

Metropolitan Government of Nashville and Davidson County

Quarterly Financial Updates

July 1, 2021 through December 31, 2021

Metropolitan Government of Nashville and Davidson County
Quarterly Financial Updates
July 1, 2021 through December 31, 2021

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Metropolitan Government of Nashville and Davidson County

Guides to Reports

July 1, 2021 through December 31, 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 FY21" represents the final budget (after all supplemental appropriations and adjustments) for the year ended June 30, 2021.
 - ② The "Annual Budget FY22" represents the original budget (after any supplemental appropriations and adjustments to date) for the year ended June 30, 2022.
 - ③ The "YTD Actual FY21" represents the actual revenues for the period noted above.
 - ④ The "YTD Actual FY22" 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 FY21 and YTD Actual FY22.

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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 FY21" represents the final budget (after all supplemental appropriations and adjustments) for the year ended June 30, 2021.
 - ② The "Annual Budget FY22" represents the original budget (after any supplemental appropriations and adjustments to date) for the year ended June 30, 2022.
 - ③ The "YTD Budget FY22" 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 FY22" 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 FY22 and YTD Actual FY22.

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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 (3)	750,138,700	752,485,700	299,661,870	323,748,851	24,086,981	8.0%
Local Option Sales Tax (1)	122,814,300	161,049,600	48,998,956	69,958,779	20,959,823	42.8%
Other Taxes, Licenses, & Permits (1)	112,404,500	152,117,900	54,943,751	64,229,859	9,286,108	16.9%
Fines, Forfeits & Penalties	5,619,600	4,744,200	1,923,678	2,061,047	137,369	7.1%
From the Use of Money or Property	-	-	(11,212)	40,093	51,305	-457.6%
From Other Gov't Agencies (2)	133,353,100	124,460,000	68,408,355	37,543,636	(30,864,719)	-45.1%
Commissions and Fees	11,093,000	12,847,300	8,109,946	6,607,240	(1,502,706)	-18.5%
Charges for Current Services (1)	44,834,400	43,383,300	14,499,317	18,849,401	4,350,083	30.0%
Compensation from Property	731,300	698,500	560,618	331,214	(229,405)	-40.9%
Contributions & Gifts	-	-	8,969	8,703	(266)	-3.0%
Miscellaneous	915,300	1,011,700	498,297	321,483	(176,814)	-35.5%
Transfers (1)	20,307,300	23,111,800	7,785,524	13,674,661	5,889,138	75.6%
Total General Fund	1,202,211,500	1,275,910,000	505,388,069	537,374,967	31,986,898	6.3%

(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.

(3) The increase is due to the timing of the collection of certain property taxes.

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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 (3)	431,608,100	458,308,900	176,131,179	201,585,317	25,454,138	14.5%
Local Option Sales Tax (1)	178,361,400	250,083,200	71,160,463	108,634,329	37,473,867	52.7%
Other Taxes, Licenses, & Permits (1)	17,182,100	12,995,600	3,431,181	10,931,354	7,500,173	218.6%
Fines, Forfeits & Penalties	1,200	1,200	-	75	75	0.0%
From the Use of Money or Property	-	-	(34,768)	(33,190)	1,578	-4.5%
From Other Gov't Agencies	288,977,800	286,129,700	143,859,267	141,457,649	(2,401,618)	-1.7%
Commissions and Fees	-	-	-	-	-	0.0%
Charges for Current Services	2,220,000	2,220,000	539,661	606,866	67,205	12.5%
Compensation from Property	1,640,000	2,443,000	902,904	1,131,139	228,235	25.3%
Contributions & Gifts	150,000	150,000	213,864	294,923	81,059	37.9%
Miscellaneous	30,000	30,000	-	-	-	0.0%
Transfers (2)	13,481,500	5,445,900	-	3,146,065	3,146,065	0.0%
Total MNPS General Fund	933,652,100	1,017,807,500	396,203,750	467,754,526	71,550,776	18.1%

(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.

(3) The increase is due to the timing of the collection of certain property taxes.

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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 (3)	2,052,300	2,046,600	390,123	350,034	(40,089)	-10.3%
State Fair (3)	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 variances are due to the impact of the COVID-19 pandemic on operations and the timing of the receipt of COVID-19 grant funding.

