

01 Administrative-At a Glance

Mission	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-for-profit organizations, contracts with other organizations, subsidies, and contingencies.		
Budget Summary	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Expenditures and Transfers:			
GSD General Fund	\$ 348,499,600	\$ 358,061,100	\$ 319,552,400
USD General Funds	28,049,000	26,599,800	27,831,500
Total Expenditures and Transfers	<u>\$ 376,548,600</u>	<u>\$ 384,660,900</u>	<u>\$ 347,383,900</u>
Revenues and Transfers:			
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
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures Per Capita	<u>\$ 544.74</u>	<u>\$ 555.40</u>	<u>\$ 500.45</u>
Positions	Total Budgeted Positions	0	0
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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.

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Budget Highlights FY 2021

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 2021 budget increases \$415,100 to \$1,040,100 in the GSD and increases \$3,400 to \$117,900 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 2021 budget increases \$30,000 to \$743,500.
- **Judgments and Losses** (01101308 & 01191308, Metro Code § 2.40.100) Pays on Metro's behalf for judgments and losses that arise in the course of litigation and pays related costs and expenses such as for court reporters, court costs, tax costs, etc. The FY 2021 budget increases \$59,700 to \$1,819,800 in the GSD and increases \$200 to \$8,000 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 2021 budget is \$2,201,800 for the GSD and remains flat at \$0 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 2021 budget remains flat at \$1,536,000.
- **Metro Facility Rental** (01101127) Pays rent for occupying non-Metro space. The FY 2021 budget decreases by \$5,400 to \$758,300.
- **Election Day and Early Voting** (01101667) Funds for Metro Election Day and early voting sites for 2020 and 2021 elections. The FY 2021 budget decreases \$211,900 to \$2,313,100.
- **Internal Services** (01101676 & 01191153) Provides \$1,466,900 to the GSD agencies for internal service fees and \$2,589,900 to the USD agencies for various technology services.
- **Transfer to Advance Planning & Research Fund** (01101416, Metro Charter § 6.14) Provides the mandated \$50,000 transfer to the APR fund and approximately \$191,000 for the Metro Planning Organization (MPO). The FY 2021 budget decreases \$400 to \$240,900.
- **Coordinated Pre-K Initiative** (01101143) Funds to be used for Pre-K initiatives among Metro agencies. The FY 2020 budget removed this non-recurring \$400,000.
- **GSD General Fund Transfer to MNPS General Fund** (01102162) The FY 2021 budget authorizes an operational transfer of budget dollars to the MNPS General Fund to balance it. The transfer totals \$28,484,300 for FY 2021.
- **Transfer for 4% Fund** (01101996, Metro Charter) Transfers 4% 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 2021 budget estimates a balance of \$36,074,000 for the 4% Fund.
- **Budget Adjustment Savings** (01101408 and 01191408) The FY 2020 budget transferred the budget adjustment savings to the GSD and USD agencies and departments of the Metro Nashville Government.
- **Staffing Studies** (01101157) FY 2020 budget provided \$250,000 in funds to Public Safety, Public Works and Other Metro agencies and departments to do staffing studies in FY 2020. These funds were recalled in FY 2020.
- **Performance Audit** (01101121) FY 2020 budget provided \$200,000 for Public Property Services to conduct a performance audit in FY 2020. These funds were recalled in FY 2020.
- **Rainy Day Fund** (01101212) the FY 2021 budget recommends \$5,000,000 as the initial baseline amount for the establishment of a 'rainy day fund' for the Metro Government.
- **Subsidy – Fairgrounds Nashville** (01101646) provides \$180,800 for the FY 2021 operating budget of the Nashville Fairgrounds.

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 2021 budget remains flat at \$3,501,900.
- **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 2021 budget remains flat at \$6,900,400.

