

Substitute BILL NO. BL2025-833

**A bill to be entitled: The Budget Ordinance of the Metropolitan
Government of Nashville and Davidson County, Tennessee for
Fiscal Year 2026**

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, 2025 and ending June 30, 2026 (hereinafter referred to as Fiscal Year 2026 and FY 2026).

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 within 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 and RS2024-186, the Director of Finance is hereby authorized to transfer funds and positions as necessary for the continued services for the collection and disposal of solid waste as discussed in the Memorandum of Understanding.

Following the enactment of BL2025-819, or pursuant to passage of any other legislation by the Metropolitan Council concerning the creation of a department of waste services, the Director of Finance is hereby authorized to transfer funds and positions as necessary to implement the creation and operation of a department of waste services.

The Director of Finance is hereby authorized to carry forward and allocate in FY 2026 any unencumbered and unexpended funds at June 30, 2025 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 2026 any unencumbered and unexpended funds at June 30, 2025 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.

All hereafter-collected revenues accruing to a respective special revenue, grant, internal service, or enterprise fund identified in Section I, Schedule D that are in excess of the revenues and fund balances as provided for in this ordinance are hereby appropriated to such respective fund unless otherwise provided for by this ordinance or applicable law. Any appropriation made pursuant to the foregoing sentence shall be subject to allotment by the Director of Finance, and no expenditure nor encumbrance shall be made until such allotment has been made.

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 \$60,746,400 is to be provided to the Hospital Authority, all of which is provided as part of this Fiscal Year 2026 operating budget. A portion of the \$60,746,400 appropriation shall be established for safety net expansion purposes based upon state determined guidelines. 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 federal funding match, then the 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

As an express condition of the receipt of the Hospital Authority appropriation set forth herein, monthly, within 5 days of Hospital Authority Board review but no later than 45 days after the end of each month, 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, 2025 and showing each projected month through June 30, 2026;
- (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, but no later than 45 days after the end of 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, 2026;
- (b) the most recent month end budget to actual revenue activity with monthly projections through June 30, 2026 for revenue accounts projected by MNPS;
- (c) the most recent cash flow statement showing each actual month beginning July 1, 2025 and showing each projected month through June 30, 2026;
- (d) any reported programmatic or funding changes in Tennessee Investment in Student Achievement (TISA);
- (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.

The Director of Finance is hereby authorized to carry forward and allocate remaining funds at June 30, 2025 and funds received during FY 2026 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, 2026. 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.

~~For the purpose of implementing the Choose How You Move Transportation Improvement Plan, the Director of Finance is hereby authorized to adjust operating budgets of internal service funds, special revenue funds, enterprise funds, and departmental operating budget accounts.~~

Pursuant to RS2025-1139 (Fund Balance Reserve Policies), the Director of Finance shall establish the Budget Sustainability Reserve Targets as follows: General Service District Fund, ~~2%~~ 1.25%; General Services District Debt Service Fund, 2%; General Purpose Schools Fund, ~~2%~~ 1.25%; General Purpose Schools Debt Service Fund, 2%; Urban Services District Fund, 4%; and Urban Services Debt Service Fund 4%.

Pursuant to RS2025-1139 (Fund Balance Reserve Policies), the Director of Finance shall restore Operational Reserve and Budget Sustainability to their minimum or otherwise established targets.

Summary Of Estimated Revenue And Fund Balances To Support Appropriations

**Fiscal Year
2026**

Revenue Source Or Description	General Fund	Debt Service Fund	School Debt Service Fund	School Funds	Total
GENERAL SERVICES DISTRICT:					
Property Taxes - Current Year	\$1,010,745,600	\$283,493,700	\$74,812,300	\$656,090,300	\$2,025,141,900
	<u>\$965,210,300</u>			<u>\$581,446,900</u>	<u>\$1,904,963,200</u>
Property Taxes - Non Current Year	90,273,800	4,190,600	1,072,700	11,546,500	107,083,600
Local Option Sales Tax	269,478,300	0	60,281,900	407,671,100	737,431,300
Other Taxes, Licenses, and Permits	177,597,600	0	0	49,663,600	227,261,200
Fines, Forfeits, and Penalties	4,752,000	246,800	0	2,000	5,000,800
Other Agencies - Federal Direct	100,000	4,921,900	0	0	5,021,900
Other Agencies - Federal Through State	3,900,000	0	0	475,000	4,375,000
Other Agencies - Other Pass - Through	10,225,800	0	0	0	10,225,800
Other Agencies - State Direct	153,497,900	0	0	281,750,000	435,247,900
Other Agencies - Other Governments	21,184,900	0	0	0	21,184,900
Commissions and Fees	19,310,200	0	0	0	19,310,200
Charges for Current Services	54,237,700	0	0	600,000	54,837,700
Compensation from Property	436,000	0	0	1,540,000	1,976,000
Miscellaneous	808,500	0	0	180,000	988,500
Subtotal	<u>\$1,816,548,300</u>	<u>\$292,853,000</u>	<u>\$136,166,900</u>	<u>\$1,409,518,500</u>	<u>\$3,655,086,700</u>
	<u>\$1,771,013,000</u>			<u>\$1,334,875,100</u>	<u>\$3,534,908,000</u>
Operating Transfers In	40,565,600	11,708,400	1,625,500	3,500,000	57,399,500
Fund Balance Appropriation	0	0	0	6,355,400	6,355,400
Total Available for GSD Appropriations	<u>\$1,857,113,900</u>	<u>\$304,561,400</u>	<u>\$137,792,400</u>	<u>\$1,413,018,500</u>	<u>\$3,712,486,200</u>
	<u>\$1,811,578,600</u>			<u>\$1,344,730,500</u>	<u>\$3,598,662,900</u>

URBAN SERVICES DISTRICT:

Property Taxes - Current Year	\$3,290,000	\$15,060,500	\$0	\$0	\$18,350,500
	<u>\$1,194,800</u>				<u>\$16,255,300</u>
Property Taxes - Non Current Year	16,305,400	350,700	0	0	16,656,100
Other Taxes, Licenses, and Permits	31,857,500	0	0	0	31,857,500
Subtotal	<u>\$51,452,900</u>	<u>\$15,411,200</u>	<u>\$0</u>	<u>\$0</u>	<u>\$66,864,100</u>
	<u>\$49,357,700</u>				<u>\$64,768,900</u>
Appropriated Reserves	0	0	--	--	0
Appropriated Unreserved Fund Balances	18,984,900	1,529,700	0	0	20,514,600
Total Available for USD Appropriations	<u>\$70,437,800</u>	<u>\$16,940,900</u>	<u>\$0</u>	<u>\$0</u>	<u>\$87,378,700</u>
	<u>\$68,342,600</u>				<u>\$85,283,500</u>

Summary Of Appropriations In Appropriated Funds By District

Fiscal Year
2026

Function	General Services District	Urban Services District	Duplicated by Interdistrict Interfund Transfers	Appropriation by Function and/or Fund
GENERAL FUNDS:				
General Government	\$383,253,900 \$380,089,400	\$3,724,000	\$0	\$386,977,900 \$388,336,400
Fiscal Administration	43,606,000 42,140,500	0	0	43,606,000 42,140,500
Administration of Justice	114,552,300 111,769,400	0	0	114,552,300 111,694,430
Law Enforcement and Care of Prisoners	457,478,700 451,615,500	0	0	457,478,700 451,615,500
Fire Prevention and Control	228,109,000 221,971,300	0	0	228,109,000 221,971,250
Regulation, Inspection, & Economic Development	62,433,800 61,671,800	3,664,700	0	66,098,500 65,811,500
Social Services	21,052,100 20,595,200	0	0	21,052,100 20,320,200
Health and Hospitals	161,561,700 160,703,300	0	0	161,561,700 160,453,275
Public Library System	48,653,800 47,579,500	0	0	48,653,800 47,429,500
Recreational, Cultural, Conservation & Community Support	109,888,600 107,614,000	0	0	109,888,600 107,466,050
Infrastructure and Transportation	143,203,300 140,217,100	60,339,900 58,244,700	0	203,543,200 198,461,811
Fund Balance Restoration	47,836,900 43,735,800	0	0	47,836,900 43,735,800
Fund Balance Sustainability	35,483,800 21,875,800	2,709,200	0	38,193,000 24,585,037
GENERAL FUNDS TOTAL	1,857,113,900 1,811,578,600	70,437,800 68,342,600	0	1,927,551,700 1,879,921,200
DEBT SERVICE FUNDS	442,353,800	16,940,900	0	459,294,700
SCHOOL OPERATING FUND	1,413,018,500 1,344,730,500	0	0	1,413,018,500 1,347,631,600
TOTAL APPROPRIATIONS BY DISTRICT	3,712,486,200 3,598,662,900	87,378,700 85,283,500	0	3,799,864,900 3,683,946,400
Less GSD Interfund Transfer - GSD Operating to GSD Debt	(188,900)			(188,900)
Less GSD Interfund Transfer - Schools to GSD General	0			0
NET APPROPRIATION BY DISTRICT	\$3,712,297,300 \$3,598,474,000	\$87,378,700 \$85,283,500	\$0	\$3,799,676,000 \$3,683,757,500

Estimated Unencumbered Beginning & Fund Balance Appropriations

This schedule is presented for information purposes only.

