

BILL NO. BL2026 - 1377

A bill to be entitled: The Budget Ordinance of the Metropolitan Government of Nashville and Davidson County, Tennessee for Fiscal Year 2027

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 hereinafter 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, 2026 and ending June 30, 2027 (hereinafter referred to as Fiscal Year 2027 and FY 2027).

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

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

For the purpose of maintaining authorized position counts in Metro's enterprise business system, the Director of Finance is hereby authorized to adjust budgeted positions and full-time equivalents of the various departments and agencies of the Metropolitan Government within authorized budget allocations established in this ordinance.

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

The Director of Finance is hereby authorized to carry forward and allocate in FY 2027 any unencumbered and unexpended funds at June 30, 2026 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 2027 any unencumbered and unexpended funds at June 30, 2026 for appropriations made from benefit trust fund accounts.

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

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

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

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.

From the funds appropriated to the Hospital Authority, an amount not to exceed \$3,600,000 shall be allocated and used exclusively for the reimbursement of costs incurred by the Hospital Authority associated with the provisioning of medical care at Nashville General Hospital for inmates in the care and custody of the Davidson County Sheriff. This provision will be administered by the Department of Health who shall verify eligible costs to be expended against such allocation, in consultation with the Sheriff's office and the Hospital Authority. Upon certification to the Director of Finance by the Department of Health that any portion of the allocation is no longer needed for the provision of inmate medical care, the Director of Finance is authorized to release such portion for expenditure by the Hospital Authority for any other lawful purpose.

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 \$67,879,500 is to be provided to the Hospital Authority, all of which is provided as part of this Fiscal Year 2027 operating budget. A portion of the \$67,879,500 appropriation shall be established for safety net expansion purposes based upon state determined guidelines. This safety net expansion appropriation shall be in the form of an intergovernmental transfer to the State of Tennessee as a match to secure federal funding. Such federal funding requires the approval of the Centers for Medicare and Medicaid Services (CMS). If CMS fails to approve the federal funding match, then the appropriation will be paid directly to the Hospital Authority. The Mayor is authorized to execute any and all documents necessary to complete the above-referenced transaction 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, 2026 and showing each projected month through June 30, 2027;
- (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.

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, 2027;
- (b) the most recent month end budget to actual revenue activity with monthly projections through June 30, 2027 for revenue accounts projected by MNPS;
- (c) the most recent cash flow statement showing each actual month beginning July 1, 2026 and showing each projected month through June 30, 2027;
- (d) any reported programmatic or funding changes in Tennessee Investment in Student Achievement (TISA);
- (e) any audit findings or legal determinations that could have a material impact on financial resources;
- (f) summary by grant of the amounts billed but not yet received;
- (g) summary by grant of the amounts expended but not yet billed to grantors; and
- (h) a report on the status of revenue allocations and expenditure status of any local, state, or federal funds made available to the MNPS for COVID-19 relief.

These records shall be submitted to the following:

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

The Director of Finance is hereby authorized to carry forward and allocate remaining funds at June 30, 2026 and funds received during FY 2027 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.

Upon the determination of any pay plan adjustments by the Metro Council applicable to general government employees subject to such plan during the fiscal year, the Director of Finance shall determine the cumulative pro rata increase resulting from such adjustments, and the Metropolitan Mayor is hereby authorized to make such amendments to the respective letters of agreement with the county constitutional officers as may be necessary to reflect the corresponding allocations for employees within their respective offices.

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

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

Summary Of Estimated Revenue And Fund Balances To Support Appropriations

**Fiscal Year
2027**

Revenue Source Or Description	General Fund	Debt Service Fund	School Debt Service Fund	School Funds	Total
GENERAL SERVICES DISTRICT:					
Property Taxes - Current Year	\$1,028,834,300	\$272,698,000	\$75,236,300	\$659,826,100	\$2,036,594,700
Property Taxes - Non Current Year	94,282,700	3,562,800	910,300	10,562,500	109,318,300
Local Option Sales Tax	270,177,000	0	49,245,700	437,508,000	756,930,700
Other Taxes, Licenses, and Permits	159,733,400	0	0	51,799,900	211,533,300
Fines, Forfeits, and Penalties	4,927,000	250,000	0	2,000	5,179,000
Other Agencies - Federal Direct	50,000	4,921,900	0	0	4,971,900
Other Agencies - Federal Thru State	3,948,000	0	0	950,000	4,898,000
Other Agencies - Federal Thru Other Pass Thru	10,425,000	0	0	0	10,425,000
Other Agencies - State Direct	154,245,700	0	0	280,900,000	435,145,700
Other Agencies - Component Units	7,385,700	0	0	0	7,385,700
Other Agencies - Metro Agencies	14,020,100	0	0	0	14,020,100
Commissions and Fees	20,735,700	0	0	0	20,735,700
Charges for Current Services	55,116,400	0	0	1,000,000	56,116,400
Compensation from Property	464,200	0	0	2,000,000	2,464,200
Miscellaneous	808,500	0	0	180,000	988,500
Subtotal	<u>\$1,825,153,700</u>	<u>\$281,432,700</u>	<u>\$125,392,300</u>	<u>\$1,444,728,500</u>	<u>\$3,676,707,200</u>
Transfers from Other Funds	33,592,300	10,425,800	1,625,500	3,500,000	49,143,600
Fund Balance Appropriation	34,756,700	3,083,900	3,109,600	0	40,950,200
Total Available for GSD Appropriations	<u>\$1,893,502,700</u>	<u>\$294,942,400</u>	<u>\$130,127,400</u>	<u>\$1,448,228,500</u>	<u>\$3,766,801,000</u>

URBAN SERVICES DISTRICT:

Property Taxes - Current Year	\$3,979,100	\$14,462,000	\$0	\$0	\$18,441,100
Property Taxes - Non Current Year	17,311,000	298,200	0	0	17,609,200
Other Taxes, Licenses, and Permits	37,925,400	0	0	0	37,925,400
Subtotal	<u>\$59,215,500</u>	<u>\$14,760,200</u>	<u>\$0</u>	<u>\$0</u>	<u>\$73,975,700</u>
Fund Balance Appropriation	6,354,900	1,489,300	0	0	7,844,200
Total Available for USD Appropriations	<u>\$65,570,400</u>	<u>\$16,249,500</u>	<u>\$0</u>	<u>\$0</u>	<u>\$81,819,900</u>

Summary Of Appropriations In Appropriated Funds By District

**Fiscal Year
2027**

Function	General Services District	Urban Services District	Duplicated by Interdistrict Interfund Transfers	Appropriation by Function and/or Fund
GENERAL FUNDS:				
General Government	\$394,935,100	\$1,182,100	\$0	\$396,117,200
Fiscal Administration	47,894,500	0	0	47,894,500
Administration of Justice	125,589,400	0	0	125,589,400
Law Enforcement and Care of Prisoners	488,988,200	0	0	488,988,200
Fire Prevention and Control	238,350,000	0	0	238,350,000
Regulation, Inspection, & Economic Development	71,342,400	2,297,700	0	73,640,100
Social Services	26,661,700	0	0	26,661,700
Health and Hospitals	181,528,000	0	0	181,528,000
Public Library System	50,946,100	0	0	50,946,100
Recreational, Cultural, Conservation & Community Support	116,532,000	0	0	116,532,000
Infrastructure and Transportation	150,735,300	62,090,600	0	212,825,900
GENERAL FUNDS TOTAL	<u>1,893,502,700</u>	<u>65,570,400</u>	<u>0</u>	<u>1,959,073,100</u>
DEBT SERVICE FUNDS	<u>425,069,800</u>	<u>16,249,500</u>	<u>0</u>	<u>441,319,300</u>
SCHOOL OPERATING FUND	<u>1,448,228,500</u>	<u>0</u>	<u>0</u>	<u>1,448,228,500</u>
TOTAL APPROPRIATIONS BY DISTRICT	<u>\$3,766,801,000</u>	<u>\$81,819,900</u>	<u>\$0</u>	<u>\$3,848,620,900</u>

Estimated Unencumbered Beginning & Fund Balance Appropriations

Fiscal Year
2027

This schedule is presented for information purposes only.

