

## 01 Administrative - At A Glance

<b>Mission</b>	These accounts provide Metro's share of employee benefits for certain central benefits, retired employees, and employees, administrative accounts within the government, contributions to not-forprofit organizations, contracts with other organizations, subsidies, and contingencies.		
<b>Budget Summary</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>Expenditures and Transfers:</b>			
GSD General Fund	\$418,842,400	\$449,533,500	\$554,539,800
USD General Fund	25,576,400	60,959,500	73,364,800
<b>Total Expenditures and Transfers</b>	<u>\$444,418,800</u>	<u>\$510,493,000</u>	<u>\$627,904,600</u>
<b>Revenue and Transfers:</b>			
Program Revenue			
Charges, Commissions, and Fees	\$0	\$0	\$0
Other Governments and Agencies	0	0	0
Other Program Revenue	0	0	0
Total Program Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Non-Program Revenue	\$0	\$0	\$0
Transfers from Other Funds and Units	0	0	0
<b>Total Revenue and Transfers</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures per Capita</b>	\$631.84	\$720.89	\$880.76
<b>Position</b>	Total Budgeted Positions	0	0
<b>Contacts</b>	Director of Finance: Kelly Flannery Budget Director: Aaron Pratt  106 Metro Courthouse    37201	email: kelly.flannery@nashville.gov email: aaron.pratt@nashville.gov  Phone: 615-862-6151	

These accounts are administered by the Department of Finance and have no separate organization chart.

Important Note about the Budget: This Administrative department is made up of a group of various-purpose accounts that do not fall into other agencies' budgets. Revenues in this department include all general fund revenues not associated with other agencies, and are not directly related to the budgeted expenditures in this department. Because of this, the financial schedules presented in this section lists individual business units and expenditure information, rather than a summary of revenues and expenditures.

# 01 Administrative - At A Glance

## Budget Highlights FY 2024

For budget changes, see the financial schedule.

### Overview

Accounts are grouped into functional area, as presented in the budget ordinance. Each account's title, 8-digit business unit number, legal basis, & description follow. In cases where the Council changed an appropriation in the final (substitute) budget, the original proposal and final adjustments are both described.

### INTERNAL SUPPORT:

- **Insurance & Reserve** (01101301 & 01191301, Resolution R82-1327) Protects Metro property against damage, loss, and claims. This account pays insurance premiums for Metro vehicles, buildings and equipment, boiler, and elevator inspections, and for protection against liability claims. The FY 2024 budget decreases \$4,625,600 to \$2,759,600 in the GSD and increases \$500 to \$134,000 in the USD.
- **Corporate Dues and Contributions to Governmental Associations** (01101303, Metro Charter § 18.11(c)) Pays dues for Metro memberships in intergovernmental organizations. The FY 2024 budget decreases \$1,000 to \$850,000.
- **Property Loss** (01101306) The FY 2024 budget provides \$3,148,100 for the insurance premiums due on Property Loss policies of the Metro Government.
- **Judgments and Losses** (01101308 & 01191308, Metro Code § 2.40.100) Pays on Metro's behalf for judgments and losses that arise during litigation and pays related costs and expenses such as for court reporters, court costs, tax costs, etc. The FY 2024 budget decreases \$2,891,100 to \$2,400,000 in the GSD and increases \$700 to \$9,100 in the USD.
- **Pay Plan Improvements** (01101315 & 01191315) Pay plan improvements for active employees in the general funds' departments are included here. Payroll adjustment amounts have been budgeted in this account and will be spread to departments and agencies after the budget is finalized. The FY 2024 budget is \$61,222,200 for the GSD and \$6,770,900 in the USD.
- **Post Audits** (01101412, Metro Charter §6.15) Pays for an annual independent financial audit and accounting services conducted by one or more certified public accounting firms. Audits are conducted in accordance with federal and state law. The FY 2024 budget decreases \$2,207,000 to \$2,300,000.
- **Metro Facility Rental** (01101127) Pays rent for occupying non-Metro space. The FY 2024 budget increases \$8,900,000 to \$9,867,400 to cover several Metro agencies that are relocating in FY 2024.
- **General Services Energy Program** (01101159) Provides \$1,842,500 for General Service's Energy Fund in the FY 2024 budget.

