**SUBSTITUTE BILL NO. BL2022 - 1248**

**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 <u>but no later than 45 days after the end of each month</u>, 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, 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, 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 | $592,487,900<br>~~$591,547,500~~ | $245,909,800 | $53,601,700 | $463,608,100 | $1,355,607,500<br>~~$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 | 143,812,000<br>~~161,667,300~~ | 0 | 0 | 45,390,000<br>~~26,290,000~~ | 189,202,000<br>~~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 | 260,325,500<br>~~282,925,500~~ | 382,597,200<br>~~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 | $1,236,785,400<br>~~$1,253,700,300~~ | $256,953,800 | $119,173,600 | $1,102,202,500<br>~~$1,105,702,500~~ | $2,715,115,300<br>~~$2,735,530,200~~ |
| 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 | $34,783,500 | $12,769,300 | $1,625,500 | $3,300,000 | $52,478,300 |
| Appropriated Reserves | 0 | 0 | 0 | 0 | 0 |
| Appropriated Unreserved Fund Balances | $9,000,000<br>~~0~~ | 0 | 0 | 0 | $9,000,000<br>~~0~~ |
| Total Available for GSD Appropriations | $1,280,568,900<br>~~$1,288,483,800~~ | $269,723,100 | $120,799,100 | $1,105,502,500<br>~~$1,109,002,500~~ | $2,776,593,600<br>~~$2,788,008,500~~ |
| **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 | 19,429,800<br>~~20,674,500~~ | 369,900 | 0 | 0 | 19,799,700<br>~~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 | $160,712,600<br>~~$161,957,300~~ | $20,294,700 | $0 | $0 | $181,007,300<br>~~$182,252,000~~ |
| Appropriated Unreserved Fund Balances | 0 | 0 | 0 | 0 | 0 |
| Total Available for USD Appropriations | $160,712,600<br>~~$161,957,300~~ | $20,294,700 | $0 | $0 | $181,007,300<br>~~$182,252,000~~ |

**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 | $329,757,100<br>~~$334,193,600~~ | $30,993,500<br>~~$32,238,200~~ | $0 | $360,750,600<br>~~$366,431,800~~ |
| Fiscal Administration | 34,468,800 | 0 | 0 | 34,468,800 |
| Administration of Justice | 83,676,300<br>~~83,599,300~~ | 0 | 0 | 83,676,300<br>~~83,599,300~~ |
| Law Enforcement and Care of Prisoners | 340,185,200<br>~~341,097,100~~ | 481,000 | 481,000 | 340,185,200<br>~~341,097,100~~ |
| Fire Prevention and Control | 79,602,900<br>~~80,600,900~~ | 86,464,300 | 0 | 166,067,200<br>~~167,065,200~~ |
| Regulation, Inspection, & Economic Development | 54,811,000<br>~~54,751,000~~ | 2,322,600 | 0 | 57,133,600<br>~~57,073,600~~ |
| Social Services | 10,000,800<br>~~9,950,800~~ | 0 | 0 | 10,000,800<br>~~9,950,800~~ |
| Health and Hospitals | 115,578,300<br>~~115,058,800~~ | 0 | 0 | 115,578,300<br>~~115,058,800~~ |
| Public Library System | 37,910,800<br>~~38,360,800~~ | 0 | 0 | 37,910,800<br>~~38,360,800~~ |
| Recreational, Cultural, Conservation & Community Support | 81,032,000<br>~~80,967,000~~ | 465,500 | 0 | 81,497,500<br>~~81,432,500~~ |
| Infrastructure and Transportation | 113,545,700<br>~~115,435,700~~ | 39,985,700 | 0 | 153,531,400<br>~~155,421,400~~ |
| GENERAL FUNDS TOTAL | 1,280,568,900<br>~~1,288,483,800~~ | 160,712,600<br>~~161,957,300~~ | 481,000 | 1,440,800,500<br>~~1,449,960,100~~ |
| DEBT SERVICE FUNDS | 390,522,200 | 20,294,700 | 0 | 410,816,900 |
| SCHOOL OPERATING FUND | 1,105,502,500<br>~~1,109,002,500~~ | 0 | 0 | 1,105,502,500<br>~~1,109,002,500~~ |
| TOTAL APPROPRIATIONS BY DISTRICT | 2,776,593,600<br>~~2,788,008,500~~ | 181,007,300<br>~~182,252,000~~ | 481,000 | 2,957,119,900<br>~~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 | $2,773,012,700<br>~~$2,784,427,600~~ | $181,007,300<br>~~$182,252,000~~ | $481,000 | $2,953,539,000<br>~~$2,966,198,600~~ |