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- **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. The FY 2021 budget remains flat at \$56,455,500 in the GSD and flat at \$1,239,300 in the USD.
- **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 2021 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 2021 budget reflects an increase of \$5,806,900 in the GSD and an increase of \$139,300 in the USD.
- **Unemployment Compensation** (01101114, TCA § 50-7-401) Reimburses the state for unemployment payments to eligible former Metro employees. The FY 2021 budget remains flat at \$100,000.
- **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 2021 budget remains flat at \$3,121,200 in the GSD and 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 2021 budget reflects an increase of \$4,121,900 in the GSD and an increase of \$601,500 in the USD.
- **Study Formulating Committee** (01101131) Provides \$100,000 in FY 2021 for the Study and Formulating Committee to carry out its functions related to employee benefits.
- **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 2021, the GSD estimate is \$4,222,400 for Health and Dental. The pension benefit contribution rate remained flat at 12.34%. In the USD, the estimate is \$1,418,600 for Health and Dental.
- **Tennessee Consolidated Retirement System (TCRS) Pension** (01101145) A benefit contribution to the TCRS Pension Fund for retirees. The FY 2021 budget has no change to the \$39,000 budget.
- **Self-Insured Excise Tax** (01101658) Provides funds to cover the \$2 per employee excise tax for Metro's self-insured insurance plan. The FY 2021 budget remained flat at \$75,000.
- **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:

- **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 2021 budget remained flat at \$100,000 for the GSD and the USD.
- **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 2021 budget is \$630,700.
- **Contingency – Local Match** (01101298) Provides funds for grant opportunities that require a Metro dollar match. The FY 2021 budget allocates \$50,000.
- **Administrative Contingency** (01101309 and 01191309) Provides contingency funds for unforeseen occurrences in the Admin accounts. The FY 2021 budget allocates \$50,000 in both the GSD and USD.
- **Contingency – Public Health & Safety** (01101244 & 01191152) provides contingency funds for various unplanned health & safety occurrences that may arise during the year. The FY 2021 budget recommends \$4,808,400 for the GSD and \$126,700 for the USD.
- **Contingency for Utility Fee Increases** (01101566 & 01191566) The FY 2021 budget recommends \$2,995,000 for the GSD and \$5,000 for the USD for impacts of the water rate increase for the Metro agencies.

HEALTH & HOSPITALS:

- **HIPAA Compliance** (01101227) Provides funds for HIPAA privacy and security recommendations. The FY 2021 budget remains flat at \$40,000.
- **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 2021 budget remains flat at \$43,112,100.

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- **Subsidy Bordeaux Long-Term Care Contract** (01101432) The FY 2021 budget provides \$6,000,000 for Metro Nashville's portion of the management contract.
- **Subsidy Knowles Home Management Contract** (01101433) The FY 2021 budget provides \$2,000,000 for Metro Nashville's portion of the management contract.
- **Correctional Health Care** (01101613) The FY 2021 budget has an increase of \$4,726,500 for the opening of the Behavioral Care Center in the Correctional Health Care contract.
- **Forensic Medical Examiner** (01101614) The FY 2021 budget has an increase of \$343,000 due to the escalation clause of the new forensic contract that began in FY 2020.
- **Nashville Career Advancement Center (NCAC)** (01101213) Provides local funds to offset projected administrative costs deficit and to also support the continuation of a Summer Youth at Work Program. The FY 2021 budget decreases \$213,200 to \$204,100.
- **Subsidy to the Bridgestone Arena** (01101221) Provides supplemental funds from the GSD General Fund to Powers Management for the operation of the Bridgestone Arena. The FY 2020 budget removed this \$3,201,500 subsidy.
- **Coliseum Capital Maintenance Fund Transfer or Stadium Maintenance** (01101222) Provides contractually mandated funds for maintenance of the Coliseum football stadium. The FY 2021 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 2021 budget remains flat at \$3,200,000.