Fund	Estimated Unencumbered Fund Balance June 30, 2026	Fund Balance Appropriations FY 2027 Budget	Fund Balance Restoration FY 2027 Budget	Estimated Unencumbered Fund Balance June 30, 2027	Estimated June 30, 2027 Balance as a Percent of FY26 Expenditure Budget
GENERAL SERVICES DISTRICT:					
General Fund	\$356,652,200	(\$34,756,700)	\$0	\$321,895,500	17.0%
Debt Service Fund	150,555,200	(3,083,900)	0	147,471,300	50.0%
Schools Fund	225,747,800	0	9,778,700	235,526,500	17.0%
Schools Debt Service Fund	68,173,300	(3,109,600)	0	65,063,700	50.0%
URBAN SERVICES DISTRICT:					
General Fund	17,501,900	(6,354,900)	0	11,147,000	17.0%
Debt Service Fund	9,614,100	(1,489,300)	0	8,124,800	50.0%
Fund	Estimated Budget Sustainability June 30, 2026	Budget Sustainability Appropriations FY 2027 Budget	Budget Sustainability Restoration FY 2027 Budget	Estimated Budget Sustainability FY 2027 Budget	FY27 Budget Sustainability as a Percent of FY27 Expenditure Budget
GENERAL SERVICES DISTRICT:					
General Fund	\$37,870,100	\$0	\$0	\$37,870,100	2.0%
Debt Service Fund	5,898,800	0	0	5,898,800	2.0%
Schools Fund	27,709,000	0	0	27,709,000	2.0%
Schools Debt Service Fund	2,602,500	0	0	2,602,500	2.0%
URBAN SERVICES DISTRICT:					
General Fund	2,622,800	0	0	2,622,800	4.0%
Debt Service Fund	650,000	0	0	650,000	4.0%

SECTION I: THE GENERAL SERVICES DISTRICT

Provisions for Prorating Property Taxes:

2025 (Preceding) and Prior Years: 2025 and prior years' Property Taxes of the General Services District, collected during Fiscal Year 2027, 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.

2026 Property Taxes: 2026 Property Taxes of the General Services District, collected during Fiscal Year 2027, are to be prorated consistent with the tax levy ordinance for Fiscal Year 2027.

Therefore, all such taxes are prorated as follows:

Fund	GSD Outside USD	GSD Inside USD
10101 GSD General Fund	50.517%	50.517%
35131 GSD Schools Fund	32.398%	32.398%
20115 GSD Debt Service Fund	13.390%	13.390%
25104 GSD Schools Debt Service Fund	3.695%	3.695%
	100.000%	100.000%

Section I: General Services District
 Schedule A: Estimated Revenues & Fund Balances Supporting Appropriations

Fiscal Year
 2027

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	\$983,031,400	\$260,303,800	\$71,889,500	\$630,702,600	\$1,945,927,300
401120 Personal Property - current year	28,692,700	7,753,200	2,078,700	17,998,800	56,523,400
401130 Public Utility - current year	17,110,200	4,641,000	1,268,100	11,124,700	34,144,000
Subtotal Property Taxes - Current Year	1,028,834,300	272,698,000	75,236,300	659,826,100	2,036,594,700
Property Taxes - Non Current Year					
401212 Real-Collection - preceding year	\$4,617,500	\$1,914,300	\$417,300	\$3,608,900	\$10,558,000
401213 Real-C & M - preceding year	1,296,400	538,800	117,300	1,015,500	2,968,000
401222 Personal Collection - preceding year	67,800	28,600	6,200	53,900	156,500
401224 Personal Collection - C&M Tax Lit - preceding year	276,200	115,000	25,100	217,000	633,300
401232 Public Utility Collection - preceding year	17,500	7,300	1,600	13,800	40,200
401234 Public Utility C&M Tax Lit preceding	20,700	8,700	0	16,400	45,800
401310 Real Property-C&M - prior year	535,000	192,400	65,000	429,900	1,222,300
401311 Real Property-Trustee - prior year	2,172,000	699,700	258,900	1,726,400	4,857,000
401320 Personal-Trustee - prior year	2,500	600	300	1,600	5,000
401324 Personal-Trustee- C&M Tax Lit - prior	158,400	57,000	18,300	128,900	362,600
401334 Public Utility-C&M Tax Lit - prior	2,100	400	300	1,600	4,400
401510 Interest/ Penalty-Trustee	1,959,300	0	0	0	1,959,300
401520 Interest/ Penalty-Collections	2,598,800	0	0	0	2,598,800
401530 Interest/ Penalty-C&M	1,715,900	0	0	0	1,715,900
401531 Attorney Fees-C&M	813,400	0	0	0	813,400
401540 Tax Summons Fees	100,600	0	0	0	100,600
401541 Tax Summons Fees - Personal	53,100	0	0	0	53,100
401610 In-Lieu - current	77,875,500	0	0	3,348,600	81,224,100
Subtotal Property Taxes - Non Current Year	94,282,700	3,562,800	910,300	10,562,500	109,318,300
TOTAL PROPERTY TAXES	\$1,123,117,000	\$276,260,800	\$76,146,600	\$670,388,600	\$2,145,913,000

LOCAL OPTION SALES TAX:

402101 Local Option Sales Tax	\$270,177,000	\$0	\$49,245,700	\$437,508,000	\$756,930,700
TOTAL LOCAL OPTION SALES TAX	\$270,177,000	\$0	\$49,245,700	\$437,508,000	\$756,930,700

OTHER TAXES, LICENSES, AND PERMITS:

403101 Marriage License	\$0	\$0	\$0	\$60,000	\$60,000
403103 Special Private License	4,000	0	0	0	4,000
403104 Taxicab License	81,900	0	0	0	81,900
403105 Motor Vehicle License	32,099,000	0	0	0	32,099,000
403106 General Wrecker License	10,600	0	0	0	10,600
403107 Emergency Wrecker License	18,000	0	0	0	18,000
403108 Pawnbroker License	100	0	0	0	100
403111 Pet Registration	552,000	0	0	0	552,000
403112 Pedit Vehicle License	11,200	0	0	0	11,200
403113 Low Speed Vehicle License	6,600	0	0	0	6,600
403114 Arborist License	100	0	0	0	100
403116 Helping Schools License	0	0	0	1,500	1,500
403119 Tattoo License	114,000	0	0	0	114,000
403120 Adult Entertainment License	35,500	0	0	0	35,500
403123 Horse-Drawn Carriage License	3,000	0	0	0	3,000
403124 Booting Service License	9,300	0	0	0	9,300
403125 Other PVH Company Certificates	50,500	0	0	0	50,500
403201 Commercial Vehicle Wheel Tax	3,900,000	0	0	0	3,900,000
403202 Wholesale Beer Tax	12,488,000	0	0	5,942,700	18,430,700
403203 Alcoholic Beverage Privilege Tax	600,000	0	0	0	600,000
403204 Alcoholic Beverage Gross Receipts Tax	677,400	0	0	30,388,700	31,066,100
403205 Beer Permit Privilege Tax	250,000	0	0	0	250,000
403206 Business Tax	44,448,200	0	0	15,407,000	59,855,200
403208 Mineral Severance Tax	1,000,000	0	0	0	1,000,000
403217 Fantasy Sports Tax	20,000	0	0	0	20,000
403218 Online Sports Betting Tax	1,500,000	0	0	0	1,500,000
403222 Wholesale Liquor Tax	7,991,700	0	0	0	7,991,700
403303 Taxicab Driver Permit	20,000	0	0	0	20,000
403304 Wrecker Permit	16,300	0	0	0	16,300
403305 Building Permit	17,748,800	0	0	0	17,748,800

Section I: General Services District
 Schedule A: Estimated Revenues & Fund Balances Supporting Appropriations