**Fiscal Year
2026**

Fund	Estimated Unencumbered Fund Balance June 30, 2025	Fund Balance Appropriations FY 2026 Budget	Fund Balance Restoration FY 2026 Budget	Estimated Unencumbered Fund Balance June 30, 2026	Estimated June 30, 2026 Balance as a Percent of FY26 Expenditure Budget
GENERAL SERVICES DISTRICT:					
General Fund	\$253,775,600	\$0	\$47,836,900 <u>\$43,735,800</u>	\$301,612,500 <u>\$297,511,400</u>	17.0%
Debt Service Fund	131,555,200	0	11,903,400	143,458,600	50.0%
Schools Fund	232,137,300	0	2,901,100 <u>0</u>	235,038,400 <u>225,781,900</u>	17.0%
Schools Debt Service Fund	65,421,600	0	1,425,600	66,847,200	50.0%
URBAN SERVICES DISTRICT:					
General Fund	32,140,800	(18,984,900)	0	13,155,900	19.4%
Debt Service Fund	10,051,800	(1,529,700)	0	8,522,100	52.3%

Fund	Estimated Budget Sustainability June 30, 2025	Budget Sustainability Appropriations FY 2026 Budget	Establishment of Budget Sustainability FY 2026 Budget	Budget Sustainability FY 2026 Budget	FY26 Budget Sustainability as a Percent of FY26 Expenditure Budget
GENERAL SERVICES DISTRICT:					
General Fund	\$0	\$0	\$35,483,800 <u>\$21,875,800</u>	\$35,483,800 <u>\$21,875,800</u>	2.0% <u>1.25%</u>
Debt Service Fund	0	0	5,740,700	5,740,700	2.0%
Schools Fund	0	0	27,538,500 <u>16,601,600</u>	27,538,500 <u>16,601,600</u>	2.0% <u>1.25%</u>
Schools Debt Service Fund	0	0	2,672,500	2,672,500	2.0%
URBAN SERVICES DISTRICT:					
General Fund	0	0	2,709,200	2,709,200	4.0%
Debt Service Fund	0	0	658,200	658,200	4.0%

SECTION I: THE GENERAL SERVICES DISTRICT

Provisions for Prorating Property Taxes:

2024 (Preceding) and Prior Years: 2024 and prior years' Property Taxes of the General Services District, collected during Fiscal Year 2026, 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.

2025 Property Taxes: 2025 Property Taxes of the General Services District, collected during Fiscal Year 2026, are to be prorated consistent with the tax levy ordinance for Fiscal Year 2026.

Therefore, all such taxes are prorated as follows:

Fund	GSD Outside USD	GSD Inside USD
10101 GSD General Fund	49.910% <u>50.668%</u>	49.910% <u>50.668%</u>
35131 GSD Schools Fund	32.397% <u>30.523%</u>	32.397% <u>30.523%</u>
20115 GSD Debt Service Fund	13.999% <u>14.882%</u>	13.999% <u>14.882%</u>
25104 GSD Schools Debt Service Fund	3.694% <u>3.927%</u>	3.694% <u>3.927%</u>
	<u>100.000%</u>	<u>100.000%</u>

Section I: General Services District Schedule A: Estimated Revenues & Fund Balances Supporting Appropriations					Fiscal Year 2026
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	\$964,079,800	\$270,129,400	\$71,361,800	\$626,073,300	\$1,931,644,300
	<u>\$918,544,500</u>			<u>\$554,331,000</u>	<u>\$1,814,366,700</u>
401120 Personal Property - current year	30,286,700	8,661,900	2,221,400	19,234,800	60,404,800
401130 Public Utility - current year	16,379,100	4,702,400	1,229,100	10,782,200	33,092,800
Subtotal Property Taxes - Current Year	<u>4,010,745,600</u>	<u>283,493,700</u>	<u>74,812,300</u>	<u>656,090,300</u>	<u>2,025,141,900</u>
	<u>965,210,300</u>			<u>584,348,000</u>	<u>1,907,864,300</u>
Property Taxes - Non Current Year					
401212 Real-Collection -preceding year	\$5,431,200	\$2,251,600	\$490,800	\$4,244,900	\$12,418,500
401213 Real-C & M - preceding year	1,524,900	633,800	138,000	1,194,500	3,491,200
401222 Personal Collection - preceding year	79,700	33,600	7,300	63,400	184,000
401224 Personal Collection - C & M - preceding year	324,900	135,300	29,500	255,200	744,900
401232 Public Utility Collection - preceding year	20,600	8,600	1,900	16,200	47,300
401234 Public Utility C&M Tax Lit preceding	24,400	10,200	2,200	19,300	56,100
401310 Real Property- C&M-prior	629,300	226,300	76,400	505,600	1,437,600
401311 Real Property-Trustee-prior	2,554,700	823,000	304,500	2,030,600	5,712,800
401320 Personalty-Trustee- prior	2,900	700	300	1,900	5,800
401324 Personalty-Trustee- C&M-prior	186,300	67,000	21,500	151,600	426,400
401334 Public Utility - C&M Tax Lit-prior	2,500	500	300	1,900	5,200
401510 Interest/ Penalty- Trustee	2,304,600	0	0	0	2,304,600
401520 Interest/ Penalty- Collections	3,056,700	0	0	0	3,056,700
401530 Interest/ Penalty- C&M	2,018,300	0	0	0	2,018,300
401531 Attorney Fees - C & M	774,700	0	0	0	774,700
401540 Tax Summons Fees	92,500	0	0	0	92,500
401541 Tax Summons Fees - Personal	47,400	0	0	0	47,400
401610 In-Lieu - current	71,198,200	0	0	3,061,400	74,259,600
Subtotal Property Taxes - Non Current Year	<u>90,273,800</u>	<u>4,190,600</u>	<u>1,072,700</u>	<u>11,546,500</u>	<u>107,083,600</u>
TOTAL PROPERTY TAXES	<u>\$1,101,019,400</u>	<u>\$287,684,300</u>	<u>\$75,885,000</u>	<u>\$667,636,800</u>	<u>\$2,132,225,500</u>
	<u>\$1,055,484,100</u>			<u>\$595,894,500</u>	<u>\$2,014,947,900</u>
LOCAL OPTION SALES TAX:					
402000 Local Option Sales Tax	\$269,478,300	\$0	\$60,281,900	\$407,671,100	\$737,431,300
TOTAL LOCAL OPTION SALES TAX	<u>\$269,478,300</u>	<u>\$0</u>	<u>\$60,281,900</u>	<u>\$407,671,100</u>	<u>\$737,431,300</u>
OTHER TAXES, LICENSES, AND PERMITS:					
403101 Marriage License	\$0	\$0	\$0	\$50,000	\$50,000
403103 Special Private License	4,500	0	0	0	4,500
403104 Taxicab License	81,900	0	0	0	81,900
403105 Motor Vehicle License	30,691,300	0	0	0	30,691,300
403106 General Wrecker License	10,600	0	0	0	10,600
403107 Emergency Wrecker License	18,000	0	0	0	18,000
403108 Pawnbroker License	100	0	0	0	100
403111 Pet Registration	381,000	0	0	0	381,000
403112 Pedi Vehicle License	11,200	0	0	0	11,200
403113 Low Speed Vehicle License	6,600	0	0	0	6,600
403114 Arborist License	100	0	0	0	100
403116 Helping Schools License	0	0	0	1,500	1,500
403119 Tattoo License	50,000	0	0	0	50,000
403120 Adult Entertainment License	34,700	0	0	0	34,700
403123 Horse-Drawn Carriage License	3,000	0	0	0	3,000
403124 Booting Service License	9,300	0	0	0	9,300
403125 Other PVH Company Certi	50,500	0	0	0	50,500
403201 Commercial Vehicle Wheel Tax	3,935,000	0	0	0	3,935,000
403202 Wholesale Beer Tax	11,988,600	0	0	5,705,000	17,693,600
403203 Alcoholic Beverage Privilege Tax	562,700	0	0	0	562,700
403204 Alcoholic Beverage Gross Receipt Tax	726,400	0	0	32,583,900	33,310,300
403205 Beer Permit Privilege Tax	243,200	0	0	0	243,200
403206 Business Tax	61,705,100	0	0	11,323,200	73,028,300
403208 Mineral Severance Tax	1,000,000	0	0	0	1,000,000
403217 Fantasy Sports Tax	12,900	0	0	0	12,900
403218 Online Sports Betting Tax	1,475,300	0	0	0	1,475,300
403301 Wholesale Liquor Tax	9,375,400	0	0	0	9,375,400
403303 Taxicab Driver Permit	20,000	0	0	0	20,000
403304 Wrecker Permit	16,300	0	0	0	16,300
403305 Building Permit	15,165,500	0	0	0	15,165,500

