

BILL NO. BL2022 -

A bill to be entitled: The Budget Ordinance of the Metropolitan Government of Nashville and Davidson County, Tennessee for Fiscal Year 2023

WHEREAS, Article 6 of the Metropolitan Charter provides for the preparation of the Annual Operating Budget of the Metropolitan Government and for its submission to the Council by the Mayor not later than May 1 of each year.

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

ARTICLE I

The amounts hereafter set out in Section I and Section II shall constitute the estimated revenues and applicable prorating provisions for property taxes, and the Operating Budget for The Metropolitan Government of Nashville and Davidson County, and the said sums specified herein are hereby appropriated for the purpose of meeting the expenses for the General Services District (GSD) and the Urban Services District (USD), respectively, for the various departments, institutions, offices, and agencies of the Metropolitan Government, and for meeting the payments of principal and interest on the Metropolitan Government debt maturing during the fiscal year beginning July 1, 2022 and ending June 30, 2023 (hereinafter referred to as Fiscal Year 2023 and FY2023).

The informational summary sheets immediately following are summaries of the detailed estimated revenue sources and budget appropriations by funds for purposes and in amounts numerically itemized by departmental accounts in subsequent schedules of Section I and Section II.

In order to facilitate proper grant accounting, the Director of Finance is hereby authorized to transfer grant-related appropriations and estimated revenues from the general funds to existing or new grant-related special revenue funds at her discretion.

For the purpose of maintaining authorized position counts in Metro's enterprise business system, the Director of Finance is hereby authorized to adjust budgeted positions and full-time equivalents of the various departments and agencies of the Metropolitan Government so as not to exceed authorized budget allocations established in this ordinance.

The Director of Finance is hereby authorized to transfer funds as necessary to implement the Guaranteed Payment Plan program previously approved by the Metropolitan Council.

Pursuant to RS2021-794, the Director of Finance is hereby authorized to transfer funds and positions as necessary to implement the Memorandum of Understanding between the Department of Water and Sewerage Services and the Department of Public Works. For the purposes of the continued provisioning of services for the collection and disposal of solid waste as contemplated in Metropolitan Charter § 8.402, the Director of Finance is further authorized to allocate and transfer funds and positions as necessary as a result of any amendment to the Metropolitan Charter or action of the Council by resolution or ordinance concerning or impacting the provision of such services.

The Director of Finance is hereby authorized to carry forward and allocate in FY 2023 any unencumbered and unexpended funds at June 30, 2022 for General Government Administration, Employee Benefits and Contingency, Economic Development, and Community Support.

The Director of Finance is hereby authorized to carry forward and allocate in FY 2023 any unencumbered and unexpended funds at June 30, 2022 for appropriations made from benefit trust fund accounts.

The Director of Finance is hereby authorized to adjust the interest earnings of each account in the Metro Investment Pool to recover a pro-rata share of the costs of the Treasurer's investment and cash management programs.

For the purpose of providing funds in anticipation of various grant and other revenues, the Director of Finance is hereby authorized to enter into interfund loans between funds of the Metropolitan Government and between the Metropolitan Government and related but separate legal entities that are included in the Metropolitan Government's reporting entity, as may be permitted under the laws of the State of Tennessee.

Nashville General Hospital (NGH) serves as a safety net facility for the provision of acute medical care services to residents of Davidson County, Tennessee. NGH requires additional resources to provide health care services to the indigent, uninsured and Medicaid/TennCare patients in Davidson County; otherwise such services would be unavailable. An appropriation of \$52,038,000 is to be provided to the Hospital Authority, all of which is provided as part of this Fiscal Year 2023 operating budget with the following appropriation established for safety net expansion purposes: \$6,500,000. This safety net expansion appropriation shall be in the form of an intergovernmental transfer to the State of Tennessee as a match to secure federal funding. Such federal funding requires the approval of the Centers for Medicare and Medicaid Services (CMS). If CMS fails to approve the \$6,500,000 as a federal funding match, then the \$6,500,000 appropriation will be paid directly to the Hospital Authority. The Mayor is authorized to execute any and all documents necessary to complete the above-referenced transaction with the Federal and State governments.

As an express condition of the receipt of the Hospital Authority appropriation set forth herein, monthly, within 5 days of Hospital Authority Board review, the Hospital Authority shall provide electronic copies of the following:

- (a) the most recent month end budget to actual income statement;
- (b) the most recent cash flow statement showing each actual month beginning July 1, 2022 and showing each projected month through June 30, 2023;
- (c) the most recent month's balance sheet;
- (d) the most recent bank statements or other documentation from all Hospital Authority banks showing detailed deposit and withdrawal transactions;
- (e) aging reports with explanations for any amounts in dispute for accounts receivable, accounts payable and any recorded or unrecorded liabilities not included in accounts payable, including a comprehensive summary of each unpaid amount billed by Meharry Medical College;
- (f) the previous month's copies of the balance sheet;
- (g) the monthly actual and projected cash flow;
- (h) patient outcome documentation;
- (i) co-pays and deductibles collected at time of service upon intake; and
- (j) Nashville General Hospital department audits.

These records shall be submitted to the following:

- a. the Metropolitan Director of Finance;
- b. the Vice Mayor of the Metropolitan Council; and
- c. each member of the Metropolitan Council.

In the event adjustments are needed for internal service fund budgets by the Metro Council, the Director of Finance is authorized to adjust the affected operating budgets of internal service funds, special revenue funds, enterprise funds, and departmental operating budget accounts. The Director of Finance is authorized to adjust internal service fund budgets for purposes of incorporating pay plan adjustments as authorized by the Metro Council.

Within 5 business days of the closure of the ledger for each month, the Metropolitan Nashville Public Schools (MNPS) shall provide the following for the MNPS General Fund and special revenue funds and internal service funds managed by MNPS listed in Section 1, Schedule D of this ordinance:

- (a) the most recent month end budget to actual expense activity with monthly projections through June 30, 2023;
- (b) the most recent month end budget to actual revenue activity with monthly projections through June 30, 2023 for revenue accounts projected by MNPS;
- (c) the most recent cash flow statement showing each actual month beginning July 1, 2022 and showing each projected month through June 30, 2023;
- (d) any reported programmatic or funding changes in Basic Education Program;
- (e) any audit findings or legal determinations that could have a material impact on financial resources;
- (f) summary by grant of the amounts billed but not yet received;
- (g) summary by grant of the amounts expended but not yet billed to grantors; and
- (h) a report on the status of revenue allocations and expenditure status of any local, state, or federal funds made available to the MNPS for COVID-19 relief.

These records shall be submitted to the following:

- a. the Metropolitan Director of Finance;
- b. the Mayor's Office;
- c. the Vice Mayor of the Metropolitan Council; and
- d. each member of the Metropolitan Council.

For purposes of expediting disaster recovery efforts during the fiscal year, the Director of Finance is hereby authorized to expend funds up to \$5,000,000, per event. The Director of Finance will notify the Metropolitan Council when such emergency expenditures have been triggered. At such a time that the Finance Director has sufficient information available to provide an estimated financial need and has identified funding sources, a resolution shall be filed with the Metropolitan Council to appropriate these funds. In situations where reimbursement of certain expenses is expected from Federal Emergency Management Agency (FEMA) via grant funding from the Tennessee Emergency Management Agency (TEMA) funds, insurance proceeds and/or other identified funding sources, such reimbursements from federal and/or state grants shall be submitted to the Metropolitan Council for approval at the time the funds are awarded.

The Director of Finance is hereby authorized to carry forward and allocate remaining funds at June 30, 2022 and funds received during FY 2023 from Hotel Occupancy Tax Funds (30047 Hotel Occupancy 2007 1% Secondary TDZ Fund) enacted pursuant to Ordinance BL2010-727, as amended by BL2017-589, for the purpose of reimbursing expenses related to flood mitigation and the repair and renovation of the Grand Ole Opry House due to damages directly caused by the May 2010 flood.

The Director of Finance is hereby authorized to increase the allocation for the tourist promotion budget from Hotel Motel Occupancy Tax Funds (30044 Hotel Tourist Promotion) for the purpose of recognizing any revenue received in excess of budgeted revenues to support the direct promotion of tourism in accordance with TCA Title 7, Chapter 4.

For the purpose of obtaining adequate funds for its continued operation while awaiting the receipt of funds from federal grants, MTA is hereby authorized to borrow funds in a principal amount not to exceed \$20 million dollars at a rate of interest and such other terms to be determined at the discretion of MTA in accordance with its policies and procedures, (the evidence of such borrowing referred to as the "Note"). The Note shall mature not later than June 30, 2023. The principal of and interest on the amount of the Note may be secured by the pledge of the MTA's business assets, including accounts, accounts receivable, contract rights, inventory, furniture, fixtures, equipment, general intangibles, and personal property of all and every kind, wherever located and whether now existing or hereinafter acquired. MTA may take such other steps as are necessary to effectuate the Note and the purposes of this Resolution. The debt secured by the Note shall not pledge the credit of the Metropolitan Government of Nashville and Davidson County and shall be "without recourse" such that the Metropolitan Government of Nashville and Davidson County is not obligated with respect to the debt or the Note.

