission.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Planning Commission	10101	GSD General	07111850	PLA Planning Policy and Design



Revenue Description Free parking permits for green and energy efficient cars.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407774	Green Permit Fees	\$0	\$880	\$0

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Ten dollar [\$10.00] annual permit fee.

Exemptions N/A

Legal Authorization MCL 12.44, BL 2010-734

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42141420	NDOT GSD Park Spaces On Street
Nashville Department of T	30512	Parking Management Program	42302300	NDOT Park Spaces On Street

Revenue Description Board fee collected.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407775	Boarding Fees-Animal Educ/Welfare	\$1,000	\$327	\$1,000

General Information

Use of Revenue Revenue funds animal education and welfare.

Computation Three dollar [\$3.00] portion of \$18.00 daily board fee at Animal Control.

Exemptions N/A

Legal Authorization BL2009-382

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Health	30072	Animal Education and Welfare	38702000	HEA Animal Education/Welfare

Revenue Description Excess trash fee - \$75/annually for every cart over 2.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407776	Disposal Srvc-Excess Carts	\$0	\$0	\$500

General Information

Use of Revenue Waste services operating expenses.
Computation Historical actuals.
Exemptions N/A
Legal Authorization MCL 10.20.200 - MCL 10.20.260

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Waste Services	30501	Solid Waste Operations	72803100	NWS Metro Collection

Revenue Description Residential customers charged for excess trash collected for exceeding more than 2 carts per residence.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407776	Disposal Srvc-Excess Carts	\$500	\$0	\$0

General Information

Use of Revenue Revenue is used to provide governmental services.
Computation \$75 per year for excess trash over 2 carts. Proposed new \$156 per cart per year x 109 carts.
Exemptions N/A
Legal Authorization MCL 10.20.200, Solid Waste Policy SW 1-2.C.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	30501	Solid Waste Operations	65803100	WS WM Metro Collection



Revenue Description Revenue derived from accounts receivables that were collected by ACSI, the new collections vendor.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407777	ACSI EMS EMSM Collections	\$276,400	\$441,979	\$280,000

General Information

Use of Revenue Revenue is used to provide governmental services.
Computation \$650 based rate and \$13.00 per loaded mile.
Exemptions N/A
Legal Authorization T.C.A. 7-61-102

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fire	10101	GSD General	32115410	FIR GSD EMS Operations

Revenue Description General Services support for various Metro operations.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407778	Gen Services Support	\$1,053,600	\$959,624	\$1,100,700

General Information

Use of Revenue Revenue is used to fund general government operations.
Computation Various computation methods depending on rate models.
Exemptions N/A
Legal Authorization Generally Accepted Accounting Principles for Governmental Entities and Metro Finance Department Procedure.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
General Services	10101	GSD General	10103210	GSR BOSS Support Services
General Services	10101	GSD General	10103220	GSR BOSS Building Services
General Services	10101	GSD General	10103230	GSR BOSS Utilities
General Services	10101	GSD General	10104100	GSR Mail Services



Revenue Description Revenue collected from private pay and commercial insurance companies.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407779	MARS-Emergency Ambulance	\$0	\$112,740	\$0

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation \$650 based rate and \$13.00 per loaded mile.

Exemptions N/A

Legal Authorization T.C.A. 7-61-102; BL2003-114; BL2007-1444

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fire	10101	GSD General	32115410	FIR GSD EMS Operations

Revenue Description Commission from owner of non Metro-owned telephones in juvenile detention facility.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407782	Telephone-Non Metro	\$0	\$15,802	\$0

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation 35% commission of total monthly phone usage revenue as computed by owner of phones AmTel /ATN, Inc.

Exemptions N/A

Legal Authorization Contract with current juvenile detention center operator provides for any commission profits from detainee phone usage to be assigned to Metro.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Juvenile Court	10101	GSD General	26111910	JUV Juv Detention Key



Revenue Description Adoption - pound fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407783	Impound/Boarding Fees	\$50,000	\$2,833	\$50,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation \$90 adoption fee; \$25-\$75 spay/neuter fee; \$18 boarding fee; \$50 impound fee.

Exemptions N/A

Legal Authorization Board of Health by authority of Metro Charter 10.104.1.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Health	10101	GSD General	38151222	HEA Animal Services All Other

Revenue Description Sale of liquid supplement.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407786	Liquid Nutrition Program	\$0	\$16,522	\$0

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Cost of item plus admin fees.

Exemptions N/A

Legal Authorization Metro Social Services Commission.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Social Services	10101	GSD General	37122300	SOC Nutrition Program
Social Services	32237	Social Services Grant Fund	37322300	SOC Nutrition Program



Revenue Description Revenues associated with summons that are served to the general public.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407788	Serve Summons Cost	\$1,300,000	\$1,495,229	\$1,700,000

General Information

Use of Revenue Revenue is used to fund general government operations.
Computation Rate per summons served.
Exemptions N/A
Legal Authorization BL2005-663

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Sheriff	10101	GSD General	30125210	SHE Warrants Key

Revenue Description Fees for processing inmates into DCSO jails.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407789	Inmate Processing Fees	\$0	\$9,034	\$0

General Information

Use of Revenue Revenue is used to fund general government operations.
Computation Rate charged per each offender.
Exemptions N/A
Legal Authorization BL2005-663

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Sheriff	10101	GSD General	30124910	SHE Admin Support Svcs Key



Revenue Description Inmate medical visit.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407790	Medical Co-Pay	\$0	\$1,324	\$0

General Information

Use of Revenue Revenue is used to fund general government operations.
Computation Actual cost per individual case.
Exemptions N/A
Legal Authorization BL2005-663

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Sheriff	10101	GSD General	30124910	SHE Admin Support Svcs Key

Revenue Description Inmate reimbursement.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407791	Inmate Board	\$0	\$37	\$0

General Information

Use of Revenue Revenue is used to fund general government operations.
Computation Rate per day offender is working while in work release program.
Exemptions N/A
Legal Authorization BL2005-663

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Sheriff	10101	GSD General	30122910	SHE CDC-M Offend Mgmt Key



Revenue Description Revenue associated with the serving of summons outside the Davidson County area.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407793	Out of County Processing Fee	\$530,000	\$758,338	\$900,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Various jurisdictions and courts determine actual costs per summons.

Exemptions N/A

Legal Authorization BL2005-663

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Sheriff	10101	GSD General	30125210	SHE Warrants Key

Revenue Description Landlord registration fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407797	Landlord Registration Fees	\$75,000	\$69,050	\$69,700

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation \$10.00 per every landlord owning rental property in Nashville/Davidson County.

Exemptions N/A

Legal Authorization T.C.A. Title 66, Chapter 28, Part 1 -- Section 66-28-107.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Codes Administration	10101	GSD General	33120210	COD Better N'hoods Key Product



Revenue Description Revenue collected for required fee to process application for passport.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407799	Application Fee	\$0	\$13,840	\$0

General Information

- Use of Revenue** Funds are deposited into the General fund for general government activities.
- Computation** Rate established by State.
- Exemptions** N/A
- Legal Authorization** Unknown at this time.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Industrial Development B	30083	Industrial Development Brd-CU	83701000	IDB Industrial Dev Board-CU
Public Library	10101	GSD General	39103380	LIB Southeast

Revenue Description Admission fees for organized sports.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407801	Admissions	\$10,000	\$0	\$10,000

General Information

- Use of Revenue** Funds are deposited into the General Fund for general government activities.
- Computation** Fees based on estimated attendance.
- Exemptions** N/A
- Legal Authorization** Metro Charter, Article 11, Chapter 10, Sections 11.1002.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40104330	PAR Organized Sports Seasonal



Revenue Description Rental of facility.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407801	Admissions	\$850,000	\$1,282,398	\$850,000

General Information

- Use of Revenue** Funds are deposited into the General Fund for general government activities.
- Computation** Rentals per rate approved by the Park Board.
- Exemptions** N/A
- Legal Authorization** Metro Charter, Article 11, Chapter 10, Sections 11.1001 through 11.1005.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40151010	PAR Sportsplex

Revenue Description Revenue from admissions and reservations at the Regional Community Centers.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407801	Admissions - Community Center	\$400,000	\$298,567	\$400,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Reservations and admissions per rates approved by the Parks Board.
- Exemptions** N/A
- Legal Authorization** Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40104110	PAR Comm Ctr Drop-in Activitie



Revenue Description Parthenon admissions.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407801	Admissions- Parthenon	\$2,800,000	\$3,027,081	\$2,900,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Admissions per rates approved by the Park Board.
- Exemptions** N/A
- Legal Authorization** Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40150810	PAR Parthenon

Revenue Description Memberships and admission to Centennial Sportsplex.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407801	Admissions-Sportsplex	\$450,000	\$829,213	\$450,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Admissions per rate approved by the Park Board.
- Exemptions** N/A
- Legal Authorization** Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40151010	PAR Sportsplex



Revenue Description Memberships and admission to Wave Country.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407801	Admissions-Wave Pool	\$500,000	\$367,792	\$500,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Admissions per rate approved by the Park Board.

Exemptions N/A

Legal Authorization Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40150910	PAR Wave Country

Revenue Description League fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407801	Adm-Sportsplex Org Leagues	\$400,000	\$397,637	\$350,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation League participation per rate approved by the Parks Board.

Exemptions N/A

Legal Authorization Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40151010	PAR Sportsplex



Revenue Description Facility and locker rentals at Wave Country.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407801	Rentals	\$5,000	\$4,468	\$5,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Rate approved by the Parks Board for rentals at Wave Country.
- Exemptions** N/A
- Legal Authorization** Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40150910	PAR Wave Country

Revenue Description Various rates and fees that are associated with the use of various Parks facilities.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407803	Athletic Fees	\$11,172,700	\$12,302,757	\$11,265,700

General Information

- Use of Revenue** Funds are deposited into the General Fund for general government activities.
- Computation** Various rates and fees are approved by the Parks Board.
- Exemptions** N/A
- Legal Authorization** Metro Charter, Article 11, Chapter 10, Sections 11.1001 through 11.1005.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40104310	PAR Organized Sports Leagues
Parks	10101	GSD General	40150110	PAR Ted Rhodes Golf Course
Parks	10101	GSD General	40150210	PAR Harpeth Hills Golf Course
Parks	10101	GSD General	40150310	PAR Two Rivers Golf Course
Parks	10101	GSD General	40150410	PAR Shelby Park Golf Course
Parks	10101	GSD General	40150510	PAR Warner Golf Course
Parks	10101	GSD General	40150610	PAR McCabe Golf Course
Parks	10101	GSD General	40151010	PAR Sportsplex
Parks	30802	Parks Resale Inventory	40700900	PAR Golf Cart Rentals
Parks	40440	Parks Non-Bond Funded CapPro	40421040	PAR Golf Improvement
Sports Authority	30288	SPA Arena Account 2019	64740200	SPA Arena Account 2019



Revenue Description Fee associated with sidewalk waiver applications.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407804	Sidewalk Waiver Reviews	\$60,000	\$0	\$0

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation \$360 x number of sidewalk waivers applications issued.

Exemptions N/A

Legal Authorization BL2020-153/Pursuant to Metro Code Section 17.20.120.A.3.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42141310	NDOT GSD Right of Way Permits

Revenue Description Fees paid for classes facilitated by guest instructors at the Centennial Arts and Activity Center and the Centennial Arts Center.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407807	Workshop Fees-Class	\$200,000	\$146,491	\$200,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Participation rates approved by the Park Board.

Exemptions N/A

Legal Authorization Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40106240	PAR Instructors



Revenue Description Fees paid for classes facilitated by guest instructors of the Special Services Division.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407807	Workshop Fees-Class	\$200,000	\$51,976	\$200,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Participation rates approved by the Park Board.

Exemptions N/A

Legal Authorization Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40106240	PAR Instructors

Revenue Description Activities associated with horses at Peeler and Warner Parks including stabling, trail-riding, shows, training, and burial.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407808	Facility Use - Peeler Horse	\$1,200	\$843	\$1,200

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Permits issued per rate approved by the Parks Board; the Board waives fees for primary users.

Exemptions N/A

Legal Authorization Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40101310	PAR Usage Permits



Revenue Description Fees for rental and use of the Parthenon.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407808	Facility Use Fee	\$0	\$3,383	\$0

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Rates set by Parks Board.
- Exemptions** N/A
- Legal Authorization** MCL Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40150810	PAR Parthenon

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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407808	Facility Use Fee	\$0	\$90,554	\$80,000

General Information

- Use of Revenue** Funds are deposited into the Special Revenue Fund to off set the cost of Facility Repair and Maintenance.
- Computation** Rates established by the Nashville Public Library Board. Fees vary for For-profit, Non-Profit and government entities that use the spaces.
- Exemptions** N/A
- Legal Authorization** Library Board.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Public Library	30404	Library Special Projects	39706600	LIB Special Events



Revenue Description Fees collected by NECAT Studios for memberships which gives access and training to the public to develop skills and programming.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407808	Facility Use Fee	\$0	\$16,142	\$24,000

General Information

Use of Revenue To pay for needed services at the NECAT site, equipment, software, etc.
Computation Fees set by NECAT Board.
Exemptions N/A
Legal Authorization NECAT Board.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Public Library	30404	Library Special Projects	39706880	LIB NECAT Studio

Revenue Description CAC building rental.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407808	Facility Use-Centennial ArtCtr	\$6,000	\$200	\$6,000

General Information

Use of Revenue Revenue is used to fund general government operations.
Computation Rates set by Parks Board.
Exemptions N/A
Legal Authorization Parks Board.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40104415	PAR After Hours Special Events



Revenue Description Fees for use of Performing Arts Studio.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407808	Facility Use-CPAS	\$0	\$0	\$0

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Rates set by Parks Board.
- Exemptions** N/A
- Legal Authorization** MCL Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40106110	PAR Arts/History Classes

Revenue Description Dockage fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407808	Facility Use-Dock	\$150,000	\$177,758	\$200,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Rates established by the Nashville Public Library Board. Fees vary for For-profit, Non-Profit and government entities that use the spaces.
- Exemptions** N/A
- Legal Authorization** Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40101310	PAR Usage Permits



Revenue Description Reservation of park green-space.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407808	Facility Use-Open Park	\$400,000	\$328,196	\$400,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Reservations per rates approved by the Parks Board.
- Exemptions** N/A
- Legal Authorization** Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40101310	PAR Usage Permits

Revenue Description Picnic shelter reservations.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407808	Facility Use-Picnic Area	\$125,000	\$116,430	\$125,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Reservations per rates approved by Parks Board.
- Exemptions** N/A
- Legal Authorization** Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40101310	PAR Usage Permits



Revenue Description Reservations for softball fields.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407808	Facility Use-Softball Field	\$300,000	\$315,883	\$300,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Reservations per rates approved by the Parks Board.

Exemptions N/A

Legal Authorization Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40101310	PAR Usage Permits

Revenue Description Fees for measuring distance issues that would impact beer permit issuance.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407811	BBD Pre-inspection Fees	\$1,000	\$2,000	\$1,000

General Information

Use of Revenue Funds are deposited into the General Fund for general government activities.

Computation \$100 per inspection.

Exemptions N/A

Legal Authorization M.C.L. 7.08.060A; T.C.A. 57-5-104(a).

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Beer Board	10101	GSD General	34102000	BBD Permit Application Program



Revenue Description Fee for measuring distance for retail liquor stores.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407812	BBD Retail Liquor Measurement Fee	\$300	\$300	\$300

General Information

Use of Revenue Funds are deposited into the General Fund for general government activities.

Computation \$100 per measurement.

Exemptions N/A

Legal Authorization M.C.L. 7.08.150A; T.C.A. 57-5- 108(2)(a).

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Beer Board	10101	GSD General	34102100	BBD Inspection Program

Revenue Description Revenue collected from Nashville Room fees for special collections, copies, pictures, etc.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407815	Library Fees	\$75,000	\$63,308	\$75,000

General Information

Use of Revenue Funds are deposited into the General Fund for general government activities.

Computation Rates established by the Nashville Public Library Board. Fees vary for service provided.

Exemptions N/A

Legal Authorization M.C.L. 11.11.1203

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Public Library	10101	GSD General	39101010	LIB Administrative Support
Public Library	10101	GSD General	39101070	LIB Special Collections
Public Library	10101	GSD General	39103401	LIB Archives



Revenue Description Capital ticket tax for Arena.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407818	Capital Improvements Fee	\$2,007,600	\$2,550,142	\$2,007,600

General Information

Use of Revenue Part of new 'waterfall' contract in FY19-20for Arena Revenue.

Computation Split of actual collections.

Exemptions N/A

Legal Authorization Bridgestone Arena lease agreement.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Sports Authority	30288	SPA Arena Account 2019	64740200	SPA Arena Account 2019

Revenue Description Capital ticket tax for Predators.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407818	Capital Improvements Fee	\$2,007,600	\$1,897,004	\$2,007,600

General Information

Use of Revenue Part of new 'waterfall' contract in FY19-20for Arena Revenue.

Computation Split of actual collections.

Exemptions N/A

Legal Authorization Bridgestone Arena lease agreement.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Sports Authority	30288	SPA Arena Account 2019	64740200	SPA Arena Account 2019



Revenue Description Technology fee.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407819	Technology Fee	\$3,138,400	\$2,941,155	\$3,138,400

General Information

Use of Revenue Tech fee will be based around recovering costs of technology implementation, and full costs recovery of those project costs.

Computation Additional 10% fee on top of applicable Dept of Codes permit fees.

Exemptions N/A

Legal Authorization BL2022-1254

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Information Technology S	30370	ITS Community Asset & Land Us	14700100	ITS Community Asset & Land Use
Information Technology S	30370	ITS Community Asset & Land Us	14700110	ITS Water Developer PermittingTech
Information Technology S	30370	ITS Community Asset & Land Us	14700120	ITS SW Developer PermittingTechno

Revenue Description Entertainment transportation application fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407820	Ent Transp App Fee	\$18,100	\$16,200	\$18,100

General Information

Use of Revenue Policy enforcement.

Computation Application fee times number of estimated applications: \$500 company, \$125 driver.

Exemptions N/A

Legal Authorization Transportation Licensing Commission.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42143730	NDOT Entertainment Transp & Sight



Revenue Description Entertainment transportation driver background check fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407821	Ent Transp Background Check Fee	\$1,100	\$875	\$8,000

General Information

Use of Revenue Policy enforcement.

Computation Background check fee times number of estimated drivers: \$75 per background check.

Exemptions N/A

Legal Authorization Transportation Licensing Commission.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42143730	NDOT Entertainment Transp & Sight

Revenue Description Entertainment transportation convenience and necessity fees

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407822	Ent Transp Conv & Necessity Fee	\$125,000	\$201,625	\$125,000

General Information

Use of Revenue Policy enforcement.

Computation Convenience and necessity fee \$5000 times number of estimated approved companies.

Exemptions N/A

Legal Authorization Transportation Licensing Commission.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42143730	NDOT Entertainment Transp & Sight



Revenue Description Entertainment transportation vehicle permit fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407823	Ent Transp Permit Fee	\$25,000	\$5,725	\$60,000

General Information

- Use of Revenue** Policy enforcement.
- Computation** Vehicle permit fee \$1000 times number of estimated vehicles.
- Exemptions** N/A
- Legal Authorization** Transportation Licensing Commission.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Nashville Department of T	10101	GSD General	42143730	NDOT Entertainment Transp & Sight

Revenue Description Revenue collected from private pay and commercial insurance companies. This is Metro's most recent contracted collection company.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407879	DTCH-Emergency Ambulance	\$10,816,900	\$12,950,999	\$11,400,000

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Ambulance rates are set by Council ordinance at \$650 plus \$13/loaded mile.
- Exemptions** N/A
- Legal Authorization** TCA 7.61.102; BL2003-114; BL2007-1444

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fire	10101	GSD General	32115410	FIR GSD EMS Operations



Revenue Description Legal services and advertisement of back tax sales.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407901	Legal Services	\$5,000	\$4,605	\$4,800

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Market based fee based on benchmarking 8 tax sales average cost \$5,000 plus 3-4 constructive process publications costing approximately \$10,000.

Exemptions N/A

Legal Authorization TCA 67-5-2405, TCA 67-5-2410, TCA 67-5-2411, TCA 67-5-2501, TCA 67-5-2502

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Law	10101	GSD General	06110310	LAW Lit/Admin Hear All Service

Revenue Description After hours reservations for Community Centers.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407910	Staff Services	\$300,000	\$547,741	\$300,000

General Information

Use of Revenue Funds are deposited into the General Fund for general government activities.

Computation Reservations per rates approved by the Park Board.

Exemptions N/A

Legal Authorization Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40104415	PAR After Hours Special Events



Revenue Description Reservations for After Hours Softball fields for tournaments.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407910	Staff Services	\$2,000	\$4,289	\$2,500

General Information

Use of Revenue Funds are deposited into the General Fund to offset the cost of associated with after hours events.

Computation Reservations per rates approved by the Park Board.

Exemptions N/A

Legal Authorization Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40104415	PAR After Hours Special Events

Revenue Description Fees paid for participation in outdoor activities.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407910	Staff Services	\$5,000	\$5,860	\$5,000

General Information

Use of Revenue Funds are deposited into the General Fund for general government activities.

Computation Reservations per rates approved by the Park Board.