**Estimated Unencumbered Beginning & Appropriated Fund Balances** **Fiscal Year 2023**
This schedule is presented for information purposes only.

| 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 | $9,000,000<br>~~$0~~ | $291,986,252 | 22.8%<br>~~23.4%~~ |
| Debt Service Fund | 28,050,881 | 0 | 28,050,881 | 10.4% |
| Schools Fund | 202,919,080 | 0 | 202,919,080 | 18.4%<br>~~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 | 7.9%<br>~~7.8%~~ |
| Debt Service Fund | 4,724,069 | 0 | 4,724,069 | 23.3% |

**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 | 44.4559% | ~~44.4178%~~ | 43.4889% | ~~43.4495%~~ |
| 35131 GSD Schools Fund | 33.7440% | ~~33.7671%~~ | 34.3315% | ~~34.3554%~~ |
| 20125 GSD Debt Service Fund | 17.8987% | ~~17.9110%~~ | 18.2103% | ~~18.2230%~~ |
| 25104 GSD Schools Debt Service Fund | 3.9014% | ~~3.9041%~~ | 3.9694% | ~~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 | $558,790,800<br>~~$557,903,900~~ | $231,907,100 | $50,549,500 | $437,209,100 | $1,278,456,500<br>~~$1,277,569,600~~ |
| 401120 | Personal Property - current year | 21,561,100<br>~~21,526,800~~ | 8,983,200 | 1,958,100 | 16,935,900 | 49,438,300<br>~~49,404,000~~ |
| 401130 | Public Utility - current year | 12,136,000<br>~~12,116,800~~ | 5,019,500 | 1,094,100 | 9,463,100 | 27,712,700<br>~~27,693,500~~ |
| **Subtotal Property Taxes - Current Year** | | 592,487,900<br>~~591,547,500~~ | 245,909,800 | 53,601,700 | 463,608,100 | 1,355,607,500<br>~~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** | | **$670,621,800**<br>**~~$669,681,400~~** | **$248,976,500** | **$55,141,400** | **$473,830,000** | **$1,448,569,700**<br>**~~$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 | 4,260,300<br>~~22,115,600~~ | 0 | 0 | 17,855,300<br>~~0~~ | 22,115,600<br>~~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 | 27,456,700<br>~~26,212,000~~ | 27,699,600<br>~~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 |

| Object Acct | | 10101 General Fund | 20115 Debt Services Fund | 25104 MNPS Debt Service Fund | 35131 MNPS Funds | Total |
|---|---|---|---|---|---|---|
| 403303 | Taxicab Driver Permit | $20,000 | $0 | $0 | $0 | $20,000 |
| 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** | | **$143,812,000** | **$0** | **$0** | **$45,390,000** | **$189,202,000** |
| | | ~~**$161,667,300**~~ | | | ~~**$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 | 257,743,000<br>~~280,343,000~~ | 257,743,000<br>~~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 | 260,325,500<br>~~282,925,500~~ | 382,597,200<br>~~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** | **$260,835,500**<br>**~~$283,435,500~~** | **$410,051,300**<br>**~~$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** |

**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 |
|---|---|---|---|---|---|---|
| **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 Tuiti | 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 |

**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 |
|---|---|---|---|---|---|---|
| **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 | Tennnis 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** |