Summary Of Estimated Revenue And Fund Balances To Support Appropriations

Fiscal Year
2023

Revenue Source Or Description	General Fund	Debt Service Fund	School Debt Service Fund	School Funds	Total
GENERAL SERVICES DISTRICT:					
Property Taxes - Current Year	\$591,547,500	\$245,909,800	\$53,601,700	\$463,608,100	\$1,354,667,100
Property Taxes - Non Current Year	78,133,900	3,066,700	1,539,700	10,221,900	92,962,200
Local Option Sales Tax	209,383,100	2,871,600	64,032,200	316,603,500	592,890,400
Other Taxes, Licenses, and Permits	161,667,300	0	0	26,290,000	187,957,300
Fines, Forfeits, and Penalties	4,134,000	184,000	0	500	4,318,500
Other Agencies - Federal Direct	3,208,200	4,921,700	0	0	8,129,900
Other Agencies - Federal Through State	4,153,900	0	0	500,000	4,653,900
Other Agencies - Other Pass - Through	7,585,600	0	0	0	7,585,600
Other Agencies - State Direct	122,271,700	0	0	282,925,500	405,197,200
Other Agencies - Other Governments	7,074,700	0	0	10,000	7,084,700
Commissions and Fees	17,036,800	0	0	0	17,036,800
Charges for Current Services	46,525,500	0	0	2,220,000	48,745,500
Compensation from Property	365,000	0	0	3,043,000	3,408,000
Contributions and Gifts	4,700	0	0	250,000	254,700
Miscellaneous	608,400	0	0	30,000	638,400
Subtotal	<u>\$1,253,700,300</u>	<u>\$256,953,800</u>	<u>\$119,173,600</u>	<u>\$1,105,702,500</u>	<u>\$2,735,530,200</u>
Operating Transfers In	22,766,800	12,769,300	1,625,500	3,300,000	40,461,600
Non-Operating Transfers In	12,016,700	0	0	0	12,016,700
Subtotal	<u>\$34,783,500</u>	<u>\$12,769,300</u>	<u>\$1,625,500</u>	<u>\$3,300,000</u>	<u>\$52,478,300</u>
Appropriated Unreserved Fund Balances	0	0	0	0	0
Total Available for GSD Appropriations	<u>\$1,288,483,800</u>	<u>\$269,723,100</u>	<u>\$120,799,100</u>	<u>\$1,109,002,500</u>	<u>\$2,788,008,500</u>

URBAN SERVICES DISTRICT:

Property Taxes - Current Year	\$121,785,100	\$17,920,400	\$0	\$0	\$139,705,500
Property Taxes - Non Current Year	18,687,100	327,800	0	0	19,014,900
Other Taxes, Licenses, and Permits	20,674,500	369,900	0	0	21,044,400
Other Agencies - State Direct	710,600	0	0	0	710,600
Charges for Current Services	100,000	0	0	0	100,000
Operating Transfers In	0	1,676,600	0	0	1,676,600
Subtotal	<u>\$161,957,300</u>	<u>\$20,294,700</u>	<u>0</u>	<u>0</u>	<u>\$182,252,000</u>
Appropriated Unreserved Fund Balances	0	0	0	0	0
Total Available for USD Appropriations	<u>\$161,957,300</u>	<u>\$20,294,700</u>	<u>\$0</u>	<u>\$0</u>	<u>\$182,252,000</u>

Summary Of Appropriations In Appropriated Funds By District

**Fiscal Year
2023**

Function	General Services District	Urban Services District	Duplicated by Interdistrict Interfund Transfers	Appropriation by Function and/or Fund
GENERAL FUNDS:				
General Government	\$334,193,600	\$32,238,200	\$0	\$366,431,800
Fiscal Administration	34,468,800	0	0	34,468,800
Administration of Justice	83,599,300	0	0	83,599,300
Law Enforcement and Care of Prisoners	341,097,100	481,000	481,000	341,097,100
Fire Prevention and Control	80,600,900	86,464,300	0	167,065,200
Regulation, Inspection, & Economic Development	54,751,000	2,322,600	0	57,073,600
Social Services	9,950,800	0	0	9,950,800
Health and Hospitals	115,058,800	0	0	115,058,800
Public Library System	38,360,800	0	0	38,360,800
Recreational, Cultural, Conservation & Community Support	80,967,000	465,500	0	81,432,500
Infrastructure and Transportation	115,435,700	39,985,700	0	155,421,400
GENERAL FUNDS TOTAL	1,288,483,800	161,957,300	481,000	1,449,960,100
DEBT SERVICE FUNDS	390,522,200	20,294,700	0	410,816,900
SCHOOL OPERATING FUND	1,109,002,500	0	0	1,109,002,500
TOTAL APPROPRIATIONS BY DISTRICT	2,788,008,500	182,252,000	481,000	2,969,779,500
Less GSD Interfund Transfer - GSD Operating to GSD Debt	(3,388,900)			(3,388,900)
Less GSD Interfund Transfer - Schools to GSD General	(192,000)			(192,000)
NET APPROPRIATION BY DISTRICT	\$2,784,427,600	\$182,252,000	\$481,000	\$2,966,198,600

Estimated Unencumbered Beginning & Appropriated Fund Balances

This schedule is presented for information purposes only.

**Fiscal Year
2023**

Fund	Estimated Unencumbered Fund Balance June 30, 2022	Appropriated for use in FY 2023 Budget	Estimated Unencumbered Fund Balance June 30, 2023	Estimated June 30, 2023 Balance as a Percent of FY23 Expenditure Budget
GENERAL SERVICES DISTRICT:				
General Fund	\$300,986,252	\$0	\$300,986,252	23.4%
Debt Service Fund	28,050,881	0	28,050,881	10.4%
Schools Fund	202,919,080	0	202,919,080	18.3%
Schools Debt Service Fund	65,587,416	0	65,587,416	54.3%
URBAN SERVICES DISTRICT:				
General Fund	12,642,954	0	12,642,954	7.8%
Debt Service Fund	4,724,069	0	4,724,069	23.3%

SECTION I: THE GENERAL SERVICES DISTRICT

Provisions for Prorating Property Taxes:

2021 (Preceding) and Prior Years: 2021 and prior years' Property Taxes of the General Services District, collected during Fiscal Year 2023, are to be prorated consistent with the tax levy ordinance applicable for the tax year and fiscal year in which the tax was originally levied.

2022 Property Taxes: 2022 Property Taxes of the General Services District, collected during Fiscal Year 2023, are to be prorated consistent with the tax levy ordinance for Fiscal Year 2023.

Therefore, all such taxes are prorated as follows:

Fund	GSD Outside USD	GSD Inside USD
10101 GSD General Fund	44.4178%	43.4495%
35131 GSD Schools Fund	33.7671%	34.3554%
20125 GSD Debt Service Fund	17.9110%	18.2230%
25104 GSD Schools Debt Service Fund	3.9041%	3.9721%
	100.0000%	100.0000%

