

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 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, 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 | <u>\$592,487,900</u> | \$245,909,800 | \$53,601,700 | \$463,608,100 | <u>\$1,355,607,500</u> |
| | \$591,547,500 | | | | \$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 | <u>143,812,000</u> | 0 | 0 | <u>45,390,000</u> | <u>189,202,000</u> |
| | 161,667,300 | | | 26,290,000 | 487,957,300 |
| 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 | <u>260,325,500</u> | <u>382,597,200</u> |
| | | | | 282,925,500 | 405,197,200 |
| Other Agencies - Other Governments | 7,074,700 | 0 | 0 | 10,000 | 7,084,700 |
| Commissions and Fees | 17,036,800 | 0 | 0 | 0 | 17,036,800 |
| Charges for Current Services | 46,525,500 | 0 | 0 | 2,220,000 | 48,745,500 |
| Compensation from Property | 365,000 | 0 | 0 | 3,043,000 | 3,408,000 |
| Contributions and Gifts | 4,700 | 0 | 0 | 250,000 | 254,700 |
| Miscellaneous | 608,400 | 0 | 0 | 30,000 | 638,400 |
| Subtotal | <u>\$1,236,785,400</u> | <u>\$256,953,800</u> | <u>\$119,173,600</u> | <u>\$1,102,202,500</u> | <u>\$2,715,115,300</u> |
| | \$1,253,700,300 | | | \$1,105,702,500 | \$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 | <u>\$34,783,500</u> | <u>\$12,769,300</u> | <u>\$1,625,500</u> | <u>\$3,300,000</u> | <u>\$52,478,300</u> |
| Appropriated Reserves | 0 | 0 | 0 | 0 | 0 |
| Appropriated Unreserved Fund Balances | <u>\$9,000,000</u> | 0 | 0 | 0 | <u>\$9,000,000</u> |
| | 0 | | | | 0 |
| Total Available for GSD Appropriations | <u>\$1,280,568,900</u> | <u>\$269,723,100</u> | <u>\$120,799,100</u> | <u>\$1,105,502,500</u> | <u>\$2,776,593,600</u> |
| | \$1,288,483,800 | | | \$1,109,002,500 | \$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 | <u>19,429,800</u> | 369,900 | 0 | 0 | <u>19,799,700</u> |
| | 20,674,500 | | | | 24,044,400 |
| Other Agencies - State Direct | 710,600 | 0 | 0 | 0 | 710,600 |
| Charges for Current Services | 100,000 | 0 | 0 | 0 | 100,000 |
| Operating Transfers In | 0 | 1,676,600 | 0 | 0 | 1,676,600 |
| Subtotal | <u>\$160,712,600</u> | <u>\$20,294,700</u> | <u>\$0</u> | <u>\$0</u> | <u>\$181,007,300</u> |
| | \$161,957,300 | | | | \$182,252,000 |
| Appropriated Unreserved Fund Balances | 0 | 0 | 0 | 0 | 0 |
| Total Available for USD Appropriations | <u>\$160,712,600</u> | <u>\$20,294,700</u> | <u>\$0</u> | <u>\$0</u> | <u>\$181,007,300</u> |
| | \$161,957,300 | | | | \$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 | <u>\$329,757,100</u> | <u>\$30,993,500</u> | \$0 | <u>\$360,750,600</u> |
| | \$334,193,600 | \$32,238,200 | | \$366,431,800 |
| Fiscal Administration | 34,468,800 | 0 | 0 | 34,468,800 |
| Administration of Justice | <u>83,676,300</u> | 0 | 0 | <u>83,676,300</u> |
| | 83,599,300 | | | 83,599,300 |
| Law Enforcement and Care of Prisoners | <u>340,185,200</u> | 481,000 | 481,000 | <u>340,185,200</u> |
| | 341,097,100 | | | 341,097,100 |
| Fire Prevention and Control | <u>79,602,900</u> | 86,464,300 | 0 | <u>166,067,200</u> |
| | 80,600,900 | | | 167,065,200 |
| Regulation, Inspection, & Economic Development | <u>54,811,000</u> | 2,322,600 | 0 | <u>57,133,600</u> |
| | 54,751,000 | | | 57,073,600 |
| Social Services | <u>10,000,800</u> | 0 | 0 | <u>10,000,800</u> |
| | 9,950,800 | | | 9,950,800 |
| Health and Hospitals | <u>115,578,300</u> | 0 | 0 | <u>115,578,300</u> |
| | 115,058,800 | | | 115,058,800 |
| Public Library System | <u>37,910,800</u> | 0 | 0 | <u>37,910,800</u> |
| | 38,360,800 | | | 38,360,800 |
| Recreational, Cultural, Conservation & Community Support | <u>81,032,000</u> | 465,500 | 0 | <u>81,497,500</u> |
| | 80,967,000 | | | 81,432,500 |
| Infrastructure and Transportation | <u>113,545,700</u> | 39,985,700 | 0 | <u>153,531,400</u> |
| | 115,435,700 | | | 155,421,400 |
| GENERAL FUNDS TOTAL | <u>1,280,568,900</u> | <u>160,712,600</u> | 481,000 | <u>1,440,800,500</u> |
| | 1,288,483,800 | 161,957,300 | | 1,449,960,100 |
| DEBT SERVICE FUNDS | 390,522,200 | 20,294,700 | 0 | 410,816,900 |
| SCHOOL OPERATING FUND | <u>1,105,502,500</u> | 0 | 0 | <u>1,105,502,500</u> |
| | 1,109,002,500 | | | 1,109,002,500 |
| TOTAL APPROPRIATIONS BY DISTRICT | <u>2,776,593,600</u> | <u>181,007,300</u> | 481,000 | <u>2,957,119,900</u> |
| | 2,788,008,500 | 182,252,000 | | 2,969,779,500 |
| Less GSD Interfund Transfer - GSD Operating to GSD Debt | (3,388,900) | | | (3,388,900) |
| Less GSD Interfund Transfer - Schools to GSD General | (192,000) | | | (192,000) |
| NET APPROPRIATION BY DISTRICT | <u>\$2,773,012,700</u> | <u>\$181,007,300</u> | <u>\$481,000</u> | <u>\$2,953,539,000</u> |
| | \$2,784,427,600 | \$182,252,000 | | \$2,966,198,600 |