- **MNPS Support Staff Bonus** (01101245) The FY 2024 budget removes the non-recurring \$5,000,000 for their support staff bonus program.
- **Election Day and Early Voting** (01101667) Funds for Metro Election Day and early voting sites for 2024 elections. The FY 2024 budget increases \$1,694,400 to \$3,523,600.
- **Internal Services** (01101676 & 01191153) Provides \$7,200,000 to the GSD agencies and \$3,905,800 to the USD agencies for internal service fees and various technology services.
- **Fleet Backlog** (01101697) The FY 2022 Operational Supplemental provided \$28,000,000 to General Service's Fleet Division to address their fleet replacement backlog.
- **Transfer to Advance Planning & Research Fund** (01101416, Metro Charter § 6.14) Provides the mandated \$50,000 transfer to the APR fund and approximately \$156,000 for the Metro Planning Organization (MPO). The FY 2024 budget remains flat at \$206,900.
- **GSD Transfer to GSD Debt Service** (01102160) The FY 2024 budget includes a \$71,121,300 balancing transfer from the GSD General Fund to the GSD Debt Service Fund.
- **Developer Technology Fund** (01102180) The FY 2022 Operational Supplemental provided \$2,200,000 to ITS for establishment of their Developer Technology Fund.
- **Transfer for 4% Fund** (01101996, Metro Charter) Transfers 4.6% of original revenues in the GSD General Fund to the separate General Fund Reserve Fund for equipment purchases or building repairs for any department funded by the GSD General Fund. The FY 2024 budget estimates a balance of \$53,459,900 for the 4% Fund.
- **Subsidy – Fairgrounds Nashville** (01101646) The FY 2024 budget provides \$1,379,500 for the operating budget of the Fairgrounds - Nashville. A decrease of \$695,000 from their FY 2023 amount.
- **Subsidy – Farmers Market** (01101233) The FY 2024 budget provides \$711,900 for the operating budget of the Farmers Market.
- **R12 Technical & Process Review** (01101126) The FY 2022 Operational Supplemental provided \$750,000 for a technical review of the accounting system R12. The remaining balance was carried-forward for FY 2023 and is non-recurring in FY 2024.

### EMPLOYEE BENEFITS:

- **Davidson County Retirement Match** (01101104, Metro Charter § 13.09) Provides Metro's contribution from the GSD to the old Davidson County civil service pension plan. The FY 2024 budget remains flat at \$3,501,900.

# 01 Administrative - At A Glance

**Davidson County Teacher's Retirement Match** (01101107, Metro Charter §9.06) Provides Metro's guaranteed contribution to the closed county teacher's pension plan. The Board of Education makes a separate guaranteed contribution from its Schools Special Revenue Fund to that plan. The FY 2024 budget remains flat at \$6,900,400.

**Group Health Insurance Match** (01101109 & 01191109, Metro Code §3.16.020, .040, & 3.24.010) Provides Metro's share of pensioners' medical and dental insurance premiums. For active employees, these costs are in their departments' budgets. In the GSD, the FY 2024 budget decreases \$9,154,000 to \$46,419,900. In the USD, decreases \$1,729,300 to \$378,100.

**Death Benefit Payments** (01101110, Metro Code § 3.28.080) Transfers money to a fund that provides a supplementary benefit for deaths in the line of duty. The FY 2024 budget remains flat at \$200,000.

**Pensioners In-Line-Of-Duty Medical Expense** (01101113 & 01191112, Metro Charter § 13.12) Provides medical payments for those pensioners who were disabled by in-line-of-duty injuries. The total cost is budgeted through the GSD General Fund; the share for USD employees is borne by a transfer from the USD to the GSD. The FY 2024 budget remains flat at \$11,745,600 in the GSD and flat at \$281,800 in the USD.

**Unemployment Compensation** (01101114, TCA § 50-7-401) Reimburses the state for unemployment payments to eligible former Metro employees. The FY 2024 budget remains flat at \$471,200.

**Group Life Insurance Match** (01101115 & 01191115, Metro Code § 3.16.040) Provides payment of life insurance premiums for pensioners. Life insurance for active employees is budgeted in departments' budgets; Metro pays 100% of the premiums. The FY 2024 budget increases \$73,500 to \$3,423,700 in the GSD and remains flat at \$47,800 in the USD.

**Employees In-Line-Of-Duty Medical Expense** (01101120 & 01191113, Metro Charter § 13.12) Provides medical payments for employees injured on-the-job for services that cannot be provided by General Hospital. The total cost is budgeted through the GSD General Fund; the share for USD employees is borne by a transfer from the USD to the GSD. The FY 2024 budget remains flat at \$8,587,400 in the GSD and flat at \$1,253,200 in the USD.

**Benefit Adjustments** (01101140 & 01191140) Provides funds for adjustments to the departmental fringe benefit accounts based on projected changes in medical, life, dental, and/or pension rates. For FY 2024, the GSD estimate is \$8,285,600 for Health and Dental. The pension benefit contribution rate remained flat at 12.338%. In the USD, the estimate is \$3,000,000 for Health and Dental.

