

Metropolitan Government of Nashville and Davidson County

Quarterly Financial Updates

July 1, 2021 through September 30, 2021

Metropolitan Government of Nashville and Davidson County
Quarterly Financial Updates
July 1, 2021 through September 30, 2021

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Metropolitan Government of Nashville and Davidson County

Guides to Reports

July 1, 2021 through September 30, 2021

Metropolitan Government of Nashville and Davidson County
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 Guide to Revenue by Source

Annual Budget FY 21 ①	Annual Budget FY 22 ②	YTD Actual FY 21 ③	YTD Actual FY 22 ④	Variance \$ ⑤	Variance % ⑥
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This report provides an executive summary of revenue by type for the General Fund and MNPS General Fund and revenue in total for enterprise funds for the period noted above.

- ① The "Annual Budget FY19" represents the final budget (after all supplemental appropriations and adjustments) for the year ended June 30, 2019.
 - ② The "Annual Budget FY20" represents the original budget (after any supplemental appropriations and adjustments to date) for the year ended June 30, 2020.
 - ③ The "YTD Actual FY19" represents the actual revenues for the period noted above.
 - ④ The "YTD Actual FY20" represents the actual revenues for the period noted above.
- The ⑤ "Variance \$" and ⑥ "Variance %" represent the dollar and percentage variance between the YTD Actual FY19 and YTD Actual FY20.

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 Guide to Expenditures by Department

Department Name	Annual Budget FY 21 ①	Annual Budget FY 22 ②	YTD Budget FY 22 ③	YTD Actual FY 22 ④	Variance \$ ⑤	Variance % ⑥
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This report provides an executive summary of expenditures by department for the General Fund and expenditures in total for the MNPS General Funds and for the enterprise funds for the period noted above.

- ① The "Annual Budget FY19" represents the final budget (after all supplemental appropriations and adjustments) for the year ended June 30, 2019.
 - ② The "Annual Budget FY20" represents the original budget (after any supplemental appropriations and adjustments to date) for the year ended June 30, 2020.
 - ③ The "YTD Budget FY20" represents the original budget (after any supplemental appropriations and adjustments to date) for the period noted above. Note: While some budgets are spread evenly over the year, others are loaded with expenditures weighted toward the beginning of the fiscal year. Thus, the YTD Budget does not represent a consistent percentage of the Annual Budget for all expenditures.
 - ④ The "YTD Actual FY20" represents the actual expenditures for the period noted above.
- The ⑤ "Variance \$" and ⑥ "Variance %" represent the dollar and percentage variance between the YTD Budget FY20 and YTD Actual FY20.

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 Guide to Vendor Payments over \$1 million

<i>Count</i>	Vendor Name ①	Payment Amount ②	Comments ③
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This report provides a summary of vendor payments for the period noted above.

The ① vendors are summarized by ② total payment amount and ③ include a comment regarding the type of payments made to each vendor if total payments are over \$1,000,000. The remaining vendors are summarized in one total.

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County Reports for First Quarter of FY 21-22

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Revenue by Source

	Annual Budget FY 21	Annual Budget FY 22	YTD Actual FY 21	YTD Actual FY 22	Variance \$	Variance %
GSD and USD General Fund						
Property Taxes	750,138,700	752,485,700	21,257,976	21,702,828	444,852	2.1%
Local Option Sales Tax (1)	122,814,300	161,049,600	11,061,147	17,495,499	6,434,352	58.2%
Other Taxes, Licenses, & Permits (1)	112,404,500	152,117,900	24,762,485	28,249,608	3,487,123	14.1%
Fines, Forfeits & Penalties	5,619,600	4,744,200	700,143	940,884	240,740	34.4%
From the Use of Money or Property	-	-	1,738	45,269	43,531	2505.1%
From Other Gov't Agencies (2)	133,353,100	124,460,000	42,632,855	8,049,069	(34,583,786)	-81.1%
Commissions and Fees	11,093,000	12,847,300	3,223,426	1,728,905	(1,494,521)	-46.4%
Charges for Current Services (1)	44,834,400	43,383,300	6,609,998	9,172,170	2,562,172	38.8%
Compensation from Property	731,300	698,500	345,207	199,579	(145,627)	-42.2%
Contributions & Gifts	-	-	2,500	6,046	3,546	141.8%
Miscellaneous	915,300	1,011,700	108,025	18,438	(89,586)	-82.9%
Transfers (1)	20,307,300	23,111,800	2,850,762	5,128,689	2,277,927	79.9%
Total General Fund	1,202,211,500	1,275,910,000	113,556,261	92,736,985	(20,819,276)	-18.3%

(1) The increases are due to the impacts of the COVID-19 pandemic on various activity-based revenues and related transfers in the prior year.