Fiscal Year
 2027

Object Acct	10101 General Fund	20115 Debt Services Fund	25104 MNPS Debt Service Fund	35131 MNPS Funds	Total	
403306	Electrical Permit	2,559,800	0	0	2,559,800	
403307	Plumbing Permit	2,206,600	0	0	2,206,600	
403308	Excavation Permit	1,811,700	0	0	1,811,700	
403309	Beer Permit	120,000	0	0	120,000	
403310	Gas Code Permit	1,916,700	0	0	1,916,700	
403311	Alarm Device Permit	400,000	0	0	400,000	
403315	Air Pollution Permit	250,000	0	0	250,000	
403320	Temporary Street Close Permit	3,800,000	0	0	3,800,000	
403321	Event & Film Permit	200,300	0	0	200,300	
403324	Other PVH Vehicle Permi	5,000	0	0	5,000	
403325	Other PVH Driver Permit	31,200	0	0	31,200	
403328	Pet Dogs Outdoor Dining Permit	1,500	0	0	1,500	
403329	Chicken Permit	5,000	0	0	5,000	
403331	Commercial Solicitation Permit	400	0	0	400	
403332	Permitted Solicitor Badge Fee	1,800	0	0	1,800	
403333	Short-term Rental Permit	2,280,100	0	0	2,280,100	
403334	Pedi Vehicle Permit	3,000	0	0	3,000	
403335	Low Speed Vehicle Permit	3,000	0	0	3,000	
403336	Shared Urban Mobility Devices	241,500	0	0	241,500	
407401	Franchises	14,708,400	0	0	14,708,400	
407402	Franchises-Cable TV	5,531,200	0	0	5,531,200	
TOTAL OTHER TAXES, LICENSES, AND PERMITS		\$159,733,400	\$0	\$0	\$51,799,900	\$211,533,300
FINES, FORFEITS AND PENALTIES:						
404101	Metro Courts - Fines & Costs	\$165,500	\$0	\$0	\$0	\$165,500
404104	Beer Law Violation Fine	50,000	0	0	0	50,000
404105	Traffic Violation Admn Fee	24,000	0	0	0	24,000
404106	DUI Fines	168,000	0	0	0	168,000
404107	Game/Fish Violation Fine	2,000	0	0	0	2,000
404108	Environmental Court Fine	150,000	0	0	0	150,000
404109	Pre-Trial Diversion Cost	100	0	0	0	100
404110	Indigent Defendant Cost	9,000	0	0	0	9,000
404111	Traffic Violation Fine	2,000,000	0	0	0	2,000,000
404202	Court Clerks - Fines & Costs	110,000	0	0	0	110,000
404211	Impact Demo Prog Fee	100	0	0	0	100
404212	Tattoo Parlors - Civil Fine	400	0	0	0	400
404244	Return Prisoners Cost	8,000	0	0	0	8,000
404305	DUI Safety Ed Prog Fee	100,000	0	0	0	100,000
404302	Traffic School Fee	850,000	0	0	0	850,000
404350	Breath Alcohol Test Fees - Criminal Ct	2,300	0	0	0	2,300
404451	DUI Program	13,000	0	0	0	13,000
404454	CCC Probation Fees	10,000	0	0	0	10,000
404502	Environmental Ct. Penalty	90,000	0	0	0	90,000
404601	Litigation Tax	314,400	0	0	0	314,400
404620	Jail Construc/Upgrade	0	250,000	0	0	250,000
404630	Courtroom Security Enhanc Fee	22,500	0	0	0	22,500
404635	Courtroom Security Litigation Tax	772,500	0	0	0	772,500
404640	Victims Assistance Assessment	3,700	0	0	0	3,700
404645	Litigation Tax GSC Judges	55,000	0	0	0	55,000
404651	Domestic Violence Offender Registry Revenue	500	0	0	0	500
404780	Sale-Confiscated Property	6,000	0	0	0	6,000
404247	Court Ordered Restitutions	0	0	0	2,000	2,000
TOTAL FINES, FORFEITS AND PENALTIES		\$4,927,000	\$250,000	\$0	\$2,000	\$5,179,000

Section I: General Services District
 Schedule A: Estimated Revenues & Fund Balances Supporting Appropriations

Fiscal Year
 2027

Object Acct	10101 General Fund	20115 Debt Services Fund	25104 MNPS Debt Service Fund	35131 MNPS Funds	Total
REVENUE FROM OTHER GOVERNMENT AGENCIES:					
Other Government Agencies - Federal Direct					
406102 Bond Interest Tax Credit	\$0	\$4,921,900	\$0	\$0	\$4,921,900
406150 US Marshall Reimbursement	50,000	0	0	0	50,000
Subtotal Other Government Agencies - Federal Direct	50,000	4,921,900	0	0	4,971,900
Other Government Agencies - Federal Thru State					
406201 Federal Received Thru State Of Tenn.	\$0	\$0	\$0	\$450,000	\$450,000
406210 Medicaid/TNCare thru State	0	0	0	500,000	500,000
406214 EMS-Medicaid Supplemental Prgm	1,500,000	0	0	0	1,500,000
406215 DTCH-Medicaid/TNCare thru State	2,448,000	0	0	0	2,448,000
Subtotal Other Government Agencies - Federal Thru State	3,948,000	0	0	950,000	4,898,000
Other Government Agencies - Federal Thru Other Pass Thru					
406314 DTCH-Medicaid/TNCare thru Other	\$1,750,000	\$0	\$0	\$0	\$1,750,000
406324 DTCH-Medicare thru Other	8,675,000	0	0	0	8,675,000
Subtotal Other Government Agencies - Federal Thru Other Pass Thru	10,425,000	0	0	0	10,425,000
Other Government Agencies - State Direct					
406401 TN Funded Programs	\$17,000	\$0	\$0	\$0	\$17,000
406402 Alc Bev Tax Apportion	1,300,000	0	0	0	1,300,000
406403 TN Telecomm Sales Tax	650,000	0	0	500,000	1,150,000
406404 Gas & Fuel County	9,698,900	0	0	0	9,698,900
406405 Gas & Fuel City	18,112,900	0	0	0	18,112,900
406407 TN Sales Tax Levy	69,282,200	0	0	0	69,282,200
406408 TN Beer Tax Allocation	250,000	0	0	0	250,000
406409 TN Excise Tax Allocation	19,928,000	0	0	0	19,928,000
406410 Gas Inspection Fees	1,450,000	0	0	0	1,450,000
406411 Post Mortem Reimbursement	325,000	0	0	0	325,000
406412 Jail Inmate Reimbursement	26,000,000	0	0	0	26,000,000
406415 TN Cost Reimbursement	7,008,100	0	0	0	7,008,100
406426 TennCare	223,600	0	0	0	223,600
406438 TN MNPS TISA	0	0	0	280,000,000	280,000,000
406431 TN MNPS Career Teachers Program	0	0	0	400,000	400,000
Subtotal Government Other Agencies - State Direct	154,245,700	0	0	280,900,000	435,145,700
Other Government Agencies - Component Units					
406605 E911	\$4,900	\$0	\$0	\$0	\$4,900
406606 Emergency Communications District	762,500	0	0	0	762,500
406609 MTA Operations	215,200	0	0	0	215,200
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 Government Agencies - Component Units	7,385,700	0	0	0	7,385,700
Other Government Agencies - Metro Agencies					
406701 Metro Legal Services	\$2,457,400	\$0	\$0	\$0	\$2,457,400
406702 LOCAP Reimbursement	9,876,200	0	0	0	9,876,200
406703 Indirect Admin Cost Recovery	1,686,500	0	0	0	1,686,500
Subtotal Government Other Agencies - Metro Agencies	14,020,100	0	0	0	14,020,100
TOTAL FROM OTHER GOVERNMENT AGENCIES	\$190,074,500	\$4,921,900	\$0	\$281,850,000	\$476,846,400
COMMISSIONS AND FEES:					
Commissions and Fees - Court Clerks					
407101 Circuit Court Clerk	\$2,400,000	\$0	\$0	\$0	\$2,400,000
407101 Juvenile Court Clerk	250,000	0	0	0	250,000
407101 Clerk & Master, Chancery Court	1,740,700	0	0	0	1,740,700
407101 Criminal Court Clerk	845,000	0	0	0	845,000
Subtotal Commissions & Fees - Court Clerks	5,235,700	0	0	0	5,235,700
Commissions and Fees - Elected Officials					
407103 County Clerk	\$12,500,000	\$0	\$0	\$0	\$12,500,000
407103 Register of Deeds	3,000,000	0	0	0	3,000,000
Subtotal Commission and Fees - Elected Officials	15,500,000	0	0	0	15,500,000
TOTAL COMMISSIONS AND FEES	\$20,735,700	\$0	\$0	\$0	\$20,735,700