**Tennessee Consolidated Retirement System (TCRS) Pension** (01101145) A benefit contribution to the TCRS Pension Fund for retirees. The FY 2024 budget remains flat at \$78,000.

**Self-Insured Excise Tax** (01101658) Provides funds to cover the \$2 per employee excise tax for Metro's self-insured insurance plan. The FY 2024 budget increases \$10,000 to \$90,000.

**Police and Fire Pension Match** (01191102, Metro Charter § 13.09) Provides Metro's guaranteed contributions from the USD General Fund to closed police and fire pension plans.

**Civil Service Retirement Match** (01191103, Metro Charter § 13.09) Provides Metro's guaranteed contribution from the USD General Fund to the closed City of Nashville Employees' Retirement plan.

**Teacher Pensions Match** (01191106, Metro Charter § 9.06) Provides Metro's contribution from the USD General Fund to the old city teacher's pension plan.

## CONTINGENCY:

**District Energy System (DES)** (01101218) The Metro Funding Amount (MFA) represents the 15% of the DES operating budget, 31% of the DES Debt Service, and other costs related to sales and marketing of DES excess capacity to customers. The FY 2024 budget increases \$10,100 to \$384,400.

**Contingency for Subrogation** (01101224 & 01191224) Permits deposit of recoveries and repayment to affected GSD and USD departments for unbudgeted casualty repairs and replacements. The expenditure account is offset by a matching revenue account. The FY 2024 budget remains flat at \$100,000 in both the GSD and the USD.

**Contingency – Public Health & Safety** (01101244 & 01191152) Provides contingency funds for various unplanned health & safety occurrences that may arise during the year. The FY 2022 budget removed these non-recurring expenses of \$2,708,300 for the GSD and \$126,700 for the USD.

**Stadium Study** (01101246) The FY 2023 budget allocated \$200,000 in non-recurring funds for a study on the replacement of the Tennessee Titans' NFL stadium.

**Contingency – Local Match** (01101298) Provides funds for grant opportunities that require a Metro dollar match. The FY 2024 budget remains flat at \$50,000.

**Administrative Contingency** (01101309 and 01191309) Provides contingency funds for unforeseen occurrences in the Admin accounts. The FY 2024 budget provides \$100,000 in the GSD and \$50,000 in the USD.

**GSD – USD Study** (01101333) The FY 2022 Operational Supplemental provided \$1,000,000 for a consultant study on the application of services provided in the Metro Nashville Government's General Services District (GSD) and the Urban Services District (USD). The budget is non-recurring in FY 2024.

# 01 Administrative - At A Glance

- **Enterprise Risk Management Study** (01101334) The FY 2022 Operational Supplemental provided \$250,000 for a consultant study of Risk Management for the Metro Nashville Government. The budget is non-recurring in FY 2024.
- **Homeless Performance Review & Recommendation Study** (01101346) The FY 2022 Operational Supplemental provided \$500,000 for a comprehensive review of the Metro Nashville Government's homeless fundings and programs. The budget is non-recurring in FY 2024.
- **Solar Strategy & Infrastructure Study** (01101347) The FY 2022 Operational Supplemental provided \$635,000 for a consultant study on solar strategies and infrastructure needs for Metro. The budget is non-recurring in FY 2024.
- **NDOT Capital Finance & Property Management System** (01101348) The FY 2022 Operational Supplemental provided \$200,000 for a software system to manage NDOT's capital and property project financing. The budget is non-recurring in FY 2024.
- **Transpotainment Study** (01101349) The FY 2022 Operational Supplemental provided \$50,000 for a consultant study on the various 'transpotainment' services and vehicles operating in Metro. The budget is non-recurring in FY 2024.
- **Tech Reviews & Improvements** (01101352) Provides funds for a comprehensive review of Metro agencies and departments technology needs. The FY 2024 budget removes this non-recurring \$1,000,000.
- **Fire Annual Permit Implementation** (01101353) The FY 2024 budget removes the non-recurring \$75,000 for the implementation of an annual permit tracking system for the Nashville Fire Department.
- **Master Space Planning** (01101360) The FY 2023 budget provided \$1,500,000 in non-recurring funds for the various facility / space planning changes and ongoing needs of Metro agencies and departments.
- **Contingency for Utility Fee Increases** (01101566 & 01191566) The FY 2024 budget is reduced to \$859,000 for the GSD and decreases \$216,300 to \$100,000 for the USD for impacts of the electric, gas and water rate increases for the Metro agencies.