Exemptions N/A

Legal Authorization Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40104415	PAR After Hours Special Events



Revenue Description After Hours events at the Parthenon.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407910	Staff Services	\$25,000	\$43,955	\$30,000

General Information

- Use of Revenue** Funds are deposited into the General Fund for general government activities.
- Computation** Reservations per rates approved by the Park Board.
- Exemptions** N/A
- Legal Authorization** Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40104415	PAR After Hours Special Events

Revenue Description Security for after hours events at the Parthenon.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407910	Staff Services	\$9,000	\$24,844	\$12,000

General Information

- Use of Revenue** Funds are deposited into the General Fund for general government activities.
- Computation** Reservations per rates approved by Park Board.
- Exemptions** N/A
- Legal Authorization** Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40104415	PAR After Hours Special Events



Revenue Description Security for after hours events at the Parthenon.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407910	Staff Services	\$150,000	\$169,968	\$150,000

General Information

- Use of Revenue** Funds are deposited into the General Fund for general government activities.
- Computation** Reservations per rates approved by the Park Board.
- Exemptions** N/A
- Legal Authorization** Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40104415	PAR After Hours Special Events

Revenue Description After hours showmobile reservations.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407910	Staff Services	\$4,000	\$0	\$4,000

General Information

- Use of Revenue** Funds are deposited into the General Fund for general government activities.
- Computation** Reservations per rates approved by the Park Board.
- Exemptions** N/A
- Legal Authorization** Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40104415	PAR After Hours Special Events



Revenue Description Maintenance fees associated with after hours special events.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407910	Staff Services	\$20,000	\$52,355	\$30,000

General Information

- Use of Revenue** Funds are deposited into the General Fund for general government activities.
- Computation** Reservations per rates approved by the Park Board.
- Exemptions** N/A
- Legal Authorization** Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40104415	PAR After Hours Special Events

Revenue Description Rental of McCabe clubhouse room fee.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407910	Staff Services	\$50,000	\$100,487	\$50,000

General Information

- Use of Revenue** Funds are deposited into the General Fund for general government activities.
- Computation** Reservations per rates approved by the Park Board.
- Exemptions** N/A
- Legal Authorization** Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005 inclusive.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40104415	PAR After Hours Special Events



Revenue Description NAZA Afterschool program partnership.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407910	Staff Services	\$259,400	\$283,703	\$436,100

General Information

Use of Revenue Restricted to NAZA Afterschool program.

Computation 3 payments based on a cost per youth and a rate established in MOU.

Exemptions N/A

Legal Authorization MOU between Nashville After Zone Alliance and Metro Parks.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	30801	Parks Special Projects	40782400	PAR NAZA Afterschool Program

Revenue Description Contract reimbursement from Metro Board of Education.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407910	Staff Services	\$4,400	\$0	\$0

General Information

Use of Revenue To conduct surveillance activities related to the Youth Risk Behavior Survey and School Health profiles assessment under the CDC grant.

Computation Allocated by contractual agreement.

Exemptions N/A

Legal Authorization Board of Health and Metro Board of Education.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Health	32200	Health Department Grant Fund	38351174	HEA CDC 1807 Grant



Revenue Description Training fee for permit holders on applicable beer laws.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
407993	Fees-BBD Training	\$400	\$2,100	\$400

General Information

Use of Revenue Funds are deposited into the General Fund for general government activities.

Computation \$100 per individual up to 10 persons- \$1K max.

Exemptions N/A

Legal Authorization M.C.L. 7.08.150A; T.C.A. 57-5- 108(2)(a).

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Beer Board	10101	GSD General	34102100	BBD Inspection Program

Section J - Compensation from Property



Revenue Description Proceeds from sale of abandoned vehicles that are sold at auction.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
408601	Abndnd Vehicl Auct'n	\$0	\$9,345	\$0

General Information

- Use of Revenue** To cover operating costs of E-bid activities.
- Computation** Percentage of each sale price of surplus item.
- Exemptions** N/A
- Legal Authorization** Metro Government EBid department.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
General Services	61190	Surplus Property Auction	10517310	GSR EBid Surplus Prop Distr
Police	61200	Police Impound	31521150	POL Police Impound

Revenue Description Gain(loss) fixed assets

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
408602	Gain(Loss) Fixed Assets	\$0	(\$164,251)	\$1,234,400

General Information

- Use of Revenue** Revenue is used by one or more funds to provide governmental services.
- Computation** Result of financial activity.
- Exemptions** N/A
- Legal Authorization** Generally Accepted Accounting Principles for Governmental Entities and Metro Finance Department Procedure.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	90241	GSD General Fixed Assets	01700300	ADM General Fixed Assets
Administrative	90241	GSD General Fixed Assets	01700301	ADM GEN Fixed Assets
Administrative	90241	GSD General Fixed Assets	01700304	ADM LAW Fixed Assets
Convention Center Author	60271	Music City Center Operations	71520100	CCA MCC FA/Debt
Fairgrounds Nashville	60156	Fair Commission	62507200	BFC Corporate Sales Program
General Services	51154	Office of Fleet Management	10510610	OFM Asset Management
Information Technology S	51137	Information Technology Service	14560990	ITS ALOB Non-Alloc'dFinTrans
Municipal Auditorium	60161	Municipal Auditorium	61501510	MUN Administration
Police	30149	Police Federal Drug Enforcemen	31750100	POL Justice Felony Forfeitures



Revenue Description Gain(loss) equip/other.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
408603	Gain(Loss) Equip/Other	\$40,000	\$518,965	\$60,000

General Information

- Use of Revenue** Revenue is used by one or more funds to provide governmental services.
- Computation** Result of financial activity.
- Exemptions** N/A
- Legal Authorization** Generally Accepted Accounting Principles for Governmental Entities and Metro Finance Department Procedure.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Convention Center Author	60271	Music City Center Operations	71515100	CCA MCC Finance & Admin
Fairgrounds Nashville	60156	Fair Commission	62507200	BFC Corporate Sales Program
General Services	51154	Office of Fleet Management	10510010	OFM Light Veh/Equip Repairs
Metro Action Commission	31500	MAC Admin & Leasehold	75701000	MAC Admin & LH Oper
MNPS	35131	MNPS General Purpose	80101000	MNPS General Purpose
MNPS	35131	MNPS General Purpose	80101022	MNPS Transportation
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue
Office of Emergency Mana	10101	GSD General	49101000	OEM Administration
Parks	10101	GSD General	40101110	PAR Design/Construction Project
Sports Authority	30276	SPA Pub Fac Arena Revenue 98	64301000	SPA Pub Fac Arena Rev 98
Sports Authority	31282	SPA Pub Imp Stadium Revenue 0	64100400	SPA Stadium Revenue
Sports Authority	60008	SPA Sports Authority Componen	64303000	SPA Facilities Management



Revenue Description Gain(loss) on the sale of real property.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
408604	Gain(Loss) Real Property	\$3,000,000	\$4,045,909	\$0

General Information

- Use of Revenue** Revenue is used by one or more funds to provide governmental services.
- Computation** Sale price over value of property.
- Exemptions** N/A
- Legal Authorization** MCL 4.32.050 (G), MCL 4.32.060 (G), MCL 2.24.250 (G), MCL 8.103-(k) (E)

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Debt Service	20115	GSD Debt Service	90109115	DS GSD Debt Service Revenue
Planning Commission	30114	Barnes Fund for Affordable Hou	07730100	PLA Barnes Fund for Affordable Hou

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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
408699	Auction Cash Clearing	\$0	\$2,450,074	\$0

General Information

- Use of Revenue** To cover operating costs of E-bid activities.
- Computation** Percentage of each sale price of surplus item.
- Exemptions** N/A
- Legal Authorization** Generally Accepted Accounting Principles for Governmental Entities and Metro Finance Department Procedure.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
General Services	61190	Surplus Property Auction	10517310	GSR EBid Surplus Prop Distr



Revenue Description Insurance reimbursement for expenses related to each incident.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
408701	Insurance Recovery	\$0	\$3,736,698	\$0

General Information

Use of Revenue Revenue is used by one or more funds to provide governmental services.

Computation Direct reimbursement of expenses.

Exemptions N/A

Legal Authorization TCA 28-3-105, TCA 28-3-109, Metro Council Resolution pursuant to insurance policy.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
General Services	51154	Office of Fleet Management	10510610	OFM Asset Management
Law	30094	Tornadoes 3/2020 Insurance Re	06713320	LAW Tornadoes Insurance 3/3/2020
Law	30163	Civil Unrest May 2020	06700530	LAW Civil Unrest
Law	50109	Property Loss	06501000	LAW Self Insured Property Los
Law	50267	Judgments & Losses	06505000	LAW Judgments and Losses
Law	55143	MNPS Self-Insured Liability	06506000	LAW MNPS Self Insured Liability
Police	30147	Police Drug Enforcement	31740201	POL State Drug Enforcement
Water	67311	W&S Revenue	65525000	W&S Revenue



Revenue Description Revenue to recover for damages and costs incurred.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
408702	External Source Recovery	\$3,000	\$14,334	\$0

General Information

- Use of Revenue** Revenue is used by one or more funds to provide governmental services.
- Computation** Various methods are used.
- Exemptions** Any amount exceeding the current year levy.
- Legal Authorization** Various forms of authorization including TCA 28-3-105, and legal settlements.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Industrial Development B	30083	Industrial Development Brd-CU	83701000	IDB Industrial Dev Board-CU
Law	55143	MNPS Self-Insured Liability	06506000	LAW MNPS Self Insured Liability
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue
Nashville Department of T	10101	GSD General	42142110	NDOT GSD Roadway Maintenance
Water	67311	W&S Revenue	65525000	W&S Revenue

Revenue Description Insurance payments for damaged cars.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
408703	Subrogation Recovery	\$0	\$285,646	\$0

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Rate received from insurance.
- Exemptions** N/A
- Legal Authorization** Unknown at this time.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
General Services	51154	Office of Fleet Management	10510610	OFM Asset Management



Revenue Description Rental property, and various lease agreements.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
408800	Rent	\$3,241,000	\$4,468,481	\$3,236,000

General Information

Use of Revenue Revenue is used by one or more funds to provide governmental services.

Computation Contractual rental rates.

Exemptions N/A

Legal Authorization Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005; BL2007-1544.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Board of Fair Commission	60156	Fair Commission	62507400	BFC Leases & Agreements
Fairgrounds Nashville	60156	Fair Commission	62507200	BFC Corporate Sales Program
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue
MNPS	35131	MNPS General Purpose	80160045	MNPS Project 60
Parks	10101	GSD General	40101310	PAR Usage Permits
Sports Authority	30276	SPA Pub Fac Arena Revenue 98	64301000	SPA Pub Fac Arena Rev 98
Sports Authority	30291	SPA MLS Soccer Lease Revenue	64740450	SPA MLS Soccer Lease Revenue
Sports Authority	30340	SPA Ford Ice Center Bellevue	64704100	SPA Ford Ice Center Bellevue
Sports Authority	30351	SPA Ballpark Revenue 2013B	64701200	SPA Ballpark Revenue 2013B
Sports Authority	31282	SPA Pub Imp Stadium Revenue 0	64100400	SPA Stadium Revenue

Revenue Description Boat slip rental.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
408800	Rent-Sail Boat	\$350,000	\$379,259	\$375,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Slip rentals per rate approved by the Parks Board.

Exemptions N/A

Legal Authorization Metro Charter Article 11, Chapter 10, Sections 11.1001 through 11.1005; BL2007-1544.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Parks	10101	GSD General	40151210	PAR Hamilton Creek Marina

Section K - Miscellaneous



Revenue Description Cash contributions from individuals and organizations of less than \$5000.00.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
409100	Cash Contrib <or=\$5000	\$105,600	\$178,625	\$11,500

General Information

- Use of Revenue** Revenue is used by one or more funds to provide governmental services.
- Computation** Various methods are used.
- Exemptions** Various depending on donor.
- Legal Authorization** Unknown at this time.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fire	30048	Fire Dept Donations	32700500	FIR Donations
Office Homeless Services	30153	OHS Donations Fund	53701500	OHS How's Nashville
Office of Family Safety	32104	OFS Donations Fund	51301000	OFS Donations
Parks	30087	Parks Donations Fund	40701190	PAR Donations
Parks	30801	Parks Special Projects	40301000	PAR Contribute-Recreation
Parks	30801	Parks Special Projects	40782500	PAR Disabilities Program
Police	30158	Police Donations Fund	31601200	POL Donations
Social Services	10101	GSD General	37122300	SOC Nutrition Program
Social Services	10101	GSD General	37122500	SOC Burial Assistance Program
Social Services	30007	Social Services Donations	37701000	SOC Camilla Caldwell
Social Services	30007	Social Services Donations	37708100	SOC Meals on Wheels Donations
Social Services	30137	SOC MHC Special Donations	37712200	SOC How's Nashville
Social Services	32237	Social Services Grant Fund	37322300	SOC Nutrition Program



Revenue Description Donations given to Barnes Fund.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
409300	Contributions	\$3,270,200	\$4,461,829	\$3,988,680

General Information

Use of Revenue Revenue is used by one or more funds to provide governmental services.

Computation Gifts are authorized and received by Metro Council.

Exemptions Various depending on donor.

Legal Authorization Various legislation and agreements including Metro Charter 10.104.1, MCL 11.11.1203, Metro Council Resolutions, Grant Contracts, Metro Board Actions, Memorandums of Agreements, Memorandums of Understanding, and Metro Department procedures RS2021-1089.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Beer Board	10101	GSD General	34102100	BBD Inspection Program
Fire	30048	Fire Dept Donations	32700500	FIR Donations
Fire	30219	Fire Special Events	32700150	FIR Titans Stadium Special Events
Fire	30219	Fire Special Events	32700160	FIR Geodis Park Special Events
General Sessions Court	32227	General Sessions Court Grant Fu	27310110	GSC Veteran's Treatment Court
Health	10101	GSD General	38151203	HEA Air Pollution
Health	30006	Animal Control Donations	38701000	HEA Animal Control Donations
Health	32200	Health Department Grant Fund	38350600	HEA STARS Grant
Health	32200	Health Department Grant Fund	38363300	HEA Friends of MACC
Health	32200	Health Department Grant Fund	38363670	HEA A Step Ahead Grant
Health	32200	Health Department Grant Fund	38363690	HEA Comm Overdose Prev&Emp NA
Health	32200	Health Department Grant Fund	38363700	HEA Prevent Child Abuse TN
Health	32200	Health Department Grant Fund	38363900	HEA Music City PreP Grant
Health	32200	Health Department Grant Fund	38363970	HEA UNMC CityMatch Grant
Historical Commission	32211	Historical Commission Grant Fu	11332900	HIS TN CW Ntl Heritage Area FN Mst
Information Technology S	32240	ITS Grant Fund	14301100	ITS Digital Inclusion Grant
Metro Action Commission	31501	MAC Local Programs	75303100	MAC Fan and Cooling
Metro Action Commission	31504	MAC CSBG Grant	75303201	MAC CSBG Emergency Services
Metro Action Commission	31519	MAC Share the Warmth	75308540	MAC Share the Warmth Program
Metro Action Commission	31521	MAC The Kresge Foundation Gra	75308630	MAC The Kresge Foundation Grant
Metro Action Commission	31522	MAC Youth Grant	75311010	MAC Opportunity Now Foundation
Metro Action Commission	31522	MAC Youth Grant	75311020	MAC Financial Literacy
MNPS	35131	MNPS General Purpose	80101000	MNPS General Purpose
MNPS	35131	MNPS General Purpose	80101055	MNPS Research and Evaluation
MNPS	35131	MNPS General Purpose	80101452	MNPS Hunters Lane High
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue
MNPS	35131	MNPS General Purpose	80160045	MNPS Project 60
Nashville Department of T	10101	GSD General	42146010	NDOT GSD Transport Systems Devel
Nashville Department of T	30408	NDOT Grants	42440030	NDOT TDM CMAQ Grant Phase 2
Nashville Department of T	30508	NDOT Sidewalk	42701100	NDOT PedestrianBenefitZone 10
Nashville Department of T	30508	NDOT Sidewalk	42701110	NDOT PedestrianBenefitZone 11
Nashville Department of T	30508	NDOT Sidewalk	42701120	NDOT PedestrianBenefitZone 12
Nashville Department of T	30508	NDOT Sidewalk	42702000	NDOT Sidewalk Contributions
Nashville Department of T	30508	NDOT Sidewalk	42702100	NDOT PedestrianBenefitZone 3
Nashville Department of T	30508	NDOT Sidewalk	42702110	NDOT PedestrianBenefitZone 4
Nashville Department of T	30508	NDOT Sidewalk	42703000	NDOT PedestrianBenefitZone 7
Nashville Department of T	30508	NDOT Sidewalk	42704100	NDOT PedestrianBenefitZone 6
Nashville Department of T	30508	NDOT Sidewalk	42704110	NDOT PedestrianBenefitZone 8
Nashville Department of T	30508	NDOT Sidewalk	42705100	NDOT PedestrianBenefitZone 5
Nashville Department of T	30508	NDOT Sidewalk	42705110	NDOT PedestrianBenefitZone 16

Nashville Department of T	30508	NDOT Sidewalk	42705120	NDOT PedestrianBenefitZone 15
Nashville Department of T	30508	NDOT Sidewalk	42705130	NDOT PedestrianBenefitZone 1
Nashville Department of T	30508	NDOT Sidewalk	42705140	NDOT PedestrianBenefitZone 2
Nashville Department of T	30508	NDOT Sidewalk	42705150	NDOT PedestrianBenefitZone 9
Nashville Department of T	30508	NDOT Sidewalk	42705160	NDOT PedestrianBenefitZone 13
Nashville Department of T	30508	NDOT Sidewalk	42705170	NDOT PedestrianBenefitZone 14
Nashville Department of T	30512	Parking Management Program	42302300	NDOT Park Spaces On Street
Office of Family Safety	32104	OFS Donations Fund	51301000	OFS Donations
Parks	30087	Parks Donations Fund	40701210	PAR Memorial Trees
Parks	30087	Parks Donations Fund	40701230	PAR Parks Donations General Unspe
Parks	30801	Parks Special Projects	40301000	PAR Contribute-Recreation
Parks	30801	Parks Special Projects	40301100	PAR Belmont-Easley Recreation
Parks	32300	Parks Department Grant Fund	40383900	PAR VCA CACFP 2020
Parks	32300	Parks Department Grant Fund	40383920	PAR Curb Pathway Sculpture 2022
Parks	32300	Parks Department Grant Fund	40384010	PAR Parthenon Wi-Fi 2020
Parks	32300	Parks Department Grant Fund	40783132	PAR FWOP Staffing Grant 01
Parks	32300	Parks Department Grant Fund	40783142	PAR Warner SWEAT Grant 01
Parks	32300	Parks Department Grant Fund	40783660	PAR Parthenon Museum Staff Grant
Parks	32300	Parks Department Grant Fund	40783670	PAR Elizabeth Park 2022
Parks	32300	Parks Department Grant Fund	40783675	PAR NPF Disabilities 2022
Parks	32300	Parks Department Grant Fund	40783680	PAR Titans Flag Football
Parks	32300	Parks Department Grant Fund	40783690	PAR Titans Looby Tech 2023
Parks	32300	Parks Department Grant Fund	40783700	PAR Titans Digital Divide 2024
Parks	32300	Parks Department Grant Fund	40783710	PAR Fannie Mae Dees Dragon Maint
Parks	40440	Parks Non-Bond Funded CapPro	40421320	PAR Elmington Park Tennis 2019
Parks	40440	Parks Non-Bond Funded CapPro	40421326	PAR Ft Negley Museum Study 2022
Planning Commission	30114	Barnes Fund for Affordable Hou	07730100	PLA Barnes Fund for Affordable Hou
Planning Commission	30704	Planning Grant Fund	07304070	PLA Nashville Music Venues
Public Library	10101	GSD General	39101010	LIB Administrative Support
Public Library	30401	Library Services	39304030	LIB Volunteer Service Grant
Public Library	30401	Library Services	39304094	LIB IYL Neighborhood Builders
Public Library	30401	Library Services	39304101	LIB NAZA NPLF Grant
Public Library	30401	Library Services	39304110	LIB Education & Literacy NPLF Grant
Public Library	30401	Library Services	39304120	LIB Wishing Chair Productions NPLF
Public Library	30401	Library Services	39304140	LIB Spec Collectns & Archives NPLF
Public Library	30403	Talking Library	39300502	x-LIB Talking Library
Public Library	30404	Library Special Projects	39706130	LIB Other Special Projects
Public Library	30404	Library Special Projects	39706240	LIB Unrestricted Foundation Bk
Public Library	30404	Library Special Projects	39706270	LIB Bordeaux LINKS FoundationB
Public Library	30404	Library Special Projects	39706280	LIB Children/YA Programming Fo
Public Library	30404	Library Special Projects	39706290	LIB Hermitage Kay Family Found
Public Library	30404	Library Special Projects	39706340	LIB Edmondson Pk Spec Prog Fds
Public Library	30404	Library Special Projects	39706355	LIB Main Childrens Program Funds

Public Library	30404	Library Special Projects	39706360	LIB Main Library Program Fds
Public Library	30404	Library Special Projects	39706365	LIB Main Teen Program Funds
Public Library	30404	Library Special Projects	39706400	LIB East Spec Program Funds
Public Library	30404	Library Special Projects	39706410	LIB Madison Spec Prog Funds
Public Library	30404	Library Special Projects	39706470	LIB Edgehill Spec Program Fund
Public Library	30404	Library Special Projects	39706480	LIB Goodlettsville Spec Prog
Public Library	30404	Library Special Projects	39706500	LIB Hadley Park Spec Program
Public Library	30404	Library Special Projects	39706520	LIB Looby Spec Program Funds
Public Library	30404	Library Special Projects	39706530	LIB North Spec Program Funds
Public Library	30404	Library Special Projects	39706540	LIB Old Hickory Spec Program
Public Library	30404	Library Special Projects	39706580	LIB Thompson Lane Spec Prog
Public Library	30404	Library Special Projects	39706590	LIB Watkins Park Spec Program
Public Library	30404	Library Special Projects	39706620	LIB Bellevue Friends Funds
Public Library	30404	Library Special Projects	39706630	LIB Bordeaux Friends Funds
Public Library	30404	Library Special Projects	39706640	LIB Donelson Friends Funds
Public Library	30404	Library Special Projects	39706650	LIB East Friends Funds
Public Library	30404	Library Special Projects	39706660	LIB Edgehill Friends Funds
Public Library	30404	Library Special Projects	39706670	LIB Edmondson Pk Friends Funds
Public Library	30404	Library Special Projects	39706680	LIB Goodlettsville Friends Fun
Public Library	30404	Library Special Projects	39706690	LIB Green Hills Friends Funds
Public Library	30404	Library Special Projects	39706700	LIB Hadley Park Friends Funds
Public Library	30404	Library Special Projects	39706710	LIB Hermitage Friends Funds
Public Library	30404	Library Special Projects	39706720	LIB Inglewood Friends Funds
Public Library	30404	Library Special Projects	39706730	LIB Looby Friends Funds
Public Library	30404	Library Special Projects	39706740	LIB LSDHH Friends Funds
Public Library	30404	Library Special Projects	39706750	LIB Madison Friends Funds
Public Library	30404	Library Special Projects	39706760	LIB Main Friends Funds
Public Library	30404	Library Special Projects	39706770	LIB North Friends Funds
Public Library	30404	Library Special Projects	39706780	LIB Old Hickory Friends Funds
Public Library	30404	Library Special Projects	39706790	LIB Pruitt Friends Funds
Public Library	30404	Library Special Projects	39706800	LIB Richland Park Friends Fnds
Public Library	30404	Library Special Projects	39706810	LIB Southeast Friends Funds
Public Library	30404	Library Special Projects	39706820	LIB Talking Library FriendsFds
Public Library	30404	Library Special Projects	39706830	LIB Thompson Ln Friends Funds
Public Library	30404	Library Special Projects	39706840	LIB Watkins Park Friends Funds
Public Library	30404	Library Special Projects	39706860	LIB NPL Means Business
Public Library	30404	Library Special Projects	39706870	LIB Limitless Libraries Bookmobile
Public Library	30404	Library Special Projects	39706880	LIB NECAT Studio
Social Services	30007	Social Services Donations	37703000	SOC Two Generations
Waste Services	30502	Solid Waste Grant	72302300	NWS MNPS Composting Initiative



Revenue Description Vending.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
409505	Vending	\$25,800	\$3,128	\$25,800

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Actual amounts received.
- Exemptions** N/A
- Legal Authorization** Unknown at this time.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Metro Action Commission	31500	MAC Admin & Leasehold	75701000	MAC Admin & LH Oper
Nashville Department of T	10101	GSD General	42141310	NDOT GSD Right of Way Permits
Nashville Department of T	30512	Parking Management Program	42302300	NDOT Park Spaces On Street

Revenue Description Settlements on cases litigated.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
409506	Litigation Settlement	\$0	\$5,719,582	\$0

General Information

- Use of Revenue** Revenue is used to fund general government operations.
- Computation** Direct reimbursement of expenses.
- Exemptions** N/A
- Legal Authorization** Unknown at this time.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Employee Benefit Board	80167	Metro Pension Plan	12600167	BEN Metro Pension Plan-A&B
Employee Benefit Board	85175	MNPS Retirement Metro Teache	12611093	BEN MNPS Teachers
Fairgrounds Nashville	60156	Fair Commission	62507200	BFC Corporate Sales Program
Health	30173	Opioid Settlements	38700400	HEA Abatement Funds
Health	30173	Opioid Settlements	38700500	HEA Subdivision Funds



Revenue Description Revenue received from the Social Security Administration for inmates not eligible to receive Social Security income due to incarceration.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
409513	Finders Fee-Rtn SSI	\$50,000	\$30,700	\$50,000

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Rate per inmate incarcerated.