Section I: General Services District
 Schedule A: Estimated Revenues & Fund Balances Supporting Appropriations

Fiscal Year
 2027

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					
408101 Archives and Records Management	\$237,000	\$0	\$0	\$0	\$237,000
408102 Sales of Maps	100	0	0	0	100
408103 Sales of Voter Registration Lists	3,000	0	0	0	3,000
408104 Garbage & Junk	7,000	0	0	0	7,000
408107 Video	11,500	0	0	0	11,500
408108 Certificates-Vital Statistic	1,000,000	0	0	0	1,000,000
408110 Concessions	132,600	0	0	0	132,600
408111 Re-sale Inventory	125,000	0	0	0	125,000
Subtotal Charges for Current Services - Goods	1,516,200	0	0	0	1,516,200
Charges for Current Services - Fees for Service					
408201 Building Appeals	\$3,900	\$0	\$0	\$0	\$3,900
408201 STRP Appeals	5,600	0	0	0	5,600
408201 Electrical Appeals	500	0	0	0	500
408201 Mech/Gas Appeals	1,000	0	0	0	1,000
408201 Plumbing Appeals	500	0	0	0	500
408201 Zoning Appeals	24,700	0	0	0	24,700
408203 Plans Examination - Codes	2,083,900	0	0	0	2,083,900
408204 Zone Change	1,900,000	0	0	0	1,900,000
408206 Planned Unit Development Review	149,800	0	0	0	149,800
408208 Foreign Trade Zone Fees	135,000	0	0	0	135,000
408210 Lobbyist Registration	27,000	0	0	0	27,000
408211 Background Check	10,000	0	0	0	10,000
408212 Supervision Fees	50,000	0	0	0	50,000
408215 Subdivision Review Fees	356,000	0	0	0	356,000
408216 Police Secondary Employment	12,588,200	0	0	0	12,588,200
408217 Primary Clinic Fees - Individuals	183,700	0	0	0	183,700
408218 Primary Clinic - Insurance	1,000	0	0	0	1,000
408220 Police Investigation Fee	6,500	0	0	0	6,500
408221 State Inspection	1,813,600	0	0	0	1,813,600
408222 BTC Prescription Co-Pymts	1,500	0	0	0	1,500
408223 State Inspection-Summer Food	9,000	0	0	0	9,000
408225 Street and Alley Map Amend	8,000	0	0	0	8,000
408226 Family Planning Fees	2,900	0	0	0	2,900
408227 Fire Protection	425,000	0	0	0	425,000
408228 Spec Police Commission	14,000	0	0	0	14,000
408234 Engineering Fee	4,000	0	0	0	4,000
408234 Engineering Design	16,000	0	0	0	16,000
408234 Engineering Certification	13,000	0	0	0	13,000
408234 Engineering Pool Plan	24,500	0	0	0	24,500
408235 Host Fee	1,050,000	0	0	0	1,050,000
408239 Comm Plan Amend Fees	100,000	0	0	0	100,000
408245 ACSI EMS EMSM Collections	280,000	0	0	0	280,000
408246 General Services Support	1,077,800	0	0	0	1,077,800
408250 Impound/Boarding Fees	7,500	0	0	0	7,500
408251 MNPS Miscellaneous	0	0	0	1,000,000	1,000,000
408253 Serve Summons Costs	1,700,000	0	0	0	1,700,000
408257 Out of County Processing	900,000	0	0	0	900,000
408259 Landlord Registration Fees	74,000	0	0	0	74,000
408261 Application Fee	50,000	0	0	0	50,000
408262 Small Wireless Facility Fee	75,000	0	0	0	75,000
408267 Register & Renewal Fees	213,900	0	0	0	213,900
408268 Septic Permit Fee	6,400	0	0	0	6,400
408271 Golf Lesson Fee	4,500	0	0	0	4,500
408317 DTCH-Emergency Ambulance	12,138,000	0	0	0	12,138,000
Subtotal Charges for Current Services - Fees for Service	37,535,900	0	0	1,000,000	38,535,900
Charges for Current Services - Admissions & User Fees					
408301 Admissions-Community Centers	\$400,000	\$0	\$0	\$0	400,000
408301 Admissions-Parks	3,200,000	0	0	0	3,200,000
408301 Rental-Parks	516,100	0	0	0	516,100
408301 Admissions Sportsplex-Parks	635,200	0	0	0	635,200
408301 Admissions-Wave Pool	430,000	0	0	0	430,000
408302 Athletic Fees	65,000	0	0	0	65,000
408302 Green Fees	5,987,100	0	0	0	5,987,100

Section I: General Services District
 Schedule A: Estimated Revenues & Fund Balances Supporting Appropriations

Fiscal Year
 2027

Object Acct	10101 General Fund	20115 Debt Services Fund	25104 MNPS Debt Service Fund	35131 MNPS Funds	Total
408302 Driving Range Fees	450,000	0	0	0	450,000
408302 Rentals	1,134,300	0	0	0	1,134,300
408302 Tennis Fees	366,200	0	0	0	366,200
408302 Athletic Fees	35,000	0	0	0	35,000
408305 Workshop/Seminar Fees	660,600	0	0	0	660,600
408306 Facility Use Fee - CAC	2,000	0	0	0	2,000
408306 Facility Use - Dock	175,000	0	0	0	175,000
408306 Facility Use - Softball Field	350,000	0	0	0	350,000
408306 Facility Use - Horse Stable	100	0	0	0	100
408306 Facility Use - Parks	350,200	0	0	0	350,200
408306 Facility Use - Picnic Area	115,000	0	0	0	115,000
408308 BBD Pre-Inspection Fees	1,000	0	0	0	1,000
408309 BBD Retail Liquor Measurement Fee	2,000	0	0	0	2,000
408310 Public Library Fees	25,000	0	0	0	25,000
408313 Ent Transp App Fee	18,100	0	0	0	18,100
408314 Ent Transp Background Check Fee	8,000	0	0	0	8,000
408315 Ent Transp Conv & Necessity Fee	135,000	0	0	0	135,000
408316 Ent Transp Permit Fee	60,000	0	0	0	60,000
408320 Fees - BBD Training	13,000	0	0	0	13,000
Subtotal Charges for Current Services - Admissions & User Fees	15,133,900	0	0	0	15,133,900
Charges for Current Services - Fees for Personal Services					
408401 Legal Services	\$9,400	\$0	\$0	\$0	\$9,400
408402 Staff Services	921,000	0	0	0	921,000
Subtotal Charges for Current Services - Fees for Personal Services	930,400	0	0	0	930,400
TOTAL CHARGES FOR CURRENT SERVICES	\$55,116,400	\$0	\$0	\$1,000,000	\$56,116,400
COMPENSATION FROM PROPERTY:					
409104 Gain (Loss) Real Property	\$42,000	\$0	\$0	\$0	\$42,000
409302 Rent	422,200	0	0	2,000,000	2,422,200
TOTAL COMPENSATION FROM PROPERTY	\$464,200	\$0	\$0	\$2,000,000	\$2,464,200
MISCELLANEOUS:					
411111 Vending	\$5,100	\$0	\$0	\$0	5,100
411120 Finders Fees-Rtn SSI	50,000	0	0	0	50,000
411121 Cost Reimbursement	745,400	0	0	0	745,400
411130 Other	8,000	0	0	180,000	188,000
TOTAL MISCELLANEOUS	\$808,500	\$0	\$0	\$180,000	\$988,500
TRANSFERS FROM OTHER FUNDS:					
431104 Transfer Operational: Surplus Property Fund	\$6,000,000	\$0	\$0	\$0	\$6,000,000
431104 Transfer Operational: MAC Administration and Leasehold	2,804,900	0	0	0	2,804,900
431104 Transfer Operational: MNPS Special Projects Fund	0	0	1,625,500	0	1,625,500
431104 Transfer Operational: Parks Resale	1,125,000	0	0	0	1,125,000
431124 Transfer Self Funded Debt: Storm Water	0	10,425,800	0	0	10,425,800
431141 Transfer MNPS Indirect: MNPS	0	0	0	3,500,000	3,500,000
431156 Transfer Hotel Occupancy	19,362,400	0	0	0	19,362,400
431157 Transfer HOT Short-term Rental	4,300,000	0	0	0	4,300,000
TOTAL TRANSFERS FROM OTHER FUNDS	\$33,592,300	\$10,425,800	\$1,625,500	\$3,500,000	\$49,143,600
GRAND TOTAL REVENUE TO GENERAL SERVICES DISTRICT	\$1,858,746,000	\$291,858,500	\$127,017,800	\$1,448,228,500	\$3,725,850,800
APPROPRIATIONS OF FUND BALANCES:					
311280 Undesignated Fund Balance	34,756,700	3,083,900	3,109,600	0	40,950,200
TOTAL AVAILABLE FOR GSD APPROPRIATIONS	\$1,893,502,700	\$294,942,400	\$130,127,400	\$1,448,228,500	\$3,766,801,000