Section I: General Services District **Fiscal Year**
Schedule A: Estimated Revenues & Fund Balances Supporting Appropriations **2026**

		10101	20115	25104	35131	
Object		General	Debt Services	MNPS Debt	MNPS	
Acct		Fund	Fund	Service Fund	Funds	Total
403306	Electrical Permit	3,457,200	0	0	0	3,457,200
403307	Plumbing Permit	2,600,000	0	0	0	2,600,000
403308	Excavation Permit	4,136,000	0	0	0	4,136,000
403309	Beer Permit	105,000	0	0	0	105,000
403310	Gas Code Permit	2,600,000	0	0	0	2,600,000
403311	Alarm Device Permit	600,000	0	0	0	600,000
403315	Air Pollution Permit	160,000	0	0	0	160,000
403320	Temporary Street Close Permit	5,665,600	0	0	0	5,665,600
403321	Event & Film Permit-Banner	92,400	0	0	0	92,400
403321	Event & Film Permit-Film	20,000	0	0	0	20,000
403321	Event & Film Permit-Parade	28,800	0	0	0	28,800
403321	Event & Film Permit-Special	32,300	0	0	0	32,300
403321	Event & Film Permit-Right of Way	26,800	0	0	0	26,800
403324	Other PVH Vehicle Permi	5,000	0	0	0	5,000
403325	Other PVH Driver Permit	31,200	0	0	0	31,200
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	400	0	0	0	400
403332	Permitted Solicitor Badge Fee	1,800	0	0	0	1,800
403333	Short-term Rental Permit	2,218,800	0	0	0	2,218,800
403334	Pedi Vehicle Permit	3,000	0	0	0	3,000
403335	Low Speed Vehicle Permit	3,000	0	0	0	3,000
403336	Shared Urban Mobility Devices	241,500	0	0	0	241,500
403400	Franchises-Other	13,498,600	0	0	0	13,498,600
403401	Franchises - Cable Television	4,483,200	0	0	0	4,483,200
TOTAL OTHER TAXES, LICENSES, AND PERMITS		\$177,597,600	\$0	\$0	\$49,663,600	\$227,261,200

FINES, FORFEITS AND PENALTIES:

404004	Offender Program Income	\$1,000	\$0	\$0	\$0	\$1,000
404101	Metro Courts Fines & Costs - Div I	220,300	0	0	0	220,300
404104	Beer Law Violation Fine	253,600	0	0	0	253,600
404105	Gen'l Sessions - Traffic Viol. Ad. Fee	20,000	0	0	0	20,000
404106	Gen'l Sessions - DUI Fines - Crim. Ct Clk	170,000	0	0	0	170,000
404107	Game/Fish Violation Fine - GS Crim. Div.	2,000	0	0	0	2,000
404108	Environmental Court Fine	150,000	0	0	0	150,000
404109	Pre-Trial Diversion Cost	100	0	0	0	100
404110	Indigent Defendant Cost	10,000	0	0	0	10,000
404111	Traffic Violation Fine	1,700,000	0	0	0	1,700,000
404200	Court Clerk - Fines & Costs - Criminal	130,000	0	0	0	130,000
404211	Impact Demo Prog Fee	100	0	0	0	100
404212	Tattoo Parlors- Civil Fine	500	0	0	0	500
404244	Return Prisoners Cost	8,000	0	0	0	8,000
404300	DUI & Safety Ed Program Fee	100,000	0	0	0	100,000
404302	Traffic School Fee - Gen'l Sess	700,000	0	0	0	700,000
404350	Breath Alcohol Test Fees - Criminal Ct	2,900	0	0	0	2,900
404451	DUI Probation Supervision Fees	18,000	0	0	0	18,000
404454	CCC Probation Fees	15,000	0	0	0	15,000
404502	Environmental Ct. Penalty	100,000	0	0	0	100,000
404600	Litigation Tax	307,000	0	0	0	307,000
404620	Jail Construc/Upgrade	6,800	246,800	0	0	253,600
404630	Courtroom Security Enhanc Fee	24,300	0	0	0	24,300
404635	Courtroom Security Litigation Tax	747,600	0	0	0	747,600
404640	Victims Assistance Assessment	3,800	0	0	0	3,800
404645	Litigation Tax GSC Judges	55,000	0	0	0	55,000
404780	Sale-Confiscated Property	6,000	0	0	0	6,000
404900	Court Ordered Restitutions	0	0	0	2,000	2,000
TOTAL FINES, FORFEITS AND PENALTIES		\$4,752,000	\$246,800	\$0	\$2,000	\$5,000,800

REVENUE FROM OTHER GOVERNMENT AGENCIES:

Other Agencies - Federal Direct

406040	Bond Interest Tax Credit	\$0	\$4,921,900	\$0	\$0	\$4,921,900
406150	US Marshall Reimbursement	100,000	0	0	0	100,000
Subtotal Other Agencies - Federal Direct		100,000	4,921,900	0	0	5,021,900

Other Agencies - Federal Thru State

406200	Federal Received Thru State Of Tenn.	\$0	\$0	\$0	\$350,000	\$350,000
406210	Medicare/TNCare thru State	0	0	0	125,000	125,000
406214	EMS-Medicaid Supplemental Prgm	1,500,000	0	0	0	1,500,000

Section I: General Services District Schedule A: Estimated Revenues & Fund Balances Supporting Appropriations					Fiscal Year 2026
Object Acct	10101 General Fund	20115 Debt Services Fund	25104 MNPS Debt Service Fund	35131 MNPS Funds	Total
406215 DTCH-Medicaid/TNCare thruState	2,400,000	0	0	0	2,400,000
Subtotal Other Agencies - Federal Thru State	3,900,000	0	0	475,000	4,375,000
Other Agencies - Other Pass-Through					
406314 DTCH-Medicaid/TNCare thruOther	\$1,975,800	\$0	\$0	\$0	\$1,975,800
406324 DTCH-Medicare thru OtherPassT	8,250,000	0	0	0	8,250,000
Subtotal Other Agencies - Other Pass-Through	10,225,800	0	0	0	10,225,800
Other Agencies - State Direct					
406401 TN Funded Programs	\$13,700	\$0	\$0	\$0	\$13,700
406402 Alc Bev Tax Apportion	1,197,000	0	0	0	1,197,000
406403 TN Telecomm Sales Tax	677,600	0	0	300,000	977,600
406404 Gas & Fuel County	9,890,000	0	0	0	9,890,000
406405 Gas & Fuel City	18,510,200	0	0	0	18,510,200
406407 TN Sales Tax Levy	68,399,700	0	0	0	68,399,700
406408 TN Beer Tax Allocation	251,200	0	0	0	251,200
406409 TN Excise Tax Allocation	23,205,900	0	0	0	23,205,900
406410 Gas Inspection Fees	1,430,600	0	0	0	1,430,600
406411 Post Mortum Reimbursement	225,000	0	0	0	225,000
406412 Jail Inmate Reimbursement	20,000,000	0	0	0	20,000,000
406415 TN Cost Reimbursement	9,326,500	0	0	0	9,326,500
406426 TennCare	370,500	0	0	0	370,500
406438 TN MNPS TISA	0	0	0	280,000,000	280,000,000
406431 TN MNPS Career Teachers Program	0	0	0	350,000	350,000
406433 TN MNPS Excess Cost	0	0	0	1,100,000	1,100,000
Subtotal Other Agencies - State Direct	153,497,900	0	0	281,750,000	435,247,900
Other Agencies - Other Government Agencies					
406605 E911	\$4,900	\$0	\$0	\$0	\$4,900
406606 Emergency Communications District	755,600	0	0	0	755,600
406609 MTA Operations	110,700	0	0	0	110,700
406620 Hospital Authority	5,961,500	0	0	0	5,961,500
406621 Convention Center Authority	441,600	0	0	0	441,600
406701 Metro Legal Services	2,457,400	0	0	0	2,457,400
406702 LOCAP Reimbursement	9,500,100	0	0	0	9,500,100
406703 Indirect Admin Cost Recovery	1,953,100	0	0	0	1,953,100
Subtotal Other Agencies - Other Gov Agencies	21,184,900	0	0	0	21,184,900
TOTAL FROM OTHER GOVERNMENT AGENCIES	\$188,908,600	\$4,921,900	\$0	\$282,225,000	\$476,055,500
COMMISSIONS AND FEES:					
Commissions and Fees - Court Clerks					
407200 Circuit Court Clerk	\$1,000,000	\$0	\$0	\$0	\$1,000,000
407200 Juvenile Court Clerk	297,700	0	0	0	297,700
407200 Clerk & Master, Chancery Court	1,698,500	0	0	0	1,698,500
407200 Criminal Court Clerk	814,000	0	0	0	814,000
Subtotal Commissions & Fees - Court Clerks	3,810,200	0	0	0	3,810,200
Commissions and Fees - Elected Officials					
407300 County Clerk	\$12,500,000	\$0	\$0	\$0	\$12,500,000
407300 Register of Deeds	3,000,000	0	0	0	3,000,000
Subtotal Commission & Fees - Elected Officials	15,500,000	0	0	0	15,500,000
TOTAL COMMISSIONS AND FEES	\$19,310,200	\$0	\$0	\$0	\$19,310,200
CHARGES FOR CURRENT SERVICES:					
Charges for Current Services - Goods					
407601 Photostat and Microfilming	\$237,000	\$0	\$0	\$0	\$237,000
407604 Sales of Maps	100	0	0	0	100
407605 Sales of Voter Registration Lists	3,000	0	0	0	3,000
407606 Recycled Materials	207,000	0	0	0	207,000
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	84,500	0	0	0	84,500
407655 Re-sale Inventory	125,000	0	0	0	125,000
Subtotal Charges for Current Services - GSD	1,669,100	0	0	0	1,669,100
Charges for Current Services - Services					
407701 Building Appeals	\$7,100	\$0	\$0	\$0	\$7,100
407701 STRP Appeals	7,000	0	0	0	7,000