Exemptions N/A

Legal Authorization BL2005-663

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Sheriff	10101	GSD General	30124910	SHE Admin Support Svcs Key



Revenue Description Reimbursement for the use of space by state employees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
409514	Cost Reimbursement	\$591,900	\$1,666,557	\$600,300

General Information

Use of Revenue Revenue is used by one or more funds to provide governmental services.

Computation Reimbursement based on space utilization analysis for state employees.

Exemptions N/A

Legal Authorization T.C.A 40-14-202. Funding provided under approved State of Tennessee annual budget to TNDAGC for 20th judicial district.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Criminal Court Clerk	10101	GSD General	24100100	CCC Admin
District Attorney	10101	GSD General	19101000	DA Administration
Finance	30174	FIN CCFO Metro Cohort	15302023	FIN CCFO Metro Cohort
Nashville Department of T	10101	GSD General	42142180	NDOT GSD Film and Special Events
Nashville Department of T	40220	GSD FY20B Cap Projs RS2020-21	42402220	NDOT Sidewalk Program
Parks	10101	GSD General	40104110	PAR Comm Ctr Drop-in Activitie
Parks	10101	GSD General	40106110	PAR Arts/History Classes
Parks	32300	Parks Department Grant Fund	40783720	PAR USTA Tennis Hosting 2024
Police	10101	GSD General	31121850	POL Facility Mgmt and Security
Police	10101	GSD General	31160810	POL ALOB Executive Leadersh
Public Library	10101	GSD General	39101030	LIB Technical Services



Revenue Description Miscellaneous Planning Department revenue.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
409518	Other	\$312,000	\$423,310	\$228,000

General Information

Use of Revenue Revenue is used by one or more funds to provide governmental services.

Computation Fees were established by the Metro Planning Commission.

Exemptions N/A

Legal Authorization Unknown at this time.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	10101	GSD General	01101499	ADM GSD General Revenue
Administrative	30089	Hurricane Dorian 2019	01703320	ADM Hurricane Dorian Rev
Administrative	30109	Winter Storm 2/2021	01713340	ADM Winter Storm 2/2021 Rev & In
Administrative	30166	Hurricane Ian 9/2022	01710860	ADM Hurricane Ian 9/2022 Rev & In
Administrative	40009	GSD FY10 Capital Projects Fund	01401001	ADM GSD FY10 Cap Proj Rev
Administrative	40011	GSD FY11 Capital Projects Fund	01401003	ADM GSD FY11 Cap Proj Rev
Administrative	40202	GSD Capital Improvement Plan	01402101	ADM GSD CapImpPlan 02 Interest
Debt Service	20115	GSD Debt Service	90109115	DS GSD Debt Service Revenue
Department of Emergency	10101	GSD General	91112010	ECC Leadership & Accreditation
Employee Benefit Board	52180	Cigna Choice Fund	12506000	Cigna Choice Fund
Farmer's Market	60152	Farmers Market	60511000	FAR Facility Mgmt Program
Finance	30113	Finance CU Administration	15702000	FIN Finance CU Administration
Fire	30085	Hurricane Florence 2018	32703220	FIR Hurricane Florence 2018
Fire	30165	Kentucky Flood 7/2022	32710850	FIR Kentucky Flood 7/2022
Law	30163	Civil Unrest May 2020	06700530	LAW Civil Unrest
Mayor's Office	32305	MAY ECD Financial Empowerme	04311010	MAY ECD Financial Empowerment
MNPS	25104	MNPS Debt Service	80109104	MNPS Debt Srv General Revenue
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue
Planning Commission	10101	GSD General	07112850	PLA Land Development
Public Library	30404	Library Special Projects	39706130	LIB Other Special Projects
Public Library	40439	Library Non-Bond FundedCapPr	39400439	LIB Interest NonBond Fd CapPrj
Register of Deeds	30004	Register's Computer	09702000	REG Computer Program
Sheriff	10101	GSD General	30124910	SHE Admin Support Svcs Key
Sheriff	10101	GSD General	30125310	SHE Transportation Key
Sheriff	40430	Sheriff Non-Bond FundedCapPr	30480100	SHE Detention Facility Expansn
Waste Services	30501	Solid Waste Operations	72801300	NWS Education/Pub Relations
Water	30501	Solid Waste Operations	65801300	WS WM Education/Pub Relations
Water	30502	Solid Waste Grant	65301700	WS Residential Food Waster Pilot
Water	67311	W&S Revenue	65525000	W&S Revenue



Revenue Description Green Power Providers payment for stadium installed vehicle solar power stations.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
409524	Green Power Premiums	\$0	\$766	\$0

General Information

Use of Revenue Payment of stadium revenue bonds.

Computation Calculated based on kilowatts generated by stations.

Exemptions N/A

Legal Authorization Sports Authority Board.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Sports Authority	31282	SPA Pub Imp Stadium Revenue 0	64100400	SPA Stadium Revenue

Section L - Operating Revenue
(Generally from Enterprise Fund Operations)



Revenue Description Internal Service Fee for program.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417000	Internal Service Operations	\$87,357,600	\$85,044,846	\$91,722,500

General Information

Use of Revenue Revenue is used by one or more funds to provide governmental services.

Computation Rate model for program.

Exemptions N/A

Legal Authorization MCL 5.04.065

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Finance	51180	Treasury Management	15515110	FIN TRE Cash Operations
Finance	51180	Treasury Management	15515210	FIN TRE Investment Cmtee Support
Finance	51180	Treasury Management	15515310	FIN TRE Debt Management
General Services	51154	Office of Fleet Management	10510010	OFM Light Veh/Equip Repairs
General Services	51154	Office of Fleet Management	10510030	OFM Heavy Veh/Equip Repairs
General Services	51154	Office of Fleet Management	10510050	OFM Ground Veh/Equip Repairs
General Services	51154	Office of Fleet Management	10510410	OFM Fuel
General Services	51154	Office of Fleet Management	10510610	OFM Asset Management
General Services	51154	Office of Fleet Management	10511400	OFM ALOB Non Alloc FinTrans
General Services	61190	Surplus Property Auction	10517310	GSR EBid Surplus Prop Distr
General Services	61190	Surplus Property Auction	10564000	GSR Warehs Non Allocd FinTrans
Information Technology S	51137	Information Technology Service	14560910	ITS ALOB Billings and Colle
Information Technology S	51138	ITS Technology Revolving	14500200	ITS Replacement Fd Program Spec F



Revenue Description Insurance-buildings.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417031	Insurance-Buildings	\$0	\$10,673,447	\$0

General Information

Use of Revenue Revenue is used to pay property loss claims within the self insured retention in excess of a \$10,000 deductible that is the responsibility of departments, pay claims that exceed property insurance sublimits and pay yearly property insurance premiums.

Computation Insurance contracts and insurance premium models.

Exemptions N/A

Legal Authorization Unknown at this time.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Law	50109	Property Loss	06501000	LAW Self Insured Property Los

Revenue Description Insurance-liability/property damage.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417035	Insurance-Liab/Prop Dmg	\$0	\$4,600,900	\$0

General Information

Use of Revenue Revenue funds legal services provided by the Metro Self-Insured Liability Fund.

Computation Insurance contracts and insurance premium models.

Exemptions N/A

Legal Authorization Unknown at this time.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Law	50122	Metro Self-Insured Liability	06502000	LAW Self Insured Liability



Revenue Description Insurance-premium J&L.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417037	Insurance-Premium J&L	\$0	\$2,109,900	\$0

General Information

Use of Revenue Revenue is used to pay liability claims other than tort claims.

Computation Insurance contracts and insurance premium models.

Exemptions N/A

Legal Authorization Unknown at this time.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Law	50267	Judgments & Losses	06505000	LAW Judgments and Losses

Revenue Description Insurance-surety bond.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417039	Insurance-Surety Bond	\$0	\$22,700	\$0

General Information

Use of Revenue Revenue to supports the employee blanket bond program.

Computation Insurance contracts and insurance premium models.

Exemptions N/A

Legal Authorization Unknown at this time.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Law	50123	Employee Blanket Bond	06503000	LAW Employee Blanket Bond



Revenue Description Revenue collected that covers IOD - a form of self-insured workers compensation.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417040	Insurance-IOD	\$0	\$1,986,000	\$0

General Information

- Use of Revenue** Deposited into special revenue fund to cover claims and associated admin expenses for active and retired employees.
- Computation** Projection of total in line of duty costs provided by contracted medical actuary. Revenue collected is based on spread of this using average of actual expenses of the department.
- Exemptions** Proprietary & GSD/USD Departments that do not incur IOD claims per the administrator are not charged a percentage of the IOD costs for that particular budget year.
- Legal Authorization** Metropolitan Code of Laws Chapter 3.05 of Personnel Administration.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Employee Benefit Board	52200	IOD Network (Injured-On-Duty)	12505200	BEN IOD Employees

Revenue Description Internal service to external agency.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417100	Internal Srv to Ext Agency	\$1,200	\$2,397,720	\$1,600

General Information

- Use of Revenue** Revenue is used by one or more funds to provide governmental services.
- Computation** Estimated utilities and repairs at radio sites [25.00%].
- Exemptions** N/A
- Legal Authorization** Generally Accepted Accounting Principles for Governmental Entities and Metro Finance Department Procedure.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
General Services	51154	Office of Fleet Management	10510010	OFM Light Veh/Equip Repairs
Information Technology S	51137	Information Technology Service	14560910	ITS ALOB Billings and Colle



Revenue Description URT contract.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417311	URT Base Police Impound	\$475,000	\$901,888	\$475,000

General Information

Use of Revenue Revenue supports operation of Police Department Impound Lot.
Computation United Road Towing (URT) contract.
Exemptions N/A
Legal Authorization Metro Ordinance BL2011-39.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Police	61200	Police Impound	31522000	POL URT Vehicle Impound

Revenue Description Revenue received for providing breakfast to ITS.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417340	Food & Beverage	\$0	\$496	\$0

General Information

Use of Revenue Revenue funds MAC activities.
Computation Direct cost reimbursement.
Exemptions N/A
Legal Authorization Unknown at this time.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Metro Action Commission	31500	MAC Admin & Leasehold	75701000	MAC Admin & LH Oper



Revenue Description Quarterly charge to non-residential customers for Stormwater maintenance.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417401	Stormwater Fee	\$23,755,000	\$24,256,490	\$23,850,000

General Information

- Use of Revenue** Revenue is used to fund Stormwater Operations.
- Computation** Based upon the area of a property's non-permeable surface (i.e. parking lot, footprint of any buildings, roads, etcetera).
- Exemptions** Case by case basis.
- Legal Authorization** MCL 15.64.032

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	67411	W&S SW Stormwater Revenue	65582000	W&S SW Stormwater Revenue

Revenue Description Charge to residential customers for stormwater maintenance.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417401	Stormwater Fee	\$12,700,000	\$13,202,617	\$12,800,000

General Information

- Use of Revenue** Revenue is used to fund Stormwater Operations.
- Computation** Based upon the area of a property's non-permeable surface (i.e. parking lot, footprint of any buildings, roads, etcetera).
- Exemptions** Case by case basis.
- Legal Authorization** MCL 15.64.032

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	67411	W&S SW Stormwater Revenue	65582000	W&S SW Stormwater Revenue



Revenue Description Amounts received for notices of violation of Stormwater Permit.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417420	SW Environmental Fine	\$40,000	\$40,812	\$40,000

General Information

Use of Revenue Revenue is used to fund Stormwater Operations.
Computation Not documented.
Exemptions Case by case.
Legal Authorization MCL 15

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	67411	W&S SW Stormwater Revenue	65582000	W&S SW Stormwater Revenue

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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417431	SW Mgmt Appeals	\$10,000	\$22,590	\$10,000

General Information

Use of Revenue Revenue is used to fund Stormwater Operations.
Computation Not documented.
Exemptions N/A
Legal Authorization MCL 15

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	67411	W&S SW Stormwater Revenue	65582000	W&S SW Stormwater Revenue



Revenue Description Plan review fees paid by entities seeking a Storm-water Permit for development or modification to the existing storm-water drainage.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417432	SW Plan Review Fees	\$600,000	\$574,870	\$600,000

General Information

Use of Revenue Revenue is used to fund Stormwater Operations.

Computation Rate is based on an estimate of staff time and costs.

Exemptions N/A

Legal Authorization BL2007-1457

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	67411	W&S SW Stormwater Revenue	65582000	W&S SW Stormwater Revenue

Revenue Description Fee charged for plan review for development or modification to the existing stormwater drainage.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417433	SW SF Plan Review Fees	\$500,000	\$421,638	\$420,000

General Information

Use of Revenue Fund stormwater operations.

Computation Estimate of actual costs.

Exemptions Case by case.

Legal Authorization BL19-45.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	67411	W&S SW Stormwater Revenue	65582000	W&S SW Stormwater Revenue



Revenue Description Grading permits issued by Stormwater to developers and other entities.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417434	Grading Permit	\$700,000	\$1,011,155	\$800,000

General Information

Use of Revenue Revenue is used to fund Stormwater Operations.
Computation Rate is based on an estimate of staff time and costs.
Exemptions N/A
Legal Authorization BL2007-1457

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	67411	W&S SW Stormwater Revenue	65582000	W&S SW Stormwater Revenue

Revenue Description The tree bank shall be a fund set up to receive monies from owners or developers who, for various reasons, remain unable to successfully plant and maintain trees on the site under development as required by 17.40.480.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417438	SW Tree Bank Other Fees	\$300,000	\$73,739	\$100,000

General Information

Use of Revenue Trees, planting cost, watering, pruning, treatment.
Computation 725/Tree Density Unit.
Exemptions Miscellaneous Penalties.
Legal Authorization 17.40.480/RS2008-193.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	37041	W&S Stormwater Tree Bank	65791001	W&S Stormwater Tree Bank



Revenue Description Perpetual grinder pump maintenance fee.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417503	ResidPump Maintenance Fee	\$140,000	\$568,000	\$200,000

General Information

Use of Revenue Revenue is used to fund Water and Sewer services.
Computation \$2,500 one time charge.
Exemptions By contract.
Legal Authorization MCL 15.34.030, Specific Contracts.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	67311	W&S Revenue	65525000	W&S Revenue

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>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417520	Straight Line Fees	\$0	\$3,000	\$0

General Information

Use of Revenue Revenue is used to fund Water and Sewer services.
Computation Not documented.
Exemptions N/A
Legal Authorization MCL 15

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	67311	W&S Revenue	65525000	W&S Revenue



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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417523	Hydrants (2) Testing Fee	\$100,000	\$217,070	\$150,000

General Information

Use of Revenue Revenue is used to fund Water and Sewer services.
Computation Forty dollars per test.
Exemptions N/A
Legal Authorization MCL 15

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	67311	W&S Revenue	65525000	W&S Revenue

Revenue Description Reduction of late fees charged to customers. Also includes service initiation fees, bad check charges, and other miscellaneous fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417561	Customer Service Charges	\$3,500,000	\$4,733,660	\$4,000,000

General Information

Use of Revenue Revenue is used to fund Water and Sewer services.
Computation Based upon delinquent charges, service initiation fees, bad check charges, turn-on fees, etcetera.
Exemptions N/A
Legal Authorization MCL 15.12.010 (G), MCL 15.12.050 (D), MCL 15.32.020 (R), MCL 15.12.090 (F), MCL 15.12.100 (F)

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	67311	W&S Revenue	65525000	W&S Revenue



Revenue Description Revenue from sewer usage.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417561	Sewer Div Operations	\$215,100,000	\$217,548,279	\$222,170,000

General Information

- Use of Revenue** Revenue is used to fund Water and Sewer services.
- Computation** Monthly charge added to water usage, multiplied by a volume rate; applies to proper customer class.
- Exemptions** Public street washing and fire fighting.
- Legal Authorization** MCL 15.12.010 (G), MCL 15.12.050 (D), MCL 15.44.020 (R), MCL 15.12.090 (F), MCL 15.12.100 (F)

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	67311	W&S Revenue	65525000	W&S Revenue

Revenue Description Additional Sewer Fee converted from the 10% State Sewer Fee which paid down Tennessee Local Development Authority loans.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417561	Sewer Div Operations	\$19,300,000	\$19,784,059	\$20,000,000

General Information

- Use of Revenue** Revenue is used to fund Water and Sewer services.
- Computation** Percentage [10.00%] of sewer charge for residential sewer customers.
- Exemptions** N/A
- Legal Authorization** MCL 15.12.010 (G), MCL 15.12.050 (D), MCL 15.44.020 (R), MCL 15.12.090 (F), MCL 15.12.100 (F)

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	67311	W&S Revenue	65525000	W&S Revenue



Revenue Description Charge for sewer usage.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417561	W&S Operations	\$0	\$0	\$0

General Information

Use of Revenue Operations of the department.
Computation Monthly charge added to water usage times a volume rate, for the proper customer class.
Exemptions N/A
Legal Authorization M.C.L. 15..40 & 15.60

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	67311	W&S Revenue	65525000	W&S Revenue

Revenue Description Revenue generated from 10% Fee on water bills.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417561	W&S Operations	\$12,300,000	\$12,071,183	\$12,800,000

General Information

Use of Revenue Water infrastructure projects (capital).
Computation 10% fee on water bill's gross amount.
Exemptions N/A
Legal Authorization BL2019-45

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	67311	W&S Revenue	65525000	W&S Revenue



Revenue Description Revenue from water usage.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417561	Water Div Operations	\$125,200,000	\$121,250,647	\$129,950,000

General Information

- Use of Revenue** Revenue is used to fund Water and Sewer services.
- Computation** Monthly charge added to water usage, multiplied by a volume rate.
- Exemptions** Public street washing and fire fighting.
- Legal Authorization** MCL 15.12.010 (G), MCL 15.12.050 (D), MCL 15.32.020 (R), MCL 15.12.090 (F), MCL 15.12.100 (F)

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	67311	W&S Revenue	65525000	W&S Revenue

Revenue Description Utility repair insurance comm.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417570	Util Repair Insurance Comm	\$0	\$488,175	\$0

General Information

- Use of Revenue** Revenue is used to fund Water and Sewer services.
- Computation** Not documented.
- Exemptions** N/A
- Legal Authorization** Unknown at this time.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	67311	W&S Revenue	65525000	W&S Revenue



Revenue Description Exhibition floor rental, ticket revenue, services, souvenirs, and concessions.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417602	Auditorium User Fees	\$0	(\$168,693)	\$0

General Information

- Use of Revenue** Revenue funds Municipal Auditorium operations.
- Computation** Number of shows, multiplied by the rate for product or service. Actuals are posted to account 417604.
- Exemptions** Only by lease agreement.
- Legal Authorization** Lease agreements of booked venues.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Municipal Auditorium	60161	Municipal Auditorium	61501510	MUN Administration

Revenue Description Auditorium event revenue.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417604	Auditorium Event Revenue	\$1,346,800	\$2,477,439	\$1,841,900