(2) The decrease in From Other Gov't Agencies is due to a reduction in the budgeted amount of surplus revenue transferred from the Convention Center Authority.

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Revenue by Source

	Annual Budget FY 21	Annual Budget FY 22	YTD Actual FY 21	YTD Actual FY 22	Variance \$	Variance %
MNPS General Fund						
Property Taxes	431,608,100	458,308,900	1,403,361	2,128,758	725,397	51.7%
Local Option Sales Tax (1)	178,361,400	250,083,200	16,063,941	27,167,596	11,103,655	69.1%
Other Taxes, Licenses, & Permits (1)	17,182,100	12,995,600	621,191	2,729,236	2,108,045	339.4%
Fines, Forfeits & Penalties	1,200	1,200	-	75	75	0.0%
From the Use of Money or Property	-	-	(5,583)	(2,966)	2,618	-46.9%
From Other Gov't Agencies	288,977,800	286,129,700	56,723,030	56,139,752	(583,278)	-1.0%
Commissions and Fees	-	-	-	-	-	0.0%
Charges for Current Services	2,220,000	2,220,000	43,527	140,920	97,393	223.7%
Compensation from Property	1,640,000	2,443,000	288,736	570,448	281,711	97.6%
Contributions & Gifts	150,000	150,000	211,712	57,175	(154,538)	-73.0%
Miscellaneous	30,000	30,000	-	-	-	0.0%
Transfers (2)	13,481,500	5,445,900	4,820,862	-	(4,820,862)	-100.0%
Total MNPS General Fund	933,652,100	1,017,807,500	80,170,777	88,930,994	8,760,217	10.9%

(1) The increases are due to the impacts of the COVID-19 pandemic on various activity-based revenues and related transfers in the prior year.

(2) The decrease is due to the timing of the recording of various transfers. FY 22 totals are expected to approximate the budgeted amount.

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 Revenue by Source

	Annual Budget FY 21	Annual Budget FY 22	YTD Actual FY 21	YTD Actual FY 22	Variance \$	Variance %
Total Water Services Funds (1) (2)	618,388,200	676,226,000	183,436,441	153,200,958	(30,235,483)	-16.5%
Total DES Funds (1) (2)	19,009,200	19,672,900	8,008,916	48,878	(7,960,038)	-99.4%
Farmers Market	2,052,300	2,046,600	390,123	350,034	(40,089)	-10.3%
State Fair	3,121,400	3,173,700	106,653	505,143	398,490	373.6%
Municipal Auditorium (3)	1,600,000	2,128,000	142,644	1,663,615	1,520,971	1066.3%
Surplus Property Auction	1,164,100	1,219,700	406,913	318,479	(88,434)	-21.7%
Police Impound (4)	475,000	475,000	32,636	82,453	49,817	152.6%
W&S SW Stormwater Operating Funds (1)	64,497,600	66,623,800	13,903,783	16,610,441	2,706,658	19.5%

(1) Note that the budget balances include transfers within these funds that are eliminated from the actual balances during year end financial statement preparation.

(2) Revenue variances are partially due to the timing of the recording of certain revenues. Revenue are expected to be comparable to the prior year by the end of the FY 22 fiscal year.

(3) The increase in Municipal Auditorium revenue is due to grant revenue resulting from the impact of the COVID-19 pandemic on operations.

(4) Actual revenues for the Police Impound fund are adjusted at the end of the fiscal year based on contracted amounts.