Section I: General Services District Schedule A: Estimated Revenues & Fund Balances Supporting Appropriations					Fiscal Year 2026
Object Acct	10101 General Fund	20115 Debt Services Fund	25104 MNPS Debt Service Fund	35131 MNPS Funds	Total
407701 Electrical Appeals	115,300	0	0	0	115,300
407701 Mech/Gas Appeals	66,500	0	0	0	66,500
407701 Plumbing Appeals	60,000	0	0	0	60,000
407701 Zoning Appeals	17,000	0	0	0	17,000
407705 Small Wireless Facility Fee	57,800	0	0	0	57,800
407707 Plans Examination - Codes	2,000,000	0	0	0	2,000,000
407708 Zone Change	1,900,000	0	0	0	1,900,000
407711 Planned Unit Development Review	149,800	0	0	0	149,800
407713 Foreign Trade Zone Fees	136,500	0	0	0	136,500
407714 Small City Election	25,000	0	0	0	25,000
407717 Alarm Appeals	0	0	0	0	0
407718 Metro Clerk - Lobbyist Registration	27,000	0	0	0	27,000
407719 Sheriff Background Check	10,000	0	0	0	10,000
407721 Supervision Fees	50,000	0	0	0	50,000
407728 Subdivision Review Fees	350,000	0	0	0	350,000
407730 Police Secondary Employment	12,588,200	0	0	0	12,588,200
407731 Primary Clinic Fees - Individuals	141,000	0	0	0	141,000
407732 Primary Care - Insurance	1,000	0	0	0	1,000
407736 Police Investigation Fee	6,500	0	0	0	6,500
407737 State Inspection	1,648,100	0	0	0	1,648,100
407739 BTC Prescription Co-Pymts	25,000	0	0	0	25,000
407740 State Inspection-Summer Food	9,000	0	0	0	9,000
407744 St and Alley Map Amend	8,000	0	0	0	8,000
407746 Family Planning Fees	30,000	0	0	0	30,000
407747 Fire Protection	200,000	0	0	0	200,000
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	700,000	0	0	0	700,000
407769 Comm Plan Amend Fees	100,000	0	0	0	100,000
407777 ACSI EMS EMSM Collections	280,000	0	0	0	280,000
407778 General Services Support	1,013,400	0	0	0	1,013,400
407783 Impound/Boarding Fees	50,000	0	0	0	50,000
407784 MNPS Fees (Sundry, Summer and Pre-K Tuition)	0	0	0	600,000	600,000
407788 Serve Summons Costs - Sheriff	1,700,000	0	0	0	1,700,000
407793 Out of County Processing	900,000	0	0	0	900,000
407797 Landlord Registration Fees	74,000	0	0	0	74,000
407799 Application Fee	50,000	0	0	0	50,000
407879 DTCH-Emergency Ambulance	11,900,000	0	0	0	11,900,000
Subtotal- Charges for Current Services - Services	36,448,200	0	0	600,000	37,048,200
Charges for Current Services - User Fees					
407801 Admissions-Community Centers	\$400,000	\$0	\$0	\$0	400,000
407801 Admissions-Parks	3,200,000	0	0	0	3,200,000
407801 Rental-Parks	1,286,900	0	0	0	1,286,900
407801 Sportsplex Org Leagues-Parks	400,000	0	0	0	400,000
407801 Admissions Sportsplex-Parks	900,000	0	0	0	900,000
407801 Admissions-Wave Pool	430,000	0	0	0	430,000
407803 Athletic Fees	65,000	0	0	0	65,000
407803 Green Fees	5,050,000	0	0	0	5,050,000
407803 Driving Range Fees	500,000	0	0	0	500,000
407803 Rentals	910,000	0	0	0	910,000
407803 Tennis Fees	450,000	0	0	0	450,000
407803 Athletic Fees	35,000	0	0	0	35,000
407807 Workshop Fees - Class	400,000	0	0	0	400,000
407808 Facility Use Fee	2,000	0	0	0	2,000
407808 Facility Use - Dock	200,000	0	0	0	200,000
407808 Facility Use - Softball Field	350,000	0	0	0	350,000
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	125,000	0	0	0	125,000
407811 BBD Pre-Inspection Fees	1,000	0	0	0	1,000
407812 BBD Retail Liquor Measurement Fee	300	0	0	0	300
407815 Public Library Fees	75,000	0	0	0	75,000
407820 Ent Transp App Fee	18,100	0	0	0	18,100
407821 Ent Transp Background Check Fee	8,000	0	0	0	8,000
407822 Ent Transp Conv & Necessity Fee	135,000	0	0	0	135,000
407823 Ent Transp Permit Fee	60,000	0	0	0	60,000
407993 Fees - BBD Training	3,000	0	0	0	3,000
Subtotal Charges for Current Services - User Fees	15,405,500	0	0	0	15,405,500