Section I:
Schedule B:

General Services District
General Fund Appropriations

Fiscal Year
2027

Dept Number	Description	Department or Function Total
GENERAL GOVERNMENT:		
1001	Administration	
	Internal Support:	
1001101127	Facility Rental	\$7,865,600
1001101301	Self-Insured Liability	4,617,000
1001101303	Corp Dues/Contribution	1,319,500
1001101306	Property Loss	5,833,200
1001101308	Judgments and Losses	5,773,000
1001101315	Pay Plan Improvements*	36,832,700
	* 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.	
1001101412	Post Audits	4,254,000
1001101416	Subsidy Advance Planning*	214,000
	* The Director of Finance is hereby authorized to transfer required funds to the Advanced Planning and Research Fund to fund Metro obligations toward MPO planning and research studies. In the case of multi-county grants, Metro shall only fund its proportionate share of the grant match as certified by the Director of Planning and approved by the Director of Finance.	
1001101646	Fairgrounds Nashville Subsidy	886,700
1001101159	General Services Energy Program	2,154,600
1001101996	Transfer General Fund 4% Reserve Fund	65,384,600
	Subtotal Administration Internal Support	135,134,900
	Employee Benefits:	
1001101109	Health Insurance Match	\$54,904,600
1001101113	Pensioners IOD Medical Expense	15,862,500
1001101114	Unemployment Compensation	471,200
1001101120	Employee IOD Medical Expense	12,648,300
1001101115	Life Insurance Match	3,541,200
1001101140	Benefit Adjustments*	21,109,100
	* 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.	
1001101145	Tennessee Consolidated Retirement System (TCRS) Pension Contribution	58,000
1001101658	Self Insured Excise Tax	90,000
	Subtotal Administration Employee Benefits	108,684,900
	Contingency:	
1001101218	District Energy System	\$385,000
1001101224	Contingency Subrogation*	50,000
	* Account 101101224 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.	
1001101298	Contingency Local Match	50,000
1001101309	Contingency Account	100,000
1001101333	GSD-USD Study	200,000
1001101566	Contingency Utility Increase*	1,825,000
	* 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	2,610,000
	Total 01 Administration	246,429,800

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

Fiscal Year
 2027

Dept Number	Description	Department or Function Total
	1001101667 Election Day & Early Voting	\$2,655,600
	1001101676 Internal Services	6,925,800
1002	Metropolitan Council	4,283,200
1003	Metropolitan Clerk	1,657,500
1004	Mayor's Office	8,885,000
1005	Election Commission*	4,268,500
	* Subject to its budget appropriation, the Election Commission is authorized to pay its certified Administrator of Elections a salary that is up to the maximum salary the Metropolitan Government pays the Assessor of Property.	
1006	Department of Law	13,187,300
1007	Planning Commission*	20,922,000
	* Of the \$20,922,000 appropriated to the Planning Commission, the Nashville Civic Design Center shall receive a grant of \$125,000, Legal Aid Society shall receive a grant of \$1,650,000, and Nashville Hispanic Bar Association shall receive a grant of \$750,000 from these appropriations.	
1008	Human Resources	10,579,900
1009	Register of Deeds	378,200
1010	General Services	41,787,700
1011	Historical Commission	1,428,200
1049	Office of Emergency Management	3,040,800
1091	Department of Emergency Communication	28,505,600
TOTAL GENERAL GOVERNMENT FUNCTION		<u>\$394,935,100</u>
FISCAL ADMINISTRATION:		
1015	Finance	\$18,374,400
1016	Assessor of Property	15,131,600
1017	Trustee	3,607,900
1018	County Clerk	7,910,300
1048	Internal Audit	2,870,300
TOTAL FISCAL ADMINISTRATION FUNCTION		<u>\$47,894,500</u>
ADMINISTRATION OF JUSTICE:		
1019	District Attorney	\$15,246,600
1021	Public Defender	17,871,300
1022	Juvenile Court Clerk	3,823,500
1023	Circuit Court Clerk	3,714,400
1024	Criminal Court Clerk	9,548,300
1025	Clerk and Master - Chancery	2,223,800
1026	Juvenile Court	24,947,300
1027	General Sessions Court	18,625,200
1028	State Trial Courts*	14,322,600
	* Any reimbursements from the State of Tennessee for expenses incurred by the State Trial Courts will be remitted to the General Fund.	
1029	Justice Integration Services	7,304,500
1047	Criminal Justice Planning	781,200
1051	Metro Family Safety*	7,180,700
	* Of the \$7,180,700 appropriated to Family Safety, the Legal Aid Society shall receive a grant of \$169,000, the Mary Parrish Center shall receive a grant of \$120,000, the Sexual Assault Center Safe Bar Program shall receive a grant of \$175,000, the YWCA shall receive a grant of \$275,000, CASA Nashville shall receive a grant of \$75,000, and Nashville Children's Alliance shall receive a grant of \$385,000 from these appropriations.	
TOTAL ADMINISTRATION OF JUSTICE FUNCTION		<u>\$125,589,400</u>

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

Fiscal Year
 2027

Dept Number	Description	Department or Function Total
LAW ENFORCEMENT AND CARE OF PRISONERS:		
1030	Sheriff's Office	\$140,407,300
1031	Police Department	346,039,600
1054	Community Review Board	2,541,300
TOTAL LAW ENFORCEMENT AND CARE OF PRISONERS FUNCTION		<u>\$488,988,200</u>
FIRE PREVENTION AND CONTROL:		
1032	Fire Department and EMS Services	\$238,350,000
TOTAL FIRE PREVENTION AND CONTROL FUNCTION		<u>\$238,350,000</u>
REGULATION, INSPECTION, AND ECONOMIC DEVELOPMENT:		
1001	Economic Development	
1001101118	Economic Job Development Incentive Dell	\$500,000
1001101146	Philips Holdings Economic Incentive	310,500
1001101158	Economic Incentive Alliance Bernstein	541,500
1001101492	East Bank Development Authority	2,000,000
1001102190	Affordable Housing Loan Program	7,000,000
1001101222	Coliseum Capital Maintenance Fund Transfer	1,000,000
1001101534	Contribute Sister Cities	95,000
1001101578	Barnes Affordable Housing Trust*	22,000,000
	* 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.	
1001101650	Small Business Incentive	250,000
1001101678	Ballpark Debt Service Contribution	250,000
1001101691	MAC Workforce*	415,300
	* Of the \$415,300 appropriated to MAC Workforce, Music City Construction Careers shall receive a grant of \$50,000 from these appropriations.	
1001101693	MDHA VASH Pilot Program	100,000
1001101995	Tax Increment Payment - IDB	1,900,000
1001101998	Tax Increment Payment - MDHA	11,243,000
1001101233	Subsidy Farmers' Market	821,500
1001101428	Subsidy Municipal Auditorium	894,100
	Subtotal Economic Development	<u>49,320,900</u>
1033	Codes Administration	\$20,340,400
1034	Beer Board	1,681,100
TOTAL REGULATION, INSPECTION, AND ECONOMIC DEVELOPMENT FUNCTION		<u>\$71,342,400</u>
SOCIAL SERVICES		
1037	Social Services	\$9,522,200
1044	Human Relations Commission	1,455,900
1053	Office of Homeless Services*	15,683,600
	* Of the \$15,683,600 appropriated to Office of Homeless Services, Room In The Inn shall receive a grant of \$630,000 from these appropriations.	
TOTAL SOCIAL SERVICES FUNCTION		<u>\$26,661,700</u>