General Information

- Use of Revenue** Revenue funds Municipal Auditorium operations.
- Computation** Number of shows times the rate for product or service; sales of ticketed.
- Exemptions** Free or complimentary tickets or admissions are to be computed at equivalent values.
- Legal Authorization** TCA 67-6-212, TCA 67-6-330

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Municipal Auditorium	60161	Municipal Auditorium	61501510	MUN Administration



Revenue Description Auditorium facility fee.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417605	Auditorium Facility Fee	\$106,300	\$71,691	\$16,400

General Information

- Use of Revenue** Revenue funds Municipal Auditorium operations.
- Computation** Number of shows times the rate for product or service; sales of ticketed events.
- Exemptions** Free or complimentary tickets or admissions are to be computed at equivalent values.
- Legal Authorization** TCA 67-6-212, TCA 67-6-330

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Municipal Auditorium	60161	Municipal Auditorium	61501510	MUN Administration

Revenue Description Revenue for all Auditorium concessions.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417606	Auditorium Concessions	\$147,900	\$321,416	\$134,200

General Information

- Use of Revenue** Revenue funds MAC operating expenses.
- Computation** Municipal get 40% of net concessions sales including alcoholic beverages, VIP sales & Subcontractor sales. Municipal get 16% of net catering sales including alcoholic beverages.
- Exemptions** Per lease agreement.
- Legal Authorization** TCA 67-6-212, TCA 67-6-330

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Municipal Auditorium	60161	Municipal Auditorium	61501510	MUN Administration



Revenue Description Revenue from Ticketmaster rebate.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417607	Ticketmaster Rebate	\$179,700	\$88,302	\$14,200

General Information

- Use of Revenue** Revenue funds MAC operating expenses.
- Computation** Number of shows times the rate for product or service; sales of ticketed events.
- Exemptions** Free or complimentary tickets or admissions are to be computed at equivalent values.
- Legal Authorization** TCA 67-6-212, TCA 67-6-330

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Municipal Auditorium	60161	Municipal Auditorium	61501510	MUN Administration

Revenue Description Revenue from Auditorium novelty.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417608	Auditorium Novelty	\$0	\$0	\$0

General Information

- Use of Revenue** Revenue funds MAC operating expenses.
- Computation** Number of shows times the rate for product or service; sales of ticketed events.
- Exemptions** Per lease agreement.
- Legal Authorization** TCA 67-6-212, TCA 67-6-330

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Municipal Auditorium	60161	Municipal Auditorium	61501510	MUN Administration



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

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417661	E-Bid Auction Operations	\$932,300	\$664,007	\$932,300

General Information

- Use of Revenue** Percentage of each sale price of surplus item.
- Computation** Fraction of each sale price of surplus item.
- Exemptions** Proceeds from sale of surplus property to cover operating costs for surplus warehouse activities.
- Legal Authorization** Generally Accepted Accounting Principles for Governmental Entities and Metro Finance Department Procedure.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
General Services	61190	Surplus Property Auction	10517310	GSR EBid Surplus Prop Distr

Revenue Description Interior rent based on Market House/Garden Center lease agreements.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417701	Farm Mkt Interior Space	\$1,175,000	\$1,214,226	\$1,350,000

General Information

- Use of Revenue** Revenue is used to operate the Farmer's Market.
- Computation** Rental rates approved by NFM Board. Includes rent, utility and CAM charges.
- Exemptions** N/A
- Legal Authorization** Farmer's Market Board.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Farmer's Market	60152	Farmers Market	60511000	FAR Facility Mgmt Program



Revenue Description Revenue for shift rental of the new commissary kitchen.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417701	Farm Mkt Interior Space	\$0	\$3,619	\$230,000

General Information

Use of Revenue Daily operations of the commissary kitchen and the NFM operations.

Computation Rates approved by NFM Board. The rates were approved by the NFM board in Jan. 2024.

Exemptions N/A

Legal Authorization Farmer's Market Board.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Farmer's Market	60152	Farmers Market	60511400	FAR Grow Local Kitchen

Revenue Description Revenue for shift rental of Grow Local Kitchens at rates approved by the NFM Board.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417701	Farm Mkt Kitchen	\$200,000	\$54,479	\$50,000

General Information

Use of Revenue Daily operations of the commissary kitchen and the NFM operations.

Computation Rates as determined by Farmers' Market.

Exemptions N/A

Legal Authorization Farmer's Market Board.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Farmer's Market	60152	Farmers Market	60511400	FAR Grow Local Kitchen



Revenue Description Flea Market fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417704	Farm Mkt Flea Mkt	\$0	\$0	\$0

General Information

Use of Revenue Revenue is used to operate the Farmer's Market.
Computation Rates as determined by Farmers' Market.
Exemptions N/A
Legal Authorization License agreement.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Farmer's Market	60152	Farmers Market	60511000	FAR Facility Mgmt Program

Revenue Description Rental and re-seller fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417705	Farm Mkt Remote	\$0	\$0	\$0

General Information

Use of Revenue Revenue is used to operate the Farmer's Market.
Computation Rates as determined by Farmers' Market.
Exemptions N/A
Legal Authorization Farmer's Market Board.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Farmer's Market	60152	Farmers Market	60511000	FAR Facility Mgmt Program



Revenue Description Special event revenue from private event rentals across the property.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417705	Farm Mkt Rent	\$92,000	\$108,626	\$120,000

General Information

- Use of Revenue** Revenue is for the department's operating expenses.
- Computation** Based on rental rates approved by NFM Board, larger events based on individual agreements.
- Exemptions** N/A
- Legal Authorization** Farmer's Market Board.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Farmer's Market	60152	Farmers Market	60511000	FAR Facility Mgmt Program

Revenue Description Stall rental fees including farmers, re-sellers and all temporary tenants selling home made products.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417705	Farm Mkt Rent Market	\$407,500	\$489,420	\$460,000

General Information

- Use of Revenue** Revenue is used to operate the Farmer's Market.
- Computation** Rates as determined by Farmers' Market. New rates approved by board effective 3/1/2024-2/28/2025.
- Exemptions** N/A
- Legal Authorization** Daily rates or license agreements.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Farmer's Market	60152	Farmers Market	60511000	FAR Facility Mgmt Program



Revenue Description Percent of Revenue earned from the sale of food and beverages at Fairgrounds events.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417806	Main Concessions	\$195,400	\$138,658	\$0

General Information

- Use of Revenue** Revenue is used to operate the Tennessee State Fairgrounds.
- Computation** The commission rate is as specified in the contract, as well as historical data and projected success of the event.
- Exemptions** D&D concessionaires have 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.
- Legal Authorization** TCA 67-6-212, TCA 67-6-330, Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fairgrounds Nashville	60156	Fair Commission	62507000	BFC Tennessee State Fair Prog
Fairgrounds Nashville	60156	Fair Commission	62507200	BFC Corporate Sales Program

Revenue Description Earned percentage of gross sales of concessions.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417807	Main Concessions-Pass Thru	\$0	\$0	\$20,000

General Information

- Use of Revenue** Operation of the Fairgrounds.
- Computation** 15% of gross sales per license agreement #A-48115.
- Exemptions** N/A
- Legal Authorization** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Board of Fair Commission	60156	Fair Commission	62507400	BFC Leases & Agreements



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>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417807	Main Concessions-Pass Thru	\$18,600	\$24,405	\$0

General Information

- Use of Revenue** Revenue is used to operate the Tennessee State Fairgrounds.
- Computation** Concessions contract with D&D Concessionaires; Pepsi currently pays the Fairgrounds for each gallon of syrup [\$1.00] and each case of Pepsi [\$1.00] sold on the Fairgrounds.
- Exemptions** The main concessions contract company has the exclusive right to sell food & drink on the Fairgrounds, EXCEPT if our Executive Director allows another caterer for a certain event or during the annual Fair.
- Legal Authorization** TCA 67-6-212, TCA 67-6-330, Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fairgrounds Nashville	60156	Fair Commission	62507200	BFC Corporate Sales Program

Revenue Description Revenue earned through track rentals, races, and office rent.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417816	Motor Raceway Facility	\$0	\$0	\$45,000

General Information

- Use of Revenue** Operation of the Fairgrounds.
- Computation** Fixed amount multiplied by number of track practices; fixed amount per month for 12 months for office rent, fixed amount per race as specified in license agreement #A-48115.
- Exemptions** N/A
- Legal Authorization** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Board of Fair Commission	60156	Fair Commission	62507400	BFC Leases & Agreements



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>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417816	Motor Raceway Facility	\$45,000	\$45,547	\$0

General Information

Use of Revenue Revenue is used to operate the Tennessee State Fairgrounds.

Computation The annual minimum guaranteed rental payment from the new racetrack promoter (Tony Formosa); new contract rate [\$6,000] per race and one car show; minimum of eight events.

Exemptions N/A

Legal Authorization TCA 67-6-212, TCA 67-6-330, Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fairgrounds Nashville	60156	Fair Commission	62507200	BFC Corporate Sales Program

Revenue Description Rental Revenue for the RV Trailer Park for events at the TN State Fairgrounds.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417827	Trailer Park/Outside	\$10,400	\$19,358	\$17,700

General Information

Use of Revenue Revenue is used to operate the Tennessee State Fairgrounds.

Computation The daily rate is multiplied by the projected rental days.

Exemptions Reduced rate for flea market vendors on flea market weekend.

Legal Authorization TCA 67-6-212, TCA 67-6-330, Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Board of Fair Commission	60156	Fair Commission	62507100	BFC Flea Market Program
Fairgrounds Nashville	60156	Fair Commission	62507200	BFC Corporate Sales Program



Revenue Description Rental of outside space (outside our buildings) on the TN State Fairgrounds, during our twelve months of operation.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417830	Outside Space	\$11,600	\$13,450	\$28,800

General Information

- Use of Revenue** Revenue is used to operate the 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** N/A
- Legal Authorization** TCA 67-6-212, TCA 67-6-330, Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fairgrounds Nashville	60156	Fair Commission	62507200	BFC Corporate Sales Program

Revenue Description Rental Revenue for the Show Arena and Barns at the TN State Fairgrounds.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417836	Show Arena/Barn	\$0	\$7,875	\$3,300

General Information

- Use of Revenue** Revenue is used to operate the Tennessee State Fairgrounds.
- Computation** The estimated number of rental days for the Show Arena and Barns multiplied times their respective daily rental rates, and then added together to get a total.
- Exemptions** There is no charge to Christmas Village to let their workers park free in the Judging Arena.
- Legal Authorization** TCA 67-6-212, TCA 67-6-330, Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fairgrounds Nashville	60156	Fair Commission	62507200	BFC Corporate Sales Program



Revenue Description Beginning July 1, 2011, the Fairgrounds started charging \$5.00 per vehicle for parking at rental events.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417837	Rentals Parking Fees	\$437,400	\$383,814	\$437,000

General Information

- Use of Revenue** Revenue is used to operate the Tennessee State Fairgrounds.
- Computation** The rental rate [\$5.00%], multiplied by the number of event parking spaces; minus sales tax.
- Exemptions** The event promoter, its employees, and its booth renters park free, as well as Fairgrounds employees; vehicles with handicapped license plates and hang tags are not charged to park.
- Legal Authorization** TCA 67-6-212, TCA 67-6-330, Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fairgrounds Nashville	60156	Fair Commission	62507200	BFC Corporate Sales Program

Revenue Description Expo rental revenue from 47,025 sq. ft. building. Event space selection is based on customer requirements given the event type, necessary square footage and duration.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417838	Expo 1	\$330,100	\$277,621	\$460,600

General Information

- Use of Revenue** Revenue is used to operate the Tennessee State Fairgrounds.
- Computation** Rental rate of \$4,800.
- Exemptions** May be negotiated as necessary to secure contract.
- Legal Authorization** TCA 67-6-212, TCA 67-6-330, Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fairgrounds Nashville	60156	Fair Commission	62507200	BFC Corporate Sales Program



Revenue Description Expo rental revenue from 26,880 sq. ft. building. Event space selection is based on customer requirements given the event type, necessary square footage and duration.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417839	Expo 2	\$170,200	\$188,175	\$240,900

General Information

Use of Revenue Revenue is used to operate the Tennessee State Fairgrounds.

Computation Rental rate of \$2,600.

Exemptions May be negotiated as necessary to secure contract.

Legal Authorization TCA 67-6-212, TCA 67-6-330, Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fairgrounds Nashville	60156	Fair Commission	62507200	BFC Corporate Sales Program

Revenue Description Expo rental revenue from 34,000 sq. ft. building. Event space selection is based on customer requirements given the event type, necessary square footage and duration.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417840	Expo 3	\$200,500	\$188,200	\$254,100

General Information

Use of Revenue Revenue is used to operate the Tennessee State Fairgrounds.

Computation Rental rate of \$3,200.

Exemptions May be negotiated as necessary to secure contract.

Legal Authorization TCA 67-6-212, TCA 67-6-330, Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fairgrounds Nashville	60156	Fair Commission	62507200	BFC Corporate Sales Program



Revenue Description Revenue earned from the rental of event space.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417842	Sheds	\$11,000	\$10,725	\$9,800

General Information

Use of Revenue Operation of the Fairgrounds.

Computation Rate x projected days rented.

Exemptions Select Metro use.

Legal Authorization Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fairgrounds Nashville	60156	Fair Commission	62507200	BFC Corporate Sales Program

Revenue Description Revenue from rental of tables and chairs at the TN State Fairgrounds.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417851	Tables and Chairs	\$98,100	\$103,587	\$104,500

General Information

Use of Revenue Revenue is used to operate the Tennessee State Fairgrounds.

Computation Number of tables at unit rate, plus chairs at unit rate.

Exemptions Monthly Metro Retirees meeting; Sponsors during the Fair are exempt from paying these amounts.

Legal Authorization TCA 67-6-212, TCA 67-6-330, Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Board of Fair Commission	60156	Fair Commission	62507100	BFC Flea Market Program
Fairgrounds Nashville	60156	Fair Commission	62507200	BFC Corporate Sales Program



Revenue Description Rental of drapes, phones, booths, and other such equipment for events on the TN State Fairgrounds.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417852	Drapes/Phones/Booths	\$60,000	\$61,341	\$63,000

General Information

- Use of Revenue** Revenue is used to operate the Tennessee State Fairgrounds.
- Computation** The estimated number of rentals of such equipment multiplied times their respective rental rates, and then added together to get a total.
- Exemptions** Monthly Metro retirees meeting.
- Legal Authorization** TCA 67-6-212, TCA 67-6-330, Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fairgrounds Nashville	60156	Fair Commission	62507200	BFC Corporate Sales Program

Revenue Description Food & beverage capital reserve.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417861	Food & Bev Capital Reserve	\$10,000	\$742,771	\$10,000

General Information

- Use of Revenue** Revenue funds Municipal Auditorium 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** Based on lease agreement.
- Legal Authorization** Per Metro's Legal Contract with Concessionaire. TCA 67-6-212, TCA 67-6-330

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Convention Center Author	60271	Music City Center Operations	71513100	CCA MCC Food & Beverage
Municipal Auditorium	60161	Municipal Auditorium	61501510	MUN Administration



Revenue Description Revenue received from guests utilizing the Fairgrounds property for parking during events.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417871	Flea Market Parking Fees	\$0	\$0	\$175,000

General Information

- Use of Revenue** Operation of the Fairgrounds.
- Computation** Based on rate and projected number of paid vehicles.
- Exemptions** Dealer and handicap parking.exempted
- Legal Authorization** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Board of Fair Commission	60156	Fair Commission	62507100	BFC Flea Market Program

Revenue Description Vehicle parking fee for daily parking at the monthly Flea Markets, and vehicle parking fee for all building rental events.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417871	Flea Market Parking Fees	\$254,000	\$169,611	\$0

General Information

- Use of Revenue** Revenue is used to operate the Tennessee State Fairgrounds.
- Computation** The estimated number of Flea Market parking fees expected to be collected, times rate [\$4.58] each; the rate [\$5.00] includes the sales tax.
- Exemptions** Flea Market and Fairgrounds employees park free, as well as Flea Market dealers and their employees; also, vehicles with a handicapped license plate or hang tag are not charged to park.
- Legal Authorization** TCA 67-6-212, TCA 67-6-330, Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fairgrounds Nashville	60156	Fair Commission	62507200	BFC Corporate Sales Program



Revenue Description Rental of booth spaces for the monthly flea market.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417872	Flea Market Booth Rent	\$0	\$0	\$828,500

General Information

- Use of Revenue** Operation of the Fairgrounds.
- Computation** Approved booth rental rates and projected number of rentals. Based revenue estimate at 75% pre-pandemic level.
- Exemptions** Food and beverage provider exempted from booth rent due to commission paid to Fairgrounds.
- Legal Authorization** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Board of Fair Commission	60156	Fair Commission	62507100	BFC Flea Market Program

Revenue Description Rental of vendor spaces during the monthly three-day Flea Market.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417872	Flea Market Booth Rent	\$635,100	\$851,873	\$0

General Information

- Use of Revenue** Revenue is used to operate the Tennessee State Fairgrounds.
- Computation** Average rate [\$75.00] per space, average spaces [1,500], divided by month; equals \$112,500.00 monthly.
- Exemptions** Clearwire gets a free Flea Market booth each month, in return for Clearwire providing free internet Wi-Fi on the Fairgrounds.
- Legal Authorization** TCA 67-6-212, TCA 67-6-330, Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fairgrounds Nashville	60156	Fair Commission	62507200	BFC Corporate Sales Program

Revenue Description Sponsorships for annual ten-day September Tennessee State Fair.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417881	Sponsorships	\$41,000	\$45,000	\$42,000

General Information

- Use of Revenue** Revenue funds multiple departments.
- Computation** Revenue is computed by multiplying the price per sponsorship by the number of sponsors and events.
- Exemptions** Based on event's lease agreement.
- Legal Authorization** TCA 67-6-212, TCA 67-6-330, Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Board of Fair Commission	60156	Fair Commission	62507400	BFC Leases & Agreements
Fairgrounds Nashville	60156	Fair Commission	62507000	BFC Tennessee State Fair Prog
Fairgrounds Nashville	60156	Fair Commission	62507200	BFC Corporate Sales Program
Municipal Auditorium	60161	Municipal Auditorium	61501510	MUN Administration

Revenue Description Carnival Midway games and concessions during the annual Nashville State Fair.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417883	Blue Grass Concessions	\$10,000	\$11,375	\$10,000

General Information

- Use of Revenue** Revenue is used to operate the Tennessee State Fairgrounds.
- Computation** Guaranteed flat amount for Fair Carnival Midway games and concessions space; contract with North American Midway Entertainment.
- Exemptions** The carnival midway operator does not operator the independent midway.
- Legal Authorization** TCA 67-6-212, TCA 67-6-330, Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fairgrounds Nashville	60156	Fair Commission	62507000	BFC Tennessee State Fair Prog



Revenue Description Commission paid to the Fair on Carnival Midway rides during the annual Nashville Fair.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417884	Blue Grass Midway Rides	\$160,000	\$204,728	\$180,000

General Information

- Use of Revenue** Revenue is used to operate the Tennessee State Fairgrounds.
- Computation** Flat fee [\$450,000.00] per Fair; annual guarantee from the new carnival midway operator, North American Midway Entertainment.
- Exemptions** Some armbands are given away free as parts of promotions.
- Legal Authorization** TCA 67-6-212, TCA 67-6-330, Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fairgrounds Nashville	60156	Fair Commission	62507000	BFC Tennessee State Fair Prog

Revenue Description Revenue received from Lamar for billboards.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417885	Advertising Sales	\$10,800	\$11,700	\$0

General Information

- Use of Revenue** Operation of the Fairgrounds.
- Computation** 12 months at \$900 per month.
- Exemptions** N/A
- Legal Authorization** Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fairgrounds Nashville	60156	Fair Commission	62507200	BFC Corporate Sales Program



Revenue Description Revenue received from Lamar for billboards.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417885	Advertising Sales	\$0	\$0	\$10,800

General Information

Use of Revenue Operation of the Fairgrounds.

Computation 12 months at \$900 per month.

Exemptions N/A

Legal Authorization Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fairgrounds Nashville	60156	Fair Commission	62507400	BFC Leases & Agreements

Revenue Description Livestock and creative arts entry fees for the annual Nashville Fair.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417886	Entry Fees	\$9,000	\$8,457	\$9,000

General Information

Use of Revenue Revenue is used to operate the Tennessee State Fairgrounds.

Computation Stall fees [\$1.00 to \$4.00]; entry fees [\$1.00 to \$50.00].

Exemptions No fee charged for any Agriculture Building entry, and no fee for most junior livestock events.

Legal Authorization TCA 67-6-212, TCA 67-6-330, Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fairgrounds Nashville	60156	Fair Commission	62507000	BFC Tennessee State Fair Prog



Revenue Description Gate admission fees from the annual Nashville Fair.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417887	Gates and Admissions	\$325,000	\$382,203	\$325,000

General Information

- Use of Revenue** Revenue is used to operate the Tennessee State Fairgrounds.
- Computation** Ticket prices.
- Exemptions** Media and media giveaways in return for free publicity; Fair Board employees are exempt from ticket price.
- Legal Authorization** TCA 67-6-212, TCA 67-6-330, Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fairgrounds Nashville	60156	Fair Commission	62507000	BFC Tennessee State Fair Prog

Revenue Description Booth rental during the annual Nashville Fair.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417888	Booths Rental	\$22,000	\$32,410	\$30,000

General Information

- Use of Revenue** Revenue is used to operate the Tennessee State Fairgrounds.
- Computation** Booth rental prices.
- Exemptions** Selected non-profit groups.
- Legal Authorization** TCA 67-6-212, TCA 67-6-330, Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fairgrounds Nashville	60156	Fair Commission	62507000	BFC Tennessee State Fair Prog



Revenue Description Various revenue sources for numerous departments that fall outside of the typical revenue classifications.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417895	Miscellaneous/Other	\$0	\$1,430,314	\$0

General Information

- Use of Revenue** Various uses depending on the specific revenue.
- Computation** Various methods depending on specific revenue.
- Exemptions** Various exemptions depending on specific revenue.
- Legal Authorization** Various legal authorizations depending on the specific revenue.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Convention Center Author	60271	Music City Center Operations	71511100	CCA MCC Event Services
Convention Center Author	60271	Music City Center Operations	71512100	CCA MCC Engineering
Convention Center Author	60271	Music City Center Operations	71512300	CCA MCC Technology
Convention Center Author	60271	Music City Center Operations	71512400	CCA MCC Safety/Security
Convention Center Author	60271	Music City Center Operations	71512500	CCA MCC Parking
Convention Center Author	60271	Music City Center Operations	71515100	CCA MCC Finance & Admin
Convention Center Author	60271	Music City Center Operations	71516100	CCA MCC Administration
Convention Center Author	60271	Music City Center Operations	71516200	CCA MCC Purchasing/DBE
Planning Commission	30705	Congestion Mitigation Air Qual	07305110	x-PLA Air Quality Key
Public Library	30403	Talking Library	39300502	x-LIB Talking Library



Revenue Description Building rental miscellaneous charges (such as fork lift rental, extra electrical needs, etc.).