Section I: General Services District

Fiscal Year

Schedule A: Estimated Revenues & Fund Balances Supporting Appropriations

2023

Object Acct	10101 General Fund	20115 Debt Services Fund	25104 MNPS Debt Service Fund	35131 MNPS Funds	Total
PROPERTY TAXES:					
Property Taxes - Current Year					
401110 Real Property - current year	\$557,903,900	\$231,907,100	\$50,549,500	\$437,209,100	\$1,277,569,600
401120 Personal Property - current year	21,526,800	8,983,200	1,958,100	16,935,900	49,404,000
401130 Public Utility - current year	12,116,800	5,019,500	1,094,100	9,463,100	27,693,500
Subtotal Property Taxes - Current Year	591,547,500	245,909,800	53,601,700	463,608,100	1,354,667,100
Property Taxes - Non Current Year					
401212 Real-Collection -preceding year	\$8,629,400	\$2,849,500	\$1,459,800	\$6,607,800	\$19,546,500
401222 Personal Collection - preceding year	102,500	34,600	12,600	78,700	228,400
401224 Personal Collection - C & M - preceding year	394,400	133,000	48,300	302,700	878,400
401232 Public Utility Collection - preceding year	1,000	300	100	700	2,100
401234 Public Utility C&M Tax Lit preceding	88,200	29,300	10,600	66,600	194,700
401310 Real Property- C&M-prior	9,100	2,100	900	7,000	19,100
401324 Personalty-Trustee- C&M-prior	58,200	15,400	6,300	44,400	124,300
401334 Public Utility - C&M Tax Lit-prior	11,200	2,500	1,100	8,300	23,100
401510 Interest/ Penalty- Trustee	2,832,900	0	0	0	2,832,900
401520 Interest/ Penalty- Collections	205,600	0	0	0	205,600
401530 Interest/ Penalty- C&M	216,000	0	0	0	216,000
401531 Attorney Fees - C & M	403,300	0	0	0	403,300
401540 Tax Summons Fees	75,000	0	0	0	75,000
401541 Tax Summons Fees - Personal	33,000	0	0	0	33,000
401610 In-Lieu - current	65,074,100	0	0	3,105,700	68,179,800
Subtotal Property Taxes - Non Current Year	78,133,900	3,066,700	1,539,700	10,221,900	92,962,200
TOTAL PROPERTY TAXES	\$669,681,400	\$248,976,500	\$55,141,400	\$473,830,000	\$1,447,629,300
LOCAL OPTION SALES TAX:					
402000 Local Option Sales Tax	\$209,383,100	\$2,871,600	\$64,032,200	\$316,603,500	\$592,890,400
TOTAL LOCAL OPTION SALES TAX	\$209,383,100	\$2,871,600	\$64,032,200	\$316,603,500	\$592,890,400
OTHER TAXES, LICENSES, AND PERMITS:					
403101 Marriage License	\$0	\$0	\$0	\$75,000	\$75,000
403103 Special Private License	4,500	0	0	0	4,500
403104 Taxicab License	18,000	0	0	0	18,000
403105 Motor Vehicle License	26,094,900	0	0	0	26,094,900
403106 General Wrecker License	9,500	0	0	0	9,500
403107 Emergency Wrecker License	16,000	0	0	0	16,000
403108 Pawnbroker License	100	0	0	0	100
403111 Pet Registration	381,000	0	0	0	381,000
403112 Pedi Vehicle License	3,000	0	0	0	3,000
403113 Low Speed Vehicle License	7,500	0	0	0	7,500
403114 Arborist License	100	0	0	0	100
403116 Helping Schools License	0	0	0	3,000	3,000
403119 Tattoo License	20,000	0	0	0	20,000
403120 Adult Entertainment License	29,000	0	0	0	29,000
403123 Horse-Drawn Carriage License	3,000	0	0	0	3,000
403124 Booting Service License	7,500	0	0	0	7,500
403125 Other PVH Company Certi	31,000	0	0	0	31,000
403201 Commercial Vehicle Wheel Tax	3,378,500	0	0	0	3,378,500
403202 Wholesale Beer Tax	22,115,600	0	0	0	22,115,600
403203 Alcoholic Beverage Privilege Tax	1,036,400	0	0	0	1,036,400
403204 Alcoholic Beverage Gross Receipt Tax	242,900	0	0	26,212,000	26,454,900
403205 Beer Permit Privilege Tax	220,000	0	0	0	220,000
403206 Business Tax	43,202,500	0	0	0	43,202,500
403208 Mineral Severance Tax	784,600	0	0	0	784,600
403217 Fantasy Sports Tax	8,900	0	0	0	8,900
403218 Online Sports Betting Tax	587,800	0	0	0	587,800
403301 Wholesale Liquor Tax	8,472,200	0	0	0	8,472,200
403303 Taxicab Driver Permit	20,000	0	0	0	20,000

Section I: General Services District

Fiscal Year
2023

Schedule A: Estimated Revenues & Fund Balances Supporting Appropriations

Object Acct	10101 General Fund	20115 Debt Services Fund	25104 MNPS Debt Service Fund	35131 MNPS Funds	Total	
403304	Wrecker Permit	\$7,000	\$0	\$0	\$0	\$7,000
403305	Building Permit	16,610,200	0	0	0	16,610,200
403306	Electrical Permit	2,730,200	0	0	0	2,730,200
403307	Plumbing Permit	2,346,700	0	0	0	2,346,700
403308	Excavation Permit	4,000,000	0	0	0	4,000,000
403309	Beer Permit	107,500	0	0	0	107,500
403310	Gas Code Permit	2,696,900	0	0	0	2,696,900
403311	Alarm Device Permit	1,390,800	0	0	0	1,390,800
403315	Air Pollution Permit	165,000	0	0	0	165,000
403319	Meter Occupancy Permit	300,000	0	0	0	300,000
403320	Temporary Street Close Permit	3,500,000	0	0	0	3,500,000
403321	Event & Film Permit-Banner	12,000	0	0	0	12,000
403321	Event & Film Permit-Film	15,000	0	0	0	15,000
403321	Event & Film Permit-Parade	7,000	0	0	0	7,000
403321	Event & Film Permit-Special	16,500	0	0	0	16,500
403321	Event & Film Permit-Right of Way	10,000	0	0	0	10,000
403324	Other PVH Vehicle Permi	3,000	0	0	0	3,000
403325	Other PVH Driver Permit	15,000	0	0	0	15,000
403328	Pet Dogs Outdoor Dining Permit	1,000	0	0	0	1,000
403329	Chicken Permit	6,800	0	0	0	6,800
403331	Commercial Solicitation Permit	500	0	0	0	500
403332	Permitted Solicitor Badge Fee	1,800	0	0	0	1,800
403333	Short-term Rental Permit	1,927,300	0	0	0	1,927,300
403334	Pedi Vehicle Permit	2,000	0	0	0	2,000
403335	Low Speed Vehicle Permit	2,500	0	0	0	2,500
403336	Shared Urban Mobility Devices	241,500	0	0	0	241,500
403338	Smart Zone Parking Fees	5,000	0	0	0	5,000
403400	Franchises-Other	10,314,700	0	0	0	10,314,700
403401	Franchises - Cable Television	8,536,900	0	0	0	8,536,900
TOTAL OTHER TAXES, LICENSES, & PERMITS		\$161,667,300	\$0	\$0	\$26,290,000	\$187,957,300
FINES, FORFEITS AND PENALTIES:						
404004	Offender Program Income	\$1,000	\$0	\$0	\$0	\$1,000
404101	Metro Courts Fines & Costs - Div I	283,700	0	0	0	283,700
404104	Beer Law Violation Fine	400,000	0	0	0	400,000
404105	Gen'l Sessions - Traffic Viol. Ad. Fee	9,000	0	0	0	9,000
404106	Gen'l Sessions - DUI Fines - Crim. Ct Clk	160,500	0	0	0	160,500
404107	Game/Fish Violation Fine - GS Crim. Div.	2,000	0	0	0	2,000
404108	Environmental Court Fine	15,000	0	0	0	15,000
404109	Pre-Trial Diversion Cost	300	0	0	0	300
404110	Indigent Defendant Cost	45,000	0	0	0	45,000
404111	Traffic Violation Fine	1,300,000	0	0	0	1,300,000
404200	Court Clerk - Fines & Costs - Criminal	198,600	0	0	0	198,600
404211	Impact Demo Prog Fee	100	0	0	0	100
404212	Tattoo Parlors- Civil Fine	500	0	0	0	500
404244	Return Prisoners Cost	5,000	0	0	0	5,000
404300	DUI & Safety Ed Program Fee	40,000	0	0	0	40,000
404302	Traffic School Fee - Gen'l Sess	540,000	0	0	0	540,000
404304	Codes Offender School Fee	6,000	0	0	0	6,000
404350	Breath Alcohol Test Fees - Criminal Ct	2,500	0	0	0	2,500
404451	DUI Probation Supervision Fees	21,000	0	0	0	21,000
404454	CCC Probation Fees	20,000	0	0	0	20,000
404502	Environmental Ct. Penalty	150,000	0	0	0	150,000
404600	Litigation Tax	252,500	0	0	0	252,500
404620	Jail Construc/Upgrade	0	184,000	0	0	184,000
404630	Courtroom Security Enhanc Fee	24,000	0	0	0	24,000
404635	Courtroom Security Litigation Tax	589,400	0	0	0	589,400
404640	Victims Assistance Assessment	3,900	0	0	0	3,900
404645	Litigation Tax GSC Judges	58,000	0	0	0	58,000
404780	Sale-Confiscated Property	6,000	0	0	0	6,000
404900	Court Ordered Restitutions	0	0	0	500	500
TOTAL FINES, FORFEITS AND PENALTIES		\$4,134,000	\$184,000	\$0	\$500	\$4,318,500