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

Fiscal Year
 2027

Dept Number	Description	Department or Function Total
HEALTH AND HOSPITALS		
1001101426	Subsidy Hospital Authority*	\$67,879,500
	* In addition to any other provision of this ordinance, as a condition for the release of any subsidy payments to the Hospital Authority, the Hospital Authority shall, at the time of each subsidy draw, submit a detailed expenditure plan outlining the intended use of the requested funds. This plan must include a comprehensive breakdown of the proposed use that clearly distinguishes between labor-related cost (e.g., salaries, wages, benefits) and non-labor costs (e.g., accounts payable including a detailed listing of invoices to be paid). No subsidy funds shall be disbursed until such documentation has been received and reviewed for compliance with this requirement.	
1001101432	Subsidy BLTC Management Contract	320,000
1001101433	Knowles Home Management Contract	2,670,000
1001101613	Correctional Healthcare	41,707,300
1001101614	Forensic Medical Examiner	7,332,700
1038	Health Department*	61,618,500
	* Of the \$61,618,500 appropriated to the Health Department, the Mental Health Cooperative shall receive a grant of \$6,387,000, the Tennessee Justice Center shall receive a grant of \$60,000, and Neighborhood Health, Inc. shall receive a grant of \$355,200 from these appropriations.	
TOTAL HEALTH AND HOSPITALS FUNCTION		\$181,528,000
PUBLIC LIBRARY SYSTEM:		
1039	Public Library	\$50,946,100
TOTAL PUBLIC LIBRARY SYSTEM FUNCTION		\$50,946,100
RECREATIONAL, CULTURAL, CONSERVATION AND COMMUNITY SUPPORT:		
1001	Community Support:	
1001101152	Contribute Justice for Our Neighbors	\$718,000
1001101156	Contribute TN Immigrant & Refugee Rights Coalition	735,000
1001101204	Metro Action Commission (MAC)	12,437,500
1001101326	Property Tax Relief Program	7,847,000
1001101379	Education Research & Support	550,000
1001101502	Contribute Nashville Symphony*	15,000
	* Minimum appropriation of \$15,000 pursuant to Section 18.11 of the Metropolitan Charter.	
1001101503	Contribute Adventure Science Center*	50,000
	* Minimum appropriation of \$25,000 pursuant to Section 18.11 of the Metropolitan Charter.	
1001101521	Contribute Humane Association*	12,500
	* Minimum appropriation of \$12,500 pursuant to Section 18.11 of the Metropolitan Charter.	
1001101587	Contribute Alignment Nashville	100,000
1001101147	Nashville State Community College Foundation - GRAD Program	750,000
1001101624	PENCIL Foundation	100,000
1001101686	Public Education Foundation	100,000
1001101687	Summer Youth Employment Program	2,079,100
1001101703	Choosing Justice Initiative for the Indigent Defense, Excellence and Advocacy Program	500,000
1001101339	Community Safety Fund	1,000,000
Subtotal 01 Administration - Community Support		26,994,100

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

Fiscal Year
 2027

Dept Number	Description	Department or Function Total
	1001101699 Tree Canopy	\$1,500,000
1035	Agricultural Extension	673,600
1040	Parks and Recreation	77,345,000
1041	Arts Commission*	5,788,000
	* Of the \$5,788,000 appropriated to the Arts Commission, \$3,263,200 shall be contingent upon both: (i) the Metro Arts Commission providing an annual report to the Metropolitan Council detailing the grant recipients, moneys disbursed, and the purposes for which moneys were disbursed as required by TCA § 7-3-314(d) and (ii) the approval by the Metropolitan Council of the criteria of the Metro Arts Commission for the award of any funds as required by MCL 2.112.040(H).	
1064	Sports Authority	4,231,300
	TOTAL RECREATIONAL, CULTURAL, CONSERVATION AND COMMUNITY SUPPORT FUNCTION	<u>\$116,532,000</u>
	INFRASTRUCTURE AND TRANSPORTATION	
	1001101117 Subsidy Regional Transportation Authority (RTA)	\$320,200
	1001101237 Commuter Rail	1,871,800
	1001101304 Subsidy Metropolitan Transit Authority (MTA)	79,529,000
	1001101350 Satellite City Payments	1,539,000
1042	Nashville Department of Transportation (NDOT)	67,475,300
	TOTAL INFRASTRUCTURE AND TRANSPORTATION FUNCTION	<u>\$150,735,300</u>
	TOTAL GENERAL FUND EXPENDITURES OF THE GENERAL SERVICES DISTRICT	<u>\$1,893,502,700</u>

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

Fiscal Year
 2027

Total by Fund:

Debt Service Administration		
25104	MNPS Debt Service	\$130,127,400
20115	GSD Debt Service	294,942,400
	TOTAL DEBT SERVICE FUNDS - GSD	<u>\$425,069,800</u>

Debt Service Requirements by Fund		PRINCIPAL	INTEREST	OTHER	TOTAL
25104	MNPS Debt Service Fund				
	Outstanding G.O. MNPS Bonds: (BU 80106000)	\$74,448,000	\$48,089,900	\$0	\$122,537,900
	Redemption, Cremation and Management Fees	0	0	277,200	277,200
	Treasury Internal Service Fees	0	0	121,400	121,400
	Qualified School Capital Projects, 2009 (QSCB)	0	0	154,400	154,400
	Qualified School Capital Projects, 2010 (QSCB)	0	0	4,160,700	4,160,700
	Interest Expense MIP (TANS)	0	724,100	0	724,100
	Commercial Paper (Bonds Anticipation Loans)	0	2,151,700	0	2,151,700
	TOTAL MNPS DEBT SERVICE FUND	<u>\$74,448,000</u>	<u>\$50,965,700</u>	<u>\$4,713,700</u>	<u>\$130,127,400</u>
20115	GSD Debt Service Fund (BU-90101000)				
	Outstanding G.O. GSD Bonds: (BU 90101000)	\$172,792,500	\$108,760,500	\$0	\$281,553,000
	Redemption, Cremation and Management Fees	0	0	1,248,500	1,248,500
	Treasury Internal Service Fees	0	0	261,900	261,900
	Interest Expense MIP (TANS)	0	3,214,200	0	3,214,200
	Commercial Paper (Bonds Anticipation Loans)	0	8,664,800	0	8,664,800
	TOTAL GSD DEBT SERVICE FUND	<u>\$172,792,500</u>	<u>\$120,639,500</u>	<u>\$1,510,400</u>	<u>\$294,942,400</u>