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417896	Miscellaneous	\$2,000	\$28,906	\$93,600

General Information

Use of Revenue Funds State Fair operations.

Computation The estimated number of each type of miscellaneous equipment rentals, multiplied times the respective rate for each type, and then added together to get a total, plus ATM fees.

Exemptions N/A

Legal Authorization TCA 67-6-212, TCA 67-6-330, Chapter 515 of the Private Acts of 1923 & Metro Charter Chapter 6.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Fairgrounds Nashville	60156	Fair Commission	62507000	BFC Tennessee State Fair Prog
Fairgrounds Nashville	60156	Fair Commission	62507200	BFC Corporate Sales Program

Revenue Description DES operations.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
417920	DES Operations	\$0	\$18,722,127	\$0

General Information

Use of Revenue Revenue funds District Electric Service (DES) operations and equipment.

Computation Not currently documented.

Exemptions N/A

Legal Authorization Generally Accepted Accounting Principles for Governmental Entities and Metro Finance Department Procedure.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
DES-District Energy Syste	68200	DES Revenue Account (Oper)	68512000	DES Revenue



Revenue Description Unrealized gain(loss)-inv.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
418000	Unrealized Gain(Loss)-Inv	\$0	\$51,405,900	\$0

General Information

Use of Revenue Revenue funds District Electric Service (DES) repairs and equipment.

Computation Result of financial activity.

Exemptions N/A

Legal Authorization Generally Accepted Accounting Principles for Governmental Entities and Metro Finance Department Procedure.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	30216	American Rescue Plan Act-COVI	01602025	ADM American Rescue Plan Rev & In
Convention Center Author	23100	CCA Debt Service 2010A-1	71130110	CCA Capitalized Int 2010A-1
Convention Center Author	23101	CCA Debt Srvc Reserve 2010A-	71130150	CCA Debt Service Resrv 2010A-1
Convention Center Author	23201	CCA Debt Srvc Reserve 2010A-	71130250	CCA Debt Service Resrv 2010A-2
Convention Center Author	23301	CCA Debt Service Reserve 2010	71130350	CCA Debt Service Reserve 2010B
Debt Service	20283	SPA Stadium Debt Srvc 04/13B	90110800	SPA Debt Service Ref Bds 2014
Debt Service	20302	SPA Ballpark Debt Service2013A	90110600	SPA Ballpark Debt Service2013A
Debt Service	20306	SPA Stadium Debt Service 2021	90113000	SPA Stadium Debt Service 2021A
Debt Service	20307	SPA Arena Debt Service 2021B	90114000	SPA Arena Debt Service 2021B
DES-District Energy Syste	68206	DES Operating Reserve	68517000	DES Operating Reserve
Employee Benefit Board	80167	Metro Pension Plan	12600167	BEN Metro Pension Plan-A&B
Employee Benefit Board	85175	MNPS Retirement Metro Teache	12611093	BEN MNPS Teachers
Sports Authority	30294	SPA MLS Soccer 2020 Tax Reven	64740410	SPA MLS Soccer 2020 Tax Revenue T
Sports Authority	31261	SPA Stadium Revenue - A/B Inde	64714100	SPA Stadium Revenue - A/B Indentu
Sports Authority	40304	SPA Stadium Project Rev Bonds	64401500	SPA Stad Proj 2023A Bond Proceeds
Sports Authority	40306	SPA Stadium Project Rev Bonds	64401520	SPA Stad Proj 2023B Bond Proceeds
Sports Authority	40308	SPA Stadium Project Rev Bonds	64401540	SPA Stad Proj 2023C Bond Proceeds
Sports Authority	40310	SPA Stadium Proj Rev Bds Taxab	64401560	SPA Stad Proj Taxable 2023D Bd Pro
Sports Authority	40312	SPA Stad Proj 2023C/D NonTax	64401580	SPA Stad Proj 2023C/D NonTax Rev



Revenue Description Interest earned on investments in the Metro Investment Pool. The cash from Metro’s accounts are pooled to form the Metro Investment Pool, otherwise known as MIP.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
418010	Interest MIP	\$140,000	\$39,731,743	\$1,060,000

General Information

Use of Revenue Revenue is used by one or more funds to provide governmental services.

Computation Interest is variable based on the performance of the various investments.

Exemptions Disallowed program costs.

Legal Authorization Generally Accepted Accounting Principles for Governmental Entities and Metro Finance Department Procedure.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	47337	W&S Revenue Bonds Series 202	01447337	ADM W&S Cap Proj Revenue 2021
Convention Center Author	60271	Music City Center Operations	71515100	CCA MCC Finance & Admin
Convention Center Author	63100	CCA Revenue 2010A	71530100	CCA Revenue 2010A
Convention Center Author	63300	CCA Revenue 2010B	71530300	CCA Revenue 2010B
Employee Benefit Board	50165	Self-Insured Death Benefit	12504000	BEN Self-Insured Death Benefit
Employee Benefit Board	52177	Employees Med Benefit Trust	12501000	BEN Employee Med Insurance
Employee Benefit Board	52180	Cigna Choice Fund	12506000	Cigna Choice Fund
Fairgrounds Nashville	30262	Fair Commission Sponsorships/	62701000	BFC D&D Events
Fairgrounds Nashville	60156	Fair Commission	62507200	BFC Corporate Sales Program
Farmer's Market	30260	Farmers' Market Grant Fund	60301000	FAR Food Voucher Grant
Farmer's Market	60152	Farmers Market	60511000	FAR Facility Mgmt Program
Finance	51180	Treasury Management	15515110	FIN TRE Cash Operations
General Services	51154	Office of Fleet Management	10510010	OFM Light Veh/Equip Repairs
General Services	61190	Surplus Property Auction	10517310	GSR EBid Surplus Prop Distr
Information Technology S	51137	Information Technology Service	14560410	ITS ALOB Payroll Authorizat
Information Technology S	51138	ITS Technology Revolving	14500100	ITS Technology Revolving
Law	50109	Property Loss	06501000	LAW Self Insured Property Los
Law	50122	Metro Self-Insured Liability	06502000	LAW Self Insured Liability
Law	50123	Employee Blanket Bond	06503000	LAW Employee Blanket Bond
Law	50135	Employee ProfessionalLiability	06504000	LAW Employee Prof Liability
Law	50267	Judgments & Losses	06505000	LAW Judgments and Losses
Law	55143	MNPS Self-Insured Liability	06506000	LAW MNPS Self Insured Liability
MTA	60002	MTA-Component Unit	78501000	MTA Administration
Municipal Auditorium	60161	Municipal Auditorium	61501510	MUN Administration
Police	61200	Police Impound	31521150	POL Police Impound
Water	27340	W&S 2010A Debt Service Reserv	65560340	W&S 2010A Debt Reserve
Water	27341	W&S 2010B Debt Service Reserv	65560341	W&S 2010B Debt Reserve
Water	27342	W&S 2010C Debt Service Reserv	65560342	W&S 2010C Debt Reserve
Water	27343	W&S 2010D Debt Service Reserv	65560343	W&S 2010D Debt Reserve
Water	27344	W&S 2013 Debt Service Reserve	65560344	W&S 2013 Debt Reserve
Water	27345	W&S 2017A Debt Service Reserv	65560345	W&S 2017A Debt Reserve
Water	27346	W&S 2017B Debt Service Reserv	65560346	W&S 2017B Debt Reserve
Water	27347	W&S 2020A Debt Service Reserv	65560347	W&S 2020A Debt Reserve
Water	37041	W&S Stormwater Tree Bank	65791001	W&S Stormwater Tree Bank
Water	37150	W&S SW Tree Canopy Fund	65702100	W&S SW Tree Canopy Fund
Water	67311	W&S Revenue	65525000	W&S Revenue
Water	67411	W&S SW Stormwater Revenue	65582000	W&S SW Stormwater Revenue
Water	67431	W&S SW Stormwater Operating	65581900	W&S SW Stormwater Revenue
Water and Sewer	47338	W&S WIFIA Process Advanceme	65480300	W&S WIFIA Process Advancements
Water and Sewer	47352	W&S Stormwater Quality Projec	65494001	W&S Stormwater Quality Project CS



Revenue Description	Unrealized gain/loss MIP.			
<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
418020	Unrealized Gain/Loss MIP	\$0	\$15,205,617	\$0

General Information

- Use of Revenue** Revenue is used by one or more funds to provide governmental services.
- Computation** Result of financial activity.
- Exemptions** N/A
- Legal Authorization** Metro Council Resolution RS85-762 and Metro Council Resolution RS2007-2081.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	47337	W&S Revenue Bonds Series 202	01447337	ADM W&S Cap Proj Revenue 2021
Convention Center Author	60271	Music City Center Operations	71515100	CCA MCC Finance & Admin
Convention Center Author	63100	CCA Revenue 2010A	71530100	CCA Revenue 2010A
Convention Center Author	63300	CCA Revenue 2010B	71530300	CCA Revenue 2010B
Employee Benefit Board	50165	Self-Insured Death Benefit	12504000	BEN Self-Insured Death Benefit
Employee Benefit Board	52177	Employees Med Benefit Trust	12501000	BEN Employee Med Insurance
Employee Benefit Board	52180	Cigna Choice Fund	12506000	Cigna Choice Fund
Fairgrounds Nashville	30262	Fair Commission Sponsorships/	62701000	BFC D&D Events
Fairgrounds Nashville	60156	Fair Commission	62507200	BFC Corporate Sales Program
Farmer's Market	30260	Farmers' Market Grant Fund	60301000	FAR Food Voucher Grant
Farmer's Market	60152	Farmers Market	60511000	FAR Facility Mgmt Program
Finance	51180	Treasury Management	15515110	FIN TRE Cash Operations
General Services	51154	Office of Fleet Management	10510010	OFM Light Veh/Equip Repairs
General Services	61190	Surplus Property Auction	10517310	GSR EBid Surplus Prop Distr
Information Technology S	51137	Information Technology Service	14560410	ITS ALOB Payroll Authorizat
Information Technology S	51138	ITS Technology Revolving	14500100	ITS Technology Revolving
Law	50109	Property Loss	06501000	LAW Self Insured Property Los
Law	50122	Metro Self-Insured Liability	06502000	LAW Self Insured Liability
Law	50123	Employee Blanket Bond	06503000	LAW Employee Blanket Bond
Law	50135	Employee ProfessionalLiability	06504000	LAW Employee Prof Liability
Law	50267	Judgments & Losses	06505000	LAW Judgments and Losses
Law	55143	MNPS Self-Insured Liability	06506000	LAW MNPS Self Insured Liability
MTA	60002	MTA-Component Unit	78501000	MTA Administration
Municipal Auditorium	60161	Municipal Auditorium	61501510	MUN Administration
Police	61200	Police Impound	31521150	POL Police Impound
Water	27340	W&S 2010A Debt Service Reserv	65560340	W&S 2010A Debt Reserve
Water	27341	W&S 2010B Debt Service Reserv	65560341	W&S 2010B Debt Reserve
Water	27342	W&S 2010C Debt Service Reserv	65560342	W&S 2010C Debt Reserve
Water	27343	W&S 2010D Debt Service Reserv	65560343	W&S 2010D Debt Reserve
Water	27344	W&S 2013 Debt Service Reserve	65560344	W&S 2013 Debt Reserve
Water	27345	W&S 2017A Debt Service Reserv	65560345	W&S 2017A Debt Reserve
Water	27346	W&S 2017B Debt Service Reserv	65560346	W&S 2017B Debt Reserve
Water	27347	W&S 2020A Debt Service Reserv	65560347	W&S 2020A Debt Reserve
Water	37041	W&S Stormwater Tree Bank	65791001	W&S Stormwater Tree Bank
Water	37150	W&S SW Tree Canopy Fund	65702100	W&S SW Tree Canopy Fund
Water	67311	W&S Revenue	65525000	W&S Revenue
Water	67411	W&S SW Stormwater Revenue	65582000	W&S SW Stormwater Revenue
Water	67431	W&S SW Stormwater Operating	65581900	W&S SW Stormwater Revenue
Water and Sewer	47338	W&S WIFIA Process Advanceme	65480300	W&S WIFIA Process Advancements
Water and Sewer	47352	W&S Stormwater Quality Projec	65494001	W&S Stormwater Quality Project CS



Revenue Description	Realized gain/loss MIP.			
<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
418030	Realized Gain/Loss MIP	\$0	(\$6,759,325)	\$0

General Information

Use of Revenue Revenue is used by one or more funds to provide governmental services.

Computation Result of financial activity.

Exemptions N/A

Legal Authorization Metro Council Resolution RS85-762 and Metro Council Resolution RS2007-2081.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Administrative	47337	W&S Revenue Bonds Series 202	01447337	ADM W&S Cap Proj Revenue 2021
Convention Center Author	60271	Music City Center Operations	71515100	CCA MCC Finance & Admin
Convention Center Author	63100	CCA Revenue 2010A	71530100	CCA Revenue 2010A
Convention Center Author	63300	CCA Revenue 2010B	71530300	CCA Revenue 2010B
DES-District Energy Syste	28203	DES Debt Service 2012A	68113000	DES Debt Service 2012A
Employee Benefit Board	50165	Self-Insured Death Benefit	12504000	BEN Self-Insured Death Benefit
Employee Benefit Board	52177	Employees Med Benefit Trust	12501000	BEN Employee Med Insurance
Employee Benefit Board	52180	Cigna Choice Fund	12506000	Cigna Choice Fund
Fairgrounds Nashville	30262	Fair Commission Sponsorships/	62701000	BFC D&D Events
Fairgrounds Nashville	60156	Fair Commission	62507200	BFC Corporate Sales Program
Farmer's Market	30260	Farmers' Market Grant Fund	60301000	FAR Food Voucher Grant
Finance	51180	Treasury Management	15515110	FIN TRE Cash Operations
General Services	51154	Office of Fleet Management	10510010	OFM Light Veh/Equip Repairs
General Services	61190	Surplus Property Auction	10517310	GSR EBid Surplus Prop Distr
Information Technology S	51137	Information Technology Service	14560410	ITS ALOB Payroll Authorizat
Information Technology S	51138	ITS Technology Revolving	14500100	ITS Technology Revolving
Law	50109	Property Loss	06501000	LAW Self Insured Property Los
Law	50122	Metro Self-Insured Liability	06502000	LAW Self Insured Liability
Law	50123	Employee Blanket Bond	06503000	LAW Employee Blanket Bond
Law	50135	Employee ProfessionalLiability	06504000	LAW Employee Prof Liability
Law	50267	Judgments & Losses	06505000	LAW Judgments and Losses
Law	55143	MNPS Self-Insured Liability	06506000	LAW MNPS Self Insured Liability
MTA	60002	MTA-Component Unit	78501000	MTA Administration
Municipal Auditorium	60161	Municipal Auditorium	61501510	MUN Administration
Police	61200	Police Impound	31521150	POL Police Impound
Water	27340	W&S 2010A Debt Service Reserv	65560340	W&S 2010A Debt Reserve
Water	27341	W&S 2010B Debt Service Reserv	65560341	W&S 2010B Debt Reserve
Water	27342	W&S 2010C Debt Service Reserv	65560342	W&S 2010C Debt Reserve
Water	27343	W&S 2010D Debt Service Reserv	65560343	W&S 2010D Debt Reserve
Water	27344	W&S 2013 Debt Service Reserve	65560344	W&S 2013 Debt Reserve
Water	27345	W&S 2017A Debt Service Reserv	65560345	W&S 2017A Debt Reserve
Water	27346	W&S 2017B Debt Service Reserv	65560346	W&S 2017B Debt Reserve
Water	27347	W&S 2020A Debt Service Reserv	65560347	W&S 2020A Debt Reserve
Water	37041	W&S Stormwater Tree Bank	65791001	W&S Stormwater Tree Bank
Water	37150	W&S SW Tree Canopy Fund	65702100	W&S SW Tree Canopy Fund
Water	67311	W&S Revenue	65525000	W&S Revenue
Water	67411	W&S SW Stormwater Revenue	65582000	W&S SW Stormwater Revenue
Water	67431	W&S SW Stormwater Operating	65581900	W&S SW Stormwater Revenue
Water and Sewer	47338	W&S WIFIA Process Advanceme	65480300	W&S WIFIA Process Advancements
Water and Sewer	47352	W&S Stormwater Quality Projec	65494001	W&S Stormwater Quality Project CS



Revenue Description Miscellaneous interest.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
418123	Misc. Interest	\$0	\$3,273	\$0

General Information

Use of Revenue Revenue funds Municipal Auditorium operations.

Computation Interest is variable based on the performance of the various investments.

Exemptions N/A

Legal Authorization N/A

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Municipal Auditorium	60161	Municipal Auditorium	61501510	MUN Administration

Revenue Description Miscellaneous rebates.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
418129	Misc. Rebates	\$30,000	\$10,511	\$0

General Information

Use of Revenue Revenue is used to fund general government operations.

Computation Not currently documented.

Exemptions N/A

Legal Authorization Generally Accepted Accounting Principles for Governmental Entities and Metro Finance Department Procedure.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
MNPS	35131	MNPS General Purpose	80111000	MNPS General Revenue
Municipal Auditorium	60161	Municipal Auditorium	61501510	MUN Administration
Parks	10101	GSD General	40106210	PAR Environmental Ed Prog

Section M - Non-Operating Revenue
(Generally from Enterprise Fund Operations)



Revenue Description Intrst-LGIP-TDOT.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
440250	Intrst-LGIP-TDOT	\$0	\$230,074	\$0

General Information

- Use of Revenue** Revenue is used to fund Water and Sewer services.
- Computation** Interest is variable based on the performance of the various investments.
- Exemptions** N/A
- Legal Authorization** Generally Accepted Accounting Principles for Governmental Entities and Metro Finance Department Procedure.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	67311	W&S Revenue	65525000	W&S Revenue

Revenue Description Interest earned on balances of debt service payments held by Trustee.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
440400	Intrst-Trust Agent	\$0	\$75,499	\$0

General Information

- Use of Revenue** Revenue is used to fund Water and Sewer services.
- Computation** Interest is variable based on the performance of the various investments.
- Exemptions** N/A
- Legal Authorization** Generally Accepted Accounting Principles for Governmental Entities and Metro Finance Department Procedure.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	27312	W&S Debt Service	65550000	W&S Debt Service



Revenue Description Non operating fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
441100	W&S NonOperating Fees	\$150,000	\$222,900	\$200,000

General Information

Use of Revenue Revenue is used to fund Water and Sewer services.
Computation \$50 per availability of service letter.
Exemptions N/A
Legal Authorization MCL 15.36.030

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	67311	W&S Revenue	65525000	W&S Revenue

Revenue Description Charge for plans review.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
441105	W&S Plan Review Fees	\$300,000	\$501,370	\$400,000

General Information

Use of Revenue Revenue is used to fund Water and Sewer services.
Computation Charge based on formula.
Exemptions N/A
Legal Authorization BL2004-381

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	67311	W&S Revenue	65525000	W&S Revenue



Revenue Description Revenue from equipment auctions.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
441603	Gain (Loss) Equipment/Other	\$10,000	\$2,531	\$10,000

General Information

Use of Revenue Revenue is used to fund Water and Sewer services.

Computation Based on actual auction sales.

Exemptions N/A

Legal Authorization Metro Council Resolution RS1985-762.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Farmer's Market	60152	Farmers Market	60511000	FAR Facility Mgmt Program
Water	67311	W&S Revenue	65525000	W&S Revenue

Revenue Description Proceeds from disposal of scrap.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
441606	W&S Junk & Recycle Sales	\$20,000	\$21,144	\$30,000

General Information

Use of Revenue Revenue is used to fund Water and Sewer services.

Computation Proceeds from sales.

Exemptions N/A

Legal Authorization Metro Council Resolution RS1985-762

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	67311	W&S Revenue	65525000	W&S Revenue



Revenue Description Collection for damages to the system.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
441702	External Source Recovery	\$20,000	\$0	\$20,000

General Information

Use of Revenue Revenue is used by one or more funds to provide governmental services.

Computation Not currently known.

Exemptions N/A

Legal Authorization MCL 15, Metro Council Resolution RS85-762

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	67311	W&S Revenue	65525000	W&S Revenue

Revenue Description Rent on space for cell towers.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
441800	W&S Rent NonOperating	\$50,000	\$67,117	\$50,000

General Information

Use of Revenue Revenue is used to fund Water and Sewer services.

Computation Based on rate in contract.