Estimated Unencumbered Beginning & Appropriated Fund Balances

This schedule is presented for information purposes only.

Fiscal Year
2023

| Fund | Estimated Unencumbered Fund Balance June 30, 2022 | Appropriated for use in FY 2023 Budget | Estimated Unencumbered Fund Balance June 30, 2023 | Estimated June 30, 2023 Balance as a Percent of FY23 Expenditure Budget |
|-----------------------------------|---|--|---|---|
| GENERAL SERVICES DISTRICT: | | | | |
| General Fund | \$300,986,252 | <u>\$9,000,000</u> | \$291,986,252 | 22.8% |
| | | \$0 | | 23.4% |
| Debt Service Fund | 28,050,881 | 0 | 28,050,881 | 10.4% |
| Schools Fund | 202,919,080 | 0 | 202,919,080 | <u>18.4%</u> |
| | | | | 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% |
| | | | | 7.8% |
| Debt Service Fund | 4,724,069 | 0 | 4,724,069 | 23.3% |

SECTION I: THE GENERAL SERVICES DISTRICT

Provisions for Prorating Property Taxes:

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

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

Therefore, all such taxes are prorated as follows:

| Fund | GSD Outside USD | | GSD Inside USD | |
|-------------------------------------|-----------------------|----------|----------------------|----------|
| 10101 GSD General Fund | <u>44.4559%</u> | 44.4178% | <u>43.4889%</u> | 43.4495% |
| 35131 GSD Schools Fund | <u>33.7440%</u> | 33.7671% | <u>34.3315%</u> | 34.3554% |
| 20125 GSD Debt Service Fund | <u>17.8987%</u> | 17.9110% | <u>18.2103%</u> | 18.2230% |
| 25104 GSD Schools Debt Service Fund | <u>3.9014%</u> | 3.9041% | <u>3.9694%</u> | 3.9721% |
| | <u>100.0000%</u> | | <u>100.0000%</u> | |