## HEALTH & HOSPITALS:

- **HIPAA Compliance** (01101227) Provides funds for HIPAA privacy and security recommendations. The FY 2024 budget remains flat at \$40,000.
- **Healthy Nashville Study** (01101382) The FY 2024 budget provides \$1,000,000 for the creation of a health disparity study.

- **Subsidy for Hospital Authority** (01101426, Metro Charter § 10-201) Provides a contract subsidy to the Nashville Hospital Authority to support the operations of Metropolitan Nashville General Hospital. The FY 2024 budget increases \$3,782,700 to \$57,820,700.
- **Subsidy Bordeaux Long-Term Care Contract** (01101432) The FY 2024 budget provides \$320,000 for Metro Nashville's management and security of the facility.
- **Subsidy Knowles Home Management Contract** (01101433) The FY 2024 budget provides \$2,220,000 for Metro Nashville's management and security of the facility.
- **Correctional Health Care** (01101613) The FY 2024 budget has a contractual increase of \$4,117,100 to \$27,322,700 for Correctional Health Care.
- **Forensic Medical Examiner** (01101614) The FY 2024 budget has an increase of \$249,600 to \$6,509,800 due to the escalation clause of the new forensic contract that began in FY 2020.

## REGULATION, INSPECTION, & ECONOMIC DEVELOPMENT:

- **Economic Job Development Incentive - Dell** (01101118) Provides funds to make economic and community development incentive grants to the Industrial Development Board. These grants are to encourage the location of Fortune 500 companies and creation of new jobs within Davidson County. The FY 2024 budget remains flat at \$500,000.
- **Economic Job Development Incentive - HCA Charlotte** (01101137) Provides funds to make economic and community development incentive grants to the Industrial Development Board. The FY 2024 budget decreases \$15,000 to \$1,089,500.
- **Economic Job Development Incentive - Warner Music** (01101141) Provided funds to make economic and community development incentive grants to the Industrial Development Board. This contract expired in FY 2022.
- **Economic Job Development Incentive - Bridgestone** (01101144) Provides funds to make economic and community development incentive grants to the Industrial Development Board. The FY 2024 budget removes the \$387,500 dues to no eligible job creations to submit.
- **Economic Job Development Incentive - Philips Holdings** (01101146) Provides funds to make economic and community development incentive grants to the Industrial Development Board. The FY 2024 budget decreases \$58,000 to \$310,000.
- **Business Incubation Center** (01101153) Provides management and technical assistance services to small businesses - especially women, minority and veteran owned. The FY 2024 budget removes the non-recurring \$90,000.

# 01 Administrative - At A Glance

- **Coliseum Capital Maintenance Fund Transfer or Stadium Maintenance** (01101222) Provides contractually mandated funds for maintenance of the Coliseum football stadium. The FY 2024 budget remains flat at \$1,000,000.
- **Transfer to GSD Debt Service - Stadium** (01101225) Transfers \$3.2 million of Hotel Motel Tax from the GSD General Fund to the GSD Debt Service Fund for the Coliseum stadium. The FY 2024 budget remains flat at \$3,200,000.
- **Tax Increment Financing Performance Study** (01101336) The FY 2022 budget provided \$25,000 in non-recurring funds for a performance study on Metro's use of Tax Increment Financing (TIF) over the past several years.
- **Neighbor 2 Neighbor** (01101354) The FY 2024 budget increases the contribution \$45,000 to \$60,000 to support their program to reduce and prevent crime and create cleaner and healthier neighborhoods.
- **Small Business Consortium Fund** (01101361) The FY 2024 budget provides \$200,000 for non-profits that support small business creation and sustainability.
- **Housing Programs & Projects** (01101482) The FY 2024 budget provided \$2,000,000 in non-recurring funds for the Planning Department's establishment of housing program.
- **Contribution to Partnership 2030** (01101506) Provides funds to the Nashville Chamber of Commerce for its Partnership 2030 program, which promotes the relocation of companies to Nashville and expansion of existing companies. The FY 2024 budget removes the non-recurring \$76,300.
- **Barnes Affordable Housing Trust** (01101578) Provides funds for lower-income residents of Davidson County to assist in acquiring good quality, affordable housing. The FY 2024 budget increases \$5,450,000 to \$20,450,000.
- **The Nashville Entrepreneur Center** (01101645) Provides funds for the education, workforce development and company-creation programming for the Veteran Initiative, Youth Initiative and E-Learning Platform programs. The FY 2024 budget removes the non-recurring \$75,000.
- **Small Business Incentive Program** (01101650) This program assists in the development and creation of small businesses in Nashville - Davidson County. The FY 2024 budget remains flat at \$650,000.
- **Sounds Ballpark** (01101678) Provides subsidy funds for the debt service on the stadium construction bonds. The FY 2023 budget eliminated this \$500,000 subsidy.
- **Housing Incentive Pilot Program (HIPP)** (01101692) Incentive grants offered to developers who build affordable or workforce housing. The FY 2024 budget decreases \$75,000 to \$125,000 for this program.
- **Tax Increment Payment - IDB** (01101995) Provides tax incentive payments for the One Bellevue Place development. The FY 2024 budget remains flat at \$1,790,000.
- **MDHA Veteran Affairs Supportive Housing (VASH) Pilot Program** (01101693) Voucher program administered by MDHA which subsidizes rent and moving costs for veterans. The FY 2024 budget remains flat at \$100,000 for this program.
- **Property Tax Increment Refund or Tax Increment Payment - MDHA** (01101998 & 01191998, State Law Title 13, Chapter 20) Provides tax incentive payments for loans incurred by the Metropolitan Development & Housing Authority (MDHA) for authorized redevelopment activities. MDHA promotes private investment in designated development districts. Similar payments are budgeted in the three general funds (GSD & USD General funds, and the General Purpose School Fund). The FY 2024 budget increases \$976,000 to \$12,602,500 in the GSD and increases \$195,000 to \$2,517,600 in the USD.