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 2021 budget is decreased \$250,000 to \$250,000.
- **Economic Job Development Incentive – UBS** (01101136) Provides funds to make economic and community development incentive grants to the Industrial Development Board. The FY 2021 budget is decreased \$200,500 to \$210,000.
- **Economic Job Development Incentive – HCA Charlotte** (01101137) Provides funds to make economic and community development incentive grants to the Industrial Development Board. The FY 2021 budget is decreased \$20,000 to \$648,500.
- **Economic Job Development Incentive – Warner Music** (01101141) Provides funds to make economic and community development incentive grants to the Industrial Development Board. The FY 2021 budget is decreased \$25,800 to \$34,700.
- **Economic Job Development Incentive – Bridgestone** (01101144) Provides funds to make economic and community development incentive grants to the Industrial Development Board. The FY 2021 budget is decreased \$285,000 to \$215,000.
- **Economic Job Development Incentive – Philips Holdings** (01101146) Provides funds to make economic and community development incentive grants to the Industrial Development Board. The FY 2021 budget recommends \$158,800.
- **Business Incubation Center** (01101153) Provides management and technical assistance services to small businesses – especially women, minority and veteran owned. The FY 2021 budget eliminates the non-recurring \$100,000.
- **Contribution to Partnership 2020** (01101506) Provides funds to the Nashville Chamber of Commerce for its Partnership 2020 program, which promotes the relocation of companies to Nashville and expansion of existing companies. The FY 2021 budget removes the non-recurring \$350,000.
- **Barnes Affordable Housing Trust** (01101578) Provides funds for lower-income residents of Davidson County to assist in acquiring good quality, affordable housing. The FY 2021 budget remains flat at \$10,000,000.
- **Contribution to TSU Foundation – John Merritt Classic** (01101638) The FY 2020 budget removes the non-recurring \$50,000 for the John Merritt Football Classic.
- **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 2021 budget removes the non-recurring \$125,000.
- **Small Business Incentive Program** (01101650) This program assists in the development and creation of small businesses in Nashville - Davidson County. The FY 2021 budget removes the non-recurring \$200,000.
- **Sounds Ballpark** (01101678) Provides funds for the debt service on the stadium construction bonds. The FY 2021 budget increases \$774,400 to \$1,549,400.
- **Housing Incentive Pilot Program (HIPP)** (01101692) Incentive grants offered to developers who build affordable or workforce housing. The FY 2021 budget is reduced \$100,000 to \$200,000 for this program.
- **Tax Increment Payment - IDB** (01101995) Provides tax incentive payments for the One Bellevue Place development. The FY 2021 budget increases \$23,700 to \$1,270,700.

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- **MDHA Veteran Affairs Supportive Housing (VASH) Pilot Program** (01101693) Voucher program administered by MDHA which subsidizes rent and moving costs for veterans. The FY 2021 budget removes the non-recurring \$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 2021 budget decreased \$7,389,400 in the GSD and decreased \$1,803,800 in the USD.
- **Nashville Civic Design Center** (01101661) The FY 2021 budget removes the non-recurring \$125,000 for operational support of the Nashville Civic Design Center.
- **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 2021 budget increases \$686,400 to \$6,161,300.
- **Public Education Foundation** (01101686) the FY 2021 budget removes the non-recurring \$275,000 for the Complete College Nashville Initiative to train college counselors in underserved schools.
- **Summer Youth Employment Program** (01101687) The FY 2021 budget provides \$1,449,400 in support of a city-wide strategy to increase summer employment opportunities for Nashville's youth.

ADMINISTRATION OF JUSTICE

- **Youth Violence Grassroots Initiatives** (01101142) Provides funds to help support youth violence initiatives in 2019. The FY 2020 budget removed the non-recurring \$50,000.

LAW ENFORCEMENT

- **Body Worn Camera Implementation** (01101148) Provides funds to implement the body worn camera project within the public safety and law enforcement agencies. The FY 2021 budget removes the \$1,899,600.
- **Building Security** (01101149) Provides funds for security of Metro buildings not covered by General Services or the Sheriff's Office staff. The FY 2021 budget removes the \$1,244,000.

RECREATIONAL, CULTURAL, CONSERVATION & COMMUNITY SUPPORT:

- **Nashville State Community College – GRAD Program** (01101147) The FY 2021 budget provides \$500,000 for NSCC's "Getting Results by Advancing Degrees" [GRAD] Program.
- **Bridgeway Connections** (01101151) The FY 2021 budget removes the non-recurring \$10,000.
- **Justice For Our Neighbors** (01101152) The FY 2021 budget removes the non-recurring \$50,000.
- **St. Thomas Foundation – Safety Net Consortium** (01101154) Brings leaders from several trusted health care institutions to plan and implement shared strategies of care that leave no citizens behind. The FY 2021 budget removes the non-recurring \$25,000.
- **Sexual Assault Center** (01101155) The FY 2021 budget removes the non-recurring \$100,000.
- **TN Immigrant & Refugee Rights Coalition** (01101156) The FY 2021 budget removes the non-recurring \$50,000.
- **Education Equal Opportunity Group** (01101675) The FY 2020 budget removed the non-recurring \$5,000 for the EEOG's summer Enrichment and Technology Program for 9th through 12th grade students.
- **Paraprofessional / A P Testing** (01102151) The FY 2020 budget transferred to MNPS the \$2,000,000 allocation which provides funds for MNPS' Paraprofessional fees and Advanced Placement Testing fees.