Section I: General Services District

Fiscal Year

Schedule A: Estimated Revenues & Fund Balances Supporting Appropriations

2023

Object Acct	10101 General Fund	20115 Debt Services Fund	25104 MNPS Debt Service Fund	35131 MNPS Funds	Total
REVENUE FROM OTHER GOVERNMENT AGENCIES:					
Other Agencies - Federal Direct					
406040 Bond Interest Tax Credit	\$0	\$4,921,700	\$0	\$0	\$4,921,700
406150 US Marshall Reimbursement	3,208,200	0	0	0	3,208,200
Subtotal Other Agencies - Federal Direct	3,208,200	4,921,700	0	0	8,129,900
Other Agencies - Federal Thru State					
406200 Federal Received Thru State Of Tenn.	\$0	\$0	\$0	\$300,000	\$300,000
406210 Medicare/TNCare thru State	0	0	0	200,000	200,000
406214 EMS-Medicaid Supplemental Prgm	1,103,300	0	0	0	1,103,300
406215 DTCH-Medicaid/TNCare thruState	3,050,600	0	0	0	3,050,600
Subtotal Other Agencies - Federal Thru State	4,153,900	0	0	500,000	4,653,900
Other Agencies - Other Pass-Through					
406314 DTCH-Medicaid/TNCare thruOther	\$209,300	\$0	\$0	\$0	\$209,300
406324 DTCH-Medicare thru OtherPassT	7,376,300	0	0	0	7,376,300
Subtotal Other Agencies - Oth. Pass-Through	7,585,600	0	0	0	7,585,600
Other Agencies - State Direct					
406401 TN Funded Programs	\$17,000	\$0	\$0	\$0	\$17,000
406402 Alc Bev Tax Apportion	1,150,600	0	0	0	1,150,600
406403 TN Telecomm Sales Tax	782,500	0	0	782,500	1,565,000
406404 Gas & Fuel County	10,121,700	0	0	0	10,121,700
406405 Gas & Fuel City	18,293,800	0	0	0	18,293,800
406407 TN Sales Tax Levy	54,691,700	0	0	0	54,691,700
406408 TN Beer Tax Allocation	260,900	0	0	0	260,900
406409 TN Excise Tax Allocation	14,000,000	0	0	0	14,000,000
406410 Gas Inspection Fees	1,390,100	0	0	0	1,390,100
406411 Post Mortum Reimbursement	225,000	0	0	0	225,000
406412 Jail Inmate Reimbursement	13,000,000	0	0	0	13,000,000
406415 TN Cost Reimbursement	7,967,900	0	0	0	7,967,900
406426 TennCare	370,500	0	0	0	370,500
406430 TN MNPS Basic Education Program	0	0	0	280,343,000	280,343,000
406431 TN MNPS Career Teachers Program	0	0	0	700,000	700,000
406433 TN MNPS Excess Cost	0	0	0	1,100,000	1,100,000
Subtotal Other Agencies - State Direct	122,271,700	0	0	282,925,500	405,197,200
Other Agencies - Other Government Agencies					
406500 Other TN Gov't Agencies	\$0	\$0	\$0	\$10,000	10,000
406606 Emergency Communications District	569,600	0	0	0	\$569,600
406609 MTA Operations	102,000	0	0	0	102,000
406620 Hospital Authority	5,961,500	0	0	0	5,961,500
406621 Convention Center Authority	441,600	0	0	0	441,600
Subtotal Other Agencies-Other Gov Agencies	7,074,700	0	0	10,000	7,084,700
TOTAL FROM OTHER GOVERNMENT AGENCIES	\$144,294,100	\$4,921,700	\$0	\$283,435,500	\$432,651,300
COMMISSIONS AND FEES:					
Commissions and Fees - Court Clerks					
407200 Circuit Court Clerk	\$300,000	\$0	\$0	\$0	\$300,000
407200 Juvenile Court Clerk	316,500	0	0	0	316,500
407200 Clerk & Master, Chancery Court	1,155,300	0	0	0	1,155,300
407200 Criminal Court Clerk	765,000	0	0	0	765,000
Subtotal Commissions & Fees - Court Clerks	2,536,800	0	0	0	2,536,800
Commissions and Fees - Elected Officials					
407300 County Clerk	\$9,500,000	\$0	\$0	\$0	\$9,500,000
407300 Register of Deeds	5,000,000	0	0	0	5,000,000
Subtotal Commission & Fees - Elected Off.	14,500,000	0	0	0	14,500,000
TOTAL COMMISSIONS AND FEES	\$17,036,800	\$0	\$0	\$0	\$17,036,800

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Object Acct	10101 General Fund	20115 Debt Services Fund	25104 MNPS Debt Service Fund	35131 MNPS Funds	Total
CHARGES FOR CURRENT SERVICES:					
Charges for Current Services - Goods					
407601 Photostat and Microfilming	\$259,300	\$0	\$0	\$0	\$259,300
407604 Sales of Maps	300	0	0	0	300
407605 Sales of Voter Registration Lists	3,000	0	0	0	3,000
407606 Recycled Materials	10,000	0	0	20,000	30,000
407609 Code Book	100	0	0	0	100
407619 Video	11,500	0	0	0	11,500
407627 Certificates-Vital Statistic	1,000,000	0	0	0	1,000,000
407651 Medical Reports	1,000	0	0	0	1,000
407654 Concessions	128,000	0	0	0	128,000
407655 Re-sale Inventory	50,000	0	0	0	50,000
Subtotal Charges for Current Services - GSD	1,463,200	0	0	20,000	1,483,200
Charges for Current Services - Services					
407701 Building Appeals	\$20,000	\$0	\$0	\$0	\$20,000
407701 STRP Appeals	44,200	0	0	0	\$44,200
407701 Electrical Appeals	111,300	0	0	0	111,300
407701 Mech/Gas Appeals	68,400	0	0	0	68,400
407701 Plumbing Appeals	68,400	0	0	0	68,400
407701 Zoning Appeals	50,000	0	0	0	50,000
407705 Small Wireless Facility Fee	62,600	0	0	0	62,600
407707 Plans Examination - Codes	2,663,000	0	0	0	2,663,000
407708 Zone Change	3,291,600	0	0	0	3,291,600
407711 Planned Unit Development Review	298,500	0	0	0	298,500
407718 Metro Clerk - Lobbyist Registration	20,000	0	0	0	20,000
407719 Sheriff Background Check	10,000	0	0	0	10,000
407728 Subdivision Review Fees	582,000	0	0	0	582,000
407730 Police Secondary Employment	6,548,800	0	0	0	6,548,800
407731 Primary Clinic Fees - Individuals	141,500	0	0	0	141,500
407732 Primary Care - Insurance	6,000	0	0	0	6,000
407736 Police Investigation Fee	6,500	0	0	0	6,500
407737 State Inspection	1,500,000	0	0	0	1,500,000
407739 BTC Prescription Co-Pymts	25,000	0	0	0	25,000
407740 State Inspection-Summer Food	9,000	0	0	0	9,000
407743 Parking Fees	1,650,000	0	0	0	1,650,000
407744 St and Alley Map Amend	7,000	0	0	0	7,000
407746 Family Planning Fees	30,000	0	0	0	30,000
407749 Spec Police Commission	14,000	0	0	0	14,000
407759 Engineering Design	26,000	0	0	0	26,000
407759 Pool Plan Review	5,000	0	0	0	5,000
407762 Host Fee	600,000	0	0	0	600,000
407763 Residential Permit Parking	5,000	0	0	0	5,000
407764 Loading Zone Permits	30,000	0	0	0	30,000
407765 Valet Parking Permits	20,000	0	0	0	20,000
407769 Comm Plan Amend Fees	163,400	0	0	0	163,400
407777 ACSI EMS EMSM Collections	260,000	0	0	0	260,000
407778 General Services Support	1,129,900	0	0	0	1,129,900
407783 Impound/Boarding Fees	50,000	0	0	0	50,000
407784 MNPS Fees (Sundry, Summer and Pre-K Tui	0	0	0	2,200,000	2,200,000
407788 Serve Summons Costs - Sheriff	1,300,000	0	0	0	1,300,000
407793 Out of County Processing	530,000	0	0	0	530,000
407797 Landlord Registration Fees	73,000	0	0	0	73,000
407879 DTCH-Emergency Ambulance	10,502,000	0	0	0	10,502,000
Subtotal- Charges for Current Services - Serv.	31,922,100	0	0	2,200,000	34,122,100

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Object Acct	10101 General Fund	20115 Debt Services Fund	25104 MNPS Debt Service Fund	35131 MNPS Funds	Total
Charges for Current Services - User Fees					
407801 Admissions-Community Centers	\$424,000	\$0	\$0	\$0	424,000
407801 Admissions-Parks	2,800,000	0	0	0	2,800,000
407801 Rental-Parks	852,500	0	0	0	852,500
407801 Sportsplex Org Leagues-Parks	400,000	0	0	0	400,000
407801 Admissions Sportsplex-Parks	450,000	0	0	0	450,000
407801 Admissions-Wave Pool	450,000	0	0	0	450,000
407803 Athletic Fees	65,000	0	0	0	65,000
407803 Green Fees	3,950,000	0	0	0	3,950,000
407803 Driving Range Fees	355,000	0	0	0	355,000
407803 Rentals	860,000	0	0	0	860,000
407803 Tennis Fees	500,000	0	0	0	500,000
407803 Athletic Fees	10,000	0	0	0	10,000
407804 Sidewalk Waiver Reviews	60,000	0	0	0	60,000
407807 Workshop Fees - Class	400,000	0	0	0	400,000
407808 Facility Use Fee	6,000	0	0	0	6,000
407808 Facility Use - Dock	100,000	0	0	0	100,000
407808 Facility Use - Softball Field	300,000	0	0	0	300,000
407808 Facility Use - Horse Stable	1,200	0	0	0	1,200
407808 Facility Use - Parks	400,000	0	0	0	400,000
407808 Facility Use - Picnic Area	100,000	0	0	0	100,000
407815 Public Library Fees	87,200	0	0	0	87,200
Subtotal Charges for Current Services - Fees	12,570,900	0	0	0	12,570,900
Charges for Current Services - Other Services					
407901 Legal Services	\$6,300	\$0	\$0	\$0	\$6,300
407910 Staff Services	563,000	0	0	0	563,000
Subtotal Charges for Current Services - Other	569,300	0	0	0	569,300
TOTAL CHARGES FOR CURRENT Services	\$46,525,500	\$0	\$0	\$2,220,000	\$48,745,500
COMPENSATION FROM PROPERTY:					
408603 Gain (Loss) Equip/Other	\$0	\$0	\$0	\$40,000	40,000
408702 External Source Recovery	0	0	0	3,000	3,000
408800 Rental	365,000	0	0	3,000,000	3,365,000
TOTAL COMPENSATION FROM PROPERTY	\$365,000	\$0	\$0	\$3,043,000	\$3,408,000
CONTRIBUTIONS AND GIFTS:					
409300 Contributions-Group/Indiv: MNPS	\$0	\$0	\$0	\$250,000	250,000
409300 Contributions-Group/Indiv: Beer Board	4,700	0	0	0	4,700
TOTAL CONTRIBUTIONS AND GIFTS	\$4,700	\$0	\$0	\$250,000	\$254,700
MISCELLANEOUS:					
409513 Finders Fees-Rtn SSI	\$100,000	\$0	\$0	\$0	100,000
409514 Cost Reimbursement	495,400	0	0	0	495,400
409518 Other	13,000	0	0	0	13,000
418129 Misc. Rebates	0	0	0	30,000	30,000
TOTAL MISCELLANEOUS	\$608,400	\$0	\$0	\$30,000	\$638,400