## ADMINISTRATION OF JUSTICE

- **Contingency for Criminal Fees and Fines Reduction** (01101344) The FY 2022 budget provided up to \$662,500 in Contingency for the elimination of budgeted Criminal Court Fees and Fines.

## RECREATIONAL, CULTURAL, CONSERVATION & COMMUNITY SUPPORT:

- **Nashville State Community College – GRAD Program** (01101147) The FY 2024 budget provides \$750,000 for NSCC's "Getting Results by Advancing Degrees" [GRAD] Program.
- **Metropolitan Action Commission (MAC)** (01101204, Metro Code § 2.108.010) Provides GSD General Fund matching funds to MAC for administration and leasehold costs, the Head Start program, and other MAC activities. The FY 2024 budget remains flat at \$9,625,200.
- **Property Tax Relief Program** (01101326 & 01191326, TCA § 67-5-702, § 67-5-703 and § 67-5-704) Provides tax relief funds for the elderly low-income, disabled, and disabled veteran homeowners. The program in effect pays part or all the property tax of eligible applicants. Metro matches the state expenditures based on the current sales ratio; however the combined Metro and State assistance may only cover the amount of taxes owed. The FY 2024 budget remains flat at \$5,721,500 in the GSD and remains flat at \$465,500 in the USD.
- **Community Safety Fund** [formerly "Cure Violence – North Nashville Pilot Program"] (01101339) The FY 2024 budget decreases \$1,000,000 to \$1,000,000 for programs to stem violence in Davidson County.

# 01 Administrative - At A Glance

- **Education Research & Support** (01101379) The FY 2024 budget provides \$25,000 in funding for program to promote Nashville youth's educational success and support for school counselor programs in underserved areas.
- **Safe Gun Storage Program** (01101383) The FY 2024 budget provides \$50,000 in support of a safe gun storage program.
- **Pencil Foundation** (01101624) The FY 2024 budget re-establishes \$100,000 for the educational / after-school program of the Pencil Foundation.
- **Public Education Foundation** (01101686) the FY 2024 budget re-establishes a \$100,000 allocation for the Complete College Nashville Initiative to train college counselors in underserved schools to the new "Education Research & Support" program in BU 01101379.
- **Summer Youth Employment Program** (01101687) The FY 2024 budget provides \$2,079,100 in support of a city-wide strategy to increase summer employment opportunities for Nashville's youth.
- **Tree Canopy Fund** (01101699) The FY 2024 budget continues the \$1,500,000 for establishment of the Tree Canopy Fund to promote the care, maintenance, and planting of trees throughout Davidson County.
- **Music City Inc., Elks Lodge Restore** (01101700) The FY 2022 Council budget provided \$50,000 to Music City Inc., for the restoration of the historic Elks Lodge.
- **MNPS Paraprofessional Development Days** (01102151) The FY 2023 budget removed this non-recurring \$1,200,000 in support of MNPS staff for this program initiative.
- **MNPS Advocacy Center Expansion** (01102154) The FY 2023 budget removed this non-recurring \$1,400,000 for the expansion of the MNPS Advocacy Center program.
- **MNPS Reduce Student to Psychologist Ratio** (01102155) The FY 2023 budget removed this non-recurring \$545,900 to assist MNPS in recruiting more school psychologists.