(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 FY22	YTD Actual FY 22	Variance \$	Variance %
GSD and USD General Fund						
Administrative (1)	371,933,900	411,056,800	212,863,600	176,956,098	(35,907,502)	-16.9%
Agricultural Extension	343,700	369,900	185,400	155,124	(30,276)	-16.3%
Arts Commission	3,457,000	4,067,300	2,033,400	2,527,047	493,647	24.3%
Assessor of Property	8,531,300	9,210,200	4,604,400	3,956,300	(648,100)	-14.1%
Beer Board	558,200	616,000	307,800	294,971	(12,829)	-4.2%
Circuit Court Clerk	3,446,600	3,495,000	1,748,400	1,437,775	(310,625)	-17.8%
Clerk and Master - Chancery	1,669,600	1,744,700	873,000	789,824	(83,176)	-9.5%
Codes Administration	11,726,200	13,330,100	6,669,600	6,076,995	(592,605)	-8.9%
Community Oversight Board	1,513,000	1,565,800	780,600	532,675	(247,925)	-31.8%
County Clerk	4,918,500	5,616,700	2,808,600	2,592,858	(215,742)	-7.7%
Criminal Court Clerk	6,465,200	6,991,900	3,499,200	3,387,483	(111,717)	-3.2%
Criminal Justice Planning	545,800	587,700	294,600	263,512	(31,088)	-10.6%
District Attorney	8,934,600	9,992,500	4,996,800	4,789,706	(207,094)	-4.1%
ECC Emergency Comm Center	16,237,400	17,889,400	8,950,800	8,830,472	(120,328)	-1.3%
Election Commission	3,170,400	3,253,900	1,629,000	1,709,301	80,301	4.9%
Finance	10,759,300	12,317,000	6,156,000	5,528,167	(627,833)	-10.2%
Fire	138,446,100	153,832,500	76,922,400	75,596,377	(1,326,023)	-1.7%
General Services	25,913,000	26,165,900	13,084,800	12,177,403	(907,397)	-6.9%
General Sessions Court	12,502,800	13,339,100	6,669,000	6,365,022	(303,978)	-4.6%
Health	23,976,700	28,202,200	14,109,000	12,359,496	(1,749,504)	-12.4%
Historical Commission	1,161,600	1,349,100	676,200	621,782	(54,418)	-8.0%
Human Relations Commission	521,300	554,800	277,800	256,046	(21,754)	-7.8%
Human Resources	5,839,400	6,629,100	3,316,200	3,035,353	(280,848)	-8.5%
Internal Audit	1,567,300	1,633,200	815,400	638,022	(177,378)	-21.8%
Justice Integration Services	2,907,300	3,982,300	1,992,600	1,879,283	(113,317)	-5.7%
Juvenile Court	14,169,100	14,798,700	7,403,400	6,708,561	(694,839)	-9.4%
Juvenile Court Clerk	2,069,900	2,184,600	1,093,200	1,120,176	26,976	2.5%
Law	6,445,600	7,446,900	3,724,800	3,255,978	(468,822)	-12.6%
Mayor's Office	4,712,200	5,152,700	2,578,200	2,218,283	(359,917)	-14.0%
Metropolitan Clerk	923,300	1,155,800	579,600	390,131	(189,469)	-32.7%

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Expenditures by Department

Metropolitan Council	2,757,000	3,187,000	1,594,800	1,443,145	(151,655)	-9.5%
Office of Emergency Management	940,200	1,495,200	748,200	595,120	(153,080)	-20.5%
Office of Family Safety	1,830,900	3,058,500	1,530,600	964,933	(565,667)	-37.0%
Parks	43,321,200	48,638,500	24,323,400	21,365,497	(2,957,903)	-12.2%
Planning Commission	5,459,900	7,118,900	3,559,200	2,816,240	(742,960)	-20.9%
Police	214,591,900	239,608,600	118,243,800	113,464,350	(4,779,450)	-4.0%
Public Defender	9,958,300	10,840,900	5,418,000	4,880,452	(537,548)	-9.9%
Public Library	31,765,300	34,671,100	17,341,800	15,504,446	(1,837,354)	-10.6%
Public Works	65,129,900	71,648,500	35,824,800	32,808,123	(3,016,677)	-8.4%
Register of Deeds	253,700	293,200	146,400	141,433	(4,967)	-3.4%
Sheriff	87,547,200	92,104,100	46,058,400	47,656,981	1,598,581	3.5%
Social Services	6,940,400	8,083,100	4,040,400	2,917,374	(1,123,026)	-27.8%
Sports Authority	896,600	1,519,600	760,200	660,450	(99,750)	-13.1%
State Trial Courts	9,303,400	10,032,800	5,014,200	4,853,482	(160,718)	-3.2%
Trustee	2,608,600	2,873,800	1,439,400	1,197,516	(241,884)	-16.8%
Total General Fund	1,178,670,800	1,303,705,600	657,687,400	597,719,763	(59,967,637)	-9.1%

