

## 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-for-profit organizations, contracts with other organizations, subsidies, and contingencies.		
<b>Budget Summary</b>			
	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
<b>Expenditures and Transfers:</b>			
GSD General Fund	\$ 628,520,900	\$ 492,148,900	\$ 493,747,800
USD General Funds	65,679,400	68,670,500	58,694,200
<b>Total Expenditures and Transfers</b>	<b>\$ 694,200,300</b>	<b>\$ 560,819,400</b>	<b>\$ 552,442,000</b>
<b>Revenues 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
<b>Total Program Revenue</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Non-program Revenue	0	0	0
Transfers From Other Funds and Units	0	0	0
<b>Total Revenues</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Expenditures Per Capita</b>	<b>\$ 965.38</b>	<b>\$ 768.77</b>	<b>\$ 747.99</b>
<b>Positions</b>	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 2026

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 2026 budget increases \$4,224,100 to \$4,363,100 in the GSD and remains flat at \$0 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 2026 budget increases \$355,500 to \$1,279,500.
- **Property Loss** (01101306) The FY 2026 budget provides \$10,631,200 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 2026 budget increases \$5,549,300 to \$5,650,400 in the GSD and remains flat at \$0 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 2026 budget is \$58,748,700 for the GSD and \$0 in the USD.
- **Budget Adjustment Savings** (01101408 & 01191408) The FY 2026 budget eliminates the budget adjustment savings of (\$2,270,900) in the GSD and \$0 in the USD from the agencies and departments of the Metro Nashville Government.
- **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 2026 budget remains flat at \$4,254,000.
- **Metro Facility Rental** (01101127) Pays rent for occupying non-Metro space. The FY 2026 budget decreases by \$3,110,000 to \$8,893,600 to cover several Metro agencies that have relocated or are relocating in FY 2026.
- **General Services Energy Program** (01101159) Provides \$2,154,600 for General Service's Energy Fund in the FY 2026 budget.
- **Election Day and Early Voting** (01101667) Funds for Metro Election Day and early voting sites for 2025-2026 elections. The FY 2026 budget decreases by \$2,003,100 to \$1,057,900.
- **Internal Services** (01101676 & 01191153) Provides \$12,129,100 in funds that are transferred to the GSD agencies for internal service fees and 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 \$156,000 for the Metro Planning Organization (MPO). The FY 2026 budget remains flat at \$210,000.
- **GSD Transfer to GSD Debt Service** (01102160) The FY 2025 budget removed the non-recurring \$71,121,300 balancing transfer from the GSD General Fund to the GSD Debt Service Fund.
- **Transfer for 4% Fund** (01101996, Metro Charter) Transfers 4.3% 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 2026 budget estimates a balance of \$65,088,100 for the 4% Fund.
- **Subsidy – Fairgrounds Nashville** (01101646) The FY 2026 subsidy is reduced by \$406,700 to \$989,600 for the operating budget of the Fairgrounds - Nashville.
- **Subsidy – Farmers Market** (01101233) The FY 2026 budget provides \$815,500 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 2024 and was non-recurring in FY 2025.

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## 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 2026 budget is reduced by \$3,128,800 to \$373,100.
- **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 2026 budget is increased by \$5,465,400 to \$1,435,000.
- **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 department's budgets. In the GSD, the FY 2026 budget increases by \$5,476,300 to \$48,904,600. In the USD, it is reduced by \$378,100 to \$0.
- **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 2026 budget is reduced by \$200,000 to \$0.
- **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 2026 budget increases by \$1,798,800 in the GSD and decreases \$155,000 in the USD.
- **Unemployment Compensation** (01101114, TCA § 50-7-401) Reimburses the state for unemployment payments to eligible former Metro employees. The FY 2026 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 2026 budget increases \$89,400 to \$3,541,200 in the GSD and decreases \$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 2026 budget increases \$1,830,400 to \$6,553,500 in the GSD and decreases \$519,700 to \$0 in the USD.
- **Study Formulating Committee** (01101131) The FY 2026 budget provides \$100,000 to Human Resource's Study and Formulating Committee to carry out its functions related to employee benefits.
- **Tennessee Consolidated Retirement System (TCRS) Pension** (01101145) A benefit contribution to the TCRS Pension Fund for retirees. The FY 2026 budget remains flat at \$58,000.
- **Self-Insured Excise Tax** (01101658) Provides funds to cover the \$2 per employee excise tax for Metro's self-insured insurance plan. The FY 2026 budget remains flat at \$90,000.
- **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 2026, the GSD estimate is \$7,531,800 for Health and Dental. The pension benefit contribution rate remained flat at 12.338%. In the USD, the estimate is \$417,500 for Health and Dental.
- **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. The \$8,873,000 allocation has closed in FY 2026 in the USD.
- **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. The allocation is reduced by \$2,686,200 to \$2,738,500 for FY 2026.
- **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. The allocation is reduced by \$4,139,000 to \$453,400 for FY 2026.