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Object Acct	10101 General Fund	20115 Debt Services Fund	25104 MNPS Debt Service Fund	35131 MNPS Funds	Total
OPERATING TRANSFERS IN					
431001 Transfer Operational: MNPS	\$0	\$0	\$1,625,500	\$0	\$1,625,500
431001 Transfer Operational: Surplus Parking	790,100	0	0	0	790,100
431001 Transfer Operational: Parks Resale	825,000	0	0	0	825,000
431100 Transfer Legal Services: MNPS	192,000	0	0	0	192,000
431100 Transfer Legal Services: Non-MNPS	2,265,400	0	0	0	2,265,400
431103 Transfer Department Indirect: Police Task Fo	66,500	0	0	0	66,500
431220 Transfer Police Services: USD	481,000	0	0	0	481,000
431500 Transfer Debt Service: Surplus Parking	0	2,070,200	0	0	2,070,200
431501 Transfer Stadium Debt: GSD	0	3,200,000	0	0	3,200,000
431510 Transfer Self Funded Debt: Storm Water	0	7,310,200	0	0	7,310,200
431520 Transfer Energy Plan: GSD	0	188,900	0	0	188,900
431552 Transfer MNPS Indirect: MNPS	0	0	0	3,300,000	3,300,000
431800 Transfer Hotel Occupancy	15,032,800	0	0	0	15,032,800
431809 Transfer HOT Short-term Rental	3,114,000	0	0	0	3,114,000
TOTAL OPERATING TRANSFERS IN	\$22,766,800	\$12,769,300	\$1,625,500	\$3,300,000	\$40,461,600
OPERATING TRANSFERS FOR LOCAP					
442002 POL - MDHA Task Force	\$61,400	\$0	\$0	\$0	\$61,400
442002 HEA - Health Dept Grant Fund	2,324,800	0	0	0	2,324,800
442002 MDHA	18,800	0	0	0	18,800
442002 Farmer's Market	90,000	0	0	0	90,000
442002 State Fair Admin	229,100	0	0	0	229,100
442002 Municipal Auditorium	204,000	0	0	0	204,000
442002 GSR - Surplus Property Auction	376,400	0	0	0	376,400
442002 W & S Operating	7,454,900	0	0	0	7,454,900
442002 Storm Water	1,187,200	0	0	0	1,187,200
442002 District Energy Services-DES	70,100	0	0	0	70,100
OPERATING TRANSFERS FOR LOCAP	\$12,016,700	\$0	\$0	\$0	\$12,016,700
TOTAL REVENUE TO SUPPORT APPROPRIATIONS	\$1,288,483,800	\$269,723,100	\$120,799,100	\$1,109,002,500	\$2,788,008,500

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Dept Number	Description	Department or Function Total
GENERAL GOVERNMENT:		
01	Administration	
	Internal Support:	
01101127	Facility Rental	\$967,400
01101227	HIPAA Compliance	40,000
01101301	Self- Insured Liability	9,035,200
01101303	Corp Dues/Contribution	826,000
01101306	Property Loss	9,744,600
01101308	Judgements and Losses	5,941,100
01101315	Pay Plan Improvements*	38,184,200
	* Subject to Section 6.11 of the Metropolitan Charter, the Director of Finance is authorized to allocate and transfer this budget appropriation to or from the budgets of the various departments and accounts in this fund and other operating budget funds during the fiscal year.	
01101412	Post Audits	2,286,000
01101416	Subsidy Advance Planning*	206,900
	* The Director of Finance is hereby authorized to transfer required funds to the Advanced Planning and Research Fund to fund Metro obligations toward MPO planning and research studies. In the case of multi-county grants, Metro shall only fund its proportionate share of the grant match as certified by the Director of Planning and approved by the Director of Finance.	
01101646	Fairgrounds Nashville Subsidy	2,068,500
01101159	General Services Energy Program	1,556,400
01101996	Transfer General Fund 4% Reserve Fund	54,897,300
	Subtotal Administration Internal Support	125,753,600
	Employee Benefits:	
01101104	County Retirement Match	3,501,900
01101107	Contribution Teachers' Retirement Match	6,900,400
01101109	Health Insurance Match	52,419,900
01101110	Death Benefit Payments	200,000
01101113	Pensioners IOD Medical Expense	11,745,600
01101114	Unemployment Compensation	289,200
01101120	Employee IOD Medical Expense	8,587,400
01101115	Life Insurance Match	3,350,200
01101140	Benefit Adjustments*	14,866,300
	* Subject to Section 6.11 of the Metropolitan Charter, the Director of Finance is authorized to allocate and transfer this budget appropriation, and the fringe benefit budget appropriations of the various departments and accounts of this fund, to or from the budgets of the various departments and accounts in this fund and other operating budget funds during the fiscal year.	
01101145	Tennessee Consolidated Retirement System (TCRS) Pension Contribution	78,000
01101351	Police Recruitment Bonus	1,000,000
	* The Finance Director is hereby authorized to transfer funds as necessary from 01101351 to the Police Department accounts to implement a Police Recruitment Program.	
01101658	Self Insured Excise Tax	80,000
	Subtotal Administration Employee Benefits	103,018,900

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Dept Number	Description	Department or Function Total
Contingency:		
01101218	District Energy System	\$374,300
01101224	Contingency Subrogation*	100,000
	* Account 01101224 is subject to transfer to various departments, agencies, etc. upon approval of the Department of Law and submittal of budget detail to the Department of Finance.	
01101298	Contingency Local Match	50,000
01101309	Contingency Account	100,000
01101352	Technology Review & Improvements	1,000,000
01101353	Fire Annual Permit Implementation	75,000
01101360	Master Space Planning	1,500,000
01101566	Contingency Utility Increase	1,291,000
	* The Director of Finance is hereby authorized to allocate and transfer this budget appropriation to the budgets of the various departments and accounts in this fund during the fiscal year.	
	Subtotal Administration Contingency	4,490,300
	Total 01 Administration	233,262,800
	01101667 Election Day & Early Voting	1,829,200
	01101676 Internal Services	4,417,400
02	Metropolitan Council	3,187,000
03	Metropolitan Clerk	1,065,500
04	Mayor's Office	5,635,400
05	Election Commission	3,253,900
06	Department of Law	8,378,700
07	Planning Commission	9,933,300
	* Of the \$9,933,300 appropriated to the Planning Commission, the Nashville Civic Design Center shall receive a grant of \$125,000 from these appropriations.	
08	Human Resources	7,786,700
09	Register of Deeds	293,200
10	General Services	30,166,700
11	Historical Commission	1,518,000
49	Office of Emergency Management	1,897,900
91	Department of Emergency Communication	21,567,900
	TOTAL GENERAL GOVERNMENT FUNCTION	\$334,193,600
FISCAL ADMINISTRATION:		
15	Finance	\$13,284,200
16	Assessor of Property	9,894,400
17	Trustee	3,298,200
18	County Clerk	6,185,200
48	Internal Audit	1,806,800
	TOTAL FISCAL ADMINISTRATION FUNCTION	\$34,468,800