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 Expenditures by Department

Department Name	Annual Budget FY 21	Annual Budget FY 22	YTD Budget FY22	YTD Actual FY 22	Variance \$	Variance %
Total MNPS General Purpose (3)	933,652,100	1,017,807,500	510,573,200	507,355,037	(3,218,163)	-0.6%
Total Water Funds (2)	618,388,200	676,226,000	338,141,400	878,227,551	540,086,151	159.7%
Total DES Funds (2)	19,009,200	19,672,900	9,837,000	15,669,395	5,832,395	59.3%
Farmers Market	2,052,300	2,046,600	1,024,200	1,056,882	32,682	3.2%
State Fair	3,121,400	3,837,000	1,589,400	1,799,713	210,313	13.2%
Municipal Auditorium	2,000,000	2,128,000	1,065,600	198,312	(867,288)	-81.4%
Surplus Property Auction	1,164,100	1,219,700	609,000	560,374	(48,626)	-8.0%
Police Impound (4)	375,000	500,000	250,200	187,500	(62,700)	-25.1%
W&S SW Stormwater Operating (2)	64,497,600	85,223,800	46,911,800	31,853,527	(15,058,273)	-32.1%

(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.

Metropolitan Government of Nashville and Davidson County
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October 1, 2021 through December 31, 2021
Vendor Payments over \$1 million


Count	Vendor Name	Payment Amount	Comments
1	U.S. Bank, N.A.	(139,189,736.73)	debt payments
2	INTERNAL REVENUE SERVICE (EFTPS)	(86,228,606.69)	payroll related
3	Mortenson/Messer, a Nashville MLS Stadium Joint Venture	(58,043,743.42)	construction related (soccer stadium)
4	Brasfield & Gorrie, LLC	(42,425,022.52)	construction related
5	BLUE CROSS BLUE SHIELD OF TN	(39,689,930.43)	payroll related
6	CIGNA Health & Life Insurance Co	(39,421,936.06)	payroll related
7	CIGNA HEALTHCARE	(34,476,541.50)	payroll related
8	METRO GOVERNMENT OF NASHVILLE & DAVIDSON COUNTY	(23,483,517.13)	MTA subsidy and capital funding
9	State of Tennessee	(22,040,222.86)	state remittances
10	NASHVILLE ELECTRIC SERVICE	(18,862,749.71)	utilities
11	Messer Construction Co.	(13,918,018.38)	construction related
12	FIRST AMERICAN TITLE INS CO	(13,266,994.99)	property acquisition and development
13	Metro Nashville General Hospital	(12,017,425.95)	hospital subsidy
14	Omni Nashville LLC	(12,000,000.00)	CCA omni development agreement
15	LEAD PUBLIC SCHOOLS INC	(8,350,929.24)	charter school
16	KIPP NASHVILLE	(8,070,471.88)	charter school
17	Valor Collegiate Academies	(7,904,749.59)	charter school
18	Wellpath LLC	(6,460,970.71)	medical services
19	Martha O'Bryan Center	(5,916,912.40)	charter school
20	STEM PREPARATORY ACADEMY	(5,885,949.20)	charter school
21	Nashville Convention & Visitors Bureau	(5,576,963.28)	tourist promotion contract
22	Great-West Retirement Services	(5,040,123.53)	payroll related
23	Voya Retirement Insurance & Annuity Company	(4,505,164.29)	payroll related
24	Rocketship Education	(4,367,627.21)	charter school
25	ABM Industry Groups, LLC	(4,167,861.00)	janitorial services
26	RePublic Schools Nashville	(4,071,716.70)	charter school
27	Walker Building Group LLC	(4,061,660.97)	construction related
28	Bell & Associates Construction, LLC	(3,802,186.80)	construction related
29	INTREPID COLLEGE PREPARATORY INC	(3,652,142.71)	charter school
30	Regions Bank-	(3,303,141.27)	debt payments
31	Motorola Solutions, Inc.	(3,241,984.92)	radio system
32	Jones Bros. Contractors, LLC	(3,188,494.90)	construction related
33	Metropolitan Development and Housing Agency	(3,106,670.18)	MDHA capital funding