Section I: General Services District Schedule A: Estimated Revenues & Fund Balances Supporting Appropriations					Fiscal Year 2026
Object Acct	10101 General Fund	20115 Debt Services Fund	25104 MNPS Debt Service Fund	35131 MNPS Funds	Total
Charges for Current Services - Other Services					
407901 Legal Services	\$5,400	\$0	\$0	\$0	\$5,400
407910 Staff Services	709,500	0	0	0	709,500
Subtotal Charges for Current Services - Other	714,900	0	0	0	714,900
TOTAL CHARGES FOR CURRENT Services	\$54,237,700	\$0	\$0	\$600,000	\$54,837,700
COMPENSATION FROM PROPERTY:					
408603 Gain (Loss) Equip/Other	\$0	\$0	\$0	\$40,000	40,000
408800 Rental	436,000	0	0	1,500,000	1,936,000
TOTAL COMPENSATION FROM PROPERTY	\$436,000	\$0	\$0	\$1,540,000	\$1,976,000
MISCELLANEOUS:					
409505 Vending	\$5,100	\$0	\$0	\$0	5,100
409513 Finders Fees-Rtn SSI	50,000	0	0	0	50,000
409514 Cost Reimbursement	745,400	0	0	0	745,400
409518 Other	8,000	0	0	180,000	188,000
TOTAL MISCELLANEOUS	\$808,500	\$0	\$0	\$180,000	\$988,500
OPERATING TRANSFERS IN					
431001 Transfer Operational: Federal Funds Reserve	\$15,800,000	\$0	\$0	\$0	\$15,800,000
431001 Transfer Operational: MNPS Special Projects Fund	0	0	1,625,500	0	1,625,500
431001 Transfer Operational: Surplus Parking	476,000	0	0	0	476,000
431001 Transfer Operational: Parks Resale	1,330,000	0	0	0	1,330,000
431500 Transfer Debt Service: Surplus Parking	0	2,047,200	0	0	2,047,200
431510 Transfer Self Funded Debt: Storm Water	0	9,472,300	0	0	9,472,300
431520 Transfer Energy Plan: GSD	0	188,900	0	0	188,900
431552 Transfer MNPS Indirect: MNPS	0	0	0	3,500,000	3,500,000
431800 Transfer Hotel Occupancy	18,679,600	0	0	0	18,679,600
431809 Transfer HOT Short-term Rental	4,280,000	0	0	0	4,280,000
TOTAL OPERATING TRANSFERS IN	\$40,565,600	\$11,708,400	\$1,625,500	\$3,500,000	\$57,399,500
GRAND TOTAL REVENUE TO GSD	\$1,857,113,900	\$304,561,400	\$137,792,400	\$1,413,018,500	\$3,712,486,200
	<u>\$1,811,578,600</u>			<u>\$1,341,276,200</u>	<u>\$3,595,208,600</u>
335000 Undesignated Fund Balance	0	0	0	6,355,400	6,355,400
TOTAL REVENUE TO SUPPORT APPROPRIATIONS	\$1,857,113,900	\$304,561,400	\$137,792,400	\$1,413,018,500	\$3,712,486,200
	<u>\$1,811,578,600</u>			<u>\$1,347,631,600</u>	<u>\$3,601,564,000</u>

Section I: General Services District
Schedule B: General Fund Appropriations

Fiscal Year
2026

Dept Number	Description	Department or Function Total
GENERAL GOVERNMENT:		
01	Administration	
	Internal Support:	
01101127	Facility Rental	\$8,893,600
01101301	Self- Insured Liability	4,539,000
01101303	Corp Dues/Contribution	1,279,500
01101306	Property Loss	10,631,200
		43,729,200
01101308	Judgments and Losses	5,718,900
01101315	Pay Plan Improvements*	50,731,400
		<u>63,031,400</u>
	* 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	4,254,000
01101416	Subsidy Advance Planning*	210,000
	* 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	989,600
01101159	General Services Energy Program	2,154,600
01101996	Transfer General Fund 4% Reserve Fund	65,088,100
		157,587,900
	Subtotal Administration Internal Support	<u>166,789,900</u>
	Employee Benefits:	
01101104	County Retirement Match	\$373,100
01101107	Contribution Teachers' Retirement Match	1,435,000
01101109	Health Insurance Match	48,904,600
01101113	Pensioners IOD Medical Expense	8,218,900
01101114	Unemployment Compensation	471,200
01101120	Employee IOD Medical Expense	6,553,500
01101115	Life Insurance Match	3,541,200
01101131	Study Formulating Committee	100,000
01101140	Benefit Adjustments*	7,725,600
		42,725,600
	* 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	58,000
01101658	Self Insured Excise Tax	90,000
		<u>82,471,100</u>
	Subtotal Administration Employee Benefits	<u>77,471,100</u>
	Contingency:	
01101218	District Energy System	\$385,000
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
01101566	Contingency Utility Increase*	<u>825,000</u>
		1,350,000
	* 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.	

Dept Number	Description	Department or Function Total
	Subtotal Administration Contingency	<div>1,460,000</div> <div>1,985,000</div>
	Total 01 Administration	<div>242,044,000</div> <div>245,721,000</div>

Section I: General Services District
Schedule B: General Fund Appropriations

Fiscal Year
2026

Dept Number	Description	Department or Function Total
	01101667 Election Day & Early Voting	\$1,057,900
	01101676 Internal Services	12,129,100
02	Metropolitan Council	4,212,700
		<u>4,154,900</u>
03	Metropolitan Clerk	<u>1,626,800</u>
		<u>1,438,000</u>
04	Mayor's Office	<u>8,356,600</u>
		<u>7,403,100</u>
05	Election Commission*	3,722,100
	* Subject to its budget appropriation, the Election Commission is authorized to pay its certified Administrator of Elections a salary that is up to the maximum salary the Metropolitan Government pays the Assessor of Property.	
06	Department of Law	42,060,900
		<u>11,914,000</u>
07	Planning Commission*	<u>47,436,500</u>
		<u>15,058,400</u>
	* Of the \$17,436,500 \$15,058,400 appropriated to the Planning Commission, the Nashville Civic Design Center shall receive a grant of \$125,000 from these appropriations.	
08	Human Resources	9,955,500
		<u>9,579,000</u>
09	Register of Deeds	335,200
		<u>330,700</u>
10	General Services	39,837,100
		<u>38,250,300</u>
11	Historical Commission	<u>4,309,900</u>
		<u>1,282,300</u>
49	Office of Emergency Management	<u>2,574,300</u>
		<u>2,470,500</u>
91	Department of Emergency Communication	26,595,300
		<u>25,578,100</u>
TOTAL GENERAL GOVERNMENT FUNCTION		<u>\$383,253,900</u>
		<u>380,089,400</u>
FISCAL ADMINISTRATION:		
15	Finance	\$17,277,100
		<u>\$16,686,700</u>
16	Assessor of Property	<u>43,005,500</u>
		<u>12,438,000</u>
17	Trustee	<u>3,493,000</u>
		<u>3,313,100</u>
18	County Clerk	<u>7,455,600</u>
		<u>7,356,300</u>
48	Internal Audit	<u>2,374,800</u>
		<u>2,346,400</u>
TOTAL FISCAL ADMINISTRATION FUNCTION		<u>\$43,606,000</u>
		<u>42,140,500</u>
ADMINISTRATION OF JUSTICE:		
19	District Attorney	\$15,044,900
		<u>\$14,873,100</u>
21	Public Defender	<u>46,802,200</u>
		<u>16,163,000</u>
22	Juvenile Court Clerk	<u>3,379,200</u>
		<u>3,333,200</u>
23	Circuit Court Clerk	3,491,200
24	Criminal Court Clerk	9,110,300
		<u>8,995,800</u>
25	Clerk and Master - Chancery	<u>2,204,700</u>
		<u>2,174,900</u>

Section I: General Services District
Schedule B: General Fund Appropriations

Fiscal Year
2026

Dept Number	Description	Department or Function Total
26	Juvenile Court	20,007,000 <u>19,746,700</u>
27	General Sessions Court	47,664,400 <u>17,215,400</u>
28	State Trial Courts*	43,602,500 <u>13,312,600</u>
	* 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	6,369,000 <u>5,592,800</u>
47	Criminal Justice Planning	754,100 <u>744,400</u>
51	Metro Family Safety*	6,122,800 <u>6,126,300</u>

* Of the ~~\$6,122,800~~ 6,126,300 appropriated to Family Safety, the Legal Aid Society shall receive a grant of \$169,000, the Mary Parrish Center shall receive a grant of \$120,000, the Sexual Assault Center Safe Bar Program shall receive a grant of \$175,000, and the YWCA shall receive a grant of \$275,000, and CASA Nashville shall receive a grant of \$75,000 from these appropriations.