**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 |
|---|---|---|---|---|---|---|
| **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 For | 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** |
| GRAND TOTAL REVENUE TO GSD | | 1,271,568,900<br>~~1,288,483,800~~ | 269,723,100 | 120,799,100 | 1,105,502,500<br>~~1,109,002,500~~ | 2,767,593,600<br>~~2,788,008,500~~ |
| APPROPRIATIONS OF FUND BALANCES: | | | | | | |
| 335000 | Undesignated Fund Balance | $9,000,000<br>~~$0~~ | $0 | $0 | $0 | $9,000,000<br>~~$0~~ |
| **TOTAL REVENUE TO SUPPORT APPROPRIATIONS** | | **$1,280,568,900**<br>**~~$1,288,483,800~~** | **$269,723,100** | **$120,799,100** | **$1,105,502,500**<br>**$1,109,002,500** | **$2,776,593,600**<br>**~~$2,788,008,500~~** |

| 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 | 8,035,200<br>~~9,035,200~~ |
| 01101303 | Corp Dues/Contribution | 826,000 |
| 01101306 | Property Loss | 9,744,600 |
| 01101308 | Judgements and Losses | 4,941,100<br>~~5,941,100~~ |
| 01101315 | Pay Plan Improvements* | 40,778,900<br>~~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 | 50,064,800<br>~~54,897,300~~ |
| | Subtotal Administration Internal Support | 121,515,800<br>~~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. | |

| Dept Number | | Description | Department or Function Total |
|---|---|---|---|
| | 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 Recuritment Program. | |
| | 01101658 | Self Insured Excise Tax | 80,000 |
| | Subtotal Administration Employee Benefits | | 103,018,900 |
| | 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~~ | 0<br>~~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 | 1,000,000<br>~~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 | | 4,099,300<br>~~4,490,300~~ |
| | **Total 01 Administration** | | 228,634,000<br>~~233,262,800~~ |
| | 01101667 | Election Day & Early Voting | 1,829,200 |
| | 01101676 | Internal Services | 4,417,400 |
| 02 | Metropolitan Council | | 3,237,000<br>~~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 | | 10,075,600 |
| | | * Of the ~~$9,933,300~~ $10,075,600 appropriated to the Planning Commission, the Nashville Civic Design Center shall receive a grant of $125,000 from these appropriations. | ~~9,933,300~~ |
| 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 |

| Dept Number | Description | Department or Function Total |
|---|---|---|
| 91 | Department of Emergency Communication | 21,567,900 |
| **TOTAL GENERAL GOVERNMENT FUNCTION** | | **$329,757,100**<br>~~**$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** |
| **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 | 15,064,700<br>~~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** | | **$83,676,300**<br>~~**$83,599,300**~~ |
| **LAW ENFORCEMENT AND CARE OF PRISONERS:** | | |
| 30 | Sheriff's Office | $94,087,700 |
| 31 | Police Department | 244,009,600<br>~~244,996,000~~ |
| 52 | Community Oversight Board | 2,087,900<br>~~2,013,400~~ |
| **TOTAL LAW ENFORCEMENT AND CARE OF PRISONERS FUNCTION** | | **$340,185,200**<br>~~**$341,097,100**~~ |

| Dept Number | | Description | Department or Function Total |
|---|---|---|---|
| **FIRE PREVENTION AND CONTROL:** | | | |
| 32 | | Fire Department and EMS Services | $79,602,900<br>~~$80,600,900~~ |
| **TOTAL FIRE PREVENTION AND CONTROL FUNCTION** | | | **$79,602,900**<br>**~~$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 | 70,000<br>~~60,000~~ |
| | 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 | 365,300<br>~~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 |
| | | | 38,956,300<br>~~38,896,300~~ |
| 33 | | Codes Administration | 15,059,600 |
| 34 | | Beer Board | 795,100 |
| **TOTAL REGULATION, INSPECTION, AND ECONOMIC DEVELOPMENT FUNCTION** | | | **$54,811,000**<br>**~~$54,751,000~~** |

| Dept Number | | Description | Department or Function Total |
|---|---|---|---|
| **SOCIAL SERVICES** | | | |
| 37 | Social Services | | $9,422,300<br>~~$9,372,300~~ |
| | | * Of the ~~$9,372,300~~ $9,422,300 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** | | | **$10,000,800**<br>**~~$9,950,800~~** |
| **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 | | 31,654,500<br>~~31,135,000~~ |
| **TOTAL HEALTH AND HOSPITALS FUNCTION** | | | **$115,578,300**<br>**~~$115,058,800~~** |
| **PUBLIC LIBRARY SYSTEM:** | | | |
| 39 | Public Library | | $37,910,800<br>~~$38,360,800~~ |
| **TOTAL PUBLIC LIBRARY SYSTEM FUNCTION** | | | **$37,910,800**<br>**~~$38,360,800~~** |