## CONTINGENCY:

- **District Energy System (DES)** (01101218) The Metro Funding Amount (MFA) represents 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 2026 budget remains flat at \$385,000.
- **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 2026 budget is now combined in just the GSD and reduced by \$50,000 to \$50,000 and is now \$0 in the USD.
- **Contingency – Public Health & Safety** (01101244) Provides contingency funds for various unplanned health & safety occurrences that may arise during the year. The FY 2025 budget removed the non-recurring expense of \$2,480,000 in the GSD.

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## CONTINGENCY: (Cont.)

- **Contingency – Local Match** (01101298) Provides funds for grant opportunities that require a Metro dollar match. The FY 2026 budget remains flat at \$50,000.
- **Administrative Contingency** (01101309 and 01191309) Provides contingency funds for unforeseen occurrences in the Admin accounts. The FY 2026 budget provides \$100,000 in the GSD and eliminates the USD portion.
- **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 FY 2025 budget removed this non-recurring expense.
- **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 FY 2025 budget removed this non-recurring expense.
- **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 FY 2025 budget removed this non-recurring expense.
- **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 FY 2025 budget removed this non-recurring expense.
- **Tech Reviews & Improvements** (01101352) Provides funds for a comprehensive review of Metro agencies and departments technology needs. The FY 2025 budget removed this non-recurring \$1,000,000 expense.
- **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. The FY 2025 budget removed the remaining balance of \$820,000.
- **Contingency for Utility Fee Increases** (01101566 & 01191566) The FY 2026 budget is reduced by \$525,000 to \$825,000 for the GSD and decreases \$350,000 to \$0 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 2025 budget removed the \$40,000 allocation.
- **Healthy Nashville Study** (01101382) The FY 2024 budget provided \$1,000,000 for the creation of a health disparity study. The FY 2025 budget removed the non-recurring amount, and the FY 2026 budget brings it back at \$647,900.
- **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 2026 budget increases by 2% at \$1,191,100 to \$60,746,400.
- **Subsidy Bordeaux Long-Term Care Contract** (01101432) The FY 2026 budget provides \$320,000 for Metro Nashville's management and security of the facility.
- **Subsidy Knowles Home Management Contract** (01101433) The FY 2026 budget provides \$2,370,000 for Metro Nashville's management and security of the facility.
- **Correctional Health Care** (01101613) The FY 2026 budget has a contractual increase of \$3,383,200 to \$31,707,300 for Correctional Health Care.
- **Forensic Medical Examiner** (01101614) The FY 2026 budget has an increase of \$564,900 to \$7,312,700 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 the creation of new jobs within Davidson County. The FY 2026 budget is reduced by \$1,000,000 to \$0.
- **Economic Job Development Incentive – HCA Charlotte** (01101137) Provides funds to make economic and community development incentive grants to the Industrial Development Board. The FY 2025 budget removed the expired contractual amount of \$1,089,500.
- **Economic Job Development Incentive – Philips Holdings** (01101146) Provides funds to make economic and community development incentive grants to the Industrial Development Board. The FY 2026 budget increases by \$143,300 to \$436,300.

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## REGULATION, INSPECTION & ECONOMIC DEVELOPMENT: (Cont.)