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.

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- **Contribution to Adventure Science Center** (01101503) The FY 2021 budget allocates \$25,000 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 2021 budget removes the non-recurring \$80,000 for the Sister Cities of Nashville agency.
- **The Andrew Jackson Foundation** (01101557) The FY 2021 budget removes the non-recurring \$125,000 for the operations and upkeep of The Hermitage.
- **Chambers of Commerce Contributions** (01101670, 01101671, 01101672, and 01101673) The FY 2021 budget removes the non-recurring \$25,000 each to the Nashville LGBT Chamber, the Black Chamber, the TN Latin American Chamber and the Nashville Area Hispanic Chamber for their program to increase the number of diverse business enterprises registered and certified to transact business with the Metro Government.
- **Alignment Nashville** (01101587) The FY 2021 budget remains flat at \$150,000 for their youth education, health and community success programs.
- **Contribution to Miscellaneous Community Agencies / Services** (01101593) the FY 2021 budget recommends \$900,000 for distribution to various non-profit agencies in Nashville and Davidson County that received funding in FY 2020. The FY 2021 amount to be distributed to each agency is 50% of the amount distributed to each in FY 2020.
- **Fifty-Forward – Senior Citizens, Inc.** (01101631) Provides educational and social activities for senior citizens in Davidson County. The FY 2021 budget removes this non-recurring \$125,000 for these services.
- **Nashville Education, Community and Arts TV (NECAT)** (01101662) The public access cable channels that provide non-commercial programming for Nashville citizens. The FY 2020 budget removed the non-recurring \$50,000.
- **In Full Motion** (01101663) Program provides tutoring and test prep services to at-risk Metro students. The FY 2021 budget removes the non-recurring \$250,000 for this youth program.
- **Legal Aid Society** (01101505) Program offers free legal services to the low-income and elderly citizens of Davidson County. The FY 2020 budget transferred the \$169,000 allocation to the Office of Family Safety to manage.
- **Boys and Girls Club of Middle Tennessee** (01101620) At the forefront of youth development programs for young people ages 5 - 18 from disadvantaged economic, social and family circumstances. The FY 2020 budget removed this non-recurring \$29,900.

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 2021 budget removes the \$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 2021 budget removes the \$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 2021 budget recommends \$28,135,900.
- **NCAC Nashville Construction Readiness** (01101691) A collaborative initiative to assist citizens of Nashville in jump-starting their construction industry career. The FY 2021 budget removes the non-recurring \$625,000.

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

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GSD & USD General Fund Administrative Expenditures