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 Expenditures by Department

Department Name	Annual Budget FY 21	Annual Budget FY 22	YTD Budget FY 22	YTD Actual FY 22	Variance \$	Variance %
GSD and USD General Fund						
Administrative (1)	371,933,900	386,422,000	96,606,900	73,596,835	(23,010,065)	-23.8%
Agricultural Extension	343,700	369,900	92,700	69,566	(23,134)	-25.0%
Arts Commission	3,457,000	4,067,300	1,016,700	1,928,207	911,507	89.7%
Assessor of Property	8,531,300	9,210,200	2,302,200	1,689,765	(612,435)	-26.6%
Beer Board	558,200	616,000	153,900	137,140	(16,760)	-10.9%
Circuit Court Clerk	3,446,600	3,495,000	874,200	636,843	(237,357)	-27.2%
Clerk and Master - Chancery	1,669,600	1,744,700	436,500	328,070	(108,430)	-24.8%
Codes Administration	11,726,200	13,330,100	3,334,800	2,974,782	(360,018)	-10.8%
Community Oversight Board	1,513,000	1,565,800	390,300	243,677	(146,623)	-37.6%
County Clerk	4,918,500	5,616,700	1,404,300	1,211,267	(193,033)	-13.7%
Criminal Court Clerk	6,465,200	6,991,900	1,749,600	1,567,108	(182,492)	-10.4%
Criminal Justice Planning	545,800	587,700	147,300	141,225	(6,075)	-4.1%
District Attorney	8,934,600	9,992,500	2,498,400	2,198,805	(299,595)	-12.0%
ECC Emergency Comm Center	16,237,400	17,889,400	4,475,400	4,055,563	(419,837)	-9.4%
Election Commission	3,170,400	3,253,900	814,500	799,221	(15,279)	-1.9%
Finance	10,759,300	12,317,000	3,078,000	2,521,213	(556,787)	-18.1%
Fire	138,446,100	153,832,500	38,461,200	36,951,634	(1,509,566)	-3.9%
General Services	25,913,000	26,165,900	6,542,400	5,586,244	(956,156)	-14.6%
General Sessions Court	12,502,800	13,339,100	3,334,500	2,985,040	(349,460)	-10.5%
Health	23,976,700	28,202,200	7,054,500	5,182,885	(1,871,615)	-26.5%
Historical Commission	1,161,600	1,349,100	338,100	281,112	(56,988)	-16.9%
Human Relations Commission	521,300	554,800	138,900	121,010	(17,890)	-12.9%
Human Resources	5,839,400	6,629,100	1,658,100	1,390,071	(268,029)	-16.2%
Internal Audit	1,567,300	1,633,200	407,700	307,399	(100,301)	-24.6%
Justice Integration Services	2,907,300	3,982,300	996,300	888,693	(107,607)	-10.8%
Juvenile Court	14,169,100	14,798,700	3,701,700	2,742,949	(958,751)	-25.9%
Juvenile Court Clerk	2,069,900	2,184,600	546,600	513,912	(32,688)	-6.0%
Law	6,445,600	7,446,900	1,862,400	1,448,526	(413,874)	-22.2%
Mayor's Office	4,712,200	5,152,700	1,289,100	985,035	(304,065)	-23.6%
Metropolitan Clerk	923,300	1,155,800	289,800	181,115	(108,685)	-37.5%

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Expenditures by Department

Metropolitan Council	2,757,000	3,187,000	797,400	707,754	(89,646)	-11.2%
Office of Emergency Management	940,200	1,495,200	374,100	286,819	(87,281)	-23.3%
Office of Family Safety	1,830,900	3,058,500	765,300	425,110	(340,190)	-44.5%
Parks	43,321,200	48,638,500	12,161,700	10,449,793	(1,711,907)	-14.1%
Planning Commission	5,459,900	7,118,900	1,779,600	1,286,416	(493,184)	-27.7%
Police	214,591,900	236,458,600	59,121,900	54,827,791	(4,294,109)	-7.3%
Public Defender	9,958,300	10,840,900	2,709,000	2,225,297	(483,703)	-17.9%
Public Library	31,765,300	34,660,300	8,670,900	7,292,403	(1,378,497)	-15.9%
Public Works	65,129,900	71,648,500	17,912,400	9,188,291	(8,724,109)	-48.7%
Register of Deeds	253,700	293,200	73,200	70,702	(2,498)	-3.4%
Sheriff	87,547,200	92,104,100	23,029,200	23,320,502	291,302	1.3%
Social Services	6,940,400	8,083,100	2,020,200	1,246,053	(774,147)	-38.3%
Sports Authority	896,600	1,519,600	380,100	-	(380,100)	-100.0%
State Trial Courts	9,303,400	10,032,800	2,507,100	2,267,270	(239,830)	-9.6%
Trustee	2,608,600	2,873,800	719,700	597,184	(122,516)	-17.0%
Total General Fund	1,178,670,800	1,275,910,000	319,018,800	267,856,296	(51,162,504)	-16.0%

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 Expenditures by Department

Department Name	Annual Budget FY 21	Annual Budget FY 22	YTD Budget FY 22	YTD Actual FY 22	Variance \$	Variance %
Total MNPS General Purpose (3)	933,652,100	1,017,807,500	253,756,000	217,592,239	(36,163,761)	-14.3%
Total Water Funds (2)	618,388,200	676,226,000	169,070,700	183,011,058	13,940,358	8.2%
Total DES Funds (2)	19,009,200	19,672,900	4,918,500	3,314,715	(1,603,785)	-32.6%
Farmers Market	2,052,300	2,046,600	512,100	455,064	(57,036)	-11.1%
State Fair	3,121,400	3,173,700	794,700	745,428	(49,272)	-6.2%
Municipal Auditorium	2,000,000	2,128,000	532,800	428,241	(104,559)	-19.6%
Surplus Property Auction	1,164,100	1,219,700	304,500	261,870	(42,630)	-14.0%
Police Impound (4)	375,000	500,000	125,100	-	(125,100)	-100.0%
W&S SW Stormwater Operating Funds (2)	64,497,600	85,223,800	19,155,900	12,315,607	(6,840,293)	-35.7%

(1) See the FY 22 Budget Book for the breakdown of administrative expenditures.