TOTAL ADMINISTRATION OF JUSTICE FUNCTION

\$114,552,300
\$111,769,400

Section I: General Services District
Schedule B: General Fund Appropriations

Fiscal Year
2026

Dept Number	Description	Department or Function Total
LAW ENFORCEMENT AND CARE OF PRISONERS:		
30	Sheriff's Office	\$125,094,000
		<u>\$123,456,400</u>
31	Police Department	<u>329,928,900</u>
		<u>325,733,600</u>
54	Community Review Board	<u>2,455,800</u>
		<u>2,425,500</u>
TOTAL LAW ENFORCEMENT AND CARE OF PRISONERS FUNCTION		<u>\$457,478,700</u>
		<u>451,615,500</u>
FIRE PREVENTION AND CONTROL:		
32	Fire Department and EMS Services	\$228,109,000
		<u>\$221,971,300</u>
TOTAL FIRE PREVENTION AND CONTROL FUNCTION		<u>\$228,109,000</u>
		<u>221,971,300</u>
REGULATION, INSPECTION, AND ECONOMIC DEVELOPMENT:		
01	Economic Development	
01101118	Economic Job Development Incentive Dell	\$0
		<u>\$500,000</u>
01101146	Philips Holdings Economic Incentive	436,300
01101158	Economic Incentive Alliance Bernstein	525,000
01101483	Consulting Underwriting Services - Housing	500,000
01101492	East Bank Development Authority	3,000,000
01101222	Coliseum Capital Maintenance Fund Transfer	1,000,000
01101238	National League of Cities	1,000,000
01101534	Contribute Sister Cities	95,000
		<u>70,000</u>
01101578	Barnes Affordable Housing Trust*	16,000,000
	* 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.	
01101637	Contribute Music and Entertainment Economic Development and Film Initiatives	250,000
01101650	Small Business Incentive	250,000
01101691	MAC Workforce*	365,300
	* Of the \$365,300 appropriated to MAC Workforce, Music City Construction Careers shall receive a grant of \$50,000 from these appropriations.	
01101693	MDHA VASH Pilot Program	100,000
01101995	Tax Increment Payment - IDB	1,550,000
01101998	Tax Increment Payment - MDHA	13,813,300
01101233	Subsidy Farmers' Market	805,800
01101428	Subsidy Muni Auditorium	843,100
Subtotal Economic Development		<u>40,533,800</u>
		<u>41,008,800</u>
33	Codes Administration	\$19,754,300
		<u>\$19,484,900</u>
34	Beer Board	<u>1,670,700</u>
		<u>1,653,100</u>
TOTAL REGULATION, INSPECTION, AND ECONOMIC DEVELOPMENT FUNCTION		<u>\$62,433,800</u>
		<u>61,671,800</u>
SOCIAL SERVICES		
37	Social Services	\$8,956,400
		<u>\$9,047,200</u>

Section I: Schedule B:		General Services District General Fund Appropriations	Fiscal Year 2026
Dept Number	Description		Department or Function Total
<u>* Of the \$9,047,200 appropriated to Social Services, The Branch of Nashville shall receive a grant of \$25,000 from these appropriations</u>			
44	Human Relations Commission		1,426,100
			<u>1,133,600</u>
53	Office of Homeless Services*		10,669,600
			<u>10,414,400</u>
<u>* Of the \$10,669,600 10,414,4000 appropriated to Office of Homeless Services, Room In The Inn shall receive a grant of \$450,000 from these appropriations.</u>			
TOTAL SOCIAL SERVICES FUNCTION			<u><u>\$21,052,100</u></u>
			<u>\$20,595,200</u>

Section I: General Services District
Schedule B: General Fund Appropriations

Fiscal Year
2026

Dept Number	Description	Department or Function Total
HEALTH AND HOSPITALS		
01101382	Healthy Nashville Study	\$647,900
01101426	Subsidy Hospital Authority*	60,746,400
	* In addition to any other provision of this ordinance, as a condition for the release of any subsidy payments to the Hospital Authority, the Hospital Authority shall, at the time of each subsidy draw, submit a detailed expenditure plan outlining the intended use of the requested funds. This plan must include a comprehensive breakdown of the proposed use that clearly distinguishes between labor-related cost (e.g., salaries, wages, benefits) and non-labor costs (e.g., accounts payable including a detailed listing of invoices to be paid). No subsidy funds shall be disbursed until such documentation has been received and reviewed for compliance with this requirement.	
01101432	Subsidy BLTC Management Contract	320,000
01101433	Knowles Home Management Contract	2,370,000
01101613	Correctional Healthcare	31,707,300
01101614	Forensic Medical Examiner	7,312,700
38	Health Department*	58,457,400 <u>57,599,000</u>
	* Of the <u>\$57,599,000</u> \$58,457,400 appropriated to the Health Department, the Mental Health Cooperative shall receive a grant of \$5,688,500 <u>\$5,990,900</u> and the <u>Tennessee Justice Center</u> shall receive a grant of <u>\$60,000</u> from these appropriations.	
TOTAL HEALTH AND HOSPITALS FUNCTION		<u>\$161,561,700</u> 160,703,300
PUBLIC LIBRARY SYSTEM:		
39	Public Library	\$48,653,800 <u>\$47,579,500</u>
TOTAL PUBLIC LIBRARY SYSTEM FUNCTION		<u>\$48,653,800</u> 47,579,500
RECREATIONAL, CULTURAL, CONSERVATION AND COMMUNITY SUPPORT:		
01	Community Support:	
01101204	Metro Action Commission (MAC)	\$12,437,500
01101326	Property Tax Relief Program	6,847,000
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*	50,000
	* 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.	
01101587	Contribute Alignment Nashville	100,000
01101147	Nashville State Cmty College Fndtn - GRAD Program	750,000
01101624	PENCIL Foundation	100,000
01101686	Public Education Foundation	100,000
01101687	Summer Youth Employment Program	2,079,100
01101703	Choosing Justice Initiative for the Indigent Defense, Excellence and Advocacy Program	500,000
01101704	ADM Begin Bright - NPL Foundation	1,000,000
01101705	ADM Human Svcs Study - Public Private	500,000
<u>01101706</u>	<u>Museum Study</u>	<u>60,000</u>
01101339	Community Safety Fund	1,000,000
Subtotal 01 Administration - Community Support		<u>25,551,100</u>

Section I: General Services District
Schedule B: General Fund Appropriations

Fiscal Year
2026

Dept Number	Description	Department or Function Total
35	01101699 Tree Canopy Agricultural Extension	\$1,500,000 593,200 <u>587,200</u>
40	Parks and Recreation	72,711,400 <u>71,307,600</u>
41	Arts Commission*	5,651,700 <u>4,726,900</u>
* Of the \$5,651,700 <u>4,726,900</u> appropriated to the Arts Commission, \$3,263,200 shall be contingent upon both: (i) the Metro Arts Commission providing an annual report to the Metropolitan Council detailing the grant recipients, moneys disbursed, and the purposes for which moneys were disbursed as required by TCA § 7-3-314(d) and (ii) the approval by the Metropolitan Council of the criteria of the Metro Arts Commission for the award of any funds as required by MCL 2.112.040(H).		
64	Sports Authority	3,941,200
TOTAL RECREATIONAL, CULTURAL, CONSERVATION AND COMMUNITY SUPPORT FUNCTION		<u><u>\$109,888,600</u></u>
		107,614,000
INFRASTRUCTURE AND TRANSPORTATION		
	01101117 Subsidy Regional Transportation Authority (RTA)	\$320,200
	01101237 Commuter Rail	1,871,800
	01101304 Subsidy Metropolitan Transit Authority (MTA)	77,212,600
	01101350 Satellite City Payments	1,541,300
42	Nashville Department of Transportation (NDOT)	62,257,400 <u>59,271,200</u>
TOTAL INFRASTRUCTURE AND TRANSPORTATION FUNCTION		<u><u>\$143,203,300</u></u>
		140,217,100
TOTAL GENERAL FUND EXPENDITURES OF THE GENERAL SERVICES DISTRICT		<u><u>\$1,773,793,200</u></u>
		<u><u>\$1,745,967,000</u></u>
	Fund Balance Restoration	\$47,836,900
		<u>\$43,735,800</u>
	Fund Balance Sustainability	35,483,800
		<u>21,875,800</u>
TOTAL FUND BALANCE ADJUSTMENT		<u><u>\$83,320,700</u></u>
		<u><u>\$65,611,600</u></u>
TOTAL GENERAL FUND OF THE GENERAL SERVICES DISTRICT		<u><u>\$1,857,113,900</u></u>
		<u><u>\$1,811,578,600</u></u>

Section I: General Services District
Schedule C: Debt Services Funds Appropriations

Fiscal Year
2026

Total by Fund:

Debt Service Administration		
25104	MNPS Debt Service	\$137,792,400
20115	GSD Debt Service	304,561,400
TOTAL DEBT SERVICE FUNDS - GSD		\$442,353,800