## CONTRIBUTIONS:

TCA 7-3-314 (Financial assistance to nonprofit organizations) provides for contributions by metropolitan governments to qualified nonprofit organizations "to promote the general welfare of the residents of the municipality."

- **Contribution to Nashville Symphony** (01101502, Metro Charter 18.11(a)) Provides annual funds in the amount of \$15,000 for the Nashville Symphony.
- **Contribution to Adventure Science Center** (01101503, Metro Charter § 18.11(a)) The FY 2024 budget remains flat at \$125,000 for the Adventure Science Center.

- **Contribute Nashville Humane Association** (01101521, Metro Charter § 18.11(a)) Provides \$12,500 to assist with shelter, food and medical services for abandoned, unwanted, and injured animals and for placement with area residents.
- **Contribute Sister Cities of Nashville** (01101534) The FY 2024 budget increases \$25,000 to \$95,000 for the Sister Cities of Nashville agency.
- **Alignment Nashville** (01101587) The FY 2024 budget re-establishes \$100,000 for their youth education, health, and community success programs.
- **Affordable Housing Development** (01101228) The FY 2023 budget removed this non-recurring \$500,000 for Affordable Housing Developments.
- **Family Planning** (01101166) The FY 2023 Council budget provided \$500,000 for Planned Parenthood for family planning services. The FY 2024 budget removes these non-recurring funds.

## INFRASTRUCTURE AND TRANSPORTATION:

- **Subsidy to the Regional Transit Authority** (01101117) Provides local matching funds for the Job Access & Reverse Commute project, and the Murfreesboro to Nashville "Relax and Ride" shuttle. The FY 2024 budget remains flat at \$320,200 for these RTA programs.
- **Commuter Rail Project** (01101237) Provides funds for the continuing operation of the Music City Star commuter rail. The FY 2024 budget remains flat at \$1,500,000 for the Commuter Rail operation.
- **Supplement to Metropolitan Transit Authority (MTA)** (01101304, Metro Charter § 11.401) Provides local supplementary funds to the Metropolitan Transit Authority for its various programs. The FY 2024 budget increases \$13,080,000 to \$74,690,900.
- **Satellite City Payments** (01101350) The FY 2024 budget increases \$129,300 to \$1,454,200 for the payment of road maintenance and repair funds to the satellite cities of Davidson County.
- **Waste Services Transfers** (01101486 and 01191486) The FY 2024 budget includes \$4,813,700 in the GSD and \$35,460,900 in the USD in internal transfer funding for Waste Services' functional realignment from NDOT to the Water & Sewer Department.
- **MAC Workforce** [formerly *NCAC Nashville Construction Readiness*] (01101691) A collaborative initiative to assist citizens of Nashville in jump-starting their construction industry career. The FY 2024 budget remains flat at \$365,300.

*Since revenues in this department are not directly related to the budgeted expenditures in this department, the following financial schedule presents the individual business units' expenditure information.*