(2) Note that the budget balances include transfers within these funds that are eliminated from the actual balances during year end financial statement preparation.

(3) While the budget for the MNPS General Fund is spread evenly across quarters, expenditures are lower during the 1st quarter when schools are not in session.

(4) Actual expenditures for the Police Impound fund are adjusted at the end of the fiscal year based on contracted amounts.

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Vendor Payments over \$1 million


Count	Vendor Name	Payment Amount	Comments
1	U.S. BANK, N.A.	(306,064,437.40)	debt payments
2	INTERNAL REVENUE SERVICE (EFTPS)	(70,886,872.96)	payroll related
3	MORTENSON/MESSER, A NASHVILLE MLS STADIUM JOINT VEN	(51,313,894.37)	construction related (soccer stadium)
4	BLUE CROSS BLUE SHIELD OF TN	(39,238,677.43)	payroll related
5	BRASFIELD & GORRIE, LLC	(38,786,495.43)	construction related
6	CIGNA HEALTH & LIFE INSURANCE CO	(36,427,710.70)	payroll related
7	CIGNA HEALTHCARE	(33,596,581.33)	payroll related
8	THE BANK OF NEW YORK MELLON TRUST COMPANY, N.A.	(28,031,980.90)	debt payments
9	METRO GOVERNMENT OF NASHVILLE & DAVIDSON COUNTY	(19,956,031.54)	MTA subsidy and capital funding
10	NASHVILLE ELECTRIC SERVICE	(17,301,423.27)	utilities
11	STATE OF TENNESSEE	(16,332,113.30)	state remittances
12	TENNESSEE BOOK COMPANY	(6,723,109.62)	text books for schools
13	ARTHUR J GALLAGHER BROKERAGE & RISK	(6,536,739.00)	insurance
14	LEAD PUBLIC SCHOOLS INC	(6,152,750.33)	charter school
15	KIPP NASHVILLE	(5,710,749.40)	charter school
16	WELLPATH LLC	(5,643,198.13)	medical services
17	VOYA RETIREMENT INSURANCE & ANNUITY COMPANY	(5,587,931.70)	payroll related
18	NASHVILLE CONVENTION & VISITORS BUREAU	(5,549,516.69)	tourist promotion contract
19	BANKERS TITLE AND ESCROW CORPORATION	(5,478,800.01)	property acquisition
20	VALOR COLLEGIATE ACADEMIES	(5,268,537.39)	charter school
21	REGIONS BANK-	(5,156,880.59)	debt payments
22	AMERICAN CONSTRUCTORS, INC.	(4,933,133.56)	construction related
23	DELL	(4,876,666.86)	computer equipment
24	MOTOROLA SOLUTIONS, INC.	(4,810,451.72)	radio system
25	GREAT-WEST RETIREMENT SERVICES	(4,673,677.78)	payroll related
26	MARTHA O'BRYAN CENTER	(4,140,166.68)	charter school
27	WALKER BUILDING GROUP LLC	(3,983,205.32)	construction related
28	BELL & ASSOCIATES CONSTRUCTION, LLC	(3,919,884.00)	construction related
29	REPUBLIC SCHOOLS NASHVILLE	(3,777,479.28)	charter school
30	CENTERPLATE MCC	(3,767,652.87)	music city center food and beverage
31	MESSER CONSTRUCTION CO.	(3,684,770.08)	construction related
32	ROCKETSHIP EDUCATION	(3,358,693.00)	charter school
33	METRO NASHVILLE GENERAL HOSPITAL	(3,343,560.00)	hospital subsidy