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 | \$231,907,100 | \$50,549,500 | \$437,209,100 | \$1,278,456,500 |
| | \$567,903,900 | | | | \$1,277,569,600 |
| 401120 Personal Property - current year | 21,561,100 | 8,983,200 | 1,958,100 | 16,935,900 | 49,438,300 |
| | 24,526,800 | | | | 49,404,000 |
| 401130 Public Utility - current year | 12,136,000 | 5,019,500 | 1,094,100 | 9,463,100 | 27,712,700 |
| | 42,146,800 | | | | 27,693,500 |
| Subtotal Property Taxes - Current Year | <u>592,487,900</u> | <u>245,909,800</u> | <u>53,601,700</u> | <u>463,608,100</u> | <u>1,355,607,500</u> |
| | 591,547,500 | | | | 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 | <u>78,133,900</u> | <u>3,066,700</u> | <u>1,539,700</u> | <u>10,221,900</u> | <u>92,962,200</u> |
| TOTAL PROPERTY TAXES | <u>\$670,621,800</u> | <u>\$248,976,500</u> | <u>\$55,141,400</u> | <u>\$473,830,000</u> | <u>\$1,448,569,700</u> |
| | 669,681,400 | | | | 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 | <u>\$209,383,100</u> | <u>\$2,871,600</u> | <u>\$64,032,200</u> | <u>\$316,603,500</u> | <u>\$592,890,400</u> |
| 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 | 0 | 0 | 17,855,300 | 22,115,600 |
| | 22,115,600 | | | 0 | 22,115,600 |
| 403203 Alcoholic Beverage Privilege Tax | 1,036,400 | 0 | 0 | 0 | 1,036,400 |
| 403204 Alcoholic Beverage Gross Receipt Tax | 242,900 | 0 | 0 | 27,456,700 | 27,699,600 |
| | | | | 26,212,000 | 26,454,900 |
| 403205 Beer Permit Privilege Tax | 220,000 | 0 | 0 | 0 | 220,000 |
| 403206 Business Tax | 43,202,500 | 0 | 0 | 0 | 43,202,500 |
| 403208 Mineral Severance Tax | 784,600 | 0 | 0 | 0 | 784,600 |
| 403217 Fantasy Sports Tax | 8,900 | 0 | 0 | 0 | 8,900 |
| 403218 Online Sports Betting Tax | 587,800 | 0 | 0 | 0 | 587,800 |
| 403301 Wholesale Liquor Tax | 8,472,200 | 0 | 0 | 0 | 8,472,200 |

Section I: General Services District

Fiscal Year

Schedule A: Estimated Revenues & Fund Balances Supporting Appropriations

2023

| Object Acct | 10101 | 20115 | 25104 | 35131 | Total |
|---|----------------------|-----------------------|---------------------------|---------------------|----------------------|
| | General Fund | Debt Services Fund | MNPS Debt Service Fund | MNPS Funds | |
| 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 | 257,743,000 |
| | | | | 280,343,000 | 280,343,000 |
| 406431 TN MNPS Career Teachers Program | 0 | 0 | 0 | 700,000 | 700,000 |
| 406433 TN MNPS Excess Cost | 0 | 0 | 0 | 1,100,000 | 1,100,000 |
| Subtotal Other Agencies - State Direct | 122,271,700 | 0 | 0 | 260,325,500 | 382,597,200 |
| | | | | 282,925,500 | 405,197,200 |

Other Agencies - Other Government Agencies

| | | | | | |
|---|------------------|----------|----------|---------------|------------------|
| 406500 Other TN Gov't Agencies | \$0 | \$0 | \$0 | \$10,000 | 10,000 |
| 406606 Emergency Communications District | 569,600 | 0 | 0 | 0 | \$569,600 |
| 406609 MTA Operations | 102,000 | 0 | 0 | 0 | 102,000 |
| 406620 Hospital Authority | 5,961,500 | 0 | 0 | 0 | 5,961,500 |
| 406621 Convention Center Authority | 441,600 | 0 | 0 | 0 | 441,600 |
| Subtotal Other Agencies-Other Gov Agencies | 7,074,700 | 0 | 0 | 10,000 | 7,084,700 |