BU number	Description	FY 2019 Budget	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
GSD General Fund:					
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	54,231,000	54,192,256	56,455,500	56,455,500
01101110	Death Benefit Payments	200,000	200,000	200,000	200,000
01101113	Pens IOD Medical Expense	5,435,400	5,435,400	0	5,806,900
01101114	Unemployment Compensation	100,000	93,813	100,000	100,000
01101115	Life Insurance Match	3,594,800	3,145,607	3,121,200	3,121,200
01101117	Regional Transit Authority	320,200	320,200	320,200	0
01101118	Econ/Job Incentives – Dell	500,000	500,000	500,000	250,000
01101120	Employee IOD Med Expense	3,664,000	3,664,000	0	4,121,900
01101127	Metro Facility Rent	987,200	974,191	763,700	758,300
01101131	Study Formulating Committee	0	0	150,000	100,000
01101136	Econ/Job Incentives - UBS	360,500	360,500	410,500	210,000
01101137	Econ/Job Incntvs - HCA Charlotte	764,500	764,500	668,500	648,500
01101140	Benefit Adjustments	6,482,400	1,104,550	9,338,000	4,222,400
01101141	Econ/Job Incntvs – Warner Music	14,000	14,000	60,500	34,700
01101142	Youth Violence Initiatives	50,000	50,000	0	0
01101143	Coordinated Pre-K Initiative	400,000	354,029	0	0
01101144	Econ/Job Incntvs – Bridgestone	0	0	500,000	215,000
01101145	TCRS Pension Contribution	39,000	37,620	39,000	39,000
01101144	Econ/Job Incntvs - Philips Holdings	0	0	0	158,800
01101147	NSCC Foundation - GRAD Program	0	0	1,000,000	500,000
01101148	Body Worn Cameras Implementn	0	0	1,899,600	0
01101149	Building Security	0	0	1,244,000	0
01101151	Bridgeway Connections	0	0	10,000	0
01101152	Justice for Our Neighbors	0	0	50,000	0
01101153	Business Incubation Center	0	0	100,000	0
01101154	St. Thomas Foundation	0	0	25,000	0
01101155	Sexual Assault Center	0	0	100,000	0
01101156	TN Immigrant & Refugee Rights	0	0	50,000	0
01101204	Metro Action Commission	5,474,900	5,474,900	5,474,900	6,161,300
01101212	Rainy Day Fund	0	0	0	5,000,000
01101213	NCAC Local Match	417,300	416,643	417,300	204,100
01101218	District Energy System	1,640,300	1,640,300	0	630,700
01101221	Subsidy Bridgestone Arena	3,201,500	1,867,542	0	0
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
01101237	Commuter Rail	1,500,000	1,500,000	1,500,000	0
01101244	Health & Public Safety - GSD	0	0	0	4,808,300
01101298	Contingency – Local Match	0	0	0	50,000
01101301	Insurance Reserve	625,100	625,100	625,100	1,040,100
01101303	Corp Dues/Contribution	693,500	716,149	713,500	743,500
01101304	Subsidy MTA	48,635,900	48,635,900	48,635,900	28,135,900
01101308	Judgments and Losses	\$ 1,760,100	\$ 1,760,100	\$ 1,760,100	\$ 1,819,800
01101309	Admin Contingency Account	0	0	0	50,000
01101315	Pay Plan Improvements	90,200	12,800	595,500	2,201,800
01101326	Property Tax Relief Program	3,550,000	2,604,009	3,550,000	4,721,500
01101408	Budget Adjustment Savings	(479,700)	0	(2,605,900)	0

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GSD & USD General Fund Administrative Expenditures