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Dept Number	Description	Department or Function Total
ADMINISTRATION OF JUSTICE:		
19	District Attorney	\$10,347,200
21	Public Defender	11,107,000
22	Juvenile Court Clerk	2,248,300
23	Circuit Court Clerk	3,409,900
24	Criminal Court Clerk	7,054,600
25	Clerk and Master - Chancery	1,744,700
26	Juvenile Court	14,987,700
27	General Sessions Court	13,954,200
28	State Trial Courts*	10,413,000
	* Any reimbursements from the State of Tennessee for expenses incurred by the State Trial Courts will be remitted to the General Fund.	
29	Justice Integration Services	4,341,700
47	Criminal Justice Planning	589,000
51	Metro Family Safety	3,402,000
	* Of the \$3,402,000 appropriated to Family Safety, the Legal Aid Society shall receive a grant of \$169,000 and the YWCA shall receive a grant of \$275,000 from these appropriations.	
TOTAL ADMINISTRATION OF JUSTICE FUNCTION		\$83,599,300
LAW ENFORCEMENT AND CARE OF PRISONERS:		
30	Sheriff's Office	\$94,087,700
31	Police Department	244,996,000
52	Community Oversight Board	2,013,400
TOTAL LAW ENFORCEMENT AND CARE OF PRISONERS FUNCTION		\$341,097,100
FIRE PREVENTION AND CONTROL:		
32	Fire Department and EMS Services	\$80,600,900
TOTAL FIRE PREVENTION AND CONTROL FUNCTION		\$80,600,900
REGULATION, INSPECTION, AND ECONOMIC DEVELOPMENT:		
01	Economic Development	
	01101118 Economic Job Development Incentive Dell	\$500,000
	01101137 HCA Capitol View Economic Incentive	1,104,500
	01101144 Bridgestone Economic Incentive	387,500
	01101146 Philips Holdings Economic Incentive	368,000
	01101153 Business Incubation Center	90,000
	01101222 Coliseum Capital Maintenance Fund Transfer	1,000,000
	01101225 GSD Debt Transfer - Stadium	3,200,000
	01101482 Housing Programs and Projects	2,000,000
	01101506 Partnership 2030	175,000
	01101534 Contribute Sister Cities	60,000

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Dept Number	Description	Department or Function Total
01101578	Barnes Affordable Housing Trust*	\$15,000,000
	* This appropriation shall be partially funded by revenues from hotel/motel tax revenues, pursuant to Section 5.12.060 of the Metropolitan Code of Laws.	
01101645	Contribute The Nashville Entrepreneur Center	75,000
01101650	Small Business Incentive	500,000
01101691	MAC Workforce	315,300
01101692	Housing Incentive Pilot	200,000
01101693	MDHA VASH Pilot Program	100,000
01101995	Tax Increment Payment - IDB	1,790,000
01101998	Tax Increment Payment - MDHA	11,626,500
01101233	Subsidy Farmers' Market	404,500
		<u>38,896,300</u>
33	Codes Administration	15,059,600
34	Beer Board	795,100
	TOTAL REGULATION, INSPECTION, AND ECONOMIC DEVELOPMENT FUNCTION	<u><u>\$54,751,000</u></u>
	SOCIAL SERVICES	
37	Social Services	\$9,372,300
	* Of the \$9,372,300 appropriated to Social Services, Room In The Inn shall receive a grant of \$450,000 from these appropriations.	
44	Human Relations Commission	578,500
	TOTAL SOCIAL SERVICES FUNCTION	<u><u>\$9,950,800</u></u>
	HEALTH AND HOSPITALS	
01101426	Subsidy Hospital Authority	\$52,038,000
	* The Our Kids program shall receive a grant of \$245,000 from these appropriations	
01101432	Subsidy BLTC Management Contract	320,000
01101433	Knowles Home Management Contract	2,100,000
01101613	Correctional Healthcare	23,205,600
01101614	Forensic Medical Examiner	6,260,200
38	Health Department	31,135,000
	TOTAL HEALTH AND HOSPITALS FUNCTION	<u><u>\$115,058,800</u></u>
	PUBLIC LIBRARY SYSTEM:	
39	Public Library	\$38,360,800
	TOTAL PUBLIC LIBRARY SYSTEM FUNCTION	<u><u>\$38,360,800</u></u>

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Dept Number	Description	Department or Function Total
RECREATIONAL, CULTURAL, CONSERVATION AND COMMUNITY SUPPORT:		
01	Community Support:	
	01101204 Metro Action Commission (MAC)	\$7,794,500
	01101326 Property Tax Relief Program	5,721,500
	01101379 Education Research & Support	325,000
	01101502 Contribute Nashville Symphony	15,000
	* Minimum appropriation of \$15,000 pursuant to Section 18.11 of the Metropolitan Charter	
	01101503 Contribute Adventure Science Center*	125,000
	* Minimum appropriation of \$25,000 pursuant to Section 18.11 of the Metropolitan Charter	
	01101521 Contribute Humane Association	12,500
	* Minimum appropriation of \$12,500 pursuant to Section 18.11 of the Metropolitan Charter	
	01101147 Nashville State Cmty College Fndtn - GRAD Program	500,000
	01101687 Summer Youth Employment Program	2,079,100
	01101339 Community Safety Fund	2,000,000
	Subtotal 01 Administration - Community Support	18,572,600
	01101699 Tree Canopy	1,500,000
35	Agricultural Extension	390,300
40	Parks and Recreation	53,464,600
41	Arts Commission	4,782,600
64	Sports Authority	2,256,900
TOTAL RECREATIONAL, CULTURAL, CONSERVATION AND COMMUNITY SUPPORT FUNCTION		\$80,967,000
INFRASTRUCTURE AND TRANSPORTATION		
	01101117 Subsidy Regional Transportation Authority (RTA)	\$320,200
	01101237 Commuter Rail	1,500,000
	01101304 Subsidy Metropolitan Transit Authority (MTA)	62,610,900
	01101350 Satellite City Payments	1,324,900
42	Public Works/Nashville Department of Transportation (NDOT)	44,085,700
42	Public Works GSD Waste Management Transfers	5,594,000
TOTAL INFRASTRUCTURE AND TRANSPORTATION FUNCTION		\$115,435,700
TOTAL GENERAL FUND EXPENDITURES OF THE GENERAL SERVICES DISTRICT		\$1,288,483,800

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Schedule C: Debt Services Funds Appropriations

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Total by Fund:

Debt Service Administration		
25104	MNPS Debt Service	\$120,799,100
20115	GSD Debt Service	269,723,100
	TOTAL DEBT SERVICE FUNDS - GSD	<u><u>\$390,522,200</u></u>

Debt Service Requirements by Fund		PRINCIPAL	INTEREST	OTHER	TOTAL
25104	MNPS DEBT SERVICE FUND				
	Outstanding G.O. MNPS Bonds: (BU 80106000)	\$69,116,787	\$32,915,200	\$0	\$102,032,000
	New Debt FY23 Issue	6,045,249	4,739,531	0	10,784,800
	Redemption, Cremation and Management Fees	0	0	417,632	417,600
	Treasury Internal Service Fees	0	0	111,116	111,100
	Qualified School Capital Projects, 2009 (QSCB)	0	0	1,637,800	1,637,800
	Qualified School Capital Projects, 2010 (QSCB)	0	0	3,942,300	3,942,300
	Commerical Paper (Bonds Anticipation Loans)	0	1,873,450		1,873,500
	TOTAL MNPS DEBT SERVICE FUND	<u><u>\$75,162,036</u></u>	<u><u>\$39,528,181</u></u>	<u><u>\$6,108,848</u></u>	<u><u>\$120,799,100</u></u>
20115	GSD DEBT SERVICE FUND (BU-90101000)				
	Outstanding G.O. GSD Bonds: (BU 90101000)	\$150,759,174	\$74,815,398	\$0	\$225,574,600
	New Debt FY23 Issue	21,455,825	16,821,565	0	38,277,400
	Redemption, Cremation and Management Fees	0	0	1,218,167	1,218,200
	Treasury Internal Service Fees	0	0	260,519	260,500
	Commerical Paper (Bonds Anticipation Loans)	0	4,392,430	0	4,392,400
	TOTAL GSD DEBT SERVICE FUND	<u><u>\$172,214,999</u></u>	<u><u>\$96,029,393</u></u>	<u><u>\$1,478,686</u></u>	<u><u>\$269,723,100</u></u>

Section I: General Services District Fiscal Year
Schedule D: Special Revenue, Internal Service, & Enterprise Funds 2023
Summary Of Estimated Revenue And Fund Balances To Support Appropriations

Fund Number	Description	Revenues and Fund Balances To Support Appropriations	Appropriations
SPECIAL REVENUE/GRANT FUNDS:			
30004	Register's Computer Fund	\$2,300	\$2,300
30005	Central Business Improvement District	4,328,600	4,328,600
30006	Animal Control Donations	40,000	40,000
30020	State Trial Court Drug Enforcement	242,900	242,900
30027	General Sessions Drug Court	6,400	6,400
30031	Hotel Occ Convention Ctr 2007	23,852,600	23,852,600
30034	Criminal Court Clerk Computerizat	215,900	215,900
30041	Event and Marketing	4,619,600	4,619,600
30042	Hotel Occ Conv Ctr 1% Tax	18,146,800	18,146,800
30043	Hotel Occ Conv Ctr 2007 1% Tax	15,989,400	15,989,400
30044	Hotel Occ Tourist Promotion	36,293,600	36,293,600
30045	Hotel Occ Tourist Related	18,146,800	18,146,800
30046	Hotel Occ General Fund 1%	18,146,800	18,146,800
30047	Hotel Occ 2007 1% SecondaryTDZ	2,157,300	2,157,300
30064	CBID Fee Event and Marketing	3,518,700	3,518,700
30072	Animal Education and Welfare	1,000	1,000
30076	Mayor's Office Donations	300	300
30077	Finance Department Donations	3,700	3,700
30090	Police 2019 JAG Grant	139,800	139,800
30091	Police CEBR Program Grant	132,300	132,300
30101	Metro Major Drug Program	740,300	740,300
30102	DUI Offender	40,000	40,000
30103	DA Fraud & Economic Crime	57,500	57,500
30104	DA Special Operations	2,000	2,000
30114	Barnes Fund for Affordable Housing	63,438,800	63,438,800
30118	County Clerk Computer Fund	85,000	85,000
30122	Juvenile Court Clerk Computer Fund	33,600	33,600
30130	Mediation Services Fund*	59,000	59,000
	* These funds shall be administered in accordance with BL2012-160 and T.C.A. § 16-20-101 et seq. and shall be allocated to the Nashville Conflict Resolution Center		
30141	Percent for Public Art Staff	383,400	383,400
30146	Police Unauth Substance Abuse	2,300	2,300
30147	Police Drug Enforcement	1,185,000	1,185,000
30149	Police Federal Drug Enforcement	300,000	300,000
30151	Victim Witness Protection	5,800	5,800
30154	Police State Felony Forfeitures	87,000	87,000
30155	Police State Gambling Forfeitures	565,000	565,000
30156	Police Federal Forfeitures	10,000	10,000
30157	Police Sex Offender Registry	120,500	120,500
30158	Police Donations Fund	8,500	8,500