Debt Service Requirements by Fund		PRINCIPAL	INTEREST	OTHER	TOTAL
25104	MNPS Debt Service Fund				
	Outstanding G.O. MNPS Bonds: (BU 80106000)	\$78,543,300	\$45,529,300	\$0	\$124,072,600
	Redemption, Cremation and Management Fees	0	0	453,700	453,700
	Treasury Internal Service Fees	0	0	121,400	121,400
	Qualified School Capital Projects, 2009 (QSCB)	0	0	1,767,600	1,767,600
	Qualified School Capital Projects, 2010 (QSCB)	0	0	3,942,300	3,942,300
	Commercial Paper (Bonds Anticipation Loans)	0	3,336,700		3,336,700
	Subtotal MNPS Debt Service Fund	78,543,300	48,866,000	6,285,000	133,694,300
	Fund Balance Restoration	\$0	\$0	\$1,425,600	\$1,425,600
	Fund Balance Sustainability	0	0	2,672,500	2,672,500
	TOTAL MNPS DEBT SERVICE FUND	\$78,543,300	\$48,866,000	\$10,383,100	\$137,792,400
20115	GSD Debt Service Fund (BU-90101000)				
	Outstanding G.O. GSD Bonds: (BU 90101000)	\$176,648,100	\$95,336,000	\$0	\$271,984,100
	Redemption, Cremation and Management Fees	0	0	1,037,300	1,037,300
	Treasury Internal Service Fees	0	0	261,900	261,900
	Commercial Paper (Bonds Anticipation Loans)	0	13,634,000	0	13,634,000
	Subtotal GSD Debt Service Fund	176,648,100	108,970,000	1,299,200	286,917,300
	Fund Balance Restoration	\$0	\$0	\$11,903,400	\$11,903,400
	Fund Balance Sustainability	0	0	5,740,700	5,740,700
	TOTAL GSD DEBT SERVICE FUND	\$176,648,100	\$108,970,000	\$18,943,300	\$304,561,400

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
2026

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	5,632,100	5,632,100
30006	Animal Control Donations	75,000	75,000
30020	State Trial Court Drug Enforcement	141,000	141,000
30027	General Sessions Drug Court	5,300	5,300
30031	Hotel Occ Convention Ctr 2007	28,744,500	28,744,500
30034	Criminal Court Clerk Computerizat	215,900	215,900
30041	Event and Marketing	5,185,500	5,185,500
30042	Hotel Occ Conv Ctr 1% Tax	22,679,000	22,679,000
30043	Hotel Occ Conv Ctr 2007 1% Tax	20,437,200	20,437,200
30044	Hotel Occ Tourist Promotion	45,357,900	45,357,900
30045	Hotel Occ Tourist Related	22,679,000	22,679,000
30046	Hotel Occ General Fund 1%	22,679,000	22,679,000
30047	Hotel Occ 2007 1% SecondaryTDZ	2,241,800	2,241,800
30048	Fire Department Donations	3,300	3,300
30064	CBID Fee Event and Marketing	3,965,300	3,965,300
30072	Animal Education and Welfare	1,000	1,000
30096	TN Direct Appropriations Grant	100,000	100,000
30101	Metro Major Drug Program	320,400	320,400
30102	DUI Offender	52,800	52,800
30103	DA Fraud & Economic Crime	57,500	57,500
30104	DA Special Operations	2,000	2,000
30114	Barnes Fund for Affordable Housing	48,000,000	48,000,000
30118	County Clerk Computer Fund	135,000	135,000
30122	Juvenile Court Clerk Computer Fund	16,900	16,900
30130	Mediation Services Fund*	110,000	110,000
* 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 and distributed on a monthly basis based on actual revenue received and are not capped at the fund balance and appropriation total listed here.			
30146	Police Unauth Substance Abuse	200,000	200,000
30147	Police Drug Enforcement	1,125,000	1,125,000
30149	Police Federal Drug Enforcement	500,000	500,000
30151	Victim Witness Protection	5,800	5,800
30154	Police State Felony Forfeitures	87,000	87,000
30155	Police State Gambling Forfeitures	210,000	210,000
30156	Police Federal Forfeitures	10,000	10,000
30157	Police Sex Offender Registry	165,500	165,500
30158	Police Donations Fund	11,500	11,500
30164	Community Safety	3,604,400	3,604,400
30173	Opioid Settlements	14,902,600	5,880,500
30176	C-PACER	200,000	200,000
30195	CBID Safety & Assessment Fund	4,288,500	4,288,500
30200	Police Task Force Fund	2,220,000	2,220,000
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	186,700	186,700
30218	County Clerk Title Fees	100,000	100,000
30221	Federal Funds Reserve	20,000,000	20,000,000
30267	Pension Asset Management	1,327,600	1,327,600
30288	Sports Authority Arena Account 2019	30,400,000	30,400,000
30289	Sports Authority Arena Revenue 2019	2,200,000	2,200,000
30318	County Clerk EIVS Fees	30,000	30,000
30320	Metro Transit Impr Plan Revenue Fund IMPROVE Act Transit Admin Fund	164,426,000	164,426,000
30322	Metro Transit Operating Expense Fund	60,161,600	60,161,600
30359	Special Events	20,563,800	20,563,800

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
2026

Fund Number	Description	Revenues and Fund Balances To Support Appropriations	Appropriations
30370	ITS Community Assets & Land Use Fund	2,782,300	2,782,300
30404	Library Special Projects	52,000	52,000
30408	NDOT Grants	1,531,100	1,531,100
30418	County Clerk T&R Fees	750,000	750,000
30501	Solid Waste Operations	58,546,000 <u>56,450,800</u>	58,546,000 <u>56,450,800</u>
30503	Waste Services Tire Waste	600,000	600,000
30509	NDOT Surplus Parking Fund	8,845,400	7,906,600
30512	NDOT Parking Management Program	6,953,400	4,738,500
30600	Demolition Fund	275,000	275,000
30702	Advance Planning and Research	126,700	126,700
30709	Mixed Income PILOT- HEFB	10,000	10,000
30764	Metro Area Computer Mapping	70,500	70,500
30801	Parks Special Projects	62,300	62,300
30802	Parks Resale Inventory	3,100,000	3,100,000
31260	Stadium Revenue 2023	22,679,000	22,679,000
31500	MAC Administration and Leasehold	10,002,900	10,002,900
31501	MAC Local Programs	2,500	2,500
31502	MAC Headstart	24,961,500	24,961,500
31503	MAC LIHEAP Grant	7,400,500	7,400,500
31504	MAC CSBG Grant	1,675,900	1,675,900
31505	MAC Summer Food	936,600	936,600
31506	MAC CACFP	1,354,900	1,354,900
31508	MAC BF/AF Care Program	465,800	465,800
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
31521	MAC Kresge Grant	456,500	456,500
31522	MAC Youth Grant	3,324,200	3,324,200
31523	MAC Workforce	390,000	390,000
31531	MAC Martha O'Bryan TAEM	160,000	160,000
32051	Office of Family Safety Grant Fund	586,300	586,300
32060	General Services Grant Fund	2,200,000	2,200,000
32138	Homelessness Grants Fund	514,300	514,300
32200	Health Dept Grant Fund	27,900,000	27,900,000
32226	Juvenile Court Grant Fund	3,185,700	3,185,700
32227	General Sessions Court Grant Fund	1,054,400	1,054,400
32228	State Trial Courts Grant Fund	60,000	60,000
32229	Gen Sessions Veteran's Treatment Court Operations	2,700	2,700
32230	Sheriff Grant Fund	188,600	188,600
32231	Police Grant Fund	1,760,100	1,760,100
32237	Social Services Grant Fund	1,178,800	1,178,800
32240	ITS Grant Fund	1,975,200	1,975,200
32250	OEM Grant Fund	1,352,500	1,352,500
32300	Parks Dept Grant Fund	198,900	198,900
33000	Parks Master Plan	229,000	229,000
33024	Criminal Crt Clk Victims Asst	50,500	50,500
33075	General Services Energy Program	40,000	40,000
34155	Nash Educ Comm & ArtsTVCapital	200,000	200,000
35119	MNPS Special Projects	14,000,000	14,000,000
35132	MNPS Federal/State Grants	143,042,000	143,042,000
35135	MNPS Charter School	206,000,000	206,000,000
35158	MNPS Nutrition Services	68,620,100	68,620,100
37041	Tree Bank	325,000	325,000
37150	Tree Canopy	1,500,000	1,500,000
38005	Gulch Central Business Imp Dst	1,272,400	1,272,400
39005	South Nashville Central Business Imp Dt	1,105,000	1,105,000

Fund Number	Description	Revenues and Fund Balances To Support Appropriations	Appropriations
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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
2026

Fund Number	Description	Revenues and Fund Balances To Support Appropriations	Appropriations
INTERNAL SERVICE FUNDS:			
51137	Information Technology Services	\$64,317,500	\$64,317,500
		<u>\$63,250,900</u>	<u>\$63,250,900</u>
51138	ITS Technology Revolving	\$403,200	\$403,200
51154	Office of Fleet Management	43,519,200	43,519,200
51180	Treasury Management	2,163,800	2,163,800
55146	MNPS Print Shop	1,000,000	1,000,000
ENTERPRISE FUNDS:			
60008	Sports Authority	\$3,941,200	\$3,941,200
<u>60120</u>	<u>East Bank Development Authority</u>	<u>\$3,000,000</u>	<u>\$3,000,000</u>
60152	Farmers' Market	3,205,800	3,205,800
60156	Board of Fair Commissioners	5,001,900	5,001,900
60161	Municipal Auditorium	3,643,100	3,643,100
60271	Music City Center Operations	70,326,300	63,487,100
61190	Surplus Property Auction	1,525,400	1,525,400
61200	Police Impound	500,000	500,000
68201	DES Oper General Acct	22,370,400	22,370,400