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Count	Vendor Name	Payment Amount	Comments
34	North America Fire Equipment Co Inc dba NAEFCO	(2,928,221.54)	fire equipment
35	NASHVILLE CLASSICAL CHARTER SCHOOL	(2,914,461.82)	charter school
36	Cumberland Valley Constructors, Inc.	(2,902,528.09)	construction related
37	CDW Government, LLC	(2,782,556.62)	repairs and maintenance
38	Centerplate MCC	(2,702,675.94)	music city center food and beverage
39	GRESHAM SMITH	(2,591,475.36)	construction related
40	Republic Services, Inc.	(2,540,080.17)	waste management
41	Meharry Medical College	(2,537,764.04)	meharry lease payment
42	HES Facilities, LLC.	(2,455,663.20)	janitorial services
43	Blakley Construction Services, LLC	(2,411,295.00)	construction related
44	Premiere Building Maintenance Corporation	(2,239,609.38)	janitorial services
45	Great Minds PBC	(2,223,447.95)	educational materials
46	WEX Bank	(1,991,344.27)	fuel
47	The Prudential Insurance Company of America	(1,978,789.57)	payroll related
48	Knowledge Academies, Inc.	(1,964,098.20)	charter school
49	Bowen Engineering Corporation	(1,948,250.13)	construction related
50	DOWDLE CONSTRUCTION GROUP LLC	(1,921,300.97)	construction related
51	Forensic Medical Management Services, PLC	(1,901,334.05)	medical examiner
52	Roy T. Goodwin Contractors, Inc.	(1,863,500.64)	construction related
53	Humana Insurance Company	(1,758,422.30)	payroll related
54	Bankers Title and Escrow Corporation	(1,754,890.99)	property acquisition
55	US BANK	(1,737,574.26)	debt payments
56	Dell	(1,725,338.59)	computer equipment
57	Red River Waste Solutions LP	(1,721,588.32)	waste management
58	American Constructors, Inc.	(1,712,557.17)	construction related
59	Youth Opportunities of America, LLC	(1,637,714.88)	facilities management
60	Maxim Healthcare Staffing Services, Inc	(1,634,567.78)	staffing services
61	Tennessee Book Company	(1,622,992.73)	text books for schools
62	Reeves Young, LLC	(1,599,104.24)	construction related
63	Delta Dental of Tennessee	(1,508,136.73)	payroll related
64	PURPOSE PREPARATORY ACADEMY	(1,501,142.53)	charter school
65	Vanderbilt University Medical Center	(1,476,932.12)	medical services
66	ASSOCIATED PATHOLOGISTS LLC	(1,443,880.00)	medical services

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Count	Vendor Name	Payment Amount	Comments
67	Institutional Wholesale Co., Inc.	(1,437,815.63)	school lunchroom
68	HDR Engineering Inc.	(1,432,932.90)	construction related
69	Middle Tennessee Infrastructure, Inc.	(1,431,404.41)	construction related
70	STRIVE Collegiate Academy	(1,418,783.18)	charter school
71	Orion Building Corporation	(1,388,976.76)	construction related
72	Presidio Networked Solutions, Inc.	(1,342,478.32)	information systems support
73	City of Goodlettsville	(1,314,611.14)	share of certain taxes and fees
74	Mental Health Cooperative	(1,236,698.15)	management consultant
75	WCP PROPERTIES LLC	(1,234,500.00)	IDB grant payment
76	Pallet SPC	(1,207,320.00)	construction related
77	CONSTELLATION NEWENERGY INC	(1,173,870.84)	DES management
78	STANSELL ELECTRIC CO	(1,160,589.20)	construction related
79	G4S Secure Solutions Inc	(1,134,463.87)	security services
80	PROJECT REFLECT	(1,109,332.70)	charter school
81	Mythics, Inc.	(1,089,481.26)	information systems support
82	PIEDMONT NATURAL GAS CO	(1,068,768.46)	utilities
83	Brown and Caldwell	(1,034,044.66)	construction related
84	CSS International	(1,027,924.50)	R12 system implementation and support
85	COLLIER ENGINEERING CO INC	(1,023,599.01)	construction related
86	Trinity Services Group	(1,016,160.62)	inmate meals
87	Kimley-Horn and Associates, Inc.	(1,004,978.75)	construction related
	4,019 vendors under \$ 1 million	(131,640,847.13)	
	Total	<u>(874,302,988.22)</u>	

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