TOTAL FROM OTHER GOVERNMENT AGENCIES

| | | | | | |
|--|----------------------|--------------------|------------|----------------------|----------------------|
| | \$144,294,100 | \$4,921,700 | \$0 | \$260,835,500 | \$410,051,300 |
| | | | | \$283,435,500 | \$432,651,300 |

COMMISSIONS AND FEES:

Commissions and Fees - Court Clerks

| | | | | | |
|---|------------------|----------|----------|----------|------------------|
| 407200 Circuit Court Clerk | \$300,000 | \$0 | \$0 | \$0 | \$300,000 |
| 407200 Juvenile Court Clerk | 316,500 | 0 | 0 | 0 | 316,500 |
| 407200 Clerk & Master, Chancery Court | 1,155,300 | 0 | 0 | 0 | 1,155,300 |
| 407200 Criminal Court Clerk | 765,000 | 0 | 0 | 0 | 765,000 |
| Subtotal Commissions & Fees - Court Clerks | 2,536,800 | 0 | 0 | 0 | 2,536,800 |

Commissions and Fees - Elected Officials

| | | | | | |
|--|-------------------|----------|----------|----------|-------------------|
| 407300 County Clerk | \$9,500,000 | \$0 | \$0 | \$0 | \$9,500,000 |
| 407300 Register of Deeds | 5,000,000 | 0 | 0 | 0 | 5,000,000 |
| Subtotal Commission & Fees - Elected Off. | 14,500,000 | 0 | 0 | 0 | 14,500,000 |

TOTAL COMMISSIONS AND FEES

| | | | | | |
|--|---------------------|------------|------------|------------|---------------------|
| | \$17,036,800 | \$0 | \$0 | \$0 | \$17,036,800 |
|--|---------------------|------------|------------|------------|---------------------|

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 Tennis Fees | 500,000 | 0 | 0 | 0 | 500,000 |
| 407803 Athletic Fees | 10,000 | 0 | 0 | 0 | 10,000 |
| 407804 Sidewalk Waiver Reviews | 60,000 | 0 | 0 | 0 | 60,000 |
| 407807 Workshop Fees - Class | 400,000 | 0 | 0 | 0 | 400,000 |
| 407808 Facility Use Fee | 6,000 | 0 | 0 | 0 | 6,000 |
| 407808 Facility Use - Dock | 100,000 | 0 | 0 | 0 | 100,000 |
| 407808 Facility Use - Softball Field | 300,000 | 0 | 0 | 0 | 300,000 |
| 407808 Facility Use - Horse Stable | 1,200 | 0 | 0 | 0 | 1,200 |
| 407808 Facility Use - Parks | 400,000 | 0 | 0 | 0 | 400,000 |
| 407808 Facility Use - Picnic Area | 100,000 | 0 | 0 | 0 | 100,000 |
| 407815 Public Library Fees | 87,200 | 0 | 0 | 0 | 87,200 |
| Subtotal Charges for Current Services - Fees | 12,570,900 | 0 | 0 | 0 | 12,570,900 |
| Charges for Current Services - Other Services | | | | | |
| 407901 Legal Services | \$6,300 | \$0 | \$0 | \$0 | \$6,300 |
| 407910 Staff Services | 563,000 | 0 | 0 | 0 | 563,000 |
| Subtotal Charges for Current Services - Other | 569,300 | 0 | 0 | 0 | 569,300 |
| TOTAL CHARGES FOR CURRENT Services | \$46,525,500 | \$0 | \$0 | \$2,220,000 | \$48,745,500 |
| COMPENSATION FROM PROPERTY: | | | | | |
| 408603 Gain (Loss) Equip/Other | \$0 | \$0 | \$0 | \$40,000 | 40,000 |
| 408702 External Source Recovery | 0 | 0 | 0 | 3,000 | 3,000 |
| 408800 Rental | 365,000 | 0 | 0 | 3,000,000 | 3,365,000 |
| TOTAL COMPENSATION FROM PROPERTY | \$365,000 | \$0 | \$0 | \$3,043,000 | \$3,408,000 |
| CONTRIBUTIONS AND GIFTS: | | | | | |
| 409300 Contributions-Group/Indiv: MNPS | \$0 | \$0 | \$0 | \$250,000 | 250,000 |
| 409300 Contributions-Group/Indiv: Beer Board | 4,700 | 0 | 0 | 0 | 4,700 |
| TOTAL CONTRIBUTIONS AND GIFTS | \$4,700 | \$0 | \$0 | \$250,000 | \$254,700 |
| MISCELLANEOUS: | | | | | |
| 409513 Finders Fees-Rtn SSI | \$100,000 | \$0 | \$0 | \$0 | 100,000 |
| 409514 Cost Reimbursement | 495,400 | 0 | 0 | 0 | 495,400 |
| 409518 Other | 13,000 | 0 | 0 | 0 | 13,000 |
| 418129 Misc. Rebates | 0 | 0 | 0 | 30,000 | 30,000 |
| TOTAL MISCELLANEOUS | \$608,400 | \$0 | \$0 | \$30,000 | \$638,400 |