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Count	Vendor Name	Payment Amount	Comments
34	DAVENPORT AVIATION, INC	(3,310,051.00)	helicopter acquisition
35	ABM INDUSTRY GROUPS, LLC	(3,098,175.92)	janitorial services
36	STEM PREPARATORY ACADEMY	(2,898,899.07)	charter school
37	HES FACILITIES, LLC.	(2,455,663.20)	janitorial services
38	INTREPID COLLEGE PREPARATORY INC	(2,318,739.57)	charter school
39	G4S SECURE SOLUTIONS INC	(2,300,825.67)	security services
40	REPUBLIC SERVICES, INC.	(2,293,714.68)	waste management
41	CUMBERLAND VALLEY CONSTRUCTORS	(2,184,011.13)	construction related
42	PREMIERE BUILDING MAINTENANCE CORPORATION	(2,147,329.76)	janitorial services
43	METROPOLITAN DEVELOPMENT AND HOUSING AGENCY	(2,064,226.31)	MDHA capital funding
44	NATIONAL MUSEUM OF AFRICAN AMERICAN MUSIC	(2,024,378.00)	museum of african american music support
45	THE PRUDENTIAL INSURANCE COMPANY OF AMERICA	(2,021,978.70)	payroll related
46	CUMBERLAND VALLEY CONSTRUCTORS, INC.	(1,802,387.33)	construction related
47	MEHARRY MEDICAL COLLEGE	(1,795,542.16)	meharry lease payment
48	HUMANA INSURANCE COMPANY	(1,775,145.10)	payroll related
49	FORD OF MURFREESBORO	(1,742,269.00)	vehicle acquisition
50	MMCV, INC.	(1,681,228.72)	schools medical support
51	GRESHAM SMITH	(1,677,691.02)	construction related
52	RED RIVER WASTE SOLUTIONS LP	(1,674,635.28)	waste management
53	WEX BANK	(1,670,047.68)	fuel
54	MYTHICS, INC.	(1,598,595.78)	information systems support
55	FORENSIC MEDICAL MANAGEMENT SERVICES, PLC	(1,500,571.78)	medical examiner
56	BOWEN ENGINEERING CORPORATION	(1,468,847.03)	construction related
57	INSTITUTIONAL WHOLESAL CO., INC.	(1,467,084.95)	school lunchroom
58	DELTA DENTAL OF TENNESSEE	(1,466,674.76)	payroll related
59	BROWN AND CALDWELL	(1,465,323.37)	construction related
60	US BANK	(1,464,277.21)	debt payments
61	VANDERBILT UNIVERSITY MEDICAL CENTER	(1,455,633.16)	medical services
62	FIRST AMERICAN TITLE INS CO	(1,451,216.46)	property acquisition and development
63	ENA SERVICES, LLC	(1,443,431.72)	telecommunication equipment and service
64	YOUTH OPPORTUNITY INVESTMENTS, LLC	(1,433,610.72)	juvenile detention services
65	CITY OF GOODLETTSVILLE	(1,395,252.81)	share of certain taxes and fees
66	CUMBERLAND MACHINE COMPANY	(1,394,032.73)	repairs and maintenance

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Vendor Payments over \$1 million

Count	Vendor Name	Payment Amount	Comments
67	NASHVILLE CLASSICAL CHARTER SCHOOL	(1,392,215.35)	charter school
68	PRESIDIO NETWORKED SOLUTIONS, INC.	(1,382,190.83)	information systems support
69	DOWDLE CONSTRUCTION GROUP LLC	(1,340,472.79)	construction related
70	SAMMIE GIBBS CONSTRUCTION	(1,311,826.86)	construction related
71	NORIT AMERICAS INC.	(1,265,221.20)	water services supplies and chemicals
72	SOUTHERN COMPANY A DIVISION OF TENCARVA MACHINERY	(1,263,181.66)	repairs and maintenance
73	REVANCE THERAPEUTICS	(1,250,000.00)	economic development grant
74	CDW GOVERNMENT, LLC	(1,228,032.13)	repairs and maintenance
75	GREAT MINDS PBC	(1,211,635.25)	educational materials
76	KIEWIT INFRASTRUCTURE SOUTH CO.	(1,084,955.78)	construction related
77	KNOWLEDGE ACADEMIES, INC.	(1,078,573.28)	charter school
78	CDM SMITH	(1,044,363.39)	construction related
79	TEXTBOOK WAREHOUSE	(1,024,100.23)	text books for schools
80	ECO-TECH, INC.	(1,022,932.41)	repairs and maintenance
81	HDR ENGINEERING INC.	(1,019,424.78)	construction related
82	CONSTELLATION NEWENERGY INC	(1,002,648.81)	DES management
	4,188 vendors under \$ 1 million	(150,374,040.59)	
	Total	(996,251,079.76)	

 For an ADA accommodation, Please contact Kimberly Northern at 615-880-1710 or by email at kimberly.northern@nashville.gov