Exemptions N/A

Legal Authorization Contract.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	67311	W&S Revenue	65525000	W&S Revenue



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>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
441850	W&S Connect Fees	\$19,800,000	\$22,474,222	\$21,800,000

General Information

- Use of Revenue** Revenue is used to fund Water and Sewer Capital program.
- Computation** Five hundred dollars [\$500.00] per residential unit , limit \$25,000/ acre, \$50 per capacity letter. This is a scheduled fee depending on the size of the sewer main.
- Exemptions** Vacant land reconnected with like size within one [1] year; developer financed lines.
- Legal Authorization** MCL 15.36.40, BL2009-407, and contracts.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	67311	W&S Revenue	65525000	W&S Revenue
Water and Sewer	47335	W&S Extension & Replacement	65530293	W&S SE Participation/Cap Imp
Water and Sewer	47335	W&S Extension & Replacement	65572110	W&S Ext & Replace Revenue

Revenue Description Fee for connection to sewer main.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
441850	W&S Connect Fees	\$320,000	\$249,740	\$400,000

General Information

- Use of Revenue** Revenue is used to fund Water and Sewer services.
- Computation** Five-hundred dollars [\$500.00] per residential connection or per rate schedule.
- Exemptions** Developers can receive tap fees for lines they paid for and contributed to Metro Water.
- Legal Authorization** MCL 15.36.020

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water	67311	W&S Revenue	65525000	W&S Revenue



Revenue Description Charge to developers for using treatment plant capacity.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
441850	W&S Connect Fees	\$9,000,000	\$10,217,187	\$10,000,000

General Information

- Use of Revenue** Revenue is used to fund Water and Sewer Capital program.
- Computation** \$2,000 per estimated unit of flow.
- Exemptions** Vacant land reconnected with like size within one [1] year; developer financed lines.
- Legal Authorization** MCL 15.36.40, BL2009-407, and contracts.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water and Sewer	47335	W&S Extension & Replacement	65572110	W&S Ext & Replace Revenue

Revenue Description Fee for connection to water main.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
441850	W&S Connect Fees	\$0	(\$800)	\$0

General Information

- Use of Revenue** Fee for connection to water main.
- Computation** Two hundred and fifty dollars per residential connection or per rate schedule.
- Exemptions** Developers can receive tap fees for lines they paid for and contributed to Metro Water.
- Legal Authorization** MCL 15.20.30

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water and Sewer	47335	W&S Extension & Replacement	65572110	W&S Ext & Replace Revenue



Revenue Description Fee to inspect new developer constructed sewers.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
441852	W&S New Inspection Fees	\$300,000	\$600,253	\$400,000

General Information

Use of Revenue Revenue is used to fund Water and Sewer Capital program.
Computation Recovery of costs to inspect.
Exemptions N/A
Legal Authorization BL2009-407

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water and Sewer	47335	W&S Extension & Replacement	65572110	W&S Ext & Replace Revenue

Revenue Description Fee to inspect new developer constructed water mains.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
441852	W&S New Inspection Fees	\$200,000	\$271,644	\$350,000

General Information

Use of Revenue Revenue is used to fund Water and Sewer Capital program.
Computation Recovery of costs to inspect.
Exemptions N/A
Legal Authorization BL2009-407

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water and Sewer	47335	W&S Extension & Replacement	65572110	W&S Ext & Replace Revenue



Revenue Description W&S Nolensville participation fees.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
441853	W&S Nolensville Particip Fees	\$5,000	\$5,689	\$5,000

General Information

Use of Revenue Revenue is used to fund Water and Sewer Capital program.

Computation Not documented.

Exemptions By contract.

Legal Authorization Unknown at this time.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water and Sewer	47335	W&S Extension & Replacement	65572110	W&S Ext & Replace Revenue

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>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
441860	W&S Contribute In Kind	\$11,600,000	\$17,783,720	\$11,600,000

General Information

Use of Revenue Revenue is used to fund Water and Sewer Capital program.

Computation Rate per unit of capacity to be utilized, based on cost to serve, or costs for similar construction.☐

Exemptions N/A

Legal Authorization MCL 15.36.100 through MCL 15.36.110, BL2009-407

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water and Sewer	47335	W&S Extension & Replacement	65572110	W&S Ext & Replace Revenue



Revenue Description W&S Tennessee Local Development Authority.

<u>Object Account</u>	<u>Object Account Name</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
441865	W&S State Grants	(\$4,550,000)	(\$4,549,433)	(\$4,555,000)

General Information

Use of Revenue Revenue is used to fund Water and Sewer Capital program.

Computation Not documented.

Exemptions N/A

Legal Authorization Unknown at this time.

<u>Department Name</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>Business Unit</u>	<u>Business Unit Name</u>
Water and Sewer	47335	W&S Extension & Replacement	65572110	W&S Ext & Replace Revenue

Section N - Appendix - Revenue by Department

Revenue by Department

Department Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
Administrative	1,655,208,300	1,960,963,214	1,745,077,300
Arts Commission	173,900	83,851	0
Assessor of Property	16,000	13,762	13,900
Beer Board	648,900	532,502	598,400
Board of Fair Commissioners	0	109,296	1,338,000
Circuit Court Clerk	2,769,000	9,096,398	2,937,500
Clerk and Master - Chancery	1,992,300	2,423,053	2,161,900
Codes Administration	33,076,100	30,366,501	33,165,600
Convention Center Authority	55,154,500	626,099,179	62,685,500
County Clerk	10,495,100	13,959,781	12,495,100
Criminal Court Clerk	2,211,500	2,420,974	2,368,200
Debt Service	347,459,400	383,471,505	262,938,600
Department of Emergency Communications	653,600	654,348	750,400
DES-District Energy System	22,187,200	50,016,306	22,506,200
District Attorney	1,638,800	936,905	1,631,200
Election Commission	1,717,200	1,099,753	18,100
Employee Benefit Board	0	263,228,653	0
Fairgrounds Nashville	4,723,400	11,378,722	2,338,500
Farmer's Market	2,985,500	3,104,018	2,858,300
Finance	1,333,700	1,293,157	1,670,700
Fire	25,730,000	32,329,844	27,853,400
General Services	41,247,400	77,811,318	42,458,400
General Sessions Court	802,600	1,517,531	1,690,000
Health	55,847,200	47,543,552	54,289,300
Historical Commission	88,900	99,291	195,700
Industrial Development Board	0	68,701,008	0
Information Technology Service	50,786,400	54,085,655	56,860,400
Juvenile Court	2,839,200	2,636,164	2,989,200
Juvenile Court Clerk	392,600	312,360	363,300
Law	125,800	60,672,835	119,200
Mayor's Office	0	-5,543	0
Metro Action Commission	51,086,500	53,606,719	55,363,700
Metropolitan Clerk	26,300	42,024	27,600
MNPS	1,344,108,498	1,341,905,132	1,375,129,514
MTA	0	309,646	0
Municipal Auditorium	1,796,700	3,180,540	2,023,700
Nashville Department of Transportation	21,525,400	23,613,824	22,426,300
Office Homeless Services	0	378,767	494,000
Office of Emergency Management	2,289,300	836,018	2,345,400

Department Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
Office of Family Safety	987,900	804,279	691,500
Office of Homeless Services	0	0	0
Parks	19,749,400	22,636,803	20,271,800
Planning Commission	34,083,500	43,409,975	8,683,300
Police	22,782,900	21,161,830	22,640,800
Public Defender	2,760,300	2,760,300	2,760,300
Public Library	1,279,400	2,047,791	1,997,280
Register of Deeds	5,000,000	6,187,110	3,000,000
Sheriff	20,789,600	26,046,718	22,517,600
Social Services	927,300	1,172,163	927,300
Sports Authority	33,294,000	951,168,886	32,966,900
State Trial Court	3,849,300	3,650,143	3,849,300
Trustee	200,000	95,396	200,000
Waste Management Services	0	730,635	5,000,000
Waste Services	0	0	49,703,900
Water	767,948,700	804,497,202	749,167,200
Water and Sewer	165,166,600	634,597,089	159,997,800
Grand Total	4,821,956,098	7,651,794,886	4,886,557,494

**Section O - Appendix -
Revenue Accounts by Department**



Revenue Accounts by Department

Department Name: Administrative

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
401110	Real Prop-current	715,844,500	701,856,962	732,702,900
401120	Personal Prop-current	26,319,200	20,806,751	23,722,500
401130	Public Utility-current	13,437,800	11,639,207	12,348,900
401212	Real-Collectn-pre	10,540,300	7,167,232	7,366,800
401213	Real-C & M-pre	0	2,016,432	2,308,600
401222	Prsnlty-Clctn-pre	130,500	115,720	162,600
401224	Prsnlty - C&M Tax Lit precee	503,700	439,897	522,400
401232	PU-Collections-pre	1,200	28,434	332,700
401234	PU - C&M Tax Lit preceeding	100,100	34,041	23,400
401310	Real Property-C&M-prior	12,300	703,229	292,700
401311	Real Property-Trustee-prior	0	-2,997,414	0
401320	Personalty-Trustee-prior	0	-3,866	125,100
401324	Personalty - C&M Tax Lit Pri	73,700	244,808	78,900
401330	PU-Trustee-prior	0	16,885	0
401334	PU - C&M Tax Lit Prior	11,800	0	3,100
401510	Intrest/Penalty-Trustee	1,978,200	2,215,127	2,389,400
401520	Intrest/Penalty-Collections	1,705,400	2,937,997	2,695,900
401530	Intrest/Penalty-C&M	1,118,000	1,939,837	1,482,100
401610	In Lieu-current	81,067,200	85,818,028	87,102,300
401900	CBID Assessment	4,379,200	3,902,190	4,400,500
401910	CBID In Lieu of Assessment	0	248,310	0
401920	GCBID Assessment	879,100	929,319	965,500
401940	SONA CBID Assessment	550,000	778,169	720,000
402000	Local Option Sales Tax	265,626,900	239,327,004	323,091,800
403105	Motor Vehicle License	28,487,600	28,113,167	28,834,700
403201	Commrc'l Vhcle Whl Tx	3,510,300	3,439,498	3,510,300
403202	Wholesale Beer Tax	13,995,200	13,732,580	14,805,700
403203	AlcBev Privelege Tax	529,900	451,730	529,900
403204	AlcBev Gross Rcpt Tax	29,403,000	28,145,098	26,560,900
403206	Business Tax	58,163,500	65,000,688	68,523,200
403207	Hotel Occupancy Tax	124,032,300	109,308,570	114,567,200
403208	Mineral Servernce Tax	784,600	879,139	1,000,000
403210	Hotel Occ Tax Conv/Event/Mktg	24,886,200	22,147,206	22,605,400
403211	Contracted Vehicle Tax	4,332,400	4,577,564	4,702,400
403212	Rental Vehicle Surcharge	2,653,800	2,682,431	2,817,500
403215	STR Occupancy Tax	27,029,500	23,438,405	24,347,500
403216	STR Hotel Occ Tax Cnv/Evnt/Mkg	3,245,500	3,060,534	3,176,100

Revenue Accounts by Department

403217	Fantasy Sports Tax	8,900	10,655	8,900
403218	Online Sports Betting Tax	1,278,000	1,310,421	1,278,000
403220	Museum Privilege Tax	0	111,461	0
403301	Wholesale Liquor Tax	9,756,000	8,984,953	9,407,000
403400	Franchises	13,544,000	12,030,854	12,250,000
403401	Franchises-Cable TV	7,521,300	5,860,386	6,521,300
404501	Vcnt Lot Cleanup Prog	0	0	0
404610	Victim Offender Litigation	110,000	91,345	0
405311	Intrst-Savings	0	1,159	0
405470	Intrst-MIP	0	862,958	0
405471	Interest-MIP	1,200	33,641,154	21,500
405472	Unrealized Gain/Loss MIP	0	12,989,679	1,000
405473	Realized Gain/Loss MIP	0	-5,704,634	500
406100	Federal Direct	0	80,115,246	300,000
406200	Fed thru State PassThru	0	19,472,100	0
406401	TN Funded Programs	0	0	0
406402	Alc Bev Tax Apportion	1,224,300	1,236,775	1,224,300
406403	TN Telecomm Sales Tax	762,500	668,863	700,000
406404	Gas & Fuel - Cnty	9,756,400	9,609,314	9,721,000
406405	Gas & Fuel - City	18,251,400	17,984,880	18,204,100
406406	Income Tax	0	4,169	0
406407	TN Sales Tax Levy	65,041,500	62,824,862	64,754,300
406408	TN Beer Tax Allocation	260,900	243,344	260,900
406409	TN Excise Tax Allocation	21,246,500	23,205,918	23,206,000
406410	Gas Inspection Fees	1,419,400	1,410,632	1,419,400
406411	Post Mortum Reimbursement	0	0	0
406415	TN Cost Reimbursement	3,266,100	0	4,076,600
406443	Sales Fee CBID	4,140,000	3,844,506	4,100,000
406447	Additional Sales Fee CBID	4,140,000	3,844,506	4,100,000
406609	MTA	79,700	81,558	113,200
406620	Hospital Authority	5,961,500	5,961,500	5,961,500
406621	Convention Center Authority	441,600	14,481,600	441,600
407713	Foreign Trade Zone	0	189,000	100,000
407799	Application Fee	0	5,000	0
408602	Gain(Loss) Fixed Assets	0	0	0
408604	Gain(Loss) Real Property	0	0	0
408701	Insurance Recovery	0	2,527	0
408702	External Source Recovery	0	5,694	0
408703	Subrogation Recovery	0	0	0
408800	Rent	0	34,786	0
409506	Litigation Settlement	0	297,150	0



Revenue Accounts by Department

409514	Cost Reimbursement	0	707,920	0
409518	Other	0	-87,326	0
417230	Lease Revenue	0	270,659	0
418000	Unrealized Gain(Loss)-Inv	0	0	0
418010	Interest MIP	0	0	0
418020	Unrealized Gain/Loss MIP	0	0	0
418030	Realized Gain/Loss MIP	0	0	0
421100	Bond Proceeds	0	0	0
421103	Premium on Bonds	0	0	0
421600	Lease Financing	0	66,038,772	0
421700	Subscription Financing	0	213,224	0
431001	Transfer Operational	15,967,300	115,990,108	34,453,900
431014	Transfer 4%	0	53,398,335	0
431103	Transfer Dept Indirect Admin	39,000	509,339	0
431220	Transfer Police Service	481,000	481,000	481,000
431800	Transfer Hotel Occupancy	20,672,000	18,679,551	19,094,500
431809	Transfer HOT Short-term Rental	4,504,900	3,906,401	4,057,900

Department Name: Arts Commission

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
405471	Interest-MIP	0	2,614	0
405472	Unrealized Gain/Loss MIP	0	1,212	0
405473	Realized Gain/Loss MIP	0	-375	0
406100	Federal Direct	0	0	0
406401	TN Funded Programs	173,900	80,400	0
431001	Transfer Operational	0	0	0

Department Name: Assessor of Property

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
406401	TN Funded Programs	16,000	13,762	13,900

Department Name: Beer Board

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
403205	Beer Permit Priv Tax	230,000	236,239	235,000
403309	Beer Permit	110,000	112,113	115,000
404104	Beer Law Violat'n Fine	300,000	179,750	245,000
407601	Archives and Records Manageme	2,500	0	1,700
407811	BBD Pre-inspection Fees	1,000	2,000	1,000
407812	BBD Retail Liquor Measurement F	300	300	300



Revenue Accounts by Department

407993	Fees-BBD Training	400	2,100	400
409300	Contribute-Group/Individual	4,700	0	0

Department Name: Board of Fair Commissioners

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
401110	Real Prop-current	0	106,883	0
405471	Interest-MIP	0	1,669	0
405472	Unrealized Gain/Loss MIP	0	856	0
405473	Realized Gain/Loss MIP	0	-111	0
407659	Data Processing Fee	0	0	8,300
407743	Parking	0	0	16,400
408800	Rent	0	0	200,000
417807	Main Concessions-Pass Thru	0	0	20,000
417816	Motor Raceway Facility	0	0	45,000
417827	Trailer Park/Outside	0	0	8,800
417851	Tables and Chairs	0	0	26,000
417871	Flea Market Parking Fees	0	0	175,000
417872	Flea Market Booth Rent	0	0	828,500
417881	Sponsorships	0	0	10,000

Department Name: Circuit Court Clerk

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
404105	Trffc Violat'n Admn Fee	12,000	19,159	15,000
404108	Environmental Court Fine	30,000	142,972	100,000
404111	Traffic Violation Fine	1,500,000	1,468,449	1,500,000
404502	Environmntl Court Pnlty	125,000	135,894	140,000
404600	Litigation Tax	154,000	177,625	158,000
404630	Courtroom Security Enhanc Fee	9,000	9,197	9,500
404635	Courthouse Security Litig Tax	539,000	665,449	615,000
407200	Court Clerks-Comm & Fees	400,000	6,477,652	400,000

Department Name: Clerk and Master - Chancery

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
401531	Attorney Fee-C&M	522,300	680,952	587,100
404600	Litigation Tax	27,500	24,504	23,500
404635	Courthouse Security Litig Tax	22,000	19,556	18,800
407200	Court Clerks-Comm & Fees	1,420,500	1,698,041	1,532,500



Revenue Accounts by Department

Department Name: Codes Administration

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
403114	Arborist License	100	200	100
403120	Adult Entertainment Lic	45,000	36,387	33,600
403305	Building Permit	18,500,000	15,366,134	17,500,000
403306	Electrical Permit	3,100,000	3,453,334	3,350,000
403307	Plumbing Permit	2,800,000	3,239,582	3,150,000
403310	Gas Code Permit	2,828,900	2,810,611	3,000,000
403311	Alarm Device Permit	887,200	439,290	887,200
403333	Short-term Rental Permit	1,927,300	2,278,788	2,150,000
404304	Codes Offender School Fee	100	190	0
405471	Interest-MIP	0	96,274	0
405472	Unrealized Gain/Loss MIP	0	36,343	0
405473	Realized Gain/Loss MIP	0	-16,617	0
407701	Appeals-Codes	276,100	271,629	267,900
407705	Small Wireless Facility Fee	8,000	89,848	56,000
407707	Plans Examination	2,353,400	2,065,805	2,426,100
407709	Code Enforcement	275,000	129,653	275,000
407797	Landlord Registration Fees	75,000	69,050	69,700

Department Name: Convention Center Authority

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
402000	Local Option Sales Tax	0	20,513,707	0
405471	Interest-MIP	0	12,812,798	0
405472	Unrealized Gain/Loss MIP	0	5,031,767	0
405473	Realized Gain/Loss MIP	0	-1,998,057	0
405498	Intrst-Short Term	0	1,617,002	0
406407	TN Sales Tax Levy	0	97,134,208	0
406621	Convention Center Authority	0	91,939,060	0
408602	Gain(Loss) Fixed Assets	0	0	0
408603	Gain(Loss) Equip/Other	0	7,416	0
417230	Lease Revenue	0	2,366,846	0
417321	Advertising	0	665,012	0
417325	Building Rental	55,154,500	7,005,281	62,685,500
417330	Business Center	0	36,214	0
417335	Communications	0	19,030	0
417336	Damages	0	84,772	0
417337	Internet Services-Vendor	0	2,650,739	0
417339	IT Support Services	0	0	0



Revenue Accounts by Department

417340	Food & Beverage	0	9,266,781	0
417350	Parking	0	8,175,561	0
417355	Utility Service	0	2,821,524	0
417359	Access Control	0	1,340	0
417361	EMT Labor	0	263,719	0
417362	Engineering Labor	0	487,810	0
417363	Facilities Labor	0	53,303	0
417364	Security Labor	0	1,816,989	0
417365	Trash Haul Labor	0	184,950	0
417371	A/V Rigging Labor	0	831,727	0
417372	A/V Setup Labor	0	20,619	0
417373	A/V Equipment	0	888,259	0
417374	A/V Rigging Equipment	0	657,380	0
417381	Engineering Equipment	0	92,377	0
417382	Facility Equipment	0	156,781	0
417383	Security Equipment	0	27,150	0
417861	Food & Bev Capital Reserve	0	736,673	0
417895	Miscellaneous/Other	0	1,431,411	0
418000	Unrealized Gain(Loss)-Inv	0	925,976	0
418010	Interest MIP	0	3,702,863	0
418020	Unrealized Gain/Loss MIP	0	1,485,932	0
418030	Realized Gain/Loss MIP	0	-605,471	0
420200	Bond Interest Tax Credit	0	11,554,717	0
431001	Transfer Operational	0	332,326,639	0
431005	Transfer Proprietary Funds	0	8,908,376	0

Department Name: County Clerk

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
403108	Pawnbroker License	100	0	100
404013	County Reinstatement Fee	2,500	122,725	2,500
405471	Interest-MIP	0	113,624	0
405472	Unrealized Gain/Loss MIP	0	44,158	0
405473	Realized Gain/Loss MIP	0	-18,586	0
406444	Title Fees-SenBill 2074	55,000	71,448	55,000
406446	Coverage Failure Fee	2,500	87,465	2,500
407201	Court Clerks-Computer Fee	85,000	126,990	85,000
407300	Elctd Officls-Comm & Fees	10,000,000	12,828,492	12,000,000
407664	MV Title Fees SB2884	350,000	583,464	350,000



Revenue Accounts by Department

Department Name: Criminal Court Clerk

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
404101	Metro Courts-Fines & Costs	245,100	210,420	245,600
404106	DUI Fines	160,500	179,517	175,000
404107	Game/Fish Violation Fine	1,500	1,226	2,000
404109	Pre-Trial Diversion Cost	300	0	300
404110	Indigent Defendant Cost	18,000	13,555	14,000
404200	Court Clerks-Fines & Costs	153,500	123,809	170,000
404211	Impact Demo Prog Fee	100	0	100
404244	Return Prisoners Cost	6,000	10,014	8,000
404350	Breath Alc Conc Test Fee	2,500	2,401	3,000
404451	DUI Program	21,000	16,031	21,000
404454	CCC Probation Fees	17,000	15,415	18,000
404600	Litigation Tax	68,500	110,232	110,000
404630	Courtroom Security Enhanc Fee	13,800	13,263	16,000
404635	Courthouse Security Litig Tax	10,300	6,914	9,800
404640	Victims Assistance Assessment	54,400	54,983	54,400
405471	Interest-MIP	0	13,185	0
405472	Unrealized Gain/Loss MIP	0	4,974	0
405473	Realized Gain/Loss MIP	0	-2,259	0
406415	TN Cost Reimbursement	650,000	766,863	680,000
407200	Court Clerks-Comm & Fees	765,000	852,921	815,000
407201	Court Clerks-Computer Fee	24,000	25,902	26,000
409514	Cost Reimbursement	0	1,608	0