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

Section I:
Schedule B:

General Services District
General Fund Appropriations

Fiscal Year
2023

| 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 | <u>8,035,200</u> |
| | | 9,035,200 |
| 01101303 | Corp Dues/Contribution | 826,000 |
| 01101306 | Property Loss | 9,744,600 |
| 01101308 | Judgements and Losses | <u>4,941,100</u> |
| | | 5,941,100 |
| 01101315 | Pay Plan Improvements* | <u>40,778,900</u> |
| | | 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 | <u>50,064,800</u> |
| | | 54,897,300 |
| | Subtotal Administration Internal Support | <u>121,515,800</u> |
| | | <u>425,753,600</u> |
| | 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. | |

Section I:
Schedule B:

General Services District
General Fund Appropriations

Fiscal Year
2023

| 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 Recruitment Program. | |
| 01101658 | Self Insured Excise Tax | 80,000 |
| | Subtotal Administration Employee Benefits | <u>103,018,900</u> |
| | 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 |
| 04401309 | Contingency Account | <u>0</u> |
| | | 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 | <u>1,000,000</u> |
| | | 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 | <u>4,099,300</u> |
| | | 4,490,300 |
| | Total 01 Administration | <u>228,634,000</u> |
| | | 233,262,800 |
| | 01101667 Election Day & Early Voting | 1,829,200 |
| | 01101676 Internal Services | 4,417,400 |
| 02 | Metropolitan Council | <u>3,237,000</u> |
| | | 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 | <u>10,075,600</u> |
| | * Of the \$9,933,300 <u>\$10,075,600</u> appropriated to the Planning Commission, the Nashville Civic Design Center shall receive a grant of \$125,000 from these appropriations. | |
| | | <u>9,933,300</u> |
| 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 |

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

Fiscal Year
 2023

| Dept Number | Description | Department or Function Total |
|---|---|---------------------------------|
| 91 | Department of Emergency Communication | 21,567,900 |
| TOTAL GENERAL GOVERNMENT FUNCTION | | <u>\$329,757,100</u> |
| | | <u>\$334,193,600</u> |
| 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 | | <u>\$34,468,800</u> |
| 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 | <u>15,064,700</u> |
| | | 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 | | <u>\$83,676,300</u> |
| | | <u>\$83,599,300</u> |
| LAW ENFORCEMENT AND CARE OF PRISONERS: | | |
| 30 | Sheriff's Office | \$94,087,700 |
| 31 | Police Department | <u>244,009,600</u> |
| | | 244,996,000 |
| 52 | Community Oversight Board | <u>2,087,900</u> |
| | | 2,013,400 |
| TOTAL LAW ENFORCEMENT AND CARE OF PRISONERS FUNCTION | | <u>\$340,185,200</u> |
| | | <u>\$341,097,100</u> |

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

Fiscal Year
 2023

| Dept Number | Description | Department or Function Total |
|--|--|---------------------------------|
| FIRE PREVENTION AND CONTROL: | | |
| 32 | Fire Department and EMS Services | \$79,602,900 |
| | | \$80,600,900 |
| TOTAL FIRE PREVENTION AND CONTROL FUNCTION | | <u>\$79,602,900</u> |
| | | <u>\$80,600,900</u> |
| 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 | <u>70,000</u> |
| | | 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 | <u>365,300</u> |
| | | 345,300 |
| | 01101692 Housing Incentive Pilot | 200,000 |
| | 01101693 MDHA VASH Pilot Program | 100,000 |
| | 01101995 Tax Increment Payment - IDB | 1,790,000 |
| | 01101998 Tax Increment Payment - MDHA | 11,626,500 |
| | 01101233 Subsidy Farmers' Market | 404,500 |
| | | <u>38,956,300</u> |
| | | 38,896,300 |
| 33 | Codes Administration | 15,059,600 |
| 34 | Beer Board | 795,100 |
| TOTAL REGULATION, INSPECTION, AND ECONOMIC DEVELOPMENT FUNCTION | | <u>\$54,811,000</u> |
| | | <u>\$54,751,000</u> |