- **Economic Job Development – Alliance|Bernstein** (01101158) Provides funds to make economic and community development incentive grants to the Industrial Development Board. The FY 2026 budget increases by \$11,500 to \$525,000 to Alliance|Bernstein.
- **Build It Right Worker Compliance** (01101163) Provided \$300,000 in funds for a construction project inspector to review that all worker compliance rules are being followed. The FY 2026 budget removes this non-recurring expense.
- **Coliseum Capital Maintenance Fund Transfer or Stadium Maintenance** (01101222) Provides contractually mandated funds for maintenance of the Coliseum football stadium. The FY 2026 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 original Titan's stadium. The FY 2025 budget removed this \$3,200,000 due to the new stadium contracts.
- **National League of Cities** (01101238) Provides \$1,000,000 in non-recurring funds in support of NLC's 2026 Annual Conference which is occurring in Nashville.
- **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. The FY 2025 budget removed this expense.
- **Neighbor 2 Neighbor** (01101354) The FY 2025 budget removed the \$60,000 that supports their program to reduce and prevent crime and create cleaner and healthier neighborhoods. The FY 2026 budget restores \$25,000 to the non-profit.
- **Small Business Consortium Fund** (01101361) The FY 2024 budget provided \$200,000 for non-profits that support small business creation and sustainability. The FY 2025 budget removed this non-recurring expense.
- **Subsidy Municipal Auditorium** (01101428) The FY 2026 budget supplies \$843,100 in support of Municipal Auditorium's operating budget.
- **Housing Programs & Projects** (01101482) The FY 2024 budget provided \$2,000,000 in budget funds for the Planning Department's establishment of a housing program. The FY 2025 budget removed this non-recurring expense.
- **Consulting and Underwriting Services for Housing Programs** (01101483) The FY 2026 budget allocates \$500,000 for consulting and underwriting services for Metro's various housing programs.
- **East Bank Development Authority** (01101492) The FY 2026 budget recommends \$3,000,000 for the creation and support of the East Bank Development Authority in management of all the planning and programming of East Bank projects.
- **Barnes Affordable Housing Trust** (01101578) Provides funds for lower-income residents of Davidson County to assist in acquiring good quality, affordable housing. The FY 2026 budget provides \$16,000,000 in continued funding through Fed grants, surplus and administrative dollars.
- **Music Entertainment Commission** (01101637) The FY 2026 budget remains flat at \$250,000 for the Music Entertainment Commission account.
- **Small Business Incentive Program** (01101650) This program assists in the development and creation of small businesses in Nashville - Davidson County. The FY 2026 budget remains flat at \$250,000.
- **Housing Incentive Pilot Program (HIPP)** (01101692) Incentive grants offered to developers who build affordable or workforce housing. The FY 2025 budget removed the non-recurring \$125,000.
- **Tax Increment Payment - IDB** (01101995) Provides tax incentive payments for the One Bellevue Place development. The FY 2026 budget is reduced by \$240,000 to \$1,550,000.
- **MDHA Veteran Affairs Supportive Housing (VASH) Pilot Program** (01101693) Voucher program administered by MDHA which subsidizes rent and moving costs for veterans. The FY 2026 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 2025 budget increases by \$107,700 to \$13,813,300 in the GSD and increases by \$863,700 to \$3,664,700 in the USD.

## RECREATIONAL, CULTURAL, CONSERVATION & COMMUNITY SUPPORT:

- **Nashville State Community College – GRAD Program** (01101147) The FY 2026 budget provides \$750,000 for NSCC's "Getting Results by Advancing Degrees" [GRAD] Program.

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## RECREATIONAL, CULTURAL, CONSERVATION & COMMUNITY SUPPORT: (Cont.)

- **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 2026 budget remains flat at \$12,437,500.
- **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 expenditure based on the current sales ratio; however the combined Metro and State assistance may only cover the amount of taxes owed. The FY 2026 budget increases by \$465,500 to \$6,847,000 in the GSD and eliminates the \$465,500 in the USD.
- **Community Safety Fund** [formerly "Cure Violence – North Nashville Pilot Program"] (01101339) The FY 2026 budget remains flat at \$1,000,000 for programs to stem violence in Davidson County.
- **Education Research & Support** (01101379) The FY 2025 budget removed the non-recurring \$250,000 in funding for programs to promote Nashville youth's educational success and support for school counselor programs in underserved areas.
- **Safe Gun Storage Program** (01101383) The FY 2025 budget removed the non-recurring \$50,000 in support of a safe gun storage program.
- **Artists & Art Organizations** (01101490) The FY 2025 budget provided \$3,263,200 for grants to artists and art organizations contingent upon annual reports from the Metro Arts Commission and approval by both the Metro Arts Commission and Metro Council. The FY 2026 budget transfers these funds back to Metro Arts.
- **Pencil Foundation** (01101624) The FY 2026 budget remains flat at \$100,000 for the educational / after-school program of the Pencil Foundation.
- **Public Education Foundation** (01101686) the FY 2026 budget remains flat at \$100,000 for the Complete College Nashville Initiative to train college counselors in underserved schools.
- **Summer Youth Employment Program** (01101687) The FY 2026 budget remains flat at \$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 2026 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. This contract expires in March 2026.
- **Office of Youth Safety** (01101701) Provided \$750,000 in the FY 2025 budget for the creation of a Youth Safety office within the Metro Government. The funding was transferred to the Mayor's Office from the Administrative Account.
- **Countywide Childcare Study** (01101702) The FY 2025 budget approved \$200,000 in non-recurring funds for a countywide study on childcare needs and options.
- **Choosing Justice Initiative** (01101703) Provides an additional \$100,000 to \$500,000 in the FY 2026 budget for the "Indigent Defense, Excellence and Advocacy" program.
- **Begin Bright – Nashville Public Library Foundation** (01101704) Provides \$1,000,000 in the FY 2026 budget for a program to ensure Nashville Pre-Ks are able to read before Kindergarten.
- **Human Services Study – Public Private Partnership** (01101705) The FY 2026 budget provides \$500,000 for a partnership with CFMT to study the public and private human services landscape.
- **Museum Study** (01101706) The FY 2026 budget provides \$60,000 for a consultant study on a new museum for Nashville.
- **Pet Community Center** (01101707) The FY 2026 budget provides \$20,000 for the pet community for spay & neuter services.