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

Fiscal Year
2027

Fund Number	Description	Revenues and Fund Balances To Support Appropriations	Appropriations
SPECIAL REVENUE/GRANT FUNDS:			
30005	Central Business Improvement District	\$8,898,300	\$8,898,300
30006	Animal Control Donations	40,000	40,000
30020	State Trial Court Drug Enforcement	162,400	162,400
30027	General Sessions Drug Court	5,300	5,300
30031	Hotel Occ Convention Ctr 2007	29,882,100	29,882,100
30034	Criminal Court Clerk Computerizat	215,900	215,900
30041	Event and Marketing	5,392,900	5,392,900
30042	Hotel Occ Conv Ctr 1% Tax	23,015,500	23,015,500
30043	Hotel Occ Conv Ctr 2007 1% Tax	20,741,400	20,741,400
30044	Hotel Occ Tourist Promotion	46,029,200	46,029,200
30045	Hotel Occ Tourist Related	23,015,500	23,015,500
30046	Hotel Occ General Fund 1%	23,015,500	23,015,500
30047	Hotel Occ 2007 1% SecondaryTDZ	2,274,100	2,274,100
30048	Fire Department Donations	8,400	8,400
30064	CBID Fee Event and Marketing	5,938,200	5,938,200
30072	Animal Education and Welfare	1,000	1,000
30077	Finance Department Donations	98,500	98,500
30091	Police CEBR Program Grant	243,700	243,700
30096	TN Direct Appropriations Grant	100,000	100,000
30101	Metro Major Drug Program	320,400	320,400
30102	DUI Offender	52,800	52,800
30103	DA Fraud & Economic Crime	57,500	57,500
30104	DA Special Operations	2,000	2,000
30114	Barnes Fund for Affordable Housing	48,000,000	48,000,000
30118	County Clerk Computer Fund	200,000	200,000
30122	Juvenile Court Clerk Computer Fund	11,600	11,600
30130	Mediation Services Fund*	110,000	110,000
	* These funds shall be administered in accordance with BL2012-160 and T.C.A. § 16-20-101 et seq. and shall be allocated to the Nashville Conflict Resolution Center and distributed on a monthly basis based on actual revenue received and are not capped at the fund balance and appropriation total listed here.		
30146	Police Unauth Substance Abuse	200,000	200,000
30147	Police Drug Enforcement	1,125,000	1,125,000
30149	Police Federal Drug Enforcement	500,000	500,000
30151	Victim Witness Protection	5,800	5,800
30154	Police State Felony Forfeitures	87,000	87,000
30155	Police State Gambling Forfeitures	210,000	210,000
30156	Police Federal Forfeitures	10,000	10,000
30157	Police Sex Offender Registry	165,500	165,500
30158	Police Donations Fund	11,500	11,500
30164	Community Safety	2,673,400	2,673,400
30172	Fire HazMat Recovery	301,000	301,000
30173	Opioid Settlements	6,857,800	6,857,800
30176	C-PACER	200,000	200,000
30195	CBID Safety & Assessment Fund	5,938,200	5,938,200
30200	Police Task Force Fund	2,220,000	2,220,000
30204	Health Title V Clean Air Act	50,000	50,000
30206	Health Clean Air Permit Program	321,500	321,500
30208	Police 2024 JAG Grant	494,200	494,200
30215	Finance Innovation Investment	201,500	201,500
30217	Police Public Safety Alliance Fund	100,000	100,000
30218	County Clerk Title Fees	200,000	200,000
30221	Federal Funds Reserve	1,000,000	1,000,000
30260	Farmers' Market Grant Fund	52,300	52,300

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

Fiscal Year
 2027

Fund Number	Description	Revenues and Fund Balances To Support Appropriations	Appropriations
30267	Pension Asset Management	1,327,600	1,327,600
30288	Sports Authority Arena Account 2019	30,400,000	30,400,000
30289	Sports Authority Arena Revenue 2019	2,200,000	2,200,000
30318	County Clerk EIVS Fees	250,000	250,000
30320	Metro IMPROVE Act Transit Admin Fund	169,100,000	169,100,000
	* Fund 30320 reflects the maximum appropriation for the Choose How You Move (CHYM) Program. Dollars are transferred to other funds for the purposes of operating, capital, and future debt service. Fund 30322 reflects the transfer from Fund 30320 and the allocation for CHYM operating costs.		
30322	Metro Transit Operating Expense Fund	69,101,100	69,101,100
30359	Special Events	21,000,000	21,000,000
30370	ITS Community Assets & Land Use Fund	3,393,400	3,393,400
30401	Library Services	205,900	205,900
30404	Library Special Projects	1,941,200	1,941,200
30408	NDOT Grants	270,700	270,700
30418	County Clerk T&R Fees	910,000	910,000
30501	Solid Waste Operations	65,773,400	65,773,400
30502	Solid Waste Grant	189,600	189,600
30503	NDOT Tire Waste	600,000	600,000
30509	NDOT Surplus Parking Fund	3,235,200	3,235,200
30512	NDOT Parking Management Program	7,453,400	4,805,500
30600	Demolition Fund	275,000	275,000
30702	Advance Planning and Research	126,700	126,700
30709	Mixed Income PILOT- HEFB	10,000	10,000
30764	Metro Area Computer Mapping	70,500	70,500
30801	Parks Special Projects	64,200	64,200
30802	Parks Resale Inventory	3,100,000	3,100,000
30905	Federal IRA of 2022 - IRS Tax Rebate	3,300,000	3,300,000
31260	Stadium Revenue 2023	23,020,600	23,020,600
31500	MAC Administration and Leasehold	11,665,600	11,665,600
31501	MAC Local Programs	2,500	2,500
31502	MAC Headstart	25,398,200	25,398,200
31503	MAC LIHEAP Grant	6,409,300	6,409,300
31504	MAC CSBG Grant	1,540,500	1,540,500
31505	MAC Summer Food	936,600	936,600
31506	MAC CACFP	1,357,900	1,357,900
31508	MAC BF/AF Care Program	465,800	465,800
31511	MAC Parent Club Federal Funds	4,500	4,500
31512	MAC Community Srvc Assistance	364,800	364,800
31514	MAC Comsrv Poverty Summit	25,100	25,100
31519	MAC Share the Warmth	100,000	100,000
31522	MAC Youth Grant	2,099,200	2,099,200
31523	MAC Workforce	390,000	390,000
31531	MAC Martha O'Bryan TAEM	58,700	58,700
32051	Office of Family Safety Grant Fund	698,500	698,500
32060	General Services Grant Fund	2,200,000	2,200,000
32104	Office of Family Safety Donations Fund	45,000	45,000
32138	Homelessness Grants Fund	1,277,600	1,277,600
32141	Arts Commission Special Projects	43,000	43,000
32200	Health Dept Grant Fund	27,986,700	27,986,700
32226	Juvenile Court Grant Fund	2,673,200	2,673,200
32227	General Sessions Court Grant Fund	959,300	959,300
32228	State Trial Courts Grant Fund	60,000	60,000
32229	Gen Sessions Veteran's Treatment Court Operations	2,700	2,700
32230	Sheriff Grant Fund	188,600	188,600
32231	Police Grant Fund	1,760,100	1,760,100
32237	Social Services Grant Fund	1,178,800	1,178,800

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

Fiscal Year
 2027

Fund Number	Description	Revenues and Fund Balances To Support Appropriations	Appropriations
32240	ITS Grant Fund	1,975,200	1,975,200
32250	OEM Grant Fund	300,000	300,000
32235	Police Zip Code Grant	5,039,700	5,039,700
32300	Parks Dept Grant Fund	230,000	230,000
33000	Parks Master Plan	229,000	229,000
33024	Criminal Crt Clk Victims Asst	50,000	50,000
33075	General Services Energy Program	40,000	40,000
34155	Nash Educ Comm & ArtsTVCapital	200,000	200,000
35119	MNPS Special Projects	16,500,000	16,500,000
35132	MNPS Federal/State Grants	121,000,000	121,000,000
35135	MNPS Charter School	219,000,000	219,000,000
35158	MNPS Nutrition Services	73,405,500	73,405,500
37041	Tree Bank	200,000	200,000
37150	Tree Canopy	1,500,000	1,500,000
38005	Gulch Central Business Imp Dst	792,100	792,100
39005	South Nashville Central Business Imp Dt	2,000,000	2,000,000

INTERNAL SERVICE FUNDS:

51137	Information Technology Services	\$72,524,300	\$72,524,300
51138	ITS Technology Revolving	3,403,200	3,403,200
51154	Office of Fleet Management	44,549,000	44,549,000
51180	Treasury Management	2,251,400	2,251,400
55146	MNPS Print Shop	1,000,000	1,000,000

ENTERPRISE FUNDS:

60008	Sports Authority	\$4,248,200	\$4,248,200
60120	East Bank Development Authority	2,000,000	2,000,000
60152	Farmers' Market	3,276,500	3,276,500
60156	Board of Fair Commissioners	5,438,000	5,438,000
60161	Municipal Auditorium	3,882,700	3,882,700
60271	Music City Center Operations	81,927,700	71,921,900
61190	Surplus Property Auction	7,647,500	7,647,500
61200	Police Impound	500,000	500,000
68201	DES Oper General Acct	22,370,400	22,370,400

NON BONDED CAPITAL FUNDS:

40462	Fairgrounds Non-Bonded Capital Fund	\$578,400	\$578,400
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* This appropriation reflects, and shall be adjusted based upon actual receipts of, one-half (1/2) of ad valorem property taxes received by the Metropolitan Government derived from the approximately ten-acre private development described in Resolution No. RS2017-910 which shall be deposited into a reserve account maintained by the Department of Finance and used solely to fund or defray long-term capital costs at The Fairgrounds Nashville.