Section I:
Schedule B:

General Services District
General Fund Appropriations

Fiscal Year
2023

| Dept Number | Description | Department or Function Total |
|---|---|---------------------------------|
| SOCIAL SERVICES | | |
| 37 | Social Services | <u>\$9,422,300</u> |
| | | <u>\$9,372,300</u> |
| | * Of the \$9,372,300 <u>\$9,422,300</u> appropriated to Social Services, Room In The Inn shall receive a grant of \$450,000 from these appropriations. | |
| 44 | Human Relations Commission | 578,500 |
| TOTAL SOCIAL SERVICES FUNCTION | | <u><u>\$10,000,800</u></u> |
| | | <u><u>\$9,950,800</u></u> |
| HEALTH AND HOSPITALS | | |
| | 01101426 Subsidy Hospital Authority | \$52,038,000 |
| | * The Our Kids program shall receive a grant of \$245,000 from these appropriations | |
| | 01101432 Subsidy BLTC Management Contract | 320,000 |
| | 01101433 Knowles Home Management Contract | 2,100,000 |
| | 01101613 Correctional Healthcare | 23,205,600 |
| | 01101614 Forensic Medical Examiner | 6,260,200 |
| 38 | Health Department | <u>31,654,500</u> |
| | | 31,135,000 |
| TOTAL HEALTH AND HOSPITALS FUNCTION | | <u><u>\$115,578,300</u></u> |
| | | <u><u>\$115,058,800</u></u> |
| PUBLIC LIBRARY SYSTEM: | | |
| 39 | Public Library | <u>\$37,910,800</u> |
| | | <u>\$38,360,800</u> |
| TOTAL PUBLIC LIBRARY SYSTEM FUNCTION | | <u><u>\$37,910,800</u></u> |
| | | <u><u>\$38,360,800</u></u> |

Section I:
Schedule B:

General Services District
General Fund Appropriations

Fiscal Year
2023

| Dept Number | Description | Department or Function Total |
|--|---|---------------------------------|
| RECREATIONAL, CULTURAL, CONSERVATION AND COMMUNITY SUPPORT: | | |
| 01 | Community Support: | |
| | 01101204 Metro Action Commission (MAC) | \$7,894,500 |
| | | <u>\$7,794,500</u> |
| | 01101326 Property Tax Relief Program | 5,721,500 |
| | 01101379 Education Research & Support | 325,000 |
| | 01101502 Contribute Nashville Symphony | 15,000 |
| | * Minimum appropriation of \$15,000 pursuant to Section 18.11 of the Metropolitan Charter | |
| | 01101503 Contribute Adventure Science Center* | 125,000 |
| | * Minimum appropriation of \$25,000 pursuant to Section 18.11 of the Metropolitan Charter | |
| | 01101521 Contribute Humane Association | 12,500 |
| | * Minimum appropriation of \$12,500 pursuant to Section 18.11 of the Metropolitan Charter | |
| | 01101147 Nashville State Cmty College Fndtn - GRAD Program | 750,000 |
| | | <u>500,000</u> |
| | <u>TBD</u> <u>Neighbor 2 Neighbor</u> | <u>15,000</u> |
| | 01101687 Summer Youth Employment Program | 2,079,100 |
| | 01101339 Community Safety Fund | 2,000,000 |
| | Subtotal 01 Administration - Community Support | <u>18,937,600</u> |
| | | <u>18,572,600</u> |
| | 01101699 Tree Canopy | 1,500,000 |
| 35 | Agricultural Extension | 390,300 |
| 40 | Parks and Recreation | <u>52,964,600</u> |
| | | <u>53,464,600</u> |
| 41 | Arts Commission | 4,782,600 |
| 64 | Sports Authority | 2,256,900 |
| | <u>TBD</u> <u>Stadium Study</u> | <u>200,000</u> |
| TOTAL RECREATIONAL, CULTURAL, CONSERVATION AND COMMUNITY SUPPORT FUNCTION | | <u><u>\$81,032,000</u></u> |
| | | <u><u>\$80,967,000</u></u> |
| INFRASTRUCTURE AND TRANSPORTATION | | |
| | 01101117 Subsidy Regional Transportation Authority (RTA) | 320,200 |
| | 01101237 Commuter Rail | 1,500,000 |
| | 01101304 Subsidy Metropolitan Transit Authority (MTA) | <u>61,610,900</u> |
| | | <u>62,610,900</u> |
| | 01101350 Satellite City Payments | 1,324,900 |
| 42 | Public Works/Nashville Department of Transportation (NDOT) | <u>43,195,700</u> |
| | | <u>44,085,700</u> |
| 42 | Public Works GSD Waste Management Transfers | 5,594,000 |
| TOTAL INFRASTRUCTURE AND TRANSPORTATION FUNCTION | | <u><u>\$113,545,700</u></u> |
| | | <u><u>\$115,435,700</u></u> |
| TOTAL GENERAL FUND EXPENDITURES OF THE GENERAL SERVICES DISTRICT | | <u><u>\$1,280,568,900</u></u> |
| | | <u><u>\$1,288,483,800</u></u> |