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

Fiscal Year
2026

Fund Number	Description	Appropriations
35131	MNPS General Purpose Fund *	
	Operational (BU-80111000)	\$1,374,463,500
		<u>\$1,320,013,500</u>
	Property Tax Increment	8,115,400
Total General Purpose School Fund Expenditures		<u>\$1,382,578,900</u>
		<u>1,328,128,900</u>
	Fund Balance Restoration	\$2,901,100
		<u>\$0</u>
	Fund Balance Sustainability	<u>27,538,500</u>
		<u>16,601,600</u>
TOTAL FUND BALANCE ADJUSTMENT		<u>\$30,439,600</u>
		<u>\$16,601,600</u>
TOTAL GENERAL PURPOSE SCHOOL FUND		<u>\$1,413,018,500</u>
		<u>1,344,730,500</u>

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

SECTION II: THE URBAN SERVICES DISTRICT

Provisions for Prorating Property Taxes:

2024 (Preceding) and Prior Years: 2024 and prior years' Property Taxes of the Urban Services District and/or the former City of Nashville, collected during Fiscal Year 2026, 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.

2025 Property Taxes: 2025 Property Taxes of the Urban Services District, collected during Fiscal Year 2026, are to be prorated consistent with the tax levy ordinance for Fiscal Year 2026.

Therefore, all such taxes are prorated as follows:

Fund	Percent
18301 USD General Fund	17.929%
	7.350%
28315 USD Debt Service Fund	82.071%
	92.650%
	<u>100.000%</u>

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

Fiscal Year
2026

Object Acct	Revenue Source Or Description	18301 General Fund	28315 Debt Service Fund	Total
PROPERTY TAXES:				
Property Taxes - Current Year				
401110	Real Property - current year	\$ 3,112,800	\$ 14,249,000	\$ 17,361,800
		<u>\$ 1,017,600</u>		<u>\$ 15,266,600</u>
401120	Personal Property - current year	129,200	591,700	720,900
401130	Public Utility - current year	48,000	219,800	267,800
401201	Delinqnt RealPrpTaxSold-cur yr	0	0	0
	Subtotal Property Taxes - Current Year	<u>3,290,000</u>	<u>15,060,500</u>	<u>48,350,500</u>
		<u>1,194,800</u>		<u>16,255,300</u>
Property Taxes - Non Current Year				
401212	Real-Collection - preceding year	\$ 1,083,800	\$ 159,500	\$ 1,243,300
401213	Real-Collection-C&M - preceding year	308,100	46,600	354,700
401222	Personal Collection - preceding year	25,500	3,700	29,200
401224	Personal Collection-C&M - preceding year	74,900	11,000	85,900
401232	Public Utility Collection - preceding year	5,300	800	6,100
401234	Public Utility-C&M Tax Lit preceding	6,500	1,000	7,500
401310	Real Property-C&M -preceding year	88,000	13,800	101,800
401311	Real Property-Trustee-preceding year	502,700	106,300	609,000
401320	Personalty-Trustee-prior	900	200	1,100
401324	Personal-C & M Tax Lit Pri	53,700	7,700	61,400
401334	Public Utility - C & M Tax Lit Pri	400	100	500
401610	In-Lieu - current	14,155,600	0	14,155,600
	Subtotal Property Taxes - Non Current Year	<u>16,305,400</u>	<u>350,700</u>	<u>16,656,100</u>
TOTAL PROPERTY TAXES		<u>\$19,595,400</u>	<u>\$15,411,200</u>	<u>\$35,006,600</u>
		<u>17,500,200</u>		<u>32,911,400</u>
OTHER TAXES, LICENSES, AND PERMITS:				
403204	Alcoholic Beverage Gross Receipts Tax	\$31,857,500	\$0	\$31,857,500
TOTAL OTHER TAXES, LICENSES, AND PERMITS		<u>\$31,857,500</u>	<u>\$0</u>	<u>\$31,857,500</u>
TOTAL REVENUE TO URBAN SERVICES DISTRICT		<u>\$51,452,900</u>	<u>\$15,411,200</u>	<u>\$66,864,100</u>
		<u>49,357,700</u>		<u>64,768,900</u>
APPROPRIATIONS OF FUND BALANCES:				
335000	Undesignated Fund Balance	18,984,900	1,529,700	\$20,514,600
TOTAL AVAILABLE TO SUPPORT APPROPRIATIONS		<u>\$70,437,800</u>	<u>\$16,940,900</u>	<u>\$87,378,700</u>
		<u>\$68,342,600</u>		<u>\$85,283,500</u>

Section II: Urban Services District
Schedule B: General Fund Appropriations

Fiscal Year
2026

Dept Number	Description	Department or Function Total
GENERAL GOVERNMENT:		
01	Administration	
	Employee Benefits:	
01191103	Civil Service Retirement Match	2,738,500
01191106	Teacher Pensions Match	453,400
01191140	Benefit Adjustments*	532,100
	* 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	3,724,000
	Total 01 Administration	3,724,000
	TOTAL GENERAL GOVERNMENT FUNCTION	\$3,724,000
REGULATION, INSPECTION, AND ECONOMIC DEVELOPMENT:		
01	Economic Development	
01191998	Tax Increment Payment - MDHA	\$3,664,700
	TOTAL REGULATION, INSPECTION, AND ECONOMIC DEVELOPMENT FUNCTION	\$3,664,700
INFRASTRUCTURE AND TRANSPORTATION		
01	Infrastructure:	
01191486	Waste Services Transfers	\$51,305,500
		\$49,210,300
42	Nashville Department of Transportation (NDOT)	9,034,400
	TOTAL INFRASTRUCTURE AND TRANSPORTATION FUNCTION	\$60,339,900
		\$58,244,700
	TOTAL GENERAL FUND EXPENDITURES OF THE URBAN SERVICES DISTRICT	\$67,728,600
		\$65,633,400
	Fund Balance Restoration	\$0
	Fund Balance Sustainability	2,709,200
	TOTAL FUND BALANCE ADJUSTMENT	\$2,709,200
	TOTAL GENERAL FUND OF THE URBAN SERVICES DISTRICT	\$70,437,800
		\$68,342,600

Total by Fund:			
Debt Service Administration			
28315	USD Debt Service		\$16,940,900
	TOTAL DEBT SERVICE FUNDS - USD		\$16,940,900

Debt Service Requirements by Fund		PRINCIPAL	INTEREST	OTHER	TOTAL
28315	USD DEBT SERVICE FUND (BU-90191000)				
	Outstanding G.O. GSD Bonds: (BU 90191000)	\$11,797,600	\$4,427,800	\$0	\$16,225,400
	Redemption, Cremation and Management Fees	0	0	43,700	43,700
	Treasury Internal Service Fees	0	0	11,700	11,700
	Commercial Paper (Bonds Anticipation Loans)	0	1,900	0	1,900
	Subtotal USD Debt Service Fund	11,797,600	4,429,700	55,400	16,282,700
	Fund Balance Restoration	\$0	\$0	\$0	\$0
	Fund Balance Sustainability	0	0	658,200	658,200
	TOTAL USD DEBT SERVICE FUND	\$11,797,600	\$4,429,700	\$713,600	\$16,940,900

Fund Number	Description	Revenues and Fund Balances To Support Appropriations	Appropriations
WATER AND SEWER FUNDS:			
27312	Water and Sewer Debt Service	\$81,500,000	\$81,500,000
47335	Water and Sewer Extension and Replacement	161,129,500	161,129,500
67311	Water and Sewer Revenue Fund	418,739,000	418,739,000
67331	Water and Sewer Operating	213,127,300	213,127,300
67332	Water and Sewer Operating Reserve	557,200	557,200
67411	Stormwater Revenue	40,144,000	40,144,000
67431	Stormwater Operating	35,022,000	35,022,000
47346	Stormwater Capital Improvements	5,122,000	5,122,000
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 - Final

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:

Director of Finance

Courtney Johnston

Tonya Hancock

Budget Officer

Thom Druffel

APPROVED AS TO FORM AND LEGALITY:

Metropolitan Attorney

Members of the Metropolitan Council