## 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 2026 budget provides \$50,000 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.



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## CONTRIBUTIONS: (Cont.)

- **Contribute Sister Cities of Nashville** (01101534) The FY 2026 budget remains flat at \$95,000 for the Sister Cities of Nashville agency.
- **Alignment Nashville** (01101587) The FY 2026 budget increases by \$50,000 to \$100,000 for Alignment Nashville's youth education, health, and community success programs.
- **Affordable Housing Development** (01101228) The FY 2025 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 2025 budget removed these non-recurring funds.

## OTHER APPROPRIATIONS:

- **GSD Transfer to MNPS General Fund** (01102162) The FY 2025 budget transferred \$17,289,900 in non-recurring funds from the GSD General Fund 10101 to the MNPS General Fund 35131.

## 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 2026 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 2026 budget provides \$1,871,800 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 2026 budget provides \$77,212,600.
- **Satellite City Payments** (01101350) The FY 2026 budget increases \$29,200 to \$1,541,300 for the payment of road maintenance and repair funds to the satellite cities of Davidson County.
- **Waste Services Transfers** (01101486 and 01191486) The FY 2026 budget includes \$51,420,100 in the USD in internal transfer funding for Waste Services' functional realignment from NDOT to the Water & Sewer Department. The GSD portion of \$5,121,900 is eliminated.
- **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 2026 budget increases to \$415,300.

*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.*

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## GSD & USD General Fund Administrative Expenditures