| Dept Number | | Description | Department or Function Total |
|---|---|---|---|
| **RECREATIONAL, CULTURAL, CONSERVATION AND COMMUNITY SUPPORT:** | | | |
| 01 | Community Support: | | |
| | 01101204 | Metro Action Commission (MAC) | $7,894,500<br>~~$7,794,500~~ |
| | 01101326 | Property Tax Relief Program | 5,721,500 |
| | 01101379 | Education Research & Support | 325,000 |
| | 01101502 | Contribute Nashville Symphony<br>* Minimum appropriation of $15,000 pursuant to Section 18.11 of the Metropolitan Charter | 15,000 |
| | 01101503 | Contribute Adventure Science Center*<br>* Minimum appropriation of $25,000 pursuant to Section 18.11 of the Metropolitan Charter | 125,000 |
| | 01101521 | Contribute Humane Association<br>* Minimum appropriation of $12,500 pursuant to Section 18.11 of the Metropolitan Charter | 12,500 |
| | 01101147 | Nashville State Cmty College Fndtn - GRAD Program | 750,000<br>~~500,000~~ |
| | TBD | Neighbor 2 Neighbor | 15,000 |
| | 01101687 | Summer Youth Employment Program | 2,079,100 |
| | 01101339 | Community Safety Fund | 2,000,000 |
| | Subtotal 01 Administration - Community Support | | 18,937,600<br>~~18,572,600~~ |
| | 01101699 | Tree Canopy | 1,500,000 |
| 35 | Agricultural Extension | | 390,300 |
| 40 | Parks and Recreation | | 52,964,600<br>~~53,464,600~~ |
| 41 | Arts Commission | | 4,782,600 |
| 64 | Sports Authority | | 2,256,900 |
| | TBD | Stadium Study | 200,000 |
| **TOTAL RECREATIONAL, CULTURAL, CONSERVATION AND COMMUNITY SUPPORT FUNCTION** | | | **$81,032,000**<br>**~~$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) | 61,610,900<br>~~62,610,900~~ |
| | 01101350 | Satellite City Payments | 1,324,900 |
| 42 | Public Works/Nashville Department of Transportation (NDOT) | | 43,195,700<br>~~44,085,700~~ |
| 42 | Public Works GSD Waste Management Transfers | | 5,594,000 |
| **TOTAL INFRASTRUCTURE AND TRANSPORTATION FUNCTION** | | | **$113,545,700**<br>**~~$115,435,700~~** |
| **TOTAL GENERAL FUND EXPENDITURES OF THE GENERAL SERVICES DISTRICT** | | | **$1,280,568,900**<br>**~~$1,288,483,800~~** |

**Section I: General Services District** **Fiscal Year**
**Schedule C: Debt Services Funds Appropriations** **2023**

**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** | $390,522,200 |

| **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** | **$75,162,036** | **$39,528,181** | **$6,108,848** | **$120,799,100** |
| 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** | **$172,214,999** | **$96,029,393** | **$1,478,686** | **$269,723,100** |

**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 |
|---|---|---|---|
| **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** **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 |
|---|---|---|---|
| 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 |
| 30359 | Special Events | 10,256,000 | 10,256,000 |
| 30360 | Emergency Response Fund | 3,934,200 | 3,934,200 |
| 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 |

**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 |
|---|---|---|---|
| 31524 | MAC VOCA | $629,100 | $629,100 |
| 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** **Fiscal Year**
**Schedule E:** **Schools Fund Appropriations** **2023**

| Fund Number | Description | Appropriations |
|---|---|---|
| 35131 | MNPS General Purpose Fund * | |
| | Operational (BU-80111000) | $1,097,426,300<br>~~$1,100,926,300~~ |
| | Property Tax Increment | 8,076,200 |
| | Total - General Purpose School Fund Appropriation | $1,105,502,500<br>~~$1,109,002,500~~ |