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

Fiscal Year
 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 |
| <u>30359</u> | <u>Special Events</u> | <u>10,256,000</u> | <u>10,256,000</u> |
| <u>30360</u> | <u>Emergency Response Fund</u> | <u>3,934,200</u> | <u>3,934,200</u> |
| 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
 Schedule E: Schools Fund Appropriations

Fiscal Year
 2023

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

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

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

SECTION II: THE URBAN SERVICES DISTRICT

Provisions for Prorating Property Taxes:

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

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

Therefore, all such taxes are prorated as follows:

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

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

Fiscal Year
 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 | <u>121,785,100</u> | <u>17,920,400</u> | <u>139,705,500</u> |
| 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 | <u>18,687,100</u> | <u>327,800</u> | <u>19,014,900</u> |
| TOTAL PROPERTY TAXES | | <u>\$140,472,200</u> | <u>\$18,248,200</u> | <u>\$158,720,400</u> |
| OTHER TAXES, LICENSES, AND PERMITS: | | | | |
| 403204 | Alcoholic Beverage Gross Receipts Tax | \$15,830,700 | \$369,900 | \$16,200,600 |
| | | \$17,075,400 | | \$17,445,300 |
| 403206 | Business Tax | 3,599,100 | 0 | 3,599,100 |
| TOTAL OTHER TAXES, LICENSES, AND PERMITS | | <u>\$19,429,800</u> | <u>\$369,900</u> | <u>\$19,799,700</u> |
| | | <u>\$20,674,500</u> | | <u>\$21,044,400</u> |
| REVENUE FROM OTHER GOVERNMENT AGENCIES: | | | | |
| Other Agencies - State Direct | | | | |
| 406415 | TN Cost Reimbursement | \$710,600 | \$0 | \$710,600 |
| TOTAL REVENUE FROM OTHER GOVERNMENTS AGENCIES | | <u>\$710,600</u> | <u>\$0</u> | <u>\$710,600</u> |
| CHARGES FOR CURRENT SERVICES: | | | | |
| Charges for Current Services - Goods | | | | |
| 407747 | Fire Protection | \$100,000 | \$0 | \$100,000 |
| TOTAL CHARGES FOR CURRENT SERVICES | | <u>\$100,000</u> | <u>\$0</u> | <u>\$100,000</u> |

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

Fiscal Year
 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 | | <u>\$0</u> | <u>\$1,676,600</u> | <u>\$1,676,600</u> |
| TOTAL AVAILABLE TO SUPPORT APPROPRIATIONS | | <u>\$160,712,600</u> | <u>\$20,294,700</u> | <u>\$181,007,300</u> |
| | | \$161,957,300 | | \$182,252,000 |