BU number	Description	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
<b>GSD General Fund:</b>					
01101104	County Retire Match	\$ 3,501,900	\$ 3,501,900	\$ 3,501,900	\$ 373,100
01101107	County Teach Retire Match	6,900,400	6,900,400	6,900,400	1,435,000
01101109	Health Insurance Match	46,016,900	39,980,344	43,428,300	48,904,600
01101110	Death Benefit Payments	200,000	200,000	200,000	0
01101113	Pens IOD Medical Expense	11,745,600	11,745,600	6,420,100	8,218,900
01101114	Unemployment Compensation	471,200	96,820	471,200	471,200
01101115	Life Insurance Match	3,444,700	3,444,605	3,451,800	3,541,200
01101117	Regional Transit Authority	320,200	320,200	320,200	320,200
01101118	Econ/Job Incentives – Dell	500,000	0	1,000,000	0
01101120	Employee IOD Med Expense	8,587,400	8,587,400	4,723,100	6,553,500
01101126	R12 Technical & Process Review	497,000	340,310	156,000	0
01101127	Metro Facility Rent	10,087,400	9,216,816	12,003,600	8,893,600
01101131	Study Formulating Committee	0	0	0	100,000
01101137	Econ/Job Incntvs - HCA Charlotte	1,089,500	1,089,500	0	0
01101140	Benefit Adjustments	18,160,500	0	18,810,300	7,531,800
01101145	TCRS Pension Contribution	78,000	38,628	58,000	58,000
01101146	Econ/Job Incntvs - Philips Holdings	310,000	310,000	293,000	436,300
01101147	NSCC Foundation - GRAD Program	750,000	742,636	750,000	750,000
01101158	Econ/Job Incntv Alliance Bernstein	0	0	513,500	525,000
01101159	General Services Energy Program	1,867,300	1,867,277	2,154,600	2,154,600
01101163	Build It Right Program	0	0	300,000	0
01101166	Family Planning Services	500,000	500,000	0	0
01101204	Metro Action Commission	11,209,600	11,209,600	12,437,500	12,437,500
01101218	District Energy System	384,400	384,400	385,000	385,000
01101222	Stadium Maintenance	1,000,000	1,000,000	1,000,000	1,000,000
01101224	Contingency Subrogation	100,000	0	50,000	50,000
01101225	GSD Debt Transfer-Stadium	3,200,000	3,200,000	0	0
01101227	HIPAA Compliance	40,000	0	0	0
01101228	Affordable Housing Development	500,000	0	500,000	0
01101233	Subsidy Farmers Market	1,074,100	1,074,100	619,000	815,500
01101237	Commuter Rail	1,500,000	1,500,000	1,871,800	1,871,800
01101238	National League of Cities	0	0	0	1,000,000
01101244	Health & Public Safety - GSD	2,480,000	0	2,480,000	0
01101298	Contingency – Local Match	50,000	0	50,000	50,000
01101301	Self-Insured Liability - GSD	2,759,600	2,759,600	139,000	4,363,100
01101303	Corp Dues/Contribution	864,000	853,212	924,000	1,279,500
01101304	Subsidy MTA	74,690,900	74,690,900	77,365,900	77,212,600
01101306	Property Loss	3,148,100	3,148,100	2,855,900	10,631,200
01101308	Judgments and Losses	2,400,000	2,400,000	101,100	5,650,400
01101309	Admin Contingency Account	100,000	86,376	100,000	100,000
01101315	Pay Plan Improvements	13,339,000	0	16,484,900	58,748,700
01101326	Property Tax Relief Program	5,881,500	5,881,500	6,381,500	6,847,000
01101333	GSD – USD Study	869,000	14,339	681,900	0
01101334	Enterprise Risk Mgmt Study	98,000	88,442	9,000	0
01101336	Tax Increment Funding History	25,000	0	25,000	0
01101339	Community Safety Fund	1,000,000	1,000,000	1,000,000	1,000,000
01101347	Solar Strategy & infrastructure	68,000	61,238	0	0
01101348	NDOT Captl Fin & Propty Mgmt Syst	110,000	0	110,000	0



# 01 Administrative - At A Glance

## GSD & USD General Fund Administrative Expenditures

BU number	Description	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
<b>GSD General Fund (Cont.):</b>					
01101350	Satellite City Payments	\$ 1,454,200	\$ 1,429,180	\$ 1,512,100	\$ 1,541,300
01101352	Tech Reviews & Improvements	1,000,000	165,999	626,500	0
01101354	Contribute Neighbor to Neighbor	60,000	60,000	15,000	25,000
01101360	Master Space Planning	820,000	728,541	90,500	0
01101361	Small Business Consortium Fund	200,000	0	0	0
01101379	Education Research & Support	250,000	0	250,000	0
01101382	Healthy Nashville Study	1,000,000	147,746	0	647,900
01101383	Safe Gun Storage Program	50,000	49,847	0	0
01101408	Budget Adjustment Savings	0	0	(2,270,900)	0
01101412	Post Audit	2,800,000	1,083,305	4,254,000	4,254,000
01101416	Subsidy Advance Planning	206,900	206,900	210,000	210,000
01101426	Hospital Authority Subsidy	57,820,700	57,820,700	69,555,300	60,746,400
01101428	Subsidy Municipal Auditorium	0	0	0	843,100
01101432	ADM Subsidy BLTC Mgmt Contract	320,000	284,770	320,000	320,000
01101433	ADM Knowles Home Mgmt Contra.	2,220,000	2,081,122	2,320,000	2,370,000
01101482	Housing Programs & Projs-Planning	2,000,000	271,238	1,271,900	0
01101483	Consltnt Underwrtng Srvcs-Housing	0	0	0	500,000
01101486	GSD Waste Services Transfers	4,913,900	4,913,900	5,121,900	0
01101490	Artists & Art Organizations	0	0	3,263,200	0
01101492	East Bank Development Authority	0	0	0	3,000,000
01101502	Contribute Nash Symphony	15,000	15,000	15,000	15,000
01101503	Contribute Adventure Science Ctr	125,000	125,000	75,000	50,000
01101521	Contribute Humane Assoc.	12,500	12,500	12,500	12,500
01101534	Contribute Sister Cities	95,000	95,000	95,000	95,000
01101566	Contingency-Utility Increase-GSD	1,334,200	764	1,350,000	825,000
01101578	Barnes Affordable Housing Trust	20,450,000	20,450,023	6,000,000	16,000,000
01101587	Contrib. to Alignment Nashville	100,000	100,000	50,000	100,000
01101613	Correctional Healthcare	27,322,700	27,322,700	28,324,100	31,707,300
01101614	Forensic Medical Examiner	6,509,800	5,188,038	6,747,800	7,312,700
01101624	Contribute Pencil Foundation	100,000	100,000	100,000	100,000
01101637	Music Entertainment Commission	0	0	250,000	250,000
01101646	Subsidy - Fairgrounds Nashville	1,396,300	1,396,300	1,396,300	989,600
01101650	Small Business Incentive Program	650,000	0	250,000	250,000
01101658	Self-Insured Excise Tax	90,000	77,169	90,000	90,000
01101667	Election Day and Early Voting	3,523,600	2,735,304	3,061,000	1,057,900
01101676	Internal Services - GSD	44,300	0	1,136,800	0
01101686	Public Education Foundation	100,000	98,623	100,000	100,000
01101687	Summer Youth Employment Prog	2,079,100	2,079,100	2,079,100	2,079,100
01101691	MAC Workforce	365,300	365,300	365,300	415,300
01101692	Housing Incentive Pilot	125,000	36,967	0	0
01101693	MDHA VASH Pilot Program	100,000	81,000	100,000	100,000
01101699	Tree Canopy Fund	1,500,000	964,200	1,500,000	1,500,000
01101701	Office of Youth Safety	0	0	750,000	0
01101702	Countywide Childcare Study	0	0	200,000	0
01101703	Choosing Justice Initiative	0	0	400,000	500,000
01101704	Begin Bright - NPL Foundation	0	0	0	1,000,000
01101705	Human Srvcs Study - Public Private	0	0	0	500,000
01101706	Museum Study	0	0	0	60,000
01101707	Pet Community Center	0	0	0	20,000
01101995	GSD IDB Tax Increments	1,790,000	1,538,081	1,790,000	1,550,000