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

Fiscal Year
 2027

Fund Number	Description	Appropriations
35131	MNPS General Purpose Fund *	
	Operational (BU-80111000)	\$1,430,706,500
	Property Tax Increment	7,743,300
	SUBTOTAL GENERAL PURPOSE SCHOOL FUND EXPENDITURES	<u>\$1,438,449,800</u>
	Fund Balance Restoration	\$9,778,700
	TOTAL FUND BALANCE ADJUSTMENT	<u>\$9,778,700</u>
	TOTAL GENERAL PURPOSE SCHOOL FUND	<u>\$1,448,228,500</u>

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

SECTION II: THE URBAN SERVICES DISTRICT

Provisions for Prorating Property Taxes:

2025 (Preceding) and Prior Years: 2025 and prior years' Property Taxes of the Urban Services District and/or the former City of Nashville, collected during Fiscal Year 2027, 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.

2026 Property Taxes: 2026 Property Taxes of the Urban Services District, collected during Fiscal Year 2027, are to be prorated consistent with the tax levy ordinance for Fiscal Year 2027.

Therefore, all such taxes are prorated as follows:

Fund	Percent
18301 USD General Fund	21.577%
28315 USD Debt Service Fund	78.423%
	<u>100.000%</u>

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

Fiscal Year
 2027

Object Acct	Revenue Source Or Description	18301 General Fund	28315 Debt Service Fund	Total
PROPERTY TAXES:				
Property Taxes - Current Year				
401110	Real Property - current year	\$3,774,000	\$13,716,200	\$17,490,200
401120	Personal Property - current year	145,500	529,100	674,600
401130	Public Utility - current year	59,600	216,700	276,300
	Subtotal Property Taxes - Current Year	3,979,100	14,462,000	18,441,100
Property Taxes - Non Current Year				
401212	Real-Collection - preceding year	\$921,400	\$135,600	\$1,057,000
401213	Real-C & M - preceding year	261,900	39,600	301,500
401222	Personal Collection - preceding year	21,700	3,100	24,800
401224	Personal Collection - C&M Tax Lit - preceding year	63,700	9,400	73,100
401232	Public Utility Collection - preceding year	4,500	700	5,200
401234	Public Utility C&M Tax Lit preceding	5,500	900	6,400
401310	Real Property-C&M - prior year	74,800	11,700	86,500
401311	Real Property-Trustee - prior year	427,400	90,400	517,800
401320	Personal-Trustee - prior year	800	200	1,000
401324	Personal-Trustee- C&M Tax Lit - prior	45,700	6,500	52,200
401334	Public Utility-C&M Tax Lit - prior	300	100	400
401610	In-Lieu - current	15,483,300	0	15,483,300
	Subtotal Property Taxes - Non Current Year	17,311,000	298,200	17,609,200
TOTAL PROPERTY TAXES		\$21,290,100	\$14,760,200	\$36,050,300
OTHER TAXES, LICENSES, AND PERMITS:				
403204	Alcoholic Beverage Gross Receipts Tax	\$29,711,200	\$0	\$29,711,200
403206	In-Lieu - current	8,214,200	0	8,214,200
TOTAL OTHER TAXES, LICENSES, AND PERMITS		\$37,925,400	\$0	\$37,925,400
GRAND TOTAL REVENUE TO URBAN SERVICES DISTRICT		\$59,215,500	\$14,760,200	\$73,975,700
APPROPRIATIONS OF FUND BALANCES:				
311280	Undesignated Fund Balance	6,354,900	1,489,300	7,844,200
TOTAL AVAILABLE FOR USD APPROPRIATIONS		\$65,570,400	\$16,249,500	\$81,819,900

Section II:
Schedule B:

Urban Services District
General Fund Appropriations

Fiscal Year
2027

Dept Number	Description	Department or Function Total
GENERAL GOVERNMENT:		
1001	Administration	
	1001191315 Pay Plan Improvements*	\$782,100
	* 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.	
	1001191153 Internal Services	400,000
TOTAL GENERAL GOVERNMENT FUNCTION		<u>\$1,182,100</u>
REGULATION, INSPECTION, AND ECONOMIC DEVELOPMENT:		
1001	Economic Development	
	1001191998 Tax Increment Payment - MDHA	\$2,297,700
TOTAL REGULATION, INSPECTION, AND ECONOMIC DEVELOPMENT FUNCTION		<u>\$2,297,700</u>
INFRASTRUCTURE AND TRANSPORTATION		
1001	Infrastructure:	
	1001191486 Waste Services Transfers	\$53,056,200
1042	Nashville Department of Transportation (NDOT)	9,034,400
TOTAL INFRASTRUCTURE AND TRANSPORTATION FUNCTION		<u>\$62,090,600</u>
TOTAL GENERAL FUND EXPENDITURES OF THE URBAN SERVICES DISTRICT		<u>\$65,570,400</u>

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

Fiscal Year
 2027

Total by Fund:

Debt Service Administration		
28315	USD Debt Service	\$16,249,500
	TOTAL DEBT SERVICE FUNDS - USD	\$16,249,500

Debt Service Requirements by Fund		PRINCIPAL	INTEREST	OTHER	TOTAL
28315	USD DEBT SERVICE FUND (BU-90191000)				
	Outstanding G.O. GSD Bonds: (BU 90191000)	\$11,873,700	\$4,282,400	\$0	\$16,156,100
	Redemption, Cremation and Management Fees	0	0	20,000	20,000
	Treasury Internal Service Fees	0	0	11,700	11,700
	Interest Expense MIP (TANS)	0	61,700	0	61,700
	TOTAL USD DEBT SERVICE FUND	\$11,873,700	\$4,344,100	\$31,700	\$16,249,500

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

Fiscal Year
 2027

Fund Number	Description	Revenues and Fund Balances To Support Appropriations	Appropriations
WATER AND SEWER FUNDS:			
27312	Water and Sewer Debt Service	\$81,500,000	\$81,500,000
47335	Water and Sewer Extension and Replacement	135,007,700	135,007,700
67311	Water and Sewer Revenue Fund	419,859,000	419,859,000
67331	Water and Sewer Operating	240,416,400	240,416,400
67332	Water and Sewer Operating Reserve	1,059,900	1,059,900
67411	Stormwater Revenue	41,505,000	41,505,000
67431	Stormwater Operating	36,136,000	36,136,000
47346	Stormwater Capital Improvements	5,369,000	5,369,000
47352	Stormwater Water Quality	245,000	245,000

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

SECTION IV - Recommended


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

RECOMMENDED AND APPROVED AS TO
AVAILABILITY OF FUNDS:

INTRODUCED BY:




Mayor



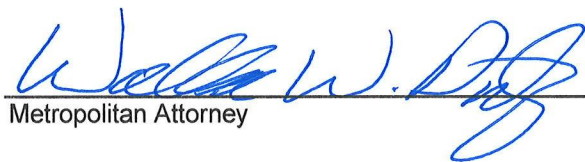


Director of Finance



Budget Officer

APPROVED AS TO FORM AND LEGALITY:



Metropolitan Attorney

Members of the Metropolitan Council