Section I: General Services District
Schedule D: Special Revenue, Internal Service, & Enterprise Funds
Summary Of Estimated Revenue And Fund Balances To Support Appropriations

Fiscal Year
2023

Fund Number	Description	Revenues and Fund Balances To Support Appropriations	Appropriations
30159	Police State Anti-Human Traffic	\$40,000	\$40,000
30164	Community Safety	3,000,000	3,000,000
30195	CBID Safety & Assessment Fund	3,518,700	3,518,700
30200	Police Task Force Fund	1,691,800	1,691,800
30201	Police 2020 JAG Grant	449,900	449,900
30204	Health Title V Clean Air Act	50,000	50,000
30206	Health Clean Air Permit Program	321,500	321,500
30215	Finance Innovation Investment	269,200	269,200
30218	County Clerk Title Fees	55,000	55,000
30262	Board of Fair Commissioners Grants/Sponsorships	13,000	13,000
30288	Sports Authority Arena Account 2019	29,009,600	29,009,600
30289	Sports Authority Arena Revenue 2019	2,188,000	2,188,000
30318	County Clerk EIVS Fees	5,000	5,000
30319	Police COVID-19 2020 Emergency Supplement	1,311,300	1,311,300
30370	ITS Technology Fund	3,138,400	3,138,400
30404	Library Special Projects	20,000	20,000
30408	NDOT Grants	581,200	581,200
30501	Solid Waste Operations	42,368,300	42,368,300
30503	Waste Services Tire Waste	800,000	800,000
30508	Public Works Sidewalk	4,350,000	4,350,000
30509	Public Works Surplus Parking Fund	7,514,800	6,835,100
30511	Public Works Paving	4,000,000	4,000,000
30600	Demolition Fund	275,000	275,000
30702	Advance Planning and Research	127,800	127,800
30764	Metro Area Computer Mapping	70,600	70,600
30801	Parks Special Projects	144,800	144,800
30802	Parks Resale Inventory	2,250,000	2,250,000
31500	MAC Administration and Leasehold	13,020,400	13,020,400
31501	MAC Local Programs	1,500	1,500
31502	MAC Headstart	24,572,300	24,572,300
31503	MAC LIHEAP Grant	9,904,000	9,904,000
31504	MAC CSBG Grant	2,650,800	2,650,800
31505	MAC Summer Food	1,202,500	1,202,500
31506	MAC CACFP	1,502,600	1,502,600
31508	MAC BF/AF Care Program	1,413,400	1,413,400
31511	MAC Parent Club Federal Funds	4,500	4,500
31512	MAC Community Srvc Assistance	364,800	364,800
31514	MAC Comsrv Poverty Summit	25,100	25,100
31519	MAC Share the Warmth	100,000	100,000
31522	MAC Youth Grant	3,854,400	3,854,400
31523	MAC Workforce	470,300	470,300
31524	MAC VOCA	629,100	629,100

Section I: General Services District Fiscal Year
Schedule D: Special Revenue, Internal Service, & Enterprise Funds 2023
Summary Of Estimated Revenue And Fund Balances To Support Appropriations

Fund Number	Description	Revenues and Fund Balances To Support Appropriations	Appropriations
31528	MAC State Reallocated Funding	\$30,713,000	\$30,713,000
31529	MAC CSBG CARES Grant	255,000	255,000
32051	Office of Family Safety Grant Fund	799,500	799,500
32137	Social Services Homelessness Grant	344,400	344,400
32200	HEA Health Dept Grant Fund	55,747,100	55,747,100
32211	Historical Commission Grant Fund	93,500	93,500
32219	DA District Attorney Grant Fund	340,800	340,800
32226	Juvenile Court Grant Fund	2,652,100	2,652,100
32227	General Sessions Court Grant Fund	275,700	275,700
32228	State Trial Courts Grant Fund	3,297,800	3,297,800
32229	Gen Sessions Veteran's Treatment Court Operations	4,800	4,800
32231	Police Grant Fund	1,776,600	1,776,600
32237	Social Services Grant Fund	1,148,000	1,148,000
32250	OEM Grant Fund	898,000	898,000
32300	Parks Dept Grant Fund	179,900	179,900
33000	Parks Master Plan	229,000	229,000
33024	Criminal Crt Clk Victims Asst	50,500	50,500
35132	MNPS Federal/State Grants	325,659,000	325,659,000
35135	MNPS Charter School	192,358,900	192,358,900
35158	MNPS Nutrition Services	52,729,200	52,729,200
37150	Tree Canopy	1,500,000	1,500,000
38005	Gulch Central Business Imp Dst	758,300	758,300
39005	South Nashville Central Business Imp Dt	150,000	150,000
INTERNAL SERVICE FUNDS:			
51137	Information Technology Services	\$42,538,700	\$42,538,700
51154	Office of Fleet Management	27,663,000	27,663,000
51155	General Services Energy	40,000	40,000
51180	Treasury Management	1,239,100	1,239,100
55146	MNPS Print Shop	1,200,000	1,200,000
ENTERPRISE FUNDS:			
60008	Sports Authority	2,256,900	2,256,900
60152	Farmers' Market	2,397,100	2,397,100
60156	Fairgrounds Nashville	4,669,800	4,669,800
60161	Municipal Auditorium	2,220,800	2,220,800
60271	Music City Center Operations	47,061,900	47,061,900
61190	Surplus Property Auction	1,191,300	1,191,300
61200	Police Impound	500,000	500,000
68201	DES Oper General Acct	20,537,900	20,537,900

Section I: General Services District
 Schedule E: Schools Fund Appropriations

Fiscal Year
 2023

Fund Number	Description	Appropriations
35131	MNPS General Purpose Fund * Operational (BU-80111000) Property Tax Increment	\$1,100,926,300 8,076,200
Total - General Purpose School Fund Appropriation		<u>\$1,109,002,500</u>

Note: MNPS General Purpose Fund (fund 35131) revenues are detailed in Schedule I-A of this Ordinance.

* From the funds appropriated to the Metropolitan Board of Public Education, there is appropriated the sum of \$4,285,000 for the purpose of funding the actuarial contribution to the Metro Teachers Pension Plan.

SECTION II: THE URBAN SERVICES DISTRICT

Provisions for Prorating Property Taxes:

2021 (Preceding) and Prior Years: 2021 and prior years' Property Taxes of the Urban Services District and/or the former City of Nashville, collected during Fiscal Year 2023, are to be prorated consistent with the tax levy ordinance applicable for the tax year and fiscal year in which the tax was originally levied.

2022 Property Taxes: 2022 Property Taxes of the Urban Services District, collected during Fiscal Year 2023, are to be prorated consistent with the tax levy ordinance for Fiscal Year 2023.