BU number	Description	FY 2019 Budget	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
GSD General Fund (Cont.):					
01101412	Post Audit	1,536,000	1,103,972	1,768,000	1,536,000
01101416	Subsidy Advance Planning	257,000	223,700	241,300	240,900
01101426	Hospital Authority Subsidy	46,112,100	44,006,005	43,112,100	43,112,100
01101432	ADM Subsidy BLTC Mgmt Contract	3,500,000	3,492,008	3,500,000	6,000,000
01101433	ADM Knowles Home Mgmt Contra.	2,000,000	1,851,390	2,000,000	2,000,000
01101502	Contribute Nash Symphony	15,000	15,000	15,000	15,000
01101503	Contribute Adventure Science Ctr	175,000	175,000	175,000	25,000
01101505	Contribute Legal Aid Society	169,000	168,976	0	0
01101506	Contribute Partnership 2020	350,000	349,998	350,000	0
01101521	Contribute Humane Assoc.	12,500	12,500	12,500	12,500
01101534	Contribute Sister Cities	80,000	80,000	80,000	0
01101555	Contribute Second Harvest	200,000	200,000	200,000	0
01101557	Contribute Andrew Jackson Fndtn	125,000	125,000	125,000	0
01101566	Contingency—Utility Increase-GSD	0	0	0	2,995,000
01101578	Barnes Affordable Housing Trust	10,000,000	10,000,000	5,000,000	10,000,000
01101587	Contrib. to Alignment Nashville	150,000	150,000	150,000	150,000
01101593	Contrib. Misc. Community Agencies / Services	0	0	0	900,000
01101613	Correctional Healthcare	13,072,100	12,323,376	13,322,100	18,048,600
01101614	Forensic Medical Examiner	4,934,000	4,884,213	5,370,000	5,713,000
01101620	Contrib. Boys & Girls Club	29,900	29,900	0	0
01101638	TSU Foundation – J. Merritt Classic	50,000	50,000	50,000	0
01101645	Contrib. Nashville Entrepreneur Center	125,000	125,000	125,000	0
01101646	Subsidy – Fairgrounds Nashville	300,000	300,000	0	180,800
01101650	Small Business Incentive Program	\$ 200,000	\$ 200,000	\$ 200,000	\$0
01101658	Self-Insured Excise Tax	75,000	70,204	75,000	75,000
01101661	Nashville Civic Design Center	125,000	125,000	125,000	0
01101662	Nashville Educ. Commty. Arts TV	50,000	50,000	0	0
01101663	In Full Motion	250,000	249,873	250,000	0
01101667	Election Day and Early Voting	2,129,600	2,129,599	2,525,000	2,313,100
01101670	Nashville LGBT Chamber	25,000	25,000	25,000	0
01101671	Nashville Black Chamber	25,000	25,000	25,000	0
01101672	TN Latin American Chamber	25,000	25,000	25,000	0
01101673	Nashville Area Hispanic Chamber	25,000	25,000	25,000	0
01101675	Contrib. Educ. Equal Oppty. Group	5,000	5,000	0	0
01101676	Internal Services - GSD	0	0	0	1,466,900
01101677	Commty Foundation of Mid Tenn	0	0	0	0
01101678	Sounds Ballpark Debt Service	600,000	600,000	775,000	1,549,400
01101686	Public Education Foundation	275,000	275,000	275,000	0
01101687	Summer Youth Employment Prog	2,900,000	2,900,000	2,908,800	1,449,400
01101688	Plant the Seed Garden Program	50,000	50,000	0	0
01101691	NCAC Nash Constructn Readiness	625,000	448,189	630,600	0
01101692	Housing Incentive Pilot	450,000	85,749	300,000	200,000
01101693	MDHA VASH Pilot Program	165,300	65,154	100,000	0

01 Administrative—At A Glance

GSD & USD General Fund Administrative Expenditures

BU number	Description	FY 2019 Budget	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
GSD General Fund (Cont.):					
01101995	GSD IDB Tax Increments	1,066,700	1,009,901	1,247,000	1,270,700
01101996	GSD Gen Trnsfr 4% Reserve Fund	32,185,000	32,472,605	33,575,600	36,074,000
01101998	GSD MDHA Tax Increments	13,866,200	9,280,782	15,713,000	8,323,600
01102151	MNPS Paraprofessional/AP Testing	2,000,000	2,000,000	0	0
01102160	Operating Trnsfr to Debt Service	49,069,800	49,069,800	70,321,600	0
01102162	Operating Trnsfr to MNPS General	0	0	0	28,484,300
	Total GSD General Fund	\$348,499,600	\$332,044,305	\$358,061,100	\$319,552,400
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	1,500,200	1,089,303	1,239,300	1,239,300
01191112	Pensioner IOD	130,400	130,400	0	139,300
01191113	Employee IOD	534,700	534,700	0	601,500
01191115	Life Ins Match	60,900	42,410	47,800	47,800
01191140	Benefit Adjustments	2,010,700	0	2,091,300	1,418,600
01191152	Health & Public Safety - USD	0	0	0	126,700
01191153	Internal Services - USD	0	0	0	2,589,900
01191224	Contingency Subrogation	100,000	0	100,000	100,000
01191301	Insurance and Reserve	114,500	114,500	114,500	117,900
01191308	Judgments and Losses	7,800	7,800	7,800	8,000
01191309	USD Contingency Account	0	0	50,000	50,000
01191315	Pay Plan Improvements	1,170,400	0	0	0
01191326	Property Tax Relief	350,000	262,360	350,000	465,500
01191408	Budget Adjustment Savings	0	0	(126,700)	0
01191566	Contingency-Utility Increase—USD	0	0	0	5,000
01191998	USD MDHA Tax Increments	3,179,300	2,163,615	3,835,700	2,031,900
	Total USD General Fund	\$28,049,000	\$23,235,187	\$26,599,800	\$27,831,500