Department Name: Debt Service

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
401110	Real Prop-current	234,623,700	229,737,410	229,747,700
401120	Personal Prop-current	8,558,600	6,756,737	7,364,200
401130	Public Utility-current	4,438,000	3,843,304	3,904,800
401212	Real-Collectn-pre	3,324,300	2,652,472	2,973,000
401213	Real-C & M-pre	0	748,467	775,900
401222	Prsnlty-Clctn-pre	40,400	41,077	53,700
401224	Prsnlty - C&M Tax Lit precee	155,900	161,042	173,100
401232	PU-Collections-pre	300	10,315	109,400
401234	PU - C&M Tax Lit preceeding	32,200	12,311	7,700
401310	Real Property-C&M-prior	2,600	235,387	91,800
401311	Real Property-Trustee-prior	0	-911,138	0
401320	Personalty-Trustee-prior	0	-873	38,800



Revenue Accounts by Department

401324	Personalty - C&M Tax Lit Pri	19,000	76,251	25,100
401330	PU-Trustee-prior	0	5,549	0
401334	PU - C&M Tax Lit Prior	2,600	0	900
402000	Local Option Sales Tax	3,228,500	11,769,244	0
403204	AlcBev Gross Rcpt Tax	1,295,500	1,240,077	1,502,600
404620	Jail Construc/Upgrad Litigat	187,000	254,491	187,000
405400	Intrst-Trust Agent	0	152,240	0
405470	Intrst-MIP	0	1,214,748	0
405471	Interest-MIP	0	960,702	0
405472	Unrealized Gain/Loss MIP	0	1,527,188	0
405473	Realized Gain/Loss MIP	0	-406,090	0
406040	Bond Interest Tax Credit	4,921,900	5,058,860	4,921,900
406617	Sports Authority	0	21,953,275	0
408604	Gain(Loss) Real Property	3,000,000	3,972,366	0
409518	Other	0	0	0
418000	Unrealized Gain(Loss)-Inv	0	-3,505	0
431001	Transfer Operational	71,121,300	77,778,225	0
431500	Transfer Debt Service	1,808,500	1,972,474	1,351,300
431501	Transfer Stadium Debt	3,200,000	3,200,000	0
431510	Transfer Self Fund Debt	7,310,200	9,270,000	9,520,800
431520	Transfer Energy Plan	188,900	188,900	188,900

Department Name: Department of Emergency Commu

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
406606	ECD	651,600	654,348	750,400
409518	Other	2,000	0	0

Department Name: DES-District Energy System

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
405498	Intrst-Short Term	0	627,759	0
417920	DES Operations	0	18,722,127	0
418000	Unrealized Gain(Loss)-Inv	0	31,412	0
418030	Realized Gain/Loss MIP	0	29,157	0
431001	Transfer Operational	22,187,200	25,455,081	22,506,200
431005	Transfer Proprietary Funds	0	292,807	0
431500	Transfer Debt Service	0	3,119,462	0
431510	Transfer Self Fund Debt	0	1,738,500	0



Revenue Accounts by Department

Department Name: District Attorney

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
404010	Fraud & Economic Crime Fine	57,500	8,355	57,500
404020	EVAP Act Violation Fine	0	0	0
404301	Metro Major Drug Fees	194,800	2,916	194,800
404750	Confiscated Cash	312,200	24,257	304,600
404780	Sale-Confiscated Prop	235,300	4,463	235,300
405471	Interest-MIP	0	32,435	0
405472	Unrealized Gain/Loss MIP	0	11,947	0
405473	Realized Gain/Loss MIP	0	-5,874	0
406200	Fed thru State PassThru	252,200	252,204	252,200
406415	TN Cost Reimbursement	21,700	28,106	21,700
407601	Archives and Records Managemen	1,500	425	1,500
409514	Cost Reimbursement	495,400	573,096	495,400
431400	Transfer Local Match	68,200	4,577	68,200

Department Name: Election Commission

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
405471	Interest-MIP	0	0	0
405472	Unrealized Gain/Loss MIP	0	0	0
405473	Realized Gain/Loss MIP	0	0	0
406200	Fed thru State PassThru	614,200	0	0
406415	TN Cost Reimbursement	1,100,000	1,096,992	15,100
407605	Voter Registration Lists	3,000	2,760	3,000

Department Name: Employee Benefit Board

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
405400	Intrst-Trust Agent	0	152,586,851	0
405471	Interest-MIP	0	1,030,742	0
405472	Unrealized Gain/Loss MIP	0	421,928	0
405473	Realized Gain/Loss MIP	0	-145,963	0
405503	Security Lend Income	0	247,219	0
406620	Hospital Authority	0	72,123	0
409506	Litigation Settlement	0	13,184	0
409518	Other	0	-3,758	0
415500	Pension Employee Contribute	0	44,613	0
417040	Insurance-IOD	0	1,986,000	0
418000	Unrealized Gain(Loss)-Inv	0	43,852,780	0



Revenue Accounts by Department

418010	Interest MIP	0	3,862,386	0
418020	Unrealized Gain/Loss MIP	0	1,465,606	0
418030	Realized Gain/Loss MIP	0	-645,917	0
431001	Transfer Operational	0	2,931,866	0
431010	Transfer IOD Pensioner	0	12,027,400	0
431011	Transfer IOD Employee	0	9,840,600	0
431701	Transfer Pension POL SEU	0	63,594	0
431702	Transfer Guaranteed Pension	0	33,577,400	0

Department Name: Fairgrounds Nashville

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
407654	Concessions	10,200	8,351	4,200
407659	Data Processing Fee	13,700	15,181	9,500
407700	Fees for Service	0	0	0
407743	Parking	50,000	62,950	55,000
408602	Gain(Loss) Fixed Assets	0	0	0
408603	Gain(Loss) Equip/Other	0	3,036	0
408800	Rent	200,000	168,306	0
409506	Litigation Settlement	0	11,717	0
417230	Lease Revenue	0	74,526	0
417806	Main Concessions	195,400	138,658	0
417807	Main Concessions-Pass Thru	18,600	24,405	0
417816	Motor Raceway Facility	45,000	45,547	0
417827	Trailer Park/Outside	10,400	19,358	8,900
417830	Outside Space	11,600	13,450	28,800
417836	Show Arena/Barn	0	7,875	3,300
417837	Rentals Parking Fees	437,400	383,814	437,000
417838	Expo 1	330,100	277,621	460,600
417839	Expo 2	170,200	188,175	240,900
417840	Expo 3	200,500	188,200	254,100
417841	Canopies	2,000	1,050	1,500
417842	Sheds	11,000	10,725	9,800
417851	Tables and Chairs	98,100	103,587	78,500
417852	Drapes/Phones/Booths	60,000	61,341	63,000
417871	Flea Market Parking Fees	254,000	169,611	0
417872	Flea Market Booth Rent	635,100	851,873	0
417881	Sponsorships	35,000	39,000	25,000
417883	NAME Concessions	10,000	11,375	10,000
417884	NAME Midway Rides	160,000	204,728	180,000
417885	Advertising Sales	10,800	11,700	10,800



Revenue Accounts by Department

417886	Entry Fees	9,000	8,457	9,000
417887	Gates and Admissions	325,000	382,203	325,000
417888	Booths Rental	22,000	32,410	30,000
417896	Miscellaneous	2,000	28,906	93,600
418010	Interest MIP	0	100,397	0
418020	Unrealized Gain/Loss MIP	0	40,390	0
418030	Realized Gain/Loss MIP	0	-15,878	0
431001	Transfer Operational	0	0	0
431005	Transfer Proprietary Funds	0	6,309,379	0
431180	Transfer State Fair Subsidy	1,396,300	1,396,300	0

Department Name: Farmer's Market

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
406401	TN Funded Programs	26,900	33,470	29,300
409518	Other	10,000	13,657	0
417230	Lease Revenue	0	52,326	0
417701	Farm Mkt Interior Space	1,375,000	1,272,323	1,630,000
417704	Farm Mkt Flea Mkt	0	0	0
417705	Farm Mkt Rent	499,500	598,046	580,000
418010	Interest MIP	0	2,356	0
418020	Unrealized Gain/Loss MIP	0	891	0
418030	Realized Gain/Loss MIP	0	-398	0
431001	Transfer Operational	0	0	0
431005	Transfer Proprietary Funds	0	57,247	0
431170	Transfer Farm Mkt Subsidy	1,074,100	1,074,100	619,000
441603	Gain (Loss) Equipment/Other	0	0	0

Department Name: Finance

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
405471	Interest-MIP	0	22,649	0
405472	Unrealized Gain/Loss MIP	0	8,505	0
405473	Realized Gain/Loss MIP	0	-3,858	0
409514	Cost Reimbursement	0	22,544	0
409518	Other	0	30,912	0
417000	Internal Service Operations	1,333,700	1,209,005	1,670,700
418010	Interest MIP	0	2,670	0
418020	Unrealized Gain/Loss MIP	0	1,055	0
418030	Realized Gain/Loss MIP	0	-326	0



Revenue Accounts by Department

Department Name: Fire

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
405471	Interest-MIP	0	9,027	0
405472	Unrealized Gain/Loss MIP	0	3,510	0
405473	Realized Gain/Loss MIP	0	-1,413	0
406100	Federal Direct	390,500	18,470	0
406200	Fed thru State PasThru	0	43,313	0
406214	EMS-Medicaid Supplemental Prg	1,503,100	2,557,137	1,500,000
406215	DTCH-Medicaid/TNCare thruStat	3,142,100	1,684,620	2,400,000
406314	DTCH-Medicaid/TNCare thruOthe	775,000	2,992,687	1,975,800
406324	DTCH-Medicare thru OtherPasT	7,597,400	10,075,290	8,250,000
406415	TN Cost Reimbursement	1,103,600	721,600	1,847,600
407601	Archives and Records Manageme	0	0	0
407606	Garbage & Junk	0	654	0
407747	Fire Protection	125,000	221,397	200,000
407752	Report Fees	0	116,920	0
407777	ACSI EMS EMSM Collections	276,400	441,979	280,000
407779	MARS-Emergency Ambulance	0	112,740	0
407810	Reinspection Fees	0	18,796	0
407879	DTCH-Emergency Ambulance	10,816,900	12,950,999	11,400,000
409100	Cash Contributions	0	18,152	0
409300	Contribute-Group/Individual	0	411,621	0
409518	Other	0	-58,274	0
409525	HazMat Recovery	0	-9,383	0
431400	Transfer Local Match	0	0	0

Department Name: General Services

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
405471	Interest-MIP	0	451	0
405472	Unrealized Gain/Loss MIP	0	171	0
405473	Realized Gain/Loss MIP	0	-77	0
406100	Federal Direct	644,400	36,410	644,400
407606	Garbage & Junk	0	5,924	0
407778	Gen Services Support	1,053,600	959,624	1,100,700
408601	Abndnd Vehicl Auct'n	0	6,713	0
408602	Gain(Loss) Fixed Assets	0	-213,440	0
408603	Gain(Loss) Equip/Other	0	8,016	0
408699	Auction Cash Clearing	0	2,450,074	0
408701	Insurance Recovery	0	4,966	0



Revenue Accounts by Department

408703	Subrogation Recovery	0	285,646	0
417000	Internal Service Operations	38,575,900	38,575,800	39,739,400
417100	Internal Srv to Ext Agency	1,200	1,100	1,600
417661	E-Bid Auction Operations	932,300	664,007	932,300
418010	Interest MIP	0	1,189,158	0
418020	Unrealized Gain/Loss MIP	0	436,480	0
418030	Realized Gain/Loss MIP	0	-216,359	0
431001	Transfer Operational	40,000	1,000,000	40,000
431005	Transfer Proprietary Funds	0	32,616,658	0

Department Name: General Sessions Court

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
404101	Metro Courts-Fines & Costs	6,000	5,512	5,300
404106	DUI Fines	33,000	41,917	36,000
404114	Reckless Driving/Endangerment	10,000	16,648	16,800
404302	Traffic School Fee	550,000	849,485	700,000
404455	GSC Probation Fees	0	197	0
404645	Litigation Tax GSC Judges	55,000	75,103	60,000
404912	Vet Ct Assessment Fee	3,200	2,726	2,700
405471	Interest-MIP	0	2,938	0
405472	Unrealized Gain/Loss MIP	0	1,119	0
405473	Realized Gain/Loss MIP	0	-498	0
406100	Federal Direct	0	38,399	231,000
406160	DOJ Reimbursement	0	87,041	98,200
406200	Fed thru State PassThru	0	0	0
406401	TN Funded Programs	60,000	288,286	372,000
409300	Contribute-Group/Individual	85,400	108,659	168,000

Department Name: Health

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
403111	Pet Registration	381,000	338,665	381,000
403119	Tattoo License	20,000	60,585	50,000
403315	Air Pollution Permit	486,500	472,396	486,500
403328	Pet Dogs Outdoor Dining Permit	1,000	3,510	1,000
403329	Chicken Permit	6,800	4,750	6,800
404004	Offender Program Income	1,000	0	1,000
404212	Tattoo Parlors-Civil Fine	500	325	500
405471	Interest-MIP	0	296,922	0
405472	Unrealized Gain/Loss MIP	0	125,983	0
405473	Realized Gain/Loss MIP	0	-46,775	0

Revenue Accounts by Department

406100	Federal Direct	13,894,700	8,403,632	9,632,800
406200	Fed thru State PassThru	25,591,000	16,426,979	26,670,400
406401	TN Funded Programs	730,200	725,200	730,200
406411	Post Mortum Reimbursement	225,000	381,277	225,000
406426	TennCare	370,500	236,632	370,500
407627	Certificates-Vital Statistic	1,000,000	944,905	1,000,000
407651	Medical Reports	1,000	0	1,000
407731	Primary Clinic Fee Individua	141,000	118,853	141,000
407732	Pmry Clnc-Insurance	1,000	0	1,000
407733	Vehicle Emission Test	0	0	0
407737	State Inspection	1,500,000	2,429,809	1,648,100
407739	BTC Prescription Co-Pymts	25,000	1,463	25,000
407740	State Inspection-Summer Food	9,000	0	9,000
407746	Family Planning Fees	30,000	3,293	30,000
407759	Engineering Fee	31,000	62,893	31,000
407775	Boarding Fees-Educ/Welfare	1,000	327	1,000
407783	Impound/Boarding Fees	50,000	2,833	50,000
407910	Staff Services	4,400	0	0
409300	Contribute-Group/Individual	806,700	778,885	452,900
409506	Litigation Settlement	0	5,397,532	0
431001	Transfer Operational	0	0	343,600
431150	Transfer Health Services	10,538,900	10,372,680	12,000,000

Department Name: Historical Commission

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
406100	Federal Direct	50,000	38,234	58,000
406200	Fed thru State PassThru	38,900	36,506	80,800
406401	TN Funded Programs	0	0	6,500
409300	Contribute-Group/Individual	0	0	0
431400	Transfer Local Match	0	24,551	50,400

Department Name: Industrial Development Board

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
405471	Interest-MIP	0	9,757	0
405472	Unrealized Gain/Loss MIP	0	6,772	0
405473	Realized Gain/Loss MIP	0	-821	0
406401	TN Funded Programs	0	67,250,000	0
406619	IDB-Industrial Development Bd	0	1,399,500	0
407798	Bond Closing Fees	0	30,800	0
407799	Application Fee	0	5,000	0



Revenue Accounts by Department

408702	External Source Recovery	0	0	0
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Department Name: Information Technology Service

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
403402	Franchises-Public TV	200,000	208,575	200,000
405471	Interest-MIP	0	285,098	0
405472	Unrealized Gain/Loss MIP	0	110,002	0
405473	Realized Gain/Loss MIP	0	-46,984	0
406500	Other TN Gov't Agencies	0	0	1,975,200
407819	Technology Fee	3,138,400	2,941,155	3,138,400
408602	Gain(Loss) Fixed Assets	0	0	1,234,400
409300	Contribute-Group/Individual	0	57,500	0
417000	Internal Service Operations	47,448,000	45,260,041	50,312,400
417100	Internal Srv to Ext Agency	0	2,396,620	0
418010	Interest MIP	0	457,198	0
418020	Unrealized Gain/Loss MIP	0	172,693	0
418030	Realized Gain/Loss MIP	0	-76,243	0
431001	Transfer Operational	0	2,320,000	0
431005	Transfer Proprietary Funds	0	0	0

Department Name: Juvenile Court

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
406200	Fed thru State PassThru	1,389,400	1,275,567	1,389,400
406401	TN Funded Programs	724,800	678,684	874,800
407782	Telephone-Non Metro	0	15,802	0
431400	Transfer Local Match	725,000	666,111	725,000

Department Name: Juvenile Court Clerk

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
404200	Court Clerks-Fines & Costs	24,500	5,548	11,800
404635	Courthouse Security Litig Tax	40,000	35,313	42,200
405471	Interest-MIP	0	435	0
405472	Unrealized Gain/Loss MIP	0	146	0
405473	Realized Gain/Loss MIP	0	-93	0
407200	Court Clerks-Comm & Fees	316,500	260,779	297,700
407201	Court Clerks-Computer Fee	11,600	10,232	11,600

Department Name: Law

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
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Revenue Accounts by Department

401540	Tax Summons Fee	79,200	51,871	68,600
401541	Tax summoms fee-personaly	41,600	14,950	45,800
405471	Interest-MIP	0	1,900,158	0
405472	Unrealized Gain/Loss MIP	0	715,765	0
405473	Realized Gain/Loss MIP	0	-344,848	0
407901	Legal Services	5,000	4,605	4,800
408701	Insurance Recovery	0	3,661,559	0
408702	External Source Recovery	0	4,386	0
409518	Other	0	127,311	0
414200	Premium-Insurance	0	55	0
417031	Insurance Recovery-Bldg	0	10,673,447	0
417035	Insurance-Liab/Prop Dmg	0	4,600,900	0
417037	Insurance-Premium J&L	0	2,109,900	0
417039	Insurance-Surety Bond	0	22,700	0
418010	Interest MIP	0	2,349,819	0
418020	Unrealized Gain/Loss MIP	0	929,117	0
418030	Realized Gain/Loss MIP	0	-369,189	0
431001	Transfer Operational	0	34,167,200	0
431101	Transfer Legal SE 80167	0	26,799	0
431102	Transfer Vehicle SEU	0	26,331	0

Department Name: Mayor's Office

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
405471	Interest-MIP	0	1,310	0
405472	Unrealized Gain/Loss MIP	0	494	0
405473	Realized Gain/Loss MIP	0	-226	0
409518	Other	0	-7,121	0

Department Name: Metro Action Commission

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
405311	Intrst-Savings	0	-8,167	0
405471	Interest-MIP	0	373,234	0
405472	Unrealized Gain/Loss MIP	0	168,688	0
405473	Realized Gain/Loss MIP	0	-79,729	0
406100	Federal Direct	15,371,600	17,340,637	16,466,100
406200	Fed thru State PassThru	17,083,100	12,227,373	18,509,600
407712	Day Care Services	350,000	121,896	350,000
408603	Gain(Loss) Equip/Other	0	434	0
409300	Contribute-Group/Individual	550,400	591,219	1,087,500
409505	Vending	0	28	0



Revenue Accounts by Department

417340	Food & Beverage	0	496	0
431001	Transfer Operational	15,812,100	20,501,822	17,030,200
431103	Transfer Dept Indirect Admin	1,919,300	2,368,789	1,920,300

Department Name: Metropolitan Clerk

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
403331	Commercial Solicitation Permit	500	750	400
403332	Permitted Solicitor Badge Fee	1,800	2,811	1,800
407601	Archives and Records Managemen	0	369	400
407718	Lobbyist Registration	24,000	32,500	25,000
407719	Background Check	0	5,594	0

Department Name: MNPS

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
401110	Real Prop-current	509,429,900	499,642,996	526,006,300
401120	Personal Prop-current	18,418,500	14,553,900	16,721,700
401130	Public Utility-current	9,717,900	8,414,030	9,001,000
401212	Real-Collectn-pre	8,743,500	5,209,800	6,100,100
401213	Real-C & M-pre	0	1,465,915	1,822,300
401222	Prsnlty-Clctn-pre	95,800	77,767	129,900
401224	Prsnlty - C&M Tax Lit precee	368,500	313,224	401,400
401232	PU-Collections-pre	800	19,899	250,700
401234	PU - C&M Tax Lit preceeding	81,000	23,681	17,700
401310	Real Property-C&M-prior	8,300	570,576	222,400
401311	Real Property-Trustee-prior	0	-2,289,401	0
401320	Personalty-Trustee-prior	0	-2,276	96,400
401324	Personalty - C&M Tax Lit Pri	53,200	176,652	60,100
401330	PU-Trustee-prior	0	12,686	0
401334	PU - C&M Tax Lit Prior	9,900	0	2,200
401610	In Lieu-current	3,084,800	2,345,750	3,133,300
402000	Local Option Sales Tax	461,265,100	436,032,405	458,078,300
403101	Marriage License	75,000	92,182	90,000
403116	Helping Schools License	3,000	3,053	3,000
403202	Wholesale Beer Tax	6,660,200	6,535,046	7,045,600
403204	AlcBev Gross Rcpt Tax	30,698,500	29,667,981	33,435,700
404900	Court Ordered Restitutions	500	1,332	2,000
405251	Intrst-LGIP	0	427,335	0
405471	Interest-MIP	0	6,705,490	0
405472	Unrealized Gain/Loss MIP	0	4,797,301	0
405473	Realized Gain/Loss MIP	0	-1,796,571	0