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 originaly 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:

| Fund | Percent |
|---|---|
| 18301 USD General Fund | 87.1728% |
| 28315 USD Debt Service Fund | 12.8272% |
| | 100.0000% |

**Section II: Urban Services District** **Fiscal Year**
**Schedule A: Estimated Revenues & Appropriated Fund Balances Supporting Appropriations** **2023**

| Account Number | Revenue Source Or Description | 18301 General Fund | 28315 Debt Service Fund | Total |
|---|---|---|---|---|
| **PROPERTY TAXES:** | | | | |
| **Property Taxes - Current Year** | | | | |
| 401110 | Real Property - current year | $ 114,580,200 | $ 16,860,200 | $ 131,440,400 |
| 401120 | Personal Property - current year | 4,999,600 | 735,700 | 5,735,300 |
| 401130 | Public Utility - current year | 2,205,300 | 324,500 | 2,529,800 |
| | **Subtotal Property Taxes - Current Year** | 121,785,100 | 17,920,400 | 139,705,500 |
| **Property Taxes - Non Current Year** | | | | |
| 401212 | Real-Collection -preceding year | $ 1,680,900 | $ 304,100 | $ 1,985,000 |
| 401222 | Personal Collection - preceding year | 21,800 | 3,900 | 25,700 |
| 401224 | Personal Collection-C&M - preceding year | 85,300 | 15,400 | 100,700 |
| 401232 | Public Utility Collection - preceding year | 100 | 0 | 100 |
| 401234 | Public Utility-C&M Tax Lit preceeding | 7,100 | 1,300 | 8,400 |
| 401310 | Real Property-C&M -preceding year | 2,600 | 400 | 3,000 |
| 401324 | Personal-C & M Tax Lit Pri | 12,000 | 2,700 | 14,700 |
| 401510 | Interest/Penalty - Trustee | 290,200 | 0 | 290,200 |
| 401520 | Interest/Penalty - Collections | 17,500 | 0 | 17,500 |
| 401530 | Interest/Penalty - C & M | 28,300 | 0 | 28,300 |
| 401610 | In-Lieu - current | 16,541,300 | 0 | 16,541,300 |
| | **Subtotal Property Taxes - Non Current Year** | 18,687,100 | 327,800 | 19,014,900 |
| **TOTAL PROPERTY TAXES** | | $140,472,200 | $18,248,200 | $158,720,400 |
| **OTHER TAXES, LICENSES, AND PERMITS:** | | | | |
| 403204 | Alcoholic Beverage Gross Receipts Tax | $15,830,700<br>~~$17,075,400~~ | $369,900 | $16,200,600<br>~~$17,445,300~~ |
| 403206 | Business Tax | 3,599,100 | 0 | 3,599,100 |
| **TOTAL OTHER TAXES, LICENSES, AND PERMITS** | | $19,429,800<br>~~$20,674,500~~ | $369,900 | $19,799,700<br>~~$21,044,400~~ |
| **REVENUE FROM OTHER GOVERNMENT AGENCIES:** | | | | |
| **Other Agencies - State Direct** | | | | |
| 406415 | TN Cost Reimbursement | $710,600 | $0 | $710,600 |
| **TOTAL REVENUE FROM OTHER GOVERNMENTS AGENCIES** | | $710,600 | $0 | $710,600 |
| **CHARGES FOR CURRENT SERVICES:** | | | | |
| **Charges for Current Services - Goods** | | | | |
| 407747 | Fire Protection | $100,000 | $0 | $100,000 |
| **TOTAL CHARGES FOR CURRENT SERVICES** | | $100,000 | $0 | $100,000 |