Therefore, all such taxes are prorated as follows:

<u>Fund</u>	<u>Percent</u>
18301 USD General Fund	87.1728%
28315 USD Debt Service Fund	12.8272%
	<u>100.0000%</u>

Section II: Urban Services District
Schedule A: Estimated Revenues & Appropriated Fund Balances Supporting Appropriations

Account Number	Revenue Source Or Description	18301 General Fund	28315 Debt Service Fund
PROPERTY TAXES:			
Property Taxes - Current Year			
401110	Real Property - current year	\$ 114,580,200	\$ 16,860,200
401120	Personal Property - current year	4,999,600	735,700
401130	Public Utility - current year	2,205,300	324,500
	Subtotal Property Taxes - Current Year	<u>121,785,100</u>	<u>17,920,400</u>
Property Taxes - Non Current Year			
401212	Real-Collection -preceding year	\$ 1,680,900	\$ 304,100
401222	Personal Collection - preceding year	21,800	3,900
401224	Personal Collection-C&M - preceding year	85,300	15,400
401232	Public Utility Collection - preceding year	100	0
401234	Public Utility-C&M Tax Lit preceeding	7,100	1,300
401310	Real Property-C&M -preceding year	2,600	400
401324	Personal-C & M Tax Lit Pri	12,000	2,700
401510	Interest/Penalty - Trustee	290,200	0
401520	Interest/Penalty - Collections	17,500	0
401530	Interest/Penalty - C & M	28,300	0
401610	In-Lieu - current	16,541,300	0
	Subtotal Property Taxes - Non Current Year	<u>18,687,100</u>	<u>327,800</u>
TOTAL PROPERTY TAXES		<u>\$140,472,200</u>	<u>\$18,248,200</u>
OTHER TAXES, LICENSES, AND PERMITS:			
403204	Alcoholic Beverage Gross Receipts Tax	\$17,075,400	\$369,900
403206	Business Tax	3,599,100	0
TOTAL OTHER TAXES, LICENSES, AND PERMITS		<u>\$20,674,500</u>	<u>\$369,900</u>
REVENUE FROM OTHER GOVERNMENT AGENCIES:			
Other Agencies - State Direct			
406415	TN Cost Reimbursement	\$710,600	\$0
TOTAL REVENUE FROM OTHER GOVERNMENTS AGENCIES		<u>\$710,600</u>	<u>\$0</u>
CHARGES FOR CURRENT SERVICES:			
Charges for Current Services - Goods			
407747	Fire Protection	\$100,000	\$0
TOTAL CHARGES FOR CURRENT SERVICES		<u>\$100,000</u>	<u>\$0</u>

Section II: Urban Services District
Schedule A: Estimated Revenues & Appropriated Fund Balances Supporting Appropriations

Account Number	Revenue Source Or Description	18301 General Fund	28315 Debt Service Fund
OPERATING TRANSFERS IN			
431500	Transfer from Public Works Solid Waste for Debt Service	\$0	\$583,400
431510	Transfer Debt Service - DES Self Funding	0	1,093,200
TOTAL OPERATING TRANSFERS IN		<u>\$0</u>	<u>\$1,676,600</u>
TOTAL AVAILABLE TO SUPPORT APPROPRIATIONS		<u><u>\$161,957,300</u></u>	<u><u>\$20,294,700</u></u>

Fiscal Year
2023

Total

\$ 131,440,400
5,735,300
2,529,800
139,705,500

\$ 1,985,000
25,700
100,700
100
8,400
3,000
14,700
290,200
17,500
28,300
16,541,300
19,014,900

\$158,720,400

\$17,445,300
3,599,100
21,044,400

\$21,044,400

\$710,600

\$710,600

\$100,000

\$100,000

Fiscal Year
2023

Total

\$583,400

1,093,200

\$1,676,600

\$182,252,000

**Section II:
Schedule B:**

**Urban Services District
General Fund Appropriations**

**Fiscal Year
2023**

<u>Dept Number</u>	<u>Description</u>	<u>Department or Function Total</u>
GENERAL GOVERNMENT:		
01	Administration	
	Internal Support:	
01191301	Self- Insured Liability	\$133,500
01191308	Judgements and Losses	8,400
01191315	Pay Plan Improvements*	5,446,100
	* Subject to Section 6.11 of the Metropolitan Charter, the Director of Finance is authorized to allocate and transfer this budget appropriation to or from the budgets of the various departments and accounts in this fund and other operating budget funds during the fiscal year.	
	Subtotal Administration Internal Support	5,588,000
	Employee Benefits:	
01191102	Police/Fire Retirement Match	8,873,000
01191103	Civil Service Retirement Match	5,424,700
01191106	Teacher Pensions Match	4,592,400
01191109	Health Insurance Match	553,400
01191112	Pensioners IOD Medical Expense	281,800
01191113	Employee IOD Medical Expense	1,253,200
01191115	Life Insurance Match	47,800
01191140	Benefit Adjustments*	4,517,100
	* Subject to Section 6.11 of the Metropolitan Charter, the Director of Finance is authorized to allocate and transfer this budget appropriation, and the fringe benefit budget appropriations of the various departments and accounts of this fund, to or from the budgets of the various departments and accounts in this fund and other operating budget funds during the fiscal year.	
	Subtotal Administration Employee Benefits	25,543,400

**Section II:
Schedule B:**

**Urban Services District
General Fund Appropriations**

**Fiscal Year
2023**

<u>Dept Number</u>	<u>Description</u>	<u>Department or Function Total</u>
Contingency:		
01191224	Contingency Subrogation* * Account 01101224 is subject to transfer to various departments, agencies, etc. upon approval of the Department of Law and submittal of budget detail to the Department of Finance.	\$100,000
01191309	Contingency Account	50,000
01191566	Contingency Utility Increase	316,300
* The Director of Finance is hereby authorized to allocate and transfer this budget appropriation to the budgets of the various departments and accounts in this fund during the fiscal year.		
Subtotal Administration Contingency		<u>466,300</u>
Total 01 Administration		<u>31,597,700</u>
01191153	Internal Services	640,500
TOTAL GENERAL GOVERNMENT FUNCTION		<u>\$32,238,200</u>
LAW ENFORCEMENT AND CARE OF PRISONERS:		
31	Extra Police Protection	\$481,000
TOTAL LAW ENFORCEMENT AND CARE OF PRISONERS FUNCTION		<u>\$481,000</u>
FIRE PREVENTION AND CONTROL:		
32	Fire Department	\$86,464,300
TOTAL FIRE PREVENTION AND CONTROL FUNCTION		<u>\$86,464,300</u>
REGULATION, INSPECTION, AND ECONOMIC DEVELOPMENT:		
01	Economic Development 01191998 Tax Increment Payment - MDHA	\$2,322,600
TOTAL REGULATION, INSPECTION, AND ECONOMIC DEVELOPMENT FUNCTION		<u>\$2,322,600</u>

Section II:
Schedule B:

Urban Services District
General Fund Appropriations

Fiscal Year
2023

<u>Dept Number</u>	<u>Description</u>	<u>Department or Function Total</u>
RECREATIONAL, CULTURAL, CONSERVATION AND COMMUNITY SUPPORT:		
01	Community Support: 01191326 Property Tax Relief Program	\$465,500
TOTAL RECREATIONAL, CULTURAL, CONSERVATION AND COMMUNITY SUPPORT		<u>\$465,500</u>
INFRASTRUCTURE AND TRANSPORTATION		
42	Public Works/Nashville Department of Transportation (NDOT)	\$9,833,400
42	Public Works USD Waste Management Transfers	30,152,300
TOTAL INFRASTRUCTURE AND TRANSPORTATION FUNCTION		<u>\$39,985,700</u>
TOTAL GENERAL FUND EXPENDITURES OF THE URBAN SERVICES DISTRICT		<u>\$161,957,300</u>

Section II: Urban Services District
Schedule C: Debt Services Funds Appropriations

Fiscal Year
2023

Total by Fund:

Debt Service Administration		
28315	USD Debt Service	\$20,294,700
	TOTAL DEBT SERVICE FUNDS - USD	<u>\$20,294,700</u>

Debt Service Requirements by Fund		PRINCIPAL	INTEREST	OTHER	TOTAL
28315	USD DEBT SERVICE FUND (BU-90191000)				
	Outstanding G.O. GSD Bonds: (BU 90191000)	\$12,708,931	\$6,123,355	\$0	\$18,832,300
	New Debt FY23 Issue	525,687	412,143	0	937,800
	Redemption, Cremation and Management Fees	0	0	91,201	91,200
	Treasury Internal Service Fees	0	0	24,265	24,300
	Commerical Paper (Bonds Anticipation Loans)	0	409,120	0	409,100
	TOTAL USD DEBT SERVICE FUND	<u>\$13,234,618</u>	<u>\$6,944,618</u>	<u>\$115,466</u>	<u>\$20,294,700</u>

Section III: Special, Working Capital, and Enterprise Funds
Schedule A: Revenues and Expenditures

Fiscal Year
2023

Fund	Description	Revenues and	Fund Balances
Number		To Support	Appropriations
		Appropriations	Appropriations
WATER AND SEWER FUNDS:			
27312	Water and Sewer Debt Service	\$80,531,100	\$80,531,100
47335	Water and Sewer Extension and Replacement	140,069,100	140,069,100
67311	Water and Sewer Revenue Fund	350,250,000	350,250,000
67331	Water and Sewer Operating	162,180,800	162,180,800
67332	Water and Sewer Operating Reserve	379,000	379,000
67411	Stormwater Revenue	45,535,000	45,535,000
67431	Stormwater Operating	30,893,900	30,893,900
47352	Stormwater Water Quality	245,000	245,000

Subject to Section 6.11 of the Metropolitan Charter, the Director of Finance is authorized to allocate and transfer budget appropriations between these funds during the fiscal year.

SECTION IV - Recommended

BE IT FURTHER ENACTED: That this ordinance shall take effect from and after its passage, the welfare of the Metropolitan Government of Nashville and Davidson County requiring it.

RECOMMENDED AND APPROVED AS TO
AVAILABILITY OF FUNDS:

INTRODUCED BY:

Mayor

Director of Finance

Budget Officer

APPROVED AS TO FORM AND LEGALITY:

Metropolitan Attorney

Members of the Metropolitan Council