# 01 Administrative - At A Glance

## GSD & USD General Fund Administrative Expenditures

BU Number	Description	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
<b>GSD General Fund</b>					
01101104	County Retire Match	\$ 3,501,900	\$ 3,501,900	\$ 3,501,900	\$ 3,501,900
01101107	County Teach Retire Match	6,900,400	6,900,400	6,900,400	6,900,400
01101109	Health Insurance Match	60,432,000	57,680,038	55,170,900	46,016,900
01101110	Death Benefit Payments	200,000	200,000	200,000	200,000
01101113	Pens IOD Medical Expense	10,213,500	10,213,500	11,745,600	11,745,600
01101114	Unemployment Compensation	289,200	106,792	471,200	471,200
01101115	Life Insurance Match	3,253,300	3,329,052	3,350,200	3,423,700
01101117	Regional Transit Authority	320,200	320,200	320,200	320,200
01101118	Econ/Job Incentives – Dell	500,000	500,000	500,000	500,000
01101120	Employee IOD Med Expense	7,467,300	7,467,300	8,587,400	8,587,400
01101126	R12 Technical & Process Review	750,000	19,710	730,000	0
01101127	Metro Facility Rent	967,400	877,713	967,400	9,867,400
01101137	Econ/Job Incntvs - HCA Charlotte	1,234,500	1,234,500	1,104,500	1,089,500
01101140	Benefit Adjustments	15,315,500	0	30,119,000	8,285,600
01101141	Econ/Job Incntvs – Warner Music	60,500	0	0	0
01101144	Econ/Job Incntvs – Bridgestone	387,500	387,500	387,500	0
01101145	TCRS Pension Contribution	78,000	76,824	78,000	78,000
01101146	Econ/Job Incntvs - Philips Holdings	383,000	383,000	368,000	310,000
01101147	NSCC Foundation - GRAD Program	1,000,000	608,306	750,000	750,000
01101153	Business Incubation Center	90,000	90,000	90,000	0
01101159	General Services Energy Program	583,700	583,700	1,556,400	1,842,500
01101166	Family Planning Services	0	0	500,000	0
01101204	Metro Action Commission	7,794,500	7,794,500	9,625,200	9,625,200
01101218	District Energy System	630,700	630,700	374,300	384,400
01101222	Stadium Maintenance	1,000,000	1,000,000	1,000,000	1,000,000
01101224	Contingency Subrogation	100,000	0	100,000	100,000
01101225	GSD Debt Transfer-Stadium	3,200,000	3,200,000	3,200,000	3,200,000
01101227	HIPAA Compliance	40,000	0	40,000	40,000
01101228	Affordable Housing Development	500,000	0	500,000	0
01101233	Subsidy Farmers Market	0	0	443,300	711,900
01101237	Commuter Rail	1,500,000	1,500,000	1,500,000	1,500,000
01101244	Health & Public Safety - GSD	2,708,300	228,031	2,480,000	0
01101245	MNPS Support Staff Bonus	0	0	5,000,000	0
01101246	Stadium Study	0	0	200,000	0
01101298	Contingency – Local Match	50,000	0	50,000	50,000
01101301	Self-Insured Liability - GSD	11,809,500	11,809,500	7,385,200	2,759,600
01101303	Corp Dues/Contribution	784,000	684,564	851,000	850,000
01101304	Subsidy MTA	51,835,900	51,835,900	61,610,900	74,690,900
01101306	Property Loss	1,712,100	1,712,100	9,744,600	3,148,100
01101308	Judgments and Losses	8,539,800	8,539,800	5,291,100	2,400,000
01101309	Admin Contingency Account	0	0	0	100,000
01101315	Pay Plan Improvements	3,118,300	0	5,116,300	61,222,200
01101326	Property Tax Relief Program	5,721,500	5,721,500	5,721,500	5,721,500
01101333	GSD – USD Study	1,000,000	11,230	988,000	0
01101334	Enterprise Risk Mgmt Study	250,000	0	250,000	0
01101336	Tax Increment Funding History	25,000	0	25,000	0

# 01 Administrative - At A Glance

## GSD & USD General Fund Administrative Expenditures

BU Number	Description	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
01101339	Community Safety Fund	\$ 1,000,000	\$ 1,000,000	\$ 2,000,000	\$ 1,000,000
01101344	Contingency Criminal Fees & Fines	662,500	0	0	0
01101346	Homeless Perf Review & Recommd	500,000	33,392	466,000	0
01101347	Solar Strategy & infrastructure	635,000	30,069	604,000	0
01101348	NDOT Captl Fin & Propty Mgmt Syst	200,000	6,942	193,000	0
01101349	Transpotainment Study	50,000	50,000	0	0
01101350	Satellite City Payments	0	0	1,324,900	1,454,200
01101352	Tech Reviews & Improvements	0	0	1,000,000	0
01101353	Fire Annual Permit Implementation	0	0	75,000	0
01101354	Contribute Neighbor to Neighbor	0	0	15,000	60,000
01101360	Master Space Planning	500,000	0	2,000,000	0
01101361	Small Business Consortium Fund	0	0	0	200,000
01101379	Education Research & Support	0	0	325,000	25,000
01101382	Healthy Nashville Study	0	0	0	1,000,000
01101383	Safe Gun Storage Program	0	0	0	50,000
01101412	Post Audit	3,300,700	1,079,514	4,507,000	2,300,000
01101416	Subsidy Advance Planning	206,900	206,900	206,900	206,900
01101426	Hospital Authority Subsidy	49,560,000	49,560,000	54,038,000	57,820,700
01101432	ADM Subsidy BLTC Mgmt Contract	320,000	213,288	320,000	320,000
01101433	ADM Knowles Home Mgmt Contra.	2,100,000	1,980,000	2,100,000	2,220,000
01101482	Housing Programs & Projs-Planning	0	0	2,000,000	0
01101486	GSD Waste Services Transfers	0	0	5,540,000	4,813,700
01101502	Contribute Nash Symphony	15,000	15,000	15,000	15,000
01101503	Contribute Adventure Science Ctr	125,000	125,000	125,000	125,000
01101506	Contribute Partnership 2030	175,000	175,000	76,300	0
01101521	Contribute Humane Assoc.	12,500	12,500	12,500	12,500
01101534	Contribute Sister Cities	40,000	40,000	70,000	95,000
01101566	Contingency-Utility Increase-GSD	450,000	994	1,800,000	859,000
01101578	Barnes Affordable Housing Trust	12,500,000	12,500,000	15,000,000	20,450,000
01101587	Contrib. to Alignment Nashville	150,000	150,000	0	100,000
01101613	Correctional Healthcare	22,511,700	20,887,605	28,780,300	27,322,700
01101614	Forensic Medical Examiner	5,923,700	5,712,464	6,260,200	6,509,800
01101624	Contribute Pencil Foundation	0	0	0	100,000
01101645	Nashville Entrepreneur Center	75,000	75,000	75,000	0
01101646	Subsidy - Fairgrounds Nashville	779,900	779,900	2,074,500	1,379,500
01101650	Small Business Incentive Program	150,000	0	650,000	650,000
01101658	Self-Insured Excise Tax	75,000	79,561	80,000	90,000
01101667	Election Day and Early Voting	1,152,000	1,152,000	1,829,200	3,523,600
01101676	Internal Services - GSD	0	0	0	7,200,000
01101678	Sounds Ballpark Debt Service	500,000	500,000	0	0
01101686	Public Education Foundation	137,500	137,500	0	100,000
01101687	Summer Youth Employment Prog	2,079,100	2,079,100	2,079,100	2,079,100
01101691	MAC Workforce	315,300	315,300	365,300	365,300
01101692	Housing Incentive Pilot	200,000	121,384	200,000	125,000
01101693	MDHA VASH Pilot Program	100,000	89,000	100,000	100,000
01101697	Fleet Backlog	28,000,000	28,000,000	0	0
01101699	Tree Canopy Fund	0	0	1,500,000	1,500,000