**Section II:
Schedule B:**

**Urban Services District
General Fund Appropriations**

**Fiscal Year
2023**

| 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* | <u>5,751,400</u> |
| | | 5,446,100 |
| | <p>* 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.</p> | |
| | Subtotal Administration Internal Support | <u>5,893,300</u> |
| | | <u>5,588,000</u> |

| | | |
|--|---|------------------|
| | 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* | <u>3,017,100</u> |
| | | 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 | <u>24,043,400</u> |
| | | <u>25,543,400</u> |

**Section II:
Schedule B:**

**Urban Services District
General Fund Appropriations**

**Fiscal Year
2023**

| <u>Dept Number</u> | <u>Description</u> | <u>Department or Function Total</u> |
|---|--|--|
| Contingency: | | |
| 01191224 | Contingency Subrogation* * Account 01101224 is subject to transfer to various departments, agencies, etc. upon approval of the Department of Law and submittal of budget detail to the Department of Finance. | \$100,000 |
| 04191309 | Contingency Account | <u>0</u> 50,000 |
| 01191566 | Contingency Utility Increase | 316,300 |
| * The Director of Finance is hereby authorized to allocate and transfer this budget appropriation to the budgets of the various departments and accounts in this fund during the fiscal year. | | |
| Subtotal Administration Contingency | | <u>416,300</u> <u>466,300</u> |
| Total 01 Administration | | <u>30,353,000</u> <u>31,597,700</u> |
| 01191153 | Internal Services | 640,500 |
| TOTAL GENERAL GOVERNMENT FUNCTION | | <u>\$30,993,500</u> <u>\$32,238,200</u> |
| LAW ENFORCEMENT AND CARE OF PRISONERS: | | |
| 31 | Extra Police Protection | \$481,000 |
| TOTAL LAW ENFORCEMENT AND CARE OF PRISONERS FUNCTION | | <u>\$481,000</u> |
| FIRE PREVENTION AND CONTROL: | | |
| 32 | Fire Department | \$86,464,300 |
| TOTAL FIRE PREVENTION AND CONTROL FUNCTION | | <u>\$86,464,300</u> |
| REGULATION, INSPECTION, AND ECONOMIC DEVELOPMENT: | | |
| 01 | Economic Development 01191998 Tax Increment Payment - MDHA | \$2,322,600 |
| TOTAL REGULATION, INSPECTION, AND ECONOMIC DEVELOPMENT FUNCTION | | <u>\$2,322,600</u> |

**Section II:
Schedule B:**

**Urban Services District
General Fund Appropriations**

**Fiscal Year
2023**

| <u>Dept Number</u> | <u>Description</u> | <u>Department or Function Total</u> |
|---|--|---|
| RECREATIONAL, CULTURAL, CONSERVATION AND COMMUNITY SUPPORT: | | |
| 01 | Community Support: 01191326 Property Tax Relief Program | \$465,500 |
| TOTAL RECREATIONAL, CULTURAL, CONSERVATION AND COMMUNITY SUPPORT | | <u>\$465,500</u> |
| INFRASTRUCTURE AND TRANSPORTATION | | |
| 42 | Public Works/Nashville Department of Transportation (NDOT) | \$9,833,400 |
| 42 | Public Works USD Waste Management Transfers | 30,152,300 |
| TOTAL INFRASTRUCTURE AND TRANSPORTATION FUNCTION | | <u>\$39,985,700</u> |
| TOTAL GENERAL FUND EXPENDITURES OF THE URBAN SERVICES DISTRICT | | <u>\$160,712,600</u> |
| | | <u>\$161,957,300</u> |

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

Fiscal Year
 2023

Total by Fund:

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

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

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

Fiscal Year
 2023

| Fund 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 | <u>130,069,100</u> | <u>130,069,100</u> |
| 67311 | Water and Sewer Revenue Fund | <u>140,069,100</u> | <u>140,069,100</u> |
| | | <u>340,250,000</u> | <u>340,250,000</u> |
| | | <u>350,250,000</u> | <u>350,250,000</u> |
| 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:

INTRODUCED BY:



Director of Finance





Budget Officer

APPROVED AS TO FORM AND LEGALITY:

Metropolitan Attorney

Members of the Metropolitan Council