## 01 Administrative - At A Glance

### GSD & USD General Fund Administrative Expenditures

BU number	Description	FY 2024 Budget	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
<b>GSD General Fund (Cont.):</b>					
01101996	GSD Gen Trnsfr 4% Reserve Fund	53,459,900	53,398,335	49,000,000	65,088,100
01101998	GSD MDHA Tax Increments	12,602,500	10,139,273	13,705,600	13,813,300
01102160	Operating Trnsfr to Debt Service	71,121,300	71,121,300	0	0
01102162	GSD Transfer to MNPS Genrl Fund	0	0	17,289,900	0
01703430	Surplus Transfers	106,474,500	106,474,500	38,348,500	0
	<b>Total GSD General Fund</b>	<b>\$628,520,900</b>	<b>\$571,391,968</b>	<b>\$492,148,900</b>	<b>\$493,723,600</b>
<b>USD General Fund:</b>					
01191102	Police/Fire Retire Match	\$ 8,873,000	\$ 8,873,000	\$ 8,873,000	\$ 0
01191103	Civil Service Retire Match	5,424,700	5,424,700	5,424,700	2,738,500
01191106	Teacher Pens Match	4,592,400	4,592,400	4,592,400	453,400
01191109	Health Ins Match	378,100	0	378,100	0
01191112	Pensioner IOD	281,800	281,800	155,000	0
01191113	Employee IOD	1,253,200	1,253,200	519,700	0
01191115	Life Ins Match	47,800	17,982	47,800	0
01191140	Benefit Adjustments	2,000,000	0	1,316,800	417,500
01191153	Internal Services - USD	109,500	0	288,800	0
01191224	Contingency Subrogation	100,000	0	37,200	0
01191301	Self-Insured Liability - USD	134,000	134,000	0	0
01191308	Judgments and Losses	9,100	9,100	0	0
01191309	USD Contingency Account	50,000	0	0	0
01191315	Pay Plan Improvements	3,284,400	0	1,545,300	0
01191326	Property Tax Relief	465,500	465,500	465,500	0
01191486	USD Waste Services Transfers	35,808,300	35,808,300	41,775,200	51,420,100
01191566	Contingency – Utility Increase-USD	350,000	0	450,000	0
01191998	USD MDHA Tax Increments	2,517,600	2,025,521	2,801,000	3,664,700
	<b>Total USD General Fund</b>	<b>\$65,679,400</b>	<b>\$58,885,503</b>	<b>\$68,670,500</b>	<b>\$58,694,200</b>