# 01 Administrative - At A Glance

## GSD & USD General Fund Administrative Expenditures

BU Number	Description	FY 2022 Budget	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
01101700	Music City Inc – Elks Lodge Restore	\$ 50,000	\$ 0	\$ 50,000	\$ 0
01101995	GSD IDB Tax Increments	1,270,700	1,774,166	1,790,000	1,790,000
01101996	GSD Gen Trnsfr 4% Reserve Fund	50,444,800	54,438,710	49,364,800	53,459,900
01101998	GSD MDHA Tax Increments	10,981,700	10,917,080	11,626,500	12,602,500
01102151	MNPS Paraprofessional Devlpmnt	1,200,000	1,200,000	0	0
01102154	MNPS Advocacy Centers	1,400,000	1,400,000	0	0
01102155	MNPS Psychologists	545,900	545,900	0	0
01102160	Operating Trnsfr to Debt Service	0	0	0	71,121,300
01102180	Developer Technology Fund	2,200,000	2,200,000	0	0
<b>Total GSD General Fund</b>		<b>\$418,842,400</b>	<b>\$399,443,138</b>	<b>\$449,533,500</b>	<b>\$554,539,800</b>

### USD General Fund

01191102	Police/Fire Retire Match	\$ 8,873,000	\$ 8,873,000	\$ 8,873,000	\$ 8,873,000
01191103	Civil Service Retire Match	5,424,700	5,424,700	5,424,700	5,424,700
01191106	Teacher Pens Match	4,592,400	4,592,400	4,592,400	4,592,400
01191109	Health Ins Match	2,234,700	680,018	2,107,400	378,100
01191112	Pensioner IOD	245,000	245,000	281,800	281,800
01191113	Employee IOD	1,089,700	1,089,700	1,253,200	1,253,200
01191115	Life Ins Match	47,800	26,499	47,800	47,800
01191140	Benefit Adjustments	28,100	0	3,045,100	3,000,000
01191153	Internal Services - USD	11,300	0	5,800	3,905,800
01191224	Contingency Subrogation	100,000	0	100,000	100,000
01191301	Self-Insured Liability - USD	123,800	123,800	133,500	134,000
01191308	Judgments and Losses	8,400	8,400	8,400	9,100
01191309	USD Contingency Account	50,000	0	0	50,000
01191315	Pay Plan Improvements	246,700	0	1,827,900	6,770,900
01191326	Property Tax Relief	465,500	465,500	465,500	465,500
01191486	USD Waste Services Transfers	0	0	30,154,100	35,460,900
01191566	Contingency – Utility Increase-USD	5,000	0	316,300	100,000
01191998	USD MDHA Tax Increments	2,030,300	2,019,824	2,322,600	2,517,600
<b>Total USD General Fund</b>		<b>\$ 25,576,400</b>	<b>\$23,548,842</b>	<b>\$60,959,500</b>	<b>\$73,364,800</b>