**Section II: Urban Services District** **Fiscal Year**
**Schedule A: Estimated Revenues & Appropriated Fund Balances Supporting Appropriations** **2023**

| Account Number | Revenue Source Or Description | 18301 General Fund | 28315 Debt Service Fund | Total |
|---|---|---|---|---|
| **OPERATING TRANSFERS IN** | | | | |
| 431500 | Transfer from Public Works Solid Waste for Debt Service | $0 | $583,400 | $583,400 |
| 431510 | Transfer Debt Service - DES Self Funding | 0 | 1,093,200 | 1,093,200 |
| **TOTAL OPERATING TRANSFERS IN** | | $0 | $1,676,600 | $1,676,600 |
| **TOTAL AVAILABLE TO SUPPORT APPROPRIATIONS** | | **$160,712,600** | **$20,294,700** | **$181,007,300** |
| | | ~~**$161,957,300**~~ | | ~~**$182,252,000**~~ |

| Dept Number | Description | Department or Function Total |
|---|---|---|
| **GENERAL GOVERNMENT:** | | |
| 01 | Administration | |
| | Internal Support: | |
| 01191301 | Self- Insured Liability | $133,500 |
| 01191308 | Judgements and Losses | 8,400 |
| 01191315 | Pay Plan Improvements* | 5,751,400 |
| | | ~~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 | 5,893,300 |
| | | ~~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* | 3,017,100 |
| | | ~~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 | 24,043,400 |
| | | ~~25,543,400~~ |

| Dept Number | Description | Department or Function Total |
|---|---|---|
| | Contingency: | |
| | 01191224 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. | |
| | ~~01191309 Contingency Account~~ | 0<br>~~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 | 416,300<br>~~466,300~~ |
| | **Total 01 Administration** | 30,353,000<br>~~31,597,700~~ |
| | 01191153 Internal Services | 640,500 |
| **TOTAL GENERAL GOVERNMENT FUNCTION** | | **$30,993,500**<br>**~~$32,238,200~~** |
| **LAW ENFORCEMENT AND CARE OF PRISONERS:** | | |
| 31 | Extra Police Protection | $481,000 |
| **TOTAL LAW ENFORCEMENT AND CARE OF PRISONERS FUNCTION** | | **$481,000** |
| **FIRE PREVENTION AND CONTROL:** | | |
| 32 | Fire Department | $86,464,300 |
| **TOTAL FIRE PREVENTION AND CONTROL FUNCTION** | | **$86,464,300** |
| **REGULATION, INSPECTION, AND ECONOMIC DEVELOPMENT:** | | |
| 01 | Economic Development | |
| | 01191998 Tax Increment Payment - MDHA | $2,322,600 |
| **TOTAL REGULATION, INSPECTION, AND ECONOMIC DEVELOPMENT FUNCTION** | | **$2,322,600** |

| Section II: | Urban Services District | Fiscal Year |
|---|---|---|
| Schedule B: | General Fund Appropriations | 2023 |

| Dept Number | Description | Department or Function Total |
|---|---|---|
| **RECREATIONAL, CULTURAL, CONSERVATION AND COMMUNITY SUPPORT:** | | |
| 01 | Community Support: | |
| | 01191326 Property Tax Relief Program | $465,500 |
| **TOTAL RECREATIONAL, CULTURAL, CONSERVATION AND COMMUNITY SUPPORT** | | **$465,500** |
| **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** | | **$39,985,700** |
| **TOTAL GENERAL FUND EXPENDITURES OF THE URBAN SERVICES DISTRICT** | | **$160,712,600** |
| | | **~~$161,957,300~~** |

**Section II: Urban Services District** **Fiscal Year**
**Schedule C: Debt Services Funds Appropriations** **2023**

**Total by Fund:**

| | | |
|---|---|---|
| Debt Service Administration | | |
| 28315 | USD Debt Service | $20,294,700 |
| | **TOTAL DEBT SERVICE FUNDS - USD** | **$20,294,700** |

| **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** | **$13,234,618** | **$6,944,618** | **$115,466** | **$20,294,700** |

**Section III: Special, Working Capital, and Enterprise Funds** **Fiscal Year**
**Schedule A: Revenues and Expenditures** **2023**

| **Fund Number** | **Description** | **Revenues and Fund Balances To Support 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 | 130,069,100 | 130,069,100 |
| | | ~~140,069,100~~ | ~~140,069,100~~ |
| 67311 | Water and Sewer Revenue Fund | 340,250,000 | 340,250,000 |
| | | ~~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 - 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:

Director of Finance

Budget Officer

APPROVED AS TO FORM AND LEGALITY:

Metropolitan Attorney

INTRODUCED BY:

Members of the Metropolitan Council