Revenue Accounts by Department

406100	Federal Direct	0	225,994	0
406200	Fed thru State PassThru	2,153,098	19,657,451	2,274,014
406210	Medicaid/TNCAre thru State	200,000	251,904	1,080,000
406300	Fed thru Other PassThru	0	2,967,672	0
406401	TN Funded Programs	0	295	0
406403	TN Telecomm Sales Tax	762,500	668,863	600,000
406430	TN MNPS Basic Educ. Program	280,000,000	0	0
406431	TN MNPS Career Teacher Prg	700,000	610,153	600,000
406433	TN MNPS Excess Cost	1,100,000	0	1,100,000
406438	MNPS TISA	0	286,521,714	280,000,000
406500	Other TN Gov't Agencies	10,000	177	0
407606	Garbage & Junk	20,000	0	0
407784	MNPS Miscellaneous	2,200,000	4,727,087	1,200,000
408603	Gain(Loss) Equip/Other	40,000	492,307	60,000
408702	External Source Recovery	3,000	0	0
408800	Rent	3,000,000	2,252,519	3,000,000
409300	Contribute-Group/Individual	250,000	832,511	0
409518	Other	0	12,992	180,000
417230	Lease Revenue	0	156,643	0
418129	Misc. Rebates	30,000	0	0
421600	Lease Financing	0	0	0
421700	Subscription Financing	0	3,659,430	0
431001	Transfer Operational	1,625,500	1,605,378	18,915,400
431552	Transfer MNPS Indirect	3,300,000	4,261,288	3,500,000

Department Name: MTA

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
406200	Fed thru State PassThru	0	0	0
406401	TN Funded Programs	0	0	0
406609	MTA	0	309,646	0
418010	Interest MIP	0	0	0
418020	Unrealized Gain/Loss MIP	0	0	0
418030	Realized Gain/Loss MIP	0	0	0

Department Name: Municipal Auditorium

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
405471	Interest-MIP	0	0	0
405472	Unrealized Gain/Loss MIP	0	0	0
405473	Realized Gain/Loss MIP	0	0	0
408602	Gain(Loss) Fixed Assets	0	33,500	0



Revenue Accounts by Department

417602	Auditorium User Fees	0	-168,693	0
417604	Auditorium Event Revenue	1,346,800	2,477,439	1,841,900
417605	Auditorium Facility Fee	106,300	71,691	16,400
417606	Auditorium Concessions	147,900	321,416	134,200
417607	Ticketmaster Rebate	179,700	88,302	14,200
417608	Auditorium Novelty	0	0	0
417861	Food & Bev Capital Reserve	10,000	6,098	10,000
417881	Sponsorships	6,000	6,000	7,000
418010	Interest MIP	0	221,273	0
418020	Unrealized Gain/Loss MIP	0	81,122	0
418030	Realized Gain/Loss MIP	0	-42,720	0
418123	Misc. Interest	0	3,273	0
418129	Misc. Rebates	0	9,314	0
431005	Transfer Proprietary Funds	0	72,524	0

Department Name: Nashville Department of Transport

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
403104	Taxicab License	19,000	21,170	19,000
403106	Gen Wrecker License	9,500	7,840	9,500
403107	Emrgncy Wrckr License	17,000	20,510	18,000
403112	Pedi Vehicle License	3,000	4,090	5,700
403113	Low Speed Vehicle License	3,500	3,550	3,500
403123	Horse-Drawn Carriage License	3,000	3,195	3,000
403124	Booting Service License	7,500	8,010	7,500
403125	Other PVH Company Certificates	31,000	102,920	50,500
403303	Taxicab Driver Permit	20,000	24,680	20,000
403304	Wrecker Permit	7,000	10,505	7,000
403308	Excavation Permit	4,000,000	4,169,872	4,000,000
403312	Sidewalk & ROW Permit	0	500	0
403319	Meter Occupancy Permit	96,500	141,646	215,200
403320	Temp Street Close Permit	3,500,000	3,596,195	3,800,000
403321	Event & Film Permit	60,500	83,773	68,000
403324	Other PVH Vehicle Permit	3,500	10,395	5,000
403325	Other PVH Driver Permit	16,500	43,570	23,900
403330	Mobile Food Vendor Permit	0	495	0
403334	Pedi Vehicle Permit	3,000	4,135	3,000
403335	Low Speed Vehicle Permit	3,000	1,420	3,000
403336	Shared Urban Mobility D	241,500	308,596	241,500
403338	Smart Zone Parking Fees	1,000	0	0
405471	Interest-MIP	0	738,949	0



Revenue Accounts by Department

405472	Unrealized Gain/Loss MIP	0	276,615	0
405473	Realized Gain/Loss MIP	0	-131,671	0
405800	Easement Rights	0	0	0
406100	Federal Direct	0	15,491	0
406200	Fed thru State PassThru	1,162,900	90,396	1,501,800
406401	TN Funded Programs	0	504,902	0
406500	Other TN Gov't Agencies	60,000	55,484	10,000
406510	Other Gov't Agencies	0	11,819	0
406605	E911	4,900	4,900	4,900
406606	ECD	0	0	0
407606	Garbage & Junk	10,000	6,615	9,000
407659	Data Processing Fee	516,000	526,773	0
407743	Parking	11,157,100	11,717,850	11,863,400
407744	St & Alley Map Amend	7,000	7,350	8,000
407755	Dumping	0	20,907	0
407763	Residential Permit Parking	5,000	5,423	4,000
407764	Loading Zone Permits	30,000	2,375	6,000
407765	Valet Parking Permits	175,000	592,456	175,000
407774	Green Parking Permit	0	880	0
407804	Sidewalk Waiver Reviews	60,000	0	0
407820	Ent Transp App Fee	18,100	16,200	18,100
407821	Ent Transp Background Check Fee	1,100	875	8,000
407822	Ent Transp Conv & Necessity Fee	125,000	201,625	125,000
407823	Ent Transp Permit Fee	25,000	5,725	60,000
408702	External Source Recovery	0	1,771	0
409300	Contribute-Group/Individual	0	5,250	0
409301	Contributions Road Improve	0	0	0
409505	Vending	25,800	3,100	25,800
409514	Cost Reimbursement	96,500	361,389	104,000
431400	Transfer Local Match	0	3,308	0

Department Name: Office Homeless Services

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
406100	Federal Direct	0	0	269,000
406300	Fed thru Other PassThru	0	378,667	225,000
409100	Cash Contributions	0	100	0

Department Name: Office of Emergency Management

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
405471	Interest-MIP	0	56	0

Revenue Accounts by Department

405472	Unrealized Gain/Loss MIP	0	21	0
405473	Realized Gain/Loss MIP	0	-10	0
406100	Federal Direct	337,500	0	637,500
406200	Fed thru State PassThru	1,630,800	645,102	1,405,900
408603	Gain(Loss) Equip/Other	0	1,349	0
431400	Transfer Local Match	321,000	189,500	302,000

Department Name: Office of Family Safety

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
405471	Interest-MIP	0	902	0
405472	Unrealized Gain/Loss MIP	0	345	0
405473	Realized Gain/Loss MIP	0	-145	0
406100	Federal Direct	0	0	0
406200	Fed thru State PassThru	987,900	792,633	691,500
409100	Cash Contributions	0	10,545	0
409300	Contribute-Group/Individual	0	0	0

Department Name: Office of Homeless Services

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
405471	Interest-MIP	0	0	0
405472	Unrealized Gain/Loss MIP	0	0	0

Department Name: Parks

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
403103	Special Priv License	4,500	3,577	4,500
405470	Intrst-MIP	0	-9,750	0
405471	Interest-MIP	0	105,362	0
405472	Unrealized Gain/Loss MIP	0	41,577	0
405473	Realized Gain/Loss MIP	0	-18,578	0
406415	TN Cost Reimbursement	27,200	9,600	33,600
407606	Garbage & Junk	0	769	0
407654	Concessions	96,500	130,479	86,300
407655	Re-sale Inventory	1,740,000	2,056,295	1,725,000
407762	Host Fee	600,000	738,254	600,000
407801	Admissions	5,415,000	6,207,157	5,465,000
407803	Athletic Fees	7,157,500	7,789,918	7,250,500
407807	Workshop/Seminar Fees	400,000	198,467	400,000
407808	Facility Use Fee	982,200	942,694	1,032,200
407910	Staff Services	824,400	1,233,201	1,019,600



Revenue Accounts by Department

408603	Gain(Loss) Equip/Other	0	1	0
408800	Rent	391,000	416,288	411,000
409100	Cash Contributions	0	137,118	0
409300	Contribute-Group/Individual	942,100	572,658	984,200
409514	Cost Reimbursement	0	0	900
418129	Misc. Rebates	0	1,196	0
431001	Transfer Operational	1,169,000	2,080,520	1,259,000

Department Name: Planning Commission

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
405471	Interest-MIP	0	2,599,996	0
405472	Unrealized Gain/Loss MIP	0	1,018,012	0
405473	Realized Gain/Loss MIP	0	-432,022	0
406401	TN Funded Programs	0	0	99,800
406510	Other Gov't Agencies	0	0	0
407601	Archives and Records Manageme	0	0	100
407604	Maps	3,800	18,360	3,600
407609	Code Books	100	0	0
407665	HEFB PILOT Fees	30,000	4,000	30,000
407708	Zone Change	2,975,700	1,570,500	1,900,000
407711	Plnnd Unit Dev Review	298,500	461,650	149,800
407728	Subdivision Review Fee	572,000	445,975	350,000
407769	Comm Plan Amend Fees	153,400	49,000	100,000
408604	Gain(Loss) Real Property	0	73,543	0
409300	Contribute-Group/Individual	0	0	0
409518	Other	0	60	0
417895	Miscellaneous/Other	0	-651	0
431001	Transfer Operational	30,050,000	33,695,151	6,050,000
431809	Transfer HOT Short-term Rental	0	3,906,401	0

Department Name: Police

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
403209	Unauthorized SubstanceAbuseTa	200,000	0	200,000
404004	Offender Program Income	165,500	71,550	165,500
404750	Confiscated Cash	1,125,000	1,250,319	1,000,000
404780	Sale-Confiscated Prop	211,000	196,112	161,000
404782	Gambling Forfeitures	555,000	0	210,000
404783	State Felony Forfeiture	57,000	0	57,000
405471	Interest-MIP	5,800	186,117	5,800
405472	Unrealized Gain/Loss MIP	0	70,785	0



Revenue Accounts by Department

405473	Realized Gain/Loss MIP	0	-31,666	0
406100	Federal Direct	1,965,200	1,880,692	1,734,900
406111	Federal (DOJ) Rev Sharing	500,000	0	500,000
406112	Federal (Treas) Rev Sharing	10,000	0	10,000
406200	Fed thru State PassThru	3,949,600	2,525,802	5,401,100
406401	TN Funded Programs	4,336,500	4,017,026	912,400
406415	TN Cost Reimbursement	1,185,000	1,071,733	1,185,000
406603	MDHA	850,000	914,918	1,400,000
407601	Archives and Records Manageme	183,200	103,629	183,200
407719	Background Check	5,000	0	5,000
407730	Police Secondary Employ	6,548,800	7,807,322	8,788,900
407736	Police Investigation Fee	6,500	4,102	6,500
407749	Spec Police Commiss'n	14,000	13,895	14,000
408601	Abndnd Vehicl Auct'n	0	2,633	0
408602	Gain(Loss) Fixed Assets	0	15,689	0
408701	Insurance Recovery	0	0	0
409100	Cash Contributions	105,600	0	11,500
409514	Cost Reimbursement	0	0	0
417311	URT Base Police Impound	475,000	901,888	475,000
418010	Interest MIP	0	56,784	0
418020	Unrealized Gain/Loss MIP	0	22,093	0
418030	Realized Gain/Loss MIP	0	-8,869	0
431001	Transfer Operational	315,600	77,911	200,400
431400	Transfer Local Match	13,600	11,368	13,600

Department Name: Public Defender

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
406415	TN Cost Reimbursement	2,760,300	2,760,300	2,760,300

Department Name: Public Library

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
405471	Interest-MIP	0	95,124	0
405472	Unrealized Gain/Loss MIP	0	36,158	0
405473	Realized Gain/Loss MIP	0	-16,358	0
406200	Fed thru State PassThru	10,000	10,000	10,000
406300	Fed thru Other PassThru	0	0	0
406401	TN Funded Programs	513,500	510,628	513,500
407601	Archives and Records Manageme	50,000	56,623	50,000
407799	Application Fee	0	3,840	0
407808	Facility Use Fee	0	106,696	104,000

Revenue Accounts by Department

407815	Library Fees	75,000	63,308	75,000
409300	Contribute-Group/Individual	630,900	1,103,526	1,244,780
409514	Cost Reimbursement	0	0	0
409518	Other	0	78,693	0
417895	Miscellaneous/Other	0	-446	0
431001	Transfer Operational	0	0	0
431004	Transfer MIP Interest	0	0	0

Department Name: Register of Deeds

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
405471	Interest-MIP	0	101	0
405472	Unrealized Gain/Loss MIP	0	35	0
405473	Realized Gain/Loss MIP	0	-18	0
407300	Elctd Officls-Comm & Fees	5,000,000	6,189,488	3,000,000
409518	Other	0	-2,495	0

Department Name: Sheriff

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
404300	DUI & Safety Ed Prog Fee	40,000	90,190	100,000
404750	Confiscated Cash	0	151	0
406100	Federal Direct	0	397,345	0
406150	US Marshall Reimbursement	2,066,000	1,104,501	1,066,000
406200	Fed thru State PassThru	0	88,208	0
406401	TN Funded Programs	188,600	210,852	188,600
406412	Jail Inmate Reimbursment	16,600,000	21,782,687	18,500,000
407719	Background Check	5,000	0	5,000
407721	Supervision Fees	0	51,118	0
407725	Pre-Trial Release Service	0	4	0
407788	Serve Summons Cost	1,300,000	1,495,229	1,700,000
407789	Inmate Processing Fees	0	9,034	0
407790	Medical Co-Pay	0	1,324	0
407791	Inmate Board	0	37	0
407793	Out of County Processing Fee	530,000	758,338	900,000
409513	Finders Fee-Rtn SSI	50,000	30,700	50,000
409518	Other	10,000	27,000	8,000

Department Name: Social Services

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
405471	Interest-MIP	0	47,969	0



Revenue Accounts by Department

405472	Unrealized Gain/Loss MIP	0	17,836	0
405473	Realized Gain/Loss MIP	0	-8,469	0
406100	Federal Direct	0	0	0
406300	Fed thru Other PassThru	927,300	1,085,595	927,300
407786	Liquid Nutrition Program	0	16,522	0
409100	Cash Contributions	0	12,711	0
409300	Contribute-Group/Individual	0	0	0

Department Name: Sports Authority

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
401610	In Lieu-current	0	4,000,000	0
402000	Local Option Sales Tax	1,800,000	13,919,293	1,800,000
403207	Hotel Occupancy Tax	0	18,163,579	0
403213	Stadium \$2 Ticket Priv Tax	0	638,210	0
403214	Stadium \$1 Ticket Priv Tax	0	319,105	0
403215	STR Occupancy Tax	0	3,905,933	0
403219	Soccer Stadium \$1.75 Ticket Tax	0	1,171,088	0
403221	Stadium \$3 Ticket Priv Tax	0	3,317,499	0
405400	Intrst-Trust Agent	0	19,081,106	0
405471	Interest-MIP	0	1,975,860	0
405472	Unrealized Gain/Loss MIP	0	781,123	0
405473	Realized Gain/Loss MIP	0	-349,368	0
405800	Easement Rights	0	343,350	0
406407	TN Sales Tax Levy	19,179,200	34,868,102	19,179,200
406617	Sports Authority	4,284,400	83,872,759	3,957,300
407654	Concessions	0	0	0
407743	Parking	0	215,545	0
407803	Athletic Fees	4,015,200	4,512,839	4,015,200
407818	Capital Improvements Fee	4,015,200	4,447,146	4,015,200
408603	Gain(Loss) Equip/Other	0	6,407	0
408800	Rent	0	1,975,841	0
409524	Green Power Premiums	0	766	0
417230	Lease Revenue	0	119,316	0
418000	Unrealized Gain(Loss)-Inv	0	6,599,237	0
421100	Bond Proceeds	0	705,440,000	0
421103	Premium on Bonds	0	41,844,151	0

Department Name: State Trial Court

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
404004	Offender Program Income	192,600	124,503	192,600



Revenue Accounts by Department

404101	Metro Courts-Fines & Costs	17,000	12,210	17,000
404113	Metro Courts-Forfeitures	3,000	450	3,000
404114	Reckless Driving/Endangerment	400	405	400
404115	DNA Testing	0	-33	0
404200	Court Clerks-Fines & Costs	43,000	32,233	43,000
404201	Court Clerks-Forfeitures	0	0	0
406200	Fed thru State PassThru	110,000	63,615	60,000
406401	TN Funded Programs	99,600	91,901	99,600
406415	TN Cost Reimbursement	3,372,200	3,313,132	3,422,200
407619	Video	11,500	11,727	11,500

Department Name: Trustee

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
401945	C-PACER 1% Application Fee	200,000	95,396	200,000

Department Name: Waste Management Services

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
406445	Tire Fees-SenBill 1349	0	178,426	0
407755	Dumping	0	85,539	1,000,000
407758	Disposal Fee	0	466,670	4,000,000

Department Name: Waste Services

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
406445	Tire Fees-SenBill 1349	0	0	600,000
407606	Garbage & Junk	0	0	135,000
407655	Re-sale Inventory	0	0	130,000
407707	Plans Examination	0	0	200,000
407755	Dumping	0	0	1,360,000
407756	Back Door Garbage	0	0	60,000
407757	Refuse Hndlr Inspection	0	0	230,000
407776	Disposal Srvc-Excess Carts	0	0	500
409300	Contribute-Group/Individual	0	0	51,300
409518	Other	0	0	40,000
431120	Transfer Solid Waste	0	0	46,897,100

Department Name: Water

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
405471	Interest-MIP	0	504,901	0
405472	Unrealized Gain/Loss MIP	0	194,483	0

Revenue Accounts by Department

405473	Realized Gain/Loss MIP	0	-74,734	0
406050	Cont'b Bond Int Tax Credit	0	5,032,247	0
406200	Fed thru State PassThru	0	6,236,835	0
406401	TN Funded Programs	0	117,454	0
406445	Tire Fees-SenBill 1349	800,000	567,136	0
407606	Garbage & Junk	144,000	112,512	0
407655	Re-sale Inventory	125,000	131,295	0
407707	Plans Examination	80,000	164,130	0
407755	Dumping	2,710,000	2,120,685	0
407756	Back Door Garbage	50,000	62,441	0
407757	Refuse Hndlr Inspection	210,000	204,916	0
407758	Disposal Fee	3,500,000	5,249,735	0
407776	Disposal Srvc-Excess Carts	500	0	0
408701	Insurance Recovery	0	67,647	0
408702	External Source Recovery	0	2,483	0
409518	Other	290,000	291,660	0
417401	Stormwater Fees	36,455,000	37,459,107	36,650,000
417420	SW Environmental Fine	40,000	40,812	40,000
417431	SW Mgmt Appeals	10,000	22,590	10,000
417432	SW Plan Review Fees	600,000	574,870	600,000
417433	SW SF Plan Review Fees	500,000	421,638	420,000
417434	SW Grading Permits	700,000	1,011,155	800,000
417435	SW Miscellaneous	0	656,495	0
417438	SW Tree Bank Other Fees	300,000	73,739	100,000
417503	ResidPump Maintenance Fee	140,000	568,000	200,000
417518	Bad Debt Recovery	0	59,293	0
417520	Straight Line Fees	0	3,000	0
417523	Hydrants (2) Testing Fee	100,000	217,070	150,000
417561	W&S Operations	375,400,000	375,391,645	388,920,000
417570	Util Repair Insurance Comm	0	488,175	0
418010	Interest MIP	140,000	27,776,567	1,060,000
418020	Unrealized Gain/Loss MIP	0	10,566,352	0
418030	Realized Gain/Loss MIP	0	-4,805,347	0
431001	Transfer Operational	219,262,000	208,099,267	235,507,200
431120	Transfer Solid Waste	40,722,200	40,722,200	0
431400	Transfer Local Match	0	75,808	0
431500	Transfer Debt Service	83,300,000	81,468,020	82,100,000
431556	Transfer Stormwater for Buyout	0	0	0
440250	Intrst-LGIP-TDOT	0	230,074	0
440400	Intrst-Trust Agent	0	75,499	0
441100	W&S NonOperating Fees	150,000	222,900	200,000

Revenue Accounts by Department

441105	W&S Plan Review Fees	300,000	501,370	400,000
441603	Gain (Loss) Equipment/Other	10,000	2,531	10,000
441606	W&S Junk & Recycle Sales	20,000	21,144	30,000
441702	External Source Recovery	20,000	0	20,000
441800	W&S Rent NonOperating	50,000	67,117	50,000
441850	W&S Connect Fees	1,820,000	1,500,285	1,900,000

Department Name: **Water and Sewer**

Object Account	Object Account Name	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget
405471	Interest-MIP	0	427,455	0
405472	Unrealized Gain/Loss MIP	0	196,862	0
405473	Realized Gain/Loss MIP	0	-30,804	0
417436	SW In Lieu of WQ Compliance Fee	45,000	0	45,000
417501	Capacity Fees	20,000,000	338,571	6,500,000
418010	Interest MIP	0	10,273	0
418020	Unrealized Gain/Loss MIP	0	3,888	0
418030	Realized Gain/Loss MIP	0	-1,763	0
431001	Transfer Operational	110,236,600	189,914,379	110,963,900
431005	Transfer Proprietary Funds	0	390,290,278	4,388,900
431500	Transfer Debt Service	0	7,371,073	0
431580	Transfer Capital Assets	0	0	0
441850	W&S Connect Fees	27,300,000	31,440,064	30,300,000
441852	W&S New Inspection Fees	500,000	871,897	750,000
441853	W&S Nolensville Particip Fees	5,000	5,689	5,000
441855	W&S Contribute in Aid	30,000	0	0
441860	W&S Contribute In Kind	11,600,000	17,783,720	11,600,000
441865	W&S State Grants	-4,550,000	-4,549,433	-4,555,000
441868	Participation Agreements	0	524,939	0

Section P - Appendix - Legislation



Section P - 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

LEGISLATIVE HISTORY	
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:

