METROPOLITIAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

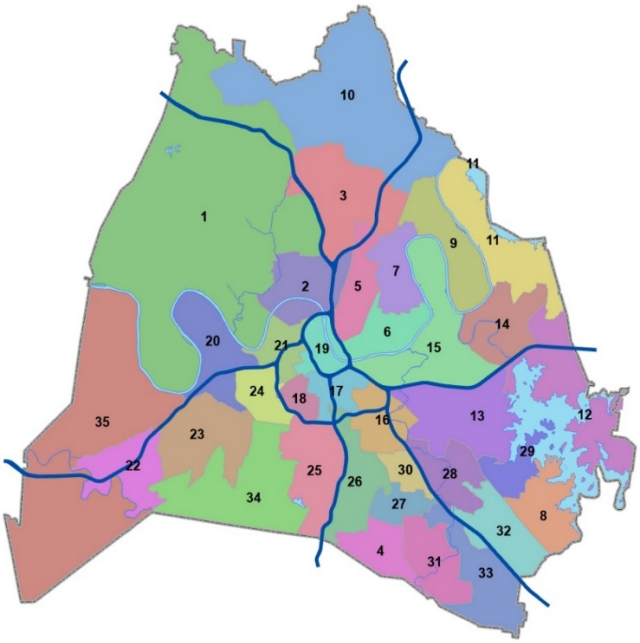
FY2026-2027 RECOMMENDED BUDGET BOOK

Mayor
Freddie O'Connell

Finance Director
Jenneen Reed

www.nashville.gov
Nashville, Tennessee

Council Districts



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Fiscal Year 2026 – 2027 Recommended Operating Budget Book

The Metropolitan Government of Nashville and Davidson County
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This book supersedes all similar information previously disseminated by the Office of Management and Budget.

Americans with Disabilities Act It is the policy of the Metropolitan Government of Nashville and Davidson County to ensure that program, service, and activity communications with participants and members of the public with disabilities are as effective as communications with others. Toward that end, Metropolitan Government will furnish appropriate auxiliary aids and services as necessary to afford an individual with a disability an equal opportunity to participate in, and enjoy the benefits of, any Metro program, service, or activity.

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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

FY 2026-2027
Recommended Operating Budget

(July 1, 2026 - June 30, 2027)

Freddie O'Connell, Mayor

Angie Emery Henderson, Vice Mayor

Members of the Metropolitan Council:

At Large	Zulfat Suara	District #16	Ginny Welsch
At Large	Delishia Porterfield	District #17	Terry Vo
At Large	Quinn Evans Segall	District #18	Tom Cash
At Large	Burkley Allen	District #19	Jacob Kupin
At Large	Olivia Hill	District #20	Rollin Horton
District # 1	Joy Kimbrough	District #21	Brandon Taylor
District # 2	Kyonzté Toombs	District #22	Sheri Weiner
District # 3	Jennifer Gamble	District #23	Thom Druffel
District # 4	Mike Coretese	District #24	Brenda Gadd
District # 5	Sean Parker	District #25	Jeff Preptit
District # 6	Clay Capp	District #26	Courtney Johnston
District # 7	Emily Benedict	District #27	Robert Nash
District # 8	Deonté Harrell	District #28	David Benton
District # 9	Tonya Hancock	District #29	Tasha Ellis
District #10	Jennifer Frensley Webb	District #30	Sandra Sepulveda
District #11	Jeff Eslick	District #31	John Rutherford
District #12	Erin Evans	District #32	Joy Styles
District #13	Russ Bradford	District #33	Antoinette Lee
District #14	Jordan Huffman	District #34	Sandy Ewing
District #15	Jeff Gregg	District #35	Jason Spain

Distinguished Budget Presentation Award

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

The Metropolitan Government of Nashville & Davidson County Tennessee

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Metropolitan Government of Nashville and Davidson County, Tennessee for its annual budget for the fiscal year July 1, 2025 to June 30, 2026 (FY 2025-26).

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

The GFOA is the leading association for government finance professionals in North America. We first received the award for the fiscal year 1991-1992 book, and we have received it every year since. This year's was given for our *FY2026 Operating Budget* book. GFOA's Distinguished Budget Presentation Awards Program is the only national awards program in governmental budgeting. The government also holds GFOA's Certificate of Achievement for Excellence in Financial Reporting for our Comprehensive Annual Financial Report.

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How to Use this Book

Format and Organization of this Book

As the previous Table of Contents demonstrates, this book divides budget information into different sections.

Section A is the Executive Summary of the budget.

Section B is Metro Nashville and its Budget which is supplemental information about Metro, its organization, finances, along with a Management, Goals and Performance Section, a Budget Overview, a Revenue Overview, and an Expenditure Overview of the budget. Financial Schedules along with Internal Services are included in the Expenditure Overview section which details the individual internal service charges by type for each department. It also contains the methodology for calculating each internal service charge.

Sections C-J present more descriptive operational and budget information about each department (board, commission, or elected office). These departments are grouped by function into each section.

All departments included in this book have a uniform format. Each department's budget is presented in a program-based format that provides the reader with a wealth of information, not only about the department's budget, but also about its mission, goals and performance toward providing the very best results possible for citizens.

The following pages provide an example and explanation of each part of the agency budget book pages.

The Budget Ordinance and Tax Levy filed as required by Metro Code Included in the **Appendices.**

Supplemental budget resources are available on Nashville.gov Citizen Guide to the Budget webpage.

Format and Organization of the Department Pages

Sections C-J of this book contains information at the department level about the:

Mission – Every department's budget pages include a mission statement. A mission statement is a clear, concise statement of purpose for the entire department that focuses on broad, yet distinct results that will be achieved. This statement answers the question, "*Why does this department exist?"*

Budget summary – Following the mission statement is a table that summarizes the department's financial information for all its annually budgeted funds. It also includes the location of the department as well as the top managers who can explain the budget. This table also contains *per capita* expenditure information at the department level.

Organizational structure – The organization chart shows major department units (divisions/bureaus, etc.) and how they report to the department's director, elected official or board.

Budget highlights – Budget highlights summarize changes between the FY26 and FY27 budgets. Changes in funding and FTEs are noted, along with the impact of that funding change on performance.

Financial – This table includes a difference column and a % change column for each expenditure listed. At the bottom of the financial page is the *per capita* expenditure information for the department.

FTE information – The FTE information found at the end of each department's information presents the budgeted headcount and full-time equivalent (FTE) position information by fund and classification, along with the class number and pay grade.

Listing of the programs and lines of business – In addition to the organization chart, these pages also include a listing of the lines of business **(in bold)** and programs. Lines of business are composed of program(s) that consist of a department's work product(s). Each program listed includes a statement of purpose – a "mini-mission."

Examples are provided following the How to Read Budget Book Financial Schedules and Financial Pages.

How to Use this Book

How to Read Budget Book Financial Schedules (Revenue and Expenditure Object Groups)

The Chart of Accounts

The budget is organized according to Metro's chart of accounts – the financial accounting and coding structure used in both the budget ordinance and this book. The chart of accounts is composed of funds, cost centers, and object accounts.

Funds are accounting entities with their own assets, liabilities, equity, revenues, and expenditures, for certain specific activities or to accomplish definite objectives. Funds may involve many agencies. Legal requirements or financial policies usually restrict our ability to move money between funds, so we cannot necessarily replace or fund operations in one fund with money from another fund. Likewise, in special purpose funds, we often cannot move money from one department to another.

Each fund is made up of one or more **cost centers**. Cost Centers are the lowest levels at which we manage and/or report separate financial data; they represent an organizational unit, program, or activity within an agency and fund. A fund may have several cost centers, but each cost center is associated with only one fund. Cost Centers can also be grouped by **agency**. In departments with strategic business plans, related cost center also form **programs** and **lines of business** that may cross funds.

Object accounts represent individual types and sources of revenues or uses of expenditures.

The Finance Department maintains detailed financial information by fund, cost center, and object account. However, this book presents the budget at a more understandable level by agency, fund (or groups of minor funds), and object group.

Changes in Presentation

Changes in reporting requirements have caused many Transfers to Component Units (certain Metro agencies) to be now classified as Other Expenses. In FY 2005, the Finance Department split the General Government Grants Fund into individual departmental grants funds; these were and are classified as special purpose (specifically, special revenue) funds.

How to Read the Financial Pages

Each agency's financial page presents a summary of revenues and expenditures for the department's operations in one of three fund types:

- The GSD General Fund,
- The USD General Fund, and
- Special Purpose funds (the combined total of annually budgeted enterprise, internal service, special revenue, and similar funds, although that money may not be interchangeable).

The top half of the page presents uses of money – expenses, expenditures, and transfers to other funds and component units of the government. The bottom half presents sources of money – revenues and transfers from other funds.

The difference between total expenditures and program revenues indicates how much the agency's programs depend on public money.

The remainder of this page and the next page describe, in order, what is represented by the rows of the expenditure and revenue financial tables.

Operating Expense

Personal Services – Salaries and wages (regular, holiday, injured on duty, leave, longevity, shift differential, out of class pay, open range increases, overtime, and perfect attendance); fringe benefits (auto allowance, dental, group health, group life, social security, pension, and FSA pre-tax savings); and per diem and other fees (instructors, court reporter, game official, jury pay, legislative delegate, other per diem fees, poll workers, and witness fees)

Other Services

Utilities – Electricity, gas, water, cable television

Professional and Purchased Services – Accounting, appraisals, architectural, auditing, demolition, dialysis, engineering, facilities management, investigators, laboratory, landscaping, legal, management and software consultants, project administration and management, subcontractors, administrative services, archiving, billing, bottled water, care of persons and animals, chipper service, collections, disposal, recycling, flight service, food preparation, grounds maintenance, hazardous waste disposal, health services, internet services, interpreters, janitorial, laundry, meter reading, other purchased services, personal contract service, pest control, property protection, recycling, sweeping, and towing

Travel, Tuition, and Dues – Local and out-of-town travel, parking, memberships, registration, and tuition

Communications – Pagers, postage and delivery, telephones, and subscriptions

Repairs & Maintenance Services – Repairs to and maintenance of vehicles, buildings, computers, office equipment, roads & streets; electrical, mechanical & plumbing systems; and other items

Internal Service Fees – Payments to Metro internal service funds for facilities management, information systems, fleet management, postal service, and radio shop

Other Expenses

Supplies and materials (various parts and supplies, fuel, books, clothing, computer hardware and software, food and ice, furniture, paint, repair & maintenance parts and supplies, signs, uniforms); miscellaneous other expenses and payments (bad debt, council reimbursements, court costs, damages and small claims, parking violation fees, refund errors); fixed charges (bank fees, deferred compensation payments, finance charges, fixed charges, insurance, interest expense, investment fees, rent, surety bonds); licenses, permits, and fees (alarm permits, auto emission tests, beer permits, driver's license, drug tests, elevator permits, food service permits, hazardous waste permits, notary, pharmacy license, software licenses, state water quality permits, underground tank fees, vehicle registrations, water pollution fees); taxes paid by Metro agencies (business, demolition, nursing home, personalty, professional privilege, and sales taxes); and grant contributions and awards made by Metro agencies to others (contract performance bonus, contributions and grants, employee awards, training stipend); printing, advertising, promotion, amortization expense, arbitrage rebate, bond sale expense, compensation for damages, debt service, dental claims, depreciation, discount on bonds, educational programs, health claims, interest expense, pension, principal retirement, buildings, building improvements, capital outlay, computer equipment, furniture and fixtures, infrastructure, land, machinery, motor vehicles, budget allotment offset, budget intra-fund transfer

Transfers to Other Funds/Units – Transfers and subsidies to other agencies, funds, debt service, environmental remediation, local grant match, and operational transfers

Program Revenue - Fees, charges, grants, and contributions specifically generated by or for services that the department provides. They are intended to fully or partially fund the specific program, and so reduce the net cost of the program to be financed from the government's general revenues. They may be generated either from the program's customers (like user fees) or from outside parties (like grants).

Charges, Commissions, and Fees – Charges and fees to customers made by Metro agencies for the services they provide, including enterprise fund charges, internal service fund charges, admissions, advertising, ambulance fees, appeals, concessions, data processing fee, day care service, disposal fee, drug testing, dumping, engineering fee, entry fees, external source recovery, fire hydrant inspection, golf cart rental, green fees, immunization fees, legal services, lobbyist registration, maps, Medical Examiner fees, medical services, membership fees, client reimbursements, parking, Police secondary employment, publications, radio repair, vehicle emission test fees, workshop fees, and court, court clerk, and elected officials' commissions and fees

Federal (Direct and Pass Through) – Grants, revenues, and reimbursements that Metro receives directly from the Federal government such as Department of Justice revenue sharing, Medicare, SSI reimbursements, and other federal grants, Federal grants, revenues, and reimbursements that Metro receives through the state, such as most Medicaid/TennCare, Federal grants, revenues, and reimbursements that Metro receives other than federal direct or federal through state, including some Medicaid/TennCare and Medicare

State Direct – Revenues from grants, revenues, reimbursements, and state-shared revenues that Metro receives from the state, such as alcoholic beverage tax apportionment, drug enforcement, education appropriation, excise tax allocation, felony forfeitures, gas and fuel tax, gas inspection fees, post-mortem reimbursements, and Metro's share of the state sales tax levy

Other Government Agencies – Revenues from agencies of other governmental units

Other Program Revenue – Cash contributions from groups or individuals, sale of donated property, cost reimbursement, litigation settlement, premium for property loss, premium for self-insured liability, recycling rebate, sales of miscellaneous items, unapplied deposit, unclaimed property, vending revenue, bond proceeds, contributions of capital, easement rights, finance charges, Metro Investment Pool interest, notes proceeds, premium on bonds

Non-Program Revenue – Revenues that are recorded by the accounting system in the department's cost center but are not intended to support the department's programs. This includes:

Property Taxes – Real, personal, and public utility *ad valorem* taxes and payments in lieu of them.

Local Option Sales Tax – Local option sales taxes, Tennessee telecommunication sales tax

Other Taxes, Licenses, and Permits – Alarm permits, alcoholic beverage tax, beer permits, building and excavation permits, business tax, taxicab and wrecker license, franchises, hotel occupancy tax, marriage license, motor vehicle license, obstruction and street closure permits, sidewalk and right-of-way permits, solicitation permits, wholesale liquor tax

How to Use this Book

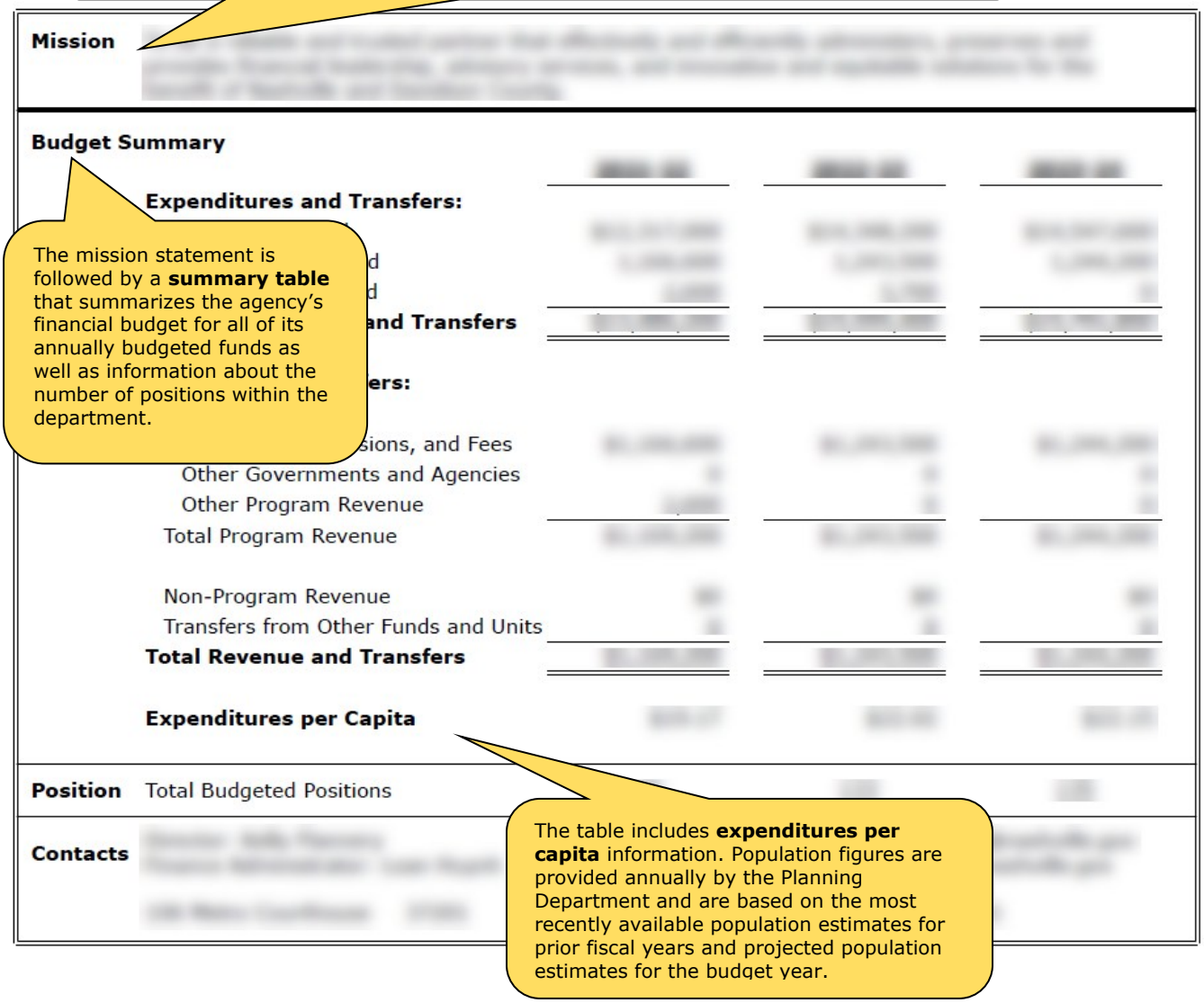
Fines, Forfeits, and Penalties – Civil fines, confiscated cash, court-ordered restitutions, recovered judgments, litigation tax, Metro court fines and costs, offender program income, traffic violation and DUI fines, vehicle tow-in fees, warrant fees

Compensation From Property – Abandoned vehicle auction, gain (loss) on sale of property, insurance, and external source recovery, rent, subrogation recovery

Transfers from Other Funds/Units – Capital improvement plan, Council appropriations, debt service, environmental remediation, equity transfers between funds, Farmers' Market subsidy, hospital subsidies, legal services, local match for grants, Police service, school program.

Department Name – At A Glance

Each department's budget pages include the department's **mission statement**.



Mission

Budget Summary

Expenditures and Transfers:			
d			
d			
and Transfers			
ers:			
sions, and Fees			
Other Governments and Agencies			
Other Program Revenue			
Total Program Revenue			
Non-Program Revenue			
Transfers from Other Funds and Units			
Total Revenue and Transfers			
Expenditures per Capita			

Position Total Budgeted Positions

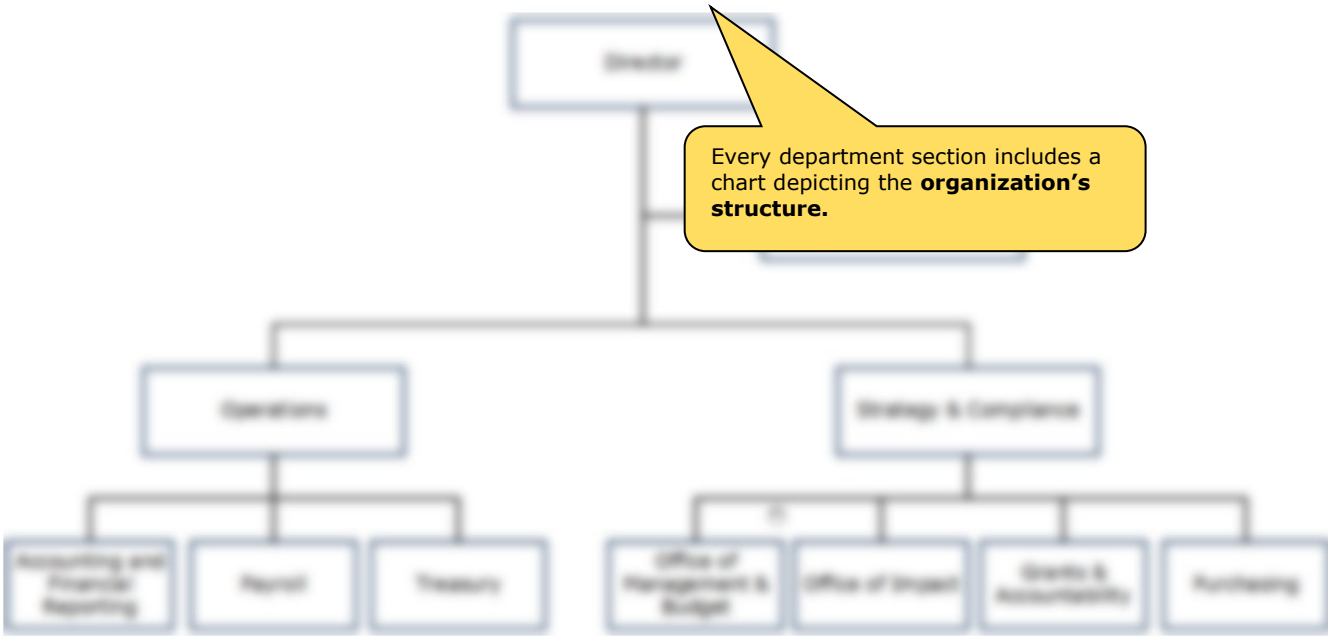
Contacts

The mission statement is followed by a **summary table** that summarizes the agency's financial budget for all of its annually budgeted funds as well as information about the number of positions within the department.

The table includes **expenditures per capita** information. Population figures are provided annually by the Planning Department and are based on the most recently available population estimates for prior fiscal years and projected population estimates for the budget year.

Department Name – At A Glance

Organizational Structure



Department Name – At A Glance

Budget Changes and Impact Highlights

Recommendation			Impact
[redacted]			
[redacted]			
[redacted]			

Department Name – Financial

GSD General Fund

	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
OPERATING EXPENSE:						
PERSONNEL SERVICES	[redacted]	[redacted]	[redacted]	[redacted]		[redacted]
OTHER SERVICES:						
Utilities	[redacted]	[redacted]	[redacted]	[redacted]		[redacted]
Professional & Purchased Services	[redacted]	[redacted]	[redacted]	[redacted]		[redacted]
Travel Tuition and Dues	[redacted]	[redacted]	[redacted]	[redacted]		[redacted]
Communications	[redacted]	[redacted]	[redacted]	[redacted]		[redacted]
Repairs and Maintenance Services	[redacted]	[redacted]	[redacted]	[redacted]		[redacted]
Internal Service Fees	[redacted]	[redacted]	[redacted]	[redacted]		[redacted]
Other Expense	[redacted]	[redacted]	[redacted]	[redacted]		[redacted]
TOTAL OTHER SERVICES	[redacted]	[redacted]	[redacted]	[redacted]		[redacted]
TOTAL OPERATING EXPENSES	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
TRANSFERS TO OTHER FUNDS	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
TOTAL EXPENSES & TRANSFERS	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
PROGRAM REVENUE:						
Charges, Commissions, & Fees	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Federal (Direct & Pass Through)	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
State Direct	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Other Government Agencies	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Other Program Revenue	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
TOTAL PROGRAM REVENUE	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
NON-PROGRAM REVENUE:						
Property Taxes	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Local Option Sales Tax	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Other Tax, Licenses & Permits	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Fines, Forfeits & Penalties	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Compensation from Property	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
TOTAL NON-PROGRAM REVENUE					[redacted]	[redacted]
TRANSFERS FROM OTHER FUNDS					[redacted]	[redacted]
TOTAL REVENUE & TRANSFERS					[redacted]	[redacted]
Expenditures Per Capita	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]

This table includes **a difference column and a % change column** for each expenditure listed.

The table includes **expenditures per capita** information. Population figures are provided annually by the Planning Department and are based on the most recently available population estimates for prior fiscal years and projected population estimates for the budget year.

Department Name

Title	Grade	Class	FY2022 Budgeted Pos.	FY2022 Budgeted FTE	FY2023 Budgeted Pos.	FY2023 Budgeted FTE	FY2024 Budgeted Pos.	FY2024 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
[redacted]										
10101 Total Positions & FTEs			[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
Department Totals			[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]

The end of the financial information presents the budgeted headcount and full-time-equivalent (FTE) position information by fund and classification, along with the class number and pay grade.

Department Name

Program Purpose Statements

Programs are listed for every department.

Section A

Executive Summary

Mayor's Letter of Transmittal

Executive Summary

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

FREDDIE O'CONNELL
MAYOR

OFFICE OF THE MAYOR
METROPOLITAN COURTHOUSE
NASHVILLE, TENNESSEE 37201
PHONE: (615) 862-6000
EMAIL: mayor@nashville.gov

Nashville,

As I file my recommended budget for FY2027, I am guided by a simple belief: Nashville should be a city of belonging: a city we can afford, where we feel safe, and where we can all achieve the better future we imagine for ourselves. Each day our work is guided by this pursuit. My recommended FY2027 budget reflects these values and is designed to keep that strength moving forward with purpose.

The recommended FY2027 budget prioritizes affordability, quality schools, reliable services, neighborhood safety, and long-term financial stability. It reflects the realities of the current fiscal environment, including flat local revenues, continued inflation, increased fuel costs, volatility in financial markets, the end of federal COVID-era relief funding, and ongoing uncertainty around federal funding. Being good stewards of Nashville's growth means being good stewards of government's growth as well, and the budget tasks Metro with making modest reductions while preserving the services Nashvillians rely upon.

The proposed $3.8 billion budget balances core operational needs with key investments that make life a little easier for the people who make this city work. It reduces the local grocery tax, makes Nashville's largest-ever local investment in housing, fully funds the employee pay plan, and continues our commitment to schools, services, and safety.

Affordability

No matter where you live in the United States right now, you hear one word: affordability. Nashville is not immune to those pressures, but we can lead with practical, creative solutions that lower costs and expand opportunities.

This budget proposes reducing the local option sales tax rate on groceries by a half cent, from 2.25% to 1.75%. Reducing our grocery tax doesn't just change a line on a receipt; it acknowledges that feeding your family shouldn't be treated like a luxury. So, at a time when everything costs more, in Nashville, this cut to the local grocery tax means it will cost a little less to feed your family.

Housing

The only cost larger than transportation for the average Nashville family is housing. The FY2027 recommended budget includes a total investment of $69 million into the Unified Housing Strategy (UHS). This is the city's largest ever cumulative investment in housing and one and a half times the first-year investment in the UHS. It also includes the largest allocation of general fund dollars into the Barnes Affordable Housing Trust Fund, with $22 million dedicated to creating and preserving affordable housing.

This budget also introduces a new housing tool. The recommended $7 million subordinate debt pilot creates a revolving loan program that will help make affordable housing projects financially viable when available debt and equity are not enough to cover total construction costs. Unlike a grant, these funds are repaid and can be used again for future affordable housing projects. This pilot is an important next step in building the foundation for a durable affordable housing bond.

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

FREDDIE O'CONNELL
MAYOR

OFFICE OF THE MAYOR
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The budget also sustains housing programs previously supported with federal COVID relief dollars through new local general fund investments, including staffing to house people experiencing homelessness and support for eviction right-to-counsel. It continues support for anti-displacement strategies, permanent supportive housing, rapid rehousing, and MDHA's PILOT program, including a new permanent supportive housing PILOT.

Schools and Children

This budget continues our strong commitment to Metro Nashville Public Schools and to the programs that help Nashville's youngest residents build a strong foundation.

Metro Schools will receive an additional $55.9 million in FY2027, a 4% increase over the prior fiscal year. This increase will fund pay restructuring for teachers, recruitment, retention and workplace readiness, before and after care school programming, and provide support for new school start times. This fall, following unanimous approval by the Metro Nashville Board of Education, MNPS will implement new high school start times. The change follows evidence showing more sleep supports better student mental health and overall performance.

Services and Small Business

Reliable services are the backbone of a government people can trust. This budget maintains essential services while asking departments to operate with increased fiscal discipline. I have asked departments to carefully evaluate their budgets and make modest reductions to expenditures where appropriate. Being good stewards of our city's growth means being good stewards of government's growth as well. Metro employees need to afford this city, too, and wages are a key part of affordability. The budget includes fully funding the employee pay plan approved by the Civil Service Commission. The combined across-the-board increase plus merit is expected to provide a total pay increase of 3.7% for most employees and raises the minimum hourly rate for full-time entry-level jobs with Metro to $22.50 per hour. Improving employee pay is a key strategy to recruit and retain the Metro employees who deliver services across Nashville every day.

The budget continues investments that support health, safety, and well-being. It transitions $385,000 for the Office of Family Safety's partnership with the Nashville Children's Alliance from federal COVID funding to local dollars. The Nashville Children's Alliance is the only authorized provider of forensic interviews for children who experience abuse and the entity providing therapy to severely abused children. The Office of Family Safety will also receive local funding to continue four high-risk case manager positions that support victims experiencing the most severe forms of interpersonal violence.

This budget also expands support for Nashville Strong Babies, a Metro Public Health Department program that supports mothers and babies from pregnancy through the child's first 18 months of life. Since countywide expansion, the program has not lost a single mother or child. With federal funding reduced, Metro stepped in to sustain this work, and the FY2027 budget includes an additional $250,000 to support the successful doula program.

The Metro Public Health Department budget includes $396,000 for the Mental Health Cooperative to support REACH, Partners-In-Care, and crisis services for people experiencing a mental or behavioral health crisis.

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

FREDDIE O'CONNELL
MAYOR

OFFICE OF THE MAYOR
METROPOLITAN COURTHOUSE
NASHVILLE, TENNESSEE 37201
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Safety

One of the highest calls of government is to keep people safe and answer the call when help is needed. Nashville is safer than it was two years ago, and last year crime was down in every category and in every police precinct in the city.

The FY2027 budget maintains funding for the Nashville Fire Department, the Metro Nashville Police Department, and the Department of Emergency Communications. It increases funding for the Office of Emergency Management by $423,000, or 16%, to support warning siren maintenance and critical emergency preparedness positions.

The budget also includes $8.5 million for the Davidson County Sheriff's Office to address an increased number of inmates. Metro continues to address the financial and operational impacts of the state's lack of compliance with court orders to assume custody of certain inmates and is considering separate legal action to recoup related costs.

Safety takes many forms and requires many partners. From emergency response and domestic violence intervention to mental health crisis support, youth safety, and neighborhood infrastructure, this budget continues to invest in the systems and people that help Nashvillians feel secure.

Fiscal Stability in the Years Ahead

The FY2027 recommended budget reflects our commitment to preserving Metro's strong financial foundation while responding to the realities of the current fiscal environment.

Metro will continue to maintain healthy fund balances and strengthen financial reserves. These safeguards protect taxpayers, preserve operational stability, and support Metro's highest-ever bond ratings, allowing our tax dollars to stretch farther and reducing the cost of borrowing for critical public investments.

This budget makes deliberate choices that support our shared goals and values. It reduces the cost of groceries, invests nearly twice as much funding toward housing, supports Metro employees, maintains essential services, and continues progress on schools, transportation, health, safety, and neighborhoods. Every decision in this budget – to cut the grocery tax, to fund childcare, to support small businesses, to build more housing, to invest in our employees – is a statement about who this city is for. It's for all of us.

Best,

Freddie O'Connell
Mayor
Metropolitan Nashville & Davidson County

METROPOLITAN GOVERNMENT
OF NASHVILLE AND DAVIDSON COUNTY

Executive Summary

Introduction

The FY 2027 Operating Budget reflects a continued commitment to responsible stewardship, operational stability, and affordability. Developed during a period of minimum revenue growth, persistent cost pressures, and ongoing economic uncertainty, the budget prioritizes affordability, quality schools, reliable services, neighborhood safety, and long-term financial stability.

The FY 2027 budget was developed with these realities in mind. The budget reflects a disciplined approach that aligns recurring expenditures with recurring revenues, preserves financial flexibility, prioritizes affordability and supports essential government operations and measurable community outcomes. While strategic investments remain necessary, this year's budget process placed significant emphasis on evaluating operational readiness, long-term affordability, service impact, and organizational sustainability.

The $3.85 billion operating budget balances core operational needs with investments in key service areas while maintaining prudent financial management practices. The budget also includes reducing the local option sales tax rate on groceries by a half cent, from 2.25% to 1.75%. Major investments support public education, public safety, transportation and infrastructure, housing initiatives, and essential neighborhood services. At the same time, Metro continues efforts to modernize internal operations, strengthen accountability measures, improve financial forecasting, and enhance data-informed decision-making across departments.

The budget further advances implementation of Metro's Unified Housing Strategy through targeted investments intended to support housing stability, affordability, and coordinated long-term planning efforts. Additional resources are also directed toward maintaining service delivery across public safety, parks, libraries, waste services, youth engagement, and public health programs that contribute directly to the quality of life of Nashville residents.

Economic Outlook

Over the past several years, Nashville experienced accelerated economic growth fueled by post-pandemic recovery, strong development activity, tourism expansion, and elevated consumer spending. As the local and national economy transition toward more normalized growth patterns, Metro's budget is constructed to adapt to a fiscal environment defined by slower revenue growth, inflationary pressures, evolving federal and state funding conditions, and increasing demand for public services.

Budget Overview

The FY 2027 Operating Budget totals $3.85 billion, representing a 1.3% increase from FY 2026. The budget targets strategic investments intended to preserve essential services, improve operational reliability, and support the long-term needs of Nashville residents and neighborhoods

Key investments include:

- Public Education and Youth Support
  Continued investment in Metropolitan Nashville Public Schools to support classroom operations, educator compensation, student resources, and educational stability for families across the county.

- Public Safety Service
  Funding to support police, fire, emergency response, and community safety operations, including personnel, equipment, training, and service readiness to meet increasing service demands.

- Transportation and Infrastructure Improvements
  Continued implementation and operational support for the Choose How You Move transit initiative, along with investments in roadway maintenance, traffic operations, and transportation infrastructure improvements that affect daily mobility across Nashville.

Executive Summary

- Parks, Libraries, and Community Spaces
  Ongoing operational support for parks, greenways, libraries, and community centers that provide residents with recreational access, educational resources, youth programming, and neighborhood gathering spaces.

- Affordable Housing and Housing Stability
  Continued implementation of Metro's Unified Housing Strategy through investments intended to support housing availability, affordability, and coordinated long-term housing planning efforts.

- Waste Collection and Neighborhood Services
  Investments supporting solid waste operations, recycling services, fleet reliability, and neighborhood maintenance services that directly affect day-to-day quality of life for residents.

Fiscal Responsibility

The FY 2027 Operating Budget continues Metro's commitment to long-term fiscal sustainability through disciplined financial management, responsible reserve practices, and a continued focus on operational efficiency across government operations.

As part of the FY 2027 budget development process, departments were directed to identify permanent operational efficiencies equal to approximately 1.5% of General Fund-supported expenditures. This initiative resulted in approximately $20 million in ongoing budget reductions across the General Fund and reflects Metro's broader effort to align spending with long-term financial sustainability while continuing to support key mayoral priorities and essential government services.

The efficiency reduction strategy was intentionally focused on operational improvements, process evaluation, vacancy management, organizational streamlining, technology utilization, and other administrative efficiencies rather than reductions to core resident-facing services. Departments were encouraged to evaluate how services are delivered, identify opportunities to improve effectiveness, reduce redundancy, and prioritize resources toward essential functions and measurable community outcomes.

This approach recognizes that sustainable government operations require continuous evaluation of both spending and service delivery models, particularly during periods of moderating revenue growth and increasing operational costs. The FY 2027 budget reflects a balanced effort to maintain service reliability for residents while strengthening Metro's long-term financial position and organizational resilience.

Metro remains committed to maintaining fund balance levels consistent with adopted financial policies and preserving the financial flexibility necessary to respond to future economic uncertainty, operational demands, and community needs. Strong reserve practices, disciplined budgeting, and ongoing operational review continue to support Metro's financial stability and strong credit position

Executive Summary

Budget Priorities

Keeping the Fundamentals

Debt Service

Another factor in fiscal sustainability is ensuring that Metro's obligations on all outstanding debt - both principal and interest – are fully funded in this budget. This also includes a planned bond issuance to take advantage of low interest rates. Additional details on debt service are provided in Section J.

Debt Service Budget			
(in millions)	FY 2026*	FY 2027	FY 2026-2027 Variance
GSD Debt	$304.6	$294.9	$9.7
MNPS Debt	137.8	130.1	7.7
USD Debt	16.9	16.2	0.7
	$459.3	**$441.2**	**$18.1**

*Includes amounts for fund balance restoration and budget sustainability.

Fiscal Responsibility

It continues to be our primary charge to deliver a balanced budget. This includes matching expenses with revenues and maintaining fund balances at least at minimum policy level. Fund balance policy-required minimum Unrestricted Fund Balances (committed and unassigned) of 17% of budgeted expenditures for operating funds and 50% of budgeted expenditures for debt service funds is achieved. In April of 2025, Metro adopted a revised Fund Balance policy that establishes a budget sustainability reserve. This reserve shall be a minimum of 1% up to 6% of the Budgeted Operating Expenditures and Budgeted Debt Service of each respective fund. The chart below is reflective of both the Fund Balance Reserve and Budget Sustainability Reserve.

Fund Balance – Unrestricted				
(in millions)	FY 2025 Year End	FY 2026 Projected	FY2027 Projected	FY 2026-2027 Variance
GSD	$252.8	$394.5	$359.8	-$34.7
GSD Debt	137.2	156.4	153.4	-3.0
MNPS	203.7	253.5	263.2	9.7
MNPS Debt	65.0	70.8	67.6	-3.2
USD	33.4	20.1	13.8	-6.3
USD Debt	10.9	10.2	8.7	-1.5
Total	**$703.0**	**$905.5**	**$866.5**	**$-39.0**

Executive Summary

Employees

The FY 2027 recommended pay plan provides a 1.7% across-the-board increase for eligible employees and an estimated 2% merit increase for those who qualify. This plan moves Metro government closer to alignment with peer cities in offering competitive pay and benefits, supporting both recruitment and retention across departments. The budget allocates approximately $36.8 million, in GSD related funding to implement these compensation changes, reinforcing Metro's commitment to investing in its workforce and the essential services they provide.

How Nashville Moves

How Nashville Moves is about building a safe, modern, multi-modal transportation system that reduces Nashvillians' transportation costs and helps them get where they need to go. While Nashvillians have spent more than a decade weighing in on 70 plans and studies about how to improve the city's transportation system, the cost of transportation has grown, our commutes have been ranked as the worst in the nation, and the rates of traffic and pedestrian fatalities have increased. How Nashville Moves focuses on turning plans into action using data and the more than 66,000 points of input collected from Nashville residents.

Choose How You Move

Choose How You Move (CHYM) is Metro's ambitious transportation investment program, funded through a dedicated 0.5-cent sales tax to improve transit, multimodal infrastructure, and transportation technology across Nashville and Davidson County. The program continues to support major investments in transit service expansion, traffic management modernization, pedestrian and bicycle infrastructure, and project delivery capacity to improve mobility, safety, and reliability citywide.

The FY 2027 recommended budget continues funding and positions previously established for the Mayor's Office, Planning Department, Information Technology Services (ITS), Nashville Department of Transportation and Multimodal Infrastructure (NDOT), Metro Nashville Police Department (MNPD), and WeGo Public Transit. In addition, the FY 2027 recommended budget includes new CHYM-supported investments to expand staffing and operational support needed to advance project delivery and service expansion across departments.

The Mayor's Office receives $2.2 million and six positions to support coordination and expansion of CHYM programming. ITS receives funding for additional network operations staff to support transportation communication systems and future technology needs. NDOT receives funding for new positions supporting right-of-way acquisition, utility coordination, traffic management system operations, traffic engineering, project management, construction support, and related operational needs to advance CHYM infrastructure projects. MNPD receives funding to support the Transit Division, while WeGo receives $10.5 million for transit service expansion, transit ambassador programming, and continuation of prior CHYM service enhancements.

For more information, see https://www.nashville.gov/featured-initiatives/transit.

Nashville Department of Transportation

The FY 2027 recommended budget supports the Nashville Department of Transportation (NDOT) with investments to strengthen operations, improve service delivery, and support the department's growing infrastructure and transportation responsibilities. The budget includes $1 million in one-time funding for organizational, curb management, and Vision Zero studies.

To support operations, the budget provides $1.1 million for increased brush and leaf debris disposal costs and $960 thousand for additional vehicle and equipment storage space. The budget also includes funding for new traffic management, financial management, and human resources staff, including two positions to transition Traffic Management Center operations from grant-funded consultants to in-house staff.

Executive Summary

How Nashville Works

How Nashville Works is about services working well, making Nashville the city's premier customer service organization. Nashvillians want affordable housing, safe neighborhoods, and equitable educational opportunities. Underlying each of these issues – and decisions about other big topics that impact Nashvillians' quality of life – is the need for city services that work well. Metro Government should be accessible to all Nashvillians. Decisions about Metro policy should be open and transparent. Metro leaders should hold themselves accountable to Nashvillians. Increased coordination across Metro entities will help expedite solutions to issues Nashvillians face.

As part of the FY 2027 budget development process, departments identified permanent operational efficiencies equal to approximately 1.5% of General Fund-supported expenditures, resulting in approximately $20 million in ongoing budget reductions. The reduction strategy focused on improving operational efficiency through process evaluation, vacancy management, organizational streamlining, technology utilization, and other administrative improvements rather than reducing core resident-facing services. Departments were asked to assess how services are delivered, reduce duplication, and prioritize resources toward essential functions and measurable community outcomes. This approach supports Metro's long-term financial sustainability by balancing service reliability with the need to address moderating revenue growth and rising operational costs while continuing to advance key mayoral priorities.

Sheriff

The FY 2027 recommended budget includes the addition of $1.2 million for 12 new correctional officers and equipment that will support the critical operations of the Davidson County Correctional Facility. The continued operational support for the Annex, an inmate housing expansion, includes the addition of $7.3 million for equipment and 55 new correctional officers. This budget also provides $126 thousand for the Mobile Booking Unit to support operations in the Downtown Entertainment District and $344 thousand for the addition of required armed security officers to be posted at the new Election Commission offices.

Juvenile Court

The FY 2027 recommended budget supports initial funding of $2.5 million for the hiring, onboarding, and training of 78 new positions to join the Juvenile Justice Pretrial Housing Center at Nashville Youth Campus for Empowerment (NYCE), which is currently under construction. An additional $1.8 million provides the initial funding for 55 new positions to be added to the Juvenile Court to assist with expanded services at NYCE. The added positions allow for continuity of services and deliver measurable benefits to youth, families, and the community.

Assessor of Property

The Assessor of Property Office is transitioning from a three-year appraisal cycle to a two-year cycle, following a recommendation from the Tennessee Comptroller's Office. This operational change is intended to create more consistent and up-to-date property assessments across Nashville. To support the accelerated appraisal schedule, the FY 2027 recommended budget supports the hiring of eight additional positions and increases overall operational funding by $937 thousand. This investment is expected to reduce "sticker shock" for property owners by smoothing changes in assessed values over time, while also providing Metro Nashville government with greater stability and predictability in property tax revenues.

Department of Emergency Communications

In the FY 2027 recommended budget, the Department of Emergency Communications receives $194 thousand for additional staffing resources to strengthen management oversight and training functions. The addition of a Human Resource Manager enhances the department's capacity to provide comprehensive oversight of human resources operations. The budget also includes $320 thousand for training resources to support the department's ability to deliver ongoing training and professional development. The department also receives an additional $138 thousand in operating funding to support facility rent costs and special event response activities for public events.

Fire

The FY 2027 recommended budget for the Nashville Fire Department continues investments in public safety, emergency response, and departmental operations. The budget includes funding for two additional positions to support administrative services and finance operations, with an investment of $212 thousand. To maintain critical emergency response infrastructure, the budget provides $175 thousand for Motorola maintenance supporting the department's Computer-Aided Dispatch (CAD)

system. The budget also includes $1.7 million for facilities maintenance to support ongoing operational needs across department facilities. Additionally, the FY 2027 recommended budget invests $79 thousand in Special Operations K9 training and care, supporting the department's specialized emergency response capabilities and preparedness efforts. Finally, the budget includes $544 thousand to address contractual increases and rising facility rental costs necessary to support ongoing departmental operations and service delivery.

Police

The FY 2027 recommended budget for the Metro Nashville Police Department (MNPD) continues to prioritize school safety with an additional investment of $1.2 million for MNPD's School Safety Initiative, the Rapid School Safety Team, and the school crossing guard program. The budget provides $945 thousand to ensure officers continue to receive first-class training and have the proper equipment to carry out their duties. MNPD's Secondary Employment Unit, a program that lets community members and other Metro departments hire officers to perform security services, receives $748 thousand to adjust officer pay to align with competitive market rates. This budget also supports the expansion of both the Alternative Police Response unit with the addition of $322 thousand and 6 positions, and the Fugitive Transportation unit with the addition of $280 thousand and 2 positions.

Office of Emergency Management

As part of the FY 2027 recommended budget, the Office of Emergency Management (OEM) receives $232 thousand to fund two new positions. The first position will manage and maintain OEM's technology, communications, and emergency response systems. The second position will focus on disaster recovery and business continuity planning for Metro agencies. In addition, OEM will receive $238 thousand to fund the warranty on the siren contract.

Office of Family Safety

As part of the FY 2027 recommended budget, the Office of Family Safety receives $387 thousand for four high-risk victim case managers. These positions provide life-saving services to victims of interpersonal violence who are statistically at the highest risk of homicide. These case managers are vital to Metro's homicide prevention work and will reduce the burden to police, the courts, child welfare, and other emergency services. The budget also provides $385 thousand to the Nashville Children's Alliance to support therapists who perform forensic interviews for child abuse victims and deliver no-cost therapy to severely abused children.

Health

The FY 2027 recommended budget for the Health Department continues investments in programs and services that improve health outcomes for Nashvillians. This budget includes $102 thousand for one additional position to support the Tuberculosis Elimination Program. The budget also provides continued support for the Nashville Strong Babies Program through a $250 thousand investment in doula services aimed at improving maternal and infant health outcomes. To strengthen behavioral health services, the FY 2027 recommended budget includes a $396 thousand increase for the Mental Health Cooperative's REACH program, which deploys mental health professionals to respond to individuals experiencing crises. The budget also includes $411 thousand to support contractual increases for key healthcare partners and addresses rising operational costs such as telecommunications services. Health also receives an additional $13.9 million to support correctional healthcare for incarcerated citizens.

Waste Services

The FY 2027 recommended budget continues support for the expansion of Waste Services as a standalone department with investments focused on operational capacity, safety, technology, and service delivery. The budget includes $2.6 million and 15 positions to support permitting, waste hauler oversight, contract management, and plan review activities required by code, which will be supported by additional program revenue.

Additional investments include $717 thousand for workforce safety, training, and educational resources, as well as $562 thousand and two positions for technology improvements and inventory management software to improve service delivery. The budget also provides $1 million for temporary labor to support collection services and $2.4 million for increased hauling, recycling processing, and disposal costs.

Executive Summary

How Nashville Grows

How Nashville Grows is about building a better Nashville for Nashvillians and being intentional about that. Metro should invest in infrastructure, affordable housing, and other community assets in neighborhoods throughout Nashville.

Capital Spending Plan

The FY 2027 Capital Spending Plan contains $531 million for numerous projects across Metro. Highlights include $103 million for Metro Schools, $54 million for the new Juvenile Justice Center, $79 million for NDOT, $37 million for East Bank infrastructure, $11 million for Metro Transit, $23 million for Parks, and $145 million for General Services. Please see Appendix 3 - Capital for additional details.

Parks

The FY 2027 recommended budget supports Metro Parks through investments in public safety, expanded programming, and operational support across parks and community facilities. The budget includes $255 thousand to reimburse MNPD for a Police Captain assigned to the Park Police Division and $250 thousand for additional security services supporting expanded hours at regional centers, the opening of Old Hickory Regional Community Center, Centennial Art Center, and enhanced security at the Parthenon.

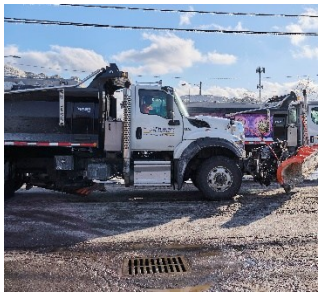
The budget also includes $596 thousand and 8.92 FTE to support expanded hours at Metro Parks golf clubhouses, funded through increased program revenue, as well as $102 thousand and one position to expand movement and fitness programming for youth and seniors at regional community centers. In addition, the budget provides $150 thousand for increased telecommunication contractual costs.

Unified Housing Strategy

The FY27 recommended budget continues implementation of Nashville's Unified Housing Strategy through coordinated investments in affordable housing, homelessness response, housing stability, and program administration across multiple departments. The Barnes Fund receives an additional investment of $6 million, a total of $22 million to support affordable housing development and preservation efforts. In addition, the FY2027 recommended budget includes a new tool to finance affordable housing. Seven million is included in the FY2027 recommended budget for a subordinate debt pilot which creates a revolving loan program that will build the foundation needed to initiate a durable affordable housing bond.

The Office of Homeless Services maintains 15 staff positions previously supported through American Rescue Plan Act (ARPA) funding that provided critical programmatic support. OHS also receives $3.25 million for operational support for community-based care and interim housing strategies to strengthen homelessness response efforts. The Planning Department continues prior housing investments, including $1.75 million for anti-displacement strategies, and adds $2.4 million for eviction right to counsel, $150 thousand for a home-sharing program, $25 thousand for housing dashboard enhancements, and $96 thousand for a centralized grants management system to improve housing program oversight and service delivery.

All budget priority highlights mentioned are the year over year changes from the FY 2026 operating budget and are detailed in the "Budget Changes and Impact Highlights" section of each department's narrative in this document. This information is also accessible online via the Citizens' Guide to the Budget at www.nashville.gov/citizens_budget.



Executive Summary

FTE Adjustments

Local government remains the most direct and impactful form of service to residents, and Metropolitan Nashville and Davidson County are committed to delivering that service with stability and purpose. As federal COVID-era funding sunsets, the FY 2027 budget focuses on transitioning essential personnel into the general operating budget to preserve core services in the Office of Family Safety and Office of Homeless Services departments. Strategic staffing additions are proposed to support these priorities and ensure continuity in critical operations. FY 2027 added key staffing support for the implementation for the Nashville Youth Campus for Empowerment which is set to open in the fall of 2027. Staffing additions were also considered for the Davidson County Sheriff's Office for campus safety additions. Additionally, the Choose How You Move initiative represents major steps forward in managing our city's growth and mobility future.

The table below illustrates changes in full-time equivalent (FTE) counts for FY 2025 through FY 2027 budgets for positions funded by the general funds.

Additional position details can be found with each department's pages as well as the Expenditure Overview.

FTE Growth Year over Year				
	FY 2025	FY 2026	FY 2027	FY 2026-2027 Variance
GSD	8,796.99	9,328.51	9,687.81	359.30

Executive Summary

At a Glance

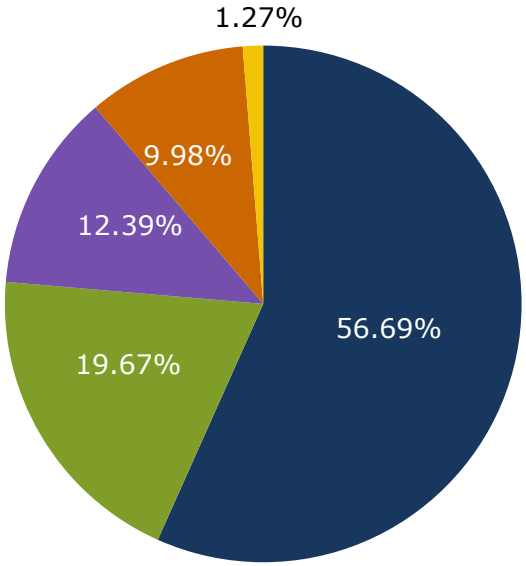
The $3.85 billion FY 2027 recommended budget for the Metropolitan Government's six budgetary (tax-supported) funds supports a wide range of public services. This budget represents a 1.3% increase from the FY 2026 budget.

Revenues

Where the Money Comes From-

Total $3,848,620,900

Property Taxes	$2,181,963,300
Local Option Sales Tax	756,930,700
Other Government Agencies	476,846,400
All Other Revenues	384,086,100
Fund Balance Appropriation	48,794,400

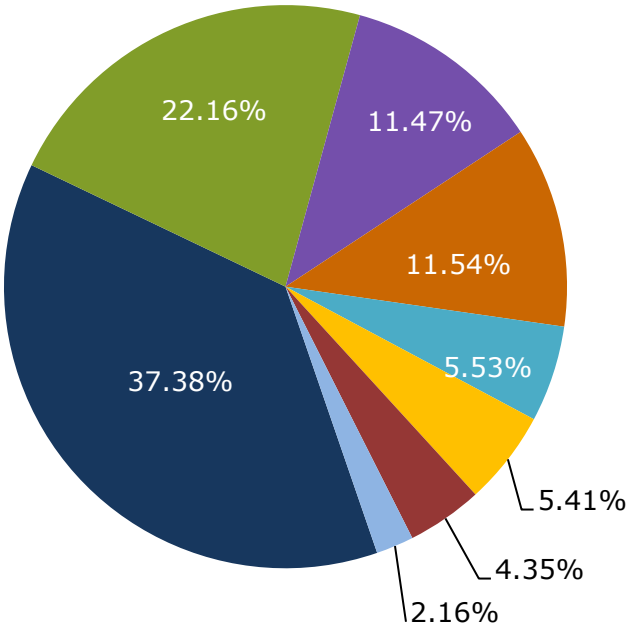


Expenditures

Where the Money Goes-

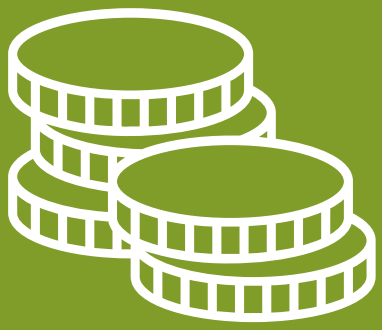
Total $3,848,620,900

Education	$1,438,449,800
Public Safety & Justice	852,927,600
Debt Service	441,319,300
General Government	444,011,700
Infrastructure & Transportation	212,825,900
Health & Social Services	208,189,700
Recreation & Culture	167,478,100
Other	83,418,800



Conclusion

The FY 2027 Operating Budget reflects a balanced and deliberate approach to governing during a period of evolving economic and operational conditions. While the budget continues to invest in essential services, community priorities, affordability, and long-term infrastructure needs, it also recognizes the importance of fiscal discipline, organizational accountability, and sustainable financial planning. Through continued focus on operational efficiency, strategic investment, and responsible stewardship of public resources, Metro remains committed to delivering reliable services, maintaining financial stability, and supporting the long-term well-being of the residents and neighborhoods of Nashville and Davidson County. The FY 2027 budget positions Metro to responsibly navigate current challenges while continuing to build a resilient, service-oriented government prepared to meet the needs of the community in the years ahead.



Section B

Metro Nashville and Its Budget

Management, Goals and Performance

Budget Overview

Revenue Overview

Expenditure Overview

Management, Goals and Performance

Metro Operations Management

The Metropolitan Government of Nashville, often referred to as "metro" is a combined city and county government, where the typical functions of a city are combined with those of a county. Atypical of this form of government, Metro's overall entity includes public schools, water utilities, major league sports venues, a hospital, elected official run organizations and numerous boards and commissions.

Being a large and unique organization, unity of command truly comes through consensus. The key parties that provide leadership to the organization are the Mayor, Metropolitan Council, Elected Officials, and Boards and Commission. Each party has a noteworthy role in the government operations.

Mayor's Office

The mayor provides leadership for the government and influences decisions through significant budgetary and board appointment authority. Management oversight is advanced by the mayor through establishing a vision for the city and overarching goals, which are articulated as priority areas. The Mayor's Office develops and implements policy and provides day to day management of the many key city functions.

Metropolitan Council

The Metropolitan Council (hereinafter the "Metro Council" or "Council") is the legislative body for the Metropolitan Government. There are forty councilmembers including thirty-five district councilmembers and five at-large councilmembers. The vice mayor serves as the presiding officer of the Council. The role of the Council is to enact ordinances and resolutions that further public policy of the Metropolitan Government and to assist with constituent services for the residents of Nashville and Davidson County.

Elected Officials

Metro has numerous elected officials that provide significant community leadership and management of important governmental services. They manage the daily operations of their organizations, establish an organizational vision, set goals and manage performance. They are responsible for financial management with funding provided through the overall budget process as well as potentially from other sources.

Boards and Commissions

There are numerous boards and commissions that serve critical government roles. Several of these organizations appoint key executives that provide leadership to Metro operations. For example, the Civil Service Commission appoints the Metro's Head of Human Resources, and the Social Services Commission appoints the Social Services Director. The Mayor and Council appoint select members of these boards and exercise a degree of influence with those appointments.

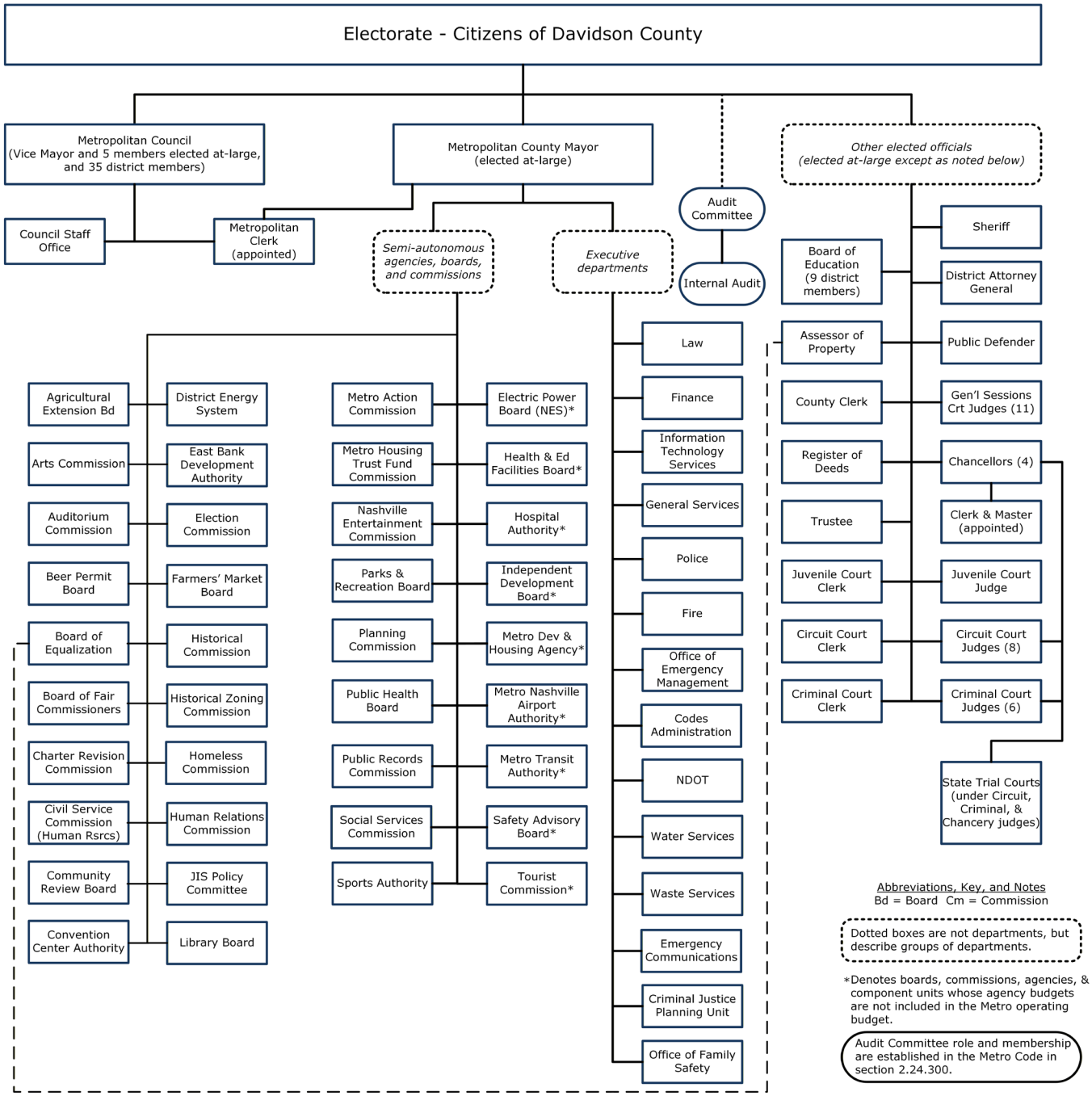
Management, Goals and Performance

Organization Structure

The following organization chart presents a high-level view of Metro's structure. The structure of each department is shown in that department's budget description, later in this book.

Metro has a "strong-mayor" form of government, in which the popularly elected mayor is the city's chief executive and is independent of the Council. Both the Mayor and Council are elected on a nonpartisan basis.

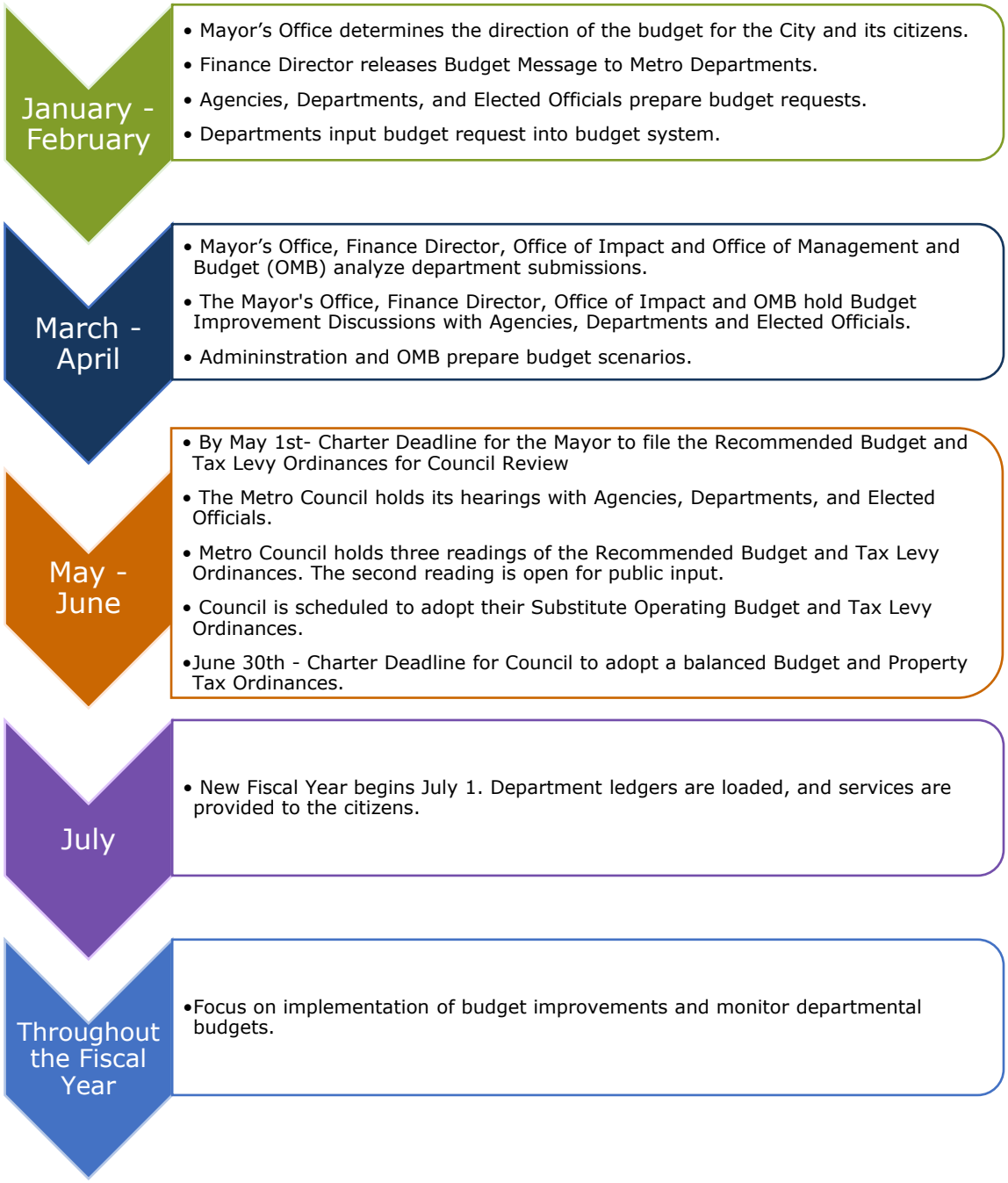
Within this framework, operations are conducted by executive departments (reporting to the Mayor), independent elected officials (including the elected Board of Education), and appointed boards, commissions, and agencies. The variety of elected officials, boards, and commissions facilitate citizen involvement in the government's operations.



Management, Goals and Performance

Budget Planning and Process

The Operating Budget, Capital Improvements Budget (CIB), and Capital Plan are developed through a multi-step information gathering and priority setting process that establishes objectives and priorities of the city and creates a financial plan for the operations of the government for the fiscal year. The Charter defines much of the process. The Mayor's Office, Finance Department, Office of Management & Budget (OMB), agency officials, and the Metropolitan Council are key participants.



Management, Goals and Performance

The FY 2027 Operating Budget calendar is, as scheduled:

January 8	The Mayor's Office and Finance Department introduced the operating/capital budget process for FY 2027.
January 9	Operating budget instructions released.
January 16– February 6	Departments submit their operating budget proposals in the form of Investment Requests and Revenue Estimates to the OMB in the NORBeRT system.
February 3	Pre-Budget Public Comment Period
February 7 – April 30	Mayor's Office, Finance Director, Office of Impact and OMB staff review budget submissions.
February 23 – March 31	The Mayor's Office and Finance Director hold budget discussions with agency heads to discuss Investment Requests and Revenue Estimates.
April 29	Mayor Freddie O'Connell gives the State of Metro Address
May 1	Operating Budget Ordinance and Tax Levy filed by Mayor.
May 1	Charter deadline to file the Operating Budget and tax levy ordinances.
May 4	Finance Director gives Budget Presentation
May 15	Capital Improvements Budget (CIB) Ordinance filed by Mayor.
May 15	Charter deadline to file the Capital Improvements Budget Ordinance.
May 19	First reading of the Mayor's Recommended Operating Budget, tax levy ordinances and Capital Improvements Budget by the Council.
May 11 – May 21	Council Budget and Finance Committee hold five (5) committee meetings and hearings regarding departmental budgets.
June 2	Public hearing and Second reading of the Operating Budget and CIB by the Council.
May 26 – June 10	Council Budget and Finance Committee sponsored work sessions on Operating Budget
June 9	Special Called Council Meeting- Third and final reading of the CIB by the Council.
June 15	Charter deadline for the Council to pass the CIB
June 16	Third and final reading of the Operating Budget Ordinance; the Council adopted a Substitute Operating Budget Ordinance (with changes to the Mayor's Recommended Budget) and the tax levy ordinance.
June 30	Charter deadline for the Council to pass balanced budget and property tax levy ordinances.

Prior to June 30 – Amending the budget - For the budget ordinance to be amended, it must occur before the third reading of the ordinance is complete. Typically, changes to the recommended budget are discussed between the Council Office and the OMB prior to the scheduled third reading of the budget ordinance. OMB incorporates these changes into a substitute budget ordinance that is presented to the Budget and Finance Committee of the Council for review prior to the third reading. Council members also have the opportunity to file amendments with the Budget and Finance Committee prior to the third reading.

Amending the Budget After Council Approval - Once Council has passed the Final Budget, any further changes to budget totals must be approved by Council via Resolution, which requires only one reading.

July 1, 2026 – June 30, 2027: Agencies provide services to customers and citizens. The FY 2026-2027 budget may be amended as permitted by the Charter, the budget ordinance, and internal controls.

Late 2026 – An Independent CPA firm conducts the annual audit for FY 2025-2026.

Late autumn 2026: The Division of Accounts issues the *Annual Comprehensive Financial Report,* summarizing the government's financial condition and results of operations for Fiscal Year 2025-2026.

This process is very public. All budget hearings and council meetings are televised and streamed by the Metro Nashville Network Government Access Channel and recordings are posted on Metro's YouTube Channel. Budget documents, the Annual Financial Report, and streaming video are available at www.nashville.gov.

Management, Goals and Performance

Strategic Goals: Setting Priorities

The Mayor and Metro Council are responsible for setting the annual operating budget. The mayor is required to propose a budget to council by May 1. The Council can modify the proposed budget. If the Council does not approve budget modifications by June 30, the Mayor's budget takes effect. Both parties set priorities for guiding the budget process.

Mayoral Focus Areas

Mayor O'Connell took office at a time of incredible opportunity for Nashville and established three immediate priorities to set the direction for the organization in the years ahead:

Moves

How Nashville Moves is about building a safe, modern, multi-modal transportation system that reduces Nashvillians' transportation costs and helps them get where they need to go. While Nashvillians have spent more than a decade weighing in on 70 plans and studies about how to improve the city's transportation system, the cost of transportation has grown, our commutes have been ranked as the worst in the nation, and the rates of traffic and pedestrian fatalities have increased. How Nashville Moves focuses on turning plans into action using data and the more than 66,000 points of input collected from Nashville residents.

Works

How Nashville Works is about services working well, making Nashville the city's premier customer service organization. Nashvillians want affordable housing, safe neighborhoods, and equitable educational opportunities. Underlying each of these issues – and decisions about other big topics that impact Nashvillians' quality of life – is the need for city services that work well. Metro Government should be accessible to all Nashvillians. Decisions about Metro policy should be open and transparent. Metro leaders should hold themselves accountable to Nashvillians. Increased coordination across Metro entities will help expedite solutions to issues Nashvillians face.

Grows

How Nashville Grows is about building a better Nashville for Nashvillians and being intentional about that. That includes the stewardship of a tremendous opportunity to redevelop 338 acres of underutilized property on the East Bank of the Cumberland River. It is the largest municipal project in the country. Decisions about priorities for development in the East Bank and other Nashville neighborhoods should be open and transparent. In addition to the East Bank, Metro should invest in infrastructure, affordable housing, and other community assets in neighborhoods throughout Nashville that balance growth opportunities with community need.

Mayoral Priorities

The mayor has set the following priorities to guide government operations and budget development.

Community Safety

Metro Nashville is committed to working with communities to keep our residents safe. Community safety requires coordination and participation from many Metro departments, and robust feedback from community members. From police, fire, and emergency operations staff to the community and traffic engineers, each plays a role in community safety.

Livable Communities

Metro Nashville prides itself on being a welcoming, connected, and vibrant community intentionally designed to offer a range of housing choices, a clean environment, easy access to transportation, outstanding municipal services, and a host of recreational amenities and cultural events.

Health and Human Services

Creating equitable access to opportunity includes supporting increased overall physical, mental, social, and financial wellbeing for all Nashvillians. Metro Nashville is dedicated to enhancing the overall health and well-being of its residents by providing effective health and human services solutions and fostering sound, sustained advances in the delivery of high-quality public health and social services that promote positive outcomes for our community members.

Economic Vitality

Metro Nashville remains a welcoming and dynamic business environment committed to the continual growth of our established businesses and attracting new opportunities. As economic growth continues, our goals do not solely rely on fiscal sustainability but also on adaptability in the face of future financial, political, technological, or demographic changes. Commitment to the principal goal of economic competitiveness requires an emphasis on economic diversity, foresight, workforce development and recruitment, and continuance of expected high levels of service to residents.

Management, Goals and Performance

High-Performing Public Service

To be a great city and place to live, Metro Nashville must be accountable, transparent, efficient, and responsive to its residents while also fully engaging its employees to provide value-added services. Metro Nashville is dedicated to advancing the processes and technology required to exceed resident expectations and be the premier customer-service organization in the city.

Council Priorities

Council Priority Setting Process

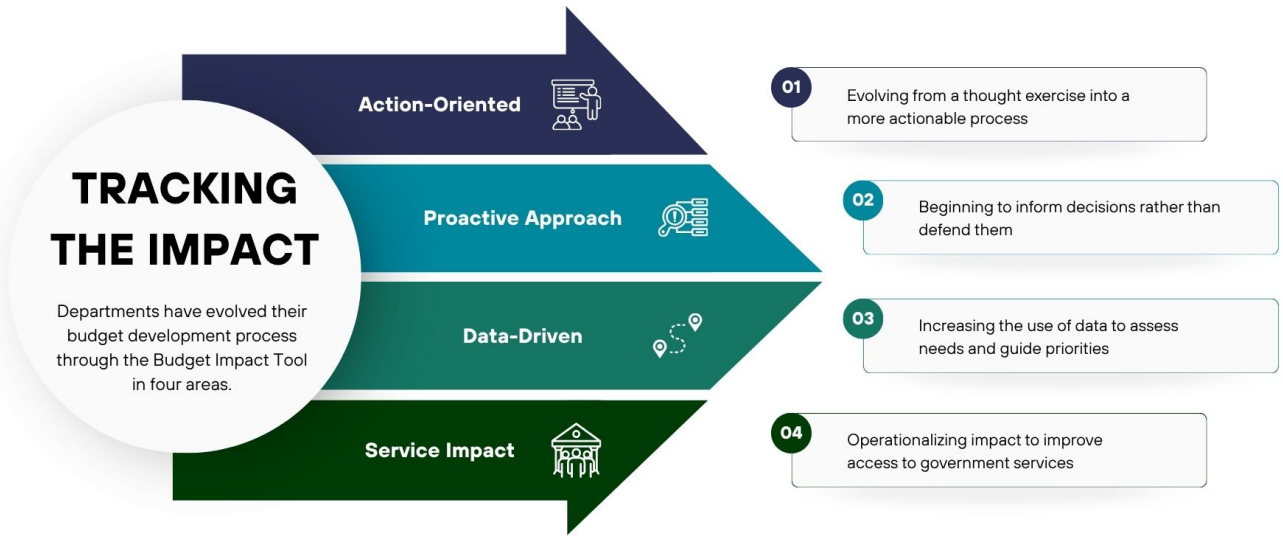
The Council sets priorities for the annual operating budget and capital improvements budget. Several processes inform the Council's priorities: engagement with constituents through community meetings, public hearings and public comment periods, and individual constituent communication; discussion and engagement with departments through the Council's departmental budget hearings; and public meetings of the body, including special committees, standing committees, Council meetings, and more formal prioritization activities such as the Council's annual capital improvements prioritization process.

The Council's priorities include the adoption of an annual balanced operating budget, vetting, approval, and election of board and commission nominees, the debate, discussion, and approval of legislation offered by members of Council as well as by the mayor and by Metro departments and assisting with constituent services for the residents of Nashville and Davidson County.

Budget Collaboration

Evaluating the Impact

The Budget Impact Tool (BIT) ensures that impact remains a central priority in Metro's budget process. Now in its fifth year, the BIT was designed by the Office of Impact to support departments in planning, assessing, and justifying their operating budget. The BIT asks each department to consider how their investment requests and current practices contribute to their strategic goals and impact outcomes for both Metro residents and employees. Throughout the last five years, the BIT has changed how departments approach the budget process by connecting budget requests to measurable needs and outcomes (Figure below).



Management, Goals and Performance

Community Engagement

Metro Nashville/Davidson County continues to build on our efforts to create a solid foundation for public engagement in the budget process. Through the American Rescue Plan, Metro was able to create opportunities and spaces for citizens to have a direct impact on budgetary decisions. This foundation will require intentional efforts to move from the mindset of community engagement that emphasizes competing interests to a collective partnership between government and residents. For the FY 2027 Budget, Metro Nashville/Davidson County is fostering this transition by emphasizing transparency, education, and accessibility.

- For the last couple of years, Metro has been improving upon traditional methods of informing constituents, taking several steps to create a shared set of facts about the financial outlook and opportunities, better educate the public about different aspects of the budget, and leverage multiple formats to ensure that constituents are informed. All current and previous budget information was posted to the Citizen's Guide to the Metro Budget after the first public presentation on the FY 2027 outlook ensuring that constituents had time and the ability to access budget related information. Similarly, Metro created inviting visual summaries of FY 2027's budgetary considerations to better communicate the complexities of the budget, helping to create informed partnerships. FY 2025 marked the first year this information was available in a language other English. Metro and the Finance departments are also utilizing the use to social media via Facebook and X to provide information to citizens.

- FY 2026, the Office of Management and Budget worked with Nashville Public Library's Wishing Chair Productions, NECAT Network, Teen Studio and Production Services to create a fun and easy-to-understand budget video. The video features a puppet named Bandit, created by master puppeteer Tom Tichenor, who helps explain the budget by performing a song written just for this project. Local musicians and producers wrote and recorded the music. The team filmed the video using green screens and shot scenes at different Metro departments to bring the music video to life. It will be shared on the Citizens Guide to the Budget page at Nashville.gov and on various social media platforms. The goal of this music video is to help people in our community better understand how the Metro Nashville budget works. This video focuses on the operating budget, and we hope to create more videos in the future to explain other parts of making the county's budget.

- The Administration used hubNashville to reach constituents with respect to the Mayor's Priorities. HUB Nashville is comprehensive customer service system, that makes it easier for people to connect with Metro representatives to make service requests, ask questions, and share feedback. A link to the budget is also available for easy accessibility.

- In the month of May, Metro Council has reserved 6 days (May 11th, 12th, 13th, 14th, 20th and 21st) for hearings concerning departmental budgets. During this these meetings, the community can watch the discussions between the departments and elected officials on the Metro Nashville Network. Should the community want further engagement, one can contact their council members to reappropriate funding to the priories that are needed within Davidson County. Translators/interpreters will also be available at these meetings for ESL speakers as well closed captioning in languages other than English for those viewing the meetings though live stream or a recording.

Management, Goals and Performance

- Throughout April and May, various council members host District Meetings, Facebook Discussions, and other events to gather more community input. This includes an in-person, four-part "Metro Budget 101" series led by the chair of the Budget and Finance Committee. Hosted in public meeting spaces across Davidson County, the series provides Nashvillians with opportunities to learn more about Metro Nashville's revenues, finances, and the overall budget process. Each session shares helpful context and information prior to the Mayor's budget filing in late April and the subsequent budget hearings hosted by the Metropolitan Council in May. A schedule of these events can be found on the Metro Events webpage. Tennessee Code Annotated" § 8-44-102 states that a "governing body" is "any public body [consisting] of two or more members, with the authority to make decisions for or recommendations to a public body on policy or administration" thus one will not find multiple council members at the same event.

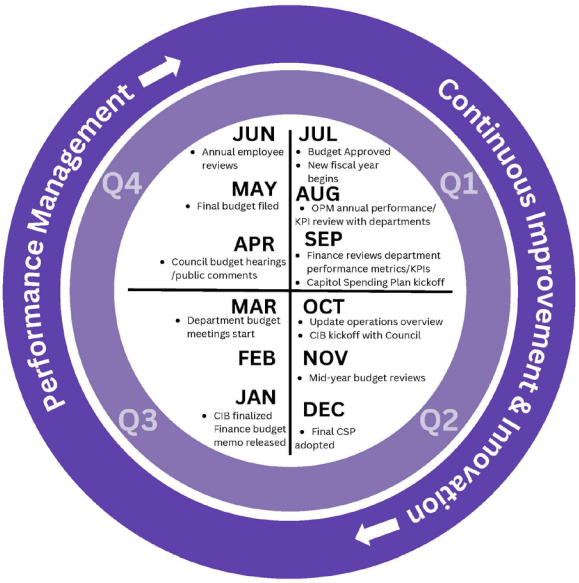
- Last year, the Finance Department launched the Finance 101 training program to build a stronger foundation of financial knowledge across Metro departments. This program empowers all Metro employees, whether they work in the Finance Department or hold a Finance-related role in another department, with the tools needed to be efficient and skilled at their jobs. The curriculum begins with broad concepts related to government and finance as a whole, followed by focused sessions on each division within the Finance Department. By developing a shared understanding of key financial practices and policies, Finance 101 is designed to elevate the quality and consistency of financial service delivery across Metro. As a result, participating departments are better positioned to engage a wide variety of communities in a way that is informative and accurate.

- Last Fall, the Metro Human Relations Commission launched a study examining language services provided by Metro. The study seeks to evaluate current language access practices across Metro departments, identify barriers for residents with limited English proficiency (LEP), and develop actionable strategies to improve access to Metro programs and services. Findings from this study will inform language access coordination across departments, supporting fair and efficient delivery of Metro services. A key component of this work is ensuring that residents who have historically faced language barriers are better able to access information, provide input, and participate in decisions that impact their communities, such as with the budget process.

Performance Management, Performance Metrics and Goal Tracking

The Mayor's Office of Performance Management is responsible for tracking impactful and relevant operating performance variations, identifying items that require immediate attention, and supporting data-based decision making. The goal is to strengthen transparency and accountability within Metro by developing a metro-wide culture of ongoing performance reporting. Shifting from on-demand analysis to continuous performance tracking, a set of measures has been developed for each department.

METROPOLITAN NASHVILLE AND DAVIDSON COUNTY
ANNUAL MANAGEMENT CYCLE



Management, Goals and Performance

The Mayor's Office meets with departments frequently to monitor operating conditions and progress toward meeting set goals. The chart below represents performance management dashboards currently available to support transparency and data-driven decision-making, along with additional dashboards, open data, initiatives, and interactive maps available through Nashville Insights.

Metro Priority Area / Department or Organization	Key Performance Metric	Goal/Measure
Priority: Community Safety		
Department of Emergency Communications	9-1-1 Average answer time	15 seconds
Police Department	Clearance rate for Total Part I Crimes	Maintain clearance rate of 18.5%
Police Department	Response time for Emergency (Code 3)	Response time below 6 minutes
Police Department	Clearance rate for Property Crimes	Maintain clearance rate of 12.5%
Police Department	Response time for all calls	Response time below 12 minutes
Fire Department	Average response time to medical incident	Response time below 8 minutes
Fire Department	Structure fire response first engine arrival time	Response time below 5 minutes
Fire Department	Turnout Time	80 seconds
Priority: Livable Communities		
Parks	Attendance-recreation	Increase by 10%
Waste Services	Hub data: Missed pickup-trash cart services	Reduce number of missed trash pickups
Waste Services	Recycling tonnage	Increase total tonnage of controlled recycling
Waste Services	Hub data: brush collection	Reduce number of missed brush pickups
Metro Transit Authority	WeGo ridership	Measures total number of passengers
Metro Transit Authority	WeGO On-time performance	90% on-time performance
Social Services	Families and individuals assisted	Increase number of families assisted by 3%
Social Services	Street homeless complaints response time	Maintain 72-hour response time
Priority: Economic Vitality		
Codes	Building permits issued	Maintain or exceed 12,500 building permits issued
Finance	Dollar amount of taxable sales in Davidson County	Dollar amount of taxable sales in Davidson County
County Clerk	New Business License	Number of new business licenses issued in Davidson County

Management, Goals and Performance

Metro Priority Area / Department or Organization	Key Performance Metric	Goal/Measure
Priority: Health and Human Services		
Health	Food and public facilities inspection	Measure the number of food facility inspections
Hospital Authority	Patient days	Measure the number of patient days
Social Services	Families and individuals assisted	Increase the number of families assisted by 3% each year
Social Services	Food and nutritional supplements provided	Increase or maintain the quantity of monthly meals or nutritional supplements provided
Office of Family Safety	Victim advocacy and support	Measure the number of requests
Office of Family Safety	Client safety efforts	Increase the number of safety efforts
Metropolitan Action Commission	Community services assistance program	Measure the number of individuals served
Metropolitan Action Commission	Early head start enrollment	Measure the percentage of families enrolled
Priority: High Performing Public Service		
ITS	Customer satisfaction score	Maintain a positive customer satisfaction rating above 95%
ITS	Incidents and service requests resolved within 24 hours	Maintain less than 24-hour deliveries above 80%
General Services	Fleet effectiveness	Maintain availability above 99%
General Services	Renewable energy generated	Increase renewable energy generation
General Services	Employment applications	Measure the number of employee applications
Library	No. of Library Programs	Measure the total number of attendees for programs
NDOT	Filled pothole turnaround time	Resolve potholes within 8 business days
NDOT	Litter program: no. of cleanups	Measure the number of coordinated cleanups
NDOT	Roadway maintenance	Measures the percentage of customer inquiries solved within 15 days

Budget Overview

Metro Government

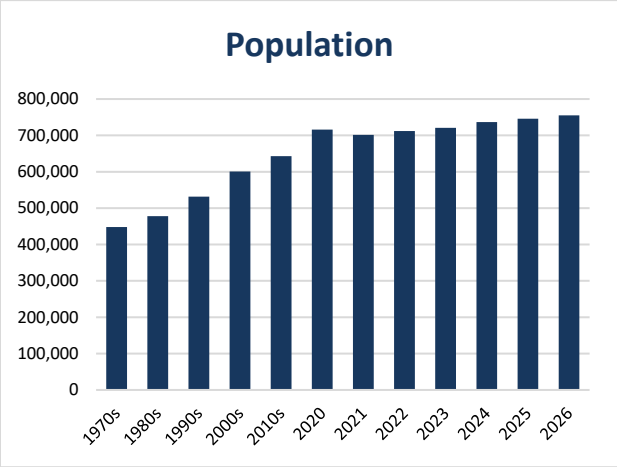
As a consolidated government, Metro provides all services and performs all functions normally associated with Tennessee city and county governments. This also means that the government and its budget are more complex than those of most other cities and counties.

History: (History of Metropolitan Nashville Government | Nashville.gov)

About Nashville – Our Community Profile

The city is a center for music, healthcare, hospitality, publishing, banking, and transportation industries. Frequently cited are the area's low cost of living, a variety of residential opportunities, abundant recreational and tourist opportunities, a lively cultural base, diverse economy closely mirroring that of the nation, a regional hub for healthcare, and many institutions of higher education. Transportation is available by air, train, water, and road – 50% of the nation's population lives within 650 miles via one of the three interstate highways (i.e., I-65, I-40, and I-24) that converge in the city. Although it has a diverse and balanced economy with manufacturing, transportation, education, financial, healthcare, and other services, Nashville may be best known as the home of country music – Music City USA.

Metro Nashville - Davidson County is home to many unique festivals and industries, and the city houses an impressive park system which has a replica of the Parthenon. For a complete listing of festivals, businesses, and industries, visit Nashville Chamber of Commerce's website or VisitMusicCity's website.



Source: U.S. Census Bureau QuickFacts and Metro Planning

Racial and Age Composition	
White	54.6%
Black or African American	24.9%
Hispanic or Latino (of any race)	14.1%
Asian	3.5%
American Indian and Alaska Native	0.5%
Native Hawaiian and Other Pacific Islander	0.1%
Other or Two or More Races	11.2%
Under 5 Years	6.5%
6-18 Years	20.7%
19- 64 Years	60.1%
65 Years and over	12.7%

(Source: U.S. Census Bureau, 2025 QuickFacts)

Employment

Top Area Employers

(Excludes government agencies)

- Vanderbilt University Medical Center
- HCA Healthcare, Inc.
- Nissan North America
- Ascension Saint Thomas
- Amazon

Full list available at Nashville Chamber.

Household Income	
Per capita income	$49,061
Median Household income	$77,371

(Source: U.S. Census Bureau, 2025 QuickFacts)

Unemployment Rate (%)

Year	Nashville	United States
2025	3.0	4.2
2024	3.0	4.1
2023	2.7	3.6
2022	3.2	3.6
2021	3.5	4.0
2020	7.0	10.2
2019	2.7	3.7

(Source: Bureau of Labor Statistics, April 2026)

Budget Overview

Cost of Living

The cost of living in Nashville is slightly higher than the national average, which can largely be attributed to its growing economy and population boom. Cost of living data is from Best Places. There are nine categories included in cost-of-living data and displayed in the table below. When examining the data, keep in mind the national average equals 100 and each city's index is shown as a percentage of the average of all cities.

Nashville Compared to Other Tennessee Cities

City	Overall	Grocery Items	Health	Housing	Utilities	Misc. Goods	Transportation	Median Home Cost
Franklin	139.4	106.6	99.0	214.4	97.3	110.8	100.9	$784,100
Nashville	104.7	102	99.4	117.1	99.3	99.99	100.7	$413,200
Gallatin	103.3	100.7	98.4	110.8	100.8	105.0	97.2	$394,000
Hendersonville	103.3	102.2	98.4	125.9	98.9	105.4	100.3	$463,000
Murfreesboro	100.6	99.7	9.0	106.8	98.7	103.7	98.9	$381,700
Knoxville	91.8	97.2	97.5	88.2	95.6	100.8	81.8	$314,700

Education

The Nashville region is defined by its well-educated population, low cost of living and doing business, and creative culture. Cultural diversity, unique neighborhoods, a variety of industries, and a thriving creative community make Middle Tennessee among the nation's best locations for relocating, expanding, and startup companies.

Metro Nashville Public Schools (MNPS) stands as one of the nation's largest school districts and among Nashville's major employers. Whether you are seeking an excellent school for your children or a fulfilling career opportunity with top-notch benefits, MNPS offers a diverse range of programs and opportunities to meet your needs.

Metro Nashville Public Schools (MNPS)

Early Learning Centers	4
Elementary Schools	74
Middle Schools	30
High Schools	17
Exceptional Education Centers	4
Alternative Learning Centers	3
Charter Schools	26

(Source: mnps.org 2025-2026 Fact Sheet)

MNPS Highlights

11,000+ Staff

Certificated	6,635
Support	4,756

86,000+ Students

140+ Countries of Origin

130+ Languages Spoken

Black	38.6%
Hispanic	33.71%
White	23.47%
Asian	3.72%
American Indian or Alaska Native	.29%
Native Hawaiian or Pacific Islander	.19%

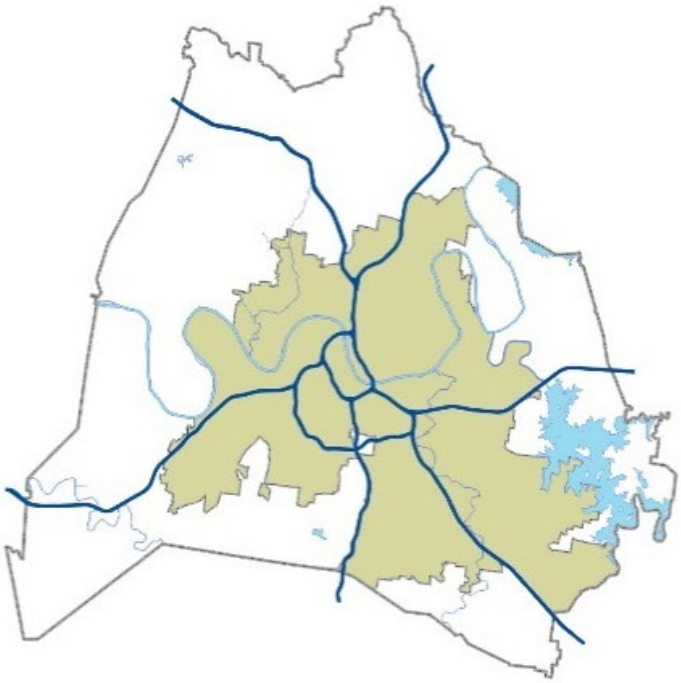
(Source: mnps.org 2025-2026 Fact Sheet)

Budget Overview

Services Districts

The Charter requires that Metro's operating budget be divided into two districts: The General Services District (GSD) and the Urban Services District (USD). The GSD is synonymous with Davidson County; the USD comprises the old City of Nashville plus certain areas added since Metro was formed.

The geographic areas, purposes, and functions of these two districts determine the way services are budgeted and provided in Metro. The two districts relate services provided to taxes paid. GSD services are similarly provided across the whole county. The GSD tax rate covers these services. The USD receives additional services, which are funded by an additional USD tax rate.



General Service District	Urban Service District
525 Square Miles	199 Square Miles
210,1110 people	535,794 people
General government, financial management, schools, justice administration, law enforcement and incarceration, fire and ambulance, regulation and inspection, social services, health, hospitals, libraries, public works, traffic control, recreation.	All GSD Services plus public services including trash and recycling collection and street lighting.

(Source: U.S. Census Bureau 2025 estimates and Metro Planning department)

Budget Overview

Departments and Their Budget Fund Types

Department	Dept. Number	GSD General Fund	USD General Fund	Special Revenue Fund(s)	Proprietary Fund(s)
Administrative	1001	✓	✓	✓	
Agricultural Extension	1035	✓			
Arts Commission	1041	✓		✓	
Assessor of Property	1016	✓			
Beer Board	1034	✓			
Board of Fair Commissioners	1062				✓
Circuit Court Clerk	1023	✓			
Clerk and Master	1025	✓			
Codes Administration	1033	✓		✓	
Community Review Board	1054	✓			
County Clerk	1018	✓		✓	
Criminal Court Clerk	1024	✓		✓	
Criminal Justice Planning	1047	✓			
Department of Emergency Communications	1091	✓			
DES - District Energy System	1068				✓
District Attorney	1019	✓		✓	
East Bank Development Authority	1073				✓
Election Commission	1005	✓			
Farmers' Market	1060			✓	✓
Finance	1015	✓		✓	✓
Fire	1032	✓		✓	
General Services	1010	✓			✓
General Sessions Court	1027	✓		✓	
Health	1038	✓		✓	
Historical Commission	1011	✓		✓	
Human Relations Commission	1044	✓			
Human Resources	1008	✓			
Information Technology Systems	1014			✓	✓
Internal Audit	1048	✓			
Justice Integration Services	1029	✓			
Juvenile Court	1026	✓		✓	
Juvenile Court Clerk	1022	✓		✓	
Law	1006	✓			
Mayor's Office	1004	✓		✓	
Metro Action Commission	1075			✓	
Metropolitan Clerk	1003	✓			
Metropolitan Council	1002	✓			
Metropolitan Nashville Public Schools	1080	✓		✓	✓
Municipal Auditorium	1061			✓	✓
Music City Center	1071				✓
Nashville Department of Transportation	1042	✓	✓	✓	
Office of Emergency Management	1049	✓		✓	
Office of Family Safety	1051	✓		✓	
Office of Homeless Services	1053	✓		✓	
Parks	1040	✓		✓	
Planning Commission	1007	✓		✓	
Police	1031	✓		✓	✓
Public Defender	1021	✓			
Public Library	1039	✓		✓	
Register of Deeds	1009	✓		✓	
Sheriff	1030	✓		✓	
Social Services	1037	✓		✓	
Sports Authority	1064	✓			✓
State Trial Courts	1028	✓		✓	
Trustee	1017	✓		✓	
Waste Services	1072		✓	✓	
Water and Sewer	1065			✓	✓

Budget Overview

Financial Organization

The budget is a financial planning and policy document, and it is organized according to Metro's financial accounting and coding structure. The coding structure – the chart of accounts – corresponds roughly to the government's administrative organization and service structure, while meeting the legal and accounting requirements of the government. It forms the basis for Metro budgeting, accounting, and financial reporting, and it is used in both the budget ordinance and this book.

The entire budget is organized by fund. Revenues of each fund are organized by type and source. Expenditures of each fund are organized by business units, object accounts, and positions.

The Fund Structure

A "fund" is an accounting entity with assets, liabilities, equities, revenues, and expenditures, held separate in the budget for certain specific activities or to accomplish definite objectives.

Tax Supported Budgetary Funds

Most of Metro's tax dollars are deposited into and spent out of six basic budgetary funds in the two districts (i.e., GSD and USD). The list below shows the names of these six funds with its fund number in parentheses.

GSD General Fund (10101)
GSD Debt Service Fund (20115)
Schools (MNPS) General Purpose Fund (35131)
Schools (MNPS) Debt Service Fund (25104)
USD General Fund (18301)
USD Debt Service Fund (28315)

These six budgetary funds provide the basic local government services to Davidson County. They are financed primarily through sales and property taxes, and their expenditures are controlled based on appropriations in the budget ordinance.

The two *General Funds* (i.e., 10101 and 18301) provide for the traditional operating services of the government. These funds receive property and sales taxes, charges for services, fees, fines, penalties, and other revenues.

The three *Debt Service Funds* (i.e., 20115, 25104, and 28315) finance the payment of interest and principal on long-term general obligation debt of each district. Per the Charter, debt service budgets must be sufficient each year to pay the principal and interest due on outstanding bonds.

The *School Fund (i.e., 35131)* is Metro's biggest special revenue fund. Special revenue funds are described more broadly later in this section. The School Fund receives a dedicated portion of the property tax and, by state law, a portion of the local option sales tax. This fund's expenditures are budgeted and controlled by the Metropolitan Board of Public Education (MBOE) for Metropolitan Nashville Public Schools (MNPS).

The two districts and six funds make it possible to allocate taxes and services in each district and fund. Revenue collected for each district can be spent only for purposes prescribed for that district. After the budget is passed, appropriations cannot be transferred between funds and/or districts except as specifically authorized in the budget ordinance.

Comparison of the FY2026 and FY2027 Budget Ordinances – Six Tax Supported Budgetary Funds

	FY2026 Operating	FY2027 Operating	$ Change	% Change
GSD General Fund	$1,857,113,900	$1,893,502,700	$36,388,800	1.96%
GSD Debt Service Fund	304,561,400	294,942,400	($9,619,000)	-3.16%
GSD School Fund	1,413,018,500	1,448,228,500	$35,210,000	2.49%
GSD Schools Debt Service Fund	137,792,400	130,127,400	($7,665,000)	-5.56%
USD General Fund	70,437,800	65,570,400	($4,867,400)	-6.91%
USD Debt Service Fund	16,940,900	16,249,500	($691,400)	-4.08%
Duplicated by Interfund Transfers	(188,900)	0	$188,900	-100.00%
Total Budget	**$3,799,676,000**	**$3,848,620,900**	**$48,944,900**	**1.29%**

Budget Overview

Summary of the FY2027 Budget – Six Tax Supported Budgetary Funds

Per Budget Ordinance								
	GSD General Fund	GSD Debt Service	GSD School Debt Svc	GSD School Fund	USD General Fund	USD Debt Service	Duplicated by Interfund Transfers	Total
Property Taxes	$1,123,117,000	$276,260,800	$76,146,600	$670,388,600	$21,290,100	$14,760,200	-	$2,181,963,300
Local Option Sales Tax	270,177,000	-	49,245,700	437,508,000	$0	$0	-	$756,930,700
Grants & Contributions	190,074,500	4,921,900	-	281,850,000	$0	$0	-	$476,846,400
All Other Revenues	275,377,500	10,675,800	1,625,500	58,481,900	$37,925,400	$0	-	$384,086,100
Reserves	-	-	-	-	-	-	-	-
Fund Balance Appropriation	34,756,700	3,083,900	3,109,600	-	6,354,900	1,489,300	-	$48,794,400
Total Revenues	**$1,893,502,700**	**$294,942,400**	**$130,127,400**	**$1,448,228,500**	**$65,570,400**	**$16,249,500**	**$0**	**$3,848,620,900**
General Government General Government	394,935,100	-	-	-	1,182,100	-	-	$396,117,200
Fiscal Administration	47,894,500	-	-	-	-	-	-	$47,894,500
Public Safety Administration of Justice	125,589,400	-	-	-	-	-	-	$125,589,400
Law Enforcement & Jails	488,988,200	-	-	-	-	-	-	$488,988,200
Fire Prevention & Control	238,350,000	-	-	-	-	-	-	$238,350,000
Other Regulation & Inspection	71,342,400	-	-	-	2,297,700	-	-	$73,640,100
Health & Social Services Social Services	26,661,700	-	-	-	-	-	-	$26,661,700
Health & Hospitals	181,528,000	-	-	-	-	-	-	$181,528,000
Recreation & Culture Public Libraries	50,946,100	-	-	-	-	-	-	$50,946,100
Recreational & Cultural	116,532,000	-	-	-	-	-	-	$116,532,000
Infrastructure & Transportation	150,735,300	-	-	-	62,090,600	-	-	$212,825,900
Education	-	-	-	1,438,449,800	-	-	-	$1,438,449,800
Debt Service	-	294,942,400	130,127,400		-	16,282,700		$441,319,300
Other Appropriations - Education	-	-	-	-	-	-	-	-
Fund Balance Restoration	-	-	-	$9,778,700	-	-	-	$9,778,700
Fund Balance Sustainability	-	-	-	-	-	-	-	-
Total Expenditures	**$1,893,502,700**	**$294,942,400**	**$130,127,400**	**$1,448,228,500**	**$65,570,400**	**$16,249,500**	**-**	**$ 3,848,620,900**
Projected Surplus (Deficit)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Budget Overview

Special Purpose Funds

Metro uses other types of funds for special purposes. Non-tax supported budgetary fund expenditures are limited to revenues received by each fund and balances held in each fund, rather than appropriations. Monies in these funds generally cannot be used to support other funds. These non-tax supported budgetary funds are explained below.

Internal Service Funds provide services to Metro departments on a cost reimbursement basis.

Enterprise Funds provide services to the public on a cost reimbursement basis. The primary enterprise funds are the Farmers' Market, Board of Fair Commissioners, Municipal Auditorium, and Water Services funds.

Capital Projects Funds account for costs related to capital projects. These are not generally included in the operating budget.

Permanent Funds and *Fiduciary Funds* account for monies held for others. These are not generally included in the operating budget.

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted for expenditure for specified purposes. These include the Schools Fund (mentioned above), Waste Services, grants, and the General Fund Reserve Fund, which is typically called the Four Percent Reserve Fund.

Accounting & Budgeting

This budget conforms to guidelines of the Charter and standard municipal budgetary practices, while the year-end *Annual Financial Report* conforms to governmental Generally Accepted Accounting Principles (GAAP). Due to these varying guidelines, the budget and the Annual Financial Report are not strictly comparable to each other. Specifically:

- This budget recognizes that Metro operates in two general funds, as required by the Charter and Tennessee law. Governmental GAAP recognizes only one general fund per government.
- This budget treats transfers to and from any fund as revenues and expenditures, respectively, of that fund. Governmental GAAP classifies them as "Other Sources & Uses of Funds."
- This budget does not include certain "component units" that are required to be included in the Annual Financial Report.

Financial Policies

The budget is governed by policies set out in the Charter and by executive decision. These policies are enforced by the Department of Finance through ongoing processes, internal control systems, special analyses, and the annual independent audit. A full list of Financial Policies can be found on the Supplemental Budget Resources (Citizens' Guide to the Budget) site.

Operating Budget Policies

- The operating budget process must begin no later than March 1. All relevant departments, boards, commissions, and agencies must provide information as requested by the Finance Director for the budget's preparation. The Office of Management and Budget (OMB), overseen by the Finance Director, coordinates most of the budget preparation. Once the budget is prepared, the Finance Director submits the proposed budget to the Mayor for review and necessary changes before submitting it to Council (Charter §6.02).
- The Mayor submits the recommended operating budget to Council as an ordinance, along with a transmittal message, by May 1st. Upon receiving it, the council reviews the budget through three readings. Between the first and third readings, the Council Budget and Finance Committee holds a series of public departmental hearings, and the Council holds a hearing mandated by the Charter for public comments (§6.05).
- The Council approves, amends, or substitutes the Mayor's budget. Revenue estimates cannot be altered except to rectify errors. A balanced budget must be approved by midnight on June 30th, or the Mayor's budget and proposed tax rate automatically take effect (§6.06)

Capital Improvement Budget Policies

- The Planning Commission must begin preparing a Capital Improvement Budget (CIB) no later than March 1st. The CIB comprises a program of proposed capital expenditures for the upcoming fiscal year and the subsequent five fiscal years. Accompanying the CIB is the Planning Commission's report and recommendations for the program. The Planning Commission provides the CIB to the Mayor for review and necessary changes before submitting it to the Council.

Budget Overview

- The Mayor must submit the CIB to Council by May 15th. As part of this submission, the Mayor recommends projects for the upcoming fiscal year and the method of financing CIB projects. Projects to be financed from current revenues for the ensuing fiscal year are included in the appropriate current operating budget.
- The Council must approve, amend, or reject the proposed CIB and means of financing by June 15th. (§6.13).

GSD General Fund Reserve Policies

- The GSD General Fund Reserve is also known as the Four Percent Reserve Fund.
- Four percent of original revenues is allocated to the Four Percent Reserve Fund. The Mayor and Council have the authority to appropriate funds from this reserve through resolution for equipment purchases in departments funded by the general fund budget. (§6.14).
- The Four Percent Reserve Fund will maintain a minimum fund balance of $1,000,000: $500,000 by Administration policy and an additional $500,000 by Council policy.
- The Council has not exercised its ability to create a contingent reserve fund not to exceed four percent of the general fund revenue of the USD (§6.14).

Additional Financial Policies

- The fiscal year begins on July 1st and ends on the following June 30th. (§6.01) Each fiscal year can be referenced in two ways: by using both years (e.g., "2026-2027") or by the calendar year in which the fiscal year ends (e.g., "FY2027" for 2026-2027).
- The operating budget ordinance is organized by district, fund, and account number. Each fund's budget must be balanced: estimated revenues plus estimated fund balances must cover all budgeted expenditures (§6.03).
- The budget ordinance contains annually budgeted governmental operating funds, debt service funds, enterprise funds, internal service funds, and special revenue and other grant funds with fiscal years beginning July 1st. It does not include grant funds with non-Metro fiscal years, capital projects, bond funds, fiduciary funds, permanent funds, component unit funds (unless the component unit receives significant general fund money), and other funds with multi-year budgets. The budgets of funds that are not included in the annual operating budget are approved through other processes as required by law.
- Operating costs will be covered by current operating revenues, while long-term debt will only finance capital goods as permitted by the Charter. The government will refrain from using non-recurring revenue to support ongoing operations of the three operating funds such as salaries and benefits, regular operational supplies and services, routine maintenance and repairs, ongoing contractual obligations, or new programs that require future appropriations. Nonrecurring revenue, including transfers from special, enterprise, and internal service funds, will be allocated for activities that do not require continuous funding such as one-time capital expenditures, debt service, one-time investments, strategic initiatives without recurring cost, or to build reserves. To safeguard the government's financial standing against unexpected emergencies or revenue downturns, fund balances will not be appropriated unless the audited unreserved undesignated fund balances are at least 5% of the fund's budgeted expenditures (Resolution R89-959 adopted on 11/21/1991).
- Departments cannot exceed their budget allocations. The amount designated in the adopted operating budget for each organizational unit, purpose, or activity constitutes the annual appropriation for that item. No expenditure or encumbrance will be permitted beyond the unencumbered balance of the respective appropriation or allotment (§6.06).
- Departmental funds may be used for personnel costs, operational expenses, training and development, travel, professional services, and programmatic activities. Departmental funds may not be used for personal expenses or purchases, alcohol, entertainment, or gifts, political contributions, fines, penalties, or legal settlements -unless otherwise authorized and approved by the Law Department, Finance Director or the Metropolitan Council, or expenditures not aligned with budget appropriations, grant restrictions, legal requirements, debt covenants, and capital spending plans. Restrictions shall be determined by funding source. Any use of funds requires the approval of a Department Head or Department Head Designee prior to payment. All non-payroll payments must be approved by a Department Head or Department Head Designee prior to payment through the ERP accounts payable system. Payroll payments are initially approved when a Department Head or Department Head Designee authorizes the Human Resources Department to hire an employee and must also be approved by a Department Head or Department Head

Designee with the submission of each payroll to the Department of Finance's Payroll Section in order to ensure that any payments above base pay are appropriately reviewed and approved. The Department Head shall ensure that use of funds are aligned with approved purposes, do not exceed approved budgetary limits as authorized by the Metropolitan Council, that departmental processes – whether manual processes or automated workflow processes – are established to ensure that all uses of funds from all sources are appropriately approved by the Department Head or authorized Department Head Designees.

- All annually budgeted funds are budgeted using the current financial resources measurement focus and the modified accrual basis of accounting.
- Accounting and financial reporting will adhere to generally accepted accounting principles (GAAP) for governments as established by the Governmental Accounting Standards Board (GASB), the federal Office of Management and Budget, the Federal Comptroller General, and the State of Tennessee.
- The Council ensures an annual independent audit of all government accounts and financial transactions, including those of departments, boards, commissions, and agencies. This audit is conducted by a certified public accountant (CPA) or a CPA firm with expertise in governmental accounting. A three-member audit board, comprising the presiding officer of the Council, the chairman of the finance committee of the Council, and the chairman of the board of education, selects the auditor. The audit report is made available to the public and the press. Additionally, the Council reserves the right to order special audits or examinations of any government entity at any time (§6.15).
- The Fund Balance Reserve policy establishes a minimum target of 17% for each governmental operating fund, equivalent to approximately two months of Metro's operating expenditures. Additionally, the policy establishes a Budget Sustainability Reserve to be used to stabilize the budget in times of economic downturn. This reserve has a minimum target of 1% of the budgeted operating expenditures and budgeted debt services but can be increased to as much as 6% if determined necessary by the Finance Director. Finally, the policy sets a minimum target of 50% of the budgeted debt service, or a higher amount if necessary to avoid issuing tax anticipation notes. The policy outlines the circumstances under which the Fund Balance Reserves can be utilized. For instance, the operating reserve may be accessed during the budget process in the event of an economic downturn. Both the operating reserves and debt service reserves could be utilized to address unusual, unanticipated, and unforeseen expenditures or revenue declines, but only after exhausting all other reserves or budgeted contingencies (§ 5.04.160).

Long-Term Financial Planning

As revenue growth slows following a period of elevated post-pandemic expansion, Metro continues to plan for a more measured and sustainable environment while monitoring several factors that could affect Nashville's long-term financial outlook. Impacts from inflation, market volatility, the potential loss of Federal grants, and the phase-out of COVID-era funding create uncertainty in future revenue performance and are key considerations in long-term planning. The administration remains committed to maintaining and improving the overall financial position of the government. Future budgets will continue to be balanced, meet all debt service and contractual obligations, and fund Schools at or above state-required levels.

The keystone to any sound long-term financial plan is to provide mechanisms that enable officials to anticipate and plan for future fluctuations in revenues and expenses. As part of the annual budget development process, all Metro departments are asked to document:

- Future investment requests for the next three fiscal years, including associated FTE needs when applicable.
- Revenue estimates for the next three years.
- Long-term operational needs associated with planned capital investments.

Metro combines this data with known trends in spending, contractual obligations, debt service, and revenue projections to develop models that project the long-term impacts on tax rates and fund balance. This type of modeling helps Metro remain aware of the long-term impacts of current and future budgeting decisions.

To ensure financial stability in the case of any future economic uncertainty, Metro has strengthened its fund balance policy.

The Unrestricted Fund Balance Reserve (referred to as the Operating Reserve) is calculated to be a minimum of 17% of each fund. This is approximately the equivalent of two months of Metro's budgeted operating expenditures. It may only be used to address unanticipated expenses and revenue shortfalls after all other reserves or budgeted contingency funds have been exhausted.

Budget Overview

In the event of an economic downturn, the Budget Sustainability Reserve – calculated at 2% of budgeted operating expenditures and 4% of budgeted debt service of each respective fund - is designated to provide bridge funding to offset revenue declines. The use of this reserve by the Metropolitan Council is guided by projected declines in local revenue sources identified during the budget development process.

These Fund Balance Reserve Policies signal to the citizens, the rating agencies, and the capital markets that the Metropolitan Government is well-managed, is able to meet its obligations in a timely manner, and has the resources necessary to accommodate unforeseen circumstances.

The Mayor's priorities significantly influence the operating budget, guiding investments toward initiatives that improve outcomes for residents. Concurrently, the Office of Performance Management (OPM) develops, measures, and reports performance data to inform decision-making and improve program effectiveness. These efforts strengthen transparency and accountability within Metro while establishing clear service expectations for the public. Together, they support both current operations and long-term financial planning.

METROPOLITAN GOVERNMENT
OF NASHVILLE AND DAVIDSON COUNTY

FY27 BUDGET

METRO NASHVILLE DAVIDSON COUNTY

$3.85 BILLION

Metropolitan Government's six budgetary (tax-supported) funds

Recommended FY27 Tax Rate

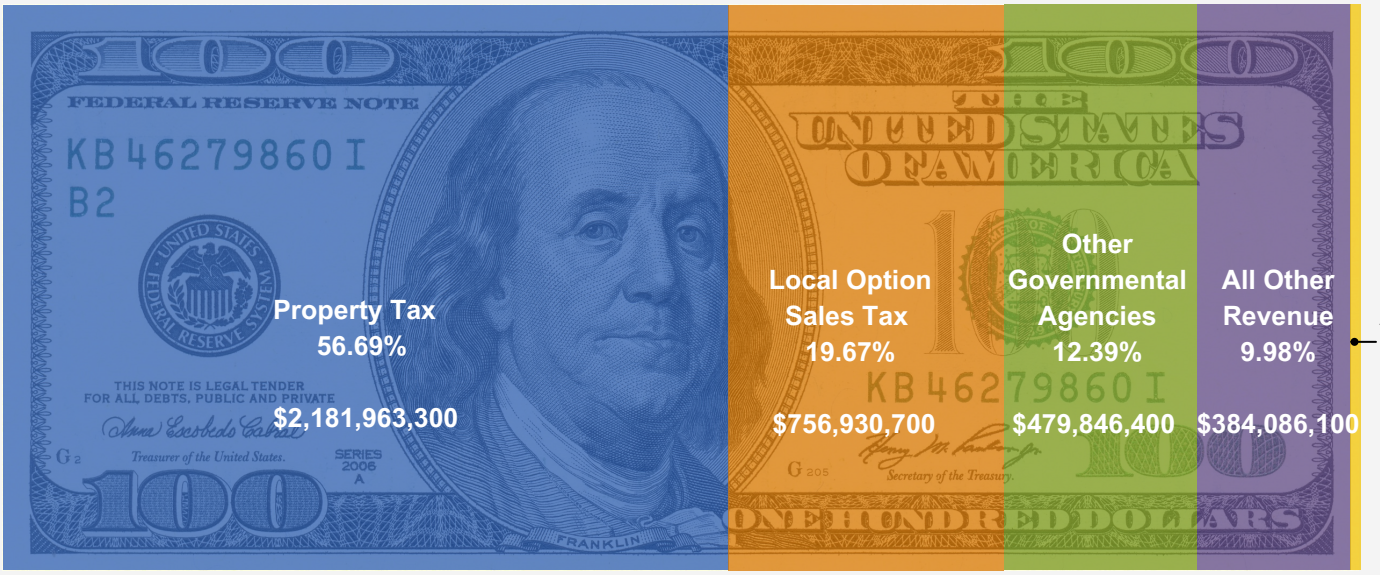
Combined Tax Rate

$2.814

Per $100 of Assessed Value

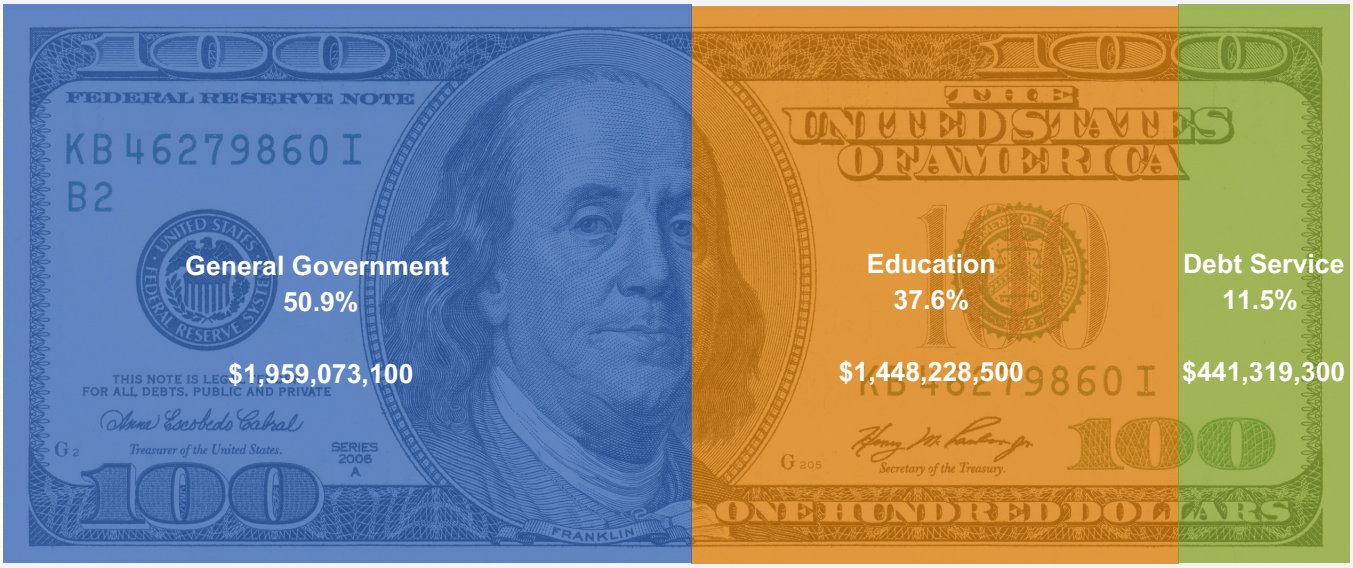
Where the Money Comes From

Revenues



Expenditures

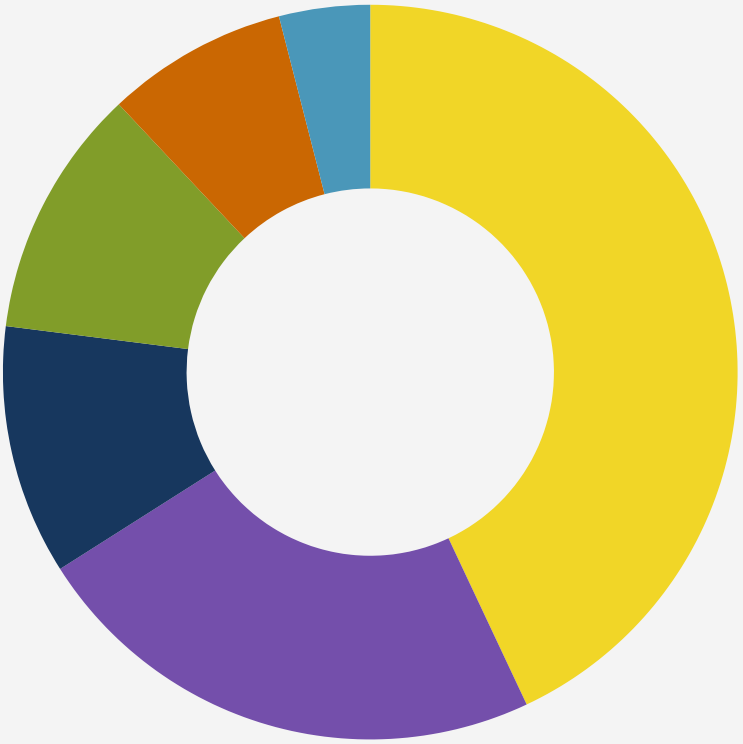
Where the Money Goes



FY 2027 Mayor's Recommended Budget

General Government Operating Funds

Public Safety & Justice	$852,927,600	43.54%
General Government	$444,011,700	22.66%
Infrastructure &Transportation	$212,825,900	10.86%
Health & Social Services	$208,189,700	10.63%
Recreation & Culture	$167,478,100	8.55%
Regulation & Inspection	$73,640,100	3.76%



BY THE NUMBERS

Population

755,228

per capita

$5,095.97

EDUCATION

↑$55,870,900

- Inflationary and Contractual Increases
- Restructured Pay Plan for teachers
- Step Increases and Across the Board
- Before and after care school programming
- Support for new school start times
- Recruitment, retention and workplace readiness

EMPLOYEES

↑$36.8 M

- 1.7% Across the Board
- 2% Merit Eligibility + Steps
- Exceeds 3-Year Average Living Wage

For Budget Related Documents and Resources, please visit Office of Management and Budget's Citizens Guide to the Metro Budget Website

nashville.gov/department/finance/management-and-budget/citizens-guide-budget

Revenue Overview

Revenues

The feasibility of any government's budget is fundamentally determined by the availability of financial resources. Revenues and available fund balances must be sufficient to support planned expenditures, and both Tennessee law and the Metropolitan Charter prohibit deficit financing. Accordingly, expenditures must be fully supported by current revenues and available fund balances to ensure structural balance.

The Metropolitan Government's largest revenue sources are property taxes and sales taxes, which together form the foundation of the operating budget. These major revenue streams, along with other supporting sources, are discussed in detail in the following sections.

The operating budgets for both the General Services District (GSD) and the Urban Services District (USD) are funded through a diverse mix of revenues, reflecting the breadth of services provided across the Nashville metropolitan area and Davidson County. Detailed revenue projections supporting these budgets are included in the budget ordinance, located in Appendix 1.

Additional revenue and expenditure trends are presented in the Expenditure Overview, specifically in Schedule 1 – Summary of Revenues, Expenditures, and Changes in Fund Balances, which offers a comprehensive view of Metro's fiscal position over time.

Economic Trends

Metro Nashville's fiscal outlook remains closely connected to the performance of the national, state, and regional economies. Following several years of accelerated growth, economic conditions entering FY 2027 continue to normalize toward a more moderate and sustainable pace. According to projections from the University of Tennessee Boyd Center for Business and Economic Research, Tennessee's economy is expected to grow between approximately 2.0% and 2.5% in 2027, slightly outperforming national growth expectations.

The Nashville Metropolitan Statistical Area (MSA) continues to serve as a primary economic driver within the state, supported by healthcare, tourism, logistics, higher education, corporate headquarters operations, and professional services. Continued business investment and corporate relocations into the region have further strengthened the local economy, contributing to employment growth, commercial development activity, and long-term tax base expansion. Labor market conditions throughout FY 2026 remained stable, with unemployment averaging approximately 2.9% to 3.0%, supporting continued consumer spending and revenue performance across Metro's primary revenue sources.

While overall economic conditions remain positive, growth trends have moderated compared to recent years, and several external pressures continue to influence Metro Nashville's fiscal outlook. Inflationary pressures have eased from prior-year highs but remain elevated in key areas including housing, construction, utilities, and services. Population growth within Davidson County is expected to remain modest, while surrounding counties within the regional MSA continue to experience stronger residential growth patterns driven in part by affordability considerations. Metro also continues to monitor broader economic risks including interest rate policy, financial market volatility, and the continued phase-out of pandemic-era federal funding support. Additionally, ongoing property tax appeals associated with recent reassessment activity continue to create uncertainty within future property tax revenue projections and may affect the timing and recognition of revenues in future fiscal periods. As a result, FY 2027 financial planning continues to emphasize conservative revenue forecasting, disciplined expenditure management, operational efficiency, and long-term financial sustainability.

Property Taxes Overview

Property tax is the Metropolitan Government's largest and most stable source of revenue. It is established under the Tennessee Constitution as an **ad valorem tax**, meaning "according to value", and is based on the market value of taxable property.

This tax is levied on the assessed value of several categories of property, including:

- Real property: land, structures, and leasehold improvements
- Personal property: business equipment (excluding inventories for resale)
- Public utility property: real and personal property owned by utilities and organizations (regulated by the State).

Revenue Overview

Property tax law and policy are governed by a combination of constitutional provisions, legislative statutes, judicial rulings, and administrative oversight. The Tennessee General Assembly establishes the legal framework for administration, while the Tennessee State Board of Equalization sets the rules and regulations followed by local assessors. The system is further subject to interpretation by the courts.

Property Tax Budget	
FY 2026	$2,043.5
FY 2027	$2,055.0
Change	$11.5 M

Certain categories of property are exempt from taxation, including property owned by governmental entities, religious institutions, and educational organizations. Despite these exemptions, property tax remains the predominant source of revenue supporting Metro services.

The combined USD-GSD rate is the total paid for property in the USD; property outside of the USD is taxed at the GSD rate. Residents of the satellite cities within Metro pay the GSD rate plus the rate set by that satellite city.

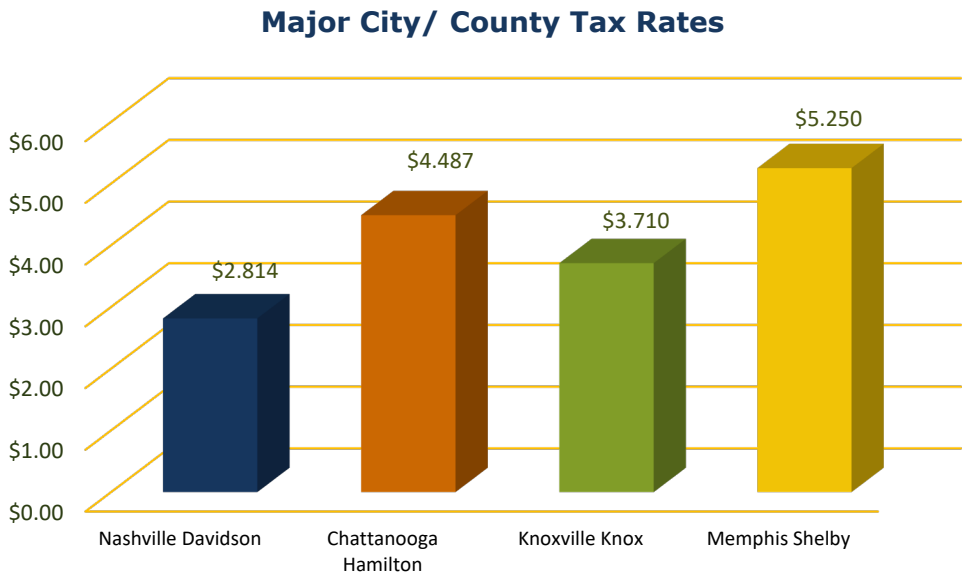
FY 2027 Property Tax Distribution (Rates per $100 of Assessed Value)			
District	**Fund**	**2026 Rate**	**2027 Rate**
GSD (General Service District)	General	$1.339	$1.405
	Schools General Purpose	0.901	0.901
	General Debt Service	0.389	0.373
	Schools Debt Service	0.103	0.103
	Subtotal- GSD	$2.782	$2.782
USD (Urban Service District)	General	$0.006	$0.007
	General Debt Service	0.026	0.025
	Subtotal- USD	$0.032	$0.032
Combined USD/GSD Rate		$2.814	$2.814

Property Reappraisal

The Assessor's Office conducts a property reappraisal under Tennessee state law, with calendar year 2025 (FY 2026) serving as the most recent and the next to occur in calendar year 2028 (FY 2029.) The reappraisal estimates the value of all property in Davidson County. This is performed to periodically adjust recorded property assessments to generally reflect market values.

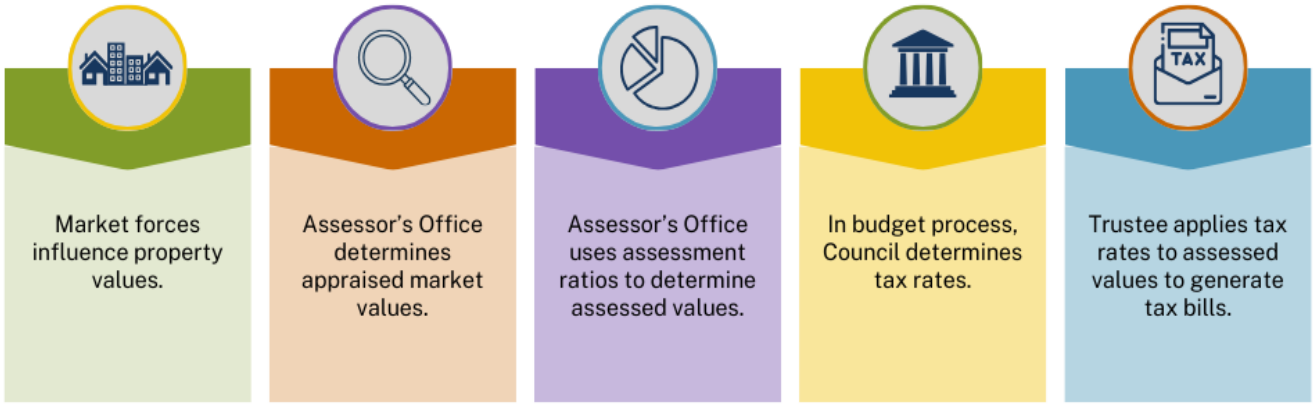
Revenue Overview

Exclusive of new construction, state law requires that this reappraisal be revenue neutral for local governments. This means that as the aggregate value of existing property changes, the tax rate must change as well to ensure that the local government receives the same amount of revenue. So, if the property in the county collectively increases in value, the actual property tax rate needs to drop so that the revenue collected remains the same. As was the case in 2022, 2025's (FY 2026) reappraisal resulted in a combined revenue neutral rate of $2.222 and then was increased by $0.592 in the FY 2026 recommended budget for a final rate of $2.814. The new combined property tax rate of 2.814 is the lowest for Nashville in decades, the lowest rate among the largest cities in Tennessee, and one of the lowest in the country. The FY2027 property tax rate for Nashville and Davidson County is expected to remain the same at the combined $2.814 per $100 assessed value.



How the Property Tax Works

The following diagram shows the appraisal and budgetary process.



Revenue Overview

Key Components in Understanding Property Taxes

Market values	Market values of property are set in the open market. Market value is the most probable price of a piece of property in an arm's-length transaction between a willing and knowledgeable buyer and a willing and knowledgeable seller.
Appraisal	The value of property is determined by the Assessor of Property so that the tax burden is distributed equitably among all property owners.
Assessor of Property Office	This office executes tax policy to identify, classify, appraise, and assess all property. The assessor's process includes: • Producing an annual assessment roll, adding new construction, and removing demolished buildings. • Performing site inspections of all properties to update assessment records. • Collecting and verifying sales prices for all real estate transfers. • Analyzing sales data and property characteristics to produce 100% appraisals in the fourth year of the appraisal cycle.
Appraised value	Estimated market value of the property at a certain point in time.
Assessment	In Tennessee the assessed value upon which taxes are levied is a fraction (percentage) of the appraisal. The percentage varies depending on the classification of the property, which is determined by its use.

Metro's Assessor of Property determines the appraised value of all real and personal property in the county, except public utilities (whose values are determined by the State Comptroller's Office). Three appraisal methods are used to estimate each property's market value:

- The estimated *cost* to replace a structure, referred to as "replacement cost new," adjusted for depreciation based on the property's age and condition, yielding the "depreciated replacement cost."
- The *market value* or sale prices of similar properties that have recently sold.
- The *present value of the future net income* that can be generated by that or similar properties, sometimes called the "capitalization of income" method.

When used together, these three methods give the appraiser the best indication of what a property is worth. With the aid of modern computer systems, the Assessor has adopted these traditional appraisal techniques to produce large-scale reappraisal projects with accurate and cost-effective results.

In most years, appraised values on existing real property do not change unless there are substantial taxable additions or improvements to the property, the property is rezoned, or the owner files and wins an appeal from the county or state Board of Equalization. New construction between reappraisals are valued at levels consistent with tax roll appraisals of similar existing properties. However, over time, the market values of properties may change considerably and at different rates. The resulting inconsistency within the market causes some property owners to pay taxes based on appraisals that exceed the current value of their property, while others pay on appraisals that reflect only a portion of the current value.

So, in accordance with state law, the Assessor's Office conducts a county-wide reappraisal every four years to bring appraised values up to current market values. Current law allows for reappraisals on a four-year or six-year cycle; the Metro Assessor has chosen the former. After the reappraisal, all properties should be appraised consistently at 100% of their current market values. Periodic reappraisals are designed to equalize the appraised values of all property.

Tennessee's property tax laws protect taxpayers against an automatic or arbitrary increase in their tax bills after a reappraisal. Local governments must lower the tax rate to a level which will produce the same amount of revenues from the new appraisals as was generated from the old rates and appraisals - except for new construction. This is called the certified tax rate. Therefore, under state law, your property tax bill can't be raised by reappraisal unless your property value has grown more in value than the average for all other properties in the county.

In between reappraisals, the state performs a biennial analysis of appraised values conducted for all counties in the state. This analysis, known as a sales ratio study, compares sales prices with appraised values to determine both the level and equity of appraisals. However, this ratio is not used to increase residential property appraisals.

Revenue Overview

The Tennessee Constitution mandates assessment percentages to be applied to the appraised value of different classes of property.

The appraised values are multiplied by percentages defined in the state constitution to arrive at assessed values, which are then multiplied by the tax rate to determine the taxes owed.

For example, the assessed value of a residential property with an appraised value of $100,000 would be $25,000 (.25 X $100,000), while a commercial property of the same appraised value would have an assessed value of $40,000 (.40 X $100,000).

Property Class	Assessment Rate
Residential & Farm	
Real Property	25% of appraised value
Commercial & Industrial	
Real Property	40% of appraised value
Personal Property	30% of appraised value
Public Utility	55% of value set by the State Comptroller

Assessments must be compiled annually on assessment rolls for the GSD, USD, and each of the seven satellite cities within the county.

If the value of a property changes (typically due to improvements or demolition) the Assessor mails notices reflecting the property's new appraised value, classification, and resulting assessment. There is a process established for appeals of the appraisal, but the Assessor can only consider information about value, not tax bills.

Tax Rate set through Budget Process and Tax Bills are processed.

The tax rate is set through the budget process in the form of a tax levy ordinance that is recommended by the Mayor and approved by the Council. That ordinance (presented in Appendix 2) sets the GSD and USD rates per $100 of assessed value.

The tax bill for a property is determined by:

* The appraised value of the property, which reflects its estimated market value based on its classification (e.g., residential, commercial, industrial, utility, or farm);
* The assessment, calculated by applying the classification percentage to the appraised value to arrive at the assessed value; and
* The tax rate, set by the local governing body and applied to the assessed value to determine the final tax bill.

The Trustee's office prepares and distributes tax bills based on the assessed value of each property and the tax rate for its district.

To calculate your property tax bill, divide the assessed value by $100 and then multiply that amount by the tax rate. For example, a property classified as residential and appraised at $100,000 would be assessed at $25,000 (the $100,000 appraised value times the 25% residential assessment ratio). A tax calculator can be found on the Office of the Trustee's website at nashville.gov/departments/trustee/calculate-property-taxes.

With FY 2027's recommended combined property tax rate of $2.814, the calculation would be:

tax = ($25,000/$100) x $2.814 per $100
= $250 x $2.814
= $703.50

Property tax bills are mailed to property owners and, if taxes are paid through an escrow account, also to the mortgage holder. This normally occurs in late September or early October. Tax payments are due by the end of the following February and can be mailed to the Office of the Trustee or made online at nashville.gov/departments/trustee.

Metro and the state assist the elderly and disabled with property taxes on the first $25,000 appraised value of their homes through the Property Tax Relief program administered by the Trustee. The program also assists disabled veterans with the first $25,000 of assessed value of their property.

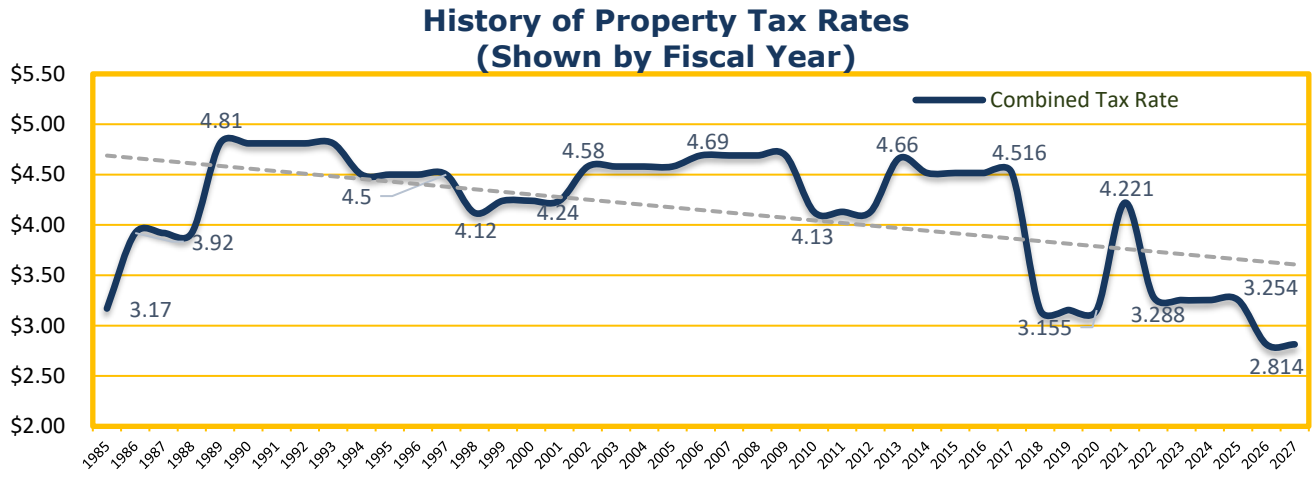
Property Value Trends: Metro expects many of the contributing growth factors of recent years to continue into FY 2027. Namely, demand is anticipated to continue to outpace supply. Despite rising interest rates, this disparity should continue to drive new development while helping to safeguard against a correction in market prices.

Revenue Overview

Property Tax Rates: FY 2026 and FY 2027 tax rates are shown in the Executive Summary and in the tables on the following pages. The combined rate is the total paid for property in the USD; property outside the USD is taxed at the GSD rate. Residents of the seven satellite cities within Metro pay the GSD rate plus the rate set by that satellite city.

Nashville's property tax rates are currently the lowest of the four major Tennessee cities, and competitive with those of surrounding communities.

Historic property tax rates are presented in the following graph. Property Tax changes, tax rate changes, and property values are presented in tables that can be found in Appendix 4.



Sources: FY90-03 Comprehensive Annual Financial Reports; FY04-27 Budget Ordinance

Local Option Sales Tax for Tax Fund Only

Sales Tax Budget	
FY 2026	$737.4M
FY 2027	$756.9M
Change	19.5M

Local option sales tax collections represent Metro Nashville's second largest operating revenue source. The tax is levied on most retail sales in Davidson County, although the local portion applies only for the first $1,600.00 of each item purchased. Under Tennessee Code Annotated, Title 67, Chapter 6, Part 7, at least one-half of local option sales tax collections must be allocated to education funding. Local option tax rates may only be increased through voter referendum approval. Sales tax collection generally reflects both national and local economic activity and remains an important indicator of consumer spending trends within the regional economy.

Prior to February 2025, Nashville's general sales tax rate consisted of a 7.00% state tax and a 2.25% local option tax, with an additional 0.50% tax applied with the downtown CBID district. On November 5th, 2024, Davidson County voters approved the Choose How You Move (CHYM) transit referendum, which added a 0.50% surcharge to the local option sales tax dedicated to transit improvements. As a result, the combined general sales tax rate increased to 9.75% effective February 1st, 2025. During this budget year, the mayor proposed reducing the local option sales tax rate on groceries by one-half cent to help ease the tax burden on Nashville taxpayers. The proposal would lower the total sales tax rate from 9.75% to 9.25% while maintaining funding stability for Metro services and transit initiatives.

State Sales Tax Rate	**7.00%**
State Food Tax	**4.00%**
Local Option Sales Tax Rate	**1.75%**
CHYM Sales Tax Surcharge	**.50%**
Total	**9.25%**
Downtown District Fee	
CBID Additional Fee Downtown – Sales Tax	**.50%**

Revenue Overview

State & Federal Revenues

Federal, State, & Other Gov't Agencies Budget	
FY 2026	$476.1M
FY 2027	$476.8M
Change	**746K**

Major sources of revenue from the State of Tennessee are equalizing funds for education (based on average daily school attendance), healthcare-related revenues, and Metro's share of statewide sales and gasoline taxes. Most of these funds are categorical, being tied to specific functions and services.

The primary sources of federal funds received by Metro are categorical grants such as education funding, Title XX, Title III, and USDA nutrition funds, and reimbursements for services provided by Metro agencies such as the Health Department and Social Services. Most federal funds (including the entire Schools Special Grants Fund) are nondiscretionary in that their receipt requires Metro to carry out certain specified programs. Unrestricted grants such as revenue sharing are now rare.

Federal funds received by the government are subject to federal government single audit provisions. These provisions provide that grants are audited as part of the city's annual independent audit. In an effort to properly reflect federal and state revenues that may be subject to such audit, the Finance Department has reclassified many revenues from other categories to this "State and Federal" category.

Other Local Revenues

Other Revenues Budget	
FY 2026	**$398.6M**
FY 2027	**$365.3M**
Change	**(33.3M)**

The Metropolitan Government generates various revenues locally.

Licenses and Permits include the business tax, wholesale beer tax, motor vehicle regulatory licenses, building permits and franchise fees.

Charges for Current Services are derived from user fees and charges levied in return for specific services provided by Metro. Among the many fees and charges collected are revenues generated for health services, parking fees, ambulance fees, dog registration charges, fees for the use of Parks' facilities, and waste disposal fees. Most of these fees are set by Metro, by the Council, or by action of oversight boards and commissions.

Fines, Forfeitures, and Penalties are collected by the various court clerks, the Sheriff, and the Police Department for fines, court costs, Sheriff's fees, DUI safety education, litigation taxes, and proceeds from confiscated property.

Revenue from the Use of Money or Property includes interest on investments and the rental of Metro-owned land and buildings. Metro investment practices emphasize safety, prudence, and liquidity; the government does not engage in speculative high-risk investments such as derivatives.

Commissions and Fees from Certain Officials consist of processing charges for services provided by the clerks of the courts and by the County Register. These fees are generally set by Metro or the State.

Transfers From Other Funds

Transfers may be made into the general funds of the GSD or USD from time to time from surpluses that have accumulated in certain special and working capital funds. Transfers are also made to reimburse various funds for services that are provided by those funds but are rightfully chargeable to another fund.

Fund Balances

Fund balances are the difference between the government's assets and liabilities. They result from receiving more revenue than estimated and/or expenditure less than budgeted in prior years. They provide some protection against unexpected expenditures or revenue losses and help to stabilize the government's finances. Industry best practices recommend that governments, regardless of size, maintain an unrestricted general fund balance of no less than two months of regular general fund operating expenditures.

Fund balances frequently increase by the end of the year due to actual revenues being higher than actual expenditures, often because of unspent appropriations and/or higher-than-estimated revenue collections. It is Metro's policy that General Fund balances as a percentage of expenditure should be at or above 17% to handle unanticipated contingencies. Debt Service Funds are required to be at or above 50%. Lastly, a Budget Sustainability Reserve is to be used to stabilize the budget in

Revenue Overview

times of economic downturn. This reserve has a target range of 1% to 6% of the budgeted operating expenditures and budgeted debt services for each fund. The FY 2027 budget is compliant with this policy.

Revenue Conclusion

Metro anticipates that projected revenues for FY 2027 will be sufficient to support budgeted expenditures and ongoing operational needs. Revenue projections were developed using current economic conditions, historical performance trends, departmental activity, and broader regional and state economic indicators. While economic conditions across Nashville and the surrounding metropolitan region remain stable, the FY 2027 outlook reflects a more moderate growth environment compared to the accelerated expansion experienced in recent years.

Metro will continue to closely monitor key economic and revenue indicators including inflation, consumer activity, labor market conditions, development trends, interest rates, and property tax appeal activity to identify and respond to material changes that may affect revenue performance. This continued emphasis on conservative forecasting, disciplined financial management, and ongoing operational review supports the Metropolitan Government's commitment to long-term fiscal sustainability, maintenance of essential services, and compliance with both the Tennessee Constitution and the Metropolitan Charter.

Expenditures Overview

Expenditures

The budget ordinance outlines the operating budgets for Metro's two general funds by department. For other budgetary and non-budgetary funds, the ordinance defines budgets at the fund level, with some, such as debt service, presented in greater detail. Administrative accounts are defined at the cost center level.

Developing Nashville's expense budget is a collaborative process involving many stakeholders. The Office of Management & Budget (OMB) is responsible for coordinating with these partners to balance a wide range of priorities and deliver a budget that provides high-quality services to the residents of Davidson County.

Investments

The FY 2027 proposed budget prioritizes investments in public education, essential services, and public safety, while laying the foundation for long-term financial stability. Major investments include a 4% increase in funding for Metro Schools, $69 million in the Unified Housing Strategy, and a $22 million allocation to the Barnes Affordable Housing Trust Fund. The budget supports keeping costs affordable by reducing the grocery tax, while adding resources for health, childcare, transportation and the Office of Emergency Management. These investments are made while maintaining a strong fiscal foundation, with a $74.9 million budget sustainability reserve to safeguard future stability.

The Details

- Pay Plan Improvements – The proposed budget includes fully funding the pay plan approved by the Civil Service Commission to assist in the recruiting and retaining of skilled staff. The plan consisting of a combined across-the-board increase plus merit is expected to provide a total pay increase of 3.7%. In addition, pay plan improvements implemented & other adjustments that occurred in FY 2026 were carried forward to FY 2027.

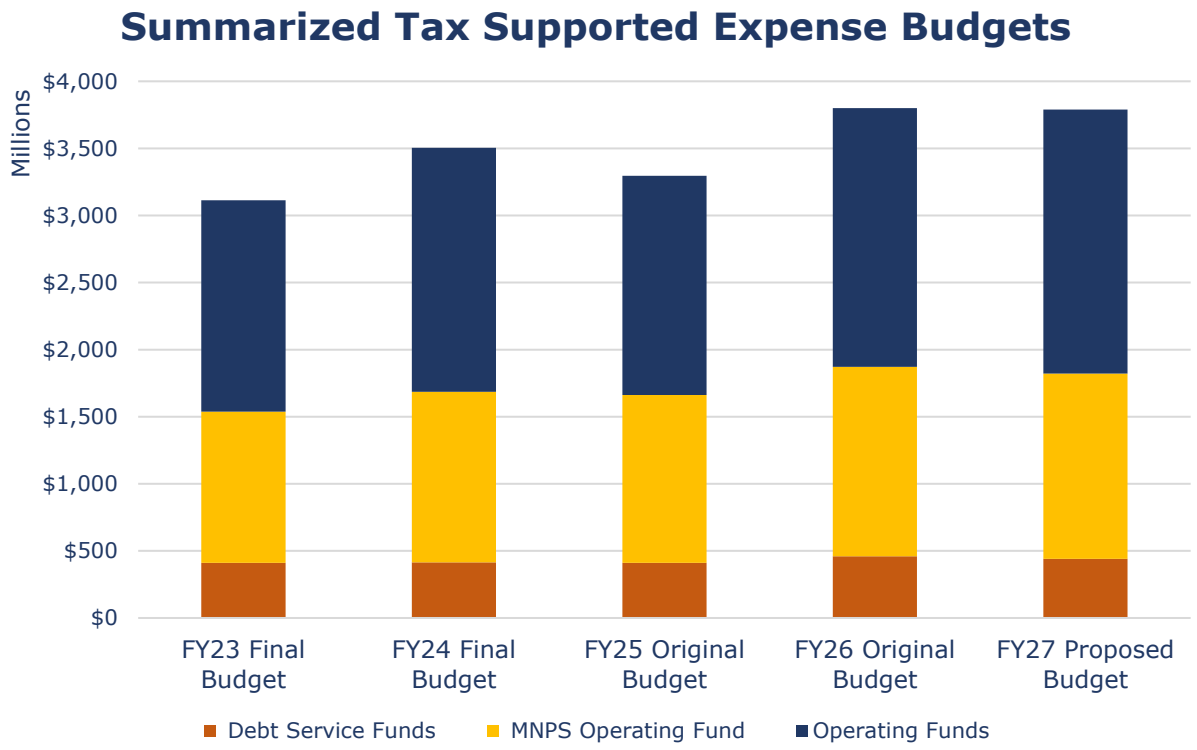
Expenditures Overview

- Fringe benefits – Costs for active employees in the open benefit plans (i.e., FICA, medical, dental, life, and Metro pension) are carried in departmental budgets. Departmental fringe benefits will change during the year due to medical plan increases during the fiscal year and be distributed to departments' budgets based on need. However, they are held in administrative accounts at the beginning of the fiscal year.
- Internal Services – Administrative improvements for internal services funds are included in central administrative accounts of the general funds. These funds will be allocated and distributed to departments' budgets based on need.
- Budget Efficiency Adjustment – An expense reduction target of approximately 1.5% was included in FY 2027 for the tax supported operating funds. These targets are a permanent means of managing growth to be in line with expected revenues.
- Special Purpose Fund Adjustments – Adjustments for grant and other special purpose funds to meet expected revenue projections and reflect use of fund balance in FY 2027.

Expenditure Trends

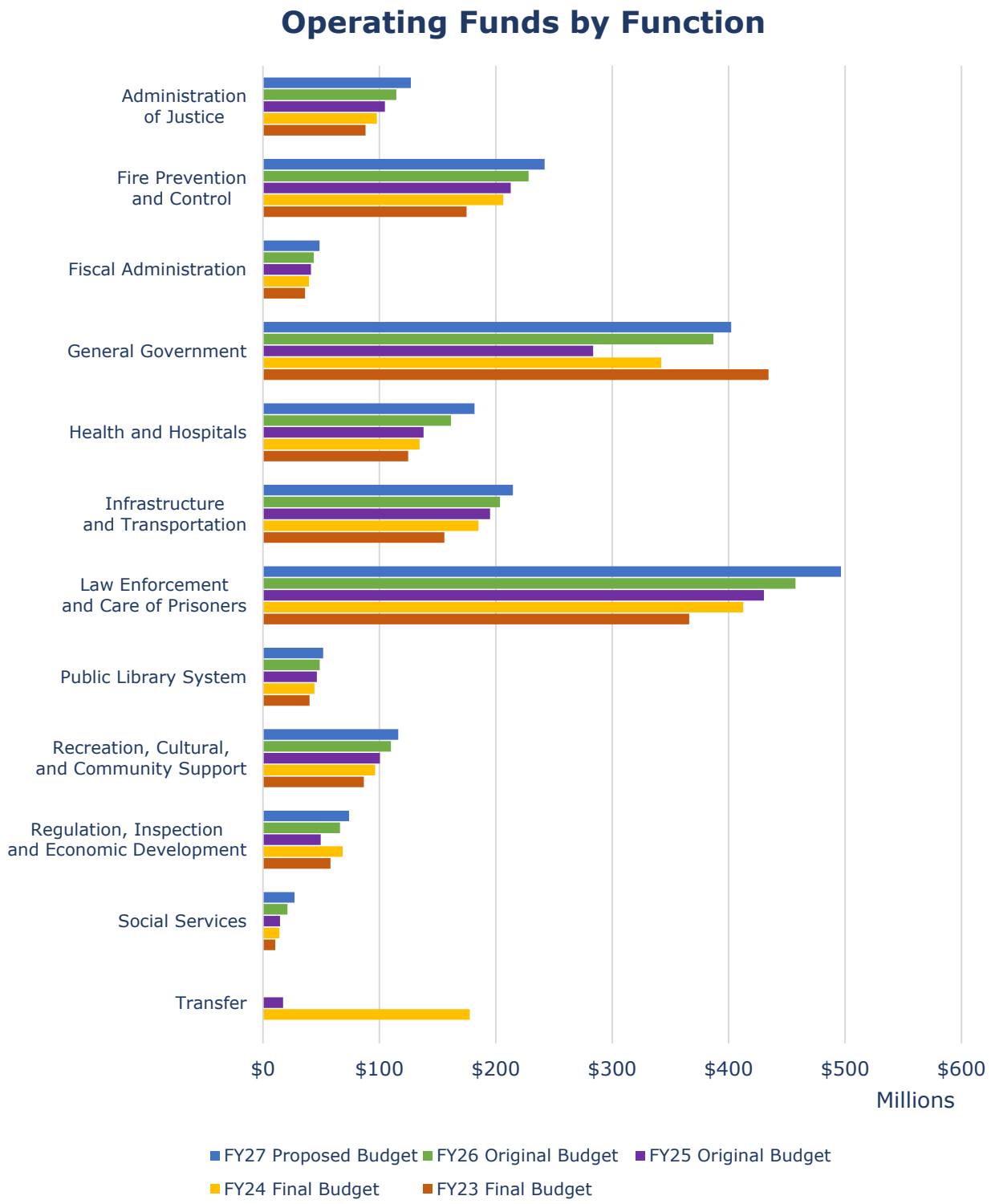
Often three primary categories are used for consolidation of the tax supported operating budget into easier to understand components: Debt Service (i.e., GSD Debt Service Fund, USD Debt Service Fund, and MNPS Debt Service Fund), MNPS Operating Fund, Operating Funds (i.e., GSD Operating Fund and USD Operating Fund).

As the chart below demonstrates, effort is made to maintain a consistent budgeting ratio among these three categories – all with an upward trend to meet increasing costs.



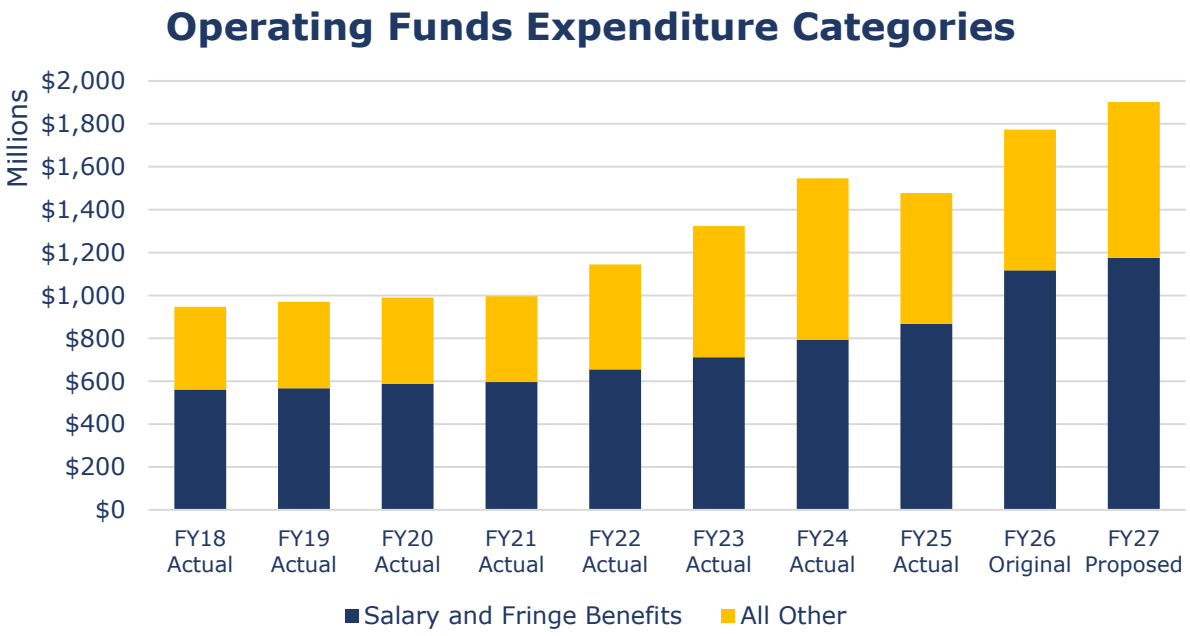
Expenditures Overview

The chart below, "Operating Funds by Function," shows the growth in operating fund expenditures by budgetary function since FY 2023. Following the fiscal challenges of the pandemic, Metro has experienced a strong recovery. The budgeting process is centered on ensuring that this growth translates into high-quality services that residents can see and experience in their daily lives.



Expenditures Overview

As the chart below demonstrates, salary and fringe costs are the primary driver of expenditures in the operating budgets. In addition to staff expansion, the Civil Service Commission dictates annual updates to the pay plans that drive the salary budgets.



The charts above do not account for duplicated transfers

Expenditure amounts are presented in following three financial schedules as well as the budget ordinance, which is included in Appendix 1; more detail is presented in each department's "Financial" pages.

Expenditure Conclusion

The FY 2027 operating budget reflects a strong fiscal foundation and a commitment to delivering core services that matter most to residents. It balances financial responsibility with strategic investments that support departmental operations, enhance service delivery, and improve the daily lives of Nashvillians.

Expenditures Overview: Financial Schedules

The following financial schedules present financial information in different ways to facilitate comparison between departments and over time. It includes three schedules. Any schedule's footnote references are described below.

SCHEDULE 1 - SUMMARY OF REVENUES AND EXPENDITURES

This schedule summarizes the revenues and expenditures of each of the six budgetary (primary tax-supported) funds, from actual FY 2023 data through the FY 2027 budget. It also shows how revenues and expenditures contribute to fund balances in each fund.

SCHEDULE 2 - DEPARTMENTAL BUDGET BY FUND TYPE

This schedule presents each department's combined FY 2027 expenditure budgets by fund type. This table allows you to view all expenditures for a department regardless of the fund type in which those expenditures are budgeted.

Note, however, that even though this table combines the budgets of various funds that a department uses, the budget of one fund usually cannot be commingled with or substituted for the budget of another fund, even within the same department.

SCHEDULE 3 - HISTORICAL EXPENDITURES

This schedule shows trends in expenditures and full-time equivalent positions (FTEs) for each department and fund, from FY 2024 through FY2027.

* Gross total dollar amounts include duplications due to interfund transfers.
** MNPS position counts presented here reflect amounts for all MNPS funds and are pending Board of Education approval.

Expenditures Overview: Financial Schedules

SCHEDULE 1 - SUMMARY OF REVENUES AND EXPENDITURES

GENERAL FUND - GSD	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 BUDGET	FY2027 BUDGET
REVENUES:					
Revenue Property Taxes	678,294,897	699,114,291	704,676,305	1,101,019,400	1,123,117,000
Revenue Local Option Sales Tax	240,875,992	239,327,004	258,586,844	269,478,300	270,177,000
Revenue Other Taxes Licenses and Permits	169,765,726	167,064,041	165,030,271	177,597,600	159,733,400
Revenue Fines Forfeits and Penalties	4,527,289	4,605,121	4,866,773	4,752,000	4,927,000
Revenues from the Use of Money or Property	14,240,826	19,856,457	7,136,751	0	0
Revenues from Other Governmental Agencies	185,722,721	185,500,360	188,257,301	188,908,600	190,074,500
Revenue Commissions and Fees	19,736,251	18,347,814	17,575,729	19,310,200	20,735,700
Revenue Charges for Current Services	46,733,367	48,931,546	51,911,478	54,237,700	55,116,400
Revenue Compensation from Property	733,875	462,416	1,131,513	436,000	464,200
Revenue Contributions and Gifts	13,105	31,390	21,032	0	0
Revenue Miscellaneous	5,673,829	2,005,159	1,976,475	808,500	808,500
Revenue Transfers In	26,344,509	26,544,203	28,608,554	40,565,600	33,592,300
TOTAL REVENUES:	**1,392,662,387**	**1,411,789,803**	**1,429,779,026**	**1,857,113,900**	**1,858,746,000**
EXPENDITURES:					
General Government	382,762,384	323,816,503	287,767,966	349,773,600	394,935,100
Fiscal Administration	32,524,675	35,737,823	38,883,367	46,734,500	47,894,500
Administration of Justice	83,476,558	92,462,094	99,894,757	121,242,600	125,589,400
Law Enforcement and Care of Prisoners	364,889,168	411,702,559	436,608,137	480,478,700	488,988,200
Fire Prevention and Control	83,444,404	100,985,497	104,550,020	238,750,800	238,350,000
Regulation and Inspection	44,339,571	57,486,781	40,353,863	65,227,200	71,356,400
Social Services	9,823,967	12,701,138	14,232,254	22,232,000	26,661,700
Public Health and Hospitals	118,713,151	126,912,247	148,269,482	164,501,900	181,528,000
Public Library System	39,394,131	42,879,800	46,347,343	51,540,300	50,946,100
Infrastructure and Transportation	110,565,341	135,333,445	142,042,993	147,936,100	150,735,300
Recreation and Cultural	84,479,027	94,515,558	97,696,789	116,232,600	116,532,000
Education	0	0	0	0	0
Debt Service	0	0	0	0	0
Transfers Out	0	177,595,800	55,638,400	0	0
TOTAL EXPENDITURES:	**1,354,412,376**	**1,612,129,245**	**1,512,285,371**	**1,804,650,300**	**1,893,516,700**
Excess (deficiency) of Revenues over Expenditures	**38,250,010**	**(200,339,442)**	**(82,506,345)**	**52,463,600**	**(34,770,700)**

(See explanations of all footnotes on the first page of this appendix.)

Expenditures Overview: Financial Schedules

SCHEDULE 1 - SUMMARY OF REVENUES AND EXPENDITURES

DEBT SERVICE - GSD	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 BUDGET	FY2027 BUDGET
REVENUES:					
Revenue Property Taxes	248,316,320	225,276,125	224,821,849	287,684,300	276,260,800
Revenue Local Option Sales Tax	6,623,369	11,769,244	0	0	0
Revenue Other Taxes Licenses and Permits	0	0	0	0	0
Revenue Fines Forfeits and Penalties	240,764	254,491	275,209	246,800	250,000
Revenues from the Use of Money or Property	371,555	1,869,591	2,739,712	0	0
Revenues from Other Governmental Agencies	1,177,497	11,937,249	3,149,750	0	0
Revenue Commissions and Fees	0	0	0	0	0
Revenue Charges for Current Services	0	0	0	0	0
Revenue Compensation from Property	584,615	3,972,366	59,000	0	0
Revenue Contributions and Gifts	0	0	1,039,589	0	0
Revenue Miscellaneous	1,500	0	660	0	0
Revenue Transfers In	13,449,998	85,752,674	12,750,064	11,708,400	10,425,800
TOTAL REVENUES:	**270,765,619**	**340,831,739**	**244,835,833**	**299,639,500**	**286,936,600**
EXPENDITURES:					
General Government	0	0	0	0	0
Fiscal Administration	0	0	0	0	0
Administration of Justice	0	0	0	0	0
Law Enforcement and Care of Prisoners	0	0	0	0	0
Fire Prevention and Control	0	0	0	0	0
Regulation and Inspection	0	0	0	0	0
Social Services	0	0	0	0	0
Public Health and Hospitals	0	0	0	0	0
Public Library System	0	0	0	0	0
Infrastructure and Transportation	0	0	0	0	0
Recreation and Cultural	0	0	0	0	0
Education	0	0	0	0	0
Debt Service	253,737,759	265,159,846	300,294,632	286,917,300	294,942,400
Transfers Out	0	0	0	0	0
TOTAL EXPENDITURES:	**253,737,759**	**265,159,846**	**300,294,632**	**286,917,300**	**294,942,400**
Excess (deficiency) of Revenues over Expenditures	**17,027,860**	**75,671,893**	**(55,458,799)**	**12,722,200**	**(8,005,800)**

(See explanations of all footnotes on the first page of this appendix.)

Expenditures Overview: Financial Schedules

SCHEDULE 1 - SUMMARY OF REVENUES AND EXPENDITURES

GENERAL PURPOSE SCHOOL FUND	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 BUDGET	FY2027 BUDGET
REVENUES:					
Revenue Property Taxes	471,427,952	471,756,031	473,440,718	667,636,800	670,388,600
Revenue Local Option Sales Tax	364,223,197	363,309,842	391,194,359	407,671,100	437,508,000
Revenue Other Taxes Licenses and Permits	51,609,519	36,298,262	38,766,249	49,663,600	51,799,900
Revenue Fines Forfeits and Penalties	2,203	1,332	0	2,000	2,000
Revenues from the Use of Money or Property	5,051,457	9,076,930	7,820,360	0	0
Revenues from Other Governmental Agencies	256,436,215	288,436,846	282,705,872	282,225,000	281,850,000
Revenue Commissions and Fees	0	0	0	0	0
Revenue Charges for Current Services	2,903,886	4,727,087	4,100,322	600,000	1,000,000
Revenue Compensation from Property	2,455,056	2,744,826	2,297,333	1,540,000	2,000,000
Revenue Contributions and Gifts	1,432,491	440,344	1,116,248	0	0
Revenue Miscellaneous	179,577	12,992	15,984	180,000	180,000
Revenue Transfers In	8,614,065	70,156,088	17,289,900	3,500,000	3,500,000
TOTAL REVENUES:	**1,164,335,619**	**1,246,960,579**	**1,218,747,347**	**1,413,018,500**	**1,448,228,500**
EXPENDITURES:					
General Government	0	0	0	0	0
Fiscal Administration	0	0	0	0	0
Administration of Justice	0	0	0	0	0
Law Enforcement and Care of Prisoners	0	0	0	0	0
Fire Prevention and Control	0	0	0	0	0
Regulation and Inspection	0	0	0	0	0
Social Services	0	0	0	0	0
Public Health and Hospitals	0	0	0	0	0
Public Library System	0	0	0	0	0
Infrastructure and Transportation	0	0	0	0	0
Recreation and Cultural	0	0	0	0	0
Education	859,001,733	906,176,854	983,323,928	1,382,578,900	1,438,449,800
Debt Service	0	0	0	0	0
Transfers Out	0	0	0	0	0
TOTAL EXPENDITURES:	**859,001,733**	**906,176,854**	**983,323,928**	**1,382,578,900**	**1,438,449,800**
Excess (deficiency) of Revenues over Expenditures	**305,333,886**	**340,783,725**	**235,423,418**	**30,439,600**	**9,778,700**

(See explanations of all footnotes on the first page of this appendix.)

Expenditures Overview: Financial Schedules

SCHEDULE 1 - SUMMARY OF REVENUES AND EXPENDITURES

SCHOOL DEBT SERVICE	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 BUDGET	FY2027 BUDGET
REVENUES:					
Revenue Property Taxes	54,465,380	58,779,169	59,345,354	75,885,000	76,146,600
Revenue Local Option Sales Tax	73,663,155	72,722,564	57,845,460	60,281,900	49,245,700
Revenue Other Taxes Licenses and Permits	0	0	0	0	0
Revenue Fines Forfeits and Penalties	0	0	0	0	0
Revenues from the Use of Money or Property	1,393,256	1,056,626	1,273,236	0	0
Revenues from Other Governmental Agencies	0	0	0	0	0
Revenue Commissions and Fees	0	0	0	0	0
Revenue Charges for Current Services	0	0	0	0	0
Revenue Compensation from Property	0	0	0	0	0
Revenue Contributions and Gifts	0	0	421,811	0	0
Revenue Miscellaneous	9,324	0	0	0	0
Revenue Transfers In	1,625,455	1,605,378	1,625,500	1,625,500	1,625,500
TOTAL REVENUES:	**131,156,570**	**134,163,736**	**120,511,361**	**137,792,400**	**127,017,800**
EXPENDITURES:					
General Government	0	0	0	0	0
Fiscal Administration	0	0	0	0	0
Administration of Justice	0	0	0	0	0
Law Enforcement and Care of Prisoners	0	0	0	0	0
Fire Prevention and Control	0	0	0	0	0
Regulation and Inspection	0	0	0	0	0
Social Services	0	0	0	0	0
Public Health and Hospitals	0	0	0	0	0
Public Library System	0	0	0	0	0
Infrastructure and Transportation	0	0	0	0	0
Recreation and Cultural	0	0	0	0	0
Education	0	0	0	0	0
Debt Service	124,181,102	134,804,459	150,050,949	133,694,300	130,127,400
Transfers Out	0	0	0	0	0
TOTAL EXPENDITURES:	**124,181,102**	**134,804,459**	**150,050,949**	**133,694,300**	**130,127,400**
Excess (deficiency) of Revenues over Expenditures	**6,975,468**	**(640,724)**	**(29,539,588)**	**4,098,100**	**(3,109,600)**

(See explanations of all footnotes on the first page of this appendix.)

Expenditures Overview: Financial Schedules

SCHEDULE 1 - SUMMARY OF REVENUES AND EXPENDITURES

GENERAL FUND - USD	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 BUDGET	FY2027 BUDGET
REVENUES:					
Revenue Property Taxes	136,884,229	136,612,792	140,450,315	19,595,400	21,290,100
Revenue Local Option Sales Tax	0	0	0	0	0
Revenue Other Taxes Licenses and Permits	24,873,988	37,900,273	36,250,749	31,857,500	37,925,400
Revenue Fines Forfeits and Penalties	0	0	0	0	0
Revenues from the Use of Money or Property	966,181	1,337,423	8,340,184	0	0
Revenues from Other Governmental Agencies	375,200	540,800	600,800	0	0
Revenue Commissions and Fees	0	0	0	0	0
Revenue Charges for Current Services	159,430	357,113	421,433	0	0
Revenue Compensation from Property	0	0	0	0	0
Revenue Contributions and Gifts	0	0	0	0	0
Revenue Miscellaneous	0	0	0	0	0
Revenue Transfers In	0	0	0	0	0
TOTAL REVENUES:	**163,259,028**	**176,748,402**	**186,063,481**	**51,452,900**	**59,215,500**
EXPENDITURES:					
General Government	20,845,769	20,586,182	19,578,949	4,726,000	1,182,100
Fiscal Administration	0	0	0	0	0
Administration of Justice	0	0	0	0	0
Law Enforcement and Care of Prisoners	481,000	481,000	481,000	0	0
Fire Prevention and Control	91,012,580	104,840,140	110,676,309	0	0
Regulation and Inspection	2,039,316	2,025,521	2,101,479	3,664,700	2,297,700
Social Services	0	0	0	0	0
Public Health and Hospitals	0	0	0	0	0
Public Library System	0	0	0	0	0
Infrastructure and Transportation	40,098,113	45,936,710	52,276,360	60,454,500	62,090,600
Recreation and Cultural	280,676	465,500	465,500	0	0
Education	0	0	0	0	0
Debt Service	0	0	0	0	0
Transfers Out	0	0	0	0	0
TOTAL EXPENDITURES:	**154,757,454**	**174,335,053**	**185,579,597**	**68,845,200**	**65,570,400**
Excess (deficiency) of Revenues over Expenditures	**8,501,574**	**2,413,349**	**483,884**	**(17,392,300)**	**(6,354,900)**

(See explanations of all footnotes on the first page of this appendix.)

Expenditures Overview: Financial Schedules

SCHEDULE 1 - SUMMARY OF REVENUES AND EXPENDITURES

DEBT SERVICE - USD	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 BUDGET	FY2027 BUDGET
REVENUES:					
Revenue Property Taxes	18,149,135	18,092,187	18,091,797	15,411,200	14,760,200
Revenue Local Option Sales Tax	0	0	0	0	0
Revenue Other Taxes Licenses and Permits	469,007	1,240,077	0	0	0
Revenue Fines Forfeits and Penalties	0	0	0	0	0
Revenues from the Use of Money or Property	177,545	193,596	1,247	0	0
Revenues from Other Governmental Agencies	0	0	0	0	0
Revenue Commissions and Fees	0	0	0	0	0
Revenue Charges for Current Services	0	0	0	0	0
Revenue Compensation from Property	0	0	0	0	0
Revenue Contributions and Gifts	0	0	36,885	0	0
Revenue Miscellaneous	0	0	0	0	0
Revenue Transfers In	1,093,200	0	0	0	0
TOTAL REVENUES:	**19,888,887**	**19,525,860**	**18,129,929**	**15,411,200**	**14,760,200**
EXPENDITURES:					
General Government	0	0	0	0	0
Fiscal Administration	0	0	0	0	0
Administration of Justice	0	0	0	0	0
Law Enforcement and Care of Prisoners	0	0	0	0	0
Fire Prevention and Control	0	0	0	0	0
Regulation and Inspection	0	0	0	0	0
Social Services	0	0	0	0	0
Public Health and Hospitals	0	0	0	0	0
Public Library System	0	0	0	0	0
Infrastructure and Transportation	0	0	0	0	0
Recreation and Cultural	0	0	0	0	0
Education	0	0	0	0	0
Debt Service	19,070,560	19,991,370	20,823,394	16,282,700	16,249,500
Transfers Out	0	0	0	0	0
TOTAL EXPENDITURES:	**19,070,560**	**19,991,370**	**20,823,394**	**16,282,700**	**16,249,500**
Excess (deficiency) of Revenues over Expenditures	**818,327**	**(465,511)**	**(2,693,466)**	**(871,500)**	**(1,489,300)**

(See explanations of all footnotes on the first page of this appendix.)

Expenditures Overview: Financial Schedules

SCHEDULE 1 - SUMMARY OF REVENUES AND EXPENDITURES

TOTAL - ALL BUDGETARY FUNDS	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 BUDGET	FY2027 BUDGET
REVENUES:					
Property Taxes	1,607,537,914	1,609,630,594	1,620,826,339	2,167,232,100	2,181,963,300
Local Option Sales Tax	685,385,713	687,128,653	707,626,663	737,431,300	756,930,700
Other Taxes, Licenses, & Permits	246,718,240	242,502,653	240,047,269	259,118,700	249,458,700
Fines, Forfeits & Penalties	4,770,256	4,860,944	5,141,982	5,000,800	5,179,000
Revenues from the Use of Money or Property	22,200,820	33,390,622	27,311,491	0	0
Revenues from Other Governmental Agencies	443,711,633	486,415,255	474,713,723	471,133,600	471,924,500
Commissions and Fees	19,736,251	18,347,814	17,575,729	19,310,200	20,735,700
Charges for Current Services	49,796,684	54,015,747	56,433,233	54,837,700	56,116,400
Compensation from Property	3,773,546	7,179,607	3,487,847	1,976,000	2,464,200
Contribution & Gifts	1,445,595	471,734	2,635,565	0	0
Miscellaneous	5,864,230	2,018,151	1,993,119	988,500	988,500
Transfers In	51,127,227	184,058,343	60,274,017	57,399,500	49,143,600
TOTAL REVENUES:	**3,142,068,109**	**3,330,020,118**	**3,218,066,977**	**3,774,428,400**	**3,794,904,600**
Duplicated by Transfers	(8,869,900)	0	0	0	0
TOTAL REVENUES (NET):	**3,133,198,209**	**3,330,020,118**	**3,218,066,977**	**3,774,428,400**	**3,794,904,600**
EXPENDITURES:					
General Government	403,608,153	344,402,685	307,346,915	354,499,600	396,117,200
Fiscal Administration	32,524,675	35,737,823	38,883,367	46,734,500	47,894,500
Administration of Justice	83,476,558	92,462,094	99,894,757	121,242,600	125,589,400
Law Enforcement and Care of Prisoners	365,370,168	412,183,559	437,089,137	480,478,700	488,988,200
Fire Prevention and Control	174,456,984	205,825,636	215,226,329	238,750,800	238,350,000
Regulation and Inspection	46,378,886	59,512,302	42,455,342	68,891,900	73,654,100
Social Services	9,823,967	12,701,138	14,232,254	22,232,000	26,661,700
Public Health and Hospitals	118,713,151	126,912,247	148,269,482	164,501,900	181,528,000
Public Library System	39,394,131	42,879,800	46,347,343	51,540,300	50,946,100
Infrastructure and Transportation	150,663,454	181,270,155	194,319,353	208,390,600	212,825,900
Recreation and Cultural	84,759,703	94,981,058	98,162,289	116,232,600	116,532,000
Education	859,001,733	906,176,854	983,323,928	1,382,578,900	1,438,449,800
Debt Service	396,989,421	419,955,676	471,168,975	436,894,300	441,319,300
Transfers Out	0	177,595,800	55,638,400	0	0
TOTAL EXPENDITURES:	**2,765,160,984**	**3,112,596,828**	**3,152,357,872**	**3,692,968,700**	**3,838,856,200**
Duplicated by Transfers	(8,869,900)	0	0	0	0
TOTAL EXPENDITURES (NET):	**2,756,291,084**	**3,112,596,828**	**3,152,357,872**	**3,692,968,700**	**3,838,856,200**
Excess (deficiency) of Revenues over Expenditures	**376,907,124**	**217,423,290**	**65,709,106**	**81,459,700**	**(43,951,600)**

(See explanations of all footnotes on the first page of this appendix.)

Expenditures Overview: Financial Schedules

SCHEDULE 2 - DEPARTMENTAL BUDGET BY FUND TYPE

	Budgetary GSD Funds	Budgetary USD Funds	Special Revenue Funds	Enterprise Funds	Interfund Transfer	Dept. Total
1001 Administrative Expenditures:						
1001101109 - ADM Health Insurance Match	54,904,600	0	0	0	0	54,904,600
1001101113 - ADM Pens IOD Medical Expense	15,862,500	0	0	0	0	15,862,500
1001101114 - ADM Unemployment Compensation	471,200	0	0	0	0	471,200
1001101115 - ADM Life Insurance Match	3,541,200	0	0	0	0	3,541,200
1001101117 - ADM Regional Transit Authority	320,200	0	0	0	0	320,200
1001101118 - ADM Econ/Job Incentive Dell	500,000	0	0	0	0	500,000
1001101120 - ADM Employee IOD Med Expense	12,648,300	0	0	0	0	12,648,300
1001101127 - ADM Contingency FacilityRental	7,865,600	0	0	0	0	7,865,600
1001101140 - ADM Benefit Adjustments	21,109,100	0	0	0	0	21,109,100
1001101145 - ADM TCRS Pension Contribution	58,000	0	0	0	0	58,000
1001101146 - ADM Econ/Job Incentive Philips Hldg	310,500	0	0	0	0	310,500
1001101147 - ADM Nashville St Cmty Coll Fnd	750,000	0	0	0	0	750,000
1001101152 - ADM Justice for Our Neighbors	718,000	0	0	0	0	718,000
1001101156 - ADM TN Immigrant Refugee Right	735,000	0	0	0	0	735,000
1001101158 - ADM Econ/Job Inc AllianceBernstein	541,500	0	0	0	0	541,500
1001101159 - ADM Gen Srvc Energy Prgm	2,154,600	0	0	0	0	2,154,600
1001101204 - ADM Metro Action Commission	12,437,500	0	0	0	0	12,437,500
1001101218 - ADM District Energy System	385,000	0	0	0	0	385,000
1001101222 - ADM Stadium Maintenance	1,000,000	0	0	0	0	1,000,000
1001101224 - ADM Contingency Subrogation	50,000	0	0	0	0	50,000
1001101233 - ADM Subsidy Farmer's Mkt	821,500	0	0	0	0	821,500
1001101237 - ADM Commuter Rail	1,871,800	0	0	0	0	1,871,800
1001101298 - ADM Contingency Local Match	50,000	0	0	0	0	50,000
1001101301 - ADM Self-Insured Liability	4,617,000	0	0	0	0	4,617,000
1001101303 - ADM Corp Dues/Contribution	1,319,500	0	0	0	0	1,319,500
1001101304 - ADM Subsidy MTA	79,529,000	0	0	0	0	79,529,000
1001101306 - ADM Property Loss	5,833,200	0	0	0	0	5,833,200
1001101308 - ADM Judgments and Losses	5,773,000	0	0	0	0	5,773,000
1001101309 - ADM Contingency Account	100,000	0	0	0	0	100,000
1001101315 - ADM PayPlan Improvements	36,832,700	0	0	0	0	36,832,700
1001101326 - ADM Property Tax Relief Progrm	7,847,000	0	0	0	0	7,847,000
1001101333 - ADM GSD-USD Study	200,000	0	0	0	0	200,000
1001101339 - ADM Community Safety Fund Transfer	1,000,000	0	0	0	0	1,000,000
1001101350 - ADM Satellite City Payment	1,539,000	0	0	0	0	1,539,000
1001101379 - ADM Education Research & Support	550,000	0	0	0	0	550,000
1001101412 - ADM Post Audit	4,254,000	0	0	0	0	4,254,000
1001101416 - ADM Subsidy Advance Planning	214,000	0	0	0	0	214,000
1001101426 - ADM Subsidy Hospital Authority	67,879,500	0	0	0	0	67,879,500
1001101428 - ADM Subsidy Muni Auditorium	894,100	0	0	0	0	894,100
1001101432 - ADM Subsidy BLTC Mgmt Contract	320,000	0	0	0	0	320,000
1001101433 - ADM Knowles Home Mgmt Contract	2,670,000	0	0	0	0	2,670,000
1001101492 - ADM East Bank Development Authority	2,000,000	0	0	0	0	2,000,000
1001101502 - ADM Contr Nashville Symphony	15,000	0	0	0	0	15,000
1001101503 - ADM Contr Adventure Sci Ctr	50,000	0	0	0	0	50,000
1001101521 - ADM Contr Humane Assoc	12,500	0	0	0	0	12,500
1001101534 - ADM Contr Sister Cities	95,000	0	0	0	0	95,000
1001101566 - ADM Contingency Utility Incr	1,825,000	0	0	0	0	1,825,000
1001101578 - ADM Barnes Affordable HsgTrust	22,000,000	0	0	0	0	22,000,000
1001101587 - ADM Contr Alignment Nashville	100,000	0	0	0	0	100,000
1001101613 - ADM Correctional Healthcare	41,707,300	0	0	0	0	41,707,300
1001101614 - ADM Forensic Medical Examiner	7,332,700	0	0	0	0	7,332,700
1001101624 - ADM Contr Pencil Foundation	100,000	0	0	0	0	100,000
1001101646 - ADM State Fair Subsidy	886,700	0	0	0	0	886,700
1001101650 - ADM Small Business Incentive	250,000	0	0	0	0	250,000
1001101658 - ADM Self-Insured Excise Tax	90,000	0	0	0	0	90,000

(See explanations of all footnotes on the first page of this appendix.)

Expenditures Overview: Financial Schedules

SCHEDULE 2 - DEPARTMENTAL BUDGET BY FUND TYPE

	Budgetary GSD Funds	Budgetary USD Funds	Special Revenue Funds	Enterprise Funds	Interfund Transfer	Dept. Total
1001101667 - ADM Election Day & EarlyVoting	2,655,600	0	0	0	0	2,655,600
1001101676 - ADM Internal Services	6,925,800	0	0	0	0	6,925,800
1001101678 - ADM Ballpark Debt Srvc Contrib	250,000	0	0	0	0	250,000
1001101686 - ADM Public Educ Fndtn	100,000	0	0	0	0	100,000
1001101687 - ADM SummerYouth Employ Prg	2,079,100	0	0	0	0	2,079,100
1001101691 - ADM NCAC Nash Constr Readiness	415,300	0	0	0	0	415,300
1001101693 - ADM MDHA VASH Pilot Program	100,000	0	0	0	0	100,000
1001101699 - ADM Tree Canopy	1,500,000	0	0	0	0	1,500,000
1001101703 - ADM Choosing Justice Initiative	500,000	0	0	0	0	500,000
1001101995 - ADM Tax Increment Payment-IDB	1,900,000	0	0	0	0	1,900,000
1001101996 - ADM Transfer 4% Funding	65,384,600	0	0	0	0	65,384,600
1001101998 - ADM MDHA Prop Tax Increments	11,243,000	0	0	0	0	11,243,000
1001102190 - ADM Sub Ordinate Debt - Afford Housir	7,000,000	0	0	0	0	7,000,000
1001191153 - ADM USD ITS Services	0	400,000	0	0	0	400,000
1001191315 - ADM PayPlan Improvements	0	782,100	0	0	0	782,100
1001191486 - ADM USD Waste Services Transfers	0	53,056,200	0	0	0	53,056,200
1001191998 - ADM MDHA Prop Tax Increments	0	2,297,700	0	0	0	2,297,700
1001701000 - ADM Cntrl Business Imp Distrct	0	0	8,898,300	0	0	8,898,300
1001103310 - ADM HOT Conv Ctr 2007 $2 Tax	0	0	29,882,100	0	0	29,882,100
1001103510 - ADM HOT Event and MarketingTax	0	0	5,392,900	0	0	5,392,900
1001103250 - ADM HOT Convention Ctr 1% Tax	0	0	23,015,500	0	0	23,015,500
1001103255 - ADM HOT Conv Ctr 2007 1% Tax	0	0	20,741,400	0	0	20,741,400
1001103280 - ADM HOT Tourist Promotion	0	0	46,029,200	0	0	46,029,200
1001103290 - ADM HOT Tourist Related	0	0	23,015,500	0	0	23,015,500
1001103200 - ADM HOT General Fund 1%	0	0	23,015,500	0	0	23,015,500
1001103260 - ADM HOT 2007 1% Secondary TDZ	0	0	2,274,100	0	0	2,274,100
1001104100 - ADM CBID Fee Event & Marketing	0	0	5,938,200	0	0	5,938,200
1001105100 - ADM Contr Mediation Services	0	0	110,000	0	0	110,000
1001701095 - ADM CBID Additional Sales Fee	0	0	5,938,200	0	0	5,938,200
1001703024 - ADM ARP Act Federal Interest	0	0	1,000,000	0	0	1,000,000
1001332550 - ADM Surcharge Revenue	0	0	169,100,000	0	0	169,100,000
1001332600 - ADM Transit Operating	0	0	51,855,200	0	0	51,855,200
1001101710 - ADM Special Events Fund Interest	0	0	1,000,000	0	0	1,000,000
1001703000 - ADM Federal IRA of 2022 - IRS Tax Reb	0	0	3,300,000	0	0	3,300,000
1001781000 - ADM Gulch Cntrl Business ImpDt	0	0	792,100	0	0	792,100
1001791000 - ADM So Nash Cntrl Bus Imp Dstr	0	0	2,000,000	0	0	2,000,000
1001 - Administrative	536,995,700	56,536,000	423,298,200	0	0	1,016,829,900
1002 - Metropolitan Council	4,283,200	0	0	0	0	4,283,200
1003 - Metropolitan Clerk	1,657,500	0	0	0	0	1,657,500
1004 - Mayor's Office	8,885,000	0	5,718,100	0	0	14,603,100
1005 - Election Commission	4,268,500	0	0	0	0	4,268,500
1006 - Law	13,187,300	0	392,100	0	0	13,579,400
1007 - Planning Commission	20,922,000	0	48,777,600	0	0	69,699,600
1008 - Human Resources	10,579,900	0	0	0	0	10,579,900
1009 - Register of Deeds	378,200	0	0	0	0	378,200
1010 - General Services	41,787,700	0	2,240,000	52,196,500	0	96,224,200
1011 - Historical Commission	1,428,200	0	0	0	0	1,428,200
1014 - Information Technology Service	0	0	6,569,800	75,927,500	0	82,497,300
1015 - Finance	18,374,400	0	1,842,400	2,251,400	0	22,468,200
1016 - Assessor of Property	15,131,600	0	0	0	0	15,131,600
1017 - Trustee	3,607,900	0	200,000	0	0	3,807,900
1018 - County Clerk	7,910,300	0	1,560,000	0	0	9,470,300
1019 - District Attorney	15,246,600	0	379,900	0	0	15,626,500
1021 - Public Defender	17,871,300	0	0	0	0	17,871,300
1022 - Juvenile Court Clerk	3,823,500	0	11,600	0	0	3,835,100
1023 - Circuit Court Clerk	3,714,400	0	0	0	0	3,714,400

(See explanations of all footnotes on the first page of this appendix.)

Expenditures Overview: Financial Schedules

SCHEDULE 2 - DEPARTMENTAL BUDGET BY FUND TYPE

	Budgetary GSD Funds	Budgetary USD Funds	Special Revenue Funds	Enterprise Funds	Interfund Transfer	Dept. Total
1024 - Criminal Court Clerk	9,548,300	0	265,900	0	0	9,814,200
1025 - Clerk and Master - Chancery	2,223,800	0	0	0	0	2,223,800
1026 - Juvenile Court	24,947,300	0	2,673,200	0	0	27,620,500
1027 - General Sessions Court	18,625,200	0	1,020,100	0	0	19,645,300
1028 - State Trial Courts	14,322,600	0	222,400	0	0	14,545,000
1029 - Justice Integration Services	7,304,500	0	0	0	0	7,304,500
1030 - Sheriff	140,407,300	0	188,600	0	0	140,595,900
1031 - Police	346,039,600	0	26,920,400	500,000	0	373,460,000
1032 - Fire	238,350,000	0	4,809,400	0	0	243,159,400
1033 - Codes Administration	20,340,400	0	275,000	0	0	20,615,400
1034 - Beer Board	1,681,100	0	0	0	0	1,681,100
1035 - Agricultural Extension	673,600	0	0	0	0	673,600
1037 - Social Services	9,522,200	0	1,178,800	0	0	10,701,000
1038 - Health	61,618,500	0	37,930,400	0	0	99,548,900
1039 - Public Library	50,946,100	0	2,147,100	0	0	53,093,200
1040 - Parks	77,345,000	0	3,623,200	0	0	80,968,200
1041 - Arts Commission	5,788,000	0	43,000	0	0	5,831,000
1042 - Nashville Department of Transportation	67,475,300	9,034,400	14,073,100	0	0	90,582,800
1044 - Human Relations Commission	1,455,900	0	0	0	0	1,455,900
1047 - Criminal Justice Planning	781,200	0	0	0	0	781,200
1048 - Internal Audit	2,870,300	0	0	0	0	2,870,300
1049 - Office of Emergency Management	3,040,800	0	300,000	0	0	3,340,800
1051 - Office of Family Safety	7,180,700	0	743,500	0	0	7,924,200
1053 - Office of Homeless Services	15,683,600	0	1,277,600	0	0	16,961,200
1054 - Community Review Board	2,541,300	0	0	0	0	2,541,300
1060 - Farmers' Market	0	0	52,300	3,276,500	0	3,328,800
1061 - Municipal Auditorium	0	0	0	3,882,700	0	3,882,700
1062 - Board of Fair Commissioners	0	0	0	5,438,000	0	5,438,000
1064 - Sports Authority	4,231,300	0	0	59,851,900	0	64,083,200
1065 - Water and Sewer	0	0	1,500,000	961,298,000	0	962,798,000
1068 - DES-District Energy System	0	0	0	22,370,400	0	22,370,400
1071 - Convention Center Authority	0	0	0	71,921,900	0	71,921,900
1072 - Waste Services	0	0	65,963,000	0	0	65,963,000
1073 - East Bank Development Authority	0	0	0	2,000,000	0	2,000,000
1075 - Metro Action Commission	0	0	50,818,700	0	0	50,818,700
1090 - Debt Service	294,942,400	16,249,500	0	0	0	311,191,900
1091 - Department of Emergency Communications	28,505,600	0	0	0	0	28,505,600
Metro Nashville Public Schools	1,568,577,200	0	308,905,500	1,000,000	0	1,878,482,700
TOTAL	**3,757,022,300**	**81,819,900**	**1,015,920,900**	**1,261,914,800**	**0**	**6,116,677,900**

(See explanations of all footnotes on the first page of this appendix.)

Expenditures Overview: Financial Schedules

SCHEDULE 3 - HISTORICAL EXPENDITURES

	FY2024 Actual	FY2025 Budget	FY2026 Budget	FY2027 Budget	FTE FY2025	FTE FY2026	FTE FY2027	FTE FY2026-FY2027
1001 Administrative								
1001101104 ADM County Retire Match	3,501,900	3,501,900	373,100	0	0.00	0.00	0.00	0.00
1001101107 ADM Cnty Teach Retire Match	6,900,400	6,900,400	1,435,000	0	0.00	0.00	0.00	0.00
1001101109 ADM Health Insurance Match	39,980,344	46,452,100	48,904,600	54,904,600	0.00	0.00	0.00	0.00
1001101110 ADM Death Benefit Payments	200,000	200,000	0	0	0.00	0.00	0.00	0.00
1001101113 ADM Pens IOD Medical Expense	11,745,600	6,420,100	8,218,900	15,862,500	0.00	0.00	0.00	0.00
1001101114 ADM Unemployment Compensation	96,820	471,200	471,200	471,200	0.00	0.00	0.00	0.00
1001101115 ADM Life Insurance Match	3,444,605	3,451,800	3,541,200	3,541,200	0.00	0.00	0.00	0.00
1001101117 ADM Regional Transit Authority	320,200	320,200	320,200	320,200	0.00	0.00	0.00	0.00
1001101118 ADM Econ/Job Incentive Dell	0	1,000,000	1,000,000	500,000	0.00	0.00	0.00	0.00
1001101120 ADM Employee IOD Med Expense	8,587,400	4,723,100	6,553,500	12,648,300	0.00	0.00	0.00	0.00
1001101126 R12 Technical & Process Review Analysis	340,310	156,000	0	0	0.00	0.00	0.00	0.00
1001101127 ADM Contingency FacilityRental	9,216,816	12,003,600	8,893,600	7,865,600	0.00	0.00	0.00	0.00
1001101131 ADM Study Formulating Comm	0	0	100,000	0	0.00	0.00	0.00	0.00
1001101137 ADM Econ/Job Incentive HCA Cap	1,089,500	0	0	0	0.00	0.00	0.00	0.00
1001101140 ADM Benefit Adjustments	0	13,746,200	11,925,000	21,109,100	0.00	0.00	0.00	0.00
1001101145 ADM TCRS Pension Contribution	38,628	58,000	58,000	58,000	0.00	0.00	0.00	0.00
1001101146 ADM Econ/Job Incentive Philips Hldg	310,000	293,000	436,300	310,500	0.00	0.00	0.00	0.00
1001101147 ADM Nashville St Cmty Coll Fnd	742,636	750,000	1,149,000	750,000	0.00	0.00	0.00	0.00
1001101152 ADM Justice for Our Neighbors	0	0	0	718,000	0.00	0.00	0.00	0.00
1001101156 ADM TN Immigrant Refugee Right	0	0	0	735,000	0.00	0.00	0.00	0.00
1001101158 ADM Econ/Job Inc AllianceBernstein	0	513,500	525,000	541,500	0.00	0.00	0.00	0.00
1001101159 ADM Gen Srvc Energy Prgm	1,867,277	2,255,600	2,154,600	2,154,600	0.00	0.00	0.00	0.00
1001101163 ADM Build It Right	0	300,000	0	0	0.00	0.00	0.00	0.00
1001101166 ADM Family Planning Services	500,000	0	0	0	0.00	0.00	0.00	0.00
1001101204 ADM Metro Action Commission	11,209,600	12,437,500	12,437,500	12,437,500	0.00	0.00	0.00	0.00
1001101218 ADM District Energy System	384,400	385,000	385,000	385,000	0.00	0.00	0.00	0.00
1001101222 ADM Stadium Maintenance	1,000,000	1,000,000	1,000,000	1,000,000	0.00	0.00	0.00	0.00
1001101224 ADM Contingency Subrogation	0	50,000	50,000	50,000	0.00	0.00	0.00	0.00
1001101225 ADM GSD Debt Transfer-Stadium	3,200,000	0	0	0	0.00	0.00	0.00	0.00
1001101228 ADM Affordable Housing Develop	0	500,000	500,000	0	0.00	0.00	0.00	0.00
1001101233 ADM Subsidy Farmer's Mkt	1,074,100	619,000	815,500	821,500	0.00	0.00	0.00	0.00
1001101237 ADM Commuter Rail	1,500,000	1,871,800	1,871,800	1,871,800	0.00	0.00	0.00	0.00
1001101238 ADM National League Cities	0	0	1,000,000	0	0.00	0.00	0.00	0.00
1001101244 ADM Disaster Response	0	2,480,000	2,480,000	0	0.00	0.00	0.00	0.00
1001101298 ADM Contingency Local Match	0	50,000	50,000	50,000	0.00	0.00	0.00	0.00
1001101301 ADM Self-Insured Liability	2,759,600	139,000	4,363,100	4,617,000	0.00	0.00	0.00	0.00
1001101303 ADM Corp Dues/Contribution	853,212	924,000	1,279,500	1,319,500	0.00	0.00	0.00	0.00
1001101304 ADM Subsidy MTA	74,690,900	77,365,900	77,212,600	79,529,000	0.00	0.00	0.00	0.00
1001101306 ADM Property Loss	3,148,100	2,855,900	10,631,200	5,833,200	0.00	0.00	0.00	0.00
1001101308 ADM Judgments and Losses	2,400,000	101,100	5,650,400	5,773,000	0.00	0.00	0.00	0.00
1001101309 ADM Contingency Account	86,376	100,000	100,000	100,000	0.00	0.00	0.00	0.00
1001101315 ADM PayPlan Improvements	0	16,484,900	21,265,600	36,832,700	0.00	0.00	0.00	0.00
1001101326 ADM Property Tax Relief Progrm	5,881,500	6,381,500	6,847,000	7,847,000	0.00	0.00	0.00	0.00
1001101333 ADM GSD-USD Study	14,339	681,900	50,000	200,000	0.00	0.00	0.00	0.00
1001101334 ADM Enterprise Risk Mgmt Study	88,442	9,000	0	0	0.00	0.00	0.00	0.00
1001101336 ADM TIF History Review	0	25,000	25,000	0	0.00	0.00	0.00	0.00
1001101339 ADM Community Safety Fund Transfer	1,000,000	1,000,000	1,000,000	1,000,000	0.00	0.00	0.00	0.00
1001101347 ADM Solar Strategy and Infrastructure	61,238	0	0	0	0.00	0.00	0.00	0.00
1001101348 ADM NDOT CapFin&ProjMgmtSystRplcmntAnsys	0	110,000	83,500	0	0.00	0.00	0.00	0.00
1001101350 ADM Satellite City Payment	1,429,180	1,512,100	1,541,300	1,539,000	0.00	0.00	0.00	0.00
1001101352 ADM Tech Review & Improve	165,999	626,500	188,000	0	0.00	0.00	0.00	0.00
1001101354 ADM Neighbor to Neighbor	60,000	15,000	25,000	0	0.00	0.00	0.00	0.00
1001101360 ADM Master Space Planning	728,541	90,500	90,500	0	0.00	0.00	0.00	0.00
1001101379 ADM Education Research & Support	0	250,000	250,000	550,000	0.00	0.00	0.00	0.00
1001101382 ADM Healthy Nashville Study	147,746	0	647,900	0	0.00	0.00	0.00	0.00
1001101383 ADM Safe Gun Storage Program	49,847	0	0	0	0.00	0.00	0.00	0.00
1001101408 ADM Budget Adjustment Savings	0	(7,232,500)	0	0	0.00	0.00	0.00	0.00
1001101412 ADM Post Audit	1,083,305	4,254,000	7,254,000	4,254,000	0.00	0.00	0.00	0.00
1001101416 ADM Subsidy Advance Planning	206,900	210,000	210,000	214,000	0.00	0.00	0.00	0.00
1001101426 ADM Subsidy Hospital Authority	57,820,700	69,555,300	60,746,400	67,879,500	0.00	0.00	0.00	0.00
1001101428 ADM Subsidy Muni Auditorium	0	0	843,100	894,100	0.00	0.00	0.00	0.00
1001101432 ADM Subsidy BLTC Mgmt Contract	284,770	320,000	320,000	320,000	0.00	0.00	0.00	0.00
1001101433 ADM Knowles Home Mgmt Contract	2,081,122	2,320,000	2,370,000	2,670,000	0.00	0.00	0.00	0.00
1001101482 ADM Housing Programs & Projects-Planning	271,238	1,271,900	964,600	0	0.00	0.00	0.00	0.00
1001101483 ADM Conslt Underwrtng Srvcs-Housing	0	0	500,000	0	0.00	0.00	0.00	0.00
1001101486 ADM GSD Waste Services Transfers	4,913,900	5,121,900	0	0	0.00	0.00	0.00	0.00
1001101490 ADM Artists & Art Organizations Funding	0	3,263,200	0	0	0.00	0.00	0.00	0.00

(See explanations of all footnotes on the first page of this appendix.)

Expenditures Overview: Financial Schedules

SCHEDULE 3 - HISTORICAL EXPENDITURES

	FY2024 Actual	FY2025 Budget	FY2026 Budget	FY2027 Budget	FTE FY2025	FTE FY2026	FTE FY2027	FTE FY2026-FY2027
1001101492 ADM East Bank Development Authority	0	0	3,000,000	2,000,000	0.00	0.00	0.00	0.00
1001101499 ADM GSD General Revenue	66,251,996	0	0	0	0.00	0.00	0.00	0.00
1001101502 ADM Contr Nashville Symphony	15,000	15,000	15,000	15,000	0.00	0.00	0.00	0.00
1001101503 ADM Contr Adventure Sci Ctr	125,000	75,000	50,000	50,000	0.00	0.00	0.00	0.00
1001101521 ADM Contr Humane Assoc	12,500	12,500	25,000	12,500	0.00	0.00	0.00	0.00
1001101534 ADM Contr Sister Cities	95,000	95,000	95,000	95,000	0.00	0.00	0.00	0.00
1001101566 ADM Contingency Utility Incr	764	1,249,000	1,425,000	1,825,000	0.00	0.00	0.00	0.00
1001101578 ADM Barnes Affordable HsgTrust	20,450,023	6,000,000	16,000,000	22,000,000	0.00	0.00	0.00	0.00
1001101587 ADM Contr Alignment Nashville	100,000	50,000	100,000	100,000	0.00	0.00	0.00	0.00
1001101613 ADM Correctional Healthcare	27,322,700	28,324,100	31,707,300	41,707,300	0.00	0.00	0.00	0.00
1001101614 ADM Forensic Medical Examiner	5,188,038	6,747,800	7,312,700	7,332,700	0.00	0.00	0.00	0.00
1001101624 ADM Contr Pencil Foundation	100,000	100,000	100,000	100,000	0.00	0.00	0.00	0.00
1001101637 ADM Music Ent Econ Developmt	0	250,000	250,000	0	0.00	0.00	0.00	0.00
1001101646 ADM State Fair Subsidy	1,396,300	1,396,300	989,600	886,700	0.00	0.00	0.00	0.00
1001101650 ADM Small Business Incentive	0	250,000	250,000	250,000	0.00	0.00	0.00	0.00
1001101658 ADM Self-Insured Excise Tax	77,169	90,000	90,000	90,000	0.00	0.00	0.00	0.00
1001101667 ADM Election Day & EarlyVoting	2,735,304	3,061,000	1,057,900	2,655,600	0.00	0.00	0.00	0.00
1001101676 ADM Internal Services	0	1,136,800	95,400	6,925,800	0.00	0.00	0.00	0.00
1001101678 ADM Ballpark Debt Srvc Contrib	0	0	0	250,000	0.00	0.00	0.00	0.00
1001101686 ADM Public Educ Fndtn	98,623	100,000	100,000	100,000	0.00	0.00	0.00	0.00
1001101687 ADM SummerYouth Employ Prg	2,079,100	2,079,100	2,079,100	2,079,100	0.00	0.00	0.00	0.00
1001101691 ADM NCAC Nash Constr Readiness	365,300	365,300	415,300	415,300	0.00	0.00	0.00	0.00
1001101692 REG Housing Incentive Pilot	36,967	0	0	0	0.00	0.00	0.00	0.00
1001101693 ADM MDHA VASH Pilot Program	81,000	100,000	100,000	100,000	0.00	0.00	0.00	0.00
1001101697 ADM Fleet Backlog	194,700	0	0	0	0.00	0.00	0.00	0.00
1001101699 ADM Tree Canopy	964,200	1,500,000	1,500,000	1,500,000	0.00	0.00	0.00	0.00
1001101701 ADM Office of Youth Safety	0	750,000	0	0	0.00	0.00	0.00	0.00
1001101702 ADM Countywide Childcare Study	0	200,000	200,000	0	0.00	0.00	0.00	0.00
1001101703 ADM Choosing Justice Initiative	0	400,000	500,000	500,000	0.00	0.00	0.00	0.00
1001101704 ADM Begin Bright - NPL Foundation	0	0	1,000,000	0	0.00	0.00	0.00	0.00
1001101705 ADM Human Svcs Study - Public Private	0	0	500,000	0	0.00	0.00	0.00	0.00
1001101706 ADM Museum Study	0	0	60,000	0	0.00	0.00	0.00	0.00
1001101707 ADM Pet Community Center	0	0	20,000	0	0.00	0.00	0.00	0.00
1001101995 ADM Tax Increment Payment-IDB	1,538,081	1,790,000	1,550,000	1,900,000	0.00	0.00	0.00	0.00
1001101996 ADM Transfer 4% Funding	53,398,335	49,000,000	65,088,100	65,384,600	0.00	0.00	0.00	0.00
1001101998 ADM MDHA Prop Tax Increments	10,139,273	13,705,600	13,813,300	11,243,000	0.00	0.00	0.00	0.00
1001102160 ADM Operating Xfer Debt Servic	71,121,300	0	0	0	0.00	0.00	0.00	0.00
1001102162 ADM GSD Transfer to MNPS Gen Fund	0	17,289,900	0	0	0.00	0.00	0.00	0.00
1001102190 ADM Sub Ordinate Debt - Afford Housing	0	0	0	7,000,000	0.00	0.00	0.00	0.00
1001703430 ADM Surplus Transfers	106,474,500	38,348,500	0	0	0.00	0.00	0.00	0.00
1001 - Administrative	637,838,662	485,147,000	470,596,400	536,995,700	0.00	0.00	0.00	0.00
1002 - Metropolitan Council	3,394,896	4,154,900	4,348,400	4,283,200	57.00	58.00	58.00	0.00
1003 - Metropolitan Clerk	1,214,202	1,370,000	1,764,500	1,657,500	7.50	7.50	7.50	0.00
1004 - Mayor's Office	5,554,299	6,653,100	8,627,500	8,885,000	43.25	45.00	47.00	2.00
1005 - Election Commission	3,135,515	3,722,100	4,023,800	4,268,500	32.00	32.00	32.00	0.00
1006 - Law	9,662,201	10,818,200	12,793,500	13,187,300	56.00	66.00	68.00	2.00
1007 - Planning Commission	10,233,912	13,060,500	18,569,800	20,922,000	87.25	100.50	100.50	0.00
1008 - Human Resources	8,664,349	9,522,500	10,741,000	10,579,900	78.49	81.19	80.19	-1.00
1009 - Register of Deeds	322,400	328,200	384,000	378,200	0.00	0.00	0.00	0.00
1010 - General Services	31,590,331	35,857,000	40,661,800	41,787,700	62.00	71.00	72.00	1.00
1011 - Historical Commission	1,935,634	2,049,100	1,450,000	1,428,200	15.49	9.50	9.50	0.00
1015 - Finance	14,753,609	16,292,600	18,654,200	18,374,400	125.00	129.50	129.50	0.00
1016 - Assessor of Property	10,303,126	12,142,100	13,713,700	15,131,600	90.70	103.20	111.20	8.00
1017 - Trustee	2,799,197	3,230,100	3,662,800	3,607,900	25.20	27.20	27.20	0.00
1018 - County Clerk	6,428,817	7,121,900	8,030,800	7,910,300	84.35	87.35	87.35	0.00
1019 - District Attorney	11,937,546	12,787,100	15,217,900	15,246,600	100.48	100.48	100.48	0.00
1021 - Public Defender	11,420,404	13,623,300	17,865,500	17,871,300	108.49	119.49	120.49	1.00
1022 - Juvenile Court Clerk	2,967,091	3,333,200	3,831,300	3,823,500	34.00	34.00	34.00	0.00
1023 - Circuit Court Clerk	3,433,213	3,829,200	3,771,000	3,714,400	41.00	35.00	35.00	0.00
1024 - Criminal Court Clerk	7,987,711	8,930,200	9,693,700	9,548,300	90.11	91.11	91.11	0.00
1025 - Clerk and Master - Chancery	1,604,068	2,174,900	2,257,700	2,223,800	18.00	18.00	18.00	0.00
1026 - Juvenile Court	16,452,879	18,702,900	20,682,800	24,947,300	102.00	108.00	240.00	132.00
1027 - General Sessions Court	14,454,326	16,573,100	18,635,700	18,625,200	131.64	139.63	142.13	2.50
1028 - State Trial Courts	12,645,818	13,078,000	14,540,700	14,322,600	102.89	103.89	103.89	0.00
1029 - Justice Integration Services	4,773,027	5,592,800	7,435,700	7,304,500	23.00	24.00	24.00	0.00
1030 - Sheriff	116,141,915	120,854,400	131,653,600	140,407,300	1,129.87	1,167.87	1,234.87	67.00
1031 - Police	293,750,700	313,737,700	346,259,400	346,039,600	2,151.62	2,211.58	2,216.46	4.88
1032 - Fire	100,985,497	104,681,700	238,750,800	238,350,000	789.00	1,652.00	1,655.50	3.50
1033 - Codes Administration	16,858,130	19,656,000	20,925,100	20,340,400	165.50	165.50	162.00	-3.50
1034 - Beer Board	978,168	1,296,700	1,705,000	1,681,100	9.49	10.99	10.99	0.00
1035 - Agricultural Extension	326,887	449,600	675,500	673,600	9.00	9.00	9.00	0.00
1037 - Social Services	6,953,773	7,979,700	9,641,900	9,522,200	72.02	69.92	69.92	0.00

(See explanations of all footnotes on the first page of this appendix.)

Expenditures Overview: Financial Schedules

SCHEDULE 3 - HISTORICAL EXPENDITURES

	FY2024 Actual	FY2025 Budget	FY2026 Budget	FY2027 Budget	FTE FY2025	FTE FY2026	FTE FY2027	FTE FY2026-FY2027
1038 - Health	34,303,491	40,633,900	61,397,600	61,618,500	286.40	453.49	454.49	1.00
1039 - Public Library	42,879,800	46,398,500	51,540,300	50,946,100	412.40	420.12	422.12	2.00
1040 - Parks	63,683,500	66,103,600	77,169,700	77,345,000	701.04	710.56	720.48	9.92
1041 - Arts Commission	5,457,565	2,494,500	5,734,900	5,788,000	14.55	14.55	14.55	0.00
1042 - Nashville Department of Transportation	52,479,266	55,972,900	66,990,200	67,475,300	414.00	470.00	455.00	-15.00
1044 - Human Relations Commission	729,465	1,052,800	1,476,100	1,455,900	8.00	7.00	7.00	0.00
1047 - Criminal Justice Planning	671,196	720,600	793,100	781,200	4.00	4.00	4.00	0.00
1048 - Internal Audit	1,453,075	2,067,800	2,673,000	2,870,300	12.00	13.00	13.00	0.00
1049 - Office of Emergency Management	2,213,700	2,396,600	2,617,200	3,040,800	17.35	19.00	21.00	2.00
1051 - Office of Family Safety	4,102,666	5,484,900	6,517,500	7,180,700	36.90	45.00	49.00	4.00
1052 - Community Oversight Board	749,600	0	0	0	0.00	0.00	0.00	0.00
1053 - Office of Homeless Services	5,017,900	5,603,300	11,114,000	15,683,600	30.00	40.50	55.50	15.00
1054 - Community Review Board	1,060,345	2,205,600	2,565,700	2,541,300	16.00	16.00	16.00	0.00
1064 - Sports Authority	2,109,600	1,789,300	3,944,900	4,231,300	0.00	0.00	0.00	0.00
1074 - Nashville Office of Entertainment	0	0	250,000	0	0.00	0.00	0.00	0.00
1091 - Department of Emergency Communications	23,939,949	25,393,900	28,286,600	28,505,600	248.00	252.00	253.00	1.00
10101 - GSD General	**1,612,353,416**	**1,537,068,000**	**1,804,636,300**	**1,893,502,700**	**8,042.98**	**9,343.62**	**9,582.92**	**239.30**
20115 - GSD Debt Service	**265,159,846**	**258,290,600**	**286,917,300**	**294,942,400**	**0.00**	**0.00**	**0.00**	**0.00**
25104 - MNPS Debt Service	**134,804,459**	**133,194,300**	**133,694,300**	**130,127,400**	**0.00**	**0.00**	**0.00**	**0.00**
35131 - MNPS General Purpose	**1,249,671,365**	**1,250,578,900**	**1,382,578,900**	**1,438,449,800**	**0.00**	**0.00**	**0.00**	**0.00**
Total GSD Budgetary:	**3,261,989,087**	**3,179,131,800**	**3,607,826,800**	**3,757,022,300**	**8,042.98**	**9,343.62**	**9,582.92**	**239.30**
URBAN SERVICES DISTRICT:								
1001 Administrative								
10011911 - ADM Police/Fire Retire Match	8,873,000	8,873,000	0	0	0.00	0.00	0.00	0.00
10011911 - ADM Civil Service Retire Match	5,424,700	5,424,700	2,738,500	0	0.00	0.00	0.00	0.00
10011911 - ADM Teacher Pens Match	4,592,400	4,592,400	453,400	0	0.00	0.00	0.00	0.00
10011911 - ADM Health Ins Match	0	378,100	378,100	0	0.00	0.00	0.00	0.00
10011911 - ADM Pensioner IOD	281,800	155,000	0	0	0.00	0.00	0.00	0.00
10011911 - ADM Employee IOD	1,253,200	519,700	0	0	0.00	0.00	0.00	0.00
10011911 - ADM Life Ins Match	17,982	47,800	0	0	0.00	0.00	0.00	0.00
10011911 - ADM Benefit Adjustments	0	116,800	534,300	0	0.00	0.00	0.00	0.00
10011911 - ADM USD ITS Services	0	288,800	0	400,000	0.00	0.00	0.00	0.00
10011912 - ADM Contingency Subrogation	0	37,200	0	0	0.00	0.00	0.00	0.00
10011913 - ADM USD Self-Insured Liability	134,000	0	0	0	0.00	0.00	0.00	0.00
10011913 - ADM Judgments and Losses	9,100	0	0	0	0.00	0.00	0.00	0.00
10011913 - ADM PayPlan Improvements	0	171,700	171,700	782,100	0.00	0.00	0.00	0.00
10011913 - ADM Property Tax Relief	465,500	465,500	0	0	0.00	0.00	0.00	0.00
10011914 - ADM USD Waste Services Transfers	35,808,300	41,775,200	51,420,100	53,056,200	0.00	0.00	0.00	0.00
10011915 - ADM Contingency Utility Incr	0	450,000	450,000	0	0.00	0.00	0.00	0.00
10011919 - ADM MDHA Prop Tax Increments	2,025,521	2,801,000	3,664,700	2,297,700	0.00	0.00	0.00	0.00
1001 - Administrative	58,885,503	66,096,900	59,810,800	56,536,000	0.00	0.00	0.00	0.00
1031 - Police	481,000	481,000	0	0	0.00	0.00	0.00	0.00
1032 - Fire	104,840,140	110,676,400	0	0	778.00	0.00	0.00	0.00
1042 - Nashville Department of Transportation	10,128,410	11,156,000	9,034,400	9,034,400	26.00	0.00	0.00	0.00
18301 - USD General	**174,335,053**	**188,410,300**	**68,845,200**	**65,570,400**	**804.00**	**0.00**	**0.00**	**0.00**
28315 - USD Debt Service	**19,991,370**	**19,415,700**	**16,282,700**	**16,249,500**	**0.00**	**0.00**	**0.00**	**0.00**
Total USD Budgetary:	**194,326,423**	**207,826,000**	**85,127,900**	**81,819,900**	**804.00**	**0.00**	**0.00**	**0.00**
GROSS BUDGETARY FUNDS:	**3,456,315,510**	**3,386,957,800**	**3,692,954,700**	**3,838,842,200**	**8,846.98**	**9,343.62**	**9,582.92**	**239.30**
SPECIAL REVENUE, WORKING CAPITAL, & OTHER FUNDS								
20283 - SPA Stadium Debt Srvc 04/13B	9,491,209	0	0	0	0.00	0.00	0.00	0.00
20301 - SPA Arena Debt Service 2013A	662,948	0	0	0	0.00	0.00	0.00	0.00
20302 - SPA Ballpark Debt Service2013A	5,510,904	0	0	0	0.00	0.00	0.00	0.00
20303 - SPA Ballpark Debt Service2013B	270,648	0	0	0	0.00	0.00	0.00	0.00
20305 - SPA MLS Soccer 2020 Debt Service	6,265,458	0	0	0	0.00	0.00	0.00	0.00
20306 - SPA Stadium Debt Service 2021A	33,819,076	0	0	0	0.00	0.00	0.00	0.00
20307 - SPA Arena Debt Service 2021B	273,811	0	0	0	0.00	0.00	0.00	0.00
20308 - SPA Ballpark Debt Service 2021C	1,607,595	0	0	0	0.00	0.00	0.00	0.00

(See explanations of all footnotes on the first page of this appendix.)

Expenditures Overview: Financial Schedules

SCHEDULE 3 - HISTORICAL EXPENDITURES

	FY2024 Actual	FY2025 Budget	FY2026 Budget	FY2027 Budget	FTE FY2025	FTE FY2026	FTE FY2027	FTE FY2026-FY2027
23100 - CCA Debt Service 2010A-1	5,671,044	0	0	0	0.00	0.00	0.00	0.00
23101 - CCA Debt Srvce Reserve 2010A-1	35,473	0	0	0	0.00	0.00	0.00	0.00
23200 - CCA Debt Service 2010A-2	11,324,472	0	0	0	0.00	0.00	0.00	0.00
23201 - CCA Debt Srvce Reserve 2010A-2	103,848	0	0	0	0.00	0.00	0.00	0.00
23300 - CCA Debt Service 2010B	34,667,631	0	0	0	0.00	0.00	0.00	0.00
23301 - CCA Debt Service Reserve 2010B	15,138	0	0	0	0.00	0.00	0.00	0.00
27312 - W&S Debt Service	57,673,103	82,100,000	81,500,000	81,500,000	0.00	0.00	0.00	0.00
28203 - DES Debt Service 2012A	984,544	0	0	0	0.00	0.00	0.00	0.00
28204 - DES Debt Service GO Bonds	460,890	0	0	0	0.00	0.00	0.00	0.00
29999 - CCA Debt Service CAFR	(16,246,215)	0	0	0	0.00	0.00	0.00	0.00
30004 - Register's Computer	0	2,300	2,300	0	0.00	0.00	0.00	0.00
30005 - Central Business Imp District	4,184,704	4,400,500	5,632,100	8,898,300	0.00	0.00	0.00	0.00
30006 - Animal Control Donations	29,776	60,000	304,100	40,000	0.00	0.00	0.00	0.00
30020 - State Trial Court Drug Enforcement	134,286	242,900	141,000	162,400	1.00	1.00	1.00	0.00
30027 - General Sessions Drug Court Tr	0	5,300	5,300	5,300	0.00	0.00	0.00	0.00
30031 - Hotel Occ Convention Ctr 2007	27,532,928	28,145,100	28,744,500	29,882,100	0.00	0.00	0.00	0.00
30034 - Criminal Ct Clerk Computerization	26,255	215,900	215,900	215,900	0.00	0.00	0.00	0.00
30035 - Circuit Court Clerk Fees	6,077,652	0	0	0	0.00	0.00	0.00	0.00
30036 - Register of Deeds Fees	3,881,906	0	0	0	0.00	0.00	0.00	0.00
30039 - Flood 2010	1,474,234	0	0	0	0.00	0.00	0.00	0.00
30041 - HOT Event and Marketing	4,352,500	5,156,300	5,185,500	5,392,900	0.00	0.00	0.00	0.00
30042 - Hotel Occ Conv Ctr 1% Tax	22,215,345	23,152,400	22,679,000	23,015,500	0.00	0.00	0.00	0.00
30043 - Hotel Occ Conv Ctr 2007 1% Tax	19,975,441	20,985,000	20,437,200	20,741,400	0.00	0.00	0.00	0.00
30044 - Hotel Tourist Promotion	35,841,695	46,305,000	45,357,900	46,029,200	0.00	0.00	0.00	0.00
30045 - Hotel Occupancy Tourist Relate	22,215,345	23,152,400	22,679,000	23,015,500	0.00	0.00	0.00	0.00
30046 - Hotel Occupancy General Fnd 1%	22,585,952	23,152,400	22,679,000	23,015,500	0.00	0.00	0.00	0.00
30047 - Hotel Occ 2007 1% SecondaryTDZ	2,226,596	2,167,500	2,241,800	2,274,100	0.00	0.00	0.00	0.00
30048 - Fire Dept Donations	30,767	40,000	3,300	8,400	0.00	0.00	0.00	0.00
30064 - CBID Fee Event and Marketing	1,780,000	4,100,000	3,965,300	5,938,200	0.00	0.00	0.00	0.00
30072 - Animal Education and Welfare	0	1,000	5,000	1,000	0.00	0.00	0.00	0.00
30077 - Finance Department Grants	455	0	113,500	98,500	0.00	0.00	0.00	0.00
30083 - Industrial Development Brd-CU	68,649,500	0	0	0	0.00	0.00	0.00	0.00
30087 - Parks Donations Fund	71,761	79,100	0	0	0.00	0.00	0.00	0.00
30091 - POL DNA CEBR Program Grant	332,946	243,700	0	243,700	0.00	0.00	0.00	0.00
30092 - Tornadoes 3/2020 Response/Relief	338,663	0	0	0	0.00	0.00	0.00	0.00
30096 - FIN TN Direct Appropriation Grant	(9,397)	300,000	100,000	100,000	0.00	0.00	0.00	0.00
30099 - COVID-19 Pandemic	132,389	0	0	0	0.00	0.00	0.00	0.00
30101 - Metro Major Drug Program	319,669	732,700	320,400	320,400	5.00	5.00	5.00	0.00
30102 - DUI Offender	26,564	52,800	52,800	52,800	0.00	0.00	0.00	0.00
30103 - DA Fraud & Economic Crime	0	57,500	57,500	57,500	1.00	1.00	1.00	0.00
30104 - DA Special Operations	0	2,000	2,000	2,000	0.00	0.00	0.00	0.00
30108 - Hurricane Delta 10/20	3,700	0	0	0	0.00	0.00	0.00	0.00
30112 - COVID Reserve Post 2020	(1,590,940)	0	0	0	0.00	0.00	0.00	0.00
30113 - Finance CU Administration	(9,561,681)	0	0	0	0.00	0.00	0.00	0.00
30114 - Barnes Fund for Affordable Housing	10,241,545	48,421,700	48,000,000	48,000,000	3.00	0.00	0.00	0.00
30116 - COVID FEMA	6,487,038	0	0	0	0.00	0.00	0.00	0.00
30117 - COVID Vaccination Distribution	(3,100,145)	0	0	0	0.00	0.00	0.00	0.00
30118 - County Clerk Computer	54,660	85,000	135,000	200,000	0.00	0.00	0.00	0.00
30119 - Tornadoes 12/2021 Response/Relief	2,918	0	0	0	0.00	0.00	0.00	0.00
30122 - Juvenile Court Clerk Computer	18,445	24,600	16,900	11,600	0.00	0.00	0.00	0.00
30130 - DA Mediation Services Fund	101,398	110,000	110,000	110,000	0.00	0.00	0.00	0.00
30135 - NMAAM Qualified Public Use Faclty Dvlpmt	111,461	0	0	0	0.00	0.00	0.00	0.00
30141 - Percent for Public Art Staff	75	0	0	0	0.00	0.00	0.00	0.00
30142 - Storm/Flood 3/2021	268,418	0	0	0	0.00	0.00	0.00	0.00
30143 - Hurricane Ida 8/2021	3,312	0	0	0	0.00	0.00	0.00	0.00
30144 - Waverly Storm/Flood 8/2021	1,184	0	0	0	0.00	0.00	0.00	0.00
30146 - Police Unauthorized Substance Abuse	0	200,000	200,000	200,000	0.00	0.00	0.00	0.00
30147 - Police Drug Enforcement	729,043	1,125,000	1,125,000	1,125,000	0.00	0.00	0.00	0.00
30149 - Police Federal Drug Enforcement	631,558	500,000	500,000	500,000	0.00	0.00	0.00	0.00
30151 - Victim Witness Protection	0	5,800	5,800	5,800	0.00	0.00	0.00	0.00
30154 - Police State Felony Forfeiture	288,894	87,000	87,000	87,000	0.00	0.00	0.00	0.00
30155 - Police State Gambling Forfeiture	22,152	210,000	210,000	210,000	1.00	1.00	1.00	0.00
30156 - Police Federal Forfeitures	27,297	10,000	10,000	10,000	0.00	0.00	0.00	0.00
30157 - Police Sex Offender Registrati	83,563	165,500	165,500	165,500	0.00	0.00	0.00	0.00
30158 - Police Donations Fund	(16,902)	11,500	11,500	11,500	0.00	0.00	0.00	0.00
30163 - Civil Unrest May 2020	9,914	0	0	0	0.00	0.00	0.00	0.00
30164 - Community Safety Fund	807,055	3,191,300	3,604,400	2,673,400	7.00	5.00	5.00	0.00
30167 - Extreme Weather & Related Damage 12/2022	423,935	0	0	0	0.00	0.00	0.00	0.00
30168 - Wind Event 3/3/2023	1,879,043	0	0	0	0.00	0.00	0.00	0.00
30169 - Police Statewide SRO Program Grant	3,409,313	0	0	0	0.00	0.00	0.00	0.00
30171 - CCA Surplus Revenue 2010B	47,666,173	0	0	0	0.00	0.00	0.00	0.00
30172 - Fire HazMat Recovery	0	0	0	301,000	0.00	0.00	0.00	0.00
30173 - Opioid Settlements	5,955	5,833,300	5,880,500	6,857,800	21.49	16.49	16.49	0.00
30174 - FIN CCFO Metro Cohort	27,530	0	0	0	0.00	0.00	0.00	0.00

(See explanations of all footnotes on the first page of this appendix.)

Expenditures Overview: Financial Schedules

SCHEDULE 3 - HISTORICAL EXPENDITURES

	FY2024 Actual	FY2025 Budget	FY2026 Budget	FY2027 Budget	FTE FY2025	FTE FY2026	FTE FY2027	FTE FY2026-FY2027
30175 - Equipment & Major Maintenance Fund 2023	36,764,926	0	0	0	0.00	0.00	0.00	0.00
30176 - C-PACER	28,253	200,000	200,000	200,000	0.00	0.00	0.00	0.00
30177 - Storms and Tornadoes 12/9/2023	324,512	0	0	0	0.00	0.00	0.00	0.00
30195 - CBID Safety & Assessment Fund	3,844,506	4,100,000	4,288,500	5,938,200	0.00	0.00	0.00	0.00
30196 - Surplus Fund	49,744,364	0	0	0	0.00	0.00	0.00	0.00
30200 - Police Task Force Fund	1,596,925	2,220,000	2,220,000	2,220,000	6.00	6.00	6.00	0.00
30201 - Police 2020 JAG Grant	168,821	0	0	0	0.00	0.00	0.00	0.00
30202 - Police 2021 JAG Grant	222,909	530,800	0	0	0.00	0.00	0.00	0.00
30203 - Police 2022 JAG Grant	357,270	547,000	0	0	0.00	0.00	0.00	0.00
30204 - Health Title V Clean Air Act	44,203	50,000	50,000	50,000	0.00	0.00	0.00	0.00
30206 - Health Clean Air Permit Prgm	280,862	321,500	321,500	321,500	3.00	4.00	4.00	0.00
30207 - Police 2023 JAG Grant	185,117	0	0	0	0.00	0.00	0.00	0.00
30208 - Police 2024 JAG Grant	0	494,200	494,200	494,200	0.00	0.00	0.00	0.00
30215 - Finance Innovation Investment	(53,451)	94,000	186,700	201,500	0.00	0.00	0.00	0.00
30216 - American Rescue Plan Act-COVID Stimulus	80,115,246	0	0	0	17.00	23.00	23.00	0.00
30217 - Police Public Safety Alliance Fund	0	0	100,000	100,000	0.00	0.00	0.00	0.00
30218 - County Clerk Title Fees	68,175	55,000	100,000	200,000	0.00	0.00	0.00	0.00
30219 - Fire Special Events	411,616	0	0	0	0.00	0.00	0.00	0.00
30221 - Federal Funds Reserve	28,606	16,000,000	20,000,000	1,000,000	0.00	2.00	2.00	0.00
30222 - Texas Flood 05/04/2024	218,805	0	0	0	0.00	0.00	0.00	0.00
30223 - Texas Flood 05/29/2024	170,155	0	0	0	0.00	0.00	0.00	0.00
30260 - Farmers' Market Grant Fund	20,076	29,300	46,300	52,300	0.00	0.38	0.38	0.00
30262 - Fair Commission Sponsorships/Grants	5,308	4,200	0	0	0.00	0.00	0.00	0.00
30267 - Finance Pension Asset Management	0	1,327,600	1,327,600	1,327,600	7.00	7.00	7.00	0.00
30276 - SPA Pub Fac Arena Revenue 98	553,777	0	0	0	0.00	0.00	0.00	0.00
30277 - SPA Stadium Capital	129,022	0	0	0	0.00	0.00	0.00	0.00
30281 - SPA Stadium $2 Ticket Tax	125	0	0	0	0.00	0.00	0.00	0.00
30288 - SPA Arena Account 2019	27,342,975	29,009,600	30,400,000	30,400,000	0.00	0.00	0.00	0.00
30289 - SPA Arena Revenue 2019	2,124,872	2,168,000	2,200,000	2,200,000	0.00	0.00	0.00	0.00
30290 - SPA MLS Soccer Tax Revenue Fund	6,605,013	0	0	0	0.00	0.00	0.00	0.00
30294 - SPA MLS Soccer 2020 Tax Revenue Trust	6,267,458	0	0	0	0.00	0.00	0.00	0.00
30318 - County Clerk EIVS Fees	877	5,000	30,000	250,000	0.00	0.00	0.00	0.00
30319 - POL COVID-19 2020 Emergency Supplement	(171)	0	0	0	0.00	0.00	0.00	0.00
30320 - Metro IMPROVE Act Transit Admin Fund	0	59,300,000	164,426,000	169,100,000	0.00	0.00	0.00	0.00
30322 - Metro Transit Operating Expense Fund	0	43,135,000	60,160,600	69,101,100	13.00	63.00	86.00	23.00
30350 - SPA Ballpark Revenue 2013A	1,635,463	0	0	0	0.00	0.00	0.00	0.00
30351 - SPA Ballpark Revenue 2013B	982,033	0	0	0	0.00	0.00	0.00	0.00
30359 - Special Events Fund	13,868,708	16,972,300	20,823,800	21,000,000	0.00	0.00	0.00	0.00
30360 - Rainy Day Fund	1,143,530	0	0	0	0.00	0.00	0.00	0.00
30370 - ITS Community Asset & Land Use Fund	1,764,540	3,314,600	2,782,300	3,393,400	10.00	10.00	10.00	0.00
30401 - Library Services	1,122,863	1,475,100	205,900	205,900	12.73	11.46	11.46	0.00
30404 - Library Special Projects	411,372	2,041,000	1,941,200	1,941,200	0.00	0.00	0.00	0.00
30406 - CCA CMHOF Maintenance Reserve	200,000	0	0	0	0.00	0.00	0.00	0.00
30408 - NDOT Grants	162,192	1,511,800	1,531,100	270,700	9.00	9.00	9.00	0.00
30418 - County Clerk T&R Fees	14,755	350,000	750,000	910,000	0.00	0.00	0.00	0.00
30501 - Solid Waste Operations	49,544,549	54,052,600	58,660,600	65,773,400	121.00	155.00	172.00	17.00
30502 - Solid Waste Grant	201,276	865,500	84,400	189,600	0.00	0.00	0.00	0.00
30503 - Tire Waste	871,337	600,000	600,000	600,000	0.00	0.00	0.00	0.00
30508 - NDOT Sidewalk	3,603,778	0	0	0	0.00	0.00	0.00	0.00
30509 - NDOT Surplus Parking Fund	9,058,120	8,177,300	3,650,000	3,235,200	0.00	0.00	0.00	0.00
30511 - NDOT Paving	279,963	0	0	0	0.00	0.00	0.00	0.00
30512 - Parking Management Program	2,392,135	3,986,600	4,738,500	4,805,500	26.00	31.00	31.00	0.00
30600 - Demolition Fund	222,992	275,000	275,000	275,000	0.00	0.00	0.00	0.00
30702 - Advance Planning & Research	(11,315)	126,700	126,700	126,700	0.00	0.00	0.00	0.00
30704 - Planning Grant Fund	0	99,800	70,100	0	0.00	0.00	0.00	0.00
30709 - Mixed Income PILOT - HEFB	281	30,000	10,000	10,000	0.00	0.00	0.00	0.00
30764 - Metro Area Computer Mapping	91,207	70,500	70,500	70,500	0.00	0.00	0.00	0.00
30801 - Parks Special Projects	260,303	1,194,900	499,400	64,200	2.17	2.17	2.17	0.00
30802 - Parks Resale Inventory	4,188,836	2,800,000	3,100,000	3,100,000	0.00	0.00	0.00	0.00
30905 - Federal IRA of 2022 - IRS Tax Rebate	0	300,000	0	3,300,000	0.00	0.00	0.00	0.00
31260 - SPA Stadium Revenue 2023	43,206,434	0	22,679,000	23,020,600	0.00	0.00	0.00	0.00
31261 - SPA Stadium Revenue - A/B Indenture	29,445,919	0	0	0	0.00	0.00	0.00	0.00
31262 - SPA Stadium Revenue - C/D Indenture	1,805,364	0	0	0	0.00	0.00	0.00	0.00
31264 - Stadium PSL Sales Contribution Revenue	12,673,679	0	0	0	0.00	0.00	0.00	0.00
31282 - SPA Pub Imp Stadium Revenue 04	1,348,177	0	0	0	0.00	0.00	0.00	0.00
31283 - SPA Stadium Capital Improvements	7,593,331	0	0	0	0.00	0.00	0.00	0.00
31500 - MAC Admin & Leasehold	1,969,990	8,641,800	10,002,900	11,665,600	21.98	21.98	21.98	0.00
31501 - MAC Local Programs	4,555	2,500	2,500	2,500	0.00	0.00	0.00	0.00
31502 - MAC Headstart Grant	19,904,185	23,267,700	24,961,500	25,398,200	195.44	195.44	195.44	0.00
31503 - MAC LIHEAP Grant	8,713,170	13,055,500	7,400,500	6,409,300	14.50	14.50	14.50	0.00
31504 - MAC CSBG Grant	1,585,770	2,026,400	1,675,900	1,540,500	20.00	20.00	20.00	0.00
31505 - MAC Summer Food Program	848,241	1,236,800	936,600	936,600	16.33	16.33	16.33	0.00
31506 - MAC CACFP	1,217,299	1,600,400	1,354,900	1,357,900	4.00	4.00	4.00	0.00
31508 - MAC BF/AF Care Program	266,339	828,500	465,800	465,800	8.75	8.75	8.75	0.00

(See explanations of all footnotes on the first page of this appendix.)

Expenditures Overview: Financial Schedules

SCHEDULE 3 - HISTORICAL EXPENDITURES

	FY2024 Actual	FY2025 Budget	FY2026 Budget	FY2027 Budget	FTE FY2025	FTE FY2026	FTE FY2027	FTE FY2026-FY2027
31511 - MAC Parent Club Federal Funds	4,732	4,500	4,500	4,500	0.00	0.00	0.00	0.00
31512 - MAC Community Srvc Assistance	1,218,575	364,800	364,800	364,800	0.00	0.00	0.00	0.00
31514 - MAC ComSrv Poverty Summit	43,064	25,100	25,100	25,100	0.00	0.00	0.00	0.00
31519 - MAC Share the Warmth	79,792	100,000	100,000	100,000	0.00	0.00	0.00	0.00
31521 - MAC The Kresge Foundation Grant	101,707	422,700	456,500	0	3.00	3.00	3.00	0.00
31522 - MAC Youth Grant	5,052,980	3,361,400	2,524,200	2,099,200	10.00	10.00	10.00	0.00
31523 - MAC Workforce	475,324	425,600	390,000	390,000	4.00	4.00	4.00	0.00
31526 - MAC Federal COVID Rent-Utility Asst	400,627	0	0	0	0.00	0.00	0.00	0.00
31527 - MAC ERA II Emergency Rent Assistance	60,667	0	0	0	0.00	0.00	0.00	0.00
31528 - MAC State Reallocated Funding	179,512	0	0	0	0.00	0.00	0.00	0.00
31531 - MAC Martha O'Bryan TAEM	0	0	160,000	58,700	0.00	0.00	0.00	0.00
32051 - OFS Grant Fund	668,958	691,500	698,500	698,500	7.63	7.63	7.63	0.00
32060 - General Services Grant Fund	36,410	644,400	2,200,000	2,200,000	0.00	0.00	0.00	0.00
32104 - OFS Donations Fund	1,590	0	0	45,000	0.00	0.00	0.00	0.00
32138 - OHS Homelessness Grants Fund	461,435	494,000	514,300	1,277,600	1.00	3.00	3.00	0.00
32141 - Arts Commission Special Projects	0	0	0	43,000	0.00	0.00	0.00	0.00
32200 - Health Department Grant Fund	37,956,090	49,936,600	33,682,500	27,986,700	375.03	218.85	218.85	0.00
32205 - Election Commission Grant Fund	617,934	0	0	0	0.00	0.00	0.00	0.00
32211 - Historical Commission Grant Fund	99,291	195,700	73,100	0	0.00	0.00	0.00	0.00
32219 - District Attorney Grant Fund	256,781	320,400	0	0	2.00	2.00	2.00	0.00
32226 - Juvenile Court Grant Fund	2,620,362	2,989,200	3,180,700	2,673,200	30.00	25.00	25.00	0.00
32227 - General Sessions Court Grant Fund	588,820	869,200	1,054,400	959,300	2.00	3.00	3.00	0.00
32228 - State Trial Court Grant Fund	3,465,553	3,657,400	3,397,000	60,000	47.89	47.89	47.89	0.00
32229 - Veteran's Treatment Court Operations	1,140	2,700	2,700	2,700	0.00	0.00	0.00	0.00
32230 - Sheriff Grant Fund	699,550	188,600	188,600	188,600	0.00	0.00	0.00	0.00
32231 - Police Grant Fund	3,213,148	6,364,600	1,760,100	1,760,100	10.00	2.00	2.00	0.00
32232 - Fire Department Grant Fund	18,470	0	0	0	0.00	0.00	0.00	0.00
32237 - Social Services Grant Fund	1,088,988	927,300	1,178,800	1,178,800	0.00	0.00	0.00	0.00
32240 - ITS Grant Fund	120,564	1,975,200	1,975,200	1,975,200	0.00	0.00	0.00	0.00
32241 - Arts Commission Grant Fund	74,981	0	0	0	0.00	0.00	0.00	0.00
32250 - OEM Grant Fund	813,616	3,160,500	1,734,200	300,000	0.00	0.00	0.00	0.00
32300 - Parks Department Grant Fund	505,627	931,500	417,700	230,000	5.81	3.89	3.89	0.00
33000 - Parks Master Plan	79,282	229,000	229,000	229,000	3.00	3.00	3.00	0.00
33024 - Criminal Court Clerk Victims Assistance	47,322	50,500	50,500	50,000	0.00	0.00	0.00	0.00
33075 - General Services Energy Program	0	40,000	40,000	40,000	0.00	0.00	0.00	0.00
34155 - Nash Educ Comm & ArtsTVCapital	95,039	200,000	200,000	200,000	0.00	0.00	0.00	0.00
35039 - MNPS Flood 2010	58,323	0	0	0	0.00	0.00	0.00	0.00
35119 - MNPS Special Projects	14,583,661	13,247,400	0	16,500,000	0.00	0.00	0.00	0.00
35132 - X-MNPS Federal/State Grants	0	131,973,400	0	0	0.00	0.00	0.00	0.00
35133 - MNPS Unemployment Comp	60,988	205,000	0	0	0.00	0.00	0.00	0.00
35135 - MNPS Charter School	208,319,516	212,395,700	0	219,000,000	0.00	0.00	0.00	0.00
35137 - MNPS IDEA	22,701,926	26,921,886	0	0	0.00	0.00	0.00	0.00
35154 - MNPS Title I	38,079,451	41,244,297	0	0	0.00	0.00	0.00	0.00
35158 - MNPS School Lunchroom	62,955,924	62,548,000	68,468,300	73,405,500	0.00	0.00	0.00	0.00
35160 - MNPS Other Title Grants	10,236,032	13,774,114	0	0	0.00	0.00	0.00	0.00
35164 - MNPS ROTC	295,841	0	0	0	0.00	0.00	0.00	0.00
35165 - MNPS Surplus Fund	4,592,086	0	0	0	0.00	0.00	0.00	0.00
35200 - MNPS Other State Grants	20,218,329	0	0	0	0.00	0.00	0.00	0.00
35300 - MNPS Other Federal Grants	21,703,500	1,824,014	0	0	0.00	0.00	0.00	0.00
35302 - MNPS ESSER 2.0	(1,659,167)	0	0	0	0.00	0.00	0.00	0.00
35303 - MNPS ESSER 3.0	183,522,872	37,315,747	0	0	0.00	0.00	0.00	0.00
35400 - MNPS Other Federal Direct	5,624,139	0	0	0	0.00	0.00	0.00	0.00
37039 - W&S SW Flood 2010 Home Buyouts	8,800,798	0	0	0	0.00	0.00	0.00	0.00
37040 - W&S Flood 2010 Capital	875,077	0	0	0	0.00	0.00	0.00	0.00
37041 - W&S Stormwater Tree Bank	289,307	325,000	325,000	200,000	0.00	0.00	0.00	0.00
37150 - W&S SW Tree Canopy Fund	956,900	1,500,000	1,500,000	1,500,000	0.00	0.00	0.00	0.00
38005 - Gulch Central Business Imp Dst	935,029	983,500	1,272,400	792,100	0.00	0.00	0.00	0.00
39005 - South Nashville Central Business Imp Dst	730,216	725,000	1,105,000	2,000,000	0.00	0.00	0.00	0.00
40298 - SPA MLS Soccer Constr Rev Bds 2020	1,645,188	0	0	0	0.00	0.00	0.00	0.00
40301 - SPA MLS Contribution Soccer Constr	(543,171)	0	0	0	0.00	0.00	0.00	0.00
40304 - SPA Stadium Project Rev Bonds 2023A	8,431,709	0	0	0	0.00	0.00	0.00	0.00
40305 - SPA Stadium Project Rev Bonds 2023A COI	3,197,514	0	0	0	0.00	0.00	0.00	0.00
40306 - SPA Stadium Project Rev Bonds 2023B	2,050,992	0	0	0	0.00	0.00	0.00	0.00
40307 - SPA Stadium Project Rev Bonds 2023B COI	731,515	0	0	0	0.00	0.00	0.00	0.00
40308 - SPA Stadium Project Rev Bonds 2023C	1,002,641	0	0	0	0.00	0.00	0.00	0.00
40309 - SPA Stadium Project Rev Bonds 2023C COI	555,515	0	0	0	0.00	0.00	0.00	0.00
40310 - SPA Stadium Proj Rev Bds Taxable 2023D	10,792,508	0	0	0	0.00	0.00	0.00	0.00
40311 - SPA Stad Proj Rev Bds Taxable 2023D COI	1,878,398	0	0	0	0.00	0.00	0.00	0.00
40313 - SPA New Titans Stadium Construction Fund	131,887,946	0	0	0	0.00	0.00	0.00	0.00
40471 - CCA Non-Bond Funded Cap Proj	12,681,470	0	0	0	0.00	0.00	0.00	0.00
47335 - W&S Extension & Replacement	200,480,887	155,063,900	160,306,600	135,007,700	0.00	0.00	0.00	0.00
47336 - W&S SRF Capital Proj 2020	4,325,585	0	0	0	0.00	0.00	0.00	0.00

(See explanations of all footnotes on the first page of this appendix.)

Expenditures Overview: Financial Schedules

SCHEDULE 3 - HISTORICAL EXPENDITURES

	FY2024 Actual	FY2025 Budget	FY2026 Budget	FY2027 Budget	FTE FY2025	FTE FY2026	FTE FY2027	FTE FY2026-FY2027
47337 - W&S Revenue Bonds Series 2021A	(7,982,594)	0	0	0	0.00	0.00	0.00	0.00
47338 - W&S WIFIA Process Advancement Loan	48,409,299	0	0	0	0.00	0.00	0.00	0.00
47346 - W&S SW Capital Improvements	(2,642,012)	4,888,900	5,041,600	5,369,000	0.00	0.00	0.00	0.00
47352 - W&S Stormwater Quality Project	0	245,000	245,000	245,000	0.00	0.00	0.00	0.00
47410 - W&S Construction Cap Proj FY10	127,026,578	0	0	0	0.00	0.00	0.00	0.00
47465 - W&S Non-Bond Funded Cap Projs	2,467,395	0	0	0	0.00	0.00	0.00	0.00
49107 - DES MCC Infrastructure FY11 CP	54,739	0	0	0	0.00	0.00	0.00	0.00
49116 - USD DES FY16 S/F Capital Projs	1,408,647	0	0	0	0.00	0.00	0.00	0.00
49964 - SPA CAFR Elimination	(6,656,925)	0	0	0	0.00	0.00	0.00	0.00
49999 - CCA Capital Project CAFR	(341,235,015)	0	0	0	0.00	0.00	0.00	0.00
50109 - Property Loss	15,445,860	0	0	0	0.00	0.00	0.00	0.00
50122 - Metro Self-Insured Liability	4,847,487	0	0	0	0.00	0.00	0.00	0.00
50123 - Employee Blanket Bond	193,352	0	0	0	0.00	0.00	0.00	0.00
50135 - Employee ProfessionalLiability	150,000	0	0	0	0.00	0.00	0.00	0.00
50165 - Self-Insured Death Benefit	100,000	0	0	0	0.00	0.00	0.00	0.00
50267 - Judgments & Losses	5,203,097	0	0	0	0.00	0.00	0.00	0.00
51137 - Information Technology Service	48,343,297	51,153,800	64,554,200	72,524,300	165.99	170.99	172.99	2.00
51138 - ITS Technology Revolving	1,669,308	393,000	403,200	3,403,200	0.00	0.00	0.00	0.00
51154 - Office of Fleet Management	33,813,117	39,337,400	43,619,100	44,549,000	93.00	103.00	103.00	0.00
51180 - Treasury Management	1,209,005	1,670,700	2,189,900	2,251,400	10.00	10.00	10.00	0.00
52177 - Employees Med Benefit Trust	123,917,930	0	0	0	0.00	0.00	0.00	0.00
52180 - Cigna Choice Fund	151,182,081	0	0	0	0.00	0.00	0.00	0.00
52200 - IOD Network (Injured-On-Duty)	21,294,448	0	0	0	0.00	0.00	0.00	0.00
55143 - MNPS Self-Insured Liability	2,575,593	0	0	0	0.00	0.00	0.00	0.00
55145 - MNPS Prof Employees Trust	174,355,136	176,000,000	0	0	0.00	0.00	0.00	0.00
55146 - MNPS Print Shop	1,208,372	1,200,000	0	1,000,000	0.00	0.00	0.00	0.00
60002 - MTA-Component Unit	321,472	0	0	0	1.00	1.00	1.00	0.00
60008 - SPA Sports Authority Component Unit	2,115,837	1,789,300	3,944,900	4,231,300	4.00	4.00	4.00	0.00
60120 - East Bank Development Authority	0	0	3,000,000	2,000,000	0.00	4.00	4.00	0.00
60152 - Farmers Market	2,742,968	2,829,000	3,215,500	3,276,500	7.38	7.38	7.38	0.00
60156 - Fair Commission	4,265,108	4,691,600	5,034,100	5,438,000	28.24	28.24	28.24	0.00
60161 - Municipal Auditorium	2,877,100	2,950,800	3,643,100	3,882,700	10.00	10.00	10.00	0.00
60271 - Music City Center Operations	31,292,718	58,624,000	63,487,100	71,921,900	0.00	0.00	0.00	0.00
61190 - Surplus Property Auction	1,213,053	1,335,900	1,531,400	7,647,500	8.00	8.00	8.00	0.00
61200 - Police Impound	375,773	500,000	500,000	500,000	0.00	0.00	0.00	0.00
63100 - CCA Revenue 2010A	125,947,548	0	0	0	0.00	0.00	0.00	0.00
63300 - CCA Revenue 2010B	194,953,764	0	0	0	0.00	0.00	0.00	0.00
67311 - W&S Revenue	(370,858,222)	392,880,000	418,739,000	419,859,000	0.00	0.00	0.00	0.00
67331 - W&S Operating	178,293,828	199,196,900	213,918,500	240,416,400	884.00	884.00	962.00	78.00
67332 - W&S Operating Reserve	0	619,200	588,900	1,059,900	0.00	0.00	0.00	0.00
67411 - W&S SW Stormwater Revenue	2,706,457	38,580,000	40,144,000	41,505,000	0.00	0.00	0.00	0.00
67431 - W&S SW Stormwater Operating	29,595,206	34,191,100	35,102,400	36,136,000	134.00	134.00	134.00	0.00
68200 - DES Revenue Account (Oper)	(6,750,776)	0	0	0	0.00	0.00	0.00	0.00
68201 - DES Oper General Acct	20,854,934	22,506,200	22,370,400	22,370,400	0.00	0.00	0.00	0.00
68202 - DES Oper EDS Repair&Replace	648,676	0	0	0	0.00	0.00	0.00	0.00
68206 - DES Operating Reserve	202,442	0	0	0	0.00	0.00	0.00	0.00
TOTAL SPECIAL REVENUE, WORKING CAPITAL, & OTHER FUNDS	**2,567,521,400**	**2,447,529,157**	**1,999,288,500**	**2,277,835,700**	**2,394.36**	**2,332.37**	**2,452.37**	**120.00**
GROSS FTEs					**11,241.34**	**11,675.99**	**12,035.29**	**359.30**

(See explanations of all footnotes on the first page of this appendix.)

Expenditures Overview: Internal Service Funds

Internal Service Funds

Internal service funds are used by Metro Government to identify and account for costs incurred by one department to provide goods and services to other departments and agencies. For FY27, the Internal Service Funds that recover their budget through billings to departments will be Information Technology Services, which includes radio billings, and General Services, which includes Fleet Management and Surplus Property. Below is a brief description of the services provided by each fund:

- Information Technology Service (ITS) – Infrastructure and support functions related to applications, voice and data connectivity and security, mail and access management, file storage, servers, technical help desk, data center operations, some radio communication services, and personal computing devices.
- Fleet Management (Fleet) – Fleet management, fuel services, and maintenance.
- Surplus Property – Handling and disposition of surplus property.

Below are two schedules that show the details of the FY27 billings and the FY26-FY27 budget change broken down by Internal Service Fund. Once the Budget Ordinance is adopted, the FY26-FY27 change for each internal service fee will be allocated to departmental budgets.

Summary Schedule FY2027

Internal Service Billings

	ITS FY27 Billings (Includes Radio Billings)	Fleet FY27 Billing	Surplus Pro FY27 Billing	Total FY27 Billings
10101 GSD General	**48,203,400**	**33,529,600**	**263,200**	**81,996,200**
18301 USD General	-	-	-	**-**
General Fund Subsidies				
30501 Solid Waste Operations	551,700	5,239,700	11,600	5,803,000
60008 SPA Sports Authority CU	72,400	-	800	73,200
Total General Fund Subsidies	**624,100**	**5,239,700**	**12,400**	**5,876,200**
Other Special Rev/Grant Funds				
30200 Police Task Force Fund	-	5,900	-	5,900
30322 Metro Transit Operating Expense Fund	-	190,700	-	190,700
31500 MAC Admin & Leasehold	1,750,600	-	10,100	1,760,700
31502 MAC Headstart Grant	-	433,400	-	433,400
32226 Juvenile Court Grant Fund	-	-	-	-
32228 State Trial Court Grant Fund	-	14,800	-	14,800
35131 MNPS General Purpose	7,909,900	-	91,400	8,001,300
51137 Information Technology Service	-	23,600	13,100	36,700
51154 Office of Fleet Management	619,600	-	17,400	637,000
51180 Treasury Management	66,200	-	900	67,100
60120 East Bank Development Authority	177,300	-	-	177,300
60152 Farmers Market	82,000	-	600	82,600
60156 Fair Commission	239,900	-	1,000	240,900
60161 Municipal Auditorium	87,300	-	700	88,000
60271 Music City Center Operations	527,300	-	-	527,300
61190 Surplus Property Auction	33,600	12,700	-	46,300
67331 W&S Operating	5,096,600	3,979,300	42,400	9,118,300
67431 W&S SW Stormwater Operating	649,500	1,107,400	7,000	1,763,900
Total Other Special Rev/Grant Funds	**17,239,800**	**5,767,800**	**184,600**	**23,192,200**
Direct Billings to Outside Accounts/Fund Balance	**6,457,000**	**11,900**	**1,187,300**	**7,656,200**
Grand Total	**72,524,300**	**44,549,000**	**1,647,500**	**118,720,800**

Expenditures Overview: Internal Service Funds

Summary Schedule FY2027

Internal Service Budget Variances FY2026 - FY2027

	ITS FY26 - FY27 Budget Variance	Fleet FY26 - FY27 Budget Variance	Surplus Property FY26 - FY27 Budget Variance	Total FY26 - FY27 Budget Variance
10101 GSD General	**4,987,100**	**923,500**	**15,200**	**5,925,800**
18301 USD General	-	-	-	-
General Fund Subsidies				
30501 Solid Waste Operations	203,600	(238,000)	200	(34,200)
60008 Sports Authority CU	9,600	-	400	10,000
General Fund Subsidies	**213,200**	**(238,000)**	**600**	**(24,200)**
Total Other Special Rev/Grant Funds				
30200 Police Task Force Fund	-	(17,100)	-	(17,100)
30322 Metro Transit Operating Expense Fund	-	190,700	-	190,700
31500 MAC Admin & Leasehold	275,400	-	(1,500)	273,900
31502 MAC Headstart Grant	-	21,800	-	21,800
32226 Juvenile Court Grant Fund	-	(15,500)	-	(15,500)
32228 State Trial Court Grant Fund	-	14,800	-	14,800
35131 MNPS General Purpose	1,070,200	-	3,800	1,074,000
51137 Information Technology Service	-	13,900	2,300	16,200
51154 Office of Fleet Management	70,600	-	8,900	79,500
51180 Treasury Management	4,000	-	500	4,500
60120 East Bank Development Authority	177,300	-	-	177,300
60152 Farmers Market	3,800	-	-	3,800
60156 Fair Commission	60,000	-	1,000	61,000
60161 Municipal Auditorium	12,800	-	100	12,900
60271 Music City Center Operations	(20,100)	-	-	(20,100)
61190 Surplus Property Auction	3,000	1,400	-	4,400
67331 W&S Operating	504,600	34,000	900	539,500
67431 W&S SW Stormwater Operating	36,800	(7,700)	(600)	28,500
Total Other Special Rev/Grant Funds	**2,198,400**	**236,300**	**15,400**	**2,450,100**
Direct Billings to Outside Accounts/Fund Balance	**571,400**	**8,100**	**84,900**	**664,400**
Grand Total	**7,970,100**	**929,900**	**116,100**	**9,016,100**

Expenditures Overview: Internal Service Funds

Internal Service Allocation Methods

To help explain how the remaining internal service charges are calculated the following schedules outline how the costs are allocated for each of the internal service funds. Included are the list of activities in each department; the basis on which the costs of each activity are allocated; the total number of allocation units; the total cost to departments; the resulting cost per unit, where applicable; and a brief narrative example of how the allocation works. All schedules are based on the FY 2027 Budget.

FY27 Allocation Method by Activity

General Services Department

Activity	Allocation Basis	Total Allocation Units	Costs Allocated to Departments	Allocation or Cost Per Unit	Example
Fleet Services (Preventative Maintenance/Major Maintenance/Asset Management)	Actual usage by number of vehicles, by department	4,341	Submitted by General Services	Submitted by General Services	Charges determined by actual usage plus any additional vehicles given in current budget
Fuel Services	Percent of Actual Usage Reported by Fuel Master & Wright Express system	100%	Submitted by General Services	Submitted by General Services	Charges determined by recent actual usage statistics for departments
Metro Surplus Property Auction	Customer Budget Size as Percentage of Total of Customer Department Budgets	N/A	$460,200	Allocated	A department with 2% of Metro's budgeted expenditures will pay 2% of the costs allocated to departments.

Expenditures Overview: Internal Service Funds

FY27 Allocation Method by Activity Information Technology Services					
Activity	**Allocation Basis**	**Total Allocation Units**	**Costs Allocated to Departments**	**Allocation or Cost Per Unit (Annual)**	**Example**
Imaging Usage	Number of pages imaged	3,946,632	$301,372	$0.08	Department is charged $.006 monthly for each page imaged
Imaging Storage	Gigabytes of image storage required and access to imaged pages	22,598	$703,200	$31.12	Department is charged $2.59 monthly per GB of stored images
R12 Cloud HR and Payroll	Number of paychecks	692,768	$4,730,628	$6.83	Department is charged $0.57 monthly for each paycheck
R12 Cloud General Accounting	Number of R12 financial transactions (GL, AP, invoices, etc.)	430,779	$8,378,784	$19.45	Department is charged $1.62 monthly for each R12 transaction
R12 Cloud and Procurement Storage	Number of stored paychecks, accounting transactions, and purchase orders	8,367,203	$3,229,157	$0.39	Department is charged $0.03 monthly for each stored transaction
Kronos Time and Attendance	Number of Kronos transactions	118,768	$1,451,451	$12.22	Department is charged $1.02 monthly for each Kronos transaction
Oracle ULA	Percent of Use	51	$1,092,447	$21,420.53	Allocated to depts based on % of use
ESRI	Percent of Use	97	$912,158	$9,384.34	Allocated to depts based on % of use
HubNashville	Percent of Use	96	$1,694,405	$17,709.08	Allocated to depts based on % of use
CPMS	Percent of Use	244	$1,076,590	$4,412.25	Allocated to depts based on % of use
Budget System	Allocated to departments based on budget size	1,764,070,300	$2,064,287	$0.001	Department is charged $0.0001 per budgeted dollar
Tax System	Allocated 100% to Trustee	N/A	$39,001	N/A	Allocated 100% to Trustee
Land and Permitting System	Allocated to departments based on access, utilization, and transactions	% use	$632,577	N/A	Allocated to depts based on % of use
Nashville.gov	Equally distributed across departments on the Nashville.gov platform	56	$1,229,129	$21,948.73	Departments on Nashville.gov are charged $1,829.06 monthly
External Site - Full Support	Full support of sites external to Nashville.gov platform	2	$89,106	$44,553.00	Department is charged $3,712.75 monthly per external site supported
Web Traffic Tier 1 (0-10k Page Views)	Number of web page views	N/A	$0	$0.00	Department not charged if less than 10,000 annual page views
Web Traffic Tier 2 (10k - 100k Page Views)	Number of web page views	549,124	$50,554	$0.092	Department is charged $0.092 per page view
Web Traffic Tier 3 (Above 100k Page Views)	Number of web page views	13,651,814	$392,068	$0.029	Department is charged $0.029 per page view
Application Maintenance & Support	Number of allocated application support hours	5,078	$778,076	$153.22	Department is charged $153.22 for each allocated hour
Database Support	Number of databases supported	534	$334,390	$626.20	Department is charged $626.20 for each database supported

Expenditures Overview: Internal Service Funds

FY27 Allocation Method by Activity Information Technology Services					
Activity	**Allocation Basis**	**Total Allocation Units**	**Costs Allocated to Departments**	**Allocation or Cost Per Unit (Annual)**	**Example**
Desk Side Support	Number of personal computing devices supported	11,196	$5,092,515	$454.85	Department is charged $37.90 monthly per device supported
PC Asset Management	Number of PC devices managed (purchased/inventory records mgmt).	15,227	$980,102	$64.37	Department is charged $5.36 monthly per device managed
M365	Number of PCs	11,972	$1,500,265	$125.31	Department is charged $10.44 monthly per mailbox
Microsoft EA	License Cost	NA	$5,257,425	NA	Department is charged monthly based on cost of license type selected
Physical Server Housing	Facility housing allocated by units of rack space for physical servers	96	$652,858	$6,800.60	Department is charged $566.72 monthly per device housed in the ITS Data Center
Virtual Server Housing	Facility housing allocated by units of rack space for virtual servers	19.96	$71,958	$3,605.11	Department is charged $300.43 monthly per device housed in the ITS Data Center
Managed Physical Server	Number of physical servers supported	336	$2,059,241	$6,128.69	Department is charged $510.72 monthly per physical server supported
Managed Virtual Server	Number of virtual servers supported	351	$1,180,516	$3,363.29	Department is charged $280.27 monthly per virtual server supported
Storage (GB)	Gigabytes of storage space allocated	163,653	$823,546	$5.03	Departments is charged $0.42 monthly per GB of storage space
Network Nodes	Number of connections to the Metro network. (computing devices, VPN accounts, and multifunction devices)	19,556	$17,089,551	$873.88	Department is charged $72.82 monthly per connection
800 MHz Radio (Access to radio service w/Metro Owned Equipment)	Number of radios	7,993	$3,474,704	$434.72	Department is charged $36.23 monthly per connection
800 MHz Radio (Access to radio service w/o Metro Owned Equipment)	Number of radios	2,000	$503,496	$251.75	Department is charged $21.00 monthly per connection

METROPOLITAN GOVERNMENT
OF NASHVILLE AND DAVIDSON COUNTY

Section C

General Government & Fiscal Administration

Metro Council
Metro Clerk
Mayor's Office
Election Commission
Department of Law
Planning Commission
Human Resources
Register of Deeds
General Services
Historical Commission
Information Technology Services
Finance
Assessor of Property
Trustee
County Clerk
Office of Internal Audit
Office of Emergency Management
Department of Emergency Communications

1002 Metro Council - At A Glance

Mission The Metropolitan Council is vested with the legislative authority of the Metropolitan Government of Nashville and Davidson County and as such enacts ordinances and resolutions with respect to the powers of the Metropolitan Government granted by the Metropolitan Charter.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$4,154,900	$4,348,400	$4,283,200
Total Expenditures and Transfers	$4,154,900	$4,348,400	$4,283,200
Revenue 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	$0	$0	$0
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$0	$0	$0
Expenditures per Capita	$5.64	$5.83	$5.67

Position	Total Budgeted Positions	57	58	58

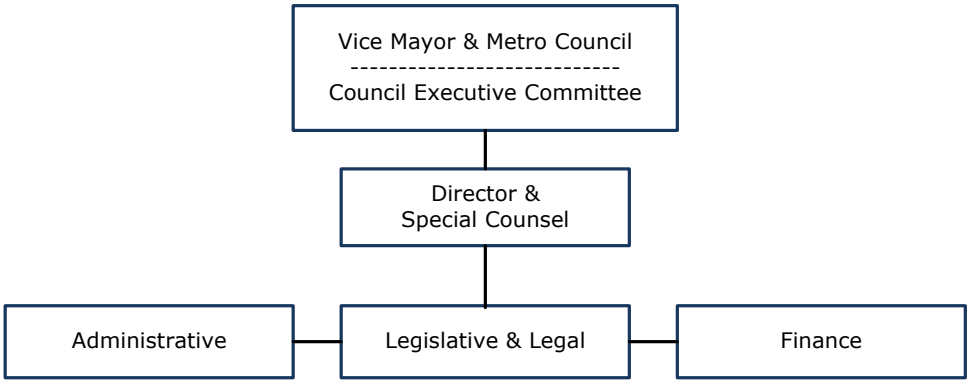
Contacts

Interim Director of Council Office: Brian Wilson — email: brian.wilson@nashville.gov
Finance Manager: Maria Caulder — email: maria.caulder@nashville.gov

204 Metro Courthouse 37201 — Phone: 615-862-6780

1002 Metro Council - At A Glance

Organizational Structure



1002 Metro Council - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	($65,200)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		($65,200)	
	TOTAL	**($65,200)**	

GSD - General Services District

1002 Metro Council - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	2,625,700	2,272,941	2,710,400	2,710,400	0	0.00%
Overtime	3,900	0	3,900	3,900	0	0.00%
All Other Salary Codes	6,200	25,192	6,200	6,200	0	0.00%
Fringe Benefits	934,400	880,093	952,400	952,400	0	0.00%
TOTAL PERSONNEL EXPENSES	3,570,200	3,178,225	3,672,900	3,672,900	0	0.00%
OTHER SERVICES:						
Utilities	400	358	400	400	0	0.00%
Professional & Purchased Services	299,200	122,723	287,100	287,100	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	1,000	1,165	2,000	2,000	0	0.00%
Internal Service Fees	158,200	159,605	191,200	191,200	0	0.00%
All Other Expenses	125,900	99,806	194,800	129,600	(65,200)	-33.47%
TOTAL OTHER SERVICES	584,700	383,658	675,500	610,300	(65,200)	-9.65%
TOTAL OPERATING EXPENSES	**4,154,900**	**3,561,884**	**4,348,400**	**4,283,200**	**(65,200)**	**-1.50%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**4,154,900**	**3,561,884**	**4,348,400**	**4,283,200**	**(65,200)**	**-1.50%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$5.64	$4.84	$5.83	$5.67	($0.16)	-2.74%

1002 Metro Council - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Svcs Division Manager	OR09	10863	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 2	OR01	07243	2	2.00	1	1.00	2	2.00	1	1.00
Admin Svcs Officer 3	OR03	07244	3	3.00	4	4.00	1	1.00	-3	-3.00
Admin Svcs Officer 4	OR05	07245	2	2.00	2	2.00	3	3.00	1	1.00
Assistant Metropolitan Atty 2	OR09	10869	1	1.00	2	2.00	3	3.00	1	1.00
Assistant Metropolitan Atty 4	OR12	10871	1	1.00	1	1.00	0	0.00	-1	-1.00
Council Member	CM	01334	40	40.00	40	40.00	40	40.00	0	0.00
Director/Special Counsel	NS	10557	1	1.00	1	1.00	1	1.00	0	0.00
Finance Admin	OR08	10108	0	0.00	1	1.00	1	1.00	0	0.00
Finance Mgr	OR10	06232	1	1.00	1	1.00	1	1.00	0	0.00
Finance Officer Senior	OR06	11178	1	1.00	1	1.00	1	1.00	0	0.00
Planner 3	OR08	06861	1	1.00	1	1.00	1	1.00	0	0.00
Planning Mgr 2	OR10	06863	1	1.00	0	0.00	0	0.00	0	0.00
Pub Info Coord	OR06	10132	0	0.00	0	0.00	1	1.00	1	1.00
Special Asst To The Dir	OR07	05945	1	1.00	1	1.00	1	1.00	0	0.00
Vice Mayor	VM	05754	1	1.00	1	1.00	1	1.00	0	0.00
10101 Total Positions & FTEs			**57**	**57.00**	**58**	**58.00**	**58**	**58.00**	**0**	**0.00**
Department Totals			**57**	**57.00**	**58**	**58.00**	**58**	**58.00**	**0**	**0.00**

1002 Metro Council
Program Purpose Statements

Council Staff Office Line of Business

Council Staff Office

The purpose of the Council Staff Office is to provide research and advisory services to the Council on legislative matters.

1003 Metro Clerk - At A Glance

Mission The mission of the Metropolitan Clerk is to record, preserve, and make accessible the regulations and transactions of the Metropolitan Government of Nashville and Davidson County, Tennessee; and in that capacity maintains the Metropolitan Charter and Code of Laws, legislation, actions by the Metropolitan Council, as well as many other duties as directed by the Metropolitan Charter and the Code of Laws.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$1,370,000	$1,764,500	$1,657,500
Total Expenditures and Transfers	$1,370,000	$1,764,500	$1,657,500
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$25,400	$27,400	$27,400
Other Governments and Agencies	0	0	0
Other Program Revenue	0	0	0
Total Program Revenue	$25,400	$27,400	$27,400
Non-Program Revenue	$2,200	$2,200	$2,200
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$27,600	$29,600	$29,600
Expenditures per Capita	$1.86	$2.37	$2.19

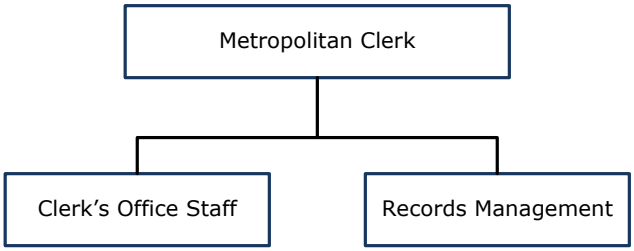
Position	Total Budgeted Positions	8	8	8

Contacts

Metropolitan Clerk: Austin Kyle
email: austin.kyle@nashville.gov
1 Public Square, Suite 205
Phone: 615-862-6770

1003 Metro Clerk - At A Glance

Organizational Structure



1003 Metro Clerk - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Software			
Additional Licenses	GSD	$88,200	Contractual increases for software expenses with multiple vendors.
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(25,200)	Agency's share of 1.5% Budget Efficiency Adjustment.
Non-recurring	GSD	(170,000)	Removal of one-time software implementation funding in FY26.
General Services District Total		($107,000)	
	TOTAL	**($107,000)**	

GSD - General Services District

1003 Metro Clerk - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	646,900	545,707	689,800	689,800	0	0.00%
Overtime	9,500	0	9,500	9,500	0	0.00%
All Other Salary Codes	(15,000)	9,815	4,900	4,900	0	0.00%
Fringe Benefits	235,000	214,402	244,300	244,300	0	0.00%
TOTAL PERSONNEL EXPENSES	876,400	769,924	948,500	948,500	0	0.00%
OTHER SERVICES:						
Utilities	500	478	500	500	0	0.00%
Professional & Purchased Services	72,300	57,675	72,300	72,300	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	10,000	0	10,000	10,000	0	0.00%
Internal Service Fees	231,000	232,688	315,400	315,400	0	0.00%
All Other Expenses	179,800	150,444	417,800	310,800	(107,000)	-25.61%
TOTAL OTHER SERVICES	493,600	441,285	816,000	709,000	(107,000)	-13.11%
TOTAL OPERATING EXPENSES	**1,370,000**	**1,211,209**	**1,764,500**	**1,657,500**	**(107,000)**	**-6.06%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**1,370,000**	**1,211,209**	**1,764,500**	**1,657,500**	**(107,000)**	**-6.06%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	25,400	30,600	27,400	27,400	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**25,400**	**30,600**	**27,400**	**27,400**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	2,200	2,280	2,200	2,200	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**2,200**	**2,280**	**2,200**	**2,200**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**27,600**	**32,880**	**29,600**	**29,600**	**0**	**0.00%**
Expenditures Per Capita	$1.86	$1.64	$2.37	$2.19	($0.18)	-7.59%

1003 Metro Clerk - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Svcs Mgr	OR07	07242	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 2	OR01	07243	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 3	OR03	07244	3	2.50	3	2.50	3	2.50	0	0.00
Admin Svcs Officer 4	OR05	07245	2	2.00	2	2.00	2	2.00	0	0.00
Metropolitan Clerk	DP01	03140	1	1.00	1	1.00	1	1.00	0	0.00
10101 Total Positions & FTEs			**8**	**7.50**	**8**	**7.50**	**8**	**7.50**	**0**	**0.00**
Department Totals			**8**	**7.50**	**8**	**7.50**	**8**	**7.50**	**0**	**0.00**

1003 Metro Clerk
Program Purpose Statements

Legislative Line of Business

Legislative Program

The purpose of the Legislative program is to manage the records and history of the city's legislative activity and the other official city government documents in a way that will ensure the integrity of the record and easy access to the information.

Records Management Line of Business

Records Management Program

The purpose of the Records Management Program is to provide professional document management, secure records destruction, and records management training services to all departments of the Metro Government and to provide a secure, centralized, off-site facility for storage of less active records of those departments.

1004 Mayor's Office - At A Glance

Mission The mission of the Mayor's Office is to serve the citizens of Davidson County by directing the executive and administrative functions of the Metropolitan Government. Through collaboration, policy, communications/outreach, customer service and performance management, the Mayor's Office drives an accountable, efficient and transparent government that works for everyone.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$6,653,100	$8,627,500	$8,885,000
Choose How You Move	190,000	3,678,800	5,618,100
Total Expenditures and Transfers	$6,843,100	$12,306,300	$14,503,100
Revenue 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	$0	$0	$0
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$0	$0	$0
Expenditures per Capita	$9.29	$16.50	$19.20

Position	Total Budgeted Positions	48	50	57

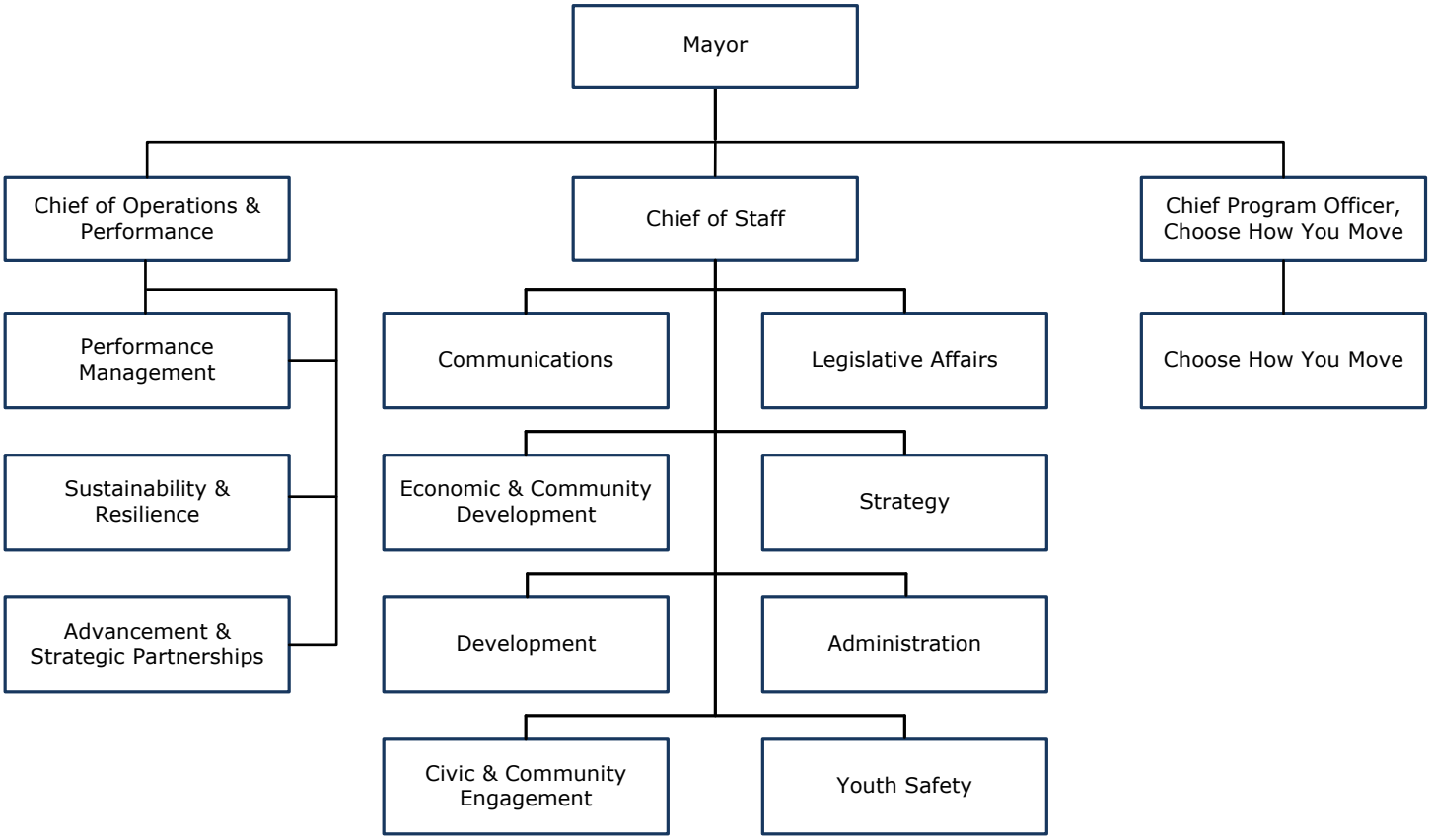
Contacts

Department Head: Freddie O'Connell, Mayor — email: Mayor@nashville.gov
Chief of Staff: Masami Tyson — email: masami.tyson@nashville.gov

100 Metro Courthouse 37201 — Phone: 615-862-6000

1004 Mayor's Office - At A Glance

Organizational Structure



1004 Mayor's Office - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Staffing			
Workforce Development	GSD	$196,400 1.00 FTE	Additional staffing to support Mayor Office for department efficiency
Crime Prevention	GSD	196,400 1.00 FTE	Additional staffing to support Mayor Office initiatives for Crime Prevention programming
Choose How You Move			
Finance Manager	SPF	(213,300) (1.00 FTE)	Moving Finance Manager from Mayor's Office to Finance Department for better alignment to Choose How You Move Programming needs
Staffing and Expenses	SPF	2,152,600 6.00 FTEs	Expanding Choose How You Move staff for alignment and expansion of Choose How You Move programming
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(135,300)	Agency’s share of 1.5% Budget Efficiency Adjustment
General Services District Total		$257,500 2.00 FTEs	
Special Purpose Funds Total		$1,939,300 5.00 FTEs	
	TOTAL	**$2,196,800** **7.00 FTEs**	

GSD - General Services District

SPF - Special Purpose Funds

1004 Mayor's Office - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	4,586,700	4,180,226	5,365,500	5,665,500	300,000	5.59%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	(84,700)	22,762	5,300	5,300	0	0.00%
Fringe Benefits	1,194,800	1,154,121	1,414,600	1,507,400	92,800	6.56%
TOTAL PERSONNEL EXPENSES	5,696,800	5,357,109	6,785,400	7,178,200	392,800	5.79%
OTHER SERVICES:						
Utilities	4,500	5,514	5,600	5,600	0	0.00%
Professional & Purchased Services	502,500	630,685	615,000	615,000	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	930	0	0	0	0.00%
Internal Service Fees	322,100	327,519	270,900	270,900	0	0.00%
All Other Expenses	127,200	116,977	950,600	815,300	(135,300)	-14.23%
TOTAL OTHER SERVICES	956,300	1,081,625	1,842,100	1,706,800	(135,300)	-7.34%
TOTAL OPERATING EXPENSES	**6,653,100**	**6,438,735**	**8,627,500**	**8,885,000**	**257,500**	**2.98%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**6,653,100**	**6,438,735**	**8,627,500**	**8,885,000**	**257,500**	**2.98%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	1,084	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**1,084**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**1,084**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$9.03	$8.74	$11.57	$11.76	$0.19	1.64%

1004 Mayor's Office - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	0	0	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	0	0	0	0	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	0	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	0	4,651	0	0	0	0.00%
TOTAL OTHER SERVICES	0	4,651	0	0	0	0.00%
TOTAL OPERATING EXPENSES	**0**	**4,651**	**0**	**0**	**0**	**0.00%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**0**	**4,651**	**0**	**0**	**0**	**0.00%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	5,147	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**5,147**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**5,147**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$0.00	$0.01	$0.00	$0.00	$0.00	0.00%

1004 Mayor's Office - Financial

Choose How You Move

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	140,300	39,283	955,000	1,587,600	632,600	66.24%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	13,498	0	0	0	0.00%
Fringe Benefits	39,700	3,569	283,300	486,500	203,200	71.73%
TOTAL PERSONNEL EXPENSES	180,000	56,349	1,238,300	2,074,100	835,800	67.50%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	13,963	2,007,000	3,082,000	1,075,000	53.56%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	10,000	442,690	433,500	462,000	28,500	6.57%
TOTAL OTHER SERVICES	10,000	456,653	2,440,500	3,544,000	1,103,500	45.22%
TOTAL OPERATING EXPENSES	**190,000**	**513,002**	**3,678,800**	**5,618,100**	**1,939,300**	**52.72%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**190,000**	**513,002**	**3,678,800**	**5,618,100**	**1,939,300**	**52.72%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**53,280**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**53,280**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$0.26	$0.70	$4.93	$7.44	$2.51	50.91%

1004 Mayor's Office - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Asst	NS	07241	0	0.00	1	1.00	1	1.00	0	0.00
Admin Asst	ST09	07241	1	1.00	0	0.00	0	0.00	0	0.00
Boards and Comm Liaison/Spec Proj-MO	NS	11132	1	1.00	1	1.00	1	1.00	0	0.00
Capital Invest Grant Corridor Project Mgr-CHYM	NS	11427	0	0.00	1	1.00	1	1.00	0	0.00
Chief Communications Officer/Sr Adv to the Mayor	NS	11018	0	0.00	1	1.00	1	1.00	0	0.00
Chief Development Officer-MO	NS	11296	1	1.00	1	1.00	1	1.00	0	0.00
Chief of Operations-MO	NS	11066	1	1.00	1	1.00	1	1.00	0	0.00
Chief of Staff-Mayor's Office	NS	10815	1	1.00	1	1.00	1	1.00	0	0.00
Communications Assistant-MO	NS	11312	1	1.00	1	1.00	1	1.00	0	0.00
Communications Director	NS	10531	1	1.00	1	1.00	1	1.00	0	0.00
Community Relations Manager-MO	NS	11363	1	1.00	0	0.00	0	0.00	0	0.00
Constituent Services Representative-MO	NS	11156	1	1.00	1	1.00	1	1.00	0	0.00
Data Architect and Analyst-MO	NS	11428	0	0.00	1	1.00	1	1.00	0	0.00
Dep Chief of Staff-Stategy-MO	NS	11426	0	0.00	1	1.00	1	1.00	0	0.00
Deputy Chief of Staff-MO	NS	11026	1	1.00	1	1.00	1	1.00	0	0.00
Deputy Dir Communications Operations-MO	NS	11372	0	0.00	1	1.00	1	1.00	0	0.00
Deputy Director Comm/Press Secretary-MO	NS	11297	1	1.00	1	1.00	1	1.00	0	0.00
Deputy Dir-Performance Mgmt-MO	NS	11161	1	1.00	1	1.00	1	1.00	0	0.00
Deputy Scheduler-MO	NS	11419	0	0.00	1	1.00	1	1.00	0	0.00
Digital Communications Manager-MO	NS	11433	0	0.00	1	1.00	1	1.00	0	0.00
Dir of Advancement & Strategic Partnership-MO	NS	11364	1	1.00	1	1.00	1	1.00	0	0.00
Dir of Economic & Comm Dev	NS	07929	1	1.00	1	1.00	1	1.00	0	0.00
Dir-Advancement & Strategic Partnership-MO	NS	11424	0	0.00	1	1.00	1	1.00	0	0.00
Director of Children and Youth-MO	NS	11299	1	1.00	1	1.00	1	1.00	0	0.00
Director Of Comm Engagement-MO		10927	1	1.00	0	0.00	0	0.00	0	0.00
Director of Development-MO	NS	11353	1	1.00	1	1.00	1	1.00	0	0.00
Director of Housing Programs	NS	11107	1	1.00	0	0.00	0	0.00	0	0.00
Director of hubNashville	NS	11139	1	1.00	1	1.00	1	1.00	0	0.00
Director of Legislative Affairs-MO	NS	11074	1	1.00	1	1.00	1	1.00	0	0.00
Director of New Americans	NS	11106	1	1.00	1	1.00	1	1.00	0	0.00
Director of Performance Mgmt-MO	NS	11079	1	1.00	1	1.00	1	1.00	0	0.00
Exec Asst - Office Mgr	NS	07931	1	1.00	1	1.00	1	1.00	0	0.00
Executive Assistant	NS	10300	1	1.00	1	1.00	1	1.00	0	0.00
GG Admin	NS	00000	0	0.00	0	0.00	1	1.00	1	1.00
Grants Manager-MO	NS	11291	1	1.00	0	0.00	1	1.00	1	1.00
Grants Writer-MO	NS	11365	1	1.00	1	1.00	1	1.00	0	0.00
Information Sys Media Analys 2	OR05	10471	1	1.00	0	0.00	0	0.00	0	0.00
Information Sys Media Analys 3	OR06	10472	1	1.00	0	0.00	0	0.00	0	0.00
ITS Deputy Director	OR14	10724	1	1.00	0	0.00	0	0.00	0	0.00
Manager- Entrepreneurship & Econ Dev-MO	NS	11349	1	1.00	1	1.00	1	1.00	0	0.00
Manager-Council Legislative Affairs-MO	NS	11352	1	1.00	1	1.00	1	1.00	0	0.00
Manager-State & Fed Legislative Affairs-MO	NS	11351	1	1.00	1	1.00	1	1.00	0	0.00
Manager-Workforce Development-MO	NS	11425	0	0.00	1	1.00	1	1.00	0	0.00
Mayor	MM	03035	1	1.00	0	0.00	0	0.00	0	0.00
Mayor	NS	03035	0	0.00	1	1.00	1	1.00	0	0.00
Multimedia Communications Assoc-MO	NS	11360	1	1.00	1	1.00	1	1.00	0	0.00
Office of Youth Safety Director-MO	NS	11405	0	0.00	1	1.00	1	1.00	0	0.00
Scheduler	NS	07170	1	1.00	1	1.00	1	1.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	5	1.25	1	1.00	1	1.00	0	0.00
Special Projects Asst-Operations-MO	NS	11313	1	1.00	1	1.00	1	1.00	0	0.00
Speechwriter/Comm Advisor-MO	NS	11138	1	1.00	1	1.00	1	1.00	0	0.00
Sr Director-Civic & Comm Engagement-MO	NS	11350	1	1.00	1	1.00	1	1.00	0	0.00
Sr Director-Sustainability & Resilience-MO	NS	11155	1	1.00	1	1.00	1	1.00	0	0.00
Staff Assistant-MO	NS	11078	2	2.00	1	1.00	1	1.00	0	0.00
Videographer-MO	NS	11357	1	1.00	1	1.00	1	1.00	0	0.00
10101 Total Positions & FTEs			**47**	**43.25**	**45**	**45.00**	**47**	**47.00**	**2**	**2.00**

1004 Mayor's Office - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
Metro Transit Operating Expense Fund 30322										
Chief Program Officer-CHYM	NS	11403	0	0.00	1	1.00	1	1.00	0	0.00
Communications Director-CHYM	NS	11423	0	0.00	1	1.00	1	1.00	0	0.00
Deputy Chief Program Officer-CHYM	NS	11404	0	0.00	1	1.00	1	1.00	0	0.00
Finance Mgr	OR10	06232	0	0.00	0	0.00	-1	-1.00	-1	-1.00
GG Admin	NS	00000	0	0.00	0	0.00	4	4.00	4	4.00
GG Admin	OR12	00000	0	0.00	0	0.00	1	1.00	1	1.00
Operations & Engagement Assoc-CHYM	NS	11413	0	0.00	1	1.00	1	1.00	0	0.00
Project Manager-CHYM	NS	11432	0	0.00	1	1.00	1	1.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	0	0.00	0	0.00	1	1.00	1	1.00
Special Projects Mgr	OR11	07762	1	1.00	0	0.00	0	0.00	0	0.00
30322 Total Positions & FTEs			**1**	**1.00**	**5**	**5.00**	**10**	**10.00**	**5**	**5.00**
Department Totals			**48**	**44.25**	**50**	**50.00**	**57**	**57.00**	**7**	**7.00**

1004 Mayor's Office
Program Purpose Statements

Executive Line of Business

Executive

The purpose of the Executive Program is to oversee the departmental annual budget review, legislative/contract review and Metro Nashville's environmental sustainability efforts.

Community Safety Partnership

Community Safety Partnership

To build safer communities through strategic partnerships, public engagement, and data-informed safety programs.

1005 Election Commission - At A Glance

Mission The Commission is responsible for providing free and fair federal, state and local elections to every eligible citizen of Davidson County so they have equal access to the election process and can exercise their right to vote.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$3,722,100	$4,023,800	$4,268,500
Total Expenditures and Transfers	$3,722,100	$4,023,800	$4,268,500
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$3,000	$28,000	$3,000
Other Governments and Agencies	15,100	15,100	15,100
Other Program Revenue	0	0	0
Total Program Revenue	$18,100	$43,100	$18,100
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$18,100	$43,100	$18,100
Expenditures per Capita	$5.05	$5.39	$5.65

Position	Total Budgeted Positions	37	37	37

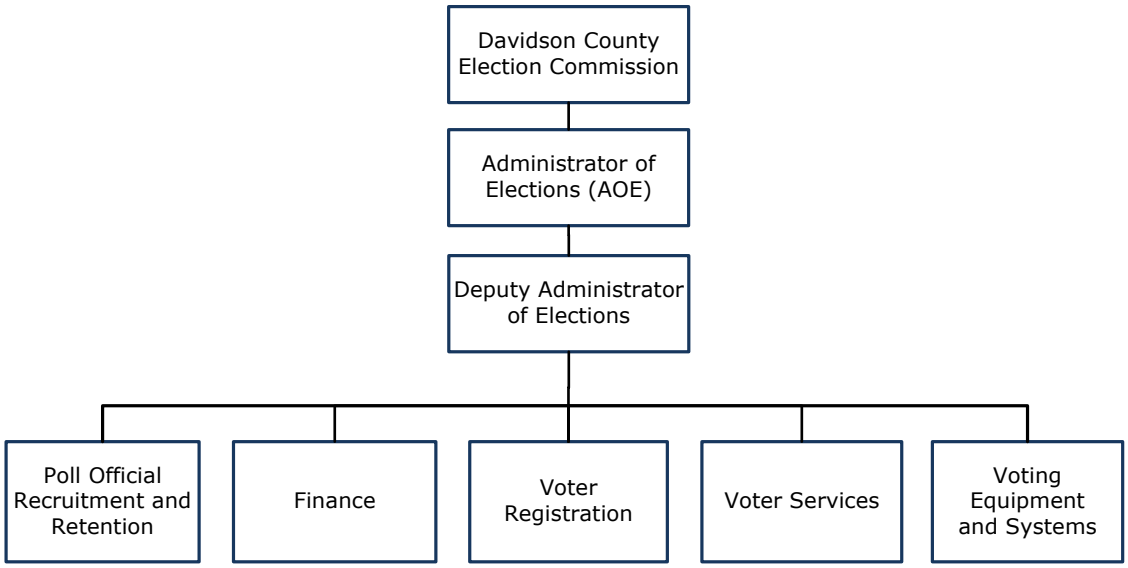
Contacts

Administrator of Elections: John Richardson — email: john.richardson@nashville.gov
Finance Manager: Rick Brown — email: rick.brown@nashville.gov

1417 Murfreesboro Pike 37217 — Phone: 615-862-8800

1005 Election Commission - At A Glance

Organizational Structure



1005 Election Commission - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Lease			
Lease Expense	GSD	$309,700	Additional funds for contractual lease increase
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(65,000)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		$244,700	
	TOTAL	**$244,700**	

GSD - General Services District

1005 Election Commission - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	2,187,800	1,687,865	2,224,100	2,224,100	0	0.00%
Overtime	2,300	2,435	2,300	2,300	0	0.00%
All Other Salary Codes	(39,500)	25,727	18,000	18,000	0	0.00%
Fringe Benefits	669,800	544,105	689,700	689,700	0	0.00%
TOTAL PERSONNEL EXPENSES	2,820,400	2,260,131	2,934,100	2,934,100	0	0.00%
OTHER SERVICES:						
Utilities	500	239	500	500	0	0.00%
Professional & Purchased Services	24,400	50,628	28,400	28,400	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	103,300	7,051	103,300	103,300	0	0.00%
Internal Service Fees	390,600	393,833	578,600	578,600	0	0.00%
All Other Expenses	382,900	844,834	378,900	623,600	244,700	64.58%
TOTAL OTHER SERVICES	901,700	1,296,585	1,089,700	1,334,400	244,700	22.46%
TOTAL OPERATING EXPENSES	**3,722,100**	**3,556,716**	**4,023,800**	**4,268,500**	**244,700**	**6.08%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**3,722,100**	**3,556,716**	**4,023,800**	**4,268,500**	**244,700**	**6.08%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	3,000	1,174	28,000	3,000	(25,000)	-89.29%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	15,100	14,223	15,100	15,100	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**18,100**	**15,397**	**43,100**	**18,100**	**(25,000)**	**-58.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**18,100**	**15,397**	**43,100**	**18,100**	**(25,000)**	**-58.00%**
Expenditures Per Capita	$5.05	$4.83	$5.39	$5.65	$0.26	4.82%

1005 Election Commission - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	0	0	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	0	0	0	0	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	0	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	0	0	0	0	0	0.00%
TOTAL OTHER SERVICES	0	0	0	0	0	0.00%
TOTAL OPERATING EXPENSES	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0.00%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	(22,083)	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**(22,083)**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**(22,083)**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%

1005 Election Commission - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Asst	ST09	07241	2	2.00	2	2.00	2	2.00	0	0.00
Admin Of Elections	NS	04080	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Mgr	OR07	07242	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 2	OR01	07243	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 3	OR03	07244	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 4	OR05	07245	4	4.00	4	4.00	4	4.00	0	0.00
Deputy Administrator of Elections	NS	11288	1	1.00	1	1.00	1	1.00	0	0.00
Election Commission Clk	NS	10931	1	0.50	1	0.50	1	0.50	0	0.00
Election Commissioner	NS	01743	5	0.50	5	0.50	5	0.50	0	0.00
Finance Mgr	OR10	06232	1	1.00	1	1.00	1	1.00	0	0.00
Info Systems App Analyst 3	OR06	07783	1	1.00	0	0.00	0	0.00	0	0.00
Info Systems App Analyst 3	IT06	07783	0	0.00	1	1.00	1	1.00	0	0.00
Machine Tech	NS	02954	2	2.00	2	2.00	2	2.00	0	0.00
Office Support Mgr	ST09	10119	1	1.00	1	1.00	1	1.00	0	0.00
Office Support Rep	ST05	11040	6	6.00	5	5.00	5	5.00	0	0.00
Office Support Rep Sr	ST06	11041	6	6.00	6	6.00	6	6.00	0	0.00
Office Support Spec 2	ST08	10124	0	0.00	1	1.00	1	1.00	0	0.00
Program Coord	OR02	06034	2	2.00	2	2.00	2	2.00	0	0.00
Special Asst To The Dir	OR07	05945	1	1.00	1	1.00	1	1.00	0	0.00
10101 Total Positions & FTEs			**37**	**32.00**	**37**	**32.00**	**37**	**32.00**	**0**	**0.00**
Department Totals			**37**	**32.00**	**37**	**32.00**	**37**	**32.00**	**0**	**0.00**

1005 Election Commission
Program Purpose Statements

Election Line of Business

Register to Vote Program

The purpose of the Register to Vote Program is to provide voter registration services to Davidson County residents in order to register to vote.

1006 Law - At A Glance

Mission The mission of the Department of Law is to provide legal and risk management services to the departments, boards, commissions, agencies, and officials of the Metropolitan Government so they can protect public resources and perform their responsibilities within the law.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$10,818,200	$12,793,500	$13,187,300
Choose How You Move	0	392,100	392,100
Total Expenditures and Transfers	$10,818,200	$13,185,600	$13,579,400
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$4,800	$5,400	$9,400
Other Governments and Agencies	2,457,400	2,457,400	2,457,400
Other Program Revenue	0	0	0
Total Program Revenue	$2,462,200	$2,462,800	$2,466,800
Non-Program Revenue	$114,400	$139,900	$153,700
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$2,576,600	$2,602,700	$2,620,500
Expenditures per Capita	$14.69	$17.68	$17.98

Position	Total Budgeted Positions	56	68	70

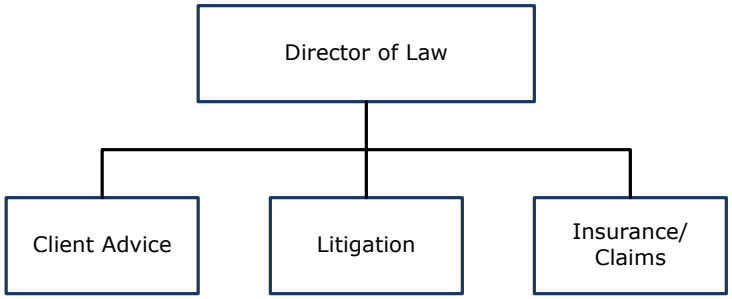
Contacts

Director of Law: Wallace Dietz
email: wally.dietz@nashville.gov
Deputy Director of Law: Tom Cross
email: tom.cross@nashville.gov

108 Metro Courthouse 37201
Phone: 615-862-6341

1006 Law - At A Glance

Organizational Structure



1006 Law - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Lease			
Lease Expense	GSD	$113,400	Additional funds for contractual lease increase
Staffing			
Salary and Benefits	GSD	460,000 2.00 FTEs	To provide funding for two positions who will assist with law related needs
Professional Fees			
Operational Funding	GSD	5,900	To provide additional funding needed to pay for Attorney's Professional Privilege Tax and TN Board of Professional Responsibility fees.
Contractual Requirement			
Westlaw Contract	GSD	5,300	Contractual increase for Westlaw which is legal resources used by Metro Attorneys
Continuing Education			
Operational Funding	GSD	10,000	Additional funds for Specialized Continuing Legal Education.
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(200,800)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		$393,800 2.00 FTEs	
	TOTAL	**$393,800** **2.00 FTEs**	

GSD - General Services District

1006 Law - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	6,966,500	6,601,479	8,309,500	8,665,700	356,200	4.29%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	20,400	70,063	20,400	20,400	0	0.00%
Fringe Benefits	2,007,000	1,934,957	2,402,900	2,506,700	103,800	4.32%
TOTAL PERSONNEL EXPENSES	8,993,900	8,606,499	10,732,800	11,192,800	460,000	4.29%
OTHER SERVICES:						
Utilities	500	358	500	500	0	0.00%
Professional & Purchased Services	664,800	402,523	649,000	660,000	11,000	1.69%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	1,200	2,545	1,200	1,200	0	0.00%
Internal Service Fees	205,300	209,385	272,200	272,200	0	0.00%
All Other Expenses	952,500	802,255	1,137,800	1,060,600	(77,200)	-6.79%
TOTAL OTHER SERVICES	1,824,300	1,417,065	2,060,700	1,994,500	(66,200)	-3.21%
TOTAL OPERATING EXPENSES	**10,818,200**	**10,023,564**	**12,793,500**	**13,187,300**	**393,800**	**3.08%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**10,818,200**	**10,023,564**	**12,793,500**	**13,187,300**	**393,800**	**3.08%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	4,800	4,264	5,400	9,400	4,000	74.07%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	2,457,400	2,457,400	2,457,400	2,457,400	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**2,462,200**	**2,461,664**	**2,462,800**	**2,466,800**	**4,000**	**0.16%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	114,400	79,613	139,900	153,700	13,800	9.86%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**114,400**	**79,613**	**139,900**	**153,700**	**13,800**	**9.86%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**2,576,600**	**2,541,277**	**2,602,700**	**2,620,500**	**17,800**	**0.68%**
Expenditures Per Capita	$14.69	$13.61	$17.15	$17.46	$0.31	1.81%

1006 Law - Financial

Choose How You Move

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	301,200	301,200	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	0	0	90,900	90,900	0	0.00%
TOTAL PERSONNEL EXPENSES	0	0	392,100	392,100	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	0	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	0	0	0	0	0	0.00%
TOTAL OTHER SERVICES	0	0	0	0	0	0.00%
TOTAL OPERATING EXPENSES	**0**	**0**	**392,100**	**392,100**	**0**	**0.00%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**0**	**0**	**392,100**	**392,100**	**0**	**0.00%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$0.00	$0.00	$0.53	$0.52	($0.01)	-1.89%

1006 Law - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Asst	ST09	07241	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Mgr	OR07	07242	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 3	OR03	07244	1	1.00	2	2.00	2	2.00	0	0.00
Admin Svcs Officer 4	OR05	07245	2	2.00	1	1.00	1	1.00	0	0.00
Assistant Metropolitan Atty 1	OR07	10868	3	3.00	7	7.00	8	8.00	1	1.00
Assistant Metropolitan Atty 2	OR09	10869	4	4.00	5	5.00	5	5.00	0	0.00
Assistant Metropolitan Atty 3	OR11	10870	9	9.00	9	9.00	9	9.00	0	0.00
Assistant Metropolitan Atty 4	OR12	10871	19	19.00	22	22.00	22	22.00	0	0.00
Assoc Metropolitan Attorney	OR13	07192	3	3.00	3	3.00	4	4.00	1	1.00
Claims Division Mgr	OR07	06675	0	0.00	1	1.00	1	1.00	0	0.00
Claims Rep 1	OR01	06674	0	0.00	2	2.00	2	2.00	0	0.00
Claims Rep 1	ST08	06674	1	1.00	0	0.00	0	0.00	0	0.00
Claims Rep 2	OR02	06673	0	0.00	1	1.00	1	1.00	0	0.00
Claims Rep 2	ST09	06673	1	1.00	0	0.00	0	0.00	0	0.00
Deputy Metropolitan Attorney	OR14	01496	1	1.00	1	1.00	1	1.00	0	0.00
Information Systems Advisor 1	OR09	07234	1	1.00	0	0.00	0	0.00	0	0.00
Information Systems Advisor 1	IT09	07234	0	0.00	1	1.00	1	1.00	0	0.00
Insurance Div Mgr	OR09	06581	1	1.00	0	0.00	0	0.00	0	0.00
Insurance Div Mgr	OR10	06581	0	0.00	1	1.00	1	1.00	0	0.00
Metropolitan Attorney	DP02	03130	1	1.00	0	0.00	0	0.00	0	0.00
Metropolitan Attorney	DP05	03130	0	0.00	1	1.00	1	1.00	0	0.00
Paralegal	OR03	07343	0	0.00	7	7.00	7	7.00	0	0.00
Paralegal	ST10	07343	7	7.00	0	0.00	0	0.00	0	0.00
10101 Total Positions & FTEs			**56**	**56.00**	**66**	**66.00**	**68**	**68.00**	**2**	**2.00**
Metro Transit Operating Expense Fund 30322										
Assistant Metropolitan Atty 3	OR11	10870	0	0.00	1	1.00	1	1.00	0	0.00
Assistant Metropolitan Atty 4	OR12	10871	0	0.00	1	1.00	1	1.00	0	0.00
30322 Total Positions & FTEs			**0**	**0.00**	**2**	**2.00**	**2**	**2.00**	**0**	**0.00**
Department Totals			**56**	**56.00**	**68**	**68.00**	**70**	**70.00**	**2**	**2.00**

1006 Law
Program Purpose Statements

Legal Services Line of Business

Contracts Program

The purpose of the Contracts Program is to provide negotiation, drafting and review services to the departments, boards, commissions, agencies, and officials of the Metropolitan Government so they can execute contracts legally and in a timely fashion.

Client Advice and Support Program

The purpose of Client Advice and Support Program is to provide legal advice and support to the departments, boards, commissions, agencies, and officials of the Metropolitan Government so that they can effectively and efficiently conduct the business of the Metropolitan Government.

Legislation Program

The purpose of the Legislation Program is to provide analysis and draft legislation services to the departments, boards, commissions, agencies and officials of the Metropolitan Government so they can propose and pass legislation that accomplishes their goals.

Litigation and Administrative Hearings Program

The purpose of the Litigation and Administrative Hearings Program is to provide representation and advocacy services to the departments, boards, commissions, agencies, officials of the Metropolitan Government and its employees so they can experience high quality dispute resolutions.

Risk Management Line of Business

Claims Program

The purpose of the Claims Program is to provide investigation, negotiation and recovery services to the departments, boards, commissions, agencies, and officials of the Metropolitan Government so they can minimize the financial impact of claims brought against the Metropolitan Government and maximize the monetary recovery of claims in favor of the Metropolitan Government.

Insurance Program

The purpose of the Insurance Program is to provide insurance management services to the departments, boards, commissions, agencies, and officials of the Metropolitan Government so they can adequately protect their assets at the best value.

1007 Planning Commission - At A Glance

Mission

The Planning Commission guides growth and development as Nashville and Davidson County evolve into a more socially, economically and environmentally sustainable community, with a commitment to the preservation of important assets, efficient use of public infrastructure, distinctive and diverse neighborhood character, free and open civic life, and choices in housing and transportation.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$13,060,500	$18,569,800	$20,922,000
Special Purpose Fund	327,000	277,300	207,200
Choose How You Move	0	570,400	570,400
Total Expenditures and Transfers	$13,387,500	$19,417,500	$21,699,600
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$2,533,500	$2,504,500	$2,504,500
Other Governments and Agencies	99,800	70,100	0
Other Program Revenue	0	0	0
Total Program Revenue	$2,633,300	$2,574,600	$2,504,500
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	50,000	50,000	50,000
Total Revenue and Transfers	$2,683,300	$2,624,600	$2,554,500
Expenditures per Capita	$18.17	$26.03	$28.73
Position Total Budgeted Positions	88	105	105

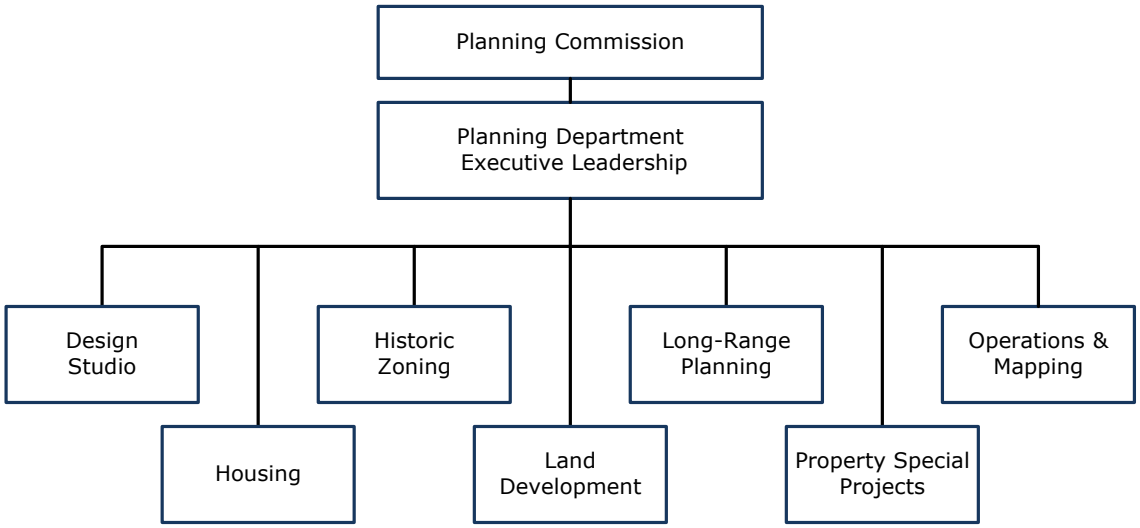
Contacts

Director of Planning: Lucy Kempf email: lucy.kempf@nashville.gov
Deputy Director of Operations: George Rooker email: george.rooker@nashville.gov

800 President Ronald Reagan Way 37210 Phone: 615-862-7150

1007 Planning Commission - At A Glance

Organizational Structure



1007 Planning Commission - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Unified Housing Strategy			
Eviction Right to Counsel	GSD	$2,400,000	Funding to provide legal representation to eligible tenants facing eviction to reduce homelessness and improve housing stability.
Homesharing Program	GSD	150,000	Funding to expand affordable housing options through homesharing arrangements that promote housing stability for residents.
Grants Management System	GSD	95,800	Funding for a centralized grants management system to streamline application, compliance, and reporting processes and strengthen program oversight.
Housing Dashboard	GSD	25,000	Funding for enhancements and increased licensing costs for the public-facing housing dashboard.
Special Purpose Fund Adjustments			
Grant Fund	SPF	(70,100)	To adjust budget for grants. This reflects a timing difference in grant accounting.
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(318,600)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		$2,352,200	
Special Purpose Funds Total		($70,100)	
	TOTAL	**$2,282,100**	

GSD - General Services District

SPF - Special Purpose Funds

1007 Planning Commission - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	9,012,800	7,802,836	11,060,300	11,060,300	0	0.00%
Overtime	0	612	0	0	0	0.00%
All Other Salary Codes	(163,400)	86,986	19,700	17,200	(2,500)	-12.69%
Fringe Benefits	2,723,700	2,285,719	3,336,600	3,335,500	(1,100)	-0.03%
TOTAL PERSONNEL EXPENSES	11,573,100	10,176,153	14,416,600	14,413,000	(3,600)	-0.02%
OTHER SERVICES:						
Utilities	300	239	300	300	0	0.00%
Professional & Purchased Services	690,800	1,055,663	2,692,700	5,269,700	2,577,000	95.70%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	3,200	13,124	3,200	3,000	(200)	-6.25%
Internal Service Fees	553,300	550,731	829,700	829,700	0	0.00%
All Other Expenses	239,800	329,318	627,300	406,300	(221,000)	-35.23%
TOTAL OTHER SERVICES	1,487,400	1,949,075	4,153,200	6,509,000	2,355,800	56.72%
TOTAL OPERATING EXPENSES	**13,060,500**	**12,125,228**	**18,569,800**	**20,922,000**	**2,352,200**	**12.67%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**13,060,500**	**12,125,228**	**18,569,800**	**20,922,000**	**2,352,200**	**12.67%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	2,500,000	2,251,460	2,500,000	2,500,000	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	185	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**2,500,000**	**2,251,645**	**2,500,000**	**2,500,000**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**2,500,000**	**2,251,645**	**2,500,000**	**2,500,000**	**0**	**0.00%**
Expenditures Per Capita	$17.73	$16.46	$24.90	$27.70	$2.80	11.24%

1007 Planning Commission - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	0	0	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	0	0	0	0	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	321,700	29,665	272,000	206,700	(65,300)	-24.01%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	5,300	20,296	5,300	500	(4,800)	-90.57%
TOTAL OTHER SERVICES	327,000	49,962	277,300	207,200	(70,100)	-25.28%
TOTAL OPERATING EXPENSES	**327,000**	**49,962**	**277,300**	**207,200**	**(70,100)**	**-25.28%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**327,000**	**49,962**	**277,300**	**207,200**	**(70,100)**	**-25.28%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	33,500	3,753	4,500	4,500	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	99,800	29,665	70,100	0	(70,100)	-100.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	19,335	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**133,300**	**52,753**	**74,600**	**4,500**	**(70,100)**	**-93.97%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**50,000**	**50,000**	**50,000**	**50,000**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**183,300**	**102,753**	**124,600**	**54,500**	**(70,100)**	**-56.26%**
Expenditures Per Capita	$0.44	$0.07	$0.37	$0.27	($0.10)	-27.03%

1007 Planning Commission - Financial

Choose How You Move

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	425,000	425,000	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	0	0	145,400	145,400	0	0.00%
TOTAL PERSONNEL EXPENSES	0	0	570,400	570,400	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	0	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	0	0	0	0	0	0.00%
TOTAL OTHER SERVICES	0	0	0	0	0	0.00%
TOTAL OPERATING EXPENSES	**0**	**0**	**570,400**	**570,400**	**0**	**0.00%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**0**	**0**	**570,400**	**570,400**	**0**	**0.00%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$0.00	$0.00	$0.76	$0.76	$0.00	0.00%

1007 Planning Commission - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Svcs Division Manager	OR09	10863	0	0.00	1	1.00	1	1.00	0	0.00
Admin Svcs Mgr	OR07	07242	2	2.00	4	4.00	4	4.00	0	0.00
Admin Svcs Officer 2	OR01	07243	3	3.00	3	3.00	3	3.00	0	0.00
Admin Svcs Officer 4	OR05	07245	1	1.00	4	4.00	4	4.00	0	0.00
Application Tech 2	ST08	10102	1	1.00	0	0.00	0	0.00	0	0.00
CAD/GIS Analyst 2	OR05	07730	0	0.00	1	1.00	1	1.00	0	0.00
CAD/GIS Analyst 2	ST11	07730	1	1.00	0	0.00	0	0.00	0	0.00
Compliance Inspector 3	ST11	07733	0	0.00	1	1.00	1	1.00	0	0.00
Development Director - City Architect Planning	NS	11217	1	1.00	1	1.00	1	1.00	0	0.00
Director of Development/Spec Projects	NS	11103	2	2.00	0	0.00	0	0.00	0	0.00
Finance Admin	OR08	10108	1	1.00	1	1.00	1	1.00	0	0.00
Finance Mgr	OR10	06232	0	0.00	1	1.00	1	1.00	0	0.00
Finance Officer Senior	OR06	11178	1	1.00	0	0.00	0	0.00	0	0.00
Historic Preservationist 1	OR05	06123	0	0.00	3	3.00	3	3.00	0	0.00
Historic Preservationist 2	OR06	07778	0	0.00	2	2.00	2	2.00	0	0.00
Human Resources Mgr	OR10	06531	1	1.00	1	1.00	1	1.00	0	0.00
Plan Asst Exec Dir-Prj Mgmt	OR13	10160	4	4.00	4	4.00	4	4.00	0	0.00
Planner 1	OR06	06860	21	21.00	17	17.00	17	17.00	0	0.00
Planner 2	OR07	06862	21	21.00	21	21.00	21	21.00	0	0.00
Planner 3	OR08	06861	6	6.00	9	9.00	9	9.00	0	0.00
Planning Deputy Ex Director	OR14	11119	2	2.00	2	2.00	2	2.00	0	0.00
Planning Exec Dir	DP02	01940	1	1.00	0	0.00	0	0.00	0	0.00
Planning Exec Dir	DP04	01940	0	0.00	1	1.00	1	1.00	0	0.00
Planning Mgr 1	OR09	10129	8	8.00	10	10.00	10	10.00	0	0.00
Planning Mgr 2	OR10	06863	6	6.00	8	8.00	8	8.00	0	0.00
Planning Tech	ST09	11346	1	1.00	1	1.00	1	1.00	0	0.00
Planning Tech Sr	ST11	11347	1	1.00	1	1.00	1	1.00	0	0.00
Program Spec 3	OR03	07380	1	1.00	1	1.00	1	1.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	1	0.25	1	0.50	1	0.50	0	0.00
Technical Services Manager	OR09	10890	0	0.00	1	1.00	1	1.00	0	0.00
Technical Specialist 2	OR06	07757	1	1.00	1	1.00	1	1.00	0	0.00
10101 Total Positions & FTEs			**88**	**87.25**	**101**	**100.50**	**101**	**100.50**	**0**	**0.00**
Metro Transit Operating Expense Fund 30322										
Planner 2	OR07	06862	0	0.00	2	2.00	2	2.00	0	0.00
Planner 3	OR08	06861	0	0.00	2	2.00	2	2.00	0	0.00
30322 Total Positions & FTEs			**0**	**0.00**	**4**	**4.00**	**4**	**4.00**	**0**	**0.00**
Department Totals			**88**	**87.25**	**105**	**104.50**	**105**	**104.50**	**0**	**0.00**

1007 Planning Commission
Program Purpose Statements

Design Studio Line of Business

Design Studio Program

The purpose of Planning's Design Studio is to provide guidance and best of practice design review for proposed projects in the urban core. Further, Design Studio oversees and administers the Downtown Code Design Review Committee, a Board that reviews pertinent proposed projects in all areas zoned downtown code. The Design Studio team consists of architects, landscape architects and planners who develop district standards and are instrumental in shepherding large scale studies.

Executive Leadership Line of Business

Executive Leadership Program

The purpose of the Executive Leadership Program is to provide management and leadership services to the department and community by providing tools, information, education and guidance as to critical planning alternatives and options necessary to attain a sustainable community.

Capital Planning & Research Program

The Capital Planning & Research Program leads the Planning Commission's role in assembling the annual Capital Improvements Budget and developing priorities based on Nashville's General Plan. The Program also supports coordination and planning among departments responsible for capital projects.

Finance & Adminstration Program

The purpose of the Finance & Administration Program is to assist the department with the management of its financial and human resources programs through strategic financial planning, budget preparation, financial analysis, processing financial transactions and payroll. This division also handles managing and tracking inventory, managing all human resources functions and staff training, implementing policies, and providing administrative support to all.

Mapping and Geographical Data Maintenance Line of Business

Geographic Data Maintenance Program

The Mapping Division maintains a complete and accurate set of Davidson County cadastral maps that show the location, size and boundary of every land parcel (over 285,000) in the county. The staff in the Mapping Division can provide copies of property maps as well as zoning maps, topographical maps, aerial maps, and digital data.

Housing Line of Business

Housing Program

The purpose of the Housing Program is to provide leadership on comprehensive city-wide housing strategies and policy development and coordinate the implementation and management of recommended programs and initiatives to address Nashville's housing needs, especially for persons experiencing housing insecurity and that facilitate the creation and preservation of affordable and workforce housing.

1007 Planning Commission
Program Purpose Statements

Land Development Line of Business

Land Development Program

The purpose of the Land Development Program is to provide design expertise, professional planning advice, and policy and regulatory tools and techniques to decision-makers, developers and the general public so they can have the information and regulatory framework to implement and apply the principles of sustainable development consistent with the community's vision established in the General Plan.

Planning Policy and Design Line of Business

Community Planning & Engagement Program

The purpose of the Community Planning Program is to work with residents, businesses, and other stakeholders to develop community and neighborhood plans addressing local land use, transportation, and environmental needs. The plans produce land use policy and capital improvement recommendations necessary to achieve comprehensive sustainable development aligned with the General Plan.

General Plan Update Program

The purpose of the General Plan Update Program is to create and maintain a community-driven blueprint that guides the future physical development of Nashville and Davidson County. The update process is an ongoing program that collects data, evaluates existing conditions and trends, establishes long-range goals and objectives, and identifies policy recommendations needed to achieve a unified countywide vision. The program involves regular and extensive community engagement with residents, businesses, community stakeholders, and regional, state, and federal partners to help shape Nashville's future well-being and prosperity.

Program Management Program

The purpose of the Project Management Program is to deliver technical studies and plans that serve as the foundation for the county's General Plan and Community Plans. Working with departments across Metro Nashville government and stakeholders throughout the county, the Project Management Program leads complex and integrated projects requiring careful coordination among multidisciplinary subject matter expertise from the public and private sectors.

Real Property Special Projects Line of Business

Real Property Special Projects Program

The purpose of the Special Projects Program is to provide dedicated project leadership and administrative support for complex Metro-owned property initiatives- including co-location of housing with specific Metro department facilities- by engaging Metro departments and the mayor's office. The Special Projects team works with key stakeholders to define public property needs, create project scopes, budgets, and schedules; and oversee consultant and procurement processes to advance projects through feasibility, concept, and preconstruction ultimately for implementation by the responsible Metro agencies.

Historic Zoning Line of Business

Historic Zoning Program

The purpose of the Historic Zoning Program is to provide advisory, evaluative, permit and interpretive products to owners of properties in historic neighborhoods and districts so they can proceed in a timely manner to preserve historic resources without damaging the historic and architectural integrity of the individual property or properties.

1008 Human Resources - At A Glance

Mission Metro Human Resources is committed to assisting our customers, both internal and external, by providing administration, information, and support in such areas as recruitment, compensation, benefits, safety, injury on duty, veteran benefit services, training, workforce diversity and culture, and employment relations.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$9,522,500	$10,741,000	$10,579,900
Total Expenditures and Transfers	$9,522,500	$10,741,000	$10,579,900
Revenue 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	$0	$0	$0
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$0	$0	$0
Expenditures per Capita	$12.93	$14.40	$14.01

Position	Total Budgeted Positions	79	82	81

Contacts

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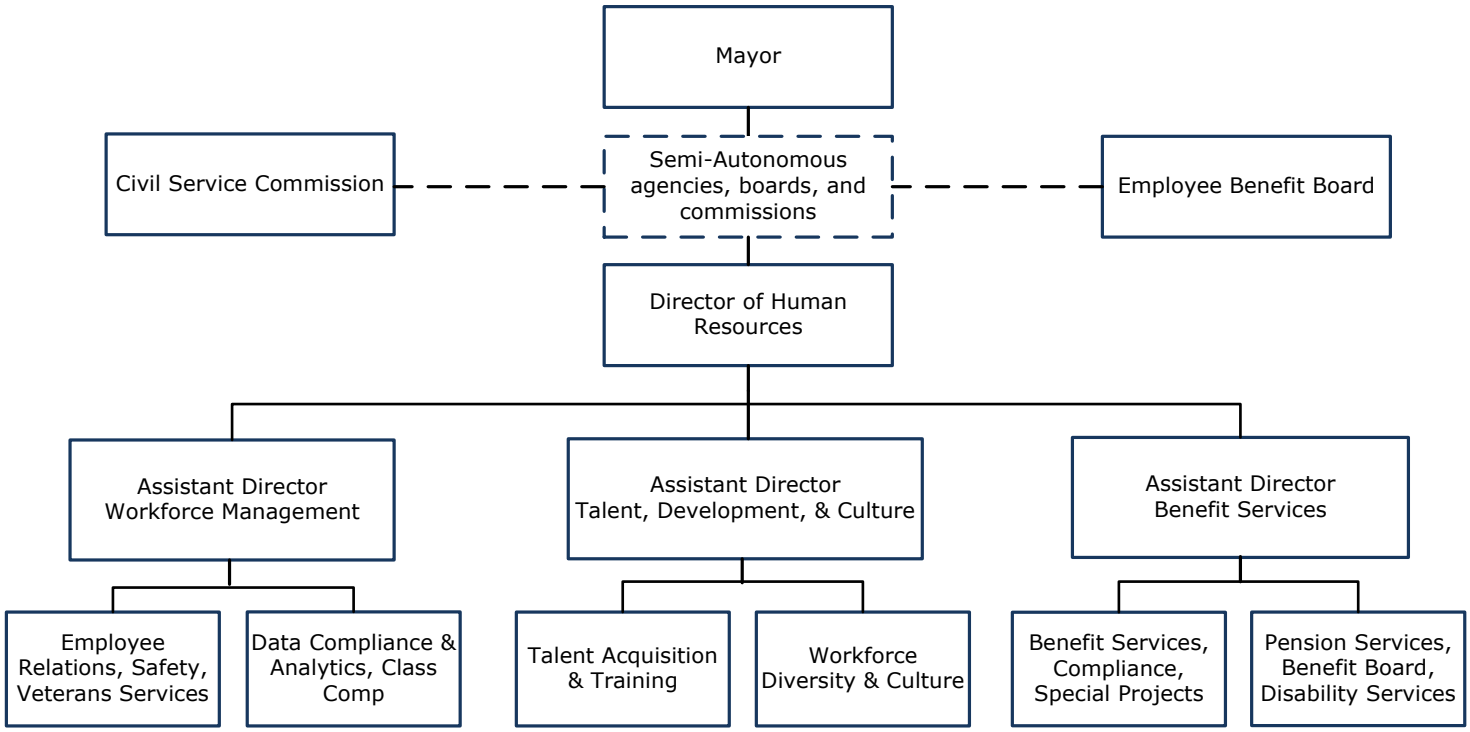
Assistant Director of Benefits: Ginger Hall — email: ginger.hall@nashville.gov
Assistant HR Director: Razel Jones — email: razel.jones@nashville.gov
Assistant HR Director: Stephen Cain — email: stephen.cain@nashville.gov
Finance Administrator: Jau'Nae Wilkins — email: jaunae.wilkins@nashville.gov

700 President Ronald Reagan Way, Suite 201. — Phone: 615-862-6640

1008 Human Resources - At A Glance

Organizational Structure



1008 Human Resources - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	($161,100)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		($161,100)	
	TOTAL	**($161,100)**	

GSD - General Services District

1008 Human Resources - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	5,782,300	5,119,573	6,526,400	6,526,400	0	0.00%
Overtime	500	0	500	500	0	0.00%
All Other Salary Codes	(91,900)	68,607	36,400	36,400	0	0.00%
Fringe Benefits	1,893,200	1,648,623	2,078,800	2,078,800	0	0.00%
TOTAL PERSONNEL EXPENSES	7,584,100	6,836,804	8,642,100	8,642,100	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	1,149,900	913,050	1,218,600	1,218,600	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	1,600	0	600	600	0	0.00%
Internal Service Fees	400,900	419,442	522,600	522,600	0	0.00%
All Other Expenses	386,000	257,692	357,100	196,000	(161,100)	-45.11%
TOTAL OTHER SERVICES	1,938,400	1,590,185	2,098,900	1,937,800	(161,100)	-7.68%
TOTAL OPERATING EXPENSES	**9,522,500**	**8,426,988**	**10,741,000**	**10,579,900**	**(161,100)**	**-1.50%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**9,522,500**	**8,426,988**	**10,741,000**	**10,579,900**	**(161,100)**	**-1.50%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$12.93	$11.44	$14.40	$14.01	($0.39)	-2.71%

1008 Human Resources - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Asst	ST09	07241	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 4	OR05	07245	2	2.00	2	2.00	2	2.00	0	0.00
Data Compliance Technician	OR03	11259	6	6.00	6	6.00	6	6.00	0	0.00
Finance Admin	OR08	10108	1	1.00	1	1.00	1	1.00	0	0.00
Human Resources Admin	OR08	07346	11	11.00	11	10.70	11	10.70	0	0.00
Human Resources Analyst	OR04	11180	17	17.00	14	14.00	14	14.00	0	0.00
Human Resources Analyst Senior	OR06	11181	21	20.49	23	22.49	23	22.49	0	0.00
Human Resources Asst Dir	OR13	06004	2	2.00	4	4.00	3	3.00	-1	-1.00
Human Resources Dir	DP02	01620	1	1.00	0	0.00	0	0.00	0	0.00
Human Resources Dir	DP04	01620	0	0.00	1	1.00	1	1.00	0	0.00
Human Resources Mgr	OR10	06531	5	5.00	5	5.00	5	5.00	0	0.00
Info Systems App Analyst 1	OR04	07779	1	1.00	0	0.00	0	0.00	0	0.00
Info Systems App Analyst 1	IT04	07779	0	0.00	1	1.00	1	1.00	0	0.00
Information Systems Advisor 1	OR09	07234	1	1.00	0	0.00	0	0.00	0	0.00
Information Systems Advisor 1	IT09	07234	0	0.00	1	1.00	1	1.00	0	0.00
Office Support Spec 2	ST08	10124	2	2.00	2	2.00	2	2.00	0	0.00
Safety Administrator	OR09	11120	1	1.00	1	1.00	1	1.00	0	0.00
Safety Specialist	OR04	11194	0	0.00	4	4.00	0	0.00	-4	-4.00
Safety Specialist	OR06	11194	2	2.00	0	0.00	4	4.00	4	4.00
Veterans Services Supervisor	OR06	11123	1	1.00	1	1.00	1	1.00	0	0.00
Veterans Srv Officer Sr	OR04	10993	3	3.00	3	3.00	3	3.00	0	0.00
Workforce Diversity Manager	OR10	11105	1	1.00	1	1.00	1	1.00	0	0.00
10101 Total Positions & FTEs			**79**	**78.49**	**82**	**81.19**	**81**	**80.19**	**-1**	**-1.00**
Department Totals			**79**	**78.49**	**82**	**81.19**	**81**	**80.19**	**-1**	**-1.00**

1008 Human Resources
Program Purpose Statements

Administration and Systems Support Line of Business

Administration and Systems Support

The purpose of Administration and Systems Support is to provide quality service and support to Metro departments and agencies with enterprise wide human resource and payroll systems; to maintain accurate personnel records; to assure compliance with policy and legal requirements; to maintain and provide appropriate and accurate Human Resource data as well as provide administrative support for central Human Resources. Administration and Systems Support contains the following areas: EBS, Payroll, Financials, Records Management, and HRIS.

Benefits Administration Benefit Board and Committees Line of Business

Benefit Services

The purpose of Benefit Services is to provide accurate, timely, quality benefit and resolution services to Metro employees and retirees; to ensure their health, retirement and other benefit services are satisfactory and that any concerns or issues are resolved in a timely manner. Benefit Services contains the following areas: Benefit Services and Compliance, Pension Services, Benefit Board, and Disability Services.

Employee Relations and Veteran Services Line of Business

Employee Relations

The purpose of Employee Relations is to provide training, consultation, policy development and interpretation, as well as providing administrative support and staff recommendations to the Employee Civil Service Commission in order to promote and maintain a professional, quality workforce with fair and equitable employment practices. Employee Relations contains the following areas: EEO, Training, Civil Service Commission, Veteran's Outreach, Safety, and Labor Relations.

Veteran Services Program

The purpose of Veteran Services is to advise Davidson County Veterans and their families of all rights, privileges, and benefits to which they may be entitled.

Workforce Management Line of Business

Workforce Management

The purpose of Workforce Management is to provide quality compensation products, career opportunities, staffing services, maintain classification and compensation systems as well as customer service and support to Metro departments and agencies in a timely and efficient manner, so they can meet and maintain their staffing needs while ensuring compliance with policy and legal requirements. The area of Workforce Management contains the following areas: Recruitment, Classification Compensation, Workforce Diversity, Equity, and Inclusion, and Risk Administration.

HR Central Employee Safety Line of Business

HR Central Employee Safety

The purpose of the Central HR Employee Safety is to advise and support departments with employee safety initiatives and inspections which includes: leading the Safety Division, Injury on Duty (IOD) program, and Drug-Free Workplace program.

1009 Register of Deeds - At A Glance

Mission The Mission of the Davidson County Register of Deeds office is to provide accurate recording of public records for all who use the Register's office. Our goal is to provide excellent customer service and convenient access to these records utilizing the latest technology in an effective, cost efficient and customer friendly manner.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$328,200	$384,000	$378,200
Special Purpose Fund	2,300	2,300	0
Total Expenditures and Transfers	$330,500	$386,300	$378,200
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$3,000,000	$3,000,000	$3,000,000
Other Governments and Agencies	0	0	0
Other Program Revenue	0	0	0
Total Program Revenue	$3,000,000	$3,000,000	$3,000,000
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$3,000,000	$3,000,000	$3,000,000
Expenditures per Capita	$0.45	$0.52	$0.50

Position	Total Budgeted Positions	0	0	0

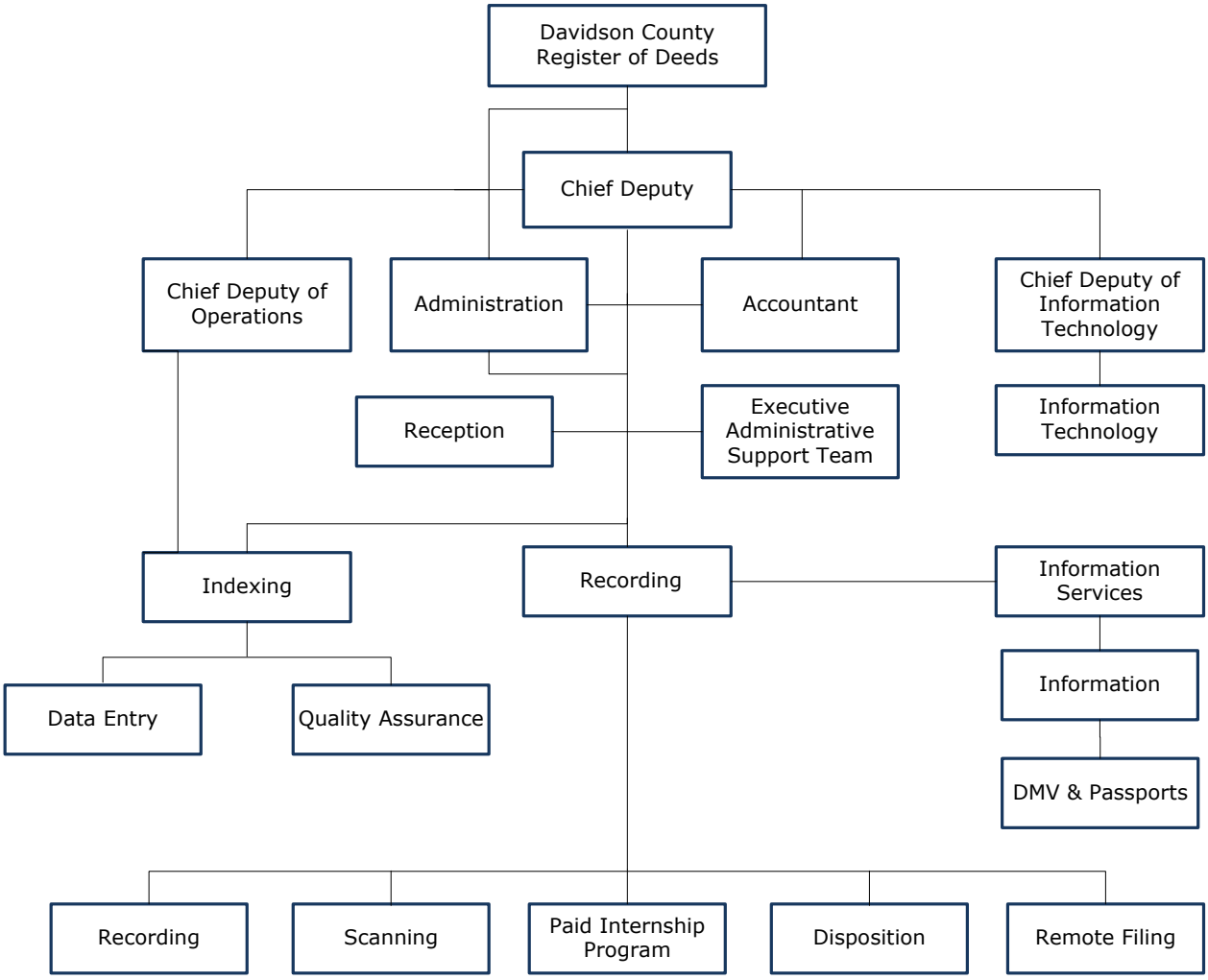
Contacts

Register of Deeds: Karen Johnson — email: karen.johnson@nashville.gov
Deputy Register Finance & Accounting: Nicole Tellmer — email: nicole.tellmer@nashville.gov

300 Deaderick Street, Nashville, Tennessee 37201 — Phone: 615-862-6790

1009 Register of Deeds - At A Glance

Organizational Structure



1009 Register of Deeds - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	($5,800)	Agency's share of 1.5% Budget Efficiency Adjustment.
Special Purpose Fund			
Special Purpose Fund Adjustment	SPF	(2,300)	Special Purpose Fund expense reduction for FY27.
General Services District Total		($5,800)	
Special Purpose Funds Total		($2,300)	
	TOTAL	**($8,100)**	

GSD - General Services District

SPF - Special Purpose Funds

1009 Register of Deeds - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	0	0	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	0	0	0	0	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	0	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	194,500	199,945	243,300	243,300	0	0.00%
All Other Expenses	133,700	12,736	140,700	134,900	(5,800)	-4.12%
TOTAL OTHER SERVICES	328,200	212,681	384,000	378,200	(5,800)	-1.51%
TOTAL OPERATING EXPENSES	**328,200**	**212,681**	**384,000**	**378,200**	**(5,800)**	**-1.51%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**328,200**	**212,681**	**384,000**	**378,200**	**(5,800)**	**-1.51%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	3,000,000	1,049,498	3,000,000	3,000,000	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**3,000,000**	**1,049,498**	**3,000,000**	**3,000,000**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**3,000,000**	**1,049,498**	**3,000,000**	**3,000,000**	**0**	**0.00%**
Expenditures Per Capita	$0.45	$0.29	$0.51	$0.50	($0.01)	-1.96%

1009 Register of Deeds - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	0	0	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	0	0	0	0	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	0	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	2,300	0	2,300	0	(2,300)	-100.00%
TOTAL OTHER SERVICES	2,300	0	2,300	0	(2,300)	-100.00%
TOTAL OPERATING EXPENSES	**2,300**	**0**	**2,300**	**0**	**(2,300)**	**-100.00%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**2,300**	**0**	**2,300**	**0**	**(2,300)**	**-100.00%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%

1009 Register of Deeds
Program Purpose Statements

Administration Line of Business

Administration Program

The purpose of the Administration Program is to record, index and maintain property records and other documents as specified by TCA.

1010 General Services - At A Glance

Mission General Services delivers an array of services to Metro agencies so that they are able to focus on and achieve their own missions.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$35,857,000	$40,661,800	$41,787,700
Internal Service Funds	40,673,300	45,150,500	52,196,500
Special Purpose Fund	684,400	2,240,000	2,240,000
Total Expenditures and Transfers	$77,214,700	$88,052,300	$96,224,200
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$40,841,700	$45,061,500	$46,171,900
Other Governments and Agencies	644,400	2,200,000	2,200,000
Other Program Revenue	0	0	0
Total Program Revenue	$41,486,100	$47,261,500	$48,371,900
Non-Program Revenue	$932,300	$1,102,400	$1,102,400
Transfers from Other Funds and Units	40,000	40,000	6,040,000
Total Revenue and Transfers	$42,458,400	$48,403,900	$55,514,300
Expenditures per Capita	$104.82	$118.05	$127.41

Position	Total Budgeted Positions	163	182	183

Contacts

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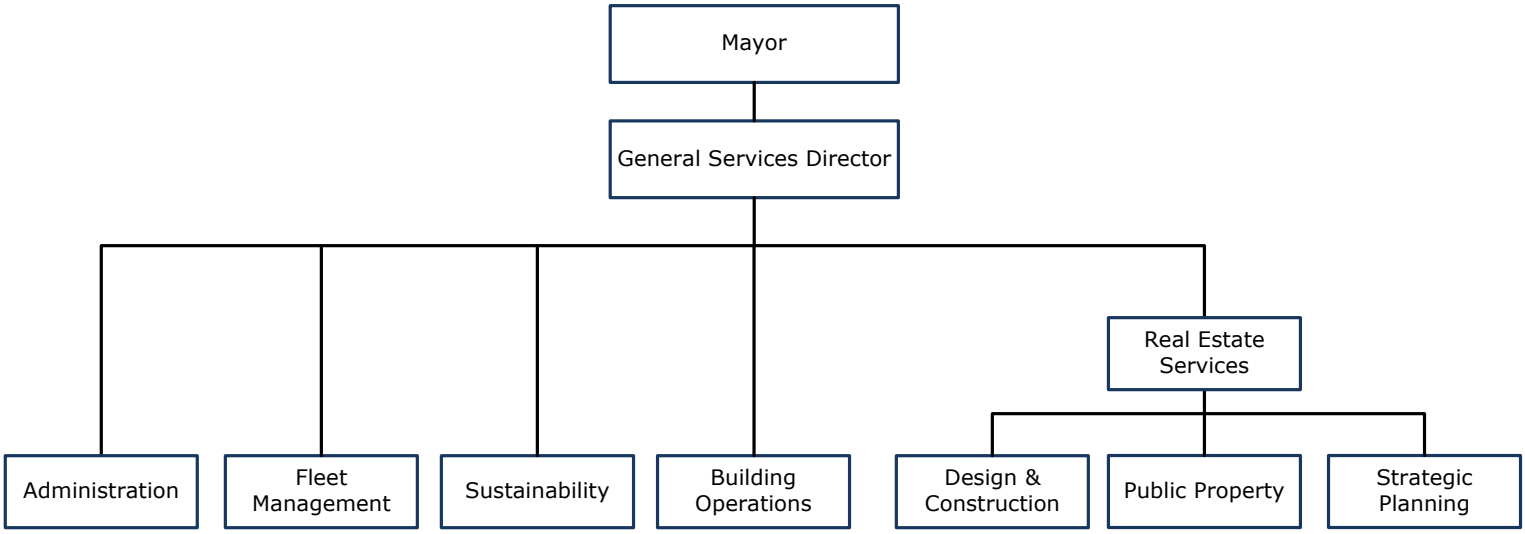
37219

Phone: 615-862-7129

1010 General Services - At A Glance

Organizational Structure



1010 General Services - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Building Operations			
New Facility Operations	GSD	617,000	To provide operational funding for new facilities that will be managed by General Services. This includes janitorial, maintenance, and utility services.
Contractual Increases	GSD	826,900	To provide funding for various contract increases related to building operations such as janitorial services, general facility maintenance, and grass/grounds maintenance.
Real Estate Services			
Salary, Benefits, and Supplies	GSD	318,400 1.00 FTE	To provide for funding for a Finance Officer Senior and other expenses for the Division of Real Estate Services.
Fleet Services			
Contractual Increases	ISF	145,300	To provide funding for contract increases related to fleet operations.
Fleet Additions	ISF	449,000	To provide the funding needed to cover the fuel, maintenance, and parts for the FY27 additional fleet vehicles requested by other Metro Departments and Agencies.
Non-allocated Financial Transactions			
Insurance Billings	ISF	8,900	Represents direct charges to department for insurance costs.
Injured on Duty (IOD) Charges	ISF	27,300	Charges that fund medical payments for employees who are injured in line-of-duty.
Internal Service Charges*	ISF	69,300	Delivery of centrally provided services including information systems, fleet management, radio, and surplus property
LOCAP Adjustments	ISF	49,700	Represents a portion of administrative overhead recovered by the general fund.
Pay Plan Allocation	ISF	246,500	Supports the hiring and retention of a qualified workforce.
Non-recurring Expense	ISF	50,000	To provide funding to support the closing of Nissan stadium.
Distribution of Surplus Property Sales Proceeds	ISF	6,000,000	Distribution of residual sales proceeds to the GSD General Fund
Budget Efficiency Adjustment	GSD	(636,400)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		$1,125,900	
		1.00 FTE	
Internal Service Funds Total		$7,046,000	
	TOTAL	**$8,171,900**	
		1.00 FTE	

GSD - General Services District

ISF - Internal Service Funds

* See Internal Service Charges section for details

1010 General Services - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	6,046,000	5,031,609	7,724,600	7,822,400	97,800	1.27%
Overtime	5,000	1	5,000	5,000	0	0.00%
All Other Salary Codes	31,900	71,613	32,400	32,400	0	0.00%
Fringe Benefits	1,797,700	1,591,102	2,324,300	2,359,700	35,400	1.52%
TOTAL PERSONNEL EXPENSES	7,880,600	6,694,325	10,086,300	10,219,500	133,200	1.32%
OTHER SERVICES:						
Utilities	8,553,000	6,914,563	8,936,700	9,300,000	363,300	4.07%
Professional & Purchased Services	8,136,400	7,898,055	8,782,500	9,380,100	597,600	6.80%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	8,652,800	9,293,344	9,327,900	9,965,400	637,500	6.83%
Internal Service Fees	947,500	979,947	1,269,600	1,272,600	3,000	0.24%
All Other Expenses	1,686,700	2,109,144	2,258,800	1,650,100	(608,700)	-26.95%
TOTAL OTHER SERVICES	27,976,400	27,195,054	30,575,500	31,568,200	992,700	3.25%
TOTAL OPERATING EXPENSES	**35,857,000**	**33,889,378**	**40,661,800**	**41,787,700**	**1,125,900**	**2.77%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**35,857,000**	**33,889,378**	**40,661,800**	**41,787,700**	**1,125,900**	**2.77%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	1,100,700	1,087,878	1,013,400	1,077,800	64,400	6.35%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**1,100,700**	**1,087,878**	**1,013,400**	**1,077,800**	**64,400**	**6.35%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	539,636	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**539,636**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**1,100,700**	**1,627,513**	**1,013,400**	**1,077,800**	**64,400**	**6.35%**
Expenditures Per Capita	$48.68	$46.01	$54.51	$55.33	$0.82	1.50%

1010 General Services - Financial

Internal Service Funds

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	6,641,900	5,843,643	7,795,200	7,998,500	203,300	2.61%
Overtime	106,800	23,419	106,800	106,800	0	0.00%
All Other Salary Codes	150,600	132,515	150,600	150,600	0	0.00%
Fringe Benefits	2,818,600	2,316,779	3,221,100	3,264,300	43,200	1.34%
TOTAL PERSONNEL EXPENSES	9,717,900	8,316,355	11,273,700	11,520,200	246,500	2.19%
OTHER SERVICES:						
Utilities	1,700	955	1,700	1,700	0	0.00%
Professional & Purchased Services	242,900	383,853	942,900	992,900	50,000	5.30%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	14,632,300	10,897,797	15,529,000	16,123,300	594,300	3.83%
Internal Service Fees	1,094,600	1,084,203	1,239,200	1,308,500	69,300	5.59%
All Other Expenses	14,983,900	14,305,348	16,164,000	16,200,200	36,200	0.22%
TOTAL OTHER SERVICES	30,955,400	26,672,157	33,876,800	34,626,600	749,800	2.21%
TOTAL OPERATING EXPENSES	**40,673,300**	**34,988,512**	**45,150,500**	**46,146,800**	**996,300**	**2.21%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**6,049,700**	**6,049,700**	**100%**
TOTAL EXPENSES & TRANSFERS	**40,673,300**	**34,988,512**	**45,150,500**	**52,196,500**	**7,046,000**	**15.61%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	39,741,000	41,275,818	44,048,100	45,094,100	1,046,000	2.37%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**39,741,000**	**41,275,818**	**44,048,100**	**45,094,100**	**1,046,000**	**2.37%**
NON-PROGRAM REVENUE:						
Compensation from Property	932,300	3,059,488	1,102,400	1,102,400	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**932,300**	**3,059,488**	**1,102,400**	**1,102,400**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**55,034,093**	**0**	**6,000,000**	**6,000,000**	**100%**
TOTAL REVENUE & TRANSFERS	**40,673,300**	**99,369,399**	**45,150,500**	**52,196,500**	**7,046,000**	**15.61%**
Expenditures Per Capita	$55.22	$47.50	$60.53	$69.11	$8.58	14.17%

1010 General Services - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	0	0	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	0	0	0	0	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	81,100	7,040	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	603,300	554,146	40,000	40,000	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	0	46,844	2,200,000	2,200,000	0	0.00%
TOTAL OTHER SERVICES	684,400	608,030	2,240,000	2,240,000	0	0.00%
TOTAL OPERATING EXPENSES	**684,400**	**608,030**	**2,240,000**	**2,240,000**	**0**	**0.00%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**684,400**	**608,030**	**2,240,000**	**2,240,000**	**0**	**0.00%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	644,400	608,030	2,200,000	2,200,000	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	522	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**644,400**	**608,552**	**2,200,000**	**2,200,000**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**40,000**	**0**	**40,000**	**40,000**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**684,400**	**608,552**	**2,240,000**	**2,240,000**	**0**	**0.00%**
Expenditures Per Capita	$0.93	$0.83	$3.00	$2.97	($0.03)	-1.00%

1010 General Services - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
Surplus Property Auction 61190										
Admin Svcs Officer 2	OR01	07243	0	0.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 3	OR03	07244	1	1.00	0	0.00	0	0.00	0	0.00
Application Tech 1	ST07	10100	1	1.00	1	1.00	1	1.00	0	0.00
Equip Inventory Asst 1	ST06	01872	3	3.00	3	3.00	3	3.00	0	0.00
Equip Inventory Asst 2	ST07	07301	1	1.00	1	1.00	1	1.00	0	0.00
Finance Admin	OR08	10108	1	1.00	0	0.00	0	0.00	0	0.00
General Svcs Div Mgr	OR09	07312	0	0.00	1	1.00	1	1.00	0	0.00
Office Support Spec 1	ST07	10123	1	1.00	1	1.00	1	1.00	0	0.00
61190 Total Positions & FTEs			**8**	**8.00**	**8**	**8.00**	**8**	**8.00**	**0**	**0.00**
GSD General 10101										
Admin Asst	ST09	07241	2	2.00	2	2.00	2	2.00	0	0.00
Admin Spec	ST11	07720	1	1.00	0	0.00	0	0.00	0	0.00
Admin Svcs Mgr	OR07	07242	7	7.00	6	6.00	6	6.00	0	0.00
Admin Svcs Officer 2	OR01	07243	1	1.00	2	2.00	2	2.00	0	0.00
Admin Svcs Officer 3	OR03	07244	6	6.00	6	6.00	6	6.00	0	0.00
Admin Svcs Officer 4	OR05	07245	3	3.00	6	6.00	6	6.00	0	0.00
Application Tech 2	ST08	10102	1	1.00	0	0.00	0	0.00	0	0.00
Application Tech 3	ST09	10103	2	2.00	1	1.00	1	1.00	0	0.00
Assistant Public Property Officer	OR11	10945	1	1.00	1	1.00	1	1.00	0	0.00
Deputy Director	OR14	10948	0	0.00	1	1.00	1	1.00	0	0.00
Finance Admin	OR08	10108	3	3.00	3	3.00	3	3.00	0	0.00
Finance Mgr	OR10	06232	1	1.00	1	1.00	1	1.00	0	0.00
Finance Officer	OR04	11177	2	2.00	3	3.00	3	3.00	0	0.00
Finance Officer Senior	OR06	11178	0	0.00	0	0.00	1	1.00	1	1.00
General Services Assistant Dir	OR13	10469	6	6.00	5	5.00	5	5.00	0	0.00
General Svcs Dir	DP02	01575	1	1.00	0	0.00	0	0.00	0	0.00
General Svcs Dir	DP04	01575	0	0.00	1	1.00	1	1.00	0	0.00
General Svcs Div Mgr	OR09	07312	5	5.00	6	6.00	6	6.00	0	0.00
Mail Clerk Carrier	ST05	05910	2	2.00	3	3.00	3	3.00	0	0.00
Office Support Rep Sr	ST06	11041	1	1.00	1	1.00	1	1.00	0	0.00
Public Property Officer	OR13	11192	1	1.00	1	1.00	1	1.00	0	0.00
Special Projects Mgr	OR11	07762	1	1.00	1	1.00	1	1.00	0	0.00
Stores Mgr	ST10	06180	1	1.00	1	1.00	1	1.00	0	0.00
Technical Services Administrat	OR07	10889	0	0.00	3	3.00	3	3.00	0	0.00
Technical Services Manager	OR09	10890	0	0.00	1	1.00	1	1.00	0	0.00
Technical Specialist 1	OR04	07756	6	6.00	7	7.00	7	7.00	0	0.00
Technical Specialist 2	OR06	07757	8	8.00	9	9.00	9	9.00	0	0.00
10101 Total Positions & FTEs			**62**	**62.00**	**71**	**71.00**	**72**	**72.00**	**1**	**1.00**
Office of Fleet Management 51154										
Admin Svcs Mgr	OR07	07242	4	4.00	5	5.00	5	5.00	0	0.00
Admin Svcs Officer 3	OR03	07244	6	6.00	5	5.00	5	5.00	0	0.00
Admin Svcs Officer 4	OR05	07245	3	3.00	4	4.00	4	4.00	0	0.00
Application Tech 1	ST07	10100	16	16.00	11	11.00	11	11.00	0	0.00
Application Tech 2	ST08	10102	0	0.00	3	3.00	3	3.00	0	0.00
Application Tech 3	ST09	10103	11	11.00	11	11.00	11	11.00	0	0.00
Automotive Mechanic	TR07	00680	0	0.00	12	12.00	12	12.00	0	0.00
Automotive Mechanic	TG13	00680	12	12.00	0	0.00	0	0.00	0	0.00
Automotive Mechanic-Cert	TG14	06081	1	1.00	0	0.00	0	0.00	0	0.00
Bldg Maint Mechanic	TG13	02220	1	1.00	0	0.00	0	0.00	0	0.00
Equip Mechanic	TR08	01880	0	0.00	20	20.00	20	20.00	0	0.00
Equip Mechanic	TG14	01880	11	11.00	0	0.00	0	0.00	0	0.00
Equip Servicer	TR04	07304	0	0.00	13	13.00	13	13.00	0	0.00
Equip Servicer	TG10	07304	9	9.00	0	0.00	0	0.00	0	0.00
Equip Shop Supv	TS15	01920	4	4.00	0	0.00	0	0.00	0	0.00

1010 General Services - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
Equip Shop Supv	TR16	01920	0	0.00	4	4.00	4	4.00	0	0.00
Equipment Operator Senior	TR06	10838	0	0.00	5	5.00	5	5.00	0	0.00
Equipment Operator Senior	TG12	10838	8	8.00	0	0.00	0	0.00	0	0.00
General Services Assistant Dir	OR13	10469	1	1.00	1	1.00	1	1.00	0	0.00
General Svcs Div Mgr	OR09	07312	4	4.00	4	4.00	4	4.00	0	0.00
Master Tech	TR10	10118	0	0.00	1	1.00	1	1.00	0	0.00
Parts Supv	ST09	07345	0	0.00	2	2.00	2	2.00	0	0.00
Service Writer	ST09	10856	2	2.00	2	2.00	2	2.00	0	0.00
51154 Total Positions & FTEs			**93**	**93.00**	**103**	**103.00**	**103**	**103.00**	**0**	**0.00**
Department Totals			**163**	**163.00**	**182**	**182.00**	**183**	**183.00**	**1**	**1.00**

1010 General Services
Program Purpose Statements

Business Office Line of Business

Business Office Program

The purpose of the Business Office Program is to provide business policy and decision products to General Services so it can deliver results for customers.

Business Support Line of Business

Mail Services Program

The purpose of the Mail Services program is to provide mail processing, delivery and mail consultation products to Metro agencies so they can send and receive mail in a timely manner.

E-Bid Surplus Property Distribution Program

The purpose of the e-Bid Surplus Property Distribution program is to provide information, resource and online auction products to Metro agencies so they can realize the maximum return on the sale or reuse of their surplus vehicle, equipment, furniture, and real estate assets.

Building Operations Support Services Line of Business

Facilities Maintenance Program

The purpose of the Facilities Maintenance program is to provide maintenance products to Metro agencies so they can conduct business in an appropriately maintained facility.

ADA Compliance Program

The purpose of the ADA Compliance program is to provide information, resources, assessments, consultations, and training products to Metro agencies and policymakers so they can be assured that Metro Government is in compliance with ADA.

Design and Construction Program

The purpose of the Design and Construction program is to provide sustainable and customer-focused design and construction services for new and existing facilities.

Real Estate Services Program

The purpose of the Real Estate Services Program is to provide real estate transaction services and space planning services to Metro agencies.

Fleet Operations Line of Business

Vehicle and Equipment Repair Program

The purpose of the Vehicle and Equipment Repair program is to provide vehicle inspection, maintenance, repair, and roadside assistance products to Metro agencies so they can have available and reliable vehicles and equipment to meet their program goals.

Fuel Supply Program

The purpose of the Fuel Supply program is to provide clean, operable, and environmentally compliant fueling site products to Metro employees so they can acquire fuel as needed.

1010 General Services
Program Purpose Statements

Fleet Asset Management Program

The purpose of the Fleet Asset Management program is to provide vehicle/equipment acquisition, utilization, and disposal services which minimize life-cycle costs to ensure Metro agencies have reliable vehicles/equipment to meet their program goals.

Sustainability Line of Business

Sustainability Management and Consultation Program

The Division of Sustainability integrates sustainable practices throughout the department's projects and operations with the goal to reduce energy, waste, carbon and greenhouse gas emissions while also educating Metro employees and the Nashville community about sustainability.

1011 Historical Commission - At A Glance

Mission The Metropolitan Historical Commission is the steward of the Historical Commission, which guides historic preservation projects for Nashville and Davidson County to document, educate, and inform about the importance of our local history.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$2,049,100	$1,450,000	$1,428,200
Special Purpose Fund	195,700	73,100	0
Total Expenditures and Transfers	$2,244,800	$1,523,100	$1,428,200
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$0	$0	$0
Other Governments and Agencies	145,300	58,100	0
Other Program Revenue	0	0	0
Total Program Revenue	$145,300	$58,100	$0
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	50,400	0	0
Total Revenue and Transfers	$195,700	$58,100	$0
Expenditures per Capita	$3.05	$2.04	$1.89

Position	Total Budgeted Positions	16	10	10

Contacts

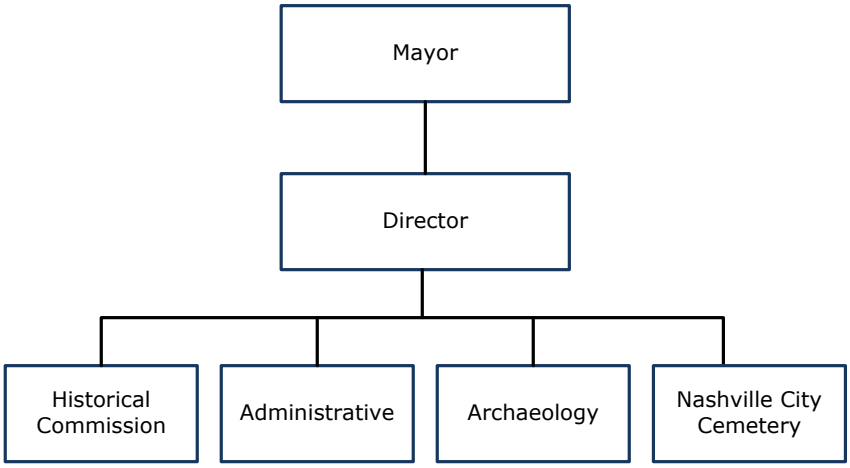
Executive Director: Caroline Eller — caroline.eller@nashville.gov
Administrative Specialist: Dustin Summers — dustin.summers@nashville.gov

Sunnyside in Sevier Park -
1113 Kirkwood Avenue 37204

Phone: 615-862-7970

1011 Historical Commission - At A Glance

Organizational Structure



1011 Historical Commission - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Special Purpose Fund Adjustments			
Grant Fund	SPF	($73,100)	To adjust budget for grants. This reflects a timing difference in grant accounting.
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(21,800)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		($21,800)	
Special Purpose Funds Total		($73,100)	
	TOTAL	**($94,900)**	

GSD - General Services District

SPF - Special Purpose Funds

1011 Historical Commission - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	1,364,100	1,298,662	861,700	861,700	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	5,300	20,727	3,500	3,500	0	0.00%
Fringe Benefits	469,600	457,295	336,800	336,800	0	0.00%
TOTAL PERSONNEL EXPENSES	1,839,000	1,776,684	1,202,000	1,202,000	0	0.00%
OTHER SERVICES:						
Utilities	14,000	19,044	17,600	17,600	0	0.00%
Professional & Purchased Services	14,700	6,159	10,200	10,200	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	2,000	(5,233)	2,000	2,000	0	0.00%
Internal Service Fees	110,400	111,236	123,400	123,400	0	0.00%
All Other Expenses	69,000	70,931	94,800	73,000	(21,800)	-23.00%
TOTAL OTHER SERVICES	210,100	202,136	248,000	226,200	(21,800)	-8.79%
TOTAL OPERATING EXPENSES	**2,049,100**	**1,978,820**	**1,450,000**	**1,428,200**	**(21,800)**	**-1.50%**
TRANSFERS TO OTHER FUNDS	**0**	**70,228**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**2,049,100**	**2,049,049**	**1,450,000**	**1,428,200**	**(21,800)**	**-1.50%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$2.78	$2.78	$1.94	$1.89	($0.05)	-2.58%

1011 Historical Commission - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	35,500	46,063	0	0	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	14,900	24,166	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	50,400	70,228	0	0	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	134,600	118,926	73,100	0	(73,100)	-100.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	10,700	10,479	0	0	0	0.00%
TOTAL OTHER SERVICES	145,300	129,405	73,100	0	(73,100)	-100.00%
TOTAL OPERATING EXPENSES	**195,700**	**199,634**	**73,100**	**0**	**(73,100)**	**-100.00%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**195,700**	**199,634**	**73,100**	**0**	**(73,100)**	**-100.00%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	138,800	80,131	58,100	0	(58,100)	-100.00%
State Direct	6,500	6,275	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**145,300**	**86,405**	**58,100**	**0**	**(58,100)**	**-100.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**50,400**	**70,228**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**195,700**	**156,634**	**58,100**	**0**	**(58,100)**	**-100.00%**
Expenditures Per Capita	$0.27	$0.27	$0.10	$0.00	($0.10)	-100.00%

1011 Historical Commission - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Spec	ST11	07720	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 2	OR01	07243	1	0.49	1	0.50	1	0.50	0	0.00
Admin Svcs Officer 4	OR05	07245	1	1.00	0	0.00	0	0.00	0	0.00
Historic Preservationist 1	OR05	06123	9	9.00	4	4.00	4	4.00	0	0.00
Historic Preservationist 2	OR06	07778	1	1.00	1	1.00	1	1.00	0	0.00
Historical Commission Exec Dir	DP01	01945	1	1.00	1	1.00	1	1.00	0	0.00
Maintenance & Repair Leader	TR07	10847	0	0.00	1	1.00	1	1.00	0	0.00
Maintenance & Repair Leader	TL11	10847	1	1.00	0	0.00	0	0.00	0	0.00
Maintenance & Repair Worker Se	TR03	10849	0	0.00	1	1.00	1	1.00	0	0.00
Planning Mgr 2	OR10	06863	1	1.00	0	0.00	0	0.00	0	0.00
10101 Total Positions & FTEs			**16**	**15.49**	**10**	**9.50**	**10**	**9.50**	**0**	**0.00**
Department Totals			**16**	**15.49**	**10**	**9.50**	**10**	**9.50**	**0**	**0.00**

1011 Historical Commission
Program Purpose Statements

Governmental and Public Partnership Line of Business

Governmental and Public Partnership Program

The purpose of the Governmental and Public Partnership Program is to provide advisory, evaluative and informational products to regulatory agencies such as Metro Departments, Metro Officials, agencies of state and federal government, as well as neighborhoods, business people, non-profit groups, and property owners so that they can use the information and advice provided to preserve and protect historic resources, comply with legal requirements, and determine development opportunities and land use policies in a timely manner.

Information Education and Tourism Line of Business

Information Education and Tourism Program

The purpose of the Information, Education and Tourism Program is to provide education, publication, interpretive, and technical assistance products to citizens and students of, and visitors to, Nashville and Davidson County, so they can gain knowledge of history, historical places and architectural heritage that is useful in their professional, public or personal interests and activities.

1014 Information Technology Services - At A Glance

Mission Lead the delivery of exceptional technology, service, and solutions.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
Internal Service Fund	$51,153,800	$64,554,200	$72,524,300
Special Purpose Fund	3,907,600	3,385,500	6,996,600
Choose How You Move	284,000	811,800	1,001,200
Total Expenditures and Transfers	$55,345,400	$68,751,500	$80,522,100
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$53,650,800	$64,841,100	$73,350,900
Other Governments and Agencies	0	0	0
Other Program Revenue	0	0	0
Total Program Revenue	$53,650,800	$64,841,100	$73,350,900
Non-Program Revenue	$1,234,400	$3,098,600	$3,098,600
Transfers from Other Funds and Units	0	0	2,000,000
Total Revenue and Transfers	$54,885,200	$67,939,700	$78,449,500
Expenditures per Capita	$75.13	$92.17	$106.62
Position Total Budgeted Positions	180	185	189

Contacts

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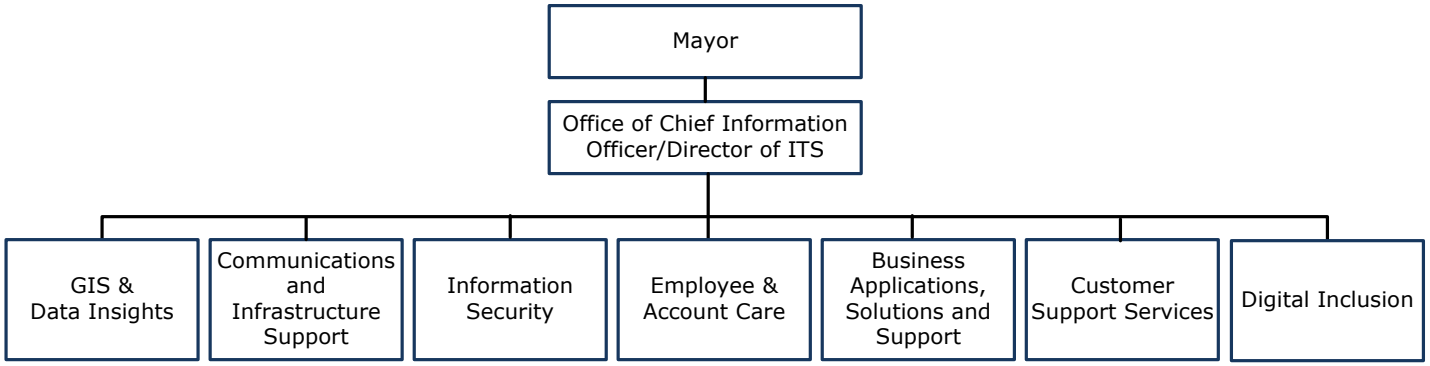
Finance Manager: Gregg Nicholson — email: gregg.nicholson@nashville.gov

700 President Ronald Reagan Way
Suite 301 37219

Phone: 615-862-6300

1014 Information Technology Services - At A Glance

Organizational Structure



1014 Information Technology Services - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Support and Maintenance			
Contractual Increase	ISF	$7,035,900	Funding for critical maintenance and support contracts.
Position Transfer			
Salary and Benefits	ISF	117,500 1.00 FTE	To provide funding for the transfer of an Information Systems Applications Analyst position from Fire to ITS for Cityworks Support.
Data Center Operations			
Salary and Benefits	ISF	215,500 1.00 FTE	Adding one data center support staff strengthens operational resilience, reduces downtime risk, and supports modernization efforts, ensuring secure and efficient service delivery for residents.
Strategic Automation Solutions			
Salary and Benefits	ISF	144,900	To fund a developer to create apps that streamline government processes, deliver top-tier customer service, and improve resident interactions. These apps simplify procedures, enhance efficiency, and align with Metro's goal of reducing administrative obstacles, fostering a citizen-friendly and effective government. This is funded through an arrangement under an MOU with Metro Nashville Fire.
Geographic Information System			
Program Costs	ISF	(500,000)	To shift program expenses to the ITS Community Assets & Land Use Fund as part of Metro's budget efficiency initiative, with no impact on service levels.
Choose How You Move			
Salary and Benefits	SPF	189,400 1.50 FTEs	To add network operations staff, ensuirng that all transportation communication devices are online, reliable, and capable of supporting current and future technologies.
Special Purpose Fund Adjustments			
Operating Expenses	SPF	3,611,100	To adjust budget for Technology Revolving Fund and Community Asset & Land Use Fund (CAL). The revolving fund is principally used to distribute the cost of laptop replacements over the equipment's lifecycle. CAL provides resources for development related automation funded by a technology fee added to select permits.
Non-allocated Financial Transactions			
Insurance Billings	ISF	15,700	Represents direct charges to department for insurance costs.
Injured on Duty (IOD) Charges	ISF	6,300	Charges that fund medical payments for employees who are injured in line-of-duty.
Internal Service Charges*	ISF	16,200	Delivery of centrally provided services including information systems, fleet management, radio, and surplus property
Pay Plan Allocation	ISF	918,100	Supports the hiring and retention of a qualified workforce.
Special Purpose Funds Total		$3,800,500 1.50 FTEs	
Internal Service Funds Total		$7,970,100 2.00 FTEs	
	TOTAL	**$11,770,600** **3.50 FTEs**	

SPF - Special Purpose Funds

1014 Information Technology Services - At a Glance

Budget Changes and Impact Highlights

Recommendation	Impact

ISF - Internal Service Funds

* See Internal Service Charges section for details

1014 Information Technology Services - Financial

Internal Service Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	18,043,100	17,752,522	20,603,800	21,713,100	1,109,300	5.38%
Overtime	57,000	26,589	57,000	57,000	0	0.00%
All Other Salary Codes	79,400	250,615	79,400	79,400	0	0.00%
Fringe Benefits	5,333,900	5,916,921	6,009,400	6,288,500	279,100	4.64%
TOTAL PERSONNEL EXPENSES	23,513,400	23,946,646	26,749,600	28,138,000	1,388,400	5.19%
OTHER SERVICES:						
Utilities	3,500	3,567	3,500	3,500	0	0.00%
Professional & Purchased Services	8,962,600	11,152,720	9,876,900	14,661,300	4,784,400	48.44%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	6,701,900	5,620,830	7,189,100	9,031,900	1,842,800	25.63%
Internal Service Fees	232,200	317,872	218,600	240,500	21,900	10.02%
All Other Expenses	11,740,200	9,200,559	20,516,500	20,449,100	(67,400)	-0.33%
TOTAL OTHER SERVICES	27,640,400	26,295,549	37,804,600	44,386,300	6,581,700	17.41%
TOTAL OPERATING EXPENSES	**51,153,800**	**50,242,194**	**64,554,200**	**72,524,300**	**7,970,100**	**12.35%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**51,153,800**	**50,242,194**	**64,554,200**	**72,524,300**	**7,970,100**	**12.35%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	49,919,400	51,687,329	61,455,600	69,425,700	7,970,100	12.97%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**49,919,400**	**51,687,329**	**61,455,600**	**69,425,700**	**7,970,100**	**12.97%**
NON-PROGRAM REVENUE:						
Compensation from Property	1,234,400	0	3,098,600	3,098,600	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**1,234,400**	**0**	**3,098,600**	**3,098,600**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**51,153,800**	**51,687,329**	**64,554,200**	**72,524,300**	**7,970,100**	**12.35%**
Expenditures Per Capita	$69.44	$68.21	$86.54	$96.03	$9.49	10.97%

1014 Information Technology Services - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	615,100	170,079	886,800	886,800	0	0.00%
Overtime	0	202	0	0	0	0.00%
All Other Salary Codes	0	13,638	0	0	0	0.00%
Fringe Benefits	218,300	69,821	317,600	317,600	0	0.00%
TOTAL PERSONNEL EXPENSES	833,400	253,740	1,204,400	1,204,400	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	1,038,200	1,307,761	134,900	246,000	111,100	82.36%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	2,944	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	2,036,000	4,038,921	2,046,200	5,546,200	3,500,000	171.05%
TOTAL OTHER SERVICES	3,074,200	5,349,626	2,181,100	5,792,200	3,611,100	165.56%
TOTAL OPERATING EXPENSES	**3,907,600**	**5,603,366**	**3,385,500**	**6,996,600**	**3,611,100**	**106.66%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**3,907,600**	**5,603,366**	**3,385,500**	**6,996,600**	**3,611,100**	**106.66%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	3,731,400	3,234,394	3,385,500	3,925,200	539,700	15.94%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	295,140	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**3,731,400**	**3,529,534**	**3,385,500**	**3,925,200**	**539,700**	**15.94%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**2,336,000**	**0**	**2,000,000**	**2,000,000**	**100%**
TOTAL REVENUE & TRANSFERS	**3,731,400**	**5,865,534**	**3,385,500**	**5,925,200**	**2,539,700**	**75.02%**
Expenditures Per Capita	$5.30	$7.61	$4.54	$9.26	$4.72	103.96%

1014 Information Technology Services - Financial

Choose How You Move

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	217,000	0	618,800	749,400	130,600	21.11%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	59,000	0	185,000	241,900	56,900	30.76%
TOTAL PERSONNEL EXPENSES	276,000	0	803,800	991,300	187,500	23.33%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	53,280	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	1,900	1,900	100%
All Other Expenses	8,000	0	8,000	8,000	0	0.00%
TOTAL OTHER SERVICES	8,000	53,280	8,000	9,900	1,900	23.75%
TOTAL OPERATING EXPENSES	**284,000**	**53,280**	**811,800**	**1,001,200**	**189,400**	**23.33%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**284,000**	**53,280**	**811,800**	**1,001,200**	**189,400**	**23.33%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**513,002**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**513,002**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$0.39	$0.07	$1.09	$1.33	$0.24	22.02%

1014 Information Technology Services - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
Information Technology Service 51137										
Chief Info Officer	DP02	07113	1	1.00	1	1.00	1	1.00	0	0.00
Info Sys Comm Analyst 1	OR04	06918	2	2.00	2	2.00	2	2.00	0	0.00
Info Sys Comm Analyst 2	OR05	07769	6	6.00	6	6.00	6	6.00	0	0.00
Info Sys Comm Analyst 3	OR06	07265	7	7.00	7	7.00	7	7.00	0	0.00
Info Systems App Analyst 1	OR04	07779	1	1.00	1	1.00	1	1.00	0	0.00
Info Systems App Analyst 2	OR05	07780	6	6.00	6	6.00	6	6.00	0	0.00
Info Systems App Analyst 3	OR06	07783	10	10.00	11	11.00	11	11.00	0	0.00
Info Systems App Analyst 3	IT06	07783	0	0.00	0	0.00	1	1.00	1	1.00
Info Systems Asst Dir	OR13	07744	5	5.00	5	5.00	5	5.00	0	0.00
Info Systems Div Mgr	OR12	07318	17	17.00	17	17.00	17	17.00	0	0.00
Info Systems Mgr	OR11	07782	11	11.00	11	11.00	11	11.00	0	0.00
Information Sys Media Analys 1	OR04	10470	3	3.00	3	3.00	3	3.00	0	0.00
Information Sys Media Analys 2	OR05	10471	1	1.00	1	1.00	1	1.00	0	0.00
Information Sys Media Tech 1	OR02	10473	3	3.00	4	4.00	4	4.00	0	0.00
Information Sys Media Tech 2	OR03	10474	1	1.00	1	1.00	1	1.00	0	0.00
Information Sys Oper Anal 2	OR05	10476	5	5.00	5	5.00	5	5.00	0	0.00
Information Sys Oper Analyst 1	OR04	10475	9	9.00	9	9.00	9	9.00	0	0.00
Information Sys Oper Analyst 3	OR06	10477	8	8.00	8	8.00	8	8.00	0	0.00
Information Sys Oper Tech 1	OR02	10478	11	10.99	11	10.99	11	10.99	0	0.00
Information Sys Oper Tech 2	OR03	10479	3	3.00	3	3.00	3	3.00	0	0.00
Information Systems Advisor 1	OR09	07234	38	38.00	40	40.00	40	40.00	0	0.00
Information Systems Advisor 2	IT11	07407	0	0.00	0	0.00	1	1.00	1	1.00
Information Systems Advisor 2	OR11	07407	15	15.00	16	16.00	16	16.00	0	0.00
Information Systems Advisor 3	OR12	10887	3	3.00	3	3.00	3	3.00	0	0.00
51137 Total Positions & FTEs			**166**	**165.99**	**171**	**170.99**	**173**	**172.99**	**2**	**2.00**
ITS Community Asset & Land Use Fund 30370										
Info Systems App Analyst 2	OR05	07780	2	2.00	2	2.00	2	2.00	0	0.00
Info Systems App Analyst 3	OR06	07783	6	6.00	6	6.00	6	6.00	0	0.00
Information Sys Oper Tech 1	OR02	10478	1	1.00	1	1.00	1	1.00	0	0.00
Information Systems Advisor 1	OR09	07234	1	1.00	1	1.00	1	1.00	0	0.00
30370 Total Positions & FTEs			**10**	**10.00**	**10**	**10.00**	**10**	**10.00**	**0**	**0.00**
Metro Transit Operating Expense Fund 30322										
Info Systems App Analyst 2	IT05	07780	0	0.00	0	0.00	2	1.50	2	1.50
Information Systems Advisor 2	OR11	07407	3	3.00	3	3.00	3	3.00	0	0.00
Information Systems Advisor 3	OR12	10887	1	1.00	1	1.00	1	1.00	0	0.00
30322 Total Positions & FTEs			**4**	**4.00**	**4**	**4.00**	**6**	**5.50**	**2**	**1.50**
Department Totals			**180**	**179.99**	**185**	**184.99**	**189**	**188.49**	**4**	**3.50**

1014 Information Technology Services
Program Purpose Statements

Business Operations Line of Business

Employee and Account Care Program

The purpose of the Employee and Account Care program is to provide financial, human resources, and office management services that enable the ITS department to operate efficiently and delivery high-quality services to its customers.

Executive Leadership Program

The purpose of the Executive Leadership Program is to provide business policy and information security products to ITS so it can deliver results and retain service availabiltiy for customers.

Revolving Fund Program

The purpose of the Replacement Fund program is to assure the reliability, supportability and suitability of departmental personal computer devices over time.

Business Applications Solutions and Support Line of Business

Business Solutions Program

The purpose of the Business Solutions Program is to provide ERP and Procurement technology products to Metro departments and agencies so they can conduct business and improve their business processes.

Enterprise Applications and Database Solutions Program

The purpose of the Enterprise Application and Database Solutions program is to provide enterprise application and database support products to Metro Departments and Agencies so they can support their business processes and store, access, and share data.

ITS Service Applications Program

The purpose of the Service Applications program is to provide service applications development and support products to ITS, Metro departments and agencies so they can conduct business improve business processes.

Web Based Services Program

The purpose of the Web Based Services Program is to provide design, publication, and multimedia website services to Metro Departments and Agencies so they can support their business processes using online communications and tools.

Communication and Infrastructure Services Line of Business

Data Infrastructure Support Program

The purpose of the Data Infrastructure Program is to provide protected critical component facility products to Metro Departments and Agencies so they can continuously access reliable IT services.

Enterprise Server and Storage Services Program

The purpose of the Enterprise Server and Storage Services Program is to provide server & data storage systems products to Metro Departments and agencies so they can continuously and reliably store, access, process, and recover data in a timely manner.

1014 Information Technology Services
Program Purpose Statements

Identity and Access Management Program
The purpose of the Identity and Access Management Program is to provide Active Directory, infrastructure, network naming, imaging, and certificate products to Metro Government information resources so that Metro Departments and Agencies can access the Metro Government Wide Area Network.

Network Communication Services Program
The purpose of the Network Communication Services Program is to provide communications products and projects to Metro departments and agencies so they can reliably, securely and continuously transport data, voice, and video.

Physical Security Program
The purpose of the Physical Security Support Program is to provide systems infrastructure for cameras, cardkeys and key boxes for Metro Departments and agencies so they can provide reliable physical security programs that help protect Metro's employees and assets.

Security Assurance Program
The purpose of the Security Assurance Program is to provide security products to Metro departments and agencies so they can have reliable and secure access to protected facilities, data and applications.

System Lifecycle Management Program
The purpose of the System Lifecycle Management Program is to provide solutions to develop, update and support the processes used to build and monitor the health of the desktops, laptops, tablets and servers used by Metro Departments and Agencies so they can better serve and inform their customers.

Voice Communication Solutions Program
The purpose of the Voice Communications Solutions Program is to provide design, engineering, BC/DR planning, new installations, upgrades, troubleshooting, repairs, and structured wiring to Metro departments and Agencies so they can experience a full suite of voice telecommunication services.

Customer Support Services Line of Business

Technical Support Service Center Program
The purpose of the Technical Support Service Center Program is to provide 24x7 information technology assistance, monitoring, and notification products to Metro Departments and agencies so they can have availability of systems and infrastructure to support their day-to-day business operations.

Field Services Program
The purpose of the Field Services Program is to provide supported personal computing products to Metro departments and agencies so they can continuously access business data and applications to conduct business.

Public Education and Government Television Line of Business

Metro Nashville Network Program

1014 Information Technology Services
Program Purpose Statements

The purpose of the Metro Nashville Network Program is to provide video information services to the citizens of Nashville so they can watch government proceedings and be better informed about local government.

Studio Management Program

The purpose of the Studio Management program is to provide management and oversight products to the users of Metro's Public Educational and Governmental television channels 9, 10, and 19 so they can produce and air arts, educational and community programs and services to the citizens of Nashville.

1015 Finance - At A Glance

Mission We provided fiscal and strategic guidance to serve the Nashville community and support city leadership. Through informed decision-making and thoughtful partnership, we build trust, innovate, secure long-term financial stability, and strengthen Nashville as a place to live, work, play, and invest.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$16,292,600	$18,654,200	$18,374,400
Internal Service Fund	1,670,700	2,189,900	2,251,400
Special Purpose Fund	1,421,600	1,627,800	1,627,600
Choose How You Move	0	0	214,800
Total Expenditures and Transfers	$19,384,900	$22,471,900	$22,468,200
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$1,670,700	$2,189,900	$2,251,400
Other Governments and Agencies	1,327,600	1,327,600	1,327,600
Other Program Revenue	0	113,500	98,500
Total Program Revenue	$2,998,300	$3,631,000	$3,677,500
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$2,998,300	$3,631,000	$3,677,500
Expenditures per Capita	$26.32	$30.13	$29.75

Position	Total Budgeted Positions	146	150	150

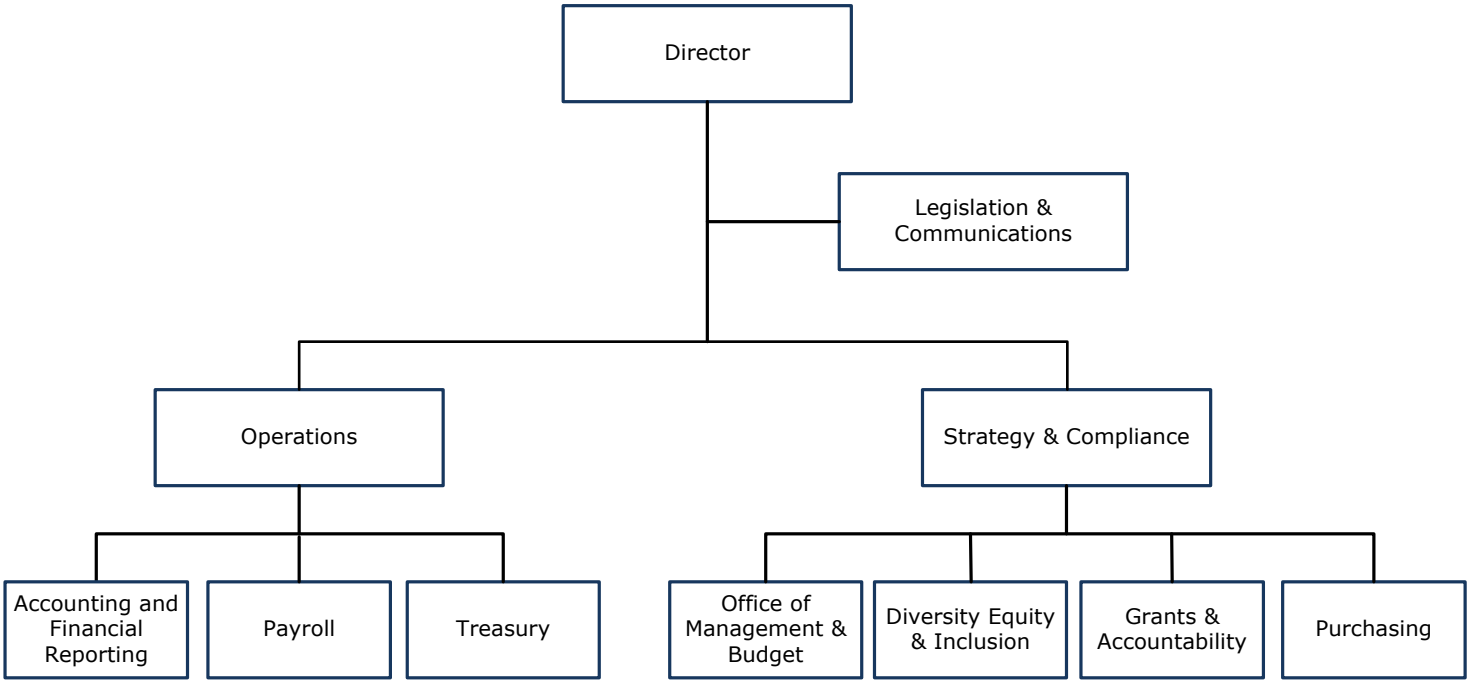
Contacts

Director: Jenneen Reed — email: jenneen.reed@nashville.gov
Finance Manager: Loan Huynh — email: loan.huynh@nashville.gov

106 Metro Courthouse 37201 — Phone: 615-862-6151

1015 Finance - At A Glance

Organizational Structure



1015 Finance - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Contractual Increases			
Treasury	ISF	$56,800	To fulfill contractual requirements to support the Treasury Management System.
Staffing Recommendation			
Finance Manager CHYM Position	SPF	214,800	To transfer the Finance position from the Mayor's Office to the Finance Department in CHYM budget allocation.
Special Funds			
Funding Adjustment	SPF	(200)	Adjustment to recognize change in grant and other special fund resources.
Non-allocated Financial Transactions			
Insurance Billings	ISF	200	Represents direct charges to department for insurance costs.
Internal Service Charges*	ISF	4,500	Delivery of centrally provided services including information systems, fleet management, radio, and surplus property.
Budget Efficiency Adjustment	GSD	(279,800)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		($279,800)	
Special Purpose Funds Total		$214,600	
Internal Service Funds Total		$61,500	
	TOTAL	**($3,700)**	

GSD - General Services District

SPF - Special Purpose Funds

ISF - Internal Service Funds

* See Internal Service Charges section for details

1015 Finance - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	11,487,700	10,819,952	12,947,500	12,947,500	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	(45,100)	123,581	51,500	51,500	0	0.00%
Fringe Benefits	3,155,900	3,380,581	3,561,600	3,561,600	0	0.00%
TOTAL PERSONNEL EXPENSES	14,598,500	14,324,115	16,560,600	16,560,600	0	0.00%
OTHER SERVICES:						
Utilities	500	618	500	500	0	0.00%
Professional & Purchased Services	691,000	333,089	689,500	668,800	(20,700)	-3.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	1,300	1,150	1,300	1,300	0	0.00%
Internal Service Fees	551,400	538,350	739,900	739,900	0	0.00%
All Other Expenses	449,900	436,525	662,400	403,300	(259,100)	-39.12%
TOTAL OTHER SERVICES	1,694,100	1,309,733	2,093,600	1,813,800	(279,800)	-13.36%
TOTAL OPERATING EXPENSES	**16,292,600**	**15,633,847**	**18,654,200**	**18,374,400**	**(279,800)**	**-1.50%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**16,292,600**	**15,633,847**	**18,654,200**	**18,374,400**	**(279,800)**	**-1.50%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$22.12	$21.22	$25.01	$24.33	($0.68)	-2.72%

1015 Finance - Financial

Internal Service Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	1,131,400	1,030,783	1,220,500	1,220,500	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	5,200	20,604	5,200	5,200	0	0.00%
Fringe Benefits	353,800	305,253	372,700	372,700	0	0.00%
TOTAL PERSONNEL EXPENSES	1,490,400	1,356,640	1,598,400	1,598,400	0	0.00%
OTHER SERVICES:						
Utilities	500	119	500	100	(400)	-80.00%
Professional & Purchased Services	111,400	94,034	108,400	106,100	(2,300)	-2.12%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	53,400	41,482	78,300	82,800	4,500	5.75%
All Other Expenses	15,000	25,956	404,300	464,000	59,700	14.77%
TOTAL OTHER SERVICES	180,300	161,591	591,500	653,000	61,500	10.40%
TOTAL OPERATING EXPENSES	**1,670,700**	**1,518,231**	**2,189,900**	**2,251,400**	**61,500**	**2.81%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**1,670,700**	**1,518,231**	**2,189,900**	**2,251,400**	**61,500**	**2.81%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	1,670,700	1,468,429	2,189,900	2,251,400	61,500	2.81%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**1,670,700**	**1,468,429**	**2,189,900**	**2,251,400**	**61,500**	**2.81%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**1,670,700**	**1,468,429**	**2,189,900**	**2,251,400**	**61,500**	**2.81%**
Expenditures Per Capita	$2.27	$2.06	$2.94	$2.98	$0.04	1.36%

1015 Finance - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	840,000	167,853	845,000	845,000	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	8,708	0	0	0	0.00%
Fringe Benefits	270,100	29,524	270,100	270,100	0	0.00%
TOTAL PERSONNEL EXPENSES	1,110,100	206,086	1,115,100	1,115,100	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	94,400	482	253,600	257,400	3,800	1.50%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	217,100	12,872	259,100	255,100	(4,000)	-1.54%
TOTAL OTHER SERVICES	311,500	13,354	512,700	512,500	(200)	-0.04%
TOTAL OPERATING EXPENSES	**1,421,600**	**219,440**	**1,627,800**	**1,627,600**	**(200)**	**-0.01%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**1,421,600**	**219,440**	**1,627,800**	**1,627,600**	**(200)**	**-0.01%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	1,327,600	200,000	1,327,600	1,327,600	0	0.00%
Other Program Revenue	0	116,576	113,500	98,500	(15,000)	-13.22%
TOTAL PROGRAM REVENUE	**1,327,600**	**316,576**	**1,441,100**	**1,426,100**	**(15,000)**	**-1.04%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**1,327,600**	**316,576**	**1,441,100**	**1,426,100**	**(15,000)**	**-1.04%**
Expenditures Per Capita	$1.93	$0.30	$2.18	$2.16	($0.02)	-0.92%

1015 Finance - Financial

Choose How You Move

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	0	159,800	159,800	100%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	48,400	48,400	100%
TOTAL PERSONNEL EXPENSES	0	0	0	208,200	208,200	100%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	0	0	1,500	1,500	100%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	0	0	0	5,100	5,100	100%
TOTAL OTHER SERVICES	0	0	0	6,600	6,600	100%
TOTAL OPERATING EXPENSES	**0**	**0**	**0**	**214,800**	**214,800**	**0.00%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**0**	**0**	**0**	**214,800**	**214,800**	**100%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$0.00	$0.00	$0.00	$0.28	$0.28	0.00%

1015 Finance - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Accountant	OR04	11170	7	7.00	5	5.00	5	5.00	0	0.00
Accountant Chief	OR13	01050	1	1.00	1	1.00	1	1.00	0	0.00
Accountant Senior	OR06	11171	7	7.00	9	9.00	9	9.00	0	0.00
Accounts Payable Specialist 1	OR01	11249	2	2.00	2	2.00	2	2.00	0	0.00
Accounts Payable Specialist 2	OR03	11250	3	3.00	3	3.00	3	3.00	0	0.00
Accounts Payable Specialist 3	OR04	11251	3	3.00	3	3.00	3	3.00	0	0.00
Admin Svcs Mgr	OR07	07242	2	2.00	2	2.00	2	2.00	0	0.00
Admin Svcs Officer 2	OR01	07243	1	1.00	0	0.00	0	0.00	0	0.00
Admin Svcs Officer 3	OR03	07244	5	4.50	5	5.00	5	5.00	0	0.00
Admin Svcs Officer 4	OR05	07245	1	1.00	2	2.00	2	2.00	0	0.00
Assistant Budget Officer	OR11	10942	1	1.00	1	1.00	1	1.00	0	0.00
Assistant Chief Accountant	OR11	10943	1	1.00	1	1.00	1	1.00	0	0.00
Assistant Grants and Accountability Officer	OR11	11391	0	0.00	1	1.00	1	1.00	0	0.00
Assistant Public Property Officer	OR11	10945	1	1.00	0	0.00	0	0.00	0	0.00
Assistant Purchasing Agent	OR11	10946	1	1.00	1	1.00	1	1.00	0	0.00
Budget Officer	OR13	00800	1	1.00	1	1.00	1	1.00	0	0.00
Business Development Officer	OR07	06699	1	1.00	1	1.00	1	1.00	0	0.00
Collections Specialist 1	OR01	11254	1	1.00	1	1.00	1	1.00	0	0.00
Collections Specialist 4	OR06	11257	1	1.00	0	0.00	0	0.00	0	0.00
Compliance Monitor	OR04	11175	2	2.00	3	3.00	3	3.00	0	0.00
Compliance Monitor Senior	OR07	11176	2	2.00	2	2.00	2	2.00	0	0.00
Finance Admin	OR08	10108	9	9.00	12	12.00	12	12.00	0	0.00
Finance Asst Dir	OR13	06108	6	5.50	5	4.50	5	4.50	0	0.00
Finance Deputy Dir	OR14	07704	2	2.00	2	2.00	2	2.00	0	0.00
Finance Dir	DP02	01570	1	1.00	0	0.00	0	0.00	0	0.00
Finance Dir	DP04	01570	0	0.00	1	1.00	1	1.00	0	0.00
Finance Mgr	OR10	06232	15	15.00	15	15.00	15	15.00	0	0.00
Finance Officer	OR04	11177	5	5.00	3	3.00	3	3.00	0	0.00
Finance Officer Senior	OR06	11178	4	4.00	1	1.00	1	1.00	0	0.00
Grants and Accountability Officer	OR13	11393	0	0.00	1	1.00	1	1.00	0	0.00
Human Resources Analyst Senior	OR06	11181	1	1.00	1	1.00	1	1.00	0	0.00
Human Resources Mgr	OR10	06531	1	1.00	1	1.00	1	1.00	0	0.00
Management & Budget Analyst	OR04	11184	4	4.00	9	9.00	9	9.00	0	0.00
Management & Budget Analyst Sr	OR07	11185	2	2.00	2	2.00	2	2.00	0	0.00
Payroll Analyst 1	OR04	11263	2	2.00	3	3.00	3	3.00	0	0.00
Payroll Analyst 2	OR06	11264	3	3.00	3	3.00	3	3.00	0	0.00
Payroll Specialist 2	OR03	11266	4	4.00	3	3.00	3	3.00	0	0.00
Procurement Officer	OR04	11190	12	12.00	11	11.00	11	11.00	0	0.00
Procurement Officer Senior	OR06	11191	5	5.00	9	9.00	9	9.00	0	0.00
Public Property Officer	OR13	11192	1	1.00	0	0.00	0	0.00	0	0.00
Purchasing Agent	OR13	04000	1	1.00	1	1.00	1	1.00	0	0.00
Research Analyst 2	OR06	07391	1	1.00	1	1.00	1	1.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	4	1.00	4	1.00	4	1.00	0	0.00
Special Asst To The Dir	OR07	05945	1	1.00	1	1.00	1	1.00	0	0.00
Special Projects Mgr	OR11	07762	1	1.00	0	0.00	0	0.00	0	0.00
10101 Total Positions & FTEs			**129**	**125.00**	**133**	**129.50**	**133**	**129.50**	**0**	**0.00**
Treasury Management 51180										
Assistant Metropolitan Treasurer	OR11	10944	1	1.00	1	1.00	1	1.00	0	0.00
Finance Admin	OR08	10108	0	0.00	1	1.00	1	1.00	0	0.00
Finance Mgr	OR10	06232	3	3.00	2	2.00	2	2.00	0	0.00
Information Systems Advisor 2	IT11	07407	0	0.00	1	1.00	1	1.00	0	0.00
Information Systems Advisor 2	OR11	07407	1	1.00	0	0.00	0	0.00	0	0.00
Metropolitan Treasurer	OR13	03160	1	1.00	1	1.00	1	1.00	0	0.00
Treasury Analyst	OR04	11200	3	3.00	2	2.00	2	2.00	0	0.00
Treasury Analyst Senior	OR06	11201	1	1.00	2	2.00	2	2.00	0	0.00

1015 Finance - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
51180 Total Positions & FTEs			**10**	**10.00**	**10**	**10.00**	**10**	**10.00**	**0**	**0.00**
Finance Pension Asset Management 30267										
Accountant Senior	OR06	11171	1	1.00	1	1.00	1	1.00	0	0.00
Investments Portfolio Manager	OR11	11392	0	0.00	1	1.00	1	1.00	0	0.00
Risk and Compliance Manager	OR12	11335	1	1.00	1	1.00	1	1.00	0	0.00
Special Projects Mgr	OR11	07762	3	3.00	2	2.00	2	2.00	0	0.00
Treasury Analyst	OR04	11200	1	1.00	1	1.00	1	1.00	0	0.00
Treasury Analyst Senior	OR06	11201	1	1.00	1	1.00	1	1.00	0	0.00
30267 Total Positions & FTEs			**7**	**7.00**	**7**	**7.00**	**7**	**7.00**	**0**	**0.00**
Department Totals			**146**	**142.00**	**150**	**146.50**	**150**	**146.50**	**0**	**0.00**

1015 Finance
Program Purpose Statements

Executive Leadership Line of Business

Executive Leadership Program

The purpose of the Executive Leadership Program is to provide business policy and decision products to this department so it can deliver results for customers.

Office of Impact

The purpose of the Office of Impact Program is dedicated to advocating for and guiding Metro Nashville towards promoting opportunity and access throughout Metro Government and the City of Nashville.

Strategic Resource Allocation and Management Line of Business

Budget Planning and Management Program

The purpose of the Budget Planning and Management Program is to provide budgetary assistance and information to the Mayor, Council, and Metro departments and agencies so they can make timely, well-informed budgetary decisions and to assist departments in effectively developing and managing their budgets and performance results.

Grants and Cost Management

The purpose of the Grants and Cost Management Program is to provide grants, gifts and donations information, grants planning, assessment and technical products to Metro departments, agencies and decision-makers so they can be sure that grants, gifts and donations received by Metro Government are managed efficiently and effectively.

Investment Committee Support Program

The purpose of the Investment Committee Support Program aims to provide administrative and operational support to the Investment Committee to allow the Investment Committee to fulfill the mandates of the Metropolitan Charter of overseeing the Metropolitan Employee Benefit System trust.

Debt Management Program

The purpose of the Debt Management Program is guided by responsibility and transparency, our Debt Management Program ensures prudent financial management and long-term capital sustainability. We commit to minimizing costs, maximizing value, and safeguarding Metro’s fiscal health through clear policy objectives and adherence to legal standards.

Pension Management Program

The purpose of the Pension Management Program aims to ensure the fulfillment of retirement obligations for the Metropolitan Employee Benefit System through prudent asset allocation, risk management, and strategic planning for the Trust.

Business Support and Solutions Line of Business

Accounts Payable Program

The purpose of the Accounts Payable Program is to provide vendor payment products to Metro departments and agencies so they can have the goods and services they need to achieve their results.

1015 Finance
Program Purpose Statements

Business Assistance Office Program

The purpose of the Business Assistance Office Program is to provide contract monitoring and business development/outreach products so that Metro can purchase products, services, and construction to ensure economic inclusion of small, minority-owned and woman-owned businesses and service-disabled veteran-owned.

Cash Operations Program

The purpose of the Cash Operations Program is guided by risk management and fiduciary responsibilities, our Cash Operations Program ensures optimal liquidity to meet financial obligations of the Metropolitan Government while maximizing returns on surplus funds.

Financial Accounting and Reporting Program

The purpose of the Financial Accounting and Reporting Program is to provide financial policy, support, general accounting, audited financial statements, and other financial reporting products to policymakers and Metro departments and agencies and investors so they can make timely, well-informed decisions and have confidence in the integrity of the financial condition of the Metropolitan Government.

Payroll Operations Program

The purpose of the Payroll Operations Program is to provide payroll disbursement products to employees and pensioners so they can be assured of accurate and timely compensation.

Purchasing Program

The purpose of the Purchasing Program is to provide centralized contracting products so that Metro can purchase products, services, and construction in a cost-effective manner.

Tourism Tax Program

The purpose of the Tourism Tax Program is to collect taxes and fees related to Davidson County’s tourism industry so funding obligations supported by these taxes and fees can be met.

Business Integrity and Accountability Line of Business

Compliance Monitoring and Accountability Program

The purpose of the Compliance Monitoring and Accountability Program is to provide financial and programmatic monitoring reports, special reviews reports, consultations, and training products to Metro departments, agencies and policymakers so they can be assured of the integrity of Metro Government's programs and compliance with applicable federal, state and local regulations.

1016 Assessor of Property - At A Glance

Mission To accurately identify, list, appraise and classify all taxable properties to achieve fair and equitable values for the preparation and completion of the annual assessment roll in a timely manner, while continuously educating property owners of the appraisal process and their options to appeal, as well as learn of available assistance programs.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$12,142,100	$13,713,700	$15,131,600
Total Expenditures and Transfers	$12,142,100	$13,713,700	$15,131,600
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$0	$0	$0
Other Governments and Agencies	13,900	13,700	17,000
Other Program Revenue	0	0	0
Total Program Revenue	$13,900	$13,700	$17,000
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$13,900	$13,700	$17,000
Expenditures per Capita	$16.48	$18.39	$20.04

Position	Total Budgeted Positions	138	175	183

Contacts

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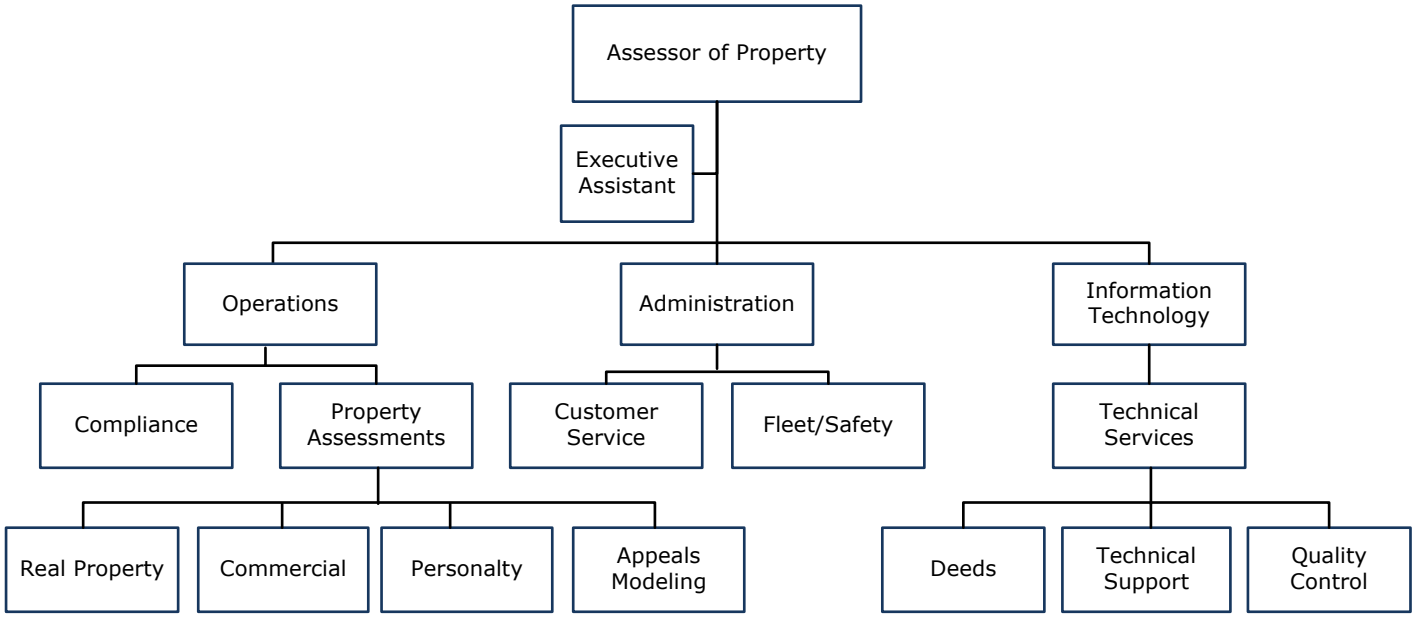
Chief Deputy of Administration: Cristi Scott
email: cristi.scott@nashville.gov

700 President Ronald Reagan Way
Suite 210 37210
Phone: 615-862-6080

1016 Assessor of Property - At A Glance

Organizational Structure



1016 Assessor of Property - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Postage			
Postal/mailing services	GSD	$37,000	To fund additional postal and mailing services necessary to support the additional mailings from the 2025 re-appraisal.
Staffing			
Additional staff for re-appraisal	GSD	751,300 8.00 FTEs	Additional staffing requirement needed to address 2-year or 3-year re-appraisal cycle plan when implemented to maintain operational efficiency.
Operations			
Management Consultant/Professional Services Contracts	GSD	50,000	Consultant/professional service contracts.
Accounting Services	GSD	600,000	Contracting with vendor to administer the tangible personal property audit program mandated by the State of Tennessee.
Annual support, license and maintenance fees	GSD	230,000	For subscription services having a contracted annual increase.
Training			
Travel	GSD	10,000	Conference travel fees.
Registration	GSD	10,000	Conference registration fees.
Non-allocated Financial Transactions			
Non-recurring	GSD	(40,000)	FY26 one-time funding for hearing officers.
Budget Efficiency Adjustment	GSD	(230,400)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		$1,417,900 8.00 FTEs	
	TOTAL	**$1,417,900** **8.00 FTEs**	

GSD - General Services District

1016 Assessor of Property - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	6,821,300	6,415,969	7,860,900	8,335,600	474,700	6.04%
Overtime	3,000	0	3,000	3,000	0	0.00%
All Other Salary Codes	(1,100)	113,897	122,200	122,200	0	0.00%
Fringe Benefits	2,217,900	2,235,238	2,551,000	2,770,900	219,900	8.62%
TOTAL PERSONNEL EXPENSES	9,041,100	8,765,104	10,537,100	11,231,700	694,600	6.59%
OTHER SERVICES:						
Utilities	100	119	100	100	0	0.00%
Professional & Purchased Services	1,665,400	1,009,343	1,625,400	2,189,100	563,700	34.68%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	436,400	673,070	496,400	826,400	330,000	66.48%
Internal Service Fees	698,400	714,551	835,700	835,700	0	0.00%
All Other Expenses	300,700	426,109	219,000	48,600	(170,400)	-77.81%
TOTAL OTHER SERVICES	3,101,000	2,823,193	3,176,600	3,899,900	723,300	22.77%
TOTAL OPERATING EXPENSES	**12,142,100**	**11,588,297**	**13,713,700**	**15,131,600**	**1,417,900**	**10.34%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**12,142,100**	**11,588,297**	**13,713,700**	**15,131,600**	**1,417,900**	**10.34%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	13,900	14,831	13,700	17,000	3,300	24.09%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**13,900**	**14,831**	**13,700**	**17,000**	**3,300**	**24.09%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**13,900**	**14,831**	**13,700**	**17,000**	**3,300**	**24.09%**
Expenditures Per Capita	$16.48	$15.73	$18.39	$20.04	$1.65	8.97%

1016 Assessor of Property - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Spec	ST11	07720	2	2.00	2	2.00	2	2.00	0	0.00
Admin Svcs Division Manager	OR09	10863	3	3.00	3	3.00	3	3.00	0	0.00
Admin Svcs Mgr	OR07	07242	4	4.00	3	3.00	3	3.00	0	0.00
Admin Svcs Officer 3	OR03	07244	2	2.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 4	OR05	07245	3	3.00	2	2.00	2	2.00	0	0.00
Appraiser 2	OR01	02670	30	30.00	35	35.00	38	38.00	3	3.00
Appraiser 3	OR03	07247	7	7.00	9	9.00	11	11.00	2	2.00
Appraiser 4	OR05	04400	6	6.00	9	9.00	9	9.00	0	0.00
Appraiser Analyst 2	OR02	07246	4	4.00	4	4.00	5	5.00	1	1.00
Appraiser Analyst 3	OR04	06116	4	4.00	4	4.00	4	4.00	0	0.00
Appraiser Analyst 4	OR07	10830	5	5.00	6	6.00	7	7.00	1	1.00
Assessments Manager	OR09	06524	1	1.00	1	1.00	1	1.00	0	0.00
Assessor of Property	NS	05534	1	1.00	1	1.00	1	1.00	0	0.00
Deputy Director	OR14	10948	1	1.00	3	3.00	3	3.00	0	0.00
Hrng Off-Tax Assess Reassessmt	NS	07198	40	1.50	67	4.00	67	4.00	0	0.00
Info Systems App Analyst 2	OR05	07780	1	1.00	1	1.00	1	1.00	0	0.00
Info Systems App Tech 2	OR03	07785	2	2.00	2	2.00	2	2.00	0	0.00
Info Systems Mgr	OR11	07782	1	1.00	0	0.00	0	0.00	0	0.00
Information Systems Advisor 1	OR09	07234	1	1.00	1	1.00	1	1.00	0	0.00
Office Support Rep	ST05	11040	2	2.00	2	2.00	2	2.00	0	0.00
Office Support Spec 1	ST07	10123	6	6.00	7	7.00	7	7.00	0	0.00
Office Support Spec 2	ST08	10124	2	2.00	1	1.00	2	2.00	1	1.00
Seasonal/Part-time/Temporary	NS	09020	10	1.20	10	1.20	10	1.20	0	0.00
Special Projects Mgr	OR11	07762	0	0.00	1	1.00	1	1.00	0	0.00
10101 Total Positions & FTEs			**138**	**90.70**	**175**	**103.20**	**183**	**111.20**	**8**	**8.00**
Department Totals			**138**	**90.70**	**175**	**103.20**	**183**	**111.20**	**8**	**8.00**

1016 Assessor of Property
Program Purpose Statements

Assessment Line of Business

Assessment Program

The purpose of the Assessment Program is to produce, provide, and maintain an annual assessment roll pursuant to all applicable laws, rules, and regulations.

Board of Equalization Line of Business

Board of Equalization Program

The purpose of the independent Metro Board of Equalization Program is to provide an entity that serves to review the annual assessment roll, including hearing appeals of taxpayers who feel their property assessment is in error.

Hearing Officer Review Line of Business

Hearing Officer Review Program

The purpose of the Hearing Officer Review Program is to assist the independent Metro Board of Equalization to timely and efficiently conduct its work to review the annual assessment roll by hearing appeals of taxpayers who feel their property assessment is in error.

Personal Property Audit Line of Business

Personal Property Audit Program

The purpose of the Personal Property Audit Program is to perform audits in compliance with State requirements and to encourage all entities liable for tangible personal property taxes to report accurately.

1017 Trustee - At A Glance

Mission To annually gather revenue from Davidson County's Real Property Tax, Public Utility Tax, Personal Property Tax, Central Business Improvement District Tax, Gulch Business Improvement District Tax, South Nashville Business Improvement District (SONA) Tax, and Vegetation Liens. Additionally, to manage the Tax Relief Program for the State of Tennessee and Metro Government, along with the Davidson County Tax Freeze Program, while administrating the C-PACER program.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$3,230,100	$3,662,800	$3,607,900
Special Purpose Fund	200,000	200,000	200,000
Total Expenditures and Transfers	$3,430,100	$3,862,800	$3,807,900
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$200,000	$200,000	$200,000
Other Governments and Agencies	0	0	0
Other Program Revenue	0	0	0
Total Program Revenue	$200,000	$200,000	$200,000
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$200,000	$200,000	$200,000
Expenditures per Capita	$4.66	$5.18	$5.04

Position	Total Budgeted Positions	28	28	28

Contacts

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Financial Manager: Eugene Hampton
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700 President Ronald Reagan Way
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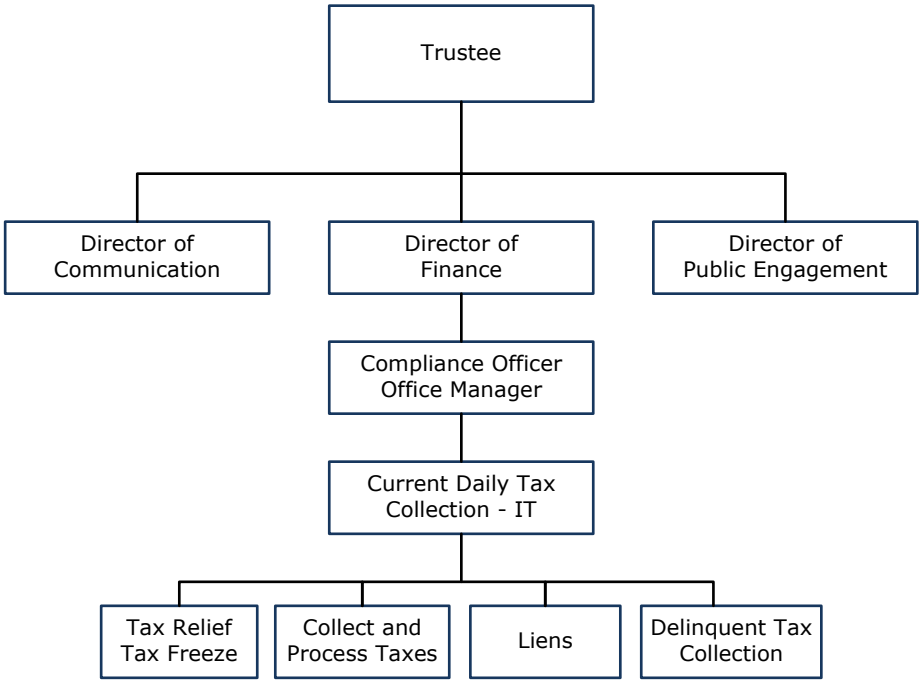
Phone: 615-862-6330

1017 Trustee - At A Glance

Organizational Structure



1017 Trustee - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	($54,900)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		($54,900)	
	TOTAL	**($54,900)**	

GSD - General Services District

1017 Trustee - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	1,784,100	1,619,391	1,963,400	1,963,400	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	17,700	14,270	17,700	17,700	0	0.00%
Fringe Benefits	546,800	554,950	598,700	598,700	0	0.00%
TOTAL PERSONNEL EXPENSES	2,348,600	2,188,610	2,579,800	2,579,800	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	405,300	303,505	408,300	408,300	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	1,000	1,093	1,000	1,000	0	0.00%
Internal Service Fees	172,400	172,054	234,700	234,700	0	0.00%
All Other Expenses	302,800	419,957	439,000	384,100	(54,900)	-12.51%
TOTAL OTHER SERVICES	881,500	896,609	1,083,000	1,028,100	(54,900)	-5.07%
TOTAL OPERATING EXPENSES	**3,230,100**	**3,085,219**	**3,662,800**	**3,607,900**	**(54,900)**	**-1.50%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**3,230,100**	**3,085,219**	**3,662,800**	**3,607,900**	**(54,900)**	**-1.50%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$4.39	$4.19	$4.91	$4.78	($0.13)	-2.65%

1017 Trustee - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	0	0	0	0.00%
Overtime	0	0	0	50,000	50,000	100%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	0	0	0	50,000	50,000	100%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	8,000	4,500	8,000	8,000	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	192,000	17,801	192,000	142,000	(50,000)	-26.04%
TOTAL OTHER SERVICES	200,000	22,301	200,000	150,000	(50,000)	-25.00%
TOTAL OPERATING EXPENSES	**200,000**	**22,301**	**200,000**	**200,000**	**0**	**0.00%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**200,000**	**22,301**	**200,000**	**200,000**	**0**	**0.00%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	200,000	162,259	200,000	200,000	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**200,000**	**162,259**	**200,000**	**200,000**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**200,000**	**162,259**	**200,000**	**200,000**	**0**	**0.00%**
Expenditures Per Capita	$0.27	$0.03	$0.27	$0.26	($0.01)	-3.70%

1017 Trustee - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Svcs Mgr	OR07	07242	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 3	OR03	07244	2	2.00	2	2.00	2	2.00	0	0.00
Admin Svcs Officer 4	OR05	07245	1	1.00	1	1.00	1	1.00	0	0.00
Finance Mgr	OR10	06232	1	1.00	1	1.00	1	1.00	0	0.00
Finance Officer	OR04	11177	1	1.00	1	1.00	1	1.00	0	0.00
Info Systems App Tech 1	IT02	07784	0	0.00	1	1.00	1	1.00	0	0.00
Information Sys Oper Analyst 1	OR04	10475	1	1.00	0	0.00	0	0.00	0	0.00
Information Sys Oper Analyst 1	IT04	10475	0	0.00	1	1.00	1	1.00	0	0.00
Information Sys Oper Analyst 3	IT06	10477	0	0.00	1	1.00	1	1.00	0	0.00
Office Support Rep	ST06	11040	0	0.00	1	1.00	1	1.00	0	0.00
Office Support Rep Sr	ST06	11041	6	6.00	5	5.00	5	5.00	0	0.00
Office Support Spec 1	ST07	10123	6	6.00	6	6.00	6	6.00	0	0.00
Office Support Spec 2	ST08	10124	2	2.00	2	2.00	2	2.00	0	0.00
Pub Info Coord	OR06	10132	1	1.00	1	1.00	1	1.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	5	2.20	3	2.20	3	2.20	0	0.00
Trustee	NS	05635	1	1.00	1	1.00	1	1.00	0	0.00
10101 Total Positions & FTEs			**28**	**25.20**	**28**	**27.20**	**28**	**27.20**	**0**	**0.00**
Department Totals			**28**	**25.20**	**28**	**27.20**	**28**	**27.20**	**0**	**0.00**

1017 Trustee
Program Purpose Statements

Administration Line of Business

Administration Program

The purpose of the Administration program is to collect and process real property, utility and personalty taxes & C-PACER fees.

1018 County Clerk - At A Glance

Mission Collect state and local revenues, fees, commissions, and taxes as required by law while providing exceptional customer service to taxpayers in our Motor Vehicle, Business, Marriage, and Notary divisions.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$7,121,900	$8,030,800	$7,910,300
Special Purpose Fund	495,000	1,015,000	1,560,000
Total Expenditures and Transfers	$7,616,900	$9,045,800	$9,470,300
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$12,435,000	$13,385,000	$13,215,000
Other Governments and Agencies	57,500	115,000	200,000
Other Program Revenue	0	0	0
Total Program Revenue	$12,492,500	$13,500,000	$13,415,000
Non-Program Revenue	$2,600	$15,100	$150,100
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$12,495,100	$13,515,100	$13,565,100
Expenditures per Capita	$10.34	$12.13	$12.54

Position	Total Budgeted Positions	95	99	99

Contacts

County Clerk: Brenda Wynn
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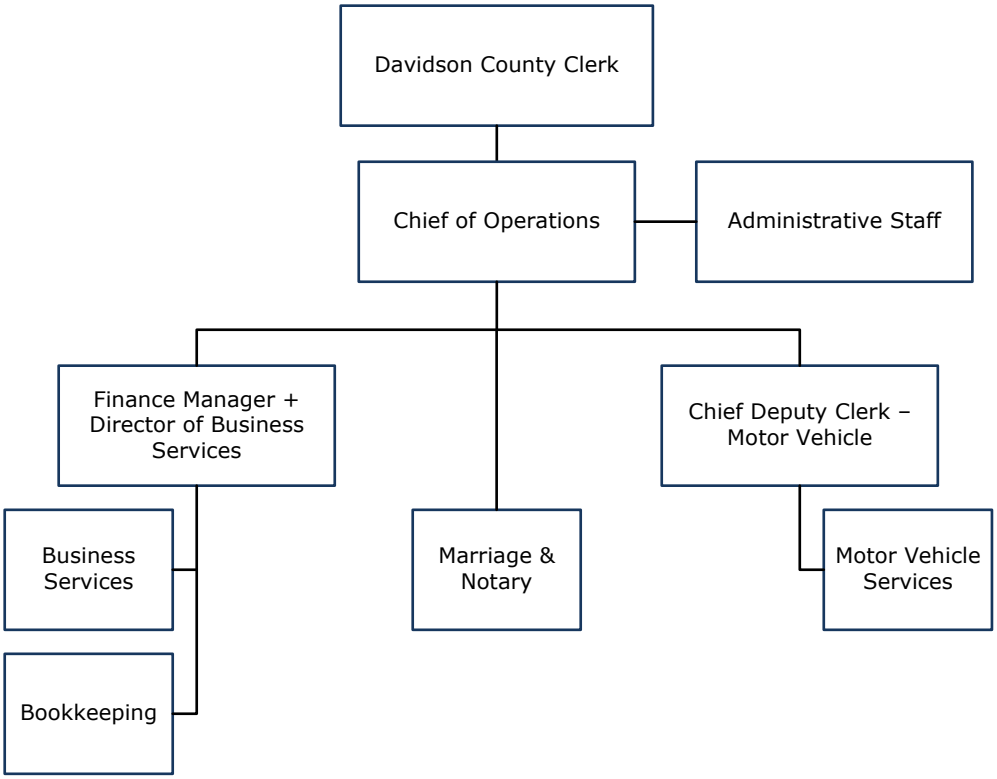
Finance Manager: Tami Drake
email: tami.drake@nashville.gov

700 President Ronald Reagan Way
Suite 101 37210
Phone: 615-862-6050

1018 County Clerk - At A Glance

Organizational Structure



1018 County Clerk - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Computerization, Title and Registration Dedicated Funds			
Operational Increase	SPF	$545,000	To enhance automation and improve business processes, funded through special purpose funds.
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(120,500)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		($120,500)	
Special Purpose Funds Total		$545,000	
	TOTAL	**$424,500**	

GSD - General Services District

SPF - Special Purpose Funds

1018 County Clerk - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	4,875,800	4,575,662	5,389,700	5,389,700	0	0.00%
Overtime	111,100	110,790	111,100	111,100	0	0.00%
All Other Salary Codes	28,000	59,648	28,000	28,000	0	0.00%
Fringe Benefits	1,630,800	1,657,921	1,797,200	1,797,200	0	0.00%
TOTAL PERSONNEL EXPENSES	6,645,700	6,404,020	7,326,000	7,326,000	0	0.00%
OTHER SERVICES:						
Utilities	1,500	1,075	1,500	1,500	0	0.00%
Professional & Purchased Services	67,600	52,007	67,600	67,600	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	30,600	25,472	30,600	30,600	0	0.00%
Internal Service Fees	299,200	293,989	428,500	428,500	0	0.00%
All Other Expenses	77,300	114,514	176,600	56,100	(120,500)	-68.23%
TOTAL OTHER SERVICES	476,200	487,057	704,800	584,300	(120,500)	-17.10%
TOTAL OPERATING EXPENSES	**7,121,900**	**6,891,077**	**8,030,800**	**7,910,300**	**(120,500)**	**-1.50%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**7,121,900**	**6,891,077**	**8,030,800**	**7,910,300**	**(120,500)**	**-1.50%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	12,000,000	12,710,541	12,500,000	12,500,000	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**12,000,000**	**12,710,541**	**12,500,000**	**12,500,000**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	100	0	100	100	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**100**	**0**	**100**	**100**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**12,000,100**	**12,710,541**	**12,500,100**	**12,500,100**	**0**	**0.00%**
Expenditures Per Capita	$9.67	$9.35	$10.77	$10.47	($0.30)	-2.79%

1018 County Clerk - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	0	0	0	0.00%
Overtime	0	99,500	50,000	50,000	0	0.00%
All Other Salary Codes	0	183,235	350,000	350,000	0	0.00%
Fringe Benefits	0	307	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	0	283,042	400,000	400,000	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	35,000	0	35,000	35,000	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	50,000	6,464	50,000	40,000	(10,000)	-20.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	410,000	116,833	530,000	1,085,000	555,000	104.72%
TOTAL OTHER SERVICES	495,000	123,297	615,000	1,160,000	545,000	88.62%
TOTAL OPERATING EXPENSES	**495,000**	**406,339**	**1,015,000**	**1,560,000**	**545,000**	**53.69%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**495,000**	**406,339**	**1,015,000**	**1,560,000**	**545,000**	**53.69%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	435,000	702,896	885,000	715,000	(170,000)	-19.21%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	57,500	214,678	115,000	200,000	85,000	73.91%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	173,652	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**492,500**	**1,091,226**	**1,000,000**	**915,000**	**(85,000)**	**-8.50%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	2,500	190,500	15,000	150,000	135,000	900.00%
TOTAL NON-PROGRAM REVENUE	**2,500**	**190,500**	**15,000**	**150,000**	**135,000**	**900.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**495,000**	**1,281,726**	**1,015,000**	**1,065,000**	**50,000**	**4.93%**
Expenditures Per Capita	$0.67	$0.55	$1.36	$2.07	$0.71	52.21%

1018 County Clerk - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Svcs Mgr	OR07	07242	2	2.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 2	OR01	07243	24	24.00	24	24.00	24	24.00	0	0.00
Admin Svcs Officer 3	OR03	07244	8	8.00	9	9.00	9	9.00	0	0.00
Admin Svcs Officer 4	OR05	07245	6	6.00	6	6.00	6	6.00	0	0.00
Chief Deputy Clerk-Motor Vehicle	OR09	11146	1	1.00	0	0.00	0	0.00	0	0.00
Chief Deputy Clerk-Motor Vehicle	OR10	11146	0	0.00	1	1.00	1	1.00	0	0.00
Chief of Operations-CC	OR12	11361	1	1.00	1	1.00	1	1.00	0	0.00
County Ct Clerk	NS	01336	1	1.00	1	1.00	1	1.00	0	0.00
Finance Mgr	OR10	06232	1	1.00	1	1.00	1	1.00	0	0.00
Office Support Rep	ST05	11040	1	1.00	9	9.00	9	9.00	0	0.00
Office Support Rep Sr	ST06	11041	1	1.00	0	0.00	0	0.00	0	0.00
Office Support Spec 1	ST07	10123	17	17.00	14	14.00	14	14.00	0	0.00
Office Support Spec 2	ST08	10124	16	16.00	14	14.00	14	14.00	0	0.00
Safety Administrator	OR09	11120	0	0.00	1	1.00	1	1.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	16	5.35	17	5.35	17	5.35	0	0.00
10101 Total Positions & FTEs			**95**	**84.35**	**99**	**87.35**	**99**	**87.35**	**0**	**0.00**
Department Totals			**95**	**84.35**	**99**	**87.35**	**99**	**87.35**	**0**	**0.00**

1018 County Clerk
Program Purpose Statements

Administration Line of Business

Administration

The Administration Program collects certain State privilege license fees as well as other State and Local revenues, fees, commissions and taxes as required by law.

Computer Program

The purpose of the Computer Program is the purchase or replacement of computer hardware and other usual and necessary computer related expenses from earmarked revenue for the County Clerk's Office.

1048 Office of Internal Audit - At A Glance

Mission The Office of Internal Audit is an independent appraisal agency established to ensure and enhance the integrity, equality, accountability, effectiveness, and efficiency of service activities, and to pursue an atmosphere of honesty and mutual trust within the Metropolitan Nashville Government.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$2,067,800	$2,673,000	$2,870,300
Total Expenditures and Transfers	$2,067,800	$2,673,000	$2,870,300
Revenue 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	$0	$0	$0
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$0	$0	$0
Expenditures per Capita	$2.81	$3.58	$3.80

Position	Total Budgeted Positions	12	13	13

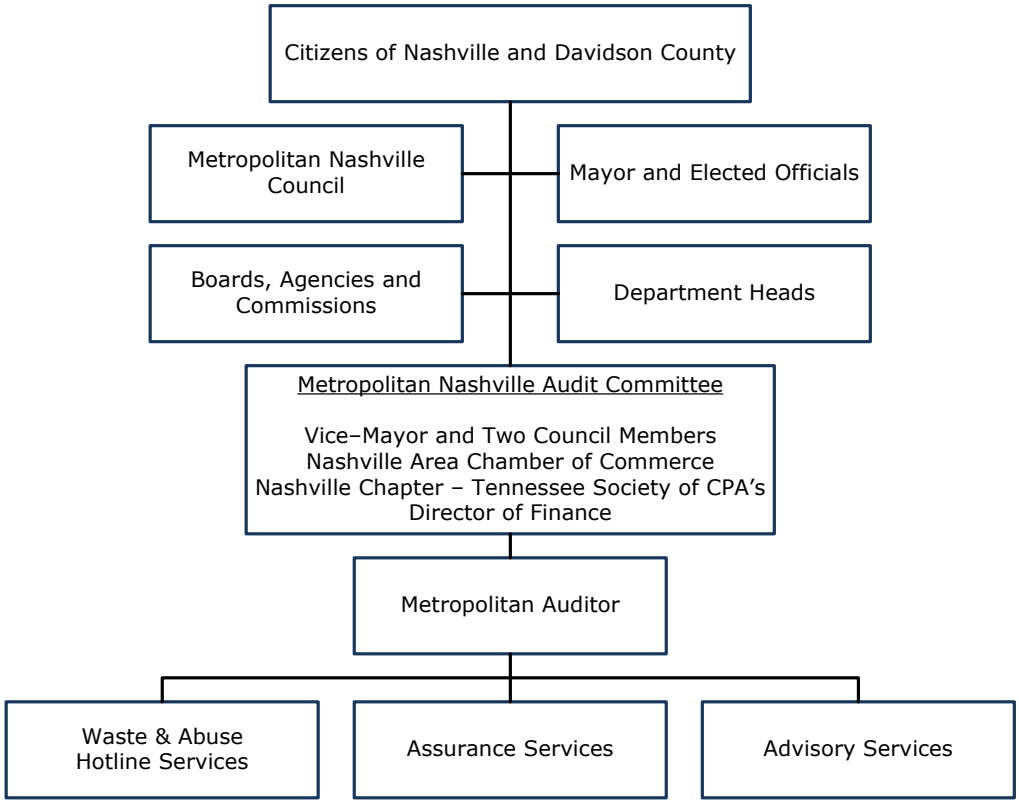
Contacts

Director: Lauren Riley
email: lauren.riley@nashville.gov

404 James Robertson Parkway
Suite 190 37219
Phone: 615-862-6110

1048 Office of Internal Audit - At A Glance

Organizational Structure



1048 Office of Internal Audit - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Audit Software			
Contractual Increase	GSD	$164,600	Additional funding for audit software per state statutory requirements.
Operations			
Consulting Services	GSD	75,000	Funding for additional consulting services needed to meet annual audit quotas.
Lease Expense			
Lease Expense Increase	GSD	1,400	FY27 lease expense increase.
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(43,700)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		$197,300	
	TOTAL	**$197,300**	

GSD - General Services District

1048 Office of Internal Audit - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	1,248,300	1,091,031	1,565,900	1,565,900	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	3,200	10,170	3,200	3,200	0	0.00%
Fringe Benefits	410,400	338,178	491,700	491,700	0	0.00%
TOTAL PERSONNEL EXPENSES	1,661,900	1,439,380	2,060,800	2,060,800	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	348,300	165,870	453,400	693,000	239,600	52.85%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	500	0	500	500	0	0.00%
Internal Service Fees	55,900	58,511	70,400	70,400	0	0.00%
All Other Expenses	1,200	21,165	87,900	45,600	(42,300)	-48.12%
TOTAL OTHER SERVICES	405,900	245,547	612,200	809,500	197,300	32.23%
TOTAL OPERATING EXPENSES	**2,067,800**	**1,684,926**	**2,673,000**	**2,870,300**	**197,300**	**7.38%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**2,067,800**	**1,684,926**	**2,673,000**	**2,870,300**	**197,300**	**7.38%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$2.81	$2.29	$3.58	$3.80	$0.22	6.15%

1048 Office of Internal Audit - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Internal Audit Assistant Director	OR12	11373	0	0.00	1	1.00	1	1.00	0	0.00
Internal Audit Manager	OR11	10554	1	1.00	0	0.00	0	0.00	0	0.00
Internal Auditor - Senior	OR07	10843	4	4.00	0	0.00	0	0.00	0	0.00
Internal Auditor - Senior	OR08	10843	0	0.00	4	4.00	4	4.00	0	0.00
Internal Auditor 1	OR03	10550	2	2.00	0	0.00	0	0.00	0	0.00
Internal Auditor 1	OR04	10550	0	0.00	3	3.00	3	3.00	0	0.00
Internal Auditor 2	OR05	10551	3	3.00	0	0.00	0	0.00	0	0.00
Internal Auditor 2	OR06	10551	0	0.00	3	3.00	3	3.00	0	0.00
Internal Auditor-Principal	OR09	10842	1	1.00	0	0.00	0	0.00	0	0.00
Internal Auditor-Principal	OR10	10842	0	0.00	1	1.00	1	1.00	0	0.00
Metropolitan Auditor	DP02	10530	1	1.00	0	0.00	0	0.00	0	0.00
Metropolitan Auditor	DP03	10530	0	0.00	1	1.00	1	1.00	0	0.00
10101 Total Positions & FTEs			**12**	**12.00**	**13**	**13.00**	**13**	**13.00**	**0**	**0.00**
Department Totals			**12**	**12.00**	**13**	**13.00**	**13**	**13.00**	**0**	**0.00**

1048 Office of Internal Audit
Program Purpose Statements

Business Integrity and Accountability Line of Business

Audit Assurance Services Program

The purpose of the Audit Assurance Services Program is to provide audit assurance and implementation monitoring products to policymakers, and departments and agencies so they can measurably improve their efficiency, operational results, internal controls and effectiveness of operations.

1049 Office of Emergency Management - At A Glance

Mission The Nashville Office of Emergency Management is the City/County emergency management agency. We are the primary agency for disaster mitigation, preparedness, response, and recovery effort. We coordinate resources and incidents and assist other departments in day-to-day events, and during emergency or disaster time. In short, Nashville OEM is similar to FEMA, but a local agency, which is extremely beneficial to the community since all disasters happen locally.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$2,396,600	$2,617,200	$3,040,800
Special Purpose Fund	3,160,500	1,734,200	300,000
Total Expenditures and Transfers	$5,557,100	$4,351,400	$3,340,800
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$0	$0	$0
Other Governments and Agencies	2,858,500	1,554,100	300,000
Other Program Revenue	0	0	0
Total Program Revenue	$2,858,500	$1,554,100	$300,000
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	302,000	180,100	0
Total Revenue and Transfers	$3,160,500	$1,734,200	$300,000
Expenditures per Capita	$7.54	$5.83	$4.42
Position Total Budgeted Positions	19	19	21

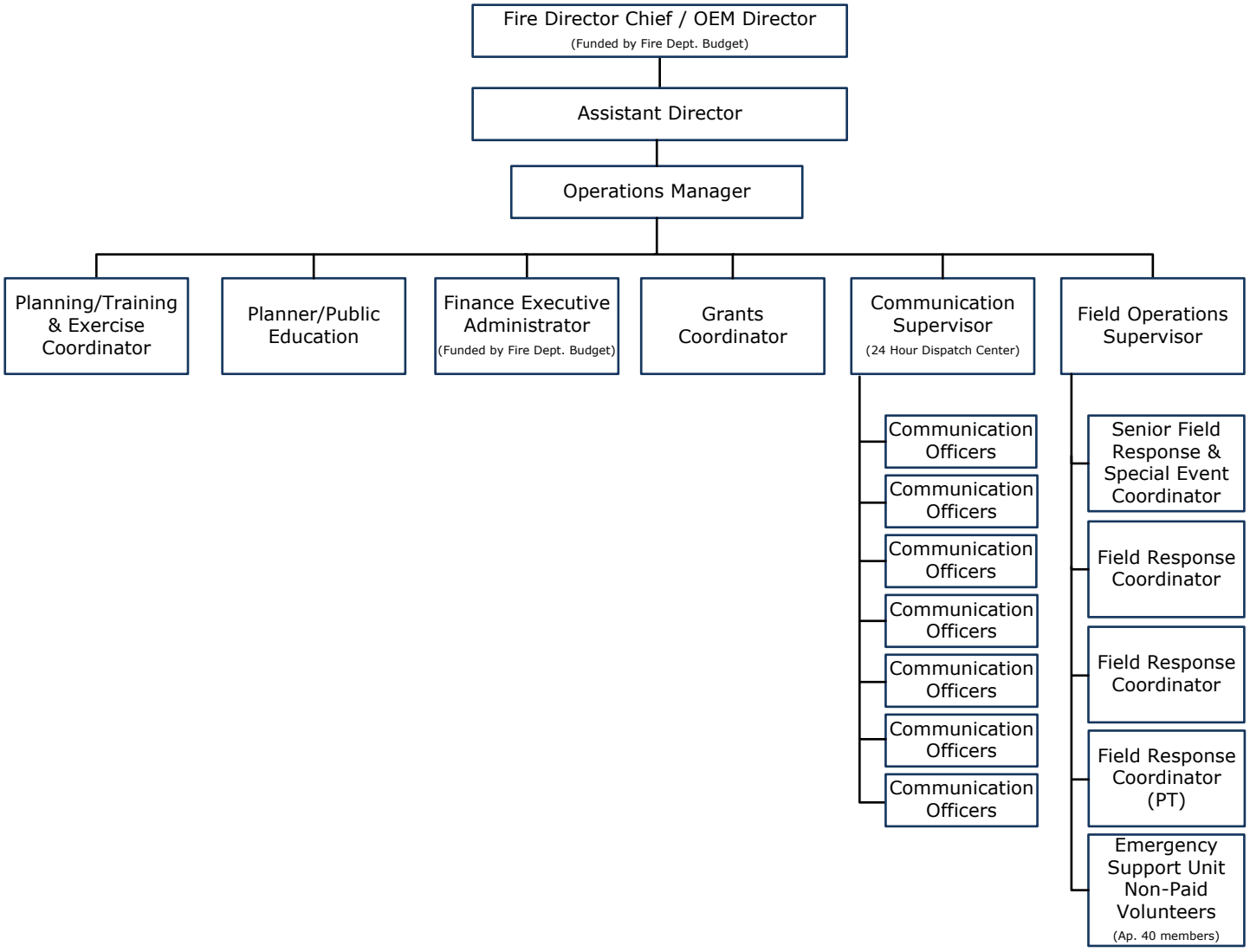
Contacts

Director: Chief William Swann — email: william.swann@nashville.gov
Ast. Director: Rodonna Robinson — email: rodonna.robinson@nashville.gov
Finance Manager: Drusilla Martin — email: drusilla.martin@nashville.gov

2060 15th Avenue South 37212 — Phone: 615-862-8530

1049 Office of Emergency Management - At A Glance

Organizational Structure



1049 Office of Emergency Management - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Workforce Management and Administration			
Additional Staffing	GSD	$121,400 1.00 FTE	Critical need to have personnel to ensure operational readiness of all systems
Additional Staffing	GSD	110,600 1.00 FTE	Critical position to develop and implement disaster recovery plans
Contractual Requirement			
Siren Contract	GSD	237,900	Funds for siren contract warranty
Grant Adjustments			
Expiration or adjustments of grants	SPF	(1,434,200)	To account for grants amount changing, including expiration of grants
Non-Allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(46,300)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		$423,600 2.00 FTEs	
Special Purpose Funds Total		($1,434,200)	
	TOTAL	**($1,010,600)** **2.00 FTEs**	

GSD - General Services District

SPF - Special Purpose Funds

1049 Office of Emergency Management - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	1,114,000	1,032,135	1,301,700	1,469,100	167,400	12.86%
Overtime	41,000	43,048	41,000	41,000	0	0.00%
All Other Salary Codes	12,100	20,673	12,100	12,100	0	0.00%
Fringe Benefits	411,100	375,644	489,200	553,800	64,600	13.21%
TOTAL PERSONNEL EXPENSES	1,578,200	1,471,500	1,844,000	2,076,000	232,000	12.58%
OTHER SERVICES:						
Utilities	1,900	2,149	1,900	1,900	0	0.00%
Professional & Purchased Services	27,000	27,752	27,000	27,000	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	105,600	107,632	105,600	343,500	237,900	225.28%
Internal Service Fees	419,300	413,433	359,700	359,700	0	0.00%
All Other Expenses	75,100	194,128	99,000	52,700	(46,300)	-46.77%
TOTAL OTHER SERVICES	628,900	745,095	593,200	784,800	191,600	32.30%
TOTAL OPERATING EXPENSES	**2,207,100**	**2,216,594**	**2,437,200**	**2,860,800**	**423,600**	**17.38%**
TRANSFERS TO OTHER FUNDS	**189,500**	**180,000**	**180,000**	**180,000**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**2,396,600**	**2,396,594**	**2,617,200**	**3,040,800**	**423,600**	**16.19%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	4,618	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**4,618**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**4,618**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$3.25	$3.25	$3.51	$4.03	$0.52	14.81%

1049 Office of Emergency Management - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	0	0	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	0	0	0	0	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	59,500	44,843	35,000	0	(35,000)	-100.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	49,595	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	3,101,000	828,391	1,699,200	300,000	(1,399,200)	-82.34%
TOTAL OTHER SERVICES	3,160,500	922,828	1,734,200	300,000	(1,434,200)	-82.70%
TOTAL OPERATING EXPENSES	**3,160,500**	**922,828**	**1,734,200**	**300,000**	**(1,434,200)**	**-82.70%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**3,160,500**	**922,828**	**1,734,200**	**300,000**	**(1,434,200)**	**-82.70%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	2,858,500	981,296	1,554,100	300,000	(1,254,100)	-80.70%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	65	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**2,858,500**	**981,361**	**1,554,100**	**300,000**	**(1,254,100)**	**-80.70%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**302,000**	**180,000**	**180,100**	**0**	**(180,100)**	**-100.00%**
TOTAL REVENUE & TRANSFERS	**3,160,500**	**1,161,361**	**1,734,200**	**300,000**	**(1,434,200)**	**-82.70%**
Expenditures Per Capita	$4.29	$1.25	$2.32	$0.40	($1.92)	-82.76%

1049 Office of Emergency Management - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Svcs Officer 3	NS	07244	3	1.35	1	1.00	1	1.00	0	0.00
Assistant Director - OEM	NS	10301	1	1.00	0	0.00	0	0.00	0	0.00
Info Systems App Analyst 3	IT06	07783	0	0.00	0	0.00	1	1.00	1	1.00
OEM Admin Services Coord	OR04	11406	0	0.00	1	1.00	1	1.00	0	0.00
OEM Adminstrative Assistant	NS	11143	1	1.00	0	0.00	0	0.00	0	0.00
OEM Assistant Director	OR10	11407	0	0.00	1	1.00	1	1.00	0	0.00
OEM Communications Officer	NS	10920	6	6.00	0	0.00	0	0.00	0	0.00
OEM Communications Officer	ST08	10920	0	0.00	8	8.00	8	8.00	0	0.00
OEM Communications Supv	NS	10918	1	1.00	0	0.00	0	0.00	0	0.00
OEM Communications Supv	OR04	10918	0	0.00	1	1.00	1	1.00	0	0.00
OEM Field Ops Coord	NS	10916	3	3.00	0	0.00	0	0.00	0	0.00
OEM Field Response Coordinator	ST10	11409	0	0.00	2	2.00	2	2.00	0	0.00
OEM Field Response Coordinator	RD01	11409	0	0.00	1	1.00	1	1.00	0	0.00
OEM Field Response Supervisor	OR05	11408	0	0.00	1	1.00	1	1.00	0	0.00
OEM Grants Coordinator	NS	10917	1	1.00	0	0.00	0	0.00	0	0.00
OEM Operations Mgr	NS	10915	1	1.00	0	0.00	0	0.00	0	0.00
OEM Operations Mgr	OR05	10915	0	0.00	1	1.00	1	1.00	0	0.00
OEM Planner/Public Educator	NS	11141	1	1.00	0	0.00	0	0.00	0	0.00
OEM Planner/Public Educator	OR04	11141	0	0.00	1	1.00	2	2.00	1	1.00
OEM Planning/Training Coord	NS	10919	1	1.00	0	0.00	0	0.00	0	0.00
OEM Planning/Training Coord	OR04	10919	0	0.00	1	1.00	1	1.00	0	0.00
10101 Total Positions & FTEs			**19**	**17.35**	**19**	**19.00**	**21**	**21.00**	**2**	**2.00**
Department Totals			**19**	**17.35**	**19**	**19.00**	**21**	**21.00**	**2**	**2.00**

1049 Office of Emergency Management
Program Purpose Statements

Office of Emergency Management Line of Business

Office of Emergency Management

The purpose of the Office of Emergency Management is to oversee the establishment of and monitor the progress of multi-year training and exercise plans as well as educational and training materials related to the Emergency Management program which addresses disaster mitigation and preparedness.

1091 Department of Emergency Communications - At A Glance

Mission

The mission of the Department of Emergency Communications is to bring calm in times of chaos, order where there is disorder, and clarity in moments of confusion. In carrying out our mission, our members will engage with empathy, efficiency, and professionalism each citizen and visitor to Metro Nashville experiencing an emergency, each public safety responder with whom we coordinate to help, each member of our team in appreciation of the important work we do each day.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$25,393,900	$28,286,600	$28,505,600
Total Expenditures and Transfers	$25,393,900	$28,286,600	$28,505,600
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$0	$0	$0
Other Governments and Agencies	750,400	755,600	762,500
Other Program Revenue	0	0	0
Total Program Revenue	$750,400	$755,600	$762,500
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$750,400	$755,600	$762,500
Expenditures per Capita	$34.47	$37.92	$37.74

Position	Total Budgeted Positions	248	252	253

Contacts

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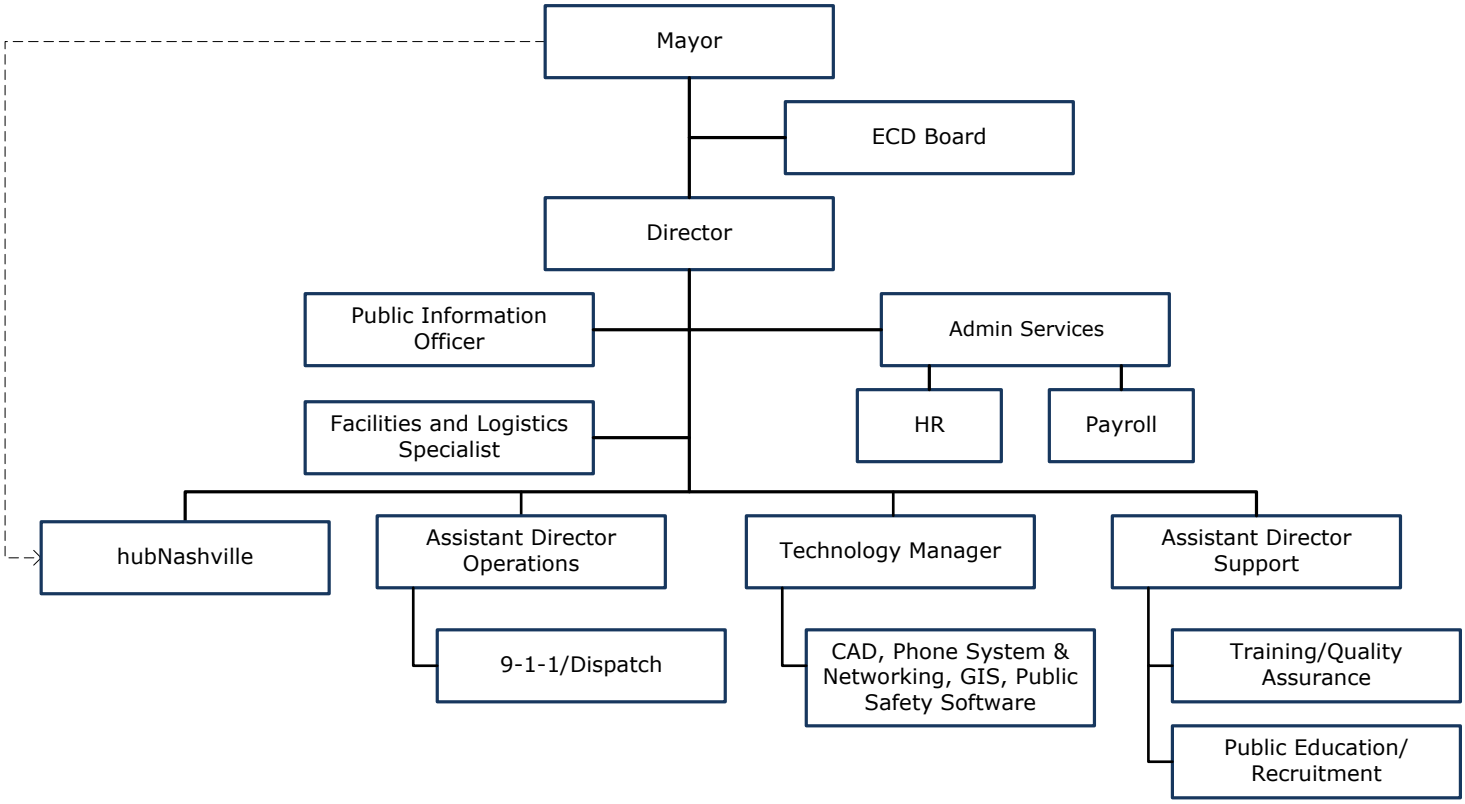
Financial Manager: Dwayne Vance
email: dwayne.vance@nashville.gov

2060 15th Avenue South 37212
Phone: 615-401-6373

1091 Department of Emergency Communications - At A Glance

Organizational Structure



1091 Department of Emergency Communications - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Human Resource Manager			
Salary and Fringe	GSD	$194,400	Funds to hire a human resource manager.
		1.00 FTE	
Departmental Operations			
Telecommunication Training	GSD	320,000	Funds to support departmental training requirements.
Special Events	GSD	133,300	Funds to increase baseline budget for overtime related to special events.
Lease Increase			
Lease Expense	GSD	5,400	Additional funds for contractual lease increase.
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(434,100)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		$219,000	
		1.00 FTE	
	TOTAL	**$219,000**	
		1.00 FTE	

GSD - General Services District

1091 Department of Emergency Communications - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	16,475,400	15,217,183	18,023,600	18,434,800	411,200	2.28%
Overtime	717,000	642,994	717,000	717,000	0	0.00%
All Other Salary Codes	77,700	940,889	468,500	601,800	133,300	28.45%
Fringe Benefits	5,927,400	5,913,478	6,384,600	6,486,300	101,700	1.59%
TOTAL PERSONNEL EXPENSES	23,197,500	22,714,544	25,593,700	26,239,900	646,200	2.52%
OTHER SERVICES:						
Utilities	0	3,343	0	0	0	0.00%
Professional & Purchased Services	68,600	96,826	68,600	68,600	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	1,682	0	0	0	0.00%
Internal Service Fees	1,699,500	1,686,411	2,190,800	2,191,400	600	0.03%
All Other Expenses	428,300	489,925	433,500	5,700	(427,800)	-98.69%
TOTAL OTHER SERVICES	2,196,400	2,278,187	2,692,900	2,265,700	(427,200)	-15.86%
TOTAL OPERATING EXPENSES	**25,393,900**	**24,992,731**	**28,286,600**	**28,505,600**	**219,000**	**0.77%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**25,393,900**	**24,992,731**	**28,286,600**	**28,505,600**	**219,000**	**0.77%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	750,400	805,371	755,600	762,500	6,900	0.91%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**750,400**	**805,371**	**755,600**	**762,500**	**6,900**	**0.91%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**750,400**	**805,371**	**755,600**	**762,500**	**6,900**	**0.91%**
Expenditures Per Capita	$34.47	$33.93	$37.92	$37.74	($0.18)	-0.47%

1091 Department of Emergency Communications - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
311 Call Center Specialist	ST07	11044	0	0.00	2	2.00	2	2.00	0	0.00
311 Call Center Specialist Sr	ST08	11045	10	10.00	8	8.00	8	8.00	0	0.00
311 Call Center Supervisor	OR03	11326	2	2.00	2	2.00	2	2.00	0	0.00
Admin Spec	ST11	07720	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Division Manager	OR09	10863	0	0.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 3	OR03	07244	1	1.00	1	1.00	1	1.00	0	0.00
Emer Telecommun Assist Directo	ET08	10414	2	2.00	2	2.00	2	2.00	0	0.00
Emer Telecommunications Manage	ET07	10413	4	4.00	5	5.00	5	5.00	0	0.00
Emer Telecommunications Off 1	ET01	10407	14	14.00	47	47.00	47	47.00	0	0.00
Emer Telecommunications Off 2	ET02	10408	50	50.00	20	20.00	20	20.00	0	0.00
Emer Telecommunications Off 3	ET03	10409	30	30.00	26	26.00	26	26.00	0	0.00
Emer Telecommunications Off 4	ET04	10410	91	91.00	93	93.00	93	93.00	0	0.00
Emer Telecommunications Superv	ET06	10412	19	19.00	18	18.00	18	18.00	0	0.00
Emer Telecommunications Traine	ET05	10411	7	7.00	9	9.00	9	9.00	0	0.00
Emerg Communications Dir	DP02	10142	1	1.00	0	0.00	0	0.00	0	0.00
Emerg Communications Dir	DP03	10142	0	0.00	1	1.00	1	1.00	0	0.00
Finance Mgr	OR10	06232	1	1.00	1	1.00	1	1.00	0	0.00
Finance Officer	OR04	11177	1	1.00	1	1.00	1	1.00	0	0.00
Human Resources Admin	OR08	07346	1	1.00	0	0.00	0	0.00	0	0.00
Human Resources Analyst	OR04	11180	1	1.00	1	1.00	1	1.00	0	0.00
Human Resources Analyst Senior	OR06	11181	0	0.00	1	1.00	1	1.00	0	0.00
Human Resources Mgr	OR10	06531	0	0.00	0	0.00	1	1.00	1	1.00
Info Systems App Analyst 1	OR04	07779	1	1.00	0	0.00	0	0.00	0	0.00
Info Systems App Analyst 1	IT04	07779	0	0.00	1	1.00	1	1.00	0	0.00
Info Systems App Analyst 2	OR05	07780	3	3.00	0	0.00	0	0.00	0	0.00
Info Systems App Analyst 2	IT05	07780	0	0.00	3	3.00	3	3.00	0	0.00
Info Systems App Analyst 3	OR06	07783	2	2.00	0	0.00	0	0.00	0	0.00
Info Systems App Analyst 3	IT06	07783	0	0.00	3	3.00	3	3.00	0	0.00
Information Systems Advisor 1	OR09	07234	3	3.00	0	0.00	0	0.00	0	0.00
Information Systems Advisor 1	IT09	07234	0	0.00	2	2.00	2	2.00	0	0.00
Information Systems Advisor 2	IT11	07407	0	0.00	1	1.00	1	1.00	0	0.00
Information Systems Advisor 2	OR11	07407	1	1.00	0	0.00	0	0.00	0	0.00
Information Systems Advisor 3	IT12	10887	0	0.00	1	1.00	1	1.00	0	0.00
Information Systems Advisor 3	OR12	10887	1	1.00	0	0.00	0	0.00	0	0.00
Pub Info Coord	OR06	10132	1	1.00	1	1.00	1	1.00	0	0.00
10101 Total Positions & FTEs			**248**	**248.00**	**252**	**252.00**	**253**	**253.00**	**1**	**1.00**
Department Totals			**248**	**248.00**	**252**	**252.00**	**253**	**253.00**	**1**	**1.00**

1091 Department of Emergency Communications
Program Purpose Statements

Administrative Line of Business

Nonallocated Program

Central adjustments related to internal service fees, pay adjustments, fringe benefits, non-programmatic changes and departmental "to be determined" budget reductions are reported here. These adjustments will be allocated to individual programs by the department in the upcoming fiscal year.

Leadership and Accreditation Program

The purpose of the Leadership and Accreditation Program is to provide key results and accreditation, education and community involvement products, as well as media inquiries and other general information products internally and to the public, news reporters, Metro departments, and other outside agencies so their needs are met using the highest industry standards.

Communications Operational Support Line of Business

911 Communications Systems and Equipment Management Program

The purpose of the 911 Communications Systems and Equipment Management Program is to provide troubleshooting, maintenance and administration products to internal and external first responders so they can save lives, protect property, and reduce risk without technology-related delays.

HR Payroll & Financial Services Program

The purpose of the HR, Payroll, & Financial Program is to provide human resources, payroll and financial management products to the department and to serve as the liaison between MNDEC and Metro Central Agencies so MNDEC can receive coordination of internal services.

Quality Assurance Program

The purpose of the Quality Assurance Program is to provide quality assurance and organizational performance measurement products to the department, Metro stakeholders, and the public so they can receive the best possible response to their Public Safety Communications needs.

Training Academy Program

The purpose of the Training Academy Program is to provide public safety communications certification, professional development, and other emergency communications training products to the department, our 1st responder partners, and other emergency communications professionals so they can deliver quick, appropriate emergency and non-emergency assistance to the public.

Information and Non-Emergency Services Line of Business

Hub Program

The purpose of hubNashville is to provide equitable, efficient access to non-emergency Metro services and information while also providing data to support data-driven decision making for Metro Government.

Non-Emergency Responses Program

1091 Department of Emergency Communications
Program Purpose Statements

The purpose of the Non-Emergency Services Program is to provide media inquiries and other general information service products to the public, news reporters, Metro departments, and other outside agencies so they can more conveniently get answers to their questions and/or obtain a non-emergency service response.

Life Safety Line of Business

Operations Public Life Safety Program

The purpose of the Operations Public Life Safety Program is to provide emergency assistance products to individuals in need of emergency assistance and to provide critical dispatch products to Police, Fire, EMS, and other first responders so they can respond quickly to save lives, protect property and reduce risk for everyone involved.

Section D

Justice Administration & Law Enforcement

District Attorney
Public Defender
Juvenile Court Clerk
Circuit Court Clerk
Criminal Court Clerk
Clerk and Master of the Chancery Court
Juvenile Court
General Sessions Court
State Trial Courts
Justice Integration Services
Sheriff
Police
Criminal Justice Planning
Office of Family Safety
Community Review Board

1019 District Attorney - At A Glance

Mission TCA § 8-7-101. To investigate and prosecute all criminal offenses that occur within Davidson County where there is sufficient evidence to warrant conviction. All prosecutions are designed to punish offenders, incapacitate violent and repeat criminals, and generally to deter future criminal activity. Additionally, the office is committed to treating victims and witnesses with dignity.

Budget Summary

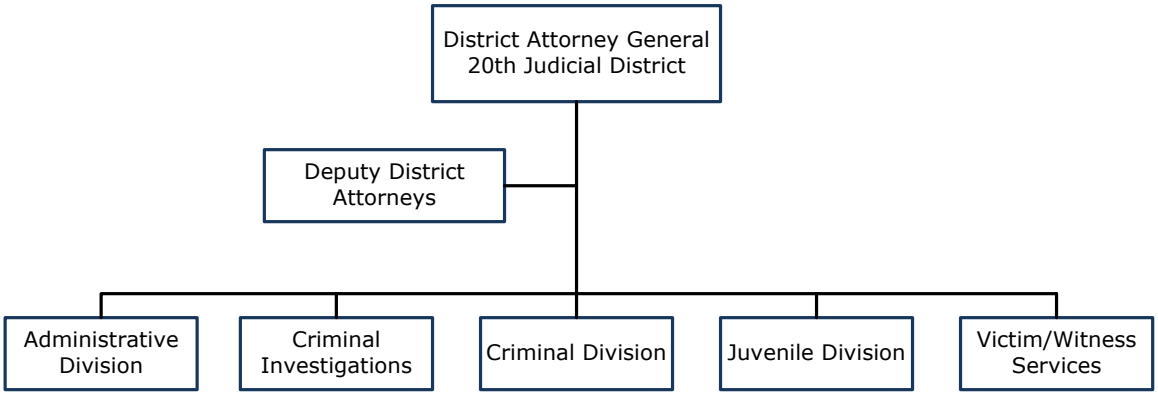
	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$12,787,100	$15,217,900	$15,246,600
Special Purpose Fund	1,112,600	379,900	379,900
Total Expenditures and Transfers	$13,899,700	$15,597,800	$15,626,500
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$1,500	$1,500	$1,500
Other Governments and Agencies	273,900	21,700	21,700
Other Program Revenue	495,400	495,400	495,400
Total Program Revenue	$770,800	$518,600	$518,600
Non-Program Revenue	$792,200	$379,900	$379,900
Transfers from Other Funds and Units	68,200	0	0
Total Revenue and Transfers	$1,631,200	$898,500	$898,500
Expenditures per Capita	$18.87	$20.91	$20.69
Position Total Budgeted Positions	110	110	110

Contacts
District Attorney General: Glenn Funk — email: glennfunk@jisnashville.gov
Director of Finance: Charles Glassford — email: charlesglassford@jisnashville.gov
Director of Victim Witness Services: Tracey Houston — email: traceyhouston@jisnashville.gov

Washington Square, Suite 500
222 2nd Avenue, North 37201
Phone: 615-862-5500

1019 District Attorney - At A Glance

Organizational Structure



1019 District Attorney - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Assistant District Attorneys General Salary Adjustment			
Salary and Fringe	GSD	$213,500	Funds to align position salaries with Tennessee Code Annotated 8-7-201 & 8-7-226
Lease Increase			
Lease Expense	GSD	47,400	Additional funds for contractual lease increase.
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(232,200)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		$28,700	
	TOTAL	**$28,700**	

GSD - General Services District

1019 District Attorney - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	8,348,900	8,110,140	9,639,500	9,815,700	176,200	1.83%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	(145,800)	93,613	26,000	26,000	0	0.00%
Fringe Benefits	2,407,800	2,389,972	2,597,100	2,634,400	37,300	1.44%
TOTAL PERSONNEL EXPENSES	10,610,900	10,593,725	12,262,600	12,476,100	213,500	1.74%
OTHER SERVICES:						
Utilities	1,100	1,075	1,100	1,100	0	0.00%
Professional & Purchased Services	132,400	169,158	1,033,500	1,033,500	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	22,800	26,505	28,800	28,800	0	0.00%
Internal Service Fees	656,200	668,356	493,100	493,100	0	0.00%
All Other Expenses	1,295,500	1,300,626	1,330,600	1,145,800	(184,800)	-13.89%
TOTAL OTHER SERVICES	2,108,000	2,165,718	2,887,100	2,702,300	(184,800)	-6.40%
TOTAL OPERATING EXPENSES	**12,718,900**	**12,759,443**	**15,149,700**	**15,178,400**	**28,700**	**0.19%**
TRANSFERS TO OTHER FUNDS	**68,200**	**11,970**	**68,200**	**68,200**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**12,787,100**	**12,771,412**	**15,217,900**	**15,246,600**	**28,700**	**0.19%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	1,500	70	1,500	1,500	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	21,700	14,299	21,700	21,700	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	495,400	630,972	495,400	495,400	0	0.00%
TOTAL PROGRAM REVENUE	**518,600**	**645,341**	**518,600**	**518,600**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**518,600**	**645,341**	**518,600**	**518,600**	**0**	**0.00%**
Expenditures Per Capita	$17.36	$17.34	$20.40	$20.19	($0.21)	-1.03%

1019 District Attorney - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	663,400	392,095	249,000	249,000	0	0.00%
Overtime	1,000	0	0	0	0	0.00%
All Other Salary Codes	15,000	1,872	1,000	1,000	0	0.00%
Fringe Benefits	236,100	112,911	48,400	48,400	0	0.00%
TOTAL PERSONNEL EXPENSES	915,500	506,878	298,400	298,400	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	25,800	9,420	23,300	23,300	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	10,400	0	0	0	0	0.00%
Internal Service Fees	43,600	0	600	600	0	0.00%
All Other Expenses	117,300	2,905	57,600	57,600	0	0.00%
TOTAL OTHER SERVICES	197,100	12,325	81,500	81,500	0	0.00%
TOTAL OPERATING EXPENSES	**1,112,600**	**519,203**	**379,900**	**379,900**	**0**	**0.00%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**1,112,600**	**519,203**	**379,900**	**379,900**	**0**	**0.00%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	252,200	252,204	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	25,012	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**252,200**	**277,216**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	792,200	348,861	379,900	379,900	0	0.00%
TOTAL NON-PROGRAM REVENUE	**792,200**	**348,861**	**379,900**	**379,900**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**68,200**	**11,970**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**1,112,600**	**638,046**	**379,900**	**379,900**	**0**	**0.00%**
Expenditures Per Capita	$1.51	$0.70	$0.51	$0.50	($0.01)	-1.96%

1019 District Attorney - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Spec	ST11	07720	2	2.00	2	2.00	2	2.00	0	0.00
Admin Svcs Division Manager	OR09	10863	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Mgr	OR07	07242	3	2.00	3	2.00	3	2.00	0	0.00
Admin Svcs Officer 4	OR05	07245	3	2.49	3	2.49	3	2.49	0	0.00
Asst District Attorney	NS	00390	33	32.49	33	32.49	33	32.49	0	0.00
Criminal Investigator	ST10	07279	1	1.00	1	1.00	1	1.00	0	0.00
District Attorney General	NS	01684	1	1.00	1	1.00	1	1.00	0	0.00
Finance Admin	OR08	10108	1	1.00	1	1.00	1	1.00	0	0.00
Information Sys Media Analys 1	OR04	10470	11	11.00	11	11.00	11	11.00	0	0.00
Information Sys Oper Analyst 3	OR06	10477	1	1.00	1	1.00	1	1.00	0	0.00
Information Systems Advisor 1	OR09	07234	2	2.00	2	2.00	2	2.00	0	0.00
Legal Secretary 1	ST07	02870	5	5.00	5	5.00	5	5.00	0	0.00
Legal Secretary 2	ST08	07322	10	10.00	10	10.00	10	10.00	0	0.00
Office Support Rep	ST05	11040	1	1.00	1	1.00	1	1.00	0	0.00
Office Support Spec 1	ST07	10123	2	2.00	2	2.00	2	2.00	0	0.00
Office Support Spec 2	ST08	10124	4	4.00	4	4.00	4	4.00	0	0.00
Paralegal	ST10	07343	2	2.00	2	2.00	2	2.00	0	0.00
Program Mgr 1	OR04	07376	2	2.00	2	2.00	2	2.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	2	1.50	2	1.50	2	1.50	0	0.00
Special Projects Mgr	OR11	07762	1	1.00	1	1.00	1	1.00	0	0.00
Technical Services Manager	OR09	10890	1	1.00	1	1.00	1	1.00	0	0.00
Technical Specialist 2	OR06	07757	1	1.00	1	1.00	1	1.00	0	0.00
Victim Advocate 1	ST09	10891	11	11.00	11	11.00	11	11.00	0	0.00
Victim Advocate 2	ST10	10892	2	2.00	2	2.00	2	2.00	0	0.00
10101 Total Positions & FTEs			**103**	**100.48**	**103**	**100.48**	**103**	**100.48**	**0**	**0.00**
DA Fraud & Economic Crime 30103										
Criminal Investigator	ST10	07279	1	1.00	1	1.00	1	1.00	0	0.00
30103 Total Positions & FTEs			**1**	**1.00**	**1**	**1.00**	**1**	**1.00**	**0**	**0.00**
Metro Major Drug Program 30101										
Asst District Attorney	NS	00390	1	1.00	1	1.00	1	1.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	2	4.00	2	4.00	2	4.00	0	0.00
30101 Total Positions & FTEs			**3**	**5.00**	**3**	**5.00**	**3**	**5.00**	**0**	**0.00**
District Attorney Grant Fund 32219										
Victim Advocate 1	ST09	10891	3	2.00	3	2.00	3	2.00	0	0.00
32219 Total Positions & FTEs			**3**	**2.00**	**3**	**2.00**	**3**	**2.00**	**0**	**0.00**
Department Totals			**110**	**108.48**	**110**	**108.48**	**110**	**108.48**	**0**	**0.00**

1019 District Attorney
Program Purpose Statements

Administrative Line of Business

Administration - Criminal Division Program

The purpose of the Administration – Criminal Division Program is to provide all activities necessary to support the mission of the office.

Family Violence Line of Business

Family Violence Program

The purpose of the Family Violence Program is to provide services to families involved primarily with Child Sexual Abuse (CSA) and acts of Domestic Violence (DV).

20th Judicial Drug Task Force Line of Business

20th Judicial Drug Task Force Program

The purpose of the 20th Judicial Drug Task Force Program is to target major narcotic organizations that supply drugs to Davidson County. These investigations are complex, often multi year, and involve the use of advanced technical systems and investigative techniques.

1021 Public Defender - At A Glance

Mission The Mission of the Metropolitan Public Defender's Office is to defend the liberty, honor and constitutional rights of the individuals, of all ages, whose cases have been entrusted to us. Through zealous advocacy, we strive not only to deliver excellence in our representation of each and every client, but also to stand with our clients and the community in working to create a more just, fair and compassionate legal system.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$13,623,300	$17,865,500	$17,871,300
Total Expenditures and Transfers	$13,623,300	$17,865,500	$17,871,300
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$0	$0	$0
Other Governments and Agencies	2,760,300	2,873,500	3,038,100
Other Program Revenue	0	0	0
Total Program Revenue	$2,760,300	$2,873,500	$3,038,100
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$2,760,300	$2,873,500	$3,038,100
Expenditures per Capita	$18.49	$23.95	$23.66

Position	Total Budgeted Positions	112	124	125

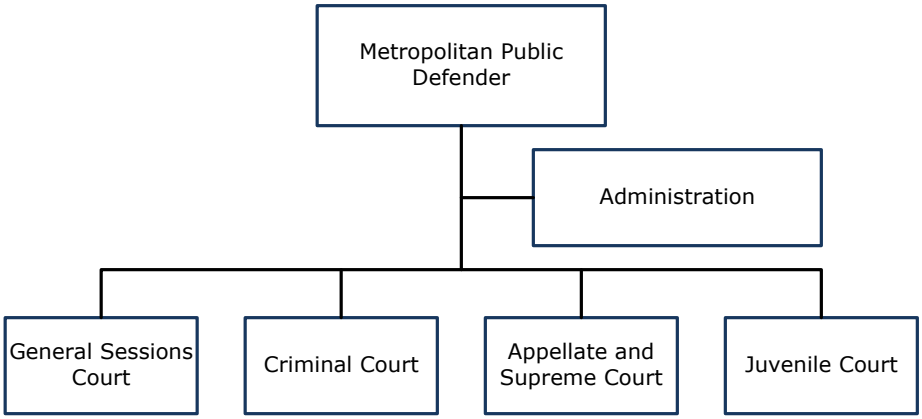
Contacts

Public Defender: Martesha Johnson Moore
email: marteshajohnson@jisnashville.gov
Administrative Services Division Manager: Sherlaine Emmons
email: sherlaineemmons@jisnashville.gov

150 2nd Avenue N, Suite 400, 37201
Phone: 615-862-5730

1021 Public Defender - At A Glance

Organizational Structure



1021 Public Defender - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Assistant Public Defender			
Salary and Fringe	GSD	$236,000 1.00 FTE	Funds to hire an Assistant Public Defender 4 position to handle serious felony cases
Lease Increase			
Lease Expense	GSD	42,000	Additional funds for contractual lease increase.
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(272,200)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		$5,800 1.00 FTE	
	TOTAL	**$5,800** **1.00 FTE**	

GSD - General Services District

1021 Public Defender - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	10,100,000	9,350,204	11,849,500	12,029,900	180,400	1.52%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	(38,000)	125,355	28,000	28,000	0	0.00%
Fringe Benefits	2,982,000	3,017,537	3,521,500	3,574,300	52,800	1.50%
TOTAL PERSONNEL EXPENSES	13,044,000	12,493,095	15,399,000	15,632,200	233,200	1.51%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	145,300	63,226	120,000	120,800	800	0.67%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	2,500	1,523	2,500	2,500	0	0.00%
Internal Service Fees	237,600	251,117	339,800	339,800	0	0.00%
All Other Expenses	193,900	169,746	2,004,200	1,776,000	(228,200)	-11.39%
TOTAL OTHER SERVICES	579,300	485,612	2,466,500	2,239,100	(227,400)	-9.22%
TOTAL OPERATING EXPENSES	**13,623,300**	**12,978,706**	**17,865,500**	**17,871,300**	**5,800**	**0.03%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**13,623,300**	**12,978,706**	**17,865,500**	**17,871,300**	**5,800**	**0.03%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	2,760,300	2,873,500	2,873,500	3,038,100	164,600	5.73%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**2,760,300**	**2,873,500**	**2,873,500**	**3,038,100**	**164,600**	**5.73%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**2,760,300**	**2,873,500**	**2,873,500**	**3,038,100**	**164,600**	**5.73%**
Expenditures Per Capita	$18.49	$17.62	$23.95	$23.66	($0.29)	-1.21%

1021 Public Defender - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Svcs Division Manager	OR09	10863	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 3	OR03	07244	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 4	OR05	07245	5	5.00	5	5.00	6	6.00	1	1.00
Assistant Public Defender 1	OR06	10864	31	31.00	0	0.00	0	0.00	0	0.00
Assistant Public Defender 1	OR07	10864	0	0.00	37	37.00	37	37.00	0	0.00
Assistant Public Defender 2	OR08	10865	14	14.00	0	0.00	0	0.00	0	0.00
Assistant Public Defender 2	OR09	10865	0	0.00	15	15.00	15	15.00	0	0.00
Assistant Public Defender 3	OR10	10866	7	7.00	0	0.00	0	0.00	0	0.00
Assistant Public Defender 3	OR11	10866	0	0.00	7	6.50	7	6.50	0	0.00
Assistant Public Defender 4	OR11	10867	10	9.49	0	0.00	0	0.00	0	0.00
Assistant Public Defender 4	OR12	10867	0	0.00	10	8.99	11	9.99	1	1.00
Criminal Investigator	OR03	07279	0	0.00	10	10.00	10	10.00	0	0.00
Criminal Investigator	ST10	07279	9	9.00	0	0.00	0	0.00	0	0.00
Deputy Public Defender	OR13	07205	1	1.00	1	1.00	1	1.00	0	0.00
Human Resources Analyst	OR04	11180	1	1.00	1	1.00	1	1.00	0	0.00
Info Systems App Analyst 3	OR06	07783	1	1.00	0	0.00	0	0.00	0	0.00
Info Systems App Analyst 3	IT06	07783	0	0.00	1	1.00	1	1.00	0	0.00
Legal Secretary 1	ST07	02870	1	1.00	1	1.00	1	1.00	0	0.00
Legal Secretary 2	ST08	07322	4	4.00	5	5.00	5	5.00	0	0.00
Paralegal	OR03	07343	0	0.00	9	9.00	8	8.00	-1	-1.00
Paralegal	ST10	07343	7	7.00	0	0.00	0	0.00	0	0.00
Professional Spec	OR04	07753	3	3.00	3	3.00	3	3.00	0	0.00
Program Mgr 2	OR05	07377	4	4.00	4	4.00	4	4.00	0	0.00
Program Spec 3	OR03	07380	1	1.00	1	1.00	1	1.00	0	0.00
Pub Info Coord	OR06	10132	1	1.00	1	1.00	1	1.00	0	0.00
Public Defender	PD	03964	1	1.00	1	1.00	1	1.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	4	1.00	4	1.00	4	1.00	0	0.00
Social Worker Senior	OR03	10854	5	5.00	6	6.00	6	6.00	0	0.00
10101 Total Positions & FTEs			**112**	**108.49**	**124**	**119.49**	**125**	**120.49**	**1**	**1.00**

Department Totals			**112**	**108.49**	**124**	**119.49**	**125**	**120.49**	**1**	**1.00**

1021 Public Defender
Program Purpose Statements

Administration Team

Administration Team

The purpose of the Administration Team is to provide support to the legal staff in matters related to finance, procurement, record management, and human resources.

General Sessions Team

General Sessions Team

The purpose of the General Sessions Team is to provide constitutionally effective legal representation to indigent criminal defendants required to appear in General Sessions Court.

Criminal Court Team

Criminal Court Team

The purpose of the Criminal Court Team is to provide constitutionally effective legal representation to indigent criminal defendants required to appear in Criminal Court.

Appellate Court Team

Appellate Court Team

The purpose of the Appellate Court Team is to provide constitutionally effective legal representation to indigent criminal defendants pursuing appeals before the state appellate courts.

Juvenile Court Team

Juvenile Court Team

The purpose of the Juvenile Court Team is to provide constitutionally effective legal representation to indigent juvenile clients accused of committing a delinquent act or in need of a guardian ad litem.

1022 Juvenile Court Clerk - At A Glance

Mission The mission of the Davidson County Juvenile Court Clerk's Office is to provide families, attorneys, judicial officers and other court partners with courteous, innovative and professional service. We aim to assist, with dignity and compassion, as families navigate the court experience.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$3,333,200	$3,831,300	$3,823,500
Special Purpose Fund	24,600	16,900	11,600
Total Expenditures and Transfers	$3,357,800	$3,848,200	$3,835,100
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$309,300	$309,300	$261,600
Other Governments and Agencies	0	0	0
Other Program Revenue	0	0	0
Total Program Revenue	$309,300	$309,300	$261,600
Non-Program Revenue	$54,000	$51,800	$42,000
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$363,300	$361,100	$303,600
Expenditures per Capita	$4.56	$5.16	$5.08
Position Total Budgeted Positions	34	34	34

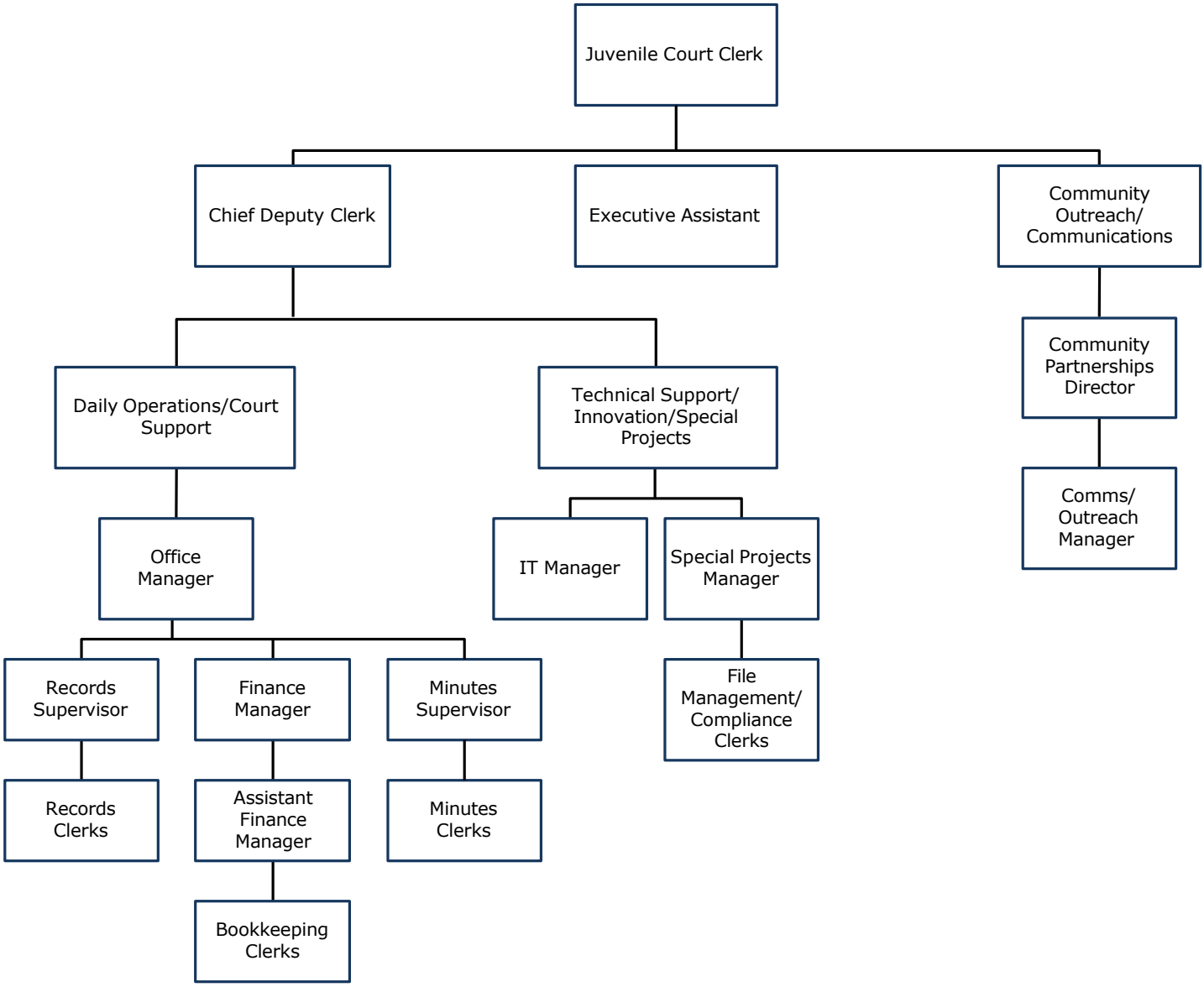
Contacts Juvenile Court Clerk: Lonnell Matthews, email: lonnellmatthews@jisnashville.gov,
Chief Deputy Clerk: Avery Patton email: averypatton@jisnashville.gov

Juvenile Justice Center
100 Woodland Street 37213

Phone: 615-862-7980

1022 Juvenile Court Clerk - At A Glance

Organizational Structure



1022 Juvenile Court Clerk - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
One-Time Funding Request			
Temporary Staff	GSD	$50,400	One Time Funding for FY27 to conduct Case Management Compliance Validation
Computerization			
Adjustment of Computerization Funds	SPF	(5,300)	Adjusting the computerization fund.
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(58,200)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		($7,800)	
Special Purpose Funds Total		($5,300)	
	TOTAL	**($13,100)**	

GSD - General Services District

SPF - Special Purpose Funds

1022 Juvenile Court Clerk - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	2,254,900	2,232,822	2,620,600	2,620,600	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	(12,700)	32,618	13,500	13,500	0	0.00%
Fringe Benefits	731,800	781,878	1,045,100	1,045,100	0	0.00%
TOTAL PERSONNEL EXPENSES	2,974,000	3,047,319	3,679,200	3,679,200	0	0.00%
OTHER SERVICES:						
Utilities	400	358	400	400	0	0.00%
Professional & Purchased Services	254,200	(280)	13,000	63,400	50,400	387.69%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	20	0	0	0	0.00%
Internal Service Fees	110,700	113,129	121,800	121,800	0	0.00%
All Other Expenses	(6,100)	10,774	16,900	(41,300)	(58,200)	-344.38%
TOTAL OTHER SERVICES	359,200	124,002	152,100	144,300	(7,800)	-5.13%
TOTAL OPERATING EXPENSES	**3,333,200**	**3,171,321**	**3,831,300**	**3,823,500**	**(7,800)**	**-0.20%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**3,333,200**	**3,171,321**	**3,831,300**	**3,823,500**	**(7,800)**	**-0.20%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	297,700	246,383	297,700	250,000	(47,700)	-16.02%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**297,700**	**246,383**	**297,700**	**250,000**	**(47,700)**	**-16.02%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	54,000	40,378	51,800	42,000	(9,800)	-18.92%
TOTAL NON-PROGRAM REVENUE	**54,000**	**40,378**	**51,800**	**42,000**	**(9,800)**	**-18.92%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**351,700**	**286,762**	**349,500**	**292,000**	**(57,500)**	**-16.45%**
Expenditures Per Capita	$4.52	$4.31	$5.14	$5.06	($0.08)	-1.56%

1022 Juvenile Court Clerk - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	0	0	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	0	0	0	0	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	4,000	2,615	2,000	2,000	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	7,500	9,402	7,500	2,900	(4,600)	-61.33%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	13,100	106	7,400	6,700	(700)	-9.46%
TOTAL OTHER SERVICES	24,600	12,123	16,900	11,600	(5,300)	-31.36%
TOTAL OPERATING EXPENSES	**24,600**	**12,123**	**16,900**	**11,600**	**(5,300)**	**-31.36%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**24,600**	**12,123**	**16,900**	**11,600**	**(5,300)**	**-31.36%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	11,600	9,718	11,600	11,600	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	282	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**11,600**	**10,000**	**11,600**	**11,600**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**11,600**	**10,000**	**11,600**	**11,600**	**0**	**0.00%**
Expenditures Per Capita	$0.03	$0.02	$0.02	$0.02	$0.00	0.00%

1022 Juvenile Court Clerk - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Svcs Division Manager	OR09	10863	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Mgr	OR07	07242	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 2	OR01	07243	20	20.00	20	20.00	20	20.00	0	0.00
Admin Svcs Officer 3	OR03	07244	0	0.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 4	OR05	07245	1	1.00	1	1.00	1	1.00	0	0.00
Chief Deputy Juvenile Court Clk	OR11	11416	0	0.00	1	1.00	1	1.00	0	0.00
Compliance Monitor Senior	OR07	11176	1	1.00	0	0.00	0	0.00	0	0.00
Cust Svc Asst Mgr	OR05	06233	1	1.00	0	0.00	0	0.00	0	0.00
Finance Officer	OR04	11177	1	1.00	1	1.00	1	1.00	0	0.00
Finance Officer Senior	OR06	11178	1	1.00	1	1.00	1	1.00	0	0.00
Information Systems Advisor 1	OR09	07234	1	1.00	0	0.00	0	0.00	0	0.00
Information Systems Advisor 1	IT09	07234	0	0.00	1	1.00	1	1.00	0	0.00
Juvenile Ct Clerk	NS	07083	1	1.00	1	1.00	1	1.00	0	0.00
Office Support Rep	ST05	11040	1	1.00	0	0.00	0	0.00	0	0.00
Operations Manager	OR09	10888	1	1.00	1	1.00	1	1.00	0	0.00
Program Mgr 2	OR05	07377	0	0.00	1	1.00	1	1.00	0	0.00
Pub Info Coord	OR06	10132	0	0.00	1	1.00	1	1.00	0	0.00
Special Programs Coord	OR03	05923	1	1.00	0	0.00	0	0.00	0	0.00
Technical Specialist 2	OR06	07757	2	2.00	2	2.00	2	2.00	0	0.00
10101 Total Positions & FTEs			**34**	**34.00**	**34**	**34.00**	**34**	**34.00**	**0**	**0.00**
Department Totals			**34**	**34.00**	**34**	**34.00**	**34**	**34.00**	**0**	**0.00**

1022 Juvenile Court Clerk
Program Purpose Statements

Administration Line of Business

Administration Program

The purpose of the Administration Program is to provide record keeping, file management and fee collection to support the Juvenile Court.

Computerization Line of Business

Computerization Program

The purpose of the Computerization Program is the purchase and maintenance of computer equipment and software for the Juvenile Court Clerk.

1023 Circuit Court Clerk - At A Glance

Mission To provide an unparalleled level of customer satisfaction through exceptional service and technological accessibilities, the Davidson County Circuit Court Clerk's office is dedicated to maintaining records with accuracy, integrity, ingenuity and transparency while also serving the needs of the judiciary, legal professionals and community.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$3,829,200	$3,771,000	$3,714,400
Total Expenditures and Transfers	$3,829,200	$3,771,000	$3,714,400
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$400,000	$1,000,000	$2,400,000
Other Governments and Agencies	0	0	0
Other Program Revenue	0	0	0
Total Program Revenue	$400,000	$1,000,000	$2,400,000
Non-Program Revenue	$2,537,500	$2,833,800	$3,163,500
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$2,937,500	$3,833,800	$5,563,500
Expenditures per Capita	$5.20	$5.06	$4.92

Position	Total Budgeted Positions	41	35	35

Contacts

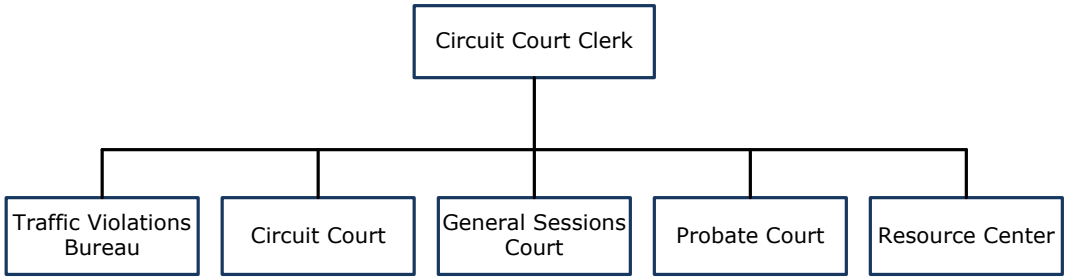
Circuit Court Clerk: Joseph Day; email: josephday@jisnashville.gov
Chief Deputy of Administrative Service and Legal Affairs: Brittany Hayes email: brittanyhayes@jisnashville.gov

1 Public Square Suite 301
Nashville, TN 37201

Phone: 615-862-5181

1023 Circuit Court Clerk - At A Glance

Organizational Structure



1023 Circuit Court Clerk - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Non-Allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	($56,600)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		($56,600)	
	TOTAL	**($56,600)**	

GSD - General Services District

1023 Circuit Court Clerk - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	2,522,300	2,155,244	2,380,600	2,380,600	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	30,700	47,146	31,700	31,700	0	0.00%
Fringe Benefits	888,800	862,445	787,400	787,400	0	0.00%
TOTAL PERSONNEL EXPENSES	3,441,800	3,064,835	3,199,700	3,199,700	0	0.00%
OTHER SERVICES:						
Utilities	300	239	300	300	0	0.00%
Professional & Purchased Services	7,700	3,623	7,700	7,700	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	83,200	11,504	18,700	18,700	0	0.00%
Internal Service Fees	195,400	220,750	404,200	404,200	0	0.00%
All Other Expenses	100,800	142,262	140,400	83,800	(56,600)	-40.31%
TOTAL OTHER SERVICES	387,400	378,377	571,300	514,700	(56,600)	-9.91%
TOTAL OPERATING EXPENSES	**3,829,200**	**3,443,212**	**3,771,000**	**3,714,400**	**(56,600)**	**-1.50%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**3,829,200**	**3,443,212**	**3,771,000**	**3,714,400**	**(56,600)**	**-1.50%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	400,000	800,000	1,000,000	2,400,000	1,400,000	140.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**400,000**	**800,000**	**1,000,000**	**2,400,000**	**1,400,000**	**140.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	2,537,500	3,026,560	2,833,800	3,163,500	329,700	11.63%
TOTAL NON-PROGRAM REVENUE	**2,537,500**	**3,026,560**	**2,833,800**	**3,163,500**	**329,700**	**11.63%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**2,937,500**	**3,826,560**	**3,833,800**	**5,563,500**	**1,729,700**	**45.12%**
Expenditures Per Capita	$5.20	$4.67	$5.06	$4.92	($0.14)	-2.77%

1023 Circuit Court Clerk - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Chief Dpty Clerk-Gen Sess Ct	NS	01056	0	0.00	1	1.00	1	1.00	0	0.00
Chief Dpty Clerk-Gen Sess Ct	OR07	01056	1	1.00	0	0.00	0	0.00	0	0.00
Deputy Clerk 1	NS	06787	0	0.00	2	2.00	2	2.00	0	0.00
Deputy Clerk 1	GG.NS	06787	2	2.00	0	0.00	0	0.00	0	0.00
Deputy Clerk 2	NS	06788	0	0.00	3	3.00	3	3.00	0	0.00
Deputy Clerk 2	GG.NS	06788	3	3.00	0	0.00	0	0.00	0	0.00
Deputy Clerk 3	NS	06789	0	0.00	5	5.00	5	5.00	0	0.00
Deputy Clerk 3	GG.NS	06789	5	5.00	0	0.00	0	0.00	0	0.00
Deputy Clerk 4	NS	06790	0	0.00	10	10.00	10	10.00	0	0.00
Deputy Clerk 4	GG.NS	06790	10	10.00	0	0.00	0	0.00	0	0.00
Deputy Clerk 5	NS	06791	0	0.00	10	10.00	10	10.00	0	0.00
Deputy Clerk 5	GG.NS	06791	10	10.00	0	0.00	0	0.00	0	0.00
Deputy Clerk 6	NS	06792	0	0.00	4	4.00	4	4.00	0	0.00
Deputy Clerk 6	GG.NS	06792	10	10.00	0	0.00	0	0.00	0	0.00
10101 Total Positions & FTEs			**41**	**41.00**	**35**	**35.00**	**35**	**35.00**	**0**	**0.00**
Department Totals			**41**	**41.00**	**35**	**35.00**	**35**	**35.00**	**0**	**0.00**

1023 Circuit Court Clerk
Program Purpose Statements

Circuit Court Clerk's Office and General Sessions Civil Division Office Line of Business

Circuit Court Clerk's Office and General Sessions Civil Division Office

The purpose of the Circuit Court Clerk’s Office and General Sessions Civil Division Office Program is to file and maintain all records associated with cases filed in the Circuit Court Clerk’s Office and the General Sessions Civil Division Office.

Probate Court Clerk's Office Line of Business

Probate Court Clerk's Office

The purpose of the Probate Court Clerk’s Office Line of Business is to file and maintain all records associated with cases filed in the Probate Court Clerk’s Office.

Traffic Violations Bureau Line of Business

Traffic Violations Bureau

The purpose of the Traffic Violations Bureau Program is to process moving tickets issued by the Metropolitan Police Department, Airport Authority, Vanderbilt Police, Metro Parks and Bicentennial Park Police, and to process parking tickets issued by the Metropolitan Police Department, NDOT, Airport Authority, Vanderbilt Police, Metro Parks and Bicentennial Park Police.

1024 Criminal Court Clerk - At A Glance

Mission The Criminal Court Clerk performs the clerical duties for the operation of the General Sessions and State Trial Courts. The Clerk is responsible for hard copy and electronic record management, and prepares the minutes (official record) for the Criminal Trial Courts.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$8,930,200	$9,693,700	$9,548,300
Special Purpose Fund	266,400	266,400	265,900
Total Expenditures and Transfers	$9,196,600	$9,960,100	$9,814,200
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$841,000	$840,000	$875,000
Other Governments and Agencies	680,000	700,000	775,000
Other Program Revenue	0	0	0
Total Program Revenue	$1,521,000	$1,540,000	$1,650,000
Non-Program Revenue	$847,200	$751,700	$657,200
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$2,368,200	$2,291,700	$2,307,200
Expenditures per Capita	$12.48	$13.35	$13.00
Position Total Budgeted Positions	91	92	92

Contacts

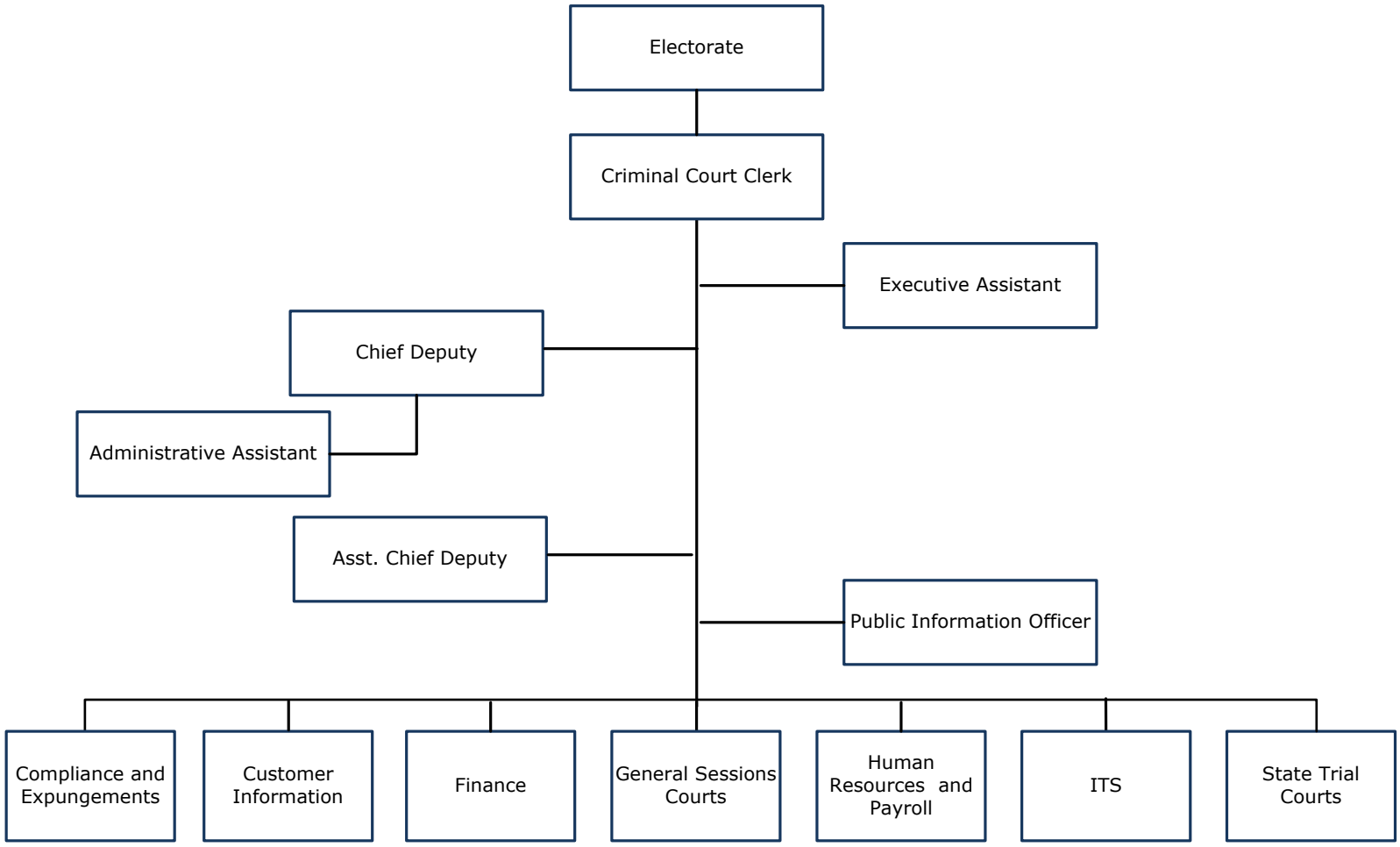
Criminal Court Clerk: Howard Gentry — email: hgentry@jisnashville.gov
Chief Deputy: Julius Sloss — email: juliussloss@jisnashville.gov
Finance Director: Stephanie Patterson — email: spatterson@jisnashville.gov

408 2nd Avenue North
Suite 2120 37201

Phone: 615-862-5601

1024 Criminal Court Clerk - At A Glance

Organizational Structure



1024 Criminal Court Clerk - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Grant and Special Fund Adjustment			
Special Fund Expense Reduction	SPF	($500)	Decrease expense of special fund with limited impact on performance
Non-Allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(145,400)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		($145,400)	
Special Purpose Funds Total		($500)	
	TOTAL	**($145,900)**	

GSD - General Services District

SPF - Special Purpose Funds

1024 Criminal Court Clerk - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	6,331,500	6,099,021	6,900,800	6,900,800	0	0.00%
Overtime	4,000	7,688	5,600	5,600	0	0.00%
All Other Salary Codes	(77,900)	114,641	35,000	35,000	0	0.00%
Fringe Benefits	2,167,900	2,201,040	2,283,600	2,283,600	0	0.00%
TOTAL PERSONNEL EXPENSES	8,425,500	8,422,390	9,225,000	9,225,000	0	0.00%
OTHER SERVICES:						
Utilities	800	716	800	800	0	0.00%
Professional & Purchased Services	17,000	9,084	25,900	25,900	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	1,700	917	1,200	1,200	0	0.00%
Internal Service Fees	375,400	377,703	333,200	333,200	0	0.00%
All Other Expenses	109,800	119,319	107,600	(37,800)	(145,400)	-135.13%
TOTAL OTHER SERVICES	504,700	507,739	468,700	323,300	(145,400)	-31.02%
TOTAL OPERATING EXPENSES	**8,930,200**	**8,930,129**	**9,693,700**	**9,548,300**	**(145,400)**	**-1.50%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**8,930,200**	**8,930,129**	**9,693,700**	**9,548,300**	**(145,400)**	**-1.50%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	815,000	857,298	814,000	845,000	31,000	3.81%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	680,000	754,375	700,000	775,000	75,000	10.71%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	2,070	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**1,495,000**	**1,613,743**	**1,514,000**	**1,620,000**	**106,000**	**7.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	796,700	627,827	701,700	607,200	(94,500)	-13.47%
TOTAL NON-PROGRAM REVENUE	**796,700**	**627,827**	**701,700**	**607,200**	**(94,500)**	**-13.47%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**2,291,700**	**2,241,570**	**2,215,700**	**2,227,200**	**11,500**	**0.52%**
Expenditures Per Capita	$12.12	$12.12	$13.00	$12.64	($0.36)	-2.77%

1024 Criminal Court Clerk - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	0	0	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	0	0	0	0	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	5,000	620	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	261,400	72,643	266,400	265,900	(500)	-0.19%
TOTAL OTHER SERVICES	266,400	73,262	266,400	265,900	(500)	-0.19%
TOTAL OPERATING EXPENSES	**266,400**	**73,262**	**266,400**	**265,900**	**(500)**	**-0.19%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**266,400**	**73,262**	**266,400**	**265,900**	**(500)**	**-0.19%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	26,000	25,964	26,000	30,000	4,000	15.38%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	15,060	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**26,000**	**41,024**	**26,000**	**30,000**	**4,000**	**15.38%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	50,500	57,767	50,000	50,000	0	0.00%
TOTAL NON-PROGRAM REVENUE	**50,500**	**57,767**	**50,000**	**50,000**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**76,500**	**98,791**	**76,000**	**80,000**	**4,000**	**5.26%**
Expenditures Per Capita	$0.36	$0.10	$0.36	$0.35	($0.01)	-2.78%

1024 Criminal Court Clerk - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Chief Dpty Criminal Ct Clerk	NS	01061	1	1.00	1	1.00	1	1.00	0	0.00
Criminal Ct Clerk	NS	01358	1	1.00	1	1.00	1	1.00	0	0.00
Deputy Criminal Ct Clerk 1	NS	06502	7	7.00	7	7.00	7	7.00	0	0.00
Deputy Criminal Ct Clerk 2	NS	06503	3	3.00	3	3.00	3	3.00	0	0.00
Deputy Criminal Ct Clerk 3	NS	06504	20	20.00	20	20.00	20	20.00	0	0.00
Deputy Criminal Ct Clerk 4	NS	06505	28	28.00	28	28.00	28	28.00	0	0.00
Deputy Criminal Ct Clerk 5	NS	06506	31	30.11	32	31.11	32	31.11	0	0.00
10101 Total Positions & FTEs			**91**	**90.11**	**92**	**91.11**	**92**	**91.11**	**0**	**0.00**
Department Totals			**91**	**90.11**	**92**	**91.11**	**92**	**91.11**	**0**	**0.00**

1024 Criminal Court Clerk
Program Purpose Statements

Administration Line of Business

Administration Program

The purpose of the Administration Program is to provide clerical and record management duties for the operation of the criminal courts, both General Sessions and State Trial Courts.

Computerization Line of Business

Computerization Program

The purpose of the Computerization Program is to further technological advancement of the Criminal Court Clerk's Office and the criminal courts.

1025 Clerk and Master of the Chancery Court - At A Glance

Mission The mission of the Davidson County Chancery Court Clerk and Master's Office is to provide professional, courteous, and efficient public service to all those with business in the Chancery Court.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$2,174,900	$2,257,700	$2,223,800
Total Expenditures and Transfers	$2,174,900	$2,257,700	$2,223,800
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$1,532,500	$1,698,500	$1,740,700
Other Governments and Agencies	0	0	0
Other Program Revenue	0	0	0
Total Program Revenue	$1,532,500	$1,698,500	$1,740,700
Non-Program Revenue	$629,400	$823,300	$866,300
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$2,161,900	$2,521,800	$2,607,000
Expenditures per Capita	$2.95	$3.03	$2.94

Position	Total Budgeted Positions	18	18	18

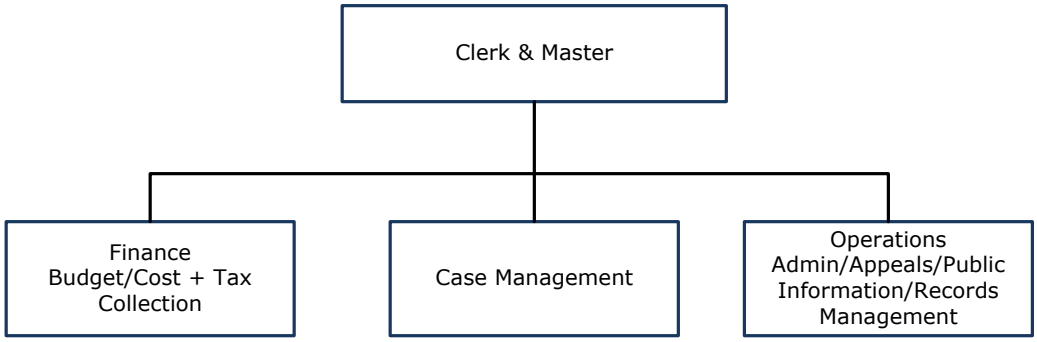
Contacts

Clerk & Master: Maria Salas — mariasalas@jisnashville.gov
Chief Deputy Clerk: Christy Smith — christysmith@jisnashville.gov

308 Metro Courthouse 37201 — Phone: 615-862-5710

1025 Clerk and Master of the Chancery Court - At A Glance

Organizational Structure



1025 Clerk and Master of the Chancery Court - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Non-Allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	($33,900)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		($33,900)	
	TOTAL	**($33,900)**	

GSD - General Services District

1025 Clerk and Master of the Chancery Court - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	1,379,200	1,085,397	1,380,300	1,380,300	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	(14,600)	22,891	15,200	15,200	0	0.00%
Fringe Benefits	424,900	395,730	434,500	434,500	0	0.00%
TOTAL PERSONNEL EXPENSES	1,789,500	1,504,017	1,830,000	1,830,000	0	0.00%
OTHER SERVICES:						
Utilities	200	119	200	200	0	0.00%
Professional & Purchased Services	11,900	11,715	25,200	25,200	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	290,700	172,481	295,700	295,700	0	0.00%
Internal Service Fees	55,900	56,273	54,200	54,200	0	0.00%
All Other Expenses	26,700	19,119	52,400	18,500	(33,900)	-64.69%
TOTAL OTHER SERVICES	385,400	259,707	427,700	393,800	(33,900)	-7.93%
TOTAL OPERATING EXPENSES	**2,174,900**	**1,763,724**	**2,257,700**	**2,223,800**	**(33,900)**	**-1.50%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**2,174,900**	**1,763,724**	**2,257,700**	**2,223,800**	**(33,900)**	**-1.50%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	1,532,500	1,909,634	1,698,500	1,740,700	42,200	2.48%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**1,532,500**	**1,909,634**	**1,698,500**	**1,740,700**	**42,200**	**2.48%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	587,100	810,309	774,700	813,400	38,700	5.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	42,300	53,155	48,600	52,900	4,300	8.85%
TOTAL NON-PROGRAM REVENUE	**629,400**	**863,464**	**823,300**	**866,300**	**43,000**	**5.22%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**2,161,900**	**2,773,098**	**2,521,800**	**2,607,000**	**85,200**	**3.38%**
Expenditures Per Capita	$2.95	$2.39	$3.03	$2.94	($0.09)	-2.97%

1025 Clerk and Master of the Chancery Court - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Clerk & Master	NS	01205	1	1.00	1	1.00	1	1.00	0	0.00
Deputy Clerk & Master I	NS	06302	10	10.00	10	10.00	10	10.00	0	0.00
Deputy Clerk & Master II	NS	10527	3	3.00	3	3.00	3	3.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	1	1.00	1	1.00	1	1.00	0	0.00
Supervisor Clerk & Maste	NS	06303	3	3.00	3	3.00	3	3.00	0	0.00
10101 Total Positions & FTEs			**18**	**18.00**	**18**	**18.00**	**18**	**18.00**	**0**	**0.00**
Department Totals			**18**	**18.00**	**18**	**18.00**	**18**	**18.00**	**0**	**0.00**

1025 Clerk and Master of the Chancery Court
Program Purpose Statements

Administration Line of Business

Administration Program

The purpose of the Clerk and Master's Administration Line of Business is to maintain all records for cases filed in Chancery Court and collect fees, costs, and delinquent tax payments associated with the cases.

1026 Juvenile Court - At A Glance

Mission Davidson County Juvenile Court's mission is to prevent problems, promote the positive potential in all people, and pursue fairness and hope. We strive to be the national model for juvenile justice by taking a holistic approach that promotes the health, well-being, and safety of children, families, and communities.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$18,702,900	$20,682,800	$24,947,300
Special Purpose Fund	2,989,200	3,180,700	2,673,200
Total Expenditures and Transfers	$21,692,100	$23,863,500	$27,620,500
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$0	$0	$0
Other Governments and Agencies	2,264,200	2,393,500	2,058,500
Other Program Revenue	0	0	0
Total Program Revenue	$2,264,200	$2,393,500	$2,058,500
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	725,000	787,200	614,700
Total Revenue and Transfers	$2,989,200	$3,180,700	$2,673,200
Expenditures per Capita	$29.45	$31.99	$36.57

Position	Total Budgeted Positions	132	133	266

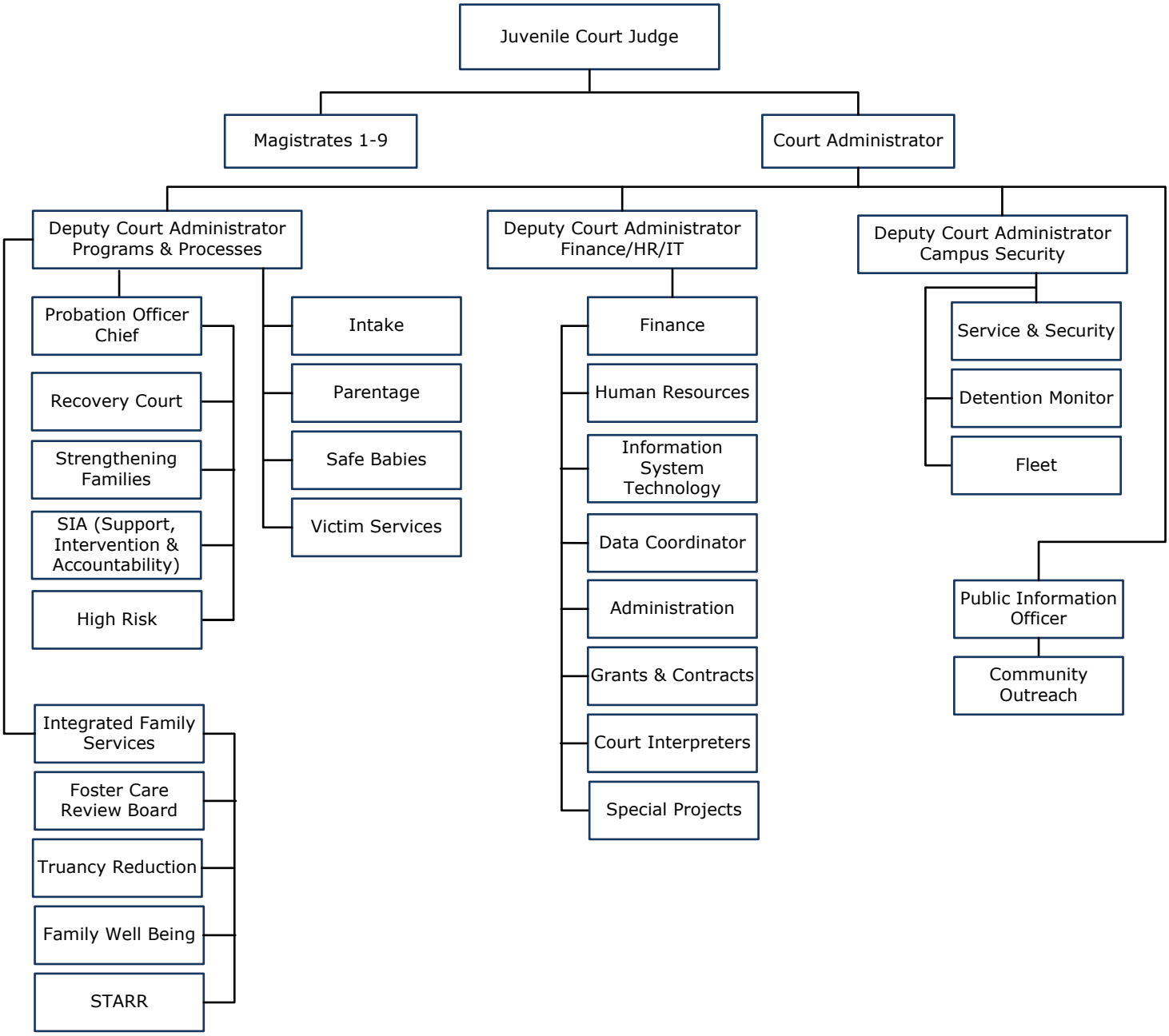
Contacts

Juvenile Court Judge: Sheila Calloway
email: sheilacalloway@jisnashville.gov
Deputy Court Administrator: Nicole Whitlock
email: nicoleswhitlock@jisnashville.gov

Juvenile Justice Center
100 Woodland Street 37213
Phone: 615-862-8022

1026 Juvenile Court - At A Glance

Organizational Structure



1026 Juvenile Court - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Nashville Youth Campus of Empowerment			
New staff to maintain operational compliance	GSD	$2,516,200 78.00 FTEs	Initial funding to support hiring and retaining experienced staff to eliminate risk and maximize the Court's operations to achieve the highest level of safety and security.
Contractual Requirement			
Juvenile Detention Center	GSD	203,300	Contractual increase for the operational expense of the Detention Center until the Nashville Youth Campus of Empowerment is fully operational.
Nashville Youth Campus Empowerment Operational Funding			
Operational costs for detention center and court	GSD	1,790,600 54.00 FTEs	Initial funding to support hiring staff and provide comprehensive training and development for the new detention center and court.
Training and Development			
Provide specialized training essential to equip staff	GSD	134,300	Staff development drives positive outcomes and improves youth well-being and strengthens community trust.
Special Fund Adjustment			
Adjustment of the Grant Fund	SPF	(507,500)	Adjustment of the Grant Fund expenses.
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(379,900)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		$4,264,500 132.00 FTEs	
Special Purpose Funds Total		($507,500)	
	TOTAL	**$3,757,000** **132.00 FTEs**	

GSD - General Services District

SPF - Special Purpose Funds

1026 Juvenile Court - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	7,470,000	6,212,602	8,501,800	13,017,600	4,515,800	53.12%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	(206,700)	105,444	56,500	100,300	43,800	77.52%
Fringe Benefits	2,359,700	2,135,423	2,663,000	5,571,300	2,908,300	109.21%
TOTAL PERSONNEL EXPENSES	9,623,000	8,453,470	11,221,300	18,689,200	7,467,900	66.55%
OTHER SERVICES:						
Utilities	700	716	700	700	0	0.00%
Professional & Purchased Services	7,800,900	8,071,441	8,086,500	4,325,200	(3,761,300)	-46.51%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	8,500	23,261	52,500	52,500	0	0.00%
Internal Service Fees	351,200	371,531	396,500	441,500	45,000	11.35%
All Other Expenses	131,200	120,471	137,900	650,800	512,900	371.94%
TOTAL OTHER SERVICES	8,292,500	8,587,421	8,674,100	5,470,700	(3,203,400)	-36.93%
TOTAL OPERATING EXPENSES	**17,915,500**	**17,040,890**	**19,895,400**	**24,159,900**	**4,264,500**	**21.43%**
TRANSFERS TO OTHER FUNDS	**787,400**	**617,741**	**787,400**	**787,400**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**18,702,900**	**17,658,631**	**20,682,800**	**24,947,300**	**4,264,500**	**20.62%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	13,607	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**13,607**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**13,607**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$25.39	$23.97	$27.73	$33.03	$5.30	19.11%

1026 Juvenile Court - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	1,760,700	1,694,025	1,914,500	1,603,200	(311,300)	-16.26%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	9,400	38,715	12,000	11,000	(1,000)	-8.33%
Fringe Benefits	690,300	581,472	764,900	628,000	(136,900)	-17.90%
TOTAL PERSONNEL EXPENSES	2,460,400	2,314,212	2,691,400	2,242,200	(449,200)	-16.69%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	152,600	68,097	141,200	139,600	(1,600)	-1.13%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	55,900	132,179	148,700	121,100	(27,600)	-18.56%
All Other Expenses	320,300	119,862	199,400	170,300	(29,100)	-14.59%
TOTAL OTHER SERVICES	528,800	320,137	489,300	431,000	(58,300)	-11.91%
TOTAL OPERATING EXPENSES	**2,989,200**	**2,634,349**	**3,180,700**	**2,673,200**	**(507,500)**	**-15.96%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**2,989,200**	**2,634,349**	**3,180,700**	**2,673,200**	**(507,500)**	**-15.96%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	1,389,400	1,309,438	1,505,700	1,170,700	(335,000)	-22.25%
State Direct	874,800	680,970	887,800	887,800	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**2,264,200**	**1,990,408**	**2,393,500**	**2,058,500**	**(335,000)**	**-14.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**725,000**	**617,741**	**787,200**	**614,700**	**(172,500)**	**-21.91%**
TOTAL REVENUE & TRANSFERS	**2,989,200**	**2,608,149**	**3,180,700**	**2,673,200**	**(507,500)**	**-15.96%**
Expenditures Per Capita	$4.06	$3.58	$4.26	$3.54	($0.72)	-16.90%

1026 Juvenile Court - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Asst	ST09	07241	1	1.00	1	1.00	2	2.00	1	1.00
Admin Svcs Mgr	OR07	07242	2	2.00	2	2.00	2	2.00	0	0.00
Admin Svcs Officer 2	OR01	07243	20	20.00	20	20.00	28	28.00	8	8.00
Admin Svcs Officer 3	OR03	07244	2	2.00	2	2.00	7	7.00	5	5.00
Admin Svcs Officer 4	OR05	07245	3	3.00	3	3.00	4	4.00	1	1.00
Attorney 1	OR07	00480	0	0.00	1	1.00	1	1.00	0	0.00
Bldg Maint Supv	TR14	07256	0	0.00	0	0.00	1	1.00	1	1.00
Bldg Maint Worker	TR01	07257	0	0.00	0	0.00	5	5.00	5	5.00
Ct Admin	OR11	01339	2	2.00	2	2.00	2	2.00	0	0.00
Custodial Svcs Supv	TR06	05460	0	0.00	0	0.00	1	1.00	1	1.00
Custodian	TR01	10832	0	0.00	0	0.00	8	7.00	8	7.00
Finance Mgr	OR10	06232	1	1.00	1	1.00	1	1.00	0	0.00
Information Sys Oper Anal 2	OR05	10476	1	1.00	2	2.00	2	2.00	0	0.00
Information Sys Oper Analyst 1	IT04	10475	0	0.00	0	0.00	1	1.00	1	1.00
Information Systems Advisor 2	OR11	07407	1	1.00	1	1.00	1	1.00	0	0.00
Judge-Juvenile Ct	NS	02643	1	1.00	1	1.00	1	1.00	0	0.00
Juvenile Court Magistrate	OR11	11345	5	5.00	5	5.00	5	5.00	0	0.00
Nutrition Site Coord	ST05	06771	0	0.00	0	0.00	4	4.00	4	4.00
Nutrition Site Monitor	ST07	07746	0	0.00	0	0.00	1	1.00	1	1.00
Probation Officer Chief	OR07	01120	1	1.00	1	1.00	1	1.00	0	0.00
Program Mgr 1	OR04	07376	3	3.00	3	3.00	5	5.00	2	2.00
Program Mgr 2	OR05	07377	1	1.00	1	1.00	1	1.00	0	0.00
Pub Info Coord	OR06	10132	1	1.00	1	1.00	1	1.00	0	0.00
Security Officer 1-Gen Sess Ct	ST06	07399	0	0.00	0	0.00	48	48.00	48	48.00
Security Officer 2-Gen Sess Ct	ST07	10135	0	0.00	0	0.00	5	5.00	5	5.00
Service and Security Officer 1	ST08	11336	6	6.00	7	7.00	41	41.00	34	34.00
Service and Security Officer 2	ST09	11337	9	9.00	9	9.00	9	9.00	0	0.00
Social Work Tech	ST06	07405	1	1.00	1	1.00	1	1.00	0	0.00
Special Projects Mgr	OR11	07762	3	3.00	4	4.00	4	4.00	0	0.00
Youth Case Manager 1	OR01	11338	15	15.00	17	17.00	25	25.00	8	8.00
Youth Case Manager 2	OR03	11339	17	17.00	17	17.00	17	17.00	0	0.00
Youth Case Manager 3	OR05	11340	6	6.00	6	6.00	6	6.00	0	0.00
10101 Total Positions & FTEs			**102**	**102.00**	**108**	**108.00**	**241**	**240.00**	**133**	**132.00**
Juvenile Court Grant Fund 32226										
Admin Asst	ST09	07241	3	3.00	3	3.00	3	3.00	0	0.00
Admin Svcs Division Manager	OR09	10863	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 2	OR01	07243	2	2.00	2	2.00	2	2.00	0	0.00
Admin Svcs Officer 4	OR05	07245	1	1.00	1	1.00	1	1.00	0	0.00
Juvenile Court Magistrate	OR11	11345	4	4.00	4	4.00	4	4.00	0	0.00
Program Mgr 1	OR04	07376	1	1.00	1	1.00	1	1.00	0	0.00
Service and Security Officer 1	ST08	11336	2	2.00	2	2.00	2	2.00	0	0.00
Service and Security Officer 2	ST09	11337	4	4.00	4	4.00	4	4.00	0	0.00
Youth Case Manager 1	OR01	11338	10	10.00	7	7.00	7	7.00	0	0.00
Youth Case Manager 2	OR03	11339	1	1.00	0	0.00	0	0.00	0	0.00
Youth Case Manager 3	OR05	11340	1	1.00	0	0.00	0	0.00	0	0.00
32226 Total Positions & FTEs			**30**	**30.00**	**25**	**25.00**	**25**	**25.00**	**0**	**0.00**
Department Totals			**132**	**132.00**	**133**	**133.00**	**266**	**265.00**	**133**	**132.00**

1026 Juvenile Court
Program Purpose Statements

Administrative Line of Business

Human Resources Program

The purpose of the Human Resources Program is to provide employment products to department employees so they can receive their benefits and compensation equitably and accurately.

Finance Program

The purpose of the Finance Program is to provide financial management to this Metro Department so it can effectively manage its financial resources.

Records Management Program

The purpose of the Records Management Program is to provide record management products to this Metro department so it can manage records compliant with legal and policy requirements.

Executive Leadership Program

The purpose of the Executive Leadership Program is to provide business policy and decision products to this department so it can deliver results for customers.

Star Team Program

The purpose of the STAR team program is to provide data analysis, training and resource products to staff so they can deliver viable resources to children and families who come in contact with the Juvenile Court.

Child/Family Protection and Advocacy Line of Business

Foster Care Review Board (FCRB) Program

The purpose of the Foster Care Review Board Program is to provide compliance review products to Davidson County foster care children so they can have their foster care status reviewed in a timely manner in order to achieve permanency status per State and Federal Law.

Family Accountability Line of Business

Intake Program

The purpose of the intake program is to provide petition products to plaintiffs so they can have their case filed.

Juvenile Recovery Court

The purpose of the Juvenile Recovery Court is to assess a youth's needs and effectively address substance abuse in order to decrease future offense/substance use and increase positive outcomes.

Metro Student Attendance Center (M-SAC) Program

The purpose of the Metro Student Attendance Center (M-SAC) program is to provide early intervention products to truant students so they can re-engage in regular school attendance.

Support Intervention Accountability (SIA) Program

1026 Juvenile Court
Program Purpose Statements

The purpose of the SIA program is to provide support, intervention, and accountability products to children and families so they can avoid returning to the Juvenile Justice System.

Judicial Actions Program

The purpose of the Judicial Actions Program is to provide court orders, adjudication, dispositional and case review products to case participants so they can receive a timely, fair, and just resolution of their cases.

Juvenile Court Pretrial Line of Business

Community Outreach/Youth Court

The purpose of the community outreach/youth court program is to provide community outreach and restorative justice products to first time offenders so they can have their case reconciled by peers who assume the role as court officials.

Juvenile Detention Center Line of Business

Metro Juvenile Detention Center Program

The purpose of the Detention Center Program is to provide short-term structured confinement products to Juvenile detainees so they can be confined in a safe environment.

Parentage and Child Support Line of Business

Parentage and Child Support Program

The purpose of the Parentage and Child Support Program is to provide paternity, support, and enforcement products to parents, guardians, children, and the State so they can establish paternity and receive child support.

Security and Service of Process Line of Business

Juvenile Court Safety and Security Program

The purpose of the Juvenile Court Safety and Security Program is to provide safety and security products to customers, visitors and employees of Juvenile Court so they can conduct their business without disturbances, distractions, and delays.

1027 General Sessions Court - At A Glance

Mission Metropolitan General Sessions Court is committed to excellence in administering justice and is a contributing partner working toward a safe and vital community in Nashville-Davidson County.

Budget Summary

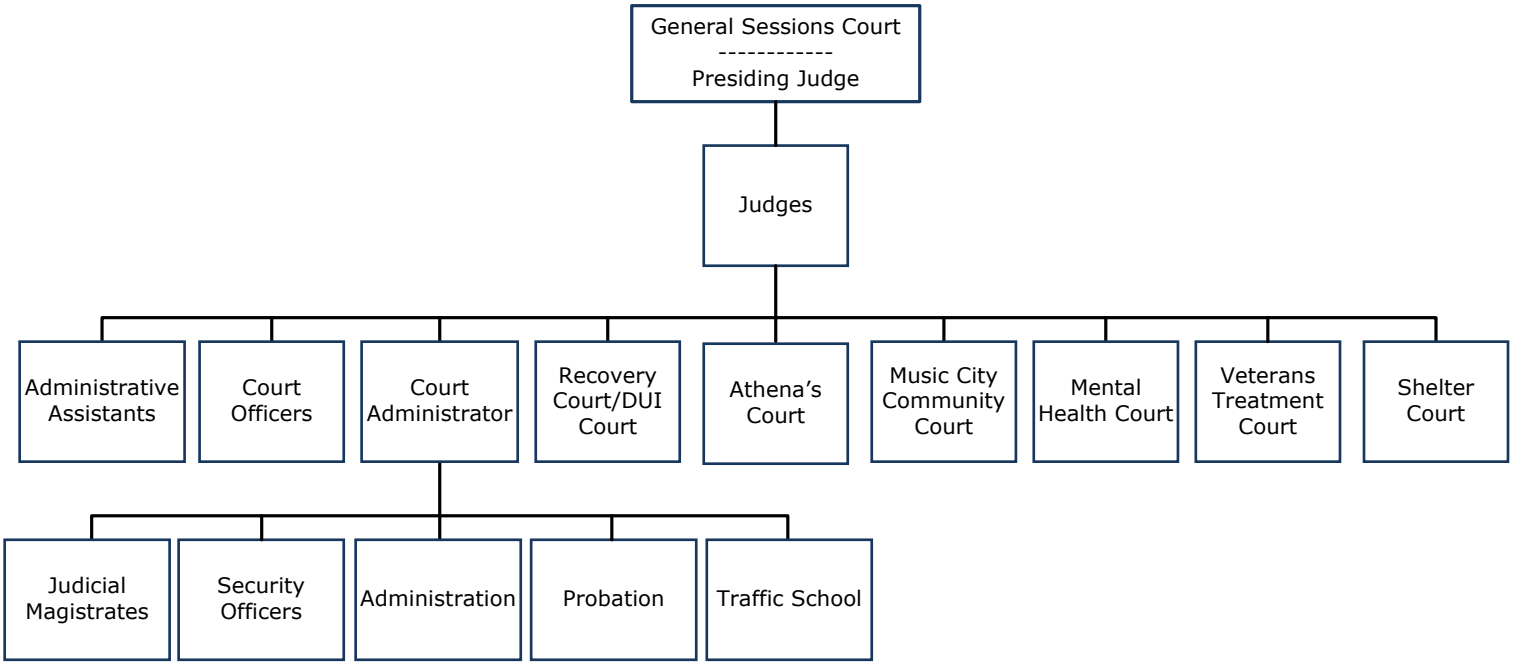
	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$16,573,100	$18,635,700	$18,625,200
Special Purpose Fund	930,000	1,115,200	1,020,100
Total Expenditures and Transfers	$17,503,100	$19,750,900	$19,645,300
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$0	$0	$0
Other Governments and Agencies	701,200	885,400	790,300
Other Program Revenue	168,000	169,000	169,000
Total Program Revenue	$869,200	$1,054,400	$959,300
Non-Program Revenue	$820,800	$815,800	$965,800
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$1,690,000	$1,870,200	$1,925,100
Expenditures per Capita	$23.76	$26.48	$26.01
Position Total Budgeted Positions	156	167	171

Contacts
Presiding Judge: Robin Hayes email: robinkhayes@jisnashville.gov
Court Administrator: Kyle Sowell email: kylesowell@jisnashville.gov
Finance Administrator: Robert Wright email: robertlwright@jisnashville.gov

Justice A.A. Birch Building
408 2nd Avenue North 37201
Phone: 615-862-8318

1027 General Sessions Court - At A Glance

Organizational Structure



1027 General Sessions Court - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Departmental Operations			
Night Court	GSD	$273,100 2.50 FTEs	Additional FTE to ensure 24/7 staffing compliance with state legislation.
Grant Adjustments			
Expiration or Adjustments of grants	SPF	(95,100)	To account for grants amount changing, including expiration of grants.
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(283,600)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		($10,500) 2.50 FTEs	
Special Purpose Funds Total		($95,100)	
	TOTAL	**($105,600)** **2.50 FTEs**	

GSD - General Services District

SPF - Special Purpose Funds

1027 General Sessions Court - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	11,391,600	10,495,266	12,728,900	12,958,000	229,100	1.80%
Overtime	900	0	900	900	0	0.00%
All Other Salary Codes	125,900	214,884	125,900	125,900	0	0.00%
Fringe Benefits	3,498,300	3,428,706	3,858,600	3,902,600	44,000	1.14%
TOTAL PERSONNEL EXPENSES	15,016,700	14,138,855	16,714,300	16,987,400	273,100	1.63%
OTHER SERVICES:						
Utilities	2,700	2,746	2,700	2,700	0	0.00%
Professional & Purchased Services	689,200	154,506	687,900	687,900	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	57,100	46,677	56,200	56,200	0	0.00%
Internal Service Fees	402,600	425,063	542,100	542,100	0	0.00%
All Other Expenses	404,800	433,608	632,500	348,900	(283,600)	-44.84%
TOTAL OTHER SERVICES	1,556,400	1,062,601	1,921,400	1,637,800	(283,600)	-14.76%
TOTAL OPERATING EXPENSES	**16,573,100**	**15,201,456**	**18,635,700**	**18,625,200**	**(10,500)**	**-0.06%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**16,573,100**	**15,201,456**	**18,635,700**	**18,625,200**	**(10,500)**	**-0.06%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	760,000	989,873	755,000	905,000	150,000	19.87%
TOTAL NON-PROGRAM REVENUE	**760,000**	**989,873**	**755,000**	**905,000**	**150,000**	**19.87%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**760,000**	**989,873**	**755,000**	**905,000**	**150,000**	**19.87%**
Expenditures Per Capita	$22.50	$20.64	$24.98	$24.66	($0.32)	-1.28%

1027 General Sessions Court - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	243,600	255,681	288,800	288,800	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	5,100	(2,590)	5,100	5,100	0	0.00%
Fringe Benefits	66,500	95,515	90,200	90,200	0	0.00%
TOTAL PERSONNEL EXPENSES	315,200	348,606	384,100	384,100	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	194,200	269,237	317,000	276,900	(40,100)	-12.65%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	200	0	200	200	0	0.00%
Internal Service Fees	0	1,029	0	0	0	0.00%
All Other Expenses	420,400	188,561	413,900	358,900	(55,000)	-13.29%
TOTAL OTHER SERVICES	614,800	458,827	731,100	636,000	(95,100)	-13.01%
TOTAL OPERATING EXPENSES	**930,000**	**807,433**	**1,115,200**	**1,020,100**	**(95,100)**	**-8.53%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**930,000**	**807,433**	**1,115,200**	**1,020,100**	**(95,100)**	**-8.53%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	329,200	209,125	513,400	418,300	(95,100)	-18.52%
State Direct	372,000	296,969	372,000	372,000	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	168,000	103,858	169,000	169,000	0	0.00%
TOTAL PROGRAM REVENUE	**869,200**	**609,952**	**1,054,400**	**959,300**	**(95,100)**	**-9.02%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	60,800	64,586	60,800	60,800	0	0.00%
TOTAL NON-PROGRAM REVENUE	**60,800**	**64,586**	**60,800**	**60,800**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**930,000**	**674,538**	**1,115,200**	**1,020,100**	**(95,100)**	**-8.53%**
Expenditures Per Capita	$1.26	$1.10	$1.50	$1.35	($0.15)	-10.00%

1027 General Sessions Court - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Asst	ST09	07241	9	9.00	9	9.00	9	9.00	0	0.00
Admin Spec	ST11	07720	3	3.00	2	2.00	2	2.00	0	0.00
Admin Svcs Division Manager	OR09	10863	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Mgr	OR07	07242	1	1.00	2	2.00	2	2.00	0	0.00
Admin Svcs Officer 2	OR01	07243	7	7.00	6	6.00	6	6.00	0	0.00
Admin Svcs Officer 3	OR03	07244	2	2.00	4	4.00	4	4.00	0	0.00
Admin Svcs Officer 4	OR05	07245	1	1.00	7	7.00	8	8.00	1	1.00
Ct Admin	OR11	01339	1	1.00	1	1.00	1	1.00	0	0.00
Finance Admin	OR08	10108	0	0.00	1	1.00	1	1.00	0	0.00
Finance Officer	OR04	11177	0	0.00	1	1.00	1	1.00	0	0.00
Finance Officer Senior	OR06	11178	1	1.00	0	0.00	0	0.00	0	0.00
General Session Judge	NS	02233	11	11.00	11	11.00	11	11.00	0	0.00
Human Resources Mgr	OR10	06531	1	1.00	1	1.00	1	1.00	0	0.00
Information Systems Advisor 1	OR09	07234	2	2.00	2	2.00	2	2.00	0	0.00
Judicial Asst 1	JS02	07790	16	16.00	16	16.00	16	16.00	0	0.00
Judicial Asst 2	JS03	07791	7	7.00	7	7.00	7	7.00	0	0.00
Judicial Commissioner	OR11	06559	9	7.48	10	7.63	10	7.63	0	0.00
Office Support Rep Sr	ST06	11041	2	2.00	2	2.00	2	2.00	0	0.00
Office Support Spec 1	ST07	10123	5	5.00	4	4.00	4	4.00	0	0.00
Office Support Spec 2	ST08	10124	2	2.00	2	2.00	2	2.00	0	0.00
Probation & Pretrial Svc Dir	OR09	07797	1	1.00	1	1.00	1	1.00	0	0.00
Probation Officer 1	OR01	07375	16	16.00	17	17.00	17	17.00	0	0.00
Probation Officer 2	OR03	04710	1	1.00	0	0.00	0	0.00	0	0.00
Probation Officer 3	OR05	05495	13	13.00	12	12.00	12	12.00	0	0.00
Program Mgr 1	OR04	07376	4	4.00	4	4.00	4	4.00	0	0.00
Program Mgr 2	OR05	07377	2	2.00	3	3.00	3	3.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	25	4.16	26	4.00	26	4.00	0	0.00
Seasonal/Part-time/Temporary	GG.NS	09020	0	0.00	0	0.00	3	1.50	3	1.50
Security Officer 2-Gen Sess Ct	ST07	10135	10	10.00	10	10.00	10	10.00	0	0.00
Social Worker	OR02	10853	1	1.00	2	2.00	2	2.00	0	0.00
10101 Total Positions & FTEs			**154**	**131.64**	**164**	**139.63**	**168**	**142.13**	**4**	**2.50**
General Sessions Court Grant Fund 32227										
Admin Svcs Officer 4	OR05	07245	1	1.00	1	1.00	1	1.00	0	0.00
Social Work Tech	ST06	07405	1	1.00	2	2.00	2	2.00	0	0.00
32227 Total Positions & FTEs			**2**	**2.00**	**3**	**3.00**	**3**	**3.00**	**0**	**0.00**
Department Totals			**156**	**133.64**	**167**	**142.63**	**171**	**145.13**	**4**	**2.50**

1027 General Sessions Court
Program Purpose Statements

Administration Line of Business

Administration Program

The purpose of the Administration program is to manage the fiscal/personnel management for the Court's entire operation and coordination of court interpretation and office automation support.

General Probation Line of Business

General Probation Program

The purpose of the General Probation program is to monitor enforcement and adherence to court orders and conditions of a sentence.

Judges Line of Business

Judges Program

The purpose of the Judicial Administration program is for the 11 judicial divisions and the 5 judicial commissioners to comply with federal, state, and local laws in adjudicating civil, criminal, metro ordinance, and environmental cases.

Specialty Courts and Treatment Programs

Cherished HEARTS

The purpose of Athena's Court (f/k/a Cherished HEARTS) is the Treatment Court for survivors of human trafficking who are currently involved in the criminal justice system. The mission of the program is to allow justice involved survivors of human trafficking the opportunity to reduce the psychological harm of traditional court processes, connect with services and re-enter society in a self-sufficient manner.

Mental Health Competency Restoration Court

A partnership between the Davidson County General Sessions Court Division II and the Mental Health Cooperative to establish a Competency Restoration Specialty Docket.

Mental Health Court

The purpose of the Mental Health Court is to link the needs of identified clients to community programs offering psychiatric care and medication stabilization.

Music City Community Court Division VIII

The purpose of the Music City Community Court is to create restorative justice for individuals aged 18-26 by implementing the Creating Avenues of Restoration and Empowerment program (CARE). CARE assists young adults that have committed non-violent, misdemeanor level crimes with navigating the criminal justice system. It uses a hands-on individualized approach, meeting the participants where they are and helping them move past their mistakes.

Recovery Court

The purpose of the Recovery Court program is to help addicted, non-violent drug offenders receive intensive and lengthy treatment for their addictions.

Recovery Court TN WITS

1027 General Sessions Court
Program Purpose Statements

Tennessee Web-based Information Technology System (TN WITS) collects and manages service recipient data through relational databases on provider agencies and their programs, staff clients, episodes of care and programmatic services. This information is recorded to assist the State in meeting federal reporting requirements on some of the state's funding sources.

Veteran's Treatment Court

The purpose of the Veteran’s Treatment Court is to provide specialized judicial services to veterans.

Night Court

The purpose of Night Court is to approve and issue arrest warrants. The Night Court has the authority to set bonds, bond conditions, approve search warrants, and issue emergency orders, including mental health committals and ex parte orders of protection.

Traffic School Line of Business

Traffic School Program

The purpose of the Traffic School program is to offer traffic safety education curriculum to address the needs of persons cited with traffic and motoring violations.

1028 State Trial Courts - At A Glance

Mission The mission of the State Trial Courts is to provide the public with open and equal access to the judicial branch of government by providing a fair, independent, and accessible forum for the just, timely, and economical resolution of their legal affairs.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$13,078,000	$14,540,700	$14,322,600
Special Purpose Fund	3,900,300	3,538,000	222,400
Total Expenditures and Transfers	$16,978,300	$18,078,700	$14,545,000
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$11,500	$11,500	$11,500
Other Governments and Agencies	3,581,800	3,397,000	60,000
Other Program Revenue	0	0	0
Total Program Revenue	$3,593,300	$3,408,500	$71,500
Non-Program Revenue	$256,000	$112,400	$162,400
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$3,849,300	$3,520,900	$233,900
Expenditures per Capita	$23.05	$24.24	$19.26

Position	Total Budgeted Positions	158	159	159

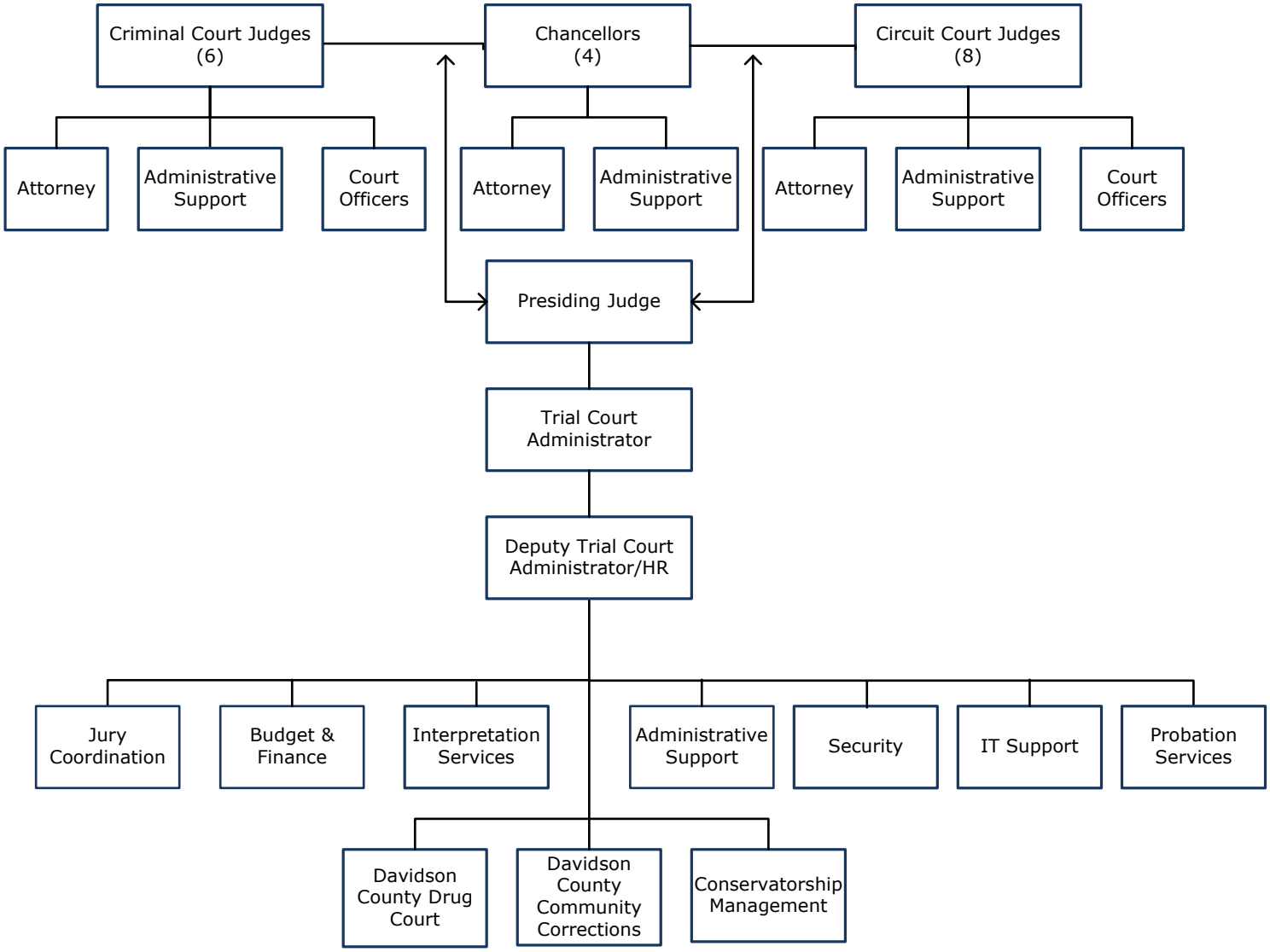
Contacts

Presiding Judge: Chancellor Anne C. Martin
email: annemartin@jisnashville.gov
Court Administrator: Bart Pickett
email: bartpickett@jisnashville.gov

Metro Courthouse
1 Public Square 37201
Phone: 615-880-2558

1028 State Trial Courts - At A Glance

Organizational Structure



1028 State Trial Courts - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Grant Funding			
Expiration or Adjustments of Grants	SPF	($3,315,600)	To account for grants amounts changing, including expiration of grants
Non-Allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(218,100)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		($218,100)	
Special Purpose Funds Total		($3,315,600)	
	TOTAL	**($3,533,700)**	

GSD - General Services District

SPF - Special Purpose Funds

1028 State Trial Courts - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	9,239,700	8,862,350	9,969,500	9,969,500	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	54,800	270,867	233,000	233,000	0	0.00%
Fringe Benefits	2,806,200	2,936,739	3,144,500	3,144,500	0	0.00%
TOTAL PERSONNEL EXPENSES	12,100,700	12,069,956	13,347,000	13,347,000	0	0.00%
OTHER SERVICES:						
Utilities	2,800	1,910	2,800	2,800	0	0.00%
Professional & Purchased Services	22,400	9,775	21,400	21,400	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	500	28,106	500	500	0	0.00%
Internal Service Fees	560,600	580,107	730,000	730,000	0	0.00%
All Other Expenses	391,000	388,092	439,000	220,900	(218,100)	-49.68%
TOTAL OTHER SERVICES	977,300	1,007,991	1,193,700	975,600	(218,100)	-18.27%
TOTAL OPERATING EXPENSES	**13,078,000**	**13,077,947**	**14,540,700**	**14,322,600**	**(218,100)**	**-1.50%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**13,078,000**	**13,077,947**	**14,540,700**	**14,322,600**	**(218,100)**	**-1.50%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	11,500	7,945	11,500	11,500	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**11,500**	**7,945**	**11,500**	**11,500**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**11,500**	**7,945**	**11,500**	**11,500**	**0**	**0.00%**
Expenditures Per Capita	$17.75	$17.75	$19.49	$18.96	($0.53)	-2.72%

1028 State Trial Courts - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	2,608,100	2,236,665	2,321,700	159,500	(2,162,200)	-93.13%
Overtime	200	38,064	200	200	0	0.00%
All Other Salary Codes	12,100	47,004	4,600	600	(4,000)	-86.96%
Fringe Benefits	778,400	770,204	761,500	29,600	(731,900)	-96.11%
TOTAL PERSONNEL EXPENSES	3,398,800	3,091,936	3,088,000	189,900	(2,898,100)	-93.85%
OTHER SERVICES:						
Utilities	600	1,729	0	0	0	0.00%
Professional & Purchased Services	78,800	68,638	72,600	5,000	(67,600)	-93.11%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	3,000	2,086	3,000	0	(3,000)	-100.00%
Internal Service Fees	45,000	93,036	46,400	4,000	(42,400)	-91.38%
All Other Expenses	374,100	333,855	328,000	23,500	(304,500)	-92.84%
TOTAL OTHER SERVICES	501,500	499,344	450,000	32,500	(417,500)	-92.78%
TOTAL OPERATING EXPENSES	**3,900,300**	**3,591,281**	**3,538,000**	**222,400**	**(3,315,600)**	**-93.71%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**3,900,300**	**3,591,281**	**3,538,000**	**222,400**	**(3,315,600)**	**-93.71%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	60,000	61,212	60,000	60,000	0	0.00%
State Direct	3,521,800	3,519,770	3,337,000	0	(3,337,000)	-100.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**3,581,800**	**3,580,982**	**3,397,000**	**60,000**	**(3,337,000)**	**-98.23%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	256,000	145,264	112,400	162,400	50,000	44.48%
TOTAL NON-PROGRAM REVENUE	**256,000**	**145,264**	**112,400**	**162,400**	**50,000**	**44.48%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**3,837,800**	**3,726,246**	**3,509,400**	**222,400**	**(3,287,000)**	**-93.66%**
Expenditures Per Capita	$5.29	$4.88	$4.74	$0.29	($4.45)	-93.88%

1028 State Trial Courts - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Svcs Division Manager	OR09	10863	1	0.40	1	0.40	1	0.40	0	0.00
Admin Svcs Mgr	OR07	07242	2	2.00	2	2.00	2	2.00	0	0.00
Attorney 1	OR07	00480	11	11.00	11	11.00	11	11.00	0	0.00
Attorney 2	OR09	00630	1	1.00	1	1.00	1	1.00	0	0.00
Attorney 3	OR11	04674	7	6.49	7	6.49	7	6.49	0	0.00
Attorney 4-STC	OR12	11248	10	10.00	10	10.00	10	10.00	0	0.00
Ct Admin	OR11	01339	1	1.00	1	1.00	1	1.00	0	0.00
Finance Admin	OR08	10108	1	1.00	1	1.00	1	1.00	0	0.00
Finance Officer	OR04	11177	1	1.00	1	1.00	1	1.00	0	0.00
Information Sys Oper Anal 2	OR05	10476	1	1.00	1	1.00	1	1.00	0	0.00
Information Systems Advisor 2	OR11	07407	2	2.00	2	2.00	2	2.00	0	0.00
Judicial Asst 1	JS02	07790	22	22.00	22	22.00	22	22.00	0	0.00
Judicial Asst 2	JS03	07791	42	42.00	42	42.00	42	42.00	0	0.00
Judicial Clerk	JS01	07792	1	1.00	1	1.00	1	1.00	0	0.00
Probation Officer 3	OR05	05495	0	0.00	1	1.00	1	1.00	0	0.00
Program Mgr 1	OR04	07376	1	1.00	1	1.00	1	1.00	0	0.00
10101 Total Positions & FTEs			**104**	**102.89**	**105**	**103.89**	**105**	**103.89**	**0**	**0.00**
State Trial Court Drug Enforcement 30020										
Probation Officer 3	OR05	05495	1	1.00	1	1.00	1	1.00	0	0.00
30020 Total Positions & FTEs			**1**	**1.00**	**1**	**1.00**	**1**	**1.00**	**0**	**0.00**
State Trial Court Grant Fund 32228										
Admin Svcs Mgr	OR07	07242	4	2.24	4	2.24	4	2.24	0	0.00
Admin Svcs Officer 2	OR01	07243	2	2.00	2	2.00	2	2.00	0	0.00
Case Officer 1	NS	10314	7	7.00	7	7.00	7	7.00	0	0.00
Case Officer 2	NS	10315	4	4.00	4	4.00	4	4.00	0	0.00
Case Officer 3	NS	10316	2	2.00	2	2.00	2	2.00	0	0.00
CSC Coordinator	NS	10518	1	1.00	1	1.00	1	1.00	0	0.00
Group Care Worker	ST05	06079	1	1.00	1	1.00	1	1.00	0	0.00
Group Care Worker Sr	ST07	06080	1	1.00	1	1.00	1	1.00	0	0.00
Office Support Rep	ST05	11040	1	1.00	1	1.00	1	1.00	0	0.00
Program Mgr 1	OR04	07376	2	2.00	2	2.00	2	2.00	0	0.00
Program Spec 2	OR01	07379	11	10.10	11	10.10	11	10.10	0	0.00
Program Supv	OR03	07381	2	2.00	2	2.00	2	2.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	6	3.55	6	3.55	6	3.55	0	0.00
Social Work Tech	ST06	07405	9	9.00	9	9.00	9	9.00	0	0.00
32228 Total Positions & FTEs			**53**	**47.89**	**53**	**47.89**	**53**	**47.89**	**0**	**0.00**
Department Totals			**158**	**151.78**	**159**	**152.78**	**159**	**152.78**	**0**	**0.00**

1028 State Trial Courts
Program Purpose Statements

Trial Court Administrative Services Line of Business

Trial Court Administrative Services Program

The purpose of the Trial Court Administrative Services program is to provide comprehensive support services, including, day-to-day operational support, jury services management, probation services, and security services that ensure the efficient and effective operation of the Chancery, Criminal, and Circuit Courts.

Alternative Felony Supervision Line of Business

Alternative Felony Supervision Program

The purpose of the Alternative Felony Supervision program is to reduce criminal behavior and enhance community safety by providing felony offenders with intensive, community-based supervision and treatment as an alternative to incarceration.

Drug Court Line of Business

Drug Court Program

The purpose of the Drug Court program aims to enhance public safety and reduce recidivism by addressing substance abuse and criminal behavior as interconnected issues that affect the whole person. Participants sent by the court to DC4, the Drug Court residential facility, receive comprehensive treatment and support. Through continuous judicial supervision and the development of essential life skills, the program helps non-violent offenders achieve lasting recovery and successfully reintegrate into their communities.

1029 Justice Integration Services - At A Glance

Mission The mission of the Justice Integration Services department is to improve the administration of justice through technology.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$5,592,800	$7,435,700	$7,304,500
Total Expenditures and Transfers	$5,592,800	$7,435,700	$7,304,500
Revenue 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	$0	$0	$0
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$0	$0	$0
Expenditures per Capita	$7.59	$9.97	$9.67

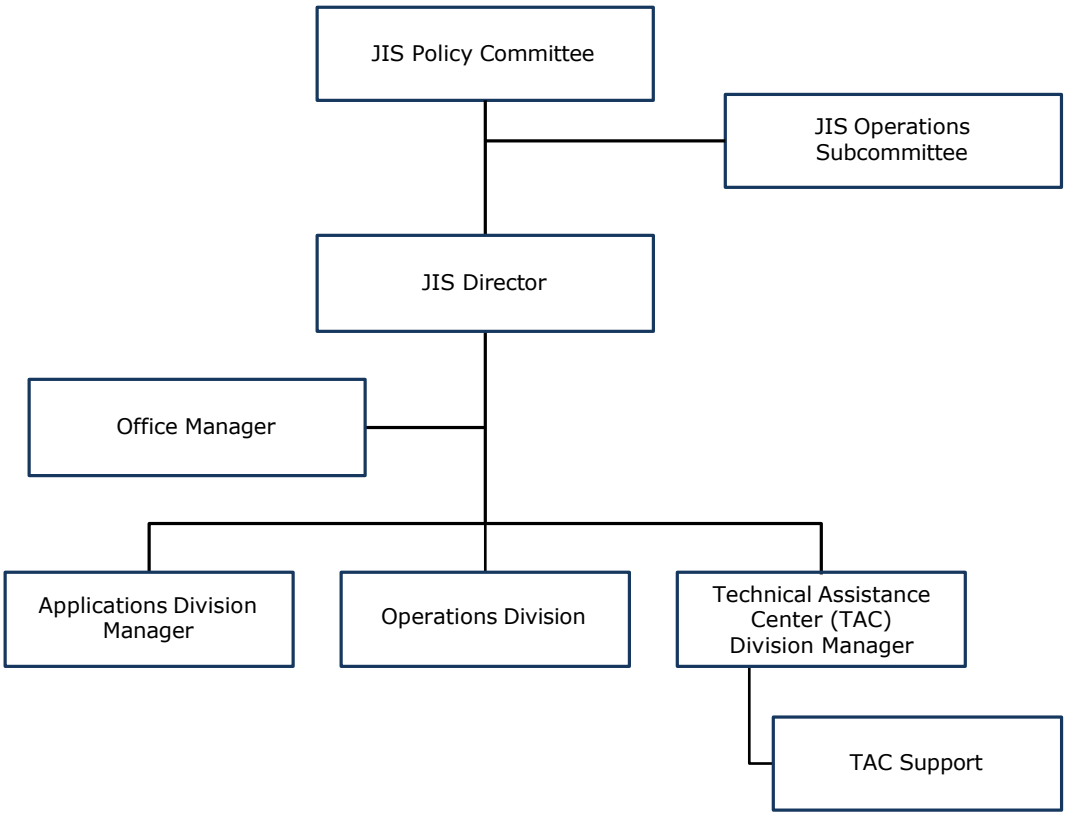
Position	Total Budgeted Positions	23	24	24

Contacts Director: Nathalie Stiers email: nathaliestiers@jisnashville.gov

1 Public Square, Ste. 703M 37201 Phone: 615-862-6195

1029 Justice Integration Services - At A Glance

Organizational Structure



1029 Justice Integration Services - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Contractual Requirement			
Annual Increase of support Agreements	GSD	$50,000	Annual 5% increase in licensing, maintenance, and support agreements of software and tools used by the 17 departments served by JIS.
One-Time Funding Requests			
Provide enhanced training to operations and technical assistance	GSD	10,000	Training to provide software tools and features to ensure the department continues to provide the highest level of service
eFlex Filing System Enhancements	GSD	20,000	This is a one-time request to fund Clerk-requested enhancements to the eFiling system used by the office of the Court Clerk.
eFlex Filing System Enhancements and ESX Server Maintenance	GSD	(100,000)	Removal of funding for FY26 Clerk-requested enhancements and maintenance to the eFiling system.
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(111,200)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		($131,200)	
	TOTAL	**($131,200)**	

GSD - General Services District

1029 Justice Integration Services - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	2,643,900	2,568,880	3,062,400	3,062,400	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	8,000	37,413	8,000	8,000	0	0.00%
Fringe Benefits	803,700	788,065	905,800	905,800	0	0.00%
TOTAL PERSONNEL EXPENSES	3,455,600	3,394,358	3,976,200	3,976,200	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	8,500	34,158	8,500	18,500	10,000	117.65%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	1,000	4,452	1,000	1,000	0	0.00%
Internal Service Fees	1,360,600	1,361,339	2,122,500	2,122,500	0	0.00%
All Other Expenses	767,100	356,580	1,327,500	1,186,300	(141,200)	-10.64%
TOTAL OTHER SERVICES	2,137,200	1,756,529	3,459,500	3,328,300	(131,200)	-3.79%
TOTAL OPERATING EXPENSES	**5,592,800**	**5,150,887**	**7,435,700**	**7,304,500**	**(131,200)**	**-1.76%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**5,592,800**	**5,150,887**	**7,435,700**	**7,304,500**	**(131,200)**	**-1.76%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$7.59	$6.99	$9.97	$9.67	($0.30)	-3.01%

1029 Justice Integration Services - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Info Systems App Analyst 2	IT05	07780	0	0.00	1	1.00	1	1.00	0	0.00
Info Systems App Analyst 3	OR06	07783	3	3.00	0	0.00	0	0.00	0	0.00
Info Systems App Analyst 3	IT06	07783	0	0.00	4	4.00	4	4.00	0	0.00
Info Systems Div Mgr	OR12	07318	1	1.00	0	0.00	0	0.00	0	0.00
Information Sys Oper Analyst 1	OR04	10475	2	2.00	0	0.00	0	0.00	0	0.00
Information Sys Oper Analyst 1	IT04	10475	0	0.00	2	2.00	2	2.00	0	0.00
Information Systems Advisor 1	OR09	07234	2	2.00	0	0.00	0	0.00	0	0.00
Information Systems Advisor 1	IT09	07234	0	0.00	2	2.00	2	2.00	0	0.00
Information Systems Advisor 2	IT11	07407	0	0.00	7	7.00	7	7.00	0	0.00
Information Systems Advisor 2	OR11	07407	7	7.00	0	0.00	0	0.00	0	0.00
Information Systems Advisor 3	IT12	10887	0	0.00	7	7.00	7	7.00	0	0.00
Information Systems Advisor 3	OR12	10887	7	7.00	0	0.00	0	0.00	0	0.00
Justice Info Systems Dir	DP01	07233	1	1.00	0	0.00	0	0.00	0	0.00
Justice Info Systems Dir	DP03	07233	0	0.00	1	1.00	1	1.00	0	0.00
10101 Total Positions & FTEs			**23**	**23.00**	**24**	**24.00**	**24**	**24.00**	**0**	**0.00**

Department Totals			**23**	**23.00**	**24**	**24.00**	**24**	**24.00**	**0**	**0.00**

1029 Justice Integration Services
Program Purpose Statements

Administrative Line of Business

Executive Leadership Program

The purpose of the Executive Leadership Program is to provide administrative products to JIS program employees so they can have the resources needed to perform their duties.

1030 Sheriff - At A Glance

Mission As a law enforcement agency committed to public safety, we strive to be the leader in the field of corrections, service of civil process, and innovative community-based programs, emphasizing: Accountability, Diversity, Integrity, and Professionalism.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$120,854,400	$131,653,600	$140,407,300
Special Purpose Fund	188,600	188,600	188,600
Total Expenditures and Transfers	$121,043,000	$131,842,200	$140,595,900
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$2,605,000	$2,655,000	$2,655,000
Other Governments and Agencies	19,754,600	20,288,600	26,238,600
Other Program Revenue	58,000	58,000	58,000
Total Program Revenue	$22,417,600	$23,001,600	$28,951,600
Non-Program Revenue	$100,000	$100,000	$100,000
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$22,517,600	$23,101,600	$29,051,600
Expenditures per Capita	$164.32	$176.75	$186.16

Position	Total Budgeted Positions	1,239	1,277	1,344

Contacts

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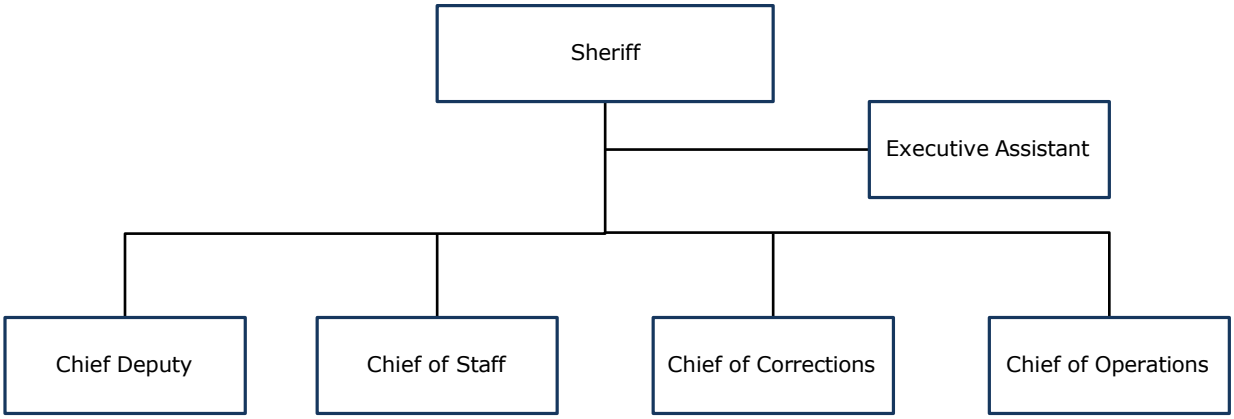
1030 Sheriff - At A Glance

Organizational Structure



1030 Sheriff - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Correctional Officer Staffing Increase			
Increase staffing and related equipment	GSD	$1,209,600 12.00 FTEs	Increase staffing to maintain safe and secure facilities.
Utilities Budget			
Increase in utilities for all DCSO facilities and buildings.	GSD	1,000,000	Funding to cover the increased cost of utilities.
Mobile Booking			
Correctional Officer Mobile Booking Pay Plan Adjustment	GSD	126,700	Funding of pay plan amendment for Mobile Booking Unit officers, RS2026-1768.
Annex Facility			
Continued funding for the annual operating cost of the Annex Facility.	GSD	7,323,000 55.00 FTEs	Funding to continue for Annex Facility that opened in September 2025.
Contractual Requirements			
Food Services - Annual Escalation	GSD	286,600	This contract provides food services to inmates at all Davidson County jail facilities. The contract contains allowance for annual escalation based on the Consumer Price Index.
Security Service Contract Renewal	GSD	601,400	Contract escalation for 5% annually for security services at Metro Facilities across the county.
Contract for Election Commission			
Additional officers added to the Election Commission	GSD	344,600	New location will require additional security.
Non-allocated Financial Transacations			
Budget Efficiency Adjustment	GSD	(2,138,200)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		$8,753,700 67.00 FTEs	
	TOTAL	**$8,753,700** **67.00 FTEs**	

GSD - General Services District

1030 Sheriff - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	68,151,200	69,505,042	74,649,300	79,471,900	4,822,600	6.46%
Overtime	3,653,000	3,421,444	3,653,000	3,653,000	0	0.00%
All Other Salary Codes	1,636,500	2,651,271	1,622,900	1,622,900	0	0.00%
Fringe Benefits	25,915,000	25,914,948	26,946,500	28,946,500	2,000,000	7.42%
TOTAL PERSONNEL EXPENSES	99,355,700	101,492,704	106,871,700	113,694,300	6,822,600	6.38%
OTHER SERVICES:						
Utilities	2,912,400	3,485,594	2,935,200	4,941,100	2,005,900	68.34%
Professional & Purchased Services	12,372,800	8,375,643	13,906,200	15,806,600	1,900,400	13.67%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	324,500	250,623	349,200	349,200	0	0.00%
Internal Service Fees	3,110,300	3,118,162	3,930,600	3,930,600	0	0.00%
All Other Expenses	2,778,700	4,131,641	3,660,700	1,685,500	(1,975,200)	-53.96%
TOTAL OTHER SERVICES	21,498,700	19,361,663	24,781,900	26,713,000	1,931,100	7.79%
TOTAL OPERATING EXPENSES	**120,854,400**	**120,854,367**	**131,653,600**	**140,407,300**	**8,753,700**	**6.65%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**120,854,400**	**120,854,367**	**131,653,600**	**140,407,300**	**8,753,700**	**6.65%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	2,605,000	3,044,946	2,655,000	2,655,000	0	0.00%
Federal (Direct & Pass Through)	1,066,000	126,914	100,000	50,000	(50,000)	-50.00%
State Direct	18,500,000	26,922,509	20,000,000	26,000,000	6,000,000	30.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	58,000	55,281	58,000	58,000	0	0.00%
TOTAL PROGRAM REVENUE	**22,229,000**	**30,149,650**	**22,813,000**	**28,763,000**	**5,950,000**	**26.08%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	100,000	(11,169)	100,000	100,000	0	0.00%
TOTAL NON-PROGRAM REVENUE	**100,000**	**(11,169)**	**100,000**	**100,000**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**22,329,000**	**30,138,480**	**22,913,000**	**28,863,000**	**5,950,000**	**25.97%**
Expenditures Per Capita	$164.07	$164.07	$176.50	$185.91	$9.41	5.33%

1030 Sheriff - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	96,700	238,472	96,700	96,700	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	5,120	0	0	0	0.00%
Fringe Benefits	25,900	62,135	25,900	25,900	0	0.00%
TOTAL PERSONNEL EXPENSES	122,600	305,727	122,600	122,600	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	0	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	19,809	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	66,000	327,652	66,000	66,000	0	0.00%
TOTAL OTHER SERVICES	66,000	347,461	66,000	66,000	0	0.00%
TOTAL OPERATING EXPENSES	**188,600**	**653,189**	**188,600**	**188,600**	**0**	**0.00%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**188,600**	**653,189**	**188,600**	**188,600**	**0**	**0.00%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	574,160	0	0	0	0.00%
State Direct	188,600	37,897	188,600	188,600	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**188,600**	**612,057**	**188,600**	**188,600**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**188,600**	**612,057**	**188,600**	**188,600**	**0**	**0.00%**
Expenditures Per Capita	$0.26	$0.89	$0.25	$0.25	$0.00	0.00%

1030 Sheriff - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Asst	ST09	07241	5	3.98	5	3.98	5	3.98	0	0.00
Admin Svcs Mgr	OR07	07242	31	30.00	31	30.00	31	30.00	0	0.00
Admin Svcs Officer 2	OR01	07243	13	7.90	13	7.90	13	7.90	0	0.00
Admin Svcs Officer 3	OR03	07244	7	6.49	7	6.49	7	6.49	0	0.00
Admin Svcs Officer 4	OR05	07245	2	1.49	2	1.49	2	1.49	0	0.00
Administrative Counsel	OR10	10803	3	2.49	3	2.49	3	2.49	0	0.00
App Support Tech 1-DCSO	ST09	10749	6	6.00	6	6.00	6	6.00	0	0.00
Call Center Operator-DCSO	ST05	10755	10	9.49	10	9.49	10	9.49	0	0.00
Chief Deputy	OR13	06680	1	1.00	1	1.00	1	1.00	0	0.00
Chief of Administration	OR13	10398	1	1.00	1	1.00	1	1.00	0	0.00
Chief of Corrections	OR11	10549	1	1.00	1	1.00	1	1.00	0	0.00
Chief of Staff-Sheriff	OR11	11013	1	1.00	1	1.00	1	1.00	0	0.00
Civil Process Manager	OR05	11279	1	1.00	1	1.00	1	1.00	0	0.00
Complliance Officer-DCSO	ST10	10751	7	5.47	7	5.47	7	5.47	0	0.00
Correctional Officer 1	CO01	06982	45	45.00	45	45.00	45	45.00	0	0.00
Correctional Officer 2	CO02	06981	346	346.00	353	353.00	398	398.00	45	45.00
Correctional Officer Lieut	CO04	07145	33	33.00	33	33.00	33	33.00	0	0.00
Correctional Officer Sergeant	CO03	06690	30	29.00	30	29.00	30	29.00	0	0.00
Correctional Officer Trainee	CO00	10879	1	1.00	1	1.00	1	1.00	0	0.00
Corrections Spec 2	ST09	07697	3	3.00	3	3.00	3	3.00	0	0.00
Court Referral Counselor	ST09	10645	1	1.00	1	1.00	1	1.00	0	0.00
Criminal Subpoena Coordinator	ST09	11278	1	1.00	1	1.00	1	1.00	0	0.00
Criminal Warrant Processor	ST07	11023	12	12.00	12	12.00	12	12.00	0	0.00
Database Admin	OR09	06818	2	2.00	2	2.00	2	2.00	0	0.00
DCSO Community Relations Coordinator	ST09	11230	1	1.00	1	1.00	1	1.00	0	0.00
DCSO Distribution Center Coordinator	ST9	11226	4	4.00	4	4.00	4	4.00	0	0.00
DCSO Education Supervisor	ST10	11229	1	1.00	1	1.00	1	1.00	0	0.00
DCSO Employee Services Director	OR10	11158	1	1.00	1	1.00	1	1.00	0	0.00
DCSO Facility Officer	NS	11163	150	72.52	150	72.52	150	72.52	0	0.00
DCSO Finance Director	OR10	11160	1	1.00	1	1.00	1	1.00	0	0.00
DCSO Human Resources Director	OR10	11159	1	1.00	1	1.00	1	1.00	0	0.00
DCSO Instructor	ST11	10804	6	6.00	6	6.00	6	6.00	0	0.00
DCSO Lead Steering Clear Coordinator	ST09	11223	1	1.00	1	1.00	1	1.00	0	0.00
DCSO Pretrial Supervisor	ST10	11224	1	1.00	1	1.00	1	1.00	0	0.00
DCSO Property Claims Coordinator	ST09	11228	1	1.00	1	1.00	1	1.00	0	0.00
DCSO Records Supervisor	ST10	11227	1	1.00	1	1.00	1	1.00	0	0.00
DCSO Releasing Officer	ST09	11024	9	9.00	9	9.00	9	9.00	0	0.00
DCSO Releasing Supervisor	ST10	11241	1	1.00	1	1.00	1	1.00	0	0.00
DCSO SAAFE Coordinator	ST09	11222	2	2.00	2	2.00	2	2.00	0	0.00
DCSO Work Release Supervisor	ST10	11225	1	1.00	1	1.00	1	1.00	0	0.00
Deputy Chief of Staff-DCSO	OR08	11117	1	1.00	1	1.00	1	1.00	0	0.00
Div Mgr-Sheriff	OR09	07159	13	13.00	13	13.00	13	13.00	0	0.00
Facility Admin-DCSO	OR09	10752	4	4.00	4	4.00	4	4.00	0	0.00
Facility Admin-DCSO	OR11	10752	0	0.00	0	0.00	1	1.00	1	1.00
Housing Assignment Spec-DCSO	ST10	11031	13	10.96	13	10.96	13	10.96	0	0.00
Inmate Prop Clerk-DCSO	RD01	10756	24	24.00	24	24.00	24	24.00	0	0.00
Laundry Officer-DCSO	ST09	10748	3	3.00	3	3.00	3	3.00	0	0.00
Office Support Rep Sr	ST06	11041	4	2.47	4	2.47	4	2.47	0	0.00
Office Support Spec 1	ST07	10123	3	3.00	3	3.00	3	3.00	0	0.00
Office Support Spec 2	ST08	10124	2	2.00	2	2.00	2	2.00	0	0.00
Order of Protection Coordinator	ST09	11277	11	11.00	11	11.00	11	11.00	0	0.00
Order of Protection Supervisor	OR04	11276	1	1.00	1	1.00	1	1.00	0	0.00
Program Coord	OR02	06034	5	4.53	5	4.53	5	4.53	0	0.00
Program Mgr 1	OR04	07376	2	2.00	2	2.00	2	2.00	0	0.00
Program Mgr 2	OR05	07377	15	14.49	15	14.49	15	14.49	0	0.00
Program Spec 3	OR03	07380	1	1.00	1	1.00	1	1.00	0	0.00
PT Case Officers	ST09	10647	6	5.49	6	5.49	6	5.49	0	0.00

1030 Sheriff - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
Records Scanner-DCSO	NS	10757	4	3.49	4	3.49	4	3.49	0	0.00
Security Officer 1	ST07	10613	70	65.30	70	65.30	70	65.30	0	0.00
Security Officer 2	ST08	10614	68	66.98	99	97.98	111	109.98	12	12.00
Security Officer 4-DCSO	ST10	11058	14	14.00	14	14.00	14	14.00	0	0.00
Sheriff	NS	04907	1	1.00	1	1.00	1	1.00	0	0.00
Sheriff Behavioral Care Tech	NS	11090	12	12.00	12	12.00	12	12.00	0	0.00
Sheriff Behavorial Care Supv	ST09	11089	6	6.00	6	6.00	6	6.00	0	0.00
Sheriff Booking Supervisor	ST10	10577	7	7.00	7	7.00	7	7.00	0	0.00
Sheriff Case Worker 1	ST08	07143	18	17.49	18	17.49	18	17.49	0	0.00
Sheriff Case Worker 2	ST09	10578	21	19.98	21	19.98	21	19.98	0	0.00
Sheriff Chaplain	NS	10576	4	2.98	4	2.98	4	2.98	0	0.00
Sheriff Chief Investigator	OR10	10640	1	1.00	1	1.00	1	1.00	0	0.00
Sheriff Disciplinary Off	ST09	10639	3	3.00	3	3.00	3	3.00	0	0.00
Sheriff Education Coord	ST09	10638	8	8.00	8	8.00	8	8.00	0	0.00
Sheriff Facility Captain	OR06	11321	0	0.00	0	0.00	6	6.00	6	6.00
Sheriff Inmate Services Spec	ST10	11366	0	0.00	0	0.00	2	2.00	2	2.00
Sheriff Investigator	OR06	10621	3	3.00	3	3.00	3	3.00	0	0.00
Sheriff Mail Carrier	ST05	10738	1	1.00	1	1.00	1	1.00	0	0.00
Sheriff Maint Mechanic 2	ST09	07700	18	16.47	18	16.47	18	16.47	0	0.00
Sheriff Maint Mechanic 2	ST11	07700	0	0.00	0	0.00	1	1.00	1	1.00
Sheriff Mobile Bkg Supv	ST11	10922	1	1.00	1	1.00	1	1.00	0	0.00
Sheriff Pretrial Screener	ST08	10650	10	10.00	10	10.00	10	10.00	0	0.00
Sheriff Prisoner Processor 1	NS	07711	27	25.98	27	25.98	27	25.98	0	0.00
Sheriff SOAR Case Mgr	ST09	10754	2	2.00	2	2.00	2	2.00	0	0.00
Sheriff SORT Commander	OR07	10637	1	1.00	1	1.00	1	1.00	0	0.00
Sheriff Supply Officer	ST09	10726	1	1.00	1	1.00	1	1.00	0	0.00
Sheriff Warrant Officer 1	ST09	06689	18	16.47	18	16.47	18	16.47	0	0.00
Sheriff Warrant Officer 2	ST10	06686	12	12.00	12	12.00	12	12.00	0	0.00
Sheriff Warrant Officer 3	ST11	07144	4	4.00	4	4.00	4	4.00	0	0.00
Sheriff-Teacher	NS	07189	1	1.00	1	1.00	1	1.00	0	0.00
Shift Supv-DCSO	ST08	10750	8	8.00	8	8.00	8	8.00	0	0.00
Steering Clear Citations Spec	NS	11025	10	9.49	10	9.49	10	9.49	0	0.00
Technical Specialist 2	OR06	07757	12	12.00	12	12.00	12	12.00	0	0.00
Treatment Counselor	ST09	10649	7	6.49	7	6.49	7	6.49	0	0.00
Virtual Support Specialist	ST09	11124	5	5.00	5	5.00	5	5.00	0	0.00
WO Data Entry Specialist-DCSO	ST08	10746	7	6.49	7	6.49	7	6.49	0	0.00
Work Release Monitor-DCSO	NS	10747	1	0.49	1	0.49	1	0.49	0	0.00
10101 Total Positions & FTEs			**1,239**	**1,129.87**	**1,277**	**1,167.87**	**1,344**	**1,234.87**	**67**	**67.00**
Department Totals			**1,239**	**1,129.87**	**1,277**	**1,167.87**	**1,344**	**1,234.87**	**67**	**67.00**

1030 Sheriff
Program Purpose Statements

Administration Line of Business

Administrative Support Services Program

The Administrative Support Services Program provides data, reporting and reimbursement products to the DCSO in order to maintain fiscal responsibility.

Executive Leadership Program

The purpose of the Executive Leadership Program is to provide business policy and decision making to the DCSO staff in order to deliver the best services to staff, inmates/residents and the community.

SHE BCC LOB

BCC Offender Support

The purpose of the Behavioral Care Center (BCC) Support Program is to provide administrative and clerical support to the BCC staff and residents.

BCC Offender Management

The purpose of the Behavioral Care Center (BCC) Offender Management Program is to provide required services to BCC residents and assist with transition back into the community.

Armed Services Line of Business

Transportation Program

The purpose of the Transportation Program is to provide safe and effective inmate transportation to and from court appearances, medical needs and other correctional facilities.

Court Security Services Program

The Court Security Services Program provides security to Metro courthouses in order to provide safe and secure access for the public and staff.

SHE DDC LOB

DDC Offender Management

The purpose of the Downtown Detention Center (DDC) Offender Management Program is to provide a safe and secure housing facility and other required services to inmates during their incarceration.

DDC Offender Support

The purpose of the Downtown Detention Center (DDC) Support is to provide administrative and clerical support to the DDC staff.

Booking and Releasing Program

The purpose of the Booking and Releasing Program is to provide processing services to criminal defendants as they enter or leave incarceration and access their rights to due process.

1030 Sheriff
Program Purpose Statements

Civil Warrant Line of Business

Civil Warrant Program
The purpose of the Civil Warrant Program is to provide civil process products to the court systems and the public.

Correctional Development Center-Male (CDC-M) Line of Business

CDC-M Program Management and Support Services Program
The purpose of the Correctional Development Center-Male (CDC-M) Support Program to provide facility, administrative and clerical support to the CDCM staff.

CDC-M Inmate Management Program
The purpose of the CDC-M Offender Management Program is to provide a safe and secure housing facility and other required services to inmates during their incarceration.

Correctional Services Center (CSC) Line of Business

Correctional Services Program
The purpose of the Correctional Services Program is to provide neighborhood cleanup, special event support and general assistance products to Davidson County residents, non-profit, and Metro agencies so they can achieve their desired project result.

Laundry Program
The purpose of the Laundry Program is to provide clothing and linen cleaning products to DCSO inmates so they can have clean clothes and linens.

Maintenance Program
The purpose of the Maintenance Program is to provide preventative, corrective, inspection and repair products to all Sheriff facilities in order to maintain a safe and secure operational environment.

Warehouse Program
The purpose of the Warehouse Program is to provide facility and inmate supply products from the Sheriff's Distribution Center to all other facilities and manage and control inventory of these products.

Criminal Justice Center (CJC) Line of Business

CJC Inmate Management Program
The purpose of the Criminal Justice Center (CJC) Inmate Management Program is to provide institutional service products to CJC inmates so they can experience minimal conflict while under DCSO supervision.

CJC Program Management and Support Services Program
The purpose of the Criminal Justice Center (CJC) Program Management and Support Services Program is to provide required products to CJC inmates so they can experience fair and just living conditions while incarcerated.

1030 Sheriff
Program Purpose Statements

DUI Safety School Line of Business

DUI Safety School Program

The purpose of the DUI Safety School Program is to provide alcohol and drug education or referral to a licensed treatment center for
offenders.

Metro Detention Facility (MDF)

MDF Offender Support

The purpose of the Metro Detention Facility (MDF) Offender Support Program is to provide support services for the detention facility.

SHE Metro Detention Facility

MDF Offender Management

The purpose of the Metro Detention Facility (MDF) Offender Management Program is to provide required services to inmates so they can experience fair and just living conditions while incarcerated.

Offender Information Services Line of Business

Offender Information Services Program

The purpose of the Offender Information Services Program is to provide custody information to the public and service agencies, as well as mail, money, and visitation products to the offender population.

Training and Staff Development Line of Business

Training and Staff Development Program

The purpose of the SORT (Special Operations Response Team) is to respond to civil unrest, crowd control challenges, natural disaster emergencies, and other activities requiring specialized response. The team often works in conjunction with MNPD and/or OEM.

Special Operations Response Team Line of Business

Special Operations Response Team

The purpose of the SORT (Special Operations Response Team) is to respond to civil unrest, crowd control challenges, natural disaster emergencies, and other activities requiring specialized response. The team often works in conjunction with MNPD and/or OEM.

1031 Police - At A Glance

Mission The Mission of the Metropolitan Nashville Police Department is to provide community-based police products to the public so they can experience a safe and peaceful Nashville.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$313,737,700	$346,259,400	$346,039,600
Special Purpose Fund	9,853,100	4,701,600	4,701,600
USD General Fund	481,000	0	0
Choose How You Move	0	3,540,100	4,287,600
Total Expenditures and Transfers	$324,071,800	$354,501,100	$355,028,800
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$9,472,600	$13,271,900	$13,271,900
Other Governments and Agencies	10,102,600	4,951,100	4,951,100
Other Program Revenue	11,500	11,500	11,500
Total Program Revenue	$19,586,700	$18,234,500	$18,234,500
Non-Program Revenue	$216,000	$216,000	$216,000
Transfers from Other Funds and Units	214,000	214,000	214,000
Total Revenue and Transfers	$20,016,700	$18,664,500	$18,664,500
Expenditures per Capita	$439.94	$475.26	$470.09

Position	Total Budgeted Positions	2,312	2,390	2,398

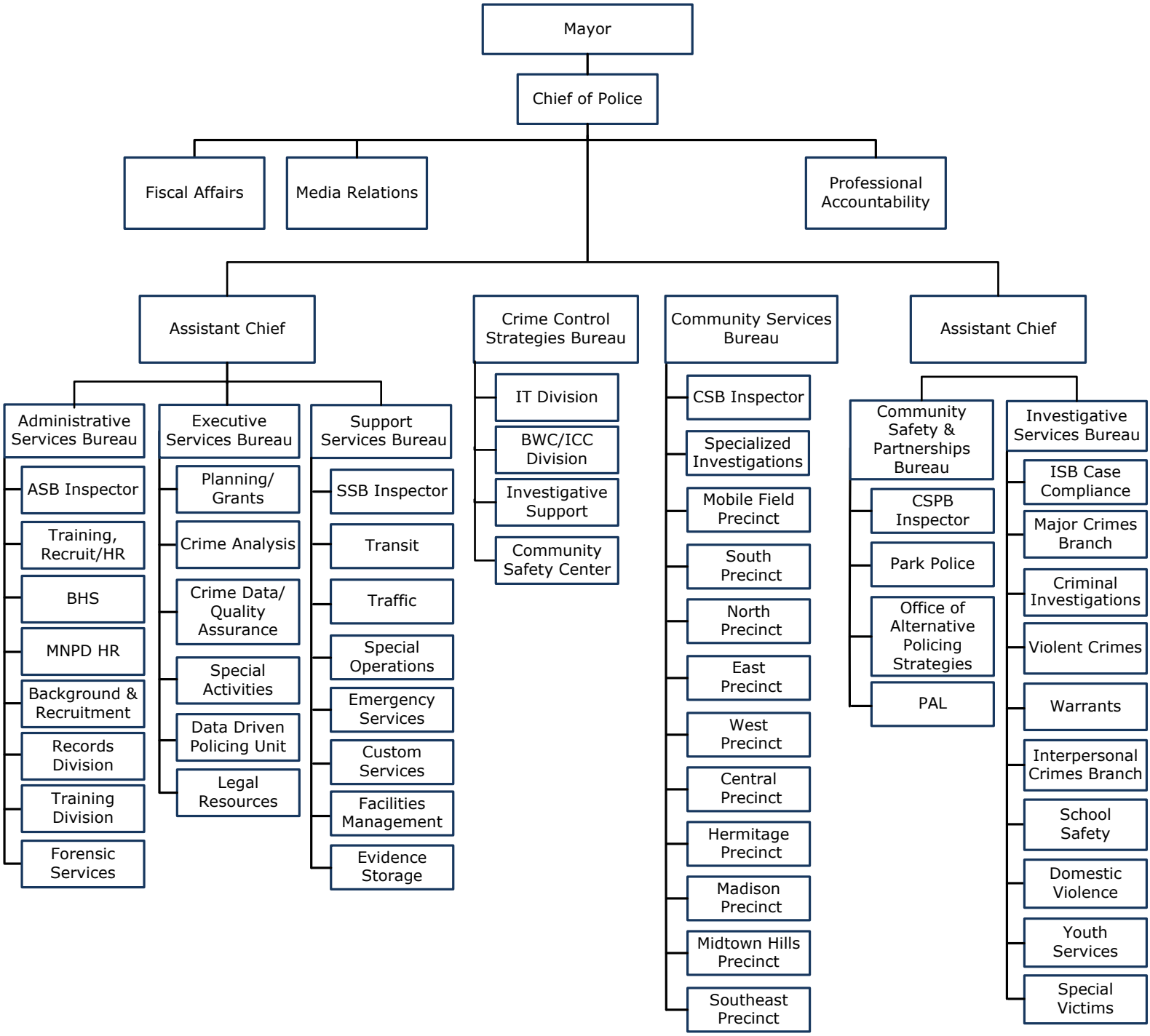
Contacts

Chief of Police: John Drake — email: chiefofpolice@nashville.gov
Associate Administrator: Samir Mehic — email: samir.mehic@nashville.gov

600 Murfreesboro Pike 37210 — Phone: 615-862-7400

1031 Police - At A Glance

Organizational Structure



1031 Police - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Department Operations			
School Security	GSD	$1,271,000	Funding supports the School Safety Initiative by increasing authorized overtime, and providing funding for needed supplied for the Rapid School Safety Team, and crossing guards.
Fugitive Transportation	GSD	280,300 2.00 FTEs	Funding provides salary and fringe for the fugitive transportation team and additional equipment to enhances their efficiency and safety.
Alternative Police Response (APR)	GSD	322,800 2.88 FTEs	Funding provides salary and fringe to expand the APR program, which reduces the demands on full-time sworn officers.
Secondary Employment Unit (SEU)	GSD	748,900	Funding maintains and enhances the SEU, which provides security services to community members and other Metro departments.
Care of Animals	GSD	100,000	Funding supports the growing costs to care for active and retired service animals.
Law Enforcement Training	GSD	536,900	Funding supports training personnel by increasing authorized overtime.
Law Enforcement Supplies	GSD SPF	390,000 19,900	Funding provides resources for needed law enforcement supplies and uniforms.
Department Administration			
Contractual Obligations and Escalations	GSD	348,800	Additional funds for contractual increase for information technology repairs and maintenance contracts and software licensing.
Lease Expense	GSD	1,051,100	Additional funds for contractual lease increase for Airways Plaza, Signature Center, and the John C. Tune hangar.
Choose How You Move			
Transit Division	SPF	747,500	Funding for salary, fringe and supplies to support the Transit Division
Special Purpose Fund Adjustment			
Donations	SPF	(3,000)	The donated amount has been expended.
MDHA Patrol	SPF	200	FY27 J&L adjustment
Non-allocated Financial Transactions			
Internal Service Charges*	SPF	(17,100)	Delivery of centrally provided services including information systems, fleet management, radio, and surplus property.
Budget Efficiency Adjustment	GSD	(5,269,600)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		($219,800) 4.88 FTEs	
Special Purpose Funds Total		$747,500	
	TOTAL	**$527,700** **4.88 FTEs**	

GSD - General Services District

SPF - Special Purpose Funds

* See Internal Service Charges section for details

1031 Police - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	187,400,200	174,462,968	204,245,600	204,723,600	478,000	0.23%
Overtime	10,165,800	16,258,714	10,417,800	11,850,800	1,433,000	13.76%
All Other Salary Codes	10,696,200	14,362,053	12,483,900	13,183,900	700,000	5.61%
Fringe Benefits	64,013,500	65,689,923	67,519,300	67,891,800	372,500	0.55%
TOTAL PERSONNEL EXPENSES	272,275,700	270,773,657	294,666,600	297,650,100	2,983,500	1.01%
OTHER SERVICES:						
Utilities	83,100	62,764	42,000	42,000	0	0.00%
Professional & Purchased Services	2,130,700	2,209,006	3,995,200	4,504,000	508,800	12.74%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	7,308,200	9,205,701	10,882,700	10,882,700	0	0.00%
Internal Service Fees	17,757,600	17,809,670	19,993,400	19,993,400	0	0.00%
All Other Expenses	13,831,100	13,386,601	16,328,200	12,567,200	(3,761,000)	-23.03%
TOTAL OTHER SERVICES	41,110,700	42,673,742	51,241,500	47,989,300	(3,252,200)	-6.35%
TOTAL OPERATING EXPENSES	**313,386,400**	**313,447,399**	**345,908,100**	**345,639,400**	**(268,700)**	**-0.08%**
TRANSFERS TO OTHER FUNDS	**351,300**	**290,215**	**351,300**	**400,200**	**48,900**	**13.92%**
TOTAL EXPENSES & TRANSFERS	**313,737,700**	**313,737,614**	**346,259,400**	**346,039,600**	**(219,800)**	**-0.06%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	8,997,600	8,106,497	12,796,900	12,796,900	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	1,185,000	1,054,900	1,185,000	1,185,000	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**10,182,600**	**9,161,397**	**13,981,900**	**13,981,900**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	6,000	0	6,000	6,000	0	0.00%
TOTAL NON-PROGRAM REVENUE	**6,000**	**0**	**6,000**	**6,000**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**10,188,600**	**9,161,397**	**13,987,900**	**13,987,900**	**0**	**0.00%**
Expenditures Per Capita	$425.91	$425.91	$464.21	$458.19	($6.02)	-1.30%

1031 Police - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	1,866,700	4,288,028	1,067,900	1,083,700	15,800	1.48%
Overtime	1,195,000	1,326,495	1,206,900	1,206,900	0	0.00%
All Other Salary Codes	15,700	28,151	15,700	15,700	0	0.00%
Fringe Benefits	1,043,500	1,926,275	912,800	912,800	0	0.00%
TOTAL PERSONNEL EXPENSES	4,120,900	7,568,949	3,203,300	3,219,100	15,800	0.49%
OTHER SERVICES:						
Utilities	1,800	1,383	1,800	1,800	0	0.00%
Professional & Purchased Services	1,627,500	371,093	721,500	705,900	(15,600)	-2.16%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	56,400	484,928	56,400	56,400	0	0.00%
Internal Service Fees	174,400	25,800	171,600	154,500	(17,100)	-9.97%
All Other Expenses	3,660,400	1,822,656	531,700	548,600	16,900	3.18%
TOTAL OTHER SERVICES	5,520,500	2,705,861	1,483,000	1,467,200	(15,800)	-1.07%
TOTAL OPERATING EXPENSES	**9,641,400**	**10,274,809**	**4,686,300**	**4,686,300**	**0**	**0.00%**
TRANSFERS TO OTHER FUNDS	**211,700**	**0**	**15,300**	**15,300**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**9,853,100**	**10,274,809**	**4,701,600**	**4,701,600**	**0**	**0.00%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	475,000	515,800	475,000	475,000	0	0.00%
Federal (Direct & Pass Through)	6,605,200	3,744,398	1,404,600	1,404,600	0	0.00%
State Direct	912,400	4,842,743	961,500	961,500	0	0.00%
Other Government Agencies	1,400,000	987,286	1,400,000	1,400,000	0	0.00%
Other Program Revenue	11,500	103,724	11,500	11,500	0	0.00%
TOTAL PROGRAM REVENUE	**9,404,100**	**10,193,950**	**4,252,600**	**4,252,600**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	2,812	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	210,000	670,358	210,000	210,000	0	0.00%
TOTAL NON-PROGRAM REVENUE	**210,000**	**673,169**	**210,000**	**210,000**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**214,000**	**144,880**	**214,000**	**214,000**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**9,828,100**	**11,011,999**	**4,676,600**	**4,676,600**	**0**	**0.00%**
Expenditures Per Capita	$13.38	$13.95	$6.30	$6.23	($0.07)	-1.11%

1031 Police - Financial

USD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	0	0	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	0	0	0	0	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	0	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	0	0	0	0	0	0.00%
TOTAL OTHER SERVICES	0	0	0	0	0	0.00%
TOTAL OPERATING EXPENSES	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS TO OTHER FUNDS	**481,000**	**481,000**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**481,000**	**481,000**	**0**	**0**	**0**	**0.00%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$0.65	$0.65	$0.00	$0.00	$0.00	0.00%

1031 Police - Financial

Choose How You Move

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	2,570,100	2,734,700	164,600	6.40%
Overtime	0	0	0	100,000	100,000	100%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	0	0	949,200	1,003,200	54,000	5.69%
TOTAL PERSONNEL EXPENSES	0	0	3,519,300	3,837,900	318,600	9.05%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	0	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	190,700	190,700	100%
All Other Expenses	0	0	20,800	259,000	238,200	1,145.19%
TOTAL OTHER SERVICES	0	0	20,800	449,700	428,900	2,062.02%
TOTAL OPERATING EXPENSES	**0**	**0**	**3,540,100**	**4,287,600**	**747,500**	**21.12%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**0**	**0**	**3,540,100**	**4,287,600**	**747,500**	**21.12%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$0.00	$0.00	$4.75	$5.68	$0.93	19.58%

1031 Police - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Asst	ST09	07241	1	0.75	1	0.79	1	0.79	0	0.00
Admin Spec	ST11	07720	18	18.00	22	22.00	22	22.00	0	0.00
Admin Svcs Division Manager	OR09	10863	2	2.00	2	2.00	2	2.00	0	0.00
Admin Svcs Mgr	OR07	07242	13	12.48	13	12.48	13	12.48	0	0.00
Admin Svcs Officer 2	OR01	07243	1	0.48	1	0.48	1	0.48	0	0.00
Admin Svcs Officer 3	OR03	07244	18	17.50	18	17.50	18	17.50	0	0.00
Admin Svcs Officer 4	OR05	07245	25	23.66	25	23.66	25	23.66	0	0.00
Assoc Admin-Police & Fire	OR13	10947	3	3.00	4	4.00	4	4.00	0	0.00
Behavioral Health Services Coord	OR07	11252	1	1.00	1	1.00	1	1.00	0	0.00
Behavioral Hlth Svcs Mgr	OR09	07175	1	1.00	1	1.00	1	1.00	0	0.00
Bldg Maint Mechanic	TG13	02220	2	2.00	2	2.00	2	2.00	0	0.00
Crime Lab Asst Dir/Qual As Mgr	OR08	10714	1	1.00	1	1.00	1	1.00	0	0.00
Crime Lab DNA Technical Lead	OR08	11253	1	1.00	1	1.00	1	1.00	0	0.00
Crime Lab Evid Recv Supv	OR04	10718	2	2.00	2	2.00	2	2.00	0	0.00
Crime Lab Evid Recv Tech	ST09	10719	8	8.00	7	7.00	7	7.00	0	0.00
Crime Lab Forensic Scientist 1	OR04	10720	3	3.00	3	3.00	3	3.00	0	0.00
Crime Lab Forensic Scientist 2	OR05	10721	7	7.00	6	6.00	6	6.00	0	0.00
Crime Lab Forensic Scientist 3	OR06	10722	6	6.00	6	6.00	6	6.00	0	0.00
Crime Lab Forensic Scientist 4	OR07	11258	10	10.00	11	11.00	11	11.00	0	0.00
Crime Lab Forensic Supv	OR08	10716	5	5.00	5	5.00	5	5.00	0	0.00
Crime Lab Forensic Technician	ST10	10723	9	9.00	9	9.00	9	9.00	0	0.00
Crime Lab IT Manager	OR08	10717	1	1.00	1	1.00	1	1.00	0	0.00
Crime Laboratory Director	OR10	10713	1	1.00	1	1.00	1	1.00	0	0.00
Crime Scene Investigator 1	ST09	11036	3	3.00	2	2.00	2	2.00	0	0.00
Crime Scene Investigator 2	ST10	11037	2	2.00	2	2.00	2	2.00	0	0.00
Crime Scene Investigator 3	ST11	11046	6	6.00	7	7.00	7	7.00	0	0.00
Criminal Intelligence Analyst 1	OR04	11327	7	7.00	10	10.00	10	10.00	0	0.00
Criminal Intelligence Unit Supervisor	OR08	11329	1	1.00	1	1.00	1	1.00	0	0.00
Exe Administrator Police/Fire	OR11	10354	4	4.00	4	4.00	4	4.00	0	0.00
Finance Admin	OR08	10108	5	5.00	5	5.00	5	5.00	0	0.00
Finance Mgr	OR10	06232	3	3.00	3	3.00	3	3.00	0	0.00
Finance Officer Senior	OR06	11178	5	5.00	5	5.00	5	5.00	0	0.00
Helicopter Maintenance Supervisor	TS15	11331	1	1.00	1	1.00	1	1.00	0	0.00
Helicopter Mechanic	TR11	11332	0	0.00	2	2.00	2	2.00	0	0.00
Helicopter Pilot	OR06	10886	2	2.00	2	2.00	2	2.00	0	0.00
Human Resources Admin	OR08	07346	1	0.48	1	0.48	1	0.48	0	0.00
Human Resources Analyst	OR04	11180	0	0.00	9	9.00	9	9.00	0	0.00
Human Resources Mgr	OR10	06531	2	2.00	2	2.00	2	2.00	0	0.00
Info Sys Comm Analyst 2	OR05	07769	1	1.00	1	1.00	1	1.00	0	0.00
Info Sys Comm Analyst 3	OR06	07265	8	8.00	8	8.00	8	8.00	0	0.00
Info Sys Comm Tech 2	OR03	06919	5	5.00	5	5.00	5	5.00	0	0.00
Info Systems App Analyst 2	OR05	07780	7	7.00	6	6.00	6	6.00	0	0.00
Info Systems App Analyst 3	OR06	07783	1	1.00	2	2.00	2	2.00	0	0.00
Info Systems App Tech 2	OR03	07785	4	4.00	4	4.00	4	4.00	0	0.00
Info Systems Mgr	OR11	07782	5	5.00	5	5.00	5	5.00	0	0.00
Information Sys Media Analys 3	OR06	10472	7	5.96	7	5.96	7	5.96	0	0.00
Information Systems Advisor 1	OR09	07234	13	13.00	13	13.00	13	13.00	0	0.00
Information Systems Advisor 2	OR11	07407	4	4.00	4	4.00	4	4.00	0	0.00
Information Systems Advisor 3	OR12	10887	1	1.00	1	1.00	1	1.00	0	0.00
Office Support Spec 1	ST07	10123	1	1.00	1	1.00	1	1.00	0	0.00
Office Support Spec 2	ST08	10124	7	7.00	8	8.00	8	8.00	0	0.00
Police Assistant Chief	PS10	11344	0	0.00	2	2.00	2	2.00	0	0.00
Police Captain	PS07	00956	21	21.00	23	23.00	23	23.00	0	0.00
Police Chief	DP02	01110	1	1.00	1	1.00	1	1.00	0	0.00
Police Commander	PS08	07702	17	17.00	14	14.00	14	14.00	0	0.00
Police Crisis Counseling Supv	OR05	06882	3	3.00	3	3.00	3	3.00	0	0.00
Police Crisis Counselor	OR04	10851	14	14.00	14	14.00	14	14.00	0	0.00

1031 Police - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
Police Dpty Chief	PS09	10154	12	12.00	14	14.00	14	14.00	0	0.00
Police Info Svcs Admin	OR11	07176	1	1.00	0	0.00	0	0.00	0	0.00
Police Lieutenant	PS06	07355	98	98.00	100	100.00	100	100.00	0	0.00
Police Officer 2	PS03	07356	1,081	1,081.00	1,086	1,086.00	1,088	1,088.00	2	2.00
Police Officer 2-Fld Trng Ofcr	PS04	07357	95	95.00	127	127.00	127	127.00	0	0.00
Police Officer 3	PS04	07794	1	1.00	1	1.00	1	1.00	0	0.00
Police Operations Coord 1	ST07	07365	33	33.00	31	31.00	31	31.00	0	0.00
Police Operations Coord 2	ST08	07364	25	25.00	24	24.00	24	24.00	0	0.00
Police Operations Supv	ST10	07361	3	3.00	3	3.00	3	3.00	0	0.00
Police Security Guard 1	ST07	07751	18	18.00	18	18.00	18	18.00	0	0.00
Police Security Guard 2	ST09	07752	3	3.00	3	3.00	3	3.00	0	0.00
Police Sergeant	PS05	07366	324	324.00	343	343.00	343	343.00	0	0.00
Police Support Technician	ST06	11189	24	24.00	24	24.00	24	24.00	0	0.00
Professional Spec	OR04	07753	22	22.00	9	9.00	9	9.00	0	0.00
Pub Info Coord	OR06	10132	1	1.00	1	1.00	1	1.00	0	0.00
Public Information Manager	OR09	11267	2	2.00	2	2.00	2	2.00	0	0.00
Research Mgr-Police	OR07	10134	1	1.00	1	1.00	1	1.00	0	0.00
School Crossing Guard	SP01	03445	146	56.94	146	56.94	146	56.94	0	0.00
School Crossing Guard Supv	SS01	03447	11	8.69	11	8.69	11	8.69	0	0.00
Special Projects Mgr	OR11	07762	2	2.00	2	2.00	2	2.00	0	0.00
Technical Specialist 2	OR06	07757	91	43.68	85	40.60	91	43.48	6	2.88
10101 Total Positions & FTEs			**2,295**	**2,151.62**	**2,352**	**2,211.58**	**2,360**	**2,216.46**	**8**	**4.88**
Police Grant Fund 32231										
Admin Svcs Officer 2	OR01	07243	8	8.00	0	0.00	0	0.00	0	0.00
Police Crisis Counselor	OR04	10851	1	1.00	1	1.00	1	1.00	0	0.00
Police Officer 2	PS03	07356	1	1.00	1	1.00	1	1.00	0	0.00
32231 Total Positions & FTEs			**10**	**10.00**	**2**	**2.00**	**2**	**2.00**	**0**	**0.00**
Police State Gambling Forfeiture 30155										
Finance Mgr	OR10	06232	1	1.00	1	1.00	1	1.00	0	0.00
30155 Total Positions & FTEs			**1**	**1.00**	**1**	**1.00**	**1**	**1.00**	**0**	**0.00**
Police Task Force Fund 30200										
Police Officer 2	PS03	07356	5	5.00	5	5.00	5	5.00	0	0.00
Police Sergeant	PS05	07366	1	1.00	1	1.00	1	1.00	0	0.00
30200 Total Positions & FTEs			**6**	**6.00**	**6**	**6.00**	**6**	**6.00**	**0**	**0.00**
Metro Transit Operating Expense Fund 30322										
Admin Spec	ST11	07720	0	0.00	1	1.00	1	1.00	0	0.00
Info Systems App Analyst 2	OR05	07780	0	0.00	2	2.00	2	2.00	0	0.00
Police Captain	PS07	00956	0	0.00	1	1.00	1	1.00	0	0.00
Police Lieutenant	PS06	07355	0	0.00	1	1.00	1	1.00	0	0.00
Police Officer 2	PS03	07356	0	0.00	18	18.00	18	18.00	0	0.00
Police Sergeant	PS05	07366	0	0.00	6	6.00	6	6.00	0	0.00
30322 Total Positions & FTEs			**0**	**0.00**	**29**	**29.00**	**29**	**29.00**	**0**	**0.00**
Department Totals			**2,312**	**2,168.62**	**2,390**	**2,249.58**	**2,398**	**2,254.46**	**8**	**4.88**

1031 Police
Program Purpose Statements

Administrative Line of Business

Departmental Executive Leadership Program

The purpose of the Departmental Executive Leadership program is to provide business policy and decision products to this Metro department so it can deliver results for customers.

Finance Program

The purpose of the Finance Program is to manage and support the financial functions and to prepare and present the budget needs of the Police Department.

Human Resources Program

The Human Resource Division is responsible for the implementation and interpretation of departmental and civil service related policies, programs, and procedures. In addition, this division ensures that all employees, in the Nashville Metropolitan Police Department, receive fair and equal treatment according to state and federal guidelines.

Information Technology Program

The purpose of the Information Technology Program is to provide information technology support products to this Metro department so it can efficiently and securely meet its business needs.

Records Management Program

The purpose of the Records Management Program is to provide record management products to this Metro department so it can manage records compliant with legal and policy requirements.

Risk Management Program

The purpose of the Risk Management program is to provide safety enhancement and risk management products to this Metro department so it can prevent accidents and injuries and effectively respond to accidents and injuries that occur.

Field Operations Line of Business

Alternative Police Response Unit

The purpose of the Alternative Police Response Unit is to enhance the level of emergency police services available in the community by handling low priority calls not requiring the physical presence of an officer, by telephone.

Central Precinct Program

The purpose of the Central Precinct Program is to provide continuous patrol, investigative, first response, enforcement, and community policing products to the public so they can have crime deterred and have a safe, orderly environment through a partnership of trust within the Central Precinct.

Drill and Ceremony Team

The Metropolitan Nashville Police Drill and Ceremony Team (DCT) is a team of officers formed to honor the lives and memories of those killed in the line of duty.

1031 Police
Program Purpose Statements

East Precinct Program

The purpose of the East Precinct Program is to provide continuous patrol, investigative, first response, enforcement, and community policing products to the public so they can have crime deterred and have a safe, orderly environment through a partnership of trust within the East Precinct.

Emergency Contingency Program

The Emergency Contingency Program provides equipment management, training and response to critical incidents for the Metropolitan Nashville Police Department to ensure the safety of MNPD personnel and the public during response to critical incidents that may involve Chemical, Biological, Radiological, Nuclear or Explosive (CBRNE) elements.

Field Training Officer Program

The purpose of the Field Training Officer Program is to provide training products to the Metropolitan Nashville Police Department so they can receive well-trained, professional, community oriented police officers.

Hermitage Precinct Program

The purpose of the Hermitage Precinct Program is to provide continuous patrol, investigative, first response, enforcement, and community policing products to the public so they can have crime deterred and have a safe, orderly environment through a partnership of trust within the Hermitage Precinct.

Madison Precinct Program

The purpose of the Madison Precinct Program is to provide continuous patrol, investigative, first response, enforcement, and community policing products to the public so they can have crime deterred and have a safe, orderly environment through a partnership of trust within the Madison Precinct.

Mid-Town Precinct Program

The purpose of the Mid-Town Precinct Program is to provide continuous patrol, investigative, first response, enforcement, and community policing products to the public so they can have crime deterred and have a safe, orderly environment through a partnership of trust within the 8th Precinct.

Ninth Precinct Program

The purpose of the Ninth Precinct Program is to provide continuous patrol, investigative, first response, enforcement, and community policing products to the public so they can have crime deterred and have a safe, orderly environment through a partnership of trust within the 9th Precinct.

North Precinct Program

The purpose of the North Precinct Program is to provide continuous patrol, investigative, first response, enforcement, and community policing products to the public so they can have crime deterred and have a safe, orderly environment through a partnership of trust within the North Precinct.

Park Police Program

To provide police services and products in Metro area parks so that residents and visitors can enjoy safe and peaceful parks and recreation areas within Metropolitan Nashville and Davidson County.

1031 Police
Program Purpose Statements

Patrol Task Force Program
The purpose of the Patrol Task Force Program is to provide selective enforcement products to citizens residing in Metropolitan Department of Housing Authority properties to enhance the quality of life in those areas.

S.W.A.T. Program
The purpose of the S.W.A.T. Program is to provide S.W.A.T. and Crisis Negotiation Response products to all divisions of the Metropolitan Nashville Police Department and the public so they can resolve high-risk and other special tactical situations with reduced risk of disabling injury or death.

School Crossing Guard Program
The purpose of the School Crossing Guard Program is to provide pedestrian and car traffic control products to school children, other pedestrians and motorists so they can safely commute to and from school.

School Resources Program
The purpose of the School Resources Program is to provide personnel and training products to Metropolitan Middle and High Schools so that students can enjoy a safe environment for education.

South Precinct Program
The purpose of the South Precinct Program is to provide community patrols, investigative assistance, rapid first response, proactive enforcement, and community based policing products to the public, so they can enjoy a safe and peaceful environment through a partnership of trust within the South Precinct.

Tactical Investigations Program
The purpose of the Tactical Investigations Program is to provide specialized technical assistance products to law enforcement agencies, fire agencies, and the public so they can quickly, safely, and effectively conduct searches.

Traffic Program
The purpose of the Traffic Program is to provide investigative and enforcement products to the public so they can experience safe and timely travel.

West Precinct Program
The purpose of the West Precinct Program is to provide continuous patrol, investigative, first response, enforcement, and community policing products to the public so they can have crime deterred and have a safe, orderly environment through a partnership of trust within the West Precinct.

Special Events Program
The purpose of the Special Events Program is to provide public safety products to the citizens of Nashville and Davidson County, the business community, and the various private, commercial, and other entertainment venues to ensure a safe and secure event for all participants, and to limit disruptions to normal community and business operations.

1031 Police
Program Purpose Statements

Investigative Services Line of Business

Crime Lab Program

The purpose of the Crime Lab Program is to provide forensic analysis products and reports to the Metropolitan Nashville Police Department and other criminal justice agencies so to assist in case resolution, victim/suspect identification and DNA profiling.

Criminal Investigations Program

The purpose of the Criminal Investigations Program is to provide investigative products to the community so they can experience a community safe from violent and property crime offenders.

Forensic Services Program

The purpose of the Forensic Services Program is to provide forensic analysis products to the Metropolitan Nashville Police Department and other criminal justice agencies so they can have identities of persons confirmed and have evidence and suspects identified.

Fugitives Program

The purpose of the Fugitives Program is to provide arrest, transport, and extradition products for the Davidson County District Attorney and law enforcement agencies so they can commence with trial and/or incarceration proceedings in a timely manner.

Interpersonal Crimes Program

The purpose of the Interpersonal Crimes Program is to provide coordinated services from MNPD units including Family Intervention, Domestic Violence, Youth Services, Special Victims, and Human Trafficking.

Special Investigations Program

The purpose of the Special Investigations Program is to provide information, analysis, security, special investigations, and surveillance to members of the Metropolitan Nashville Police Department, other law enforcement agencies, and the community, so they can reduce and prosecute crime.

Warrants Program

The purpose of the Warrants Program is to provide housing, modification and warrant service products to the MNPD, citizens and other law enforcement agencies both within and outside of Davidson County.

Youth Services Program

The purpose of the Youth Services Program is to provide investigations and counseling products to child victims, families, schools, and youth offenders, so they can experience a resolution of their case and youth offenders do not commit additional crimes in the community.

Operational Support Line of Business

Accreditation Program

1031 Police
Program Purpose Statements

The purpose of the Accreditation Program is to provide program and policy products to ensure the Metropolitan Nashville Police Department maintains its nationally accredited status.

Behavioral Health Services Program

The purpose of the Behavioral Health Services Program is to provide counseling, consultation, and education products to public safety personnel, victims of crime, and the public so they develop better coping skills.

Body Worn and In-Car Camera Operations

The purpose of the Body Worn & In-Car Camera Operations Program is to provide non-technical oversight and management of the departments body worn and in-car camera program, which includes inventory management, training, deployment, system evaluation, policy, and internal auditing.

Case Preparation Program

The purpose of the Case Preparation Program is to provide timely case preparation products to the Metropolitan Nashville Police Department and the District Attorney's Office so they can know the laws of the State of Tennessee and the Metropolitan Government, and make informed decisions to pursue criminal prosecutions.

Crime Analysis Program

The purpose of the Crime Analysis program is to provide tactical, administrative, and strategic level crime analysis products to the executive leadership, management teams, and operational sections of the Metropolitan Nashville Police Department, so they can make decisions, allocate resources, in support of crime reduction initiatives.

Crime Control Analysis

The purpose of the Crime Control Analysis Program is to focus on studying criminal patterns and trends. This precision policing research creates investigative leads identifying suspects and is often used to develop crime prevention programs.

Facility Security Program

The purpose of the Facility Security Program is to provide security products to Metropolitan Nashville Police Department personnel and members of the public working or visiting the MNPD Criminal Justice Center to ensure a safe location and work environment.

Inspections Program

The purpose of the Safety and Inspections Program is to provide quality assurance products to the Metropolitan Nashville Police Department to insure the resources of the department are at all times compliant with safety policies and are ready for deployment.

Office of Professional Accountability Program

1031 Police
Program Purpose Statements

The purpose of the Office of Professional Accountability Program is to provide misconduct investigations and educational and community outreach products to the Metropolitan Nashville Police Department leadership, employees, and the public so they can have confidence in and knowledge of the investigative process, findings that are thorough, fair and timely, and the assurance of professionalism throughout the department.

Property and Evidence Program

The purpose of the Property and Evidence Program is to provide secured storage and evidence disposal products to law enforcement so they can maintain the integrity of evidence, have contraband destroyed, and return property to the rightful owners.

Strategic Development Program

The purpose of the Strategic Development Program is to provide police-related policy and program development, monitoring, analysis, and evaluation products to the Metropolitan Nashville Police Department management team and other personnel, community groups, the public, and other government agencies, so they can use the information and policies to make the Police Department more efficient, effective, and enhance the public's ability to make their community safer.

Training Program

The purpose of the Training Program is to provide recruiting, educational, and developmental products to Metropolitan Nashville Police Department personnel and other law enforcement agencies so they can perform their duties safely, professionally, effectively, and lawfully.

Vehicle Storage Program

The purpose of the Vehicle Storage Program is to provide secured storage of vehicles and vehicle disposal products to law enforcement so they can maintain the integrity of evidence, have proper disposal procedures, and return property to the rightful owners.

1047 Criminal Justice Planning - At A Glance

Mission The mission of Criminal Justice Planning is to provide system-wide criminal justice data and reporting products to various criminal justice departments and policymakers. The data provided assists them in making informed decisions in developing management strategies for the Davidson County criminal justice systems. Also, by arranging regular meetings with various criminal justice agencies as well as the executive offices of Metropolitan Government, Criminal Justice Planning provides a platform for open communication between these individuals.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$720,600	$793,100	$781,200
Total Expenditures and Transfers	$720,600	$793,100	$781,200
Revenue 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	$0	$0	$0
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$0	$0	$0
Expenditures per Capita	$0.98	$1.06	$1.03

Position	Total Budgeted Positions	4	4	4

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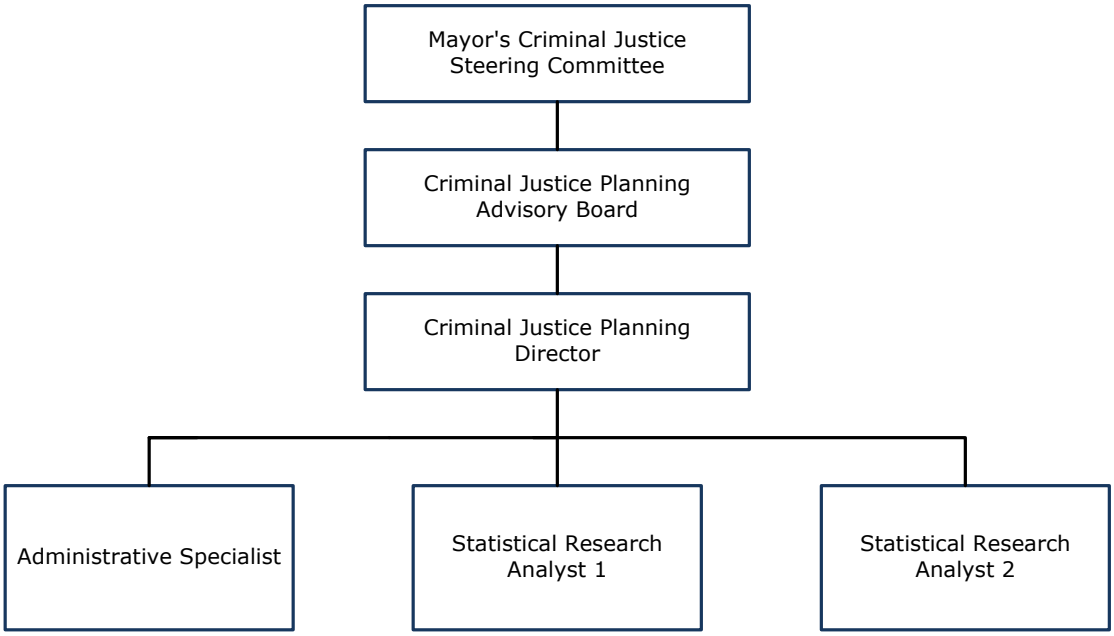
1047 Criminal Justice Planning - At A Glance

Organizational Structure



1047 Criminal Justice Planning - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Non-allocated Financial Transacations			
Budget Efficiency Adjustment	GSD	($11,900)	Agency's share of Budget Efficiency Adjustment.
General Services District Total		($11,900)	
	TOTAL	**($11,900)**	

GSD - General Services District

1047 Criminal Justice Planning - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	486,300	452,912	535,800	535,800	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	3,100	5,161	3,100	3,100	0	0.00%
Fringe Benefits	155,200	141,371	165,500	165,500	0	0.00%
TOTAL PERSONNEL EXPENSES	644,600	599,444	704,400	704,400	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	8,800	1,154	8,800	8,800	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	400	0	400	400	0	0.00%
Internal Service Fees	30,600	31,146	33,600	33,600	0	0.00%
All Other Expenses	36,200	40,333	45,900	34,000	(11,900)	-25.93%
TOTAL OTHER SERVICES	76,000	72,633	88,700	76,800	(11,900)	-13.42%
TOTAL OPERATING EXPENSES	**720,600**	**672,076**	**793,100**	**781,200**	**(11,900)**	**-1.50%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**720,600**	**672,076**	**793,100**	**781,200**	**(11,900)**	**-1.50%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$0.98	$0.91	$1.06	$1.03	($0.03)	-2.83%

1047 Criminal Justice Planning - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Spec	ST11	07720	1	1.00	1	1.00	1	1.00	0	0.00
Director Crim Justice Planning	DP01	10538	1	1.00	1	1.00	1	1.00	0	0.00
Statistical Research Analyst 1	OR05	10559	1	1.00	1	1.00	1	1.00	0	0.00
Statistical Research Analyst 2	OR09	10560	1	1.00	0	0.00	0	0.00	0	0.00
Statistical Research Analyst 3	OR10	11287	0	0.00	1	1.00	1	1.00	0	0.00
10101 Total Positions & FTEs			**4**	**4.00**	**4**	**4.00**	**4**	**4.00**	**0**	**0.00**
Department Totals			**4**	**4.00**	**4**	**4.00**	**4**	**4.00**	**0**	**0.00**

1047 Criminal Justice Planning
Program Purpose Statements

Reporting Line of Business

Reporting Program

The purpose of the Reporting Line of Business is to provide system-wide criminal justice data and reporting products to various criminal justice departments and policymakers so they can make informed management decisions.

1051 Office of Family Safety - At A Glance

Mission The mission of the Metropolitan Nashville-Davidson County Office of Family Safety is to increase victim safety and offender accountability by providing vital crisis intervention services to victims of interpersonal violence while maintaining the emotional wellness of service providers. This Mission is accomplished in our court and community based Family Safety Centers through client advocacy, case management, training, outreach, and multi-disciplinary teams and Family Safety Center collaboration.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$5,484,900	$6,517,500	$7,180,700
Special Purpose Fund	691,500	698,500	743,500
Total Expenditures and Transfers	$6,176,400	$7,216,000	$7,924,200
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$0	$0	$0
Other Governments and Agencies	691,500	698,500	698,500
Other Program Revenue	0	0	45,000
Total Program Revenue	$691,500	$698,500	$743,500
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$691,500	$698,500	$743,500
Expenditures per Capita	$8.38	$9.67	$10.49

Position	Total Budgeted Positions	45	53	57

Contacts

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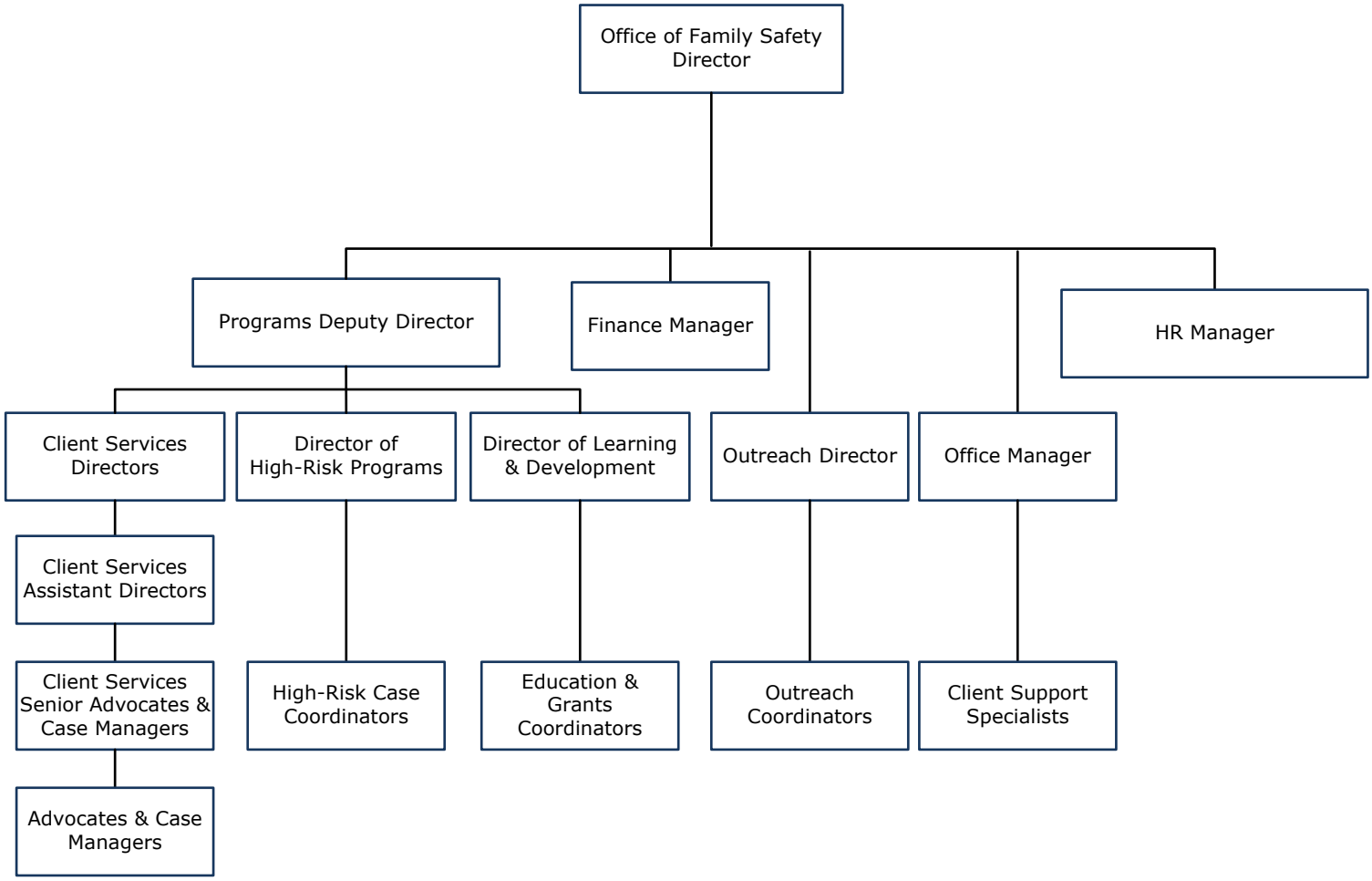
1051 Office of Family Safety - At A Glance

Organizational Structure



1051 Office of Family Safety - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Family Safety Advocate			
Salary and Fringe	GSD	$387,600	Funds to support essential high-risk case managers.
		4.00 FTEs	
Funding for Local Nonprofits			
Direct Appropriation	GSD	385,000	Funds to support the Nashville Children's Alliance.
Special Purpose Fund Adjustment			
Donation Fund	SPF	45,000	To adjust the budget for expected expenses.
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(109,400)	Agency’s share of 1.5% Budget Efficiency Adjustment.
General Services District Total		$663,200	
		4.00 FTEs	
Special Purpose Funds Total		$45,000	
	TOTAL	**$708,200**	
		4.00 FTEs	

GSD - General Services District

SPF - Special Purpose Funds

1051 Office of Family Safety - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	2,872,100	2,603,694	3,516,600	3,788,200	271,600	7.72%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	(57,500)	25,504	12,500	12,500	0	0.00%
Fringe Benefits	1,043,100	839,496	1,256,500	1,372,600	116,100	9.24%
TOTAL PERSONNEL EXPENSES	3,857,700	3,468,693	4,785,600	5,173,300	387,700	8.10%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	75,500	51,029	68,500	68,100	(400)	-0.58%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	5,000	2,664	5,000	5,000	0	0.00%
Internal Service Fees	227,900	245,294	147,300	147,300	0	0.00%
All Other Expenses	1,318,800	1,307,576	1,511,100	1,787,000	275,900	18.26%
TOTAL OTHER SERVICES	1,627,200	1,606,562	1,731,900	2,007,400	275,500	15.91%
TOTAL OPERATING EXPENSES	**5,484,900**	**5,075,255**	**6,517,500**	**7,180,700**	**663,200**	**10.18%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**5,484,900**	**5,075,255**	**6,517,500**	**7,180,700**	**663,200**	**10.18%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$7.45	$6.89	$8.74	$9.51	$0.77	8.81%

1051 Office of Family Safety - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	552,000	383,216	525,300	542,500	17,200	3.27%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	940	0	0	0	0.00%
Fringe Benefits	25,700	123,574	59,400	59,400	0	0.00%
TOTAL PERSONNEL EXPENSES	577,700	507,731	584,700	601,900	17,200	2.94%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	90,500	11,437	90,500	91,100	600	0.66%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	23,300	81,472	23,300	50,500	27,200	116.74%
TOTAL OTHER SERVICES	113,800	92,909	113,800	141,600	27,800	24.43%
TOTAL OPERATING EXPENSES	**691,500**	**600,640**	**698,500**	**743,500**	**45,000**	**6.44%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**691,500**	**600,640**	**698,500**	**743,500**	**45,000**	**6.44%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	691,500	577,150	698,500	698,500	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	26,494	0	45,000	45,000	100%
TOTAL PROGRAM REVENUE	**691,500**	**603,644**	**698,500**	**743,500**	**45,000**	**6.44%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**691,500**	**603,644**	**698,500**	**743,500**	**45,000**	**6.44%**
Expenditures Per Capita	$0.94	$0.82	$0.94	$0.98	$0.04	4.26%

1051 Office of Family Safety - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Svcs Division Manager	OR09	10863	6	6.00	6	6.00	6	6.00	0	0.00
Admin Svcs Officer 4	OR05	07245	1	1.00	1	1.00	1	1.00	0	0.00
Family Safety Advocate	OR02	11322	7	7.00	10	10.00	14	14.00	4	4.00
Family Safety Advocate Senior	OR04	11323	4	4.00	5	5.00	5	5.00	0	0.00
Finance Mgr	OR10	06232	1	1.00	1	1.00	1	1.00	0	0.00
Finance Officer Senior	OR11	11178	0	0.00	1	1.00	1	1.00	0	0.00
Information Systems Advisor 1	OR09	07234	1	1.00	0	0.00	0	0.00	0	0.00
Information Systems Advisor 1	IT09	07234	0	0.00	1	1.00	1	1.00	0	0.00
Law Clerk	OR03	02867	0	0.00	2	2.00	2	2.00	0	0.00
Office of Family Safety Asst Director	ST08	11324	0	0.00	2	2.00	2	2.00	0	0.00
Office of Family Safety Asst Director	OR11	11324	2	2.00	0	0.00	0	0.00	0	0.00
Office of Family Safety-Dir	OR06	10802	0	0.00	1	1.00	1	1.00	0	0.00
Office of Family Safety-Dir	DP01	10802	1	1.00	0	0.00	0	0.00	0	0.00
Office Support Spec 2	ST08	10124	2	2.00	0	0.00	0	0.00	0	0.00
Office Support Spec 2	OR11	10124	0	0.00	2	2.00	2	2.00	0	0.00
Program Mgr 1	OR04	07376	4	3.90	4	4.00	4	4.00	0	0.00
Program Mgr 2	OR05	07377	4	4.00	5	5.00	5	5.00	0	0.00
Program Spec 3	OR03	07380	4	4.00	4	4.00	4	4.00	0	0.00
10101 Total Positions & FTEs			**37**	**36.90**	**45**	**45.00**	**49**	**49.00**	**4**	**4.00**
OFS Grant Fund 32051										
Admin Svcs Officer 3	OR03	07244	1	0.63	1	0.63	1	0.63	0	0.00
Family Safety Advocate	OR02	11322	6	6.00	6	6.00	6	6.00	0	0.00
Program Mgr 1	OR04	07376	1	1.00	1	1.00	1	1.00	0	0.00
32051 Total Positions & FTEs			**8**	**7.63**	**8**	**7.63**	**8**	**7.63**	**0**	**0.00**
Department Totals			**45**	**44.53**	**53**	**52.63**	**57**	**56.63**	**4**	**4.00**

1051 Office of Family Safety
Program Purpose Statements

Office of Family Safety

Office of Family Safety

Established as an independent agency, the Board serves two core purposes: to give individuals a trusted mechanism for submitting police misconduct complaints, and to lead transparent, transformative conversations around policing, justice, and public safety — ultimately building procedural justice and enhancing the relationship between communities and law enforcement through consistent accountability and transparency measures.

1054 Community Review Board - At A Glance

Mission The Community Review Board serves as an independent, accessible, and respectful forum through which civilians can meaningfully participate in the resolution of misconduct complaints against Metropolitan Nashville Police Department (MNPD) officers. The Board evaluates local law enforcement policies and practices and issues recommendations for improvement, fosters open dialogue and cooperation between law enforcement and the community, and works to uphold citizen rights, advance professionalism, and promote best practices within the MNPD — all in service of stronger community-police relations and a safer Nashville.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$2,205,600	$2,565,700	$2,541,300
Total Expenditures and Transfers	$2,205,600	$2,565,700	$2,541,300
Revenue 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	$0	$0	$0
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$0	$0	$0
Expenditures per Capita	$2.99	$3.44	$3.36

Position	Total Budgeted Positions	16	16	16

Contacts

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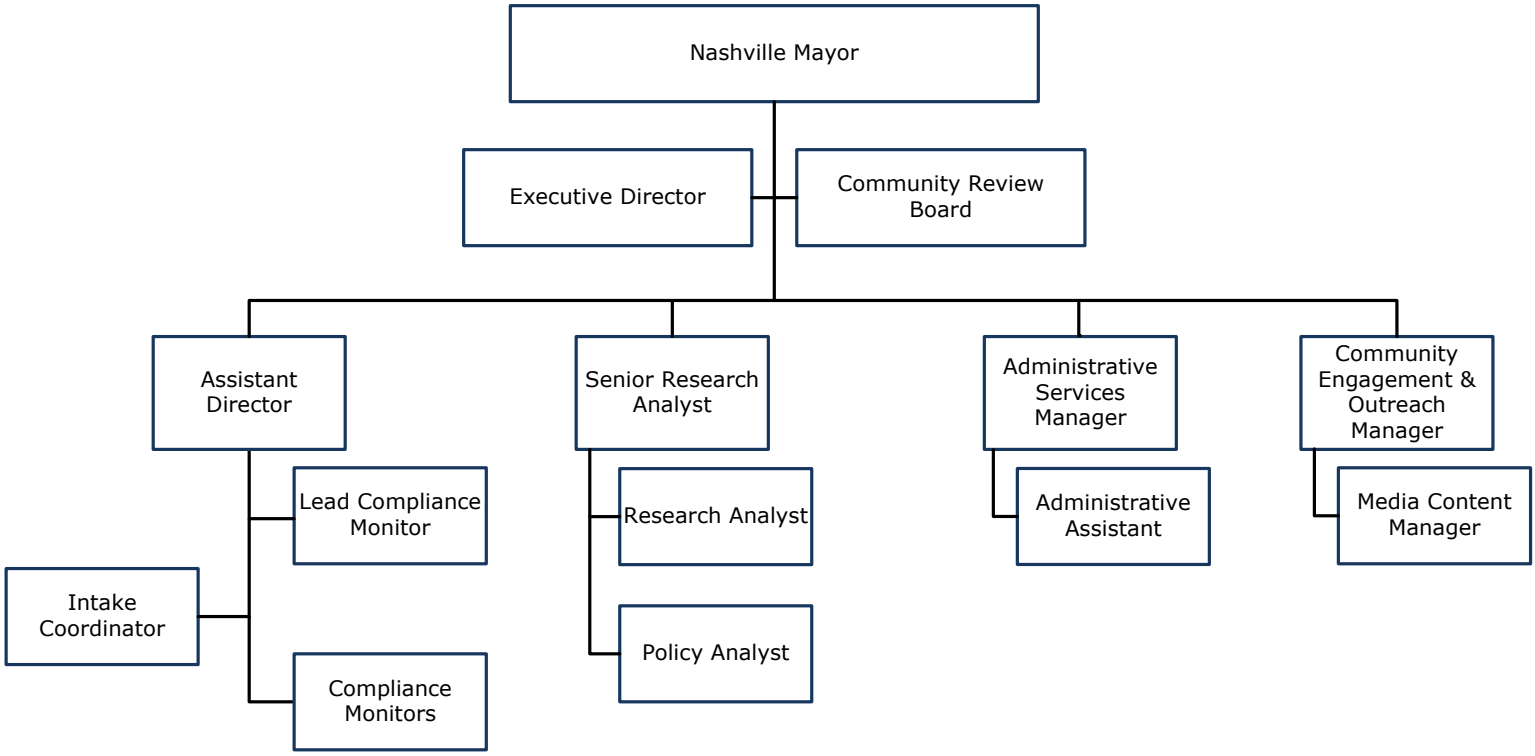
615-880-1800

1054 Community Review Board - At A Glance

Organizational Structure



1054 Community Review Board - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Lease Increase			
Lease Expense	GSD	$14,300	Additional funds for contractual lease increase.
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(38,700)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		($24,400)	
	TOTAL	**($24,400)**	

GSD - General Services District

1054 Community Review Board - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	1,291,600	1,164,292	1,381,800	1,381,800	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	1,000	7,724	1,000	1,000	0	0.00%
Fringe Benefits	459,800	380,863	478,900	478,900	0	0.00%
TOTAL PERSONNEL EXPENSES	1,752,400	1,552,880	1,861,700	1,861,700	0	0.00%
OTHER SERVICES:						
Utilities	2,500	2,799	3,500	3,500	0	0.00%
Professional & Purchased Services	135,800	91,105	171,500	171,500	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	3,500	625	1,000	1,000	0	0.00%
Internal Service Fees	97,300	101,560	103,400	103,400	0	0.00%
All Other Expenses	214,100	267,188	424,600	400,200	(24,400)	-5.75%
TOTAL OTHER SERVICES	453,200	463,277	704,000	679,600	(24,400)	-3.47%
TOTAL OPERATING EXPENSES	**2,205,600**	**2,016,156**	**2,565,700**	**2,541,300**	**(24,400)**	**-0.95%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**2,205,600**	**2,016,156**	**2,565,700**	**2,541,300**	**(24,400)**	**-0.95%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$2.99	$2.74	$3.44	$3.36	($0.08)	-2.33%

1054 Community Review Board - Financial

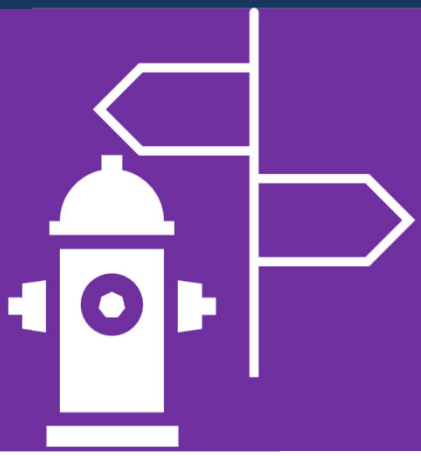
Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Asst	ST09	07241	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Division Manager	OR09	10863	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Mgr	OR07	07242	3	3.00	3	3.00	3	3.00	0	0.00
Admin Svcs Officer 3	OR03	07244	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 4	OR05	07245	6	6.00	6	6.00	6	6.00	0	0.00
Community Review Board Exec Director	DP01	11306	1	1.00	1	1.00	1	1.00	0	0.00
Program Spec 3	OR03	07380	1	1.00	1	1.00	1	1.00	0	0.00
Research Analyst 1	OR04	07390	1	1.00	1	1.00	1	1.00	0	0.00
Research Analyst 2	OR06	07391	1	1.00	1	1.00	1	1.00	0	0.00
10101 Total Positions & FTEs			**16**	**16.00**	**16**	**16.00**	**16**	**16.00**	**0**	**0.00**
Department Totals			**16**	**16.00**	**16**	**16.00**	**16**	**16.00**	**0**	**0.00**

1054 Community Review Board
Program Purpose Statements

Community Review Board

Community Review Board

Established as an independent agency, the Board serves two core purposes: to give individuals a trusted mechanism for submitting police misconduct complaints, and to lead transparent, transformative conversations around policing, justice, and public safety — ultimately building procedural justice and enhancing the relationship between communities and law enforcement through consistent accountability and transparency measures.



Section E

Fire, Transportation & Infrastructure

Fire Department

Nashville Department of Transportation and Multimodal Infrastructure (NDOT)

Waste Services

Metropolitan Transit Authority (MTA)

Choose How You Move (CHYM)

1032 Fire Department - At A Glance

Mission The mission of the Nashville Fire Department is to provide high quality fire, medical, and rescue emergency responses and community support services to the citizens and visitors within Nashville and Davidson County, so they can work and reside in a community where an all hazards response minimizes harm to life, property and environment.

Budget Summary

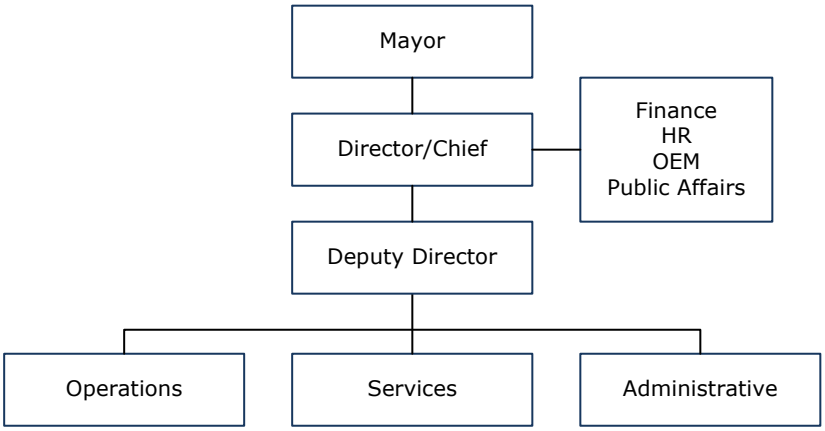
	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$104,681,700	$238,750,800	$238,350,000
Special Purpose Fund	40,000	3,300	8,400
USD General Fund	110,676,400	0	0
Total Expenditures and Transfers	$215,398,100	$238,754,100	$238,358,400
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$11,880,000	$12,580,000	$12,843,000
Other Governments and Agencies	15,973,400	16,078,200	16,325,400
Other Program Revenue	0	0	0
Total Program Revenue	$27,853,400	$28,658,200	$29,168,400
Non-Program Revenue	$0	$0	$400,000
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$27,853,400	$28,658,200	$29,568,400
Expenditures per Capita	$292.41	$320.09	$315.61
Position Total Budgeted Positions	1,568	1,652	1,656

Contacts
Director-Chief: William Swann — email: william.swann@nashville.gov
Executive Administrator: Gina Gibbs — email: Gina.Gibbs@nashville.gov

5244 Hickory Hollow Parkway
Antioch, TN 37013
Phone: 615-862-5421

1032 Fire Department - At A Glance

Organizational Structure



1032 Fire Department - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Contractual Requirement			
Motorola Maintenance for CAD	GSD	$175,000	Motorola provides Computer Aided Dispatch (CAD) system for Metro EMS vehicles.
Grant Fund			
Fund Adjustment	SPF	5,100	Adjustment of the grant fund expenses.
Fire Operations			
Special Ops K9 Training and Care	GSD	78,500	Funds requested for Special Ops in dealing with K9 training and care.
Facilities Maintenance and Management			
Maintain Departmental Operations	GSD	1,767,500	Funds requested for facilities management by replacing emergency repairs with strategic maintenance.
Contractual Increase			
Imagetrend/Telestaff billing	GSD	425,000	Requesting funds for contractual increases Imagetrend, digitech and Telestaff, telecomm/cell phones.
Lease Increase			
Lease Expense	GSD	502,100	Urban Search and Rescue rent funding.
Workforce Management and Administration			
Position Transfer	GSD	(206,100) (2.00 FTEs)	Transferring positions from Fire Marshal's Office to Information Technology Services.
Position Transfer	GSD	274,900 3.50 FTEs	Transferring positions from Codes for Alarm permits to Fire Marshal's Office.
Additional Staffing	GSD	212,000 2.00 FTEs	Additional finance personnel needed to manage the increased workload.
Non-Allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(3,629,700)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		($400,800) 3.50 FTEs	
Special Purpose Funds Total		$5,100	
	TOTAL	**($395,700)** **3.50 FTEs**	

GSD - General Services District

SPF - Special Purpose Funds

1032 Fire Department - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	64,070,100	59,421,104	147,088,900	147,278,600	189,700	0.13%
Overtime	4,386,600	3,759,261	7,701,800	7,701,800	0	0.00%
All Other Salary Codes	(170,300)	2,578,721	2,714,000	2,764,000	50,000	1.84%
Fringe Benefits	23,607,000	23,041,924	51,967,500	52,048,000	80,500	0.15%
TOTAL PERSONNEL EXPENSES	91,893,400	88,801,011	209,472,200	209,792,400	320,200	0.15%
OTHER SERVICES:						
Utilities	617,300	563,482	567,300	567,300	0	0.00%
Professional & Purchased Services	2,230,100	2,048,566	2,755,100	3,080,100	325,000	11.80%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	410,200	1,003,200	430,700	2,198,200	1,767,500	410.38%
Internal Service Fees	3,036,800	2,950,698	14,762,600	14,812,600	50,000	0.34%
All Other Expenses	6,493,900	8,813,606	10,762,900	7,899,400	(2,863,500)	-26.61%
TOTAL OTHER SERVICES	12,788,300	15,379,552	29,278,600	28,557,600	(721,000)	-2.46%
TOTAL OPERATING EXPENSES	**104,681,700**	**104,180,563**	**238,750,800**	**238,350,000**	**(400,800)**	**-0.17%**
TRANSFERS TO OTHER FUNDS	**0**	**369,457**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**104,681,700**	**104,550,020**	**238,750,800**	**238,350,000**	**(400,800)**	**-0.17%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	11,680,000	14,788,962	12,580,000	12,843,000	263,000	2.09%
Federal (Direct & Pass Through)	14,125,800	17,542,994	14,125,800	14,373,000	247,200	1.75%
State Direct	1,065,000	330,400	1,952,400	1,952,400	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**26,870,800**	**32,662,356**	**28,658,200**	**29,168,400**	**510,200**	**1.78%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	400,000	400,000	100%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**400,000**	**400,000**	**100%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**26,870,800**	**32,662,356**	**28,658,200**	**29,568,400**	**910,200**	**3.18%**
Expenditures Per Capita	$142.11	$141.93	$320.08	$315.60	($4.48)	-1.40%

1032 Fire Department - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	0	0	0	0.00%
Overtime	0	301,312	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	0	61,862	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	0	363,175	0	0	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	0	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	40,000	0	3,300	8,400	5,100	154.55%
TOTAL OTHER SERVICES	40,000	0	3,300	8,400	5,100	154.55%
TOTAL OPERATING EXPENSES	**40,000**	**363,175**	**3,300**	**8,400**	**5,100**	**154.55%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**40,000**	**363,175**	**3,300**	**8,400**	**5,100**	**154.55%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	363,553	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**363,553**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**363,553**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$0.05	$0.49	$0.00	$0.01	$0.01	100%

1032 Fire Department - Financial

USD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	70,122,300	62,977,388	0	0	0	0.00%
Overtime	3,315,200	4,666,601	0	0	0	0.00%
All Other Salary Codes	(147,200)	4,265,836	0	0	0	0.00%
Fringe Benefits	25,344,300	26,788,671	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	98,634,600	98,698,497	0	0	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	25,000	2,840	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	20,500	7,758	0	0	0	0.00%
Internal Service Fees	10,194,400	10,148,062	0	0	0	0.00%
All Other Expenses	1,801,900	1,819,152	0	0	0	0.00%
TOTAL OTHER SERVICES	12,041,800	11,977,812	0	0	0	0.00%
TOTAL OPERATING EXPENSES	**110,676,400**	**110,676,309**	**0**	**0**	**0**	**0.00%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**110,676,400**	**110,676,309**	**0**	**0**	**0**	**0.00%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	200,000	421,433	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	782,600	600,800	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**982,600**	**1,022,233**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**982,600**	**1,022,233**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$150.25	$150.25	$0.00	$0.00	$0.00	0.00%

1032 Fire Department - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Svcs Division Manager	OR09	10863	1	1.00	5	5.00	5	5.00	0	0.00
Admin Svcs Mgr	OR07	07242	5	5.00	2	2.00	2	2.00	0	0.00
Admin Svcs Officer 2	OR01	07243	11	11.00	20	20.00	22	22.00	2	2.00
Admin Svcs Officer 3	OR03	07244	9	8.00	10	10.00	11	11.00	1	1.00
Admin Svcs Officer 3	FD07	07244	0	0.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 4	OR05	07245	3	3.00	3	3.00	3	3.00	0	0.00
Administrative Support II	OR01	10524	0	0.00	0	0.00	1	1.00	1	1.00
Advanced Emergency Med Tech	FD03	11172	169	169.00	175	175.00	175	175.00	0	0.00
Behavioral Health Services Coord	OR07	11252	1	1.00	1	1.00	1	1.00	0	0.00
EMS Captain-Paramedic	FD07	10940	12	12.00	13	13.00	13	13.00	0	0.00
Equipment & Supply Clerk	ST06	11038	2	2.00	5	5.00	5	5.00	0	0.00
Equipment & Supply Clk Sr	ST07	11039	2	2.00	2	2.00	2	2.00	0	0.00
Exe Administrator Police/Fire	OR11	10354	3	3.00	3	3.00	3	3.00	0	0.00
Finance Admin	OR08	10108	1	1.00	0	0.00	0	0.00	0	0.00
Finance Mgr	OR10	06232	2	2.00	2	2.00	2	2.00	0	0.00
Finance Officer	OR04	11177	2	2.00	3	3.00	3	3.00	0	0.00
Finance Officer 1	OR04	10150	0	0.00	0	0.00	1	1.00	1	1.00
Fire Arson Investigator	FD06	10839	4	4.00	11	11.00	11	11.00	0	0.00
Fire Asst Chief	FD10	00430	0	0.00	1	1.00	1	1.00	0	0.00
Fire Captain	FD07	07305	49	49.00	197	197.00	197	197.00	0	0.00
Fire Chief	DP02	01045	1	1.00	1	1.00	1	1.00	0	0.00
Fire Commander	FD11	10712	6	6.00	7	7.00	7	7.00	0	0.00
Fire Deputy Director Chief	FD13	11385	0	0.00	1	1.00	1	1.00	0	0.00
Fire District Chief	FD09	01686	35	35.00	67	67.00	67	67.00	0	0.00
Fire Engineer	FD05	07307	30	30.00	199	199.00	199	199.00	0	0.00
Fire Fighter/Paramedic	FD04	10112	13	13.00	14	14.00	14	14.00	0	0.00
Fire Fighter 1	FD02	07308	0	0.00	52	52.00	52	52.00	0	0.00
Fire Fighter 2	FD03	07309	114	114.00	424	424.00	424	424.00	0	0.00
Fire Inspector 1	FD03	07310	0	0.00	12	12.00	12	12.00	0	0.00
Fire Inspector 2	FD05	02534	21	21.00	33	33.00	33	33.00	0	0.00
Fire Inspector 2- FTO	FD06	11047	2	2.00	2	2.00	2	2.00	0	0.00
Fire Instructor	FD07	06834	4	4.00	8	8.00	8	8.00	0	0.00
Fire Logistics & Inventory Clerk	ST08	11179	3	3.00	4	4.00	4	4.00	0	0.00
Fire Maint Supv	TS14	05973	1	1.00	1	1.00	1	1.00	0	0.00
Fire Maintenance Worker	TG15	10840	6	6.00	6	6.00	6	6.00	0	0.00
Fire Marshal-Asst	FD07	01495	3	3.00	8	8.00	8	8.00	0	0.00
Fire Marshal-Dpty	FD08	00440	1	1.00	3	3.00	3	3.00	0	0.00
Fire Operations Chief	FD10	11087	6	6.00	12	12.00	12	12.00	0	0.00
Fire Plans Examiner 1	OR05	10884	3	3.00	2	2.00	2	2.00	0	0.00
Fire Plans Examiner 2	OR05	10885	0	0.00	1	1.00	1	1.00	0	0.00
Fire Recruit	FD01	04055	0	0.00	63	63.00	63	63.00	0	0.00
Fire Services Deputy Director	FD12	10711	3	3.00	2	2.00	2	2.00	0	0.00
Human Resources Analyst Senior	OR06	11181	2	2.00	2	2.00	2	2.00	0	0.00
Info Systems App Analyst 2	OR05	07780	1	1.00	1	1.00	1	1.00	0	0.00
Info Systems App Analyst 3	OR06	07783	5	5.00	6	6.00	6	6.00	0	0.00
Info Systems App Analyst 3	IT06	07783	0	0.00	0	0.00	-1	-1.00	-1	-1.00
Info Systems App Tech 2	OR03	07785	1	1.00	1	1.00	1	1.00	0	0.00
Info Systems App Tech 2	IT03	07785	0	0.00	0	0.00	-1	-1.00	-1	-1.00
Information Sys Oper Analyst 1	OR04	10475	0	0.00	1	1.00	1	1.00	0	0.00
Information Systems Advisor 1	IT09	07234	0	0.00	1	1.00	1	1.00	0	0.00
Office Support Rep	ST05	11040	0	0.00	1	1.00	1	1.00	0	0.00
Paramedic	FD05	11187	252	252.00	262	262.00	262	262.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	0	0.00	0	0.00	1	0.50	1	0.50
Stores Mgr	ST10	06180	1	1.00	1	1.00	1	1.00	0	0.00
10101 Total Positions & FTEs			**790**	**789.00**	**1,652**	**1,652.00**	**1,656**	**1,655.50**	**4**	**3.50**

1032 Fire Department - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
USD General 18301										
Admin Svcs Officer 2	OR01	07243	2	2.00	0	0.00	0	0.00	0	0.00
Equipment & Supply Clerk	ST06	11038	1	1.00	0	0.00	0	0.00	0	0.00
Fire Arson Investigator	FD06	10839	4	4.00	0	0.00	0	0.00	0	0.00
Fire Asst Chief	FD10	00430	2	2.00	0	0.00	0	0.00	0	0.00
Fire Captain	FD07	07305	146	146.00	0	0.00	0	0.00	0	0.00
Fire Commander	FD11	10712	1	1.00	0	0.00	0	0.00	0	0.00
Fire District Chief	FD09	01686	26	26.00	0	0.00	0	0.00	0	0.00
Fire Engineer	FD05	07307	164	164.00	0	0.00	0	0.00	0	0.00
Fire Fighter/Paramedic	FD04	10112	5	5.00	0	0.00	0	0.00	0	0.00
Fire Fighter 2	FD03	07309	399	399.00	0	0.00	0	0.00	0	0.00
Fire Inspector 2	FD05	02534	20	20.00	0	0.00	0	0.00	0	0.00
Fire Logistics & Inventory Clerk	ST08	11179	1	1.00	0	0.00	0	0.00	0	0.00
Fire Marshal-Asst	FD07	01495	3	3.00	0	0.00	0	0.00	0	0.00
Fire Marshal-Dpty	FD08	00440	1	1.00	0	0.00	0	0.00	0	0.00
Fire Operations Chief	FD10	11087	2	2.00	0	0.00	0	0.00	0	0.00
Fire Plans Examiner 2	OR06	10885	1	1.00	0	0.00	0	0.00	0	0.00
18301 Total Positions & FTEs			**778**	**778.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
Department Totals			**1,568**	**1,567.00**	**1,652**	**1,652.00**	**1,656**	**1,655.50**	**4**	**3.50**

1032 Fire Department
Program Purpose Statements

Emergency Operations Logistics Line of Business

Fire Support Program

The purpose of the Fire Support Program is to provide scheduling and assignment information products to the Nashville Fire Department administrative staff so they can assure the appropriate levels of fire resources are available at each fire response per work load management guidelines.

EMS Support Program

The purpose of the EMS Support Program is to provide scheduling and assignment information products to the Nashville Fire Department administrative staff so they can assure the appropriate levels of EMS resources are available at each EMS response per workload management staffing.

Logistics Program

The purpose of the Logistics Program is to provide equipment and supply products to the employees of the Nashville Fire Department so they can have their orders processed in a timely manner.

Emergency Response Line of Business

Training Program

The purpose of the Training Program is to provide professional development products to the employees of the Nashville Fire Department so they can be knowledgeable on handling the various types of emergencies encountered in our city and/or knowledgeable in handling assigned administrative duties.

Specialized Services Program

The purpose of the Specialized Services Program is to provide scene stabilization products to the citizens and visitors within our community so they can have minimal disruption to any critical systems.

EMS Operations Program

The purpose of the EMS Operations Program is to provide emergency medical care products to the citizens and visitors within our community so they can receive quality advanced patient care.

Fire Operations Program

The purpose of the Fire Operations Program is to provide emergency mitigation products to the citizens and visitors within our community so they can have emergencies mitigated within a reasonable time frame.

Prevention and Risk Reduction Line of Business

Fire Prevention Program

The purpose of the Fire Prevention Program is to provide NFPA/IFC code enforcement products to the business owners within our community so they can eliminate code violations in their work environment that can create fire and/or other dangers for employees and patrons.

Public Education Program

1032 Fire Department
Program Purpose Statements

The purpose of the Public Education Program is to provide hazard prevention products to the citizens and visitors within our community so they can eliminate hazards in their home and work environment that can lead to an accident, fire, or medical emergency.

Administrative Line of Business

Administration Program

The purpose of the Administration Program is to provide business policy and decision products to the Nashville Fire Department so it can deliver results for customers.

Facilities Management Program

The purpose of the Facilities Management Program is to provide operational support products to the Nashville Fire Department so it can constantly function in a clean and operational work environment.

Information Technology Program

The purpose of the Information Technology Program is to provide information technology support products to the Nashville Fire Department so it can efficiently and securely meet its business needs.

Safety Program

The purpose of the Safety Program is to provide safety enhancements and risk management to the Nashville Fire Department employees so it can prevent accidents and injuries and effectively respond to accidents and injuries that do occur.

1042 Nashville Department of Transportation - At A Glance

Mission The Nashville Department of Transportation & Multimodal Infrastructure builds and manages a safe, reliable network which elevates the quality of life and promotes prosperity in Davidson County.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$55,972,900	$66,990,200	$67,475,300
USD General Fund	11,156,000	9,034,400	9,034,400
Special Purpose Fund	13,675,700	9,919,600	8,311,400
Choose How You Move	196,000	3,053,400	5,161,700
Total Expenditures and Transfers	$81,000,600	$88,997,600	$89,982,800
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$12,980,800	$10,538,700	$10,623,900
Other Governments and Agencies	1,516,700	1,536,000	275,600
Other Program Revenue	129,800	255,900	255,900
Total Program Revenue	$14,627,300	$12,330,600	$11,155,400
Non-Program Revenue	$8,555,300	$10,813,000	$6,623,100
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$23,182,600	$23,143,600	$17,778,500
Expenditures per Capita	$109.96	$119.32	$119.15

Position	Total Budgeted Positions	486	532	535

Contacts

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Assistant Director: Kristin Kumrow
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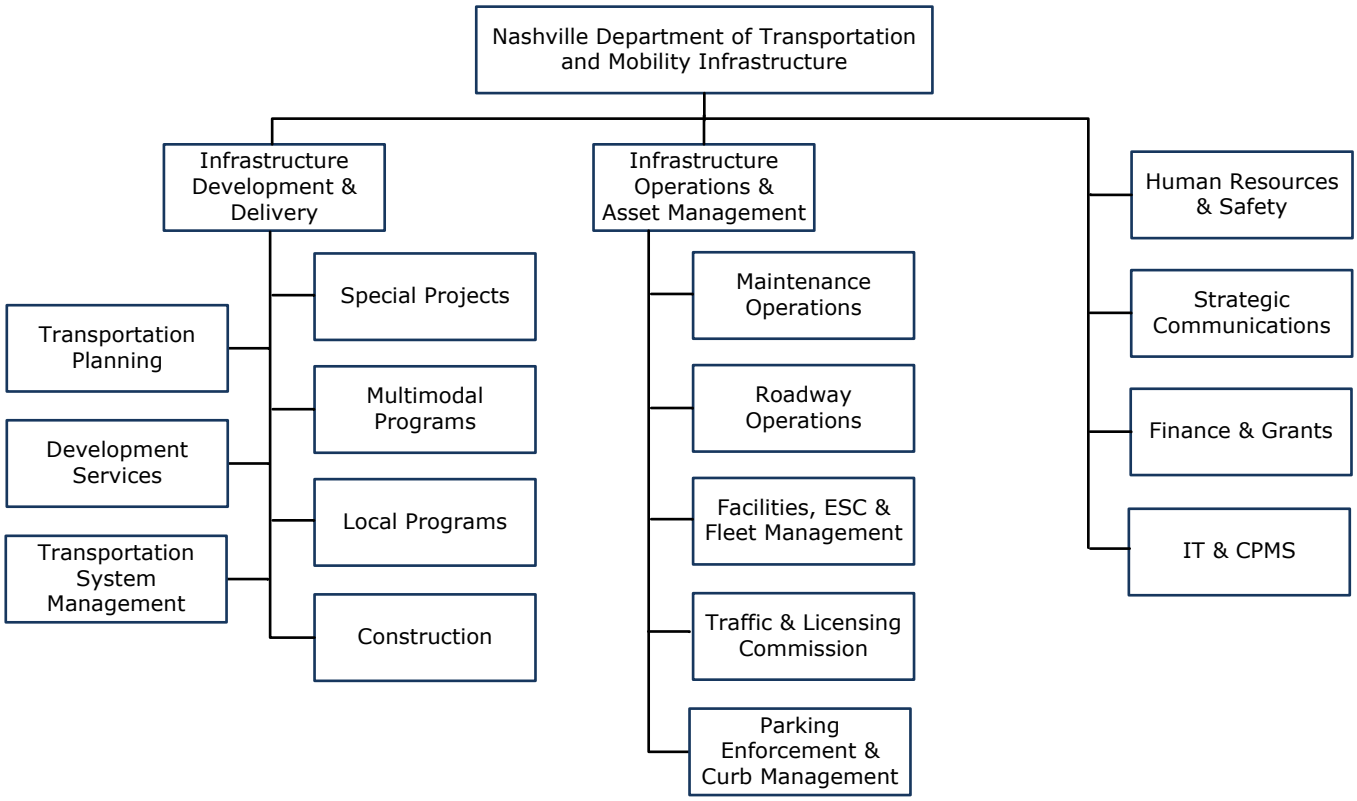
750 South 5th Street 37206
Phone: 615-880-2445

1042 Nashville Department of Transportation - At A Glance

Organizational Structure



1042 Nashville Department of Transportation - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Brush Disposal			
Contractual Increase	GSD	$1,126,400	Funding for increased contract costs related to brush and leaf debris disposal.
Organizational Studies			
Contracted Services	GSD	1,000,000	Funding for organizational, curb management, and Vision Zero studies, as well as implementation of Development Services modernization efforts.
Vehicle and Equipment Storage			
Lease	GSD	960,000	Funding to lease additional space for vehicles and equipment to address capacity constraints and support Metro-wide space planning efforts.
Traffic Management Center			
Salary, Fringe, and Supplies	GSD	244,300 2.00 FTEs	Funding for staff to transition Traffic Management Center operations from consultants to in-house positions, ensuring continuity of service.
Financial Management			
Salary, Fringe, and Supplies	GSD	213,800 2.00 FTEs	Funding for two financial management positions needed for increased workload and projects within department. One position will have partial duties related to CHYM.
Human Resources and Safety			
Salary, Fringe, and Supplies	GSD	55,600 1.00 FTE	Funding for one position to support recruiting, training and safety initiatives within the department. Position will have partial duties related to CHYM.
Removal of FY26 Fee-Related Funding			
Salary, Fringe, and Supplies	GSD	(2,102,700) (20.00 FTEs)	Reflects the removal of positions tied to fee increases that were not approved in FY26. Funding to be restored in FY27 if legislation passes.
Choose How You Move			
Right of Way and Utility Coordination	SPF	389,700 4.00 FTEs	Funding for staff to support right-of-way acquisition and utility coordination for CHYM projects.
Traffic Management System	SPF	595,300 6.50 FTEs	Funding for additional technicians to support signal maintenance and implement a preventative maintenance program for a safer, more reliable transportation system.
Traffic Engineering	SPF	267,600 2.00 FTEs	Funding for staff to support SMART signals and traffic inspection projects under the CHYM program.
Project Management	SPF	322,000 2.00 FTEs	Funding for staff to manage infrastructure improvement projects under the CHYM program.
Construction Support	SPF	245,400 2.00 FTEs	Funding for staff to support construction operations and manage increased project workload.
Financial Management and Human Resources	SPF	135,600	Remaining funding for one finance position and one human resources position supported by the General Fund, with partial duties dedicated to CHYM projects.
Supplies	SPF	152,700	Funding for supplies and operating costs to support increased staffing levels.
Special Purpose Fund Adjustments			
Grant Fund	SPF	(1,260,400)	To adjust budget for grants. This reflects a timing difference in grant accounting.
Surplus Parking Fund	SPF	(414,800)	To adjust budget to expected expenses.
Parking Management Fund	SPF	67,000	To adjust budget to expected expenses.

1042 Nashville Department of Transportation - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(1,012,300)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		$485,100	
		(15.00 FTEs)	
Special Purpose Funds Total		$500,100	
		16.50 FTEs	
	TOTAL	**$985,200**	
		1.50 FTEs	

GSD - General Services District

SPF - Special Purpose Funds

1042 Nashville Department of Transportation - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	26,525,200	25,539,675	32,028,100	30,904,700	(1,123,400)	-3.51%
Overtime	509,400	990,923	852,500	852,500	0	0.00%
All Other Salary Codes	136,900	623,347	189,600	189,600	0	0.00%
Fringe Benefits	9,770,500	9,691,486	11,668,700	11,208,000	(460,700)	-3.95%
TOTAL PERSONNEL EXPENSES	36,942,000	36,845,431	44,738,900	43,154,800	(1,584,100)	-3.54%
OTHER SERVICES:						
Utilities	610,700	908,823	641,300	641,300	0	0.00%
Professional & Purchased Services	5,021,200	5,000,045	5,023,800	7,149,600	2,125,800	42.31%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	2,274,200	1,592,355	2,307,700	2,307,700	0	0.00%
Internal Service Fees	8,573,700	8,646,771	11,079,400	11,079,400	0	0.00%
All Other Expenses	2,551,100	2,859,222	3,199,100	3,142,500	(56,600)	-1.77%
TOTAL OTHER SERVICES	19,030,900	19,007,216	22,251,300	24,320,500	2,069,200	9.30%
TOTAL OPERATING EXPENSES	**55,972,900**	**55,852,647**	**66,990,200**	**67,475,300**	**485,100**	**0.72%**
TRANSFERS TO OTHER FUNDS	**0**	**23,684**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**55,972,900**	**55,876,331**	**66,990,200**	**67,475,300**	**485,100**	**0.72%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	228,100	250,527	236,100	236,100	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	4,900	4,900	4,900	4,900	0	0.00%
Other Program Revenue	129,000	246,494	255,100	255,100	0	0.00%
TOTAL PROGRAM REVENUE	**362,000**	**501,921**	**496,100**	**496,100**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	31,239	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	8,288,100	5,239,089	10,513,000	6,323,100	(4,189,900)	-39.85%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**8,288,100**	**5,270,329**	**10,513,000**	**6,323,100**	**(4,189,900)**	**-39.85%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**8,650,100**	**5,772,250**	**11,009,100**	**6,819,200**	**(4,189,900)**	**-38.06%**
Expenditures Per Capita	$75.99	$75.85	$89.81	$89.34	($0.47)	-0.52%

1042 Nashville Department of Transportation - Financial

USD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	1,192,200	901,773	0	0	0	0.00%
Overtime	43,100	10,297	0	0	0	0.00%
All Other Salary Codes	2,400	17,718	0	0	0	0.00%
Fringe Benefits	568,400	221,472	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	1,806,100	1,151,260	0	0	0	0.00%
OTHER SERVICES:						
Utilities	9,065,000	9,081,170	9,034,400	9,034,400	0	0.00%
Professional & Purchased Services	300	0	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	33,500	18,630	0	0	0	0.00%
Internal Service Fees	250,100	250,100	0	0	0	0.00%
All Other Expenses	1,000	0	0	0	0	0.00%
TOTAL OTHER SERVICES	9,349,900	9,349,900	9,034,400	9,034,400	0	0.00%
TOTAL OPERATING EXPENSES	**11,156,000**	**10,501,160**	**9,034,400**	**9,034,400**	**0**	**0.00%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**11,156,000**	**10,501,160**	**9,034,400**	**9,034,400**	**0**	**0.00%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$15.14	$14.26	$12.11	$11.96	($0.15)	-1.24%

1042 Nashville Department of Transportation - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	2,696,100	1,140,099	3,249,600	2,461,000	(788,600)	-24.27%
Overtime	39,100	41,369	39,100	40,700	1,600	4.09%
All Other Salary Codes	77,400	88,195	77,400	80,600	3,200	4.13%
Fringe Benefits	562,200	404,008	786,700	748,700	(38,000)	-4.83%
TOTAL PERSONNEL EXPENSES	3,374,800	1,673,670	4,152,800	3,331,000	(821,800)	-19.79%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	2,814,300	5,348,173	2,108,600	1,845,900	(262,700)	-12.46%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	2,586,400	1,357,227	25,000	62,000	37,000	148.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	3,072,900	1,534,894	1,110,000	1,051,400	(58,600)	-5.28%
TOTAL OTHER SERVICES	8,473,600	8,240,295	3,243,600	2,959,300	(284,300)	-8.76%
TOTAL OPERATING EXPENSES	**11,848,400**	**9,913,965**	**7,396,400**	**6,290,300**	**(1,106,100)**	**-14.95%**
TRANSFERS TO OTHER FUNDS	**1,827,300**	**2,886,530**	**2,523,200**	**2,021,100**	**(502,100)**	**-19.90%**
TOTAL EXPENSES & TRANSFERS	**13,675,700**	**12,800,495**	**9,919,600**	**8,311,400**	**(1,608,200)**	**-16.21%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	12,752,700	14,477,031	10,302,600	10,387,800	85,200	0.83%
Federal (Direct & Pass Through)	1,501,800	1,066	1,531,100	270,700	(1,260,400)	-82.32%
State Direct	10,000	77,233	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	800	868,209	800	800	0	0.00%
TOTAL PROGRAM REVENUE	**14,265,300**	**15,423,538**	**11,834,500**	**10,659,300**	**(1,175,200)**	**-9.93%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	267,200	314,157	300,000	300,000	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**267,200**	**314,157**	**300,000**	**300,000**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**14,532,500**	**15,737,695**	**12,134,500**	**10,959,300**	**(1,175,200)**	**-9.68%**
Expenditures Per Capita	$18.57	$17.38	$13.30	$11.01	($2.29)	-17.22%

1042 Nashville Department of Transportation - Financial

Choose How You Move

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	125,200	30,536	2,068,900	3,480,500	1,411,600	68.23%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	54,800	10,605	706,700	1,239,400	532,700	75.38%
TOTAL PERSONNEL EXPENSES	180,000	41,141	2,775,600	4,719,900	1,944,300	70.05%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	0	0	102,600	102,600	100%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	16,000	0	277,800	339,200	61,400	22.10%
TOTAL OTHER SERVICES	16,000	0	277,800	441,800	164,000	59.04%
TOTAL OPERATING EXPENSES	**196,000**	**41,141**	**3,053,400**	**5,161,700**	**2,108,300**	**69.05%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**196,000**	**41,141**	**3,053,400**	**5,161,700**	**2,108,300**	**69.05%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**41,141**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**41,141**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$0.27	$0.06	$4.09	$6.83	$2.74	66.99%

1042 Nashville Department of Transportation - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Asst	ST09	07241	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Division Manager	OR09	10863	2	2.00	2	2.00	2	2.00	0	0.00
Admin Svcs Mgr	OR07	07242	13	13.00	13	13.00	13	13.00	0	0.00
Admin Svcs Officer 3	OR03	07244	3	3.00	3	3.00	3	3.00	0	0.00
Admin Svcs Officer 4	OR05	07245	9	9.00	9	9.00	9	9.00	0	0.00
Application Tech 3	ST09	10103	8	8.00	8	8.00	8	8.00	0	0.00
Bldg Maint Lead Mechanic	TL15	02230	1	1.00	1	1.00	1	1.00	0	0.00
Compliance Inspector 2	ST10	07732	14	14.00	19	19.00	14	14.00	-5	-5.00
Compliance Inspector 3	ST11	07733	1	1.00	1	1.00	1	1.00	0	0.00
Customer Service Field Specialist	ST10	11203	1	1.00	1	1.00	1	1.00	0	0.00
Deputy Director	OR14	10948	1	1.00	1	1.00	1	1.00	0	0.00
Engineer 1	OR07	07294	2	2.00	3	3.00	3	3.00	0	0.00
Engineer 2	OR08	07295	1	1.00	3	3.00	3	3.00	0	0.00
Engineer 3	OR10	06606	11	11.00	11	11.00	11	11.00	0	0.00
Engineer In Training	OR06	07296	14	14.00	14	14.00	14	14.00	0	0.00
Engineer Technician	ST09	10835	1	1.00	1	1.00	1	1.00	0	0.00
Engineer Technician Senior	ST11	10836	1	1.00	1	1.00	1	1.00	0	0.00
Equipment Operator	TG10	10837	55	55.00	56	56.00	56	56.00	0	0.00
Equipment Operator Senior	TR06	10838	0	0.00	0	0.00	-1	-1.00	-1	-1.00
Equipment Operator Senior	TG12	10838	61	61.00	65	65.00	65	65.00	0	0.00
Finance Admin	OR08	10108	1	1.00	1	1.00	2	2.00	1	1.00
Finance Mgr	OR10	06232	1	1.00	1	1.00	1	1.00	0	0.00
Finance Officer Senior	OR06	11178	1	1.00	3	3.00	4	4.00	1	1.00
Human Resources Analyst	OR04	11180	2	2.00	2	2.00	3	3.00	1	1.00
Human Resources Analyst Senior	OR06	11181	0	0.00	1	1.00	1	1.00	0	0.00
Human Resources Mgr	OR10	06531	1	1.00	1	1.00	1	1.00	0	0.00
Info Systems Div Mgr	OR12	07318	1	1.00	1	1.00	1	1.00	0	0.00
Information Systems Advisor 1	OR09	07234	2	2.00	2	2.00	2	2.00	0	0.00
Maint & Repair Supv	TS10	07327	12	12.00	13	13.00	13	13.00	0	0.00
Maintenance & Repair Leader	TR07	10847	0	0.00	0	0.00	-1	-1.00	-1	-1.00
Maintenance & Repair Leader	TL11	10847	26	26.00	28	28.00	28	28.00	0	0.00
Maintenance & Repair Worker	TR01	10848	0	0.00	0	0.00	-3	-3.00	-3	-3.00
Maintenance & Repair Worker	TG07	10848	85	85.00	107	107.00	107	107.00	0	0.00
Maintenance & Repair Worker Se	TG09	10849	6	6.00	6	6.00	6	6.00	0	0.00
Office Support Spec 2	ST08	10124	1	1.00	2	2.00	2	2.00	0	0.00
Operations Manager	OR09	10888	3	3.00	3	3.00	3	3.00	0	0.00
Part-time Wkr 4	RP11	10893	1	0.50	1	0.50	1	0.50	0	0.00
Planner 1	OR06	06860	2	2.00	2	2.00	2	2.00	0	0.00
Planner 2	OR07	06862	3	3.00	3	3.00	3	3.00	0	0.00
Planner 3	OR08	06861	2	2.00	2	2.00	2	2.00	0	0.00
Planning Mgr 2	OR10	06863	1	1.00	1	1.00	1	1.00	0	0.00
Program Mgr 1	OR04	07376	1	1.00	1	1.00	1	1.00	0	0.00
Pub Info Coord	OR06	10132	4	4.00	4	4.00	4	4.00	0	0.00
Safety Inspector	OR04	11193	1	1.00	1	1.00	1	1.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	5	2.50	5	2.50	5	2.50	0	0.00
Signal Tech 1	TG13	07402	7	7.00	9	9.00	9	9.00	0	0.00
Signal Tech 2	TG15	04930	4	4.00	5	5.00	5	5.00	0	0.00
Signal Tech 3	TL16	04810	6	6.00	7	7.00	7	7.00	0	0.00
Signal Tech Supv	TS14	04910	1	1.00	1	1.00	1	1.00	0	0.00
Special Asst To The Dir	OR07	05945	1	1.00	1	1.00	1	1.00	0	0.00
Special Projects Mgr	OR11	07762	1	1.00	1	1.00	1	1.00	0	0.00
Technical Specialist 1	OR04	07756	12	12.00	12	12.00	12	12.00	0	0.00
Technical Specialist 2	OR06	07757	14	14.00	24	24.00	14	14.00	-10	-10.00
Traffic Management Center Operator 2	ST10	11396	0	0.00	0	0.00	1	1.00	1	1.00
Traffic Management Center Supervisor	OR07	11388	0	0.00	0	0.00	1	1.00	1	1.00
Transportation Administrator	OR08	11269	4	4.00	4	4.00	4	4.00	0	0.00
Transportation Assistant Director	OR08	11270	3	3.00	3	3.00	3	3.00	0	0.00

1042 Nashville Department of Transportation - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
Transportation Director	DP02	11121	1	1.00	1	1.00	1	1.00	0	0.00
Transportation Superintendent	OR07	11272	1	1.00	1	1.00	1	1.00	0	0.00
10101 Total Positions & FTEs			**417**	**414.00**	**473**	**470.00**	**458**	**455.00**	**-15**	**-15.00**
USD General 18301										
Engineer 2	OR08	07295	1	1.00	0	0.00	0	0.00	0	0.00
Equipment Operator	TG10	10837	1	1.00	0	0.00	0	0.00	0	0.00
Equipment Operator Senior	TG12	10838	3	3.00	0	0.00	0	0.00	0	0.00
Maint & Repair Supv	TS10	07327	1	1.00	0	0.00	0	0.00	0	0.00
Maintenance & Repair Leader	TL11	10847	1	1.00	0	0.00	0	0.00	0	0.00
Maintenance & Repair Worker	TG07	10848	19	19.00	0	0.00	0	0.00	0	0.00
18301 Total Positions & FTEs			**26**	**26.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
NDOT Grants 30408										
Admin Asst	ST09	07241	1	1.00	1	1.00	1	1.00	0	0.00
Planner 1	OR06	06860	1	1.00	1	1.00	1	1.00	0	0.00
Planning Tech	ST09	11346	1	1.00	1	1.00	1	1.00	0	0.00
Technical Specialist 1	OR04	07756	2	2.00	2	2.00	2	2.00	0	0.00
Transportation Administrator	OR08	11269	4	4.00	4	4.00	4	4.00	0	0.00
30408 Total Positions & FTEs			**9**	**9.00**	**9**	**9.00**	**9**	**9.00**	**0**	**0.00**
Parking Management Program 30512										
Admin Svcs Officer 4	OR05	07245	1	1.00	1	1.00	1	1.00	0	0.00
Compliance Inspector 2	ST10	07732	22	22.00	27	27.00	27	27.00	0	0.00
Compliance Inspector 3	ST11	07733	2	2.00	2	2.00	2	2.00	0	0.00
Transportation Superintendent	OR07	11272	1	1.00	1	1.00	1	1.00	0	0.00
30512 Total Positions & FTEs			**26**	**26.00**	**31**	**31.00**	**31**	**31.00**	**0**	**0.00**
Metro Transit Operating Expense Fund 30322										
Admin Svcs Division Manager	OR09	10863	0	0.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 2	OR01	07243	0	0.00	0	0.00	1	1.00	1	1.00
Admin Svcs Officer 3	OR03	07244	0	0.00	0	0.00	1	1.00	1	1.00
Compliance Inspector 2	ST10	07732	0	0.00	0	0.00	1	1.00	1	1.00
Engineer 1	OR07	07294	0	0.00	2	2.00	2	2.00	0	0.00
Engineer 2	OR08	07295	0	0.00	1	1.00	1	1.00	0	0.00
Engineer 3	OR10	06606	1	1.00	2	2.00	2	2.00	0	0.00
Engineer In Training	OR06	07296	0	0.00	2	2.00	2	2.00	0	0.00
Engineer Technician Senior	ST10	10836	0	0.00	0	0.00	1	1.00	1	1.00
Planner 1	OR06	06860	0	0.00	1	1.00	1	1.00	0	0.00
Planner 2	OR07	06862	1	1.00	2	2.00	2	2.00	0	0.00
Planner 3	OR08	06861	1	1.00	1	1.00	1	1.00	0	0.00
Technical Specialist 1	OR04	07756	0	0.00	0	0.00	1	1.00	1	1.00
Technical Specialist 2	OR06	07757	2	2.00	2	2.00	5	5.00	3	3.00
Traffic Systems Technician 1	TR07	11377	0	0.00	0	0.00	8	6.50	8	6.50
Transportation Administrator	OR08	11269	3	3.00	5	5.00	7	7.00	2	2.00
30322 Total Positions & FTEs			**8**	**8.00**	**19**	**19.00**	**37**	**35.50**	**18**	**16.50**
Department Totals			**486**	**483.00**	**532**	**529.00**	**535**	**530.50**	**3**	**1.50**

1042 Nashville Department of Transportation
Program Purpose Statements

Infrastructure Development & Delivery Line of Business

NDOT Transportation Systems Management Program

The purpose of the Transportation Systems Management Program is to construct bridge, paving, neighborhood transportation, and large capital project infrastructure.

NDOT Design and Deployment Program

The purpose of the Design and Deployment Program is to provide active transportation designs for sidewalks and bikeways, to acquire right of way for transportation projects and to provide traffic safety engineering designs.

NDOT Plan and Development Program

The purpose of the Plan and Development Program is to pursue funding opportunities based on proposed plans, to provide planning functions for transportation system development and to plan for further smart mobility development.

Infrastructure Operations & Asset Management Line of Business

NDOT Maintain Program

The purpose of the Maintain Program is to perform repair and maintenance functions for roadway, shoulder, alley, guardrail, lighting, and various other infrastructure items. This program also provides emergency response service and brush collection service.

NDOT Operate Program

The purpose of the Operate program is to install, maintain and repair signs, signals, and traffic markings, to operate the traffic control center, to provide utilities coordination, to provide permitted usage of the transportation infrastructure and to manage infrastructure for special events.

NDOT Regulate & Enforce Program

The purpose of the Regulate & Enforce Program is to provide on-street and off-street Metro parking asset regulation and enforcement, to manage curbside infrastructure and to provide micromobility and ground transportation enforcement and regulation.

NDOT Administration Line of Business

NDOT Administrative Program

The purpose of the Administrative Program is to provide IT support, facilities management, HR support, financial management support, procurement support, records retention support, safety and risk management support, and leadership support products to the operational divisions of NDOT so they can focus on operational issues while still having their administrative needs met.

Surplus Parking Line of Business

NDOT Downtown Partnership Contract Program

The purpose of this program is to provide parking infrastructure at the Downtown Library and the Historic Courthouse. This program tracks all revenue and expenditures to provide infrastructure debt repayment as well as services such as a shuttle bus program, inner loop landscape beautification, and additional downtown cleaning.

1072 Waste Services - At A Glance

Mission Metro's Department of Waste Services is committed to the delivery of safe, efficient waste management and recycling programs and services in an environmentally and economically responsible manner.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
Solid Waste Management	$54,052,600	$58,660,600	$65,773,400
Special Purpose Funds	1,465,500	84,400	189,600
Total Expenditures and Transfers	$55,518,100	$58,745,000	$65,963,000
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$7,115,500	$7,190,500	$10,950,500
Other Governments and Agencies	600,000	0	189,600
Other Program Revenue	91,300	50,000	50,000
Total Program Revenue	$7,806,800	$7,240,500	$11,190,100
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	46,897,100	51,420,100	53,056,200
Total Revenue and Transfers	$54,703,900	$58,660,600	$64,246,300
Expenditures per Capita	$75.37	$78.76	$87.34
Position Total Budgeted Positions	121	155	172

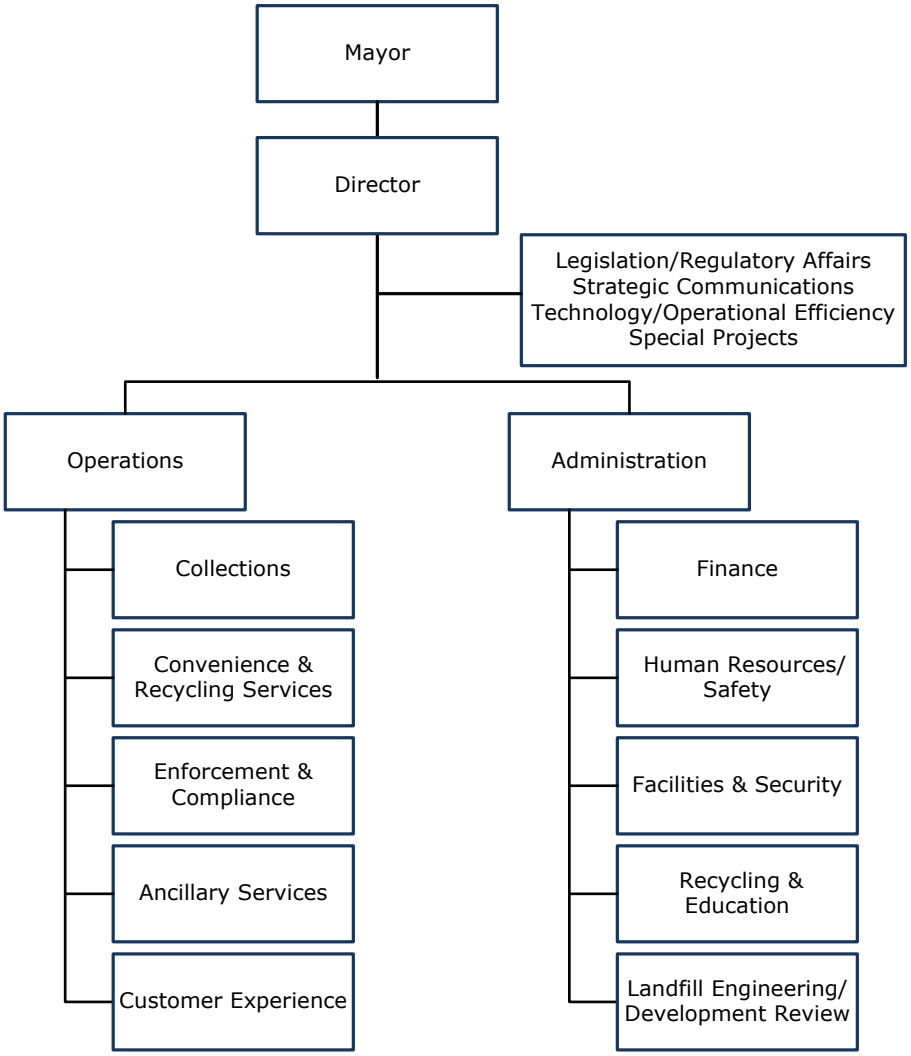
Contacts

Director: Tracey Thurman — email: Tracey.Thurman@nashville.gov
Assistant Director: Wyntress Patterson — email: Wyntress.Patterson@nashville.gov
Finance Manager: Jessie Dillard — email: Jessie.Dillard@nashville.gov
Finance Manager: Andrew Sullivan — email: Andrew.Sullivan@nashville.gov

1600 2nd Avenue North, Nashville, TN 37208 — Phone: 615-420-0883

1072 Waste Services - At A Glance

Organizational Structure



1072 Waste Services - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Administrative Positions			
Salary and Fringe	SPF	$225,000	Full funding to support established department positions which were self funded in FY26.
Salary and Fringe	SPF	2,598,700 15.00 FTEs	Admin resources ensuring proper permitting of waste haulers, collection from waste generators, contract management and plan review required by code.
Safety Resources			
Employee Safety Supplies	SPF	716,700	Safety, training, educational resources and supplies to support a well-trained, certified, waste services workforce
Technology Improvements			
Salary, Fringe and Software	SPF	562,000 2.00 FTEs	Software to aid service delivery and inventory management along with staffing for effective use.
Temporary Labor			
Contracted Services	SPF	1,000,000	Temporary labor to support the efficient delivery of collection services.
Contractual Increases			
Contracted Services	SPF	2,420,000	Funds to support increase in costs for hauling, recycling processing, and disposal.
Special Purpose Fund Adjustments			
Grant Accounting	SPF	105,200	To adjust budget for grants. This reflects a timing difference in grant accounting.
Non-Allocated Financial Transactions			
Budget Efficiency Adjustment	SPF	(992,700)	Agency's share of 1.5% Budget Efficiency Adjustment.
LOCAP Adjustments	SPF	203,700	Represents a portion of administrative overhead recovered by the general fund.
Internal Service Charges*	SPF	(34,200)	Delivery of centrally provided services including information systems, fleet management, radio, and surplus property.
Insurance Billings	SPF	2,500	Represents direct charges to department for insurance costs.
Pay Plan Allocation	SPF	411,100	Supports the hiring and retention of a qualified workforce.
Special Purpose Funds Total		$7,218,000 17.00 FTEs	
	TOTAL	**$7,218,000** **17.00 FTEs**	

SPF - Special Purpose Funds

* See Internal Service Charges section for details

1072 Waste Services - Financial

Solid Waste Management

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	7,283,700	6,398,125	10,293,500	12,733,700	2,440,200	23.71%
Overtime	149,100	477,864	362,300	514,300	152,000	41.95%
All Other Salary Codes	47,100	195,008	49,900	49,900	0	0.00%
Fringe Benefits	3,273,700	2,325,112	4,358,700	4,989,400	630,700	14.47%
TOTAL PERSONNEL EXPENSES	10,753,600	9,396,108	15,064,400	18,287,300	3,222,900	21.39%
OTHER SERVICES:						
Utilities	62,400	68,761	62,400	92,400	30,000	48.08%
Professional & Purchased Services	35,456,000	30,813,645	35,949,600	39,814,400	3,864,800	10.75%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	167,100	337,487	122,000	207,000	85,000	69.67%
Internal Service Fees	4,841,100	4,822,084	6,052,900	6,247,400	194,500	3.21%
All Other Expenses	2,772,400	8,601,958	1,409,300	1,124,900	(284,400)	-20.18%
TOTAL OTHER SERVICES	43,299,000	44,643,935	43,596,200	47,486,100	3,889,900	8.92%
TOTAL OPERATING EXPENSES	**54,052,600**	**54,040,043**	**58,660,600**	**65,773,400**	**7,112,800**	**12.13%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**54,052,600**	**54,040,043**	**58,660,600**	**65,773,400**	**7,112,800**	**12.13%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	7,115,500	6,720,829	7,190,500	10,950,500	3,760,000	52.29%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	40,000	1,091,468	50,000	50,000	0	0.00%
TOTAL PROGRAM REVENUE	**7,155,500**	**7,812,297**	**7,240,500**	**11,000,500**	**3,760,000**	**51.93%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**46,897,100**	**46,897,100**	**51,420,100**	**53,056,200**	**1,636,100**	**3.18%**
TOTAL REVENUE & TRANSFERS	**54,052,600**	**54,709,397**	**58,660,600**	**64,056,700**	**5,396,100**	**9.20%**
Expenditures Per Capita	$73.38	$73.36	$78.64	$87.09	$8.45	10.75%

1072 Waste Services - Financial

Special Purpose Funds

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	0	0	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	0	0	0	0	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	822,900	1,022,635	84,400	189,600	105,200	124.64%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	642,600	12,385	0	0	0	0.00%
TOTAL OTHER SERVICES	1,465,500	1,035,020	84,400	189,600	105,200	124.64%
TOTAL OPERATING EXPENSES	**1,465,500**	**1,035,020**	**84,400**	**189,600**	**105,200**	**124.64%**
TRANSFERS TO OTHER FUNDS	**0**	**642,600**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**1,465,500**	**1,677,620**	**84,400**	**189,600**	**105,200**	**124.64%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	600,000	890,017	0	189,600	189,600	100%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	51,300	51,300	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**651,300**	**941,317**	**0**	**189,600**	**189,600**	**100%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**651,300**	**941,317**	**0**	**189,600**	**189,600**	**100%**
Expenditures Per Capita	$1.99	$2.28	$0.11	$0.25	$0.14	127.27%

1072 Waste Services - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
Solid Waste Operations 30501										
Accountant Senior	OR06	11171	0	0.00	0	0.00	2	2.00	2	2.00
Admin Svcs Division Manager	OR09	10863	1	1.00	0	0.00	0	0.00	0	0.00
Admin Svcs Mgr	OR07	07242	2	2.00	4	4.00	6	6.00	2	2.00
Admin Svcs Officer 2	OR01	07243	6	6.00	4	4.00	4	4.00	0	0.00
Admin Svcs Officer 3	OR03	07244	1	1.00	3	3.00	3	3.00	0	0.00
Admin Svcs Officer 4	OR05	07245	1	1.00	1	1.00	3	3.00	2	2.00
Application Tech 2	ST08	10102	0	0.00	4	4.00	4	4.00	0	0.00
Compliance Inspector 1	ST09	07731	1	1.00	0	0.00	0	0.00	0	0.00
Compliance Inspector 2	ST10	07732	1	1.00	5	5.00	5	5.00	0	0.00
Cust Svc Supv	ST11	06598	0	0.00	3	3.00	3	3.00	0	0.00
Customer Service Field Rep	ST07	10833	10	10.00	6	6.00	6	6.00	0	0.00
Customer Service Field Rep Sen	ST08	10834	2	2.00	4	4.00	4	4.00	0	0.00
Engineer 2	OR08	07295	1	1.00	1	1.00	2	2.00	1	1.00
Engineer In Training	OR06	07296	1	1.00	1	1.00	2	2.00	1	1.00
Equip Mechanic-Certified	TR09	07302	0	0.00	1	1.00	1	1.00	0	0.00
Equipment Operator Senior	TR06	10838	0	0.00	69	69.00	69	69.00	0	0.00
Equipment Operator Senior	TG12	10838	56	56.00	0	0.00	0	0.00	0	0.00
Equipment Operator Spec	TR08	10949	0	0.00	1	1.00	1	1.00	0	0.00
Finance Admin	OR08	10108	0	0.00	0	0.00	2	2.00	2	2.00
Finance Mgr	OR10	06232	1	1.00	2	2.00	2	2.00	0	0.00
Finance Officer	OR04	11177	0	0.00	2	2.00	4	4.00	2	2.00
Finance Spec	OR05	10153	0	0.00	1	1.00	1	1.00	0	0.00
Human Resources Analyst	OR04	11180	1	1.00	1	1.00	1	1.00	0	0.00
Human Resources Analyst Senior	OR06	11181	0	0.00	3	3.00	3	3.00	0	0.00
Human Resources Mgr	OR10	06531	1	1.00	1	1.00	1	1.00	0	0.00
Info Systems App Tech 2	IT03	07785	0	0.00	2	2.00	2	2.00	0	0.00
Information Sys Oper Analyst 3	IT06	10477	0	0.00	0	0.00	1	1.00	1	1.00
Information Systems Advisor 1	IT09	07234	0	0.00	0	0.00	1	1.00	1	1.00
Information Systems Advisor 3	IT12	10887	0	0.00	1	1.00	1	1.00	0	0.00
Information Systems Advisor 3	OR12	10887	1	1.00	0	0.00	0	0.00	0	0.00
Office Support Spec 2	ST08	10124	2	2.00	1	1.00	1	1.00	0	0.00
Operations Manager	OR09	10888	0	0.00	2	2.00	2	2.00	0	0.00
Plans Examiner 2	OR06	04702	0	0.00	0	0.00	1	1.00	1	1.00
Program Mgr 2	OR05	07377	0	0.00	1	1.00	1	1.00	0	0.00
Public Information Manager	OR09	11267	1	1.00	1	1.00	1	1.00	0	0.00
Recycling Coord	OR03	07116	0	0.00	0	0.00	1	1.00	1	1.00
Safety Coord	OR07	06133	1	1.00	2	2.00	2	2.00	0	0.00
Sanitation Supv	TS10	07397	8	8.00	0	0.00	0	0.00	0	0.00
Sanitation Worker	TG07	04160	17	17.00	0	0.00	0	0.00	0	0.00
Special Asst To The Dir	OR07	05945	0	0.00	1	1.00	1	1.00	0	0.00
Special Projects Mgr	OR11	07762	1	1.00	1	1.00	1	1.00	0	0.00
Transportation Administrator	OR08	11269	0	0.00	1	1.00	1	1.00	0	0.00
Transportation Superintendent	OR07	11272	2	2.00	0	0.00	0	0.00	0	0.00
Waste Services Assistant Director	OR13	11341	1	1.00	2	2.00	2	2.00	0	0.00
Waste Services Director	DP02	11342	1	1.00	0	0.00	0	0.00	0	0.00
Waste Services Director	DP03	11342	0	0.00	1	1.00	1	1.00	0	0.00
Waste Services Superintendent	OR07	11389	0	0.00	2	2.00	2	2.00	0	0.00
Waste Services Supervisor	TR11	11374	0	0.00	8	8.00	8	8.00	0	0.00
Waste Services Worker	TR01	11375	0	0.00	12	12.00	12	12.00	0	0.00
Water Svcs Asst Dir	OR13	07420	0	0.00	0	0.00	1	1.00	1	1.00
30501 Total Positions & FTEs			**121**	**121.00**	**155**	**155.00**	**172**	**172.00**	**17**	**17.00**

Department Totals			**121**	**121.00**	**155**	**155.00**	**172**	**172.00**	**17**	**17.00**

1072 Waste Services
Program Purpose Statements

Countywide Convenience Line of Business

Convenience Centers and Drop Off Locations Program

The Convenience Centers and Drop Off Program provide all Davidson County residents opportunities to increase landfill diversion with more access to recycle materials, compost organics, repurpose electronic waste, and properly dispose of hazardous waste.

Recycling and Education Program

The Recycling and Education Program focuses on increasing public awareness and opportunities to reuse, repurpose, and properly recycle materials; while working to achieve a more sustainable future for Nashville.

Waste Collection Line of Business

Downtown Recycling

The Downtown Recycling Program provides recycling services to businesses in the downtown district.

Downtown Waste Collections

The Downtown Waste Collection Services provides waste collection services in the downtown district.

Residential Collections

The Residential Collections Program provides curbside refuse collection in the Urban Services District, contributing to the city's overall quality of life, supporting public health and safety, and economic development.

Residential Recycling

The Residential Recycling Program provides curbside recycling collection in the Urban Services District; increasing landfill diversion and contributing to Nashville's sustainable future.

Waste Services Administration Line of Business

Waste Services Administration and Planning Program

The Waste Services Administration and Planning program establishes a framework for operational excellence, safety, and performance, setting the Department's overall vision, mission, plans and strategies for waste reduction, recycling and diversion to support Nashville's sustainable future.

1078 Metropolitan Transit Authority - At A Glance

Mission The mission of the Metropolitan Transit Authority is to provide public transportation to our community and its visitors so they can achieve greater mobility and experience a cleaner, healthier environment with less traffic congestion.

Budget Summary

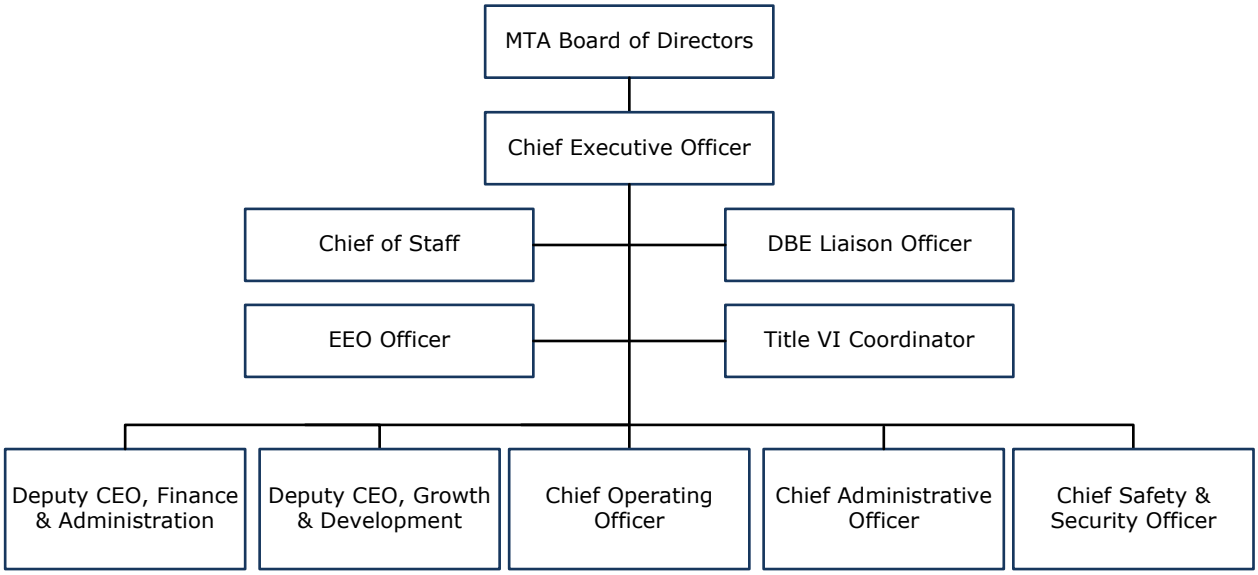
	2024-25	2025-26	2026-27
Expenditures and Transfers:			
MTA Component Unit Fund	$122,397,100	$116,932,600	$125,402,100
Reserve Fund	36,465,000	10,735,000	3,966,800
Choose How You Move	6,000,000	37,200,000	47,709,400
Total Expenditures and Transfers	$164,862,100	$164,867,600	$177,078,300
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$12,182,300	$14,480,500	$15,800,000
Other Governments and Agencies	27,454,900	20,967,500	27,707,000
Other Program Revenue	5,394,000	6,272,000	6,366,100
Total Program Revenue	$45,031,200	$41,720,000	$49,873,100
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	119,830,900	123,147,600	127,205,200
Reserve Fund	(36,465,000)	(10,735,000)	(3,966,800)
Total Revenue and Transfers	$128,397,100	$154,132,600	$173,111,500
Expenditures per Capita	$166.16	$156.77	$166.05
Position Total Budgeted Positions	1	1	1

Contacts
CEO: Stephen G. Bland email: steve.bland@nashville.gov
Deputy CEO, Finance & Admin: Amanda W. Vandegrift email: amanda.vandegrift@nashville.gov
Director of Finance: Shelly McElhaney email: shelly.mcelhaney@nashville.gov

430 Myatt Drive 37115 Phone: 615-862-6144

1078 Metropolitan Transit Authority - At A Glance

Organizational Structure



1078 Metropolitan Transit Authority - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
MTA Component Unit Fund			
Increase in FY2027 Metro Subsidy	SPF	$2,316,400	Increase in FY27 Metro Subsidy to meet existing contractual requirements needed for baseline service continunity. Continues funding of baseline MTA expenditures.
MTA Reserve Fund			
FY27 Annual Reserve Funding	SPF	(6,768,200)	Removes one-time funding used to establish MTA Reserve Fund in FY25 and FY26. Required funding to meet reserve fund policy of 30% of total operating costs.
Choose How You Move			
CHYM Operations	SPF	10,509,400	Funding for direct service expansion, the launch of a transit ambassador program, continuation of prior CHYM service enhancements, and continuation of prior year CHYM general fund relief.
Special Purpose Funds Total		$6,057,600	
	TOTAL	**$6,057,600**	

SPF - Special Purpose Funds

1078 Metropolitan Transit Authority - At A Glance

MTA Component Unit Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:	82,637,600	83,867,400	73,921,400	78,253,800	4,332,400	5.86%
OTHER SERVICES:						
Utilities	1,471,400	1,364,100	1,201,300	1,313,000	111,700	9.30%
Professional & Purchased Services	3,161,700	3,392,100	2,819,500	3,945,000	1,125,500	39.92%
Travel, Tuition & Dues	472,600	499,400	403,900	424,900	21,000	5.20%
Communications	85,500	74,000	68,300	67,700	(600)	-0.88%
Repairs & Maintenance Services	6,467,600	6,383,900	5,199,900	5,756,600	556,700	10.71%
Internal Service Fees	1,098,100	1,166,100	1,084,000	1,226,200	142,200	13.12%
All Other Expenses	27,002,600	32,624,100	32,234,300	34,414,900	2,180,600	6.76%
TOTAL OTHER SERVICES	39,759,500	45,503,700	43,011,200	47,148,300	4,137,100	9.62%
TOTAL OPERATING EXPENSES	**122,397,100**	**129,371,100**	**116,932,600**	**125,402,100**	**8,469,500**	**7.24%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**122,397,100**	**129,371,100**	**116,932,600**	**125,402,100**	**8,469,500**	**7.24%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	12,182,300	12,676,300	12,480,500	11,800,000	(680,500)	-5.45%
Federal (Direct & Pass Through)	27,454,900	31,252,900	20,967,500	27,707,000	6,739,500	32.14%
State Direct	5,394,000	6,272,000	6,272,000	6,366,100	94,100	1.50%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**45,031,200**	**50,201,200**	**39,720,000**	**45,873,100**	**6,153,100**	**15.49%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**77,365,900**	**77,365,900**	**77,212,600**	**79,529,000**	**2,316,400**	**3.00%**
TOTAL REVENUE & TRANSFERS	**122,397,100**	**127,567,100**	**116,932,600**	**125,402,100**	**8,469,500**	**7.24%**
Expenditures Per Capita	$166.16	$175.63	$156.77	$166.05	$9.28	5.92%

1078 Metropolitan Transit Authority - At A Glance

Choose How You Move - Reserve Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:	0	0	0	0	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	0	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	36,465,000	36,465,000	10,735,000	3,966,800	(6,768,200)	0.00%
All Other Expenses	0	0	0	0	0	0.00%
TOTAL OTHER SERVICES	36,465,000	36,465,000	10,735,000	3,966,800	(6,768,200)	-63.05%
TOTAL OPERATING EXPENSES	**36,465,000**	**36,465,000**	**10,735,000**	**3,966,800**	**(6,768,200)**	**-63.05%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**36,465,000**	**36,465,000**	**10,735,000**	**3,966,800**	**(6,768,200)**	**-63.05%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**36,465,000**	**36,465,000**	**10,735,000**	**3,966,800**	**(6,768,200)**	**-63.05%**
TOTAL REVENUE & TRANSFERS	**36,465,000**	**36,465,000**	**10,735,000**	**3,966,800**	**(6,768,200)**	**-63.05%**
Expenditures Per Capita	$49.50	$49.50	$14.39	$5.25	($9.14)	-63.50%

1078 Metropolitan Transit Authority - At A Glance

Choose How You Move - Operating

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:	3,780,900	3,619,000	25,754,700	32,421,900	6,667,200	25.89%
OTHER SERVICES:						
Utilities	67,300	58,900	418,500	544,000	125,500	29.99%
Professional & Purchased Services	144,700	146,400	982,300	1,634,500	652,200	66.40%
Travel, Tuition & Dues	21,600	21,600	140,700	176,100	35,400	25.16%
Communications	3,900	3,200	23,800	28,000	4,200	17.65%
Repairs & Maintenance Services	295,900	275,500	1,811,700	2,385,000	573,300	31.64%
Internal Service Fees	50,200	50,300	377,700	508,100	130,400	34.52%
All Other Expenses	1,635,500	1,825,100	7,690,600	10,011,800	2,321,200	30.18%
TOTAL OTHER SERVICES	2,219,100	2,381,000	11,445,300	15,287,500	3,842,200	33.57%
TOTAL OPERATING EXPENSES	**6,000,000**	**6,000,000**	**37,200,000**	**47,709,400**	**10,509,400**	**28.25%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**6,000,000**	**6,000,000**	**37,200,000**	**47,709,400**	**10,509,400**	**28.25%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	2,000,000	4,000,000	2,000,000	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**2,000,000**	**4,000,000**	**2,000,000**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**6,000,000**	**6,000,000**	**35,200,000**	**43,709,400**	**8,509,400**	**24.17%**
TOTAL REVENUE & TRANSFERS	**6,000,000**	**6,000,000**	**37,200,000**	**47,709,400**	**10,509,400**	**28.25%**
Expenditures Per Capita	$8.15	$8.15	$49.87	$63.17	$13.30	26.67%

1078 Metropolitan Transit Authority (MTA) - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
MTA-Component Unit 60002										
Chief Executive Officer- MTA	NS	10323	1	1.00	1	1.00	1	1.00	0	0.00
60002 Total Positions & FTEs			**1**	**1.00**	**1**	**1.00**	**1**	**1.00**	**0**	**0.00**
Department Totals			**1**	**1.00**	**1**	**1.00**	**1**	**1.00**	**0**	**0.00**

30320 - Choose How You Move - At a Glance

Mission	To connect people, neighborhoods, and opportunities safely, smartly, and seamlessly. Choose How You Move empowers Nashvillians with choice in how they travel, how they engage, and how they shape a city that moves together. We build trust through transparency, equity through access, and progress through partnership. Every improvement—from sidewalks and signals to service and safety—reflects the needs and voices of the community we serve.			
Budget Summary		**2024-25**	**2025-26**	**2026-27**
	Expenditures and Transfers:			
	Choose How You Move	$59,300,000	$164,426,000	$169,100,000
	Total Expenditures and Transfers	$59,300,000	$164,426,000	$169,100,000
	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	$0	$0	$0
	Non-Program Revenue	$59,300,000	$164,426,000	$169,100,000
	Transfers From Other Funds and Units	0	0	0
	Total Revenues and Transfers	$59,300,000	$164,426,000	$169,100,000
	Expenditures Per Capita	$78.51	$220.44	$229.56
Positions	Total Budgeted Positions	13	64	89
Contacts	Chief Program Officer: Sabrina Sussman	email: transit@nashville.gov		
	100 Metro Courthouse 37201	Phone: 615-862-6000		

Please refer to department pages for additional information.

Overview

Choose How You Move (CHYM), approved by 66% of voters in 2024, is Mayor O'Connell's transportation improvement program and the largest capital program in geographic scope and scale to be undertaken in Nashville's history. The $3.1 billion capital program will transform how people move around the city for decades to come.

CHYM includes installation of smart signals at nearly 600 intersections. It adds 24/7/365 transit service and builds 54 miles of high-capacity bus transit with more frequent, reliable, and accessible service. It builds 86 miles of sidewalks to ensure Nashville completes the WalkNBike Nashville priority sidewalk network and connects our busiest neighborhoods to major transit routes. The program makes safety improvements on 78 miles of local streets that are part of the Vision Zero High-Injury Network, creating safer streets for pedestrians, bicyclists, drivers, and transit users alike.

CHYM is led by a program management team in the Mayor's Office that oversees the program across multiple implementing and supporting departments, including but not limited to WeGo, Nashville Department of Transportation and Multimodal Infrastructure, Information Technology Services, Planning, Department of Law, and Metro Nashville Police Department. This centralized program management structure ensures coordinated, collaborative, efficient, and transparent delivery of the program across numerous project owners and contributors.

Section F

Regulation, Inspection & Conservation

Codes Administration

Beer Permit Board

Agricultural Extension Service

1033 Codes Administration - At A Glance

Mission The mission of the Department of Codes & Building Safety is to provide permit, inspection, enforcement, and information products to the Nashville community so they can experience safe buildings and improved quality of life.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$19,656,000	$20,925,100	$20,340,400
Special Purpose Fund	275,000	275,000	275,000
Total Expenditures and Transfers	$19,931,000	$21,200,100	$20,615,400
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$3,094,700	$2,529,700	$2,758,000
Other Governments and Agencies	0	0	0
Other Program Revenue	0	0	0
Total Program Revenue	$3,094,700	$2,529,700	$2,758,000
Non-Program Revenue	$30,070,900	$26,676,300	$26,747,600
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$33,165,600	$29,206,000	$29,505,600
Expenditures per Capita	$27.06	$28.42	$27.30

Position	Total Budgeted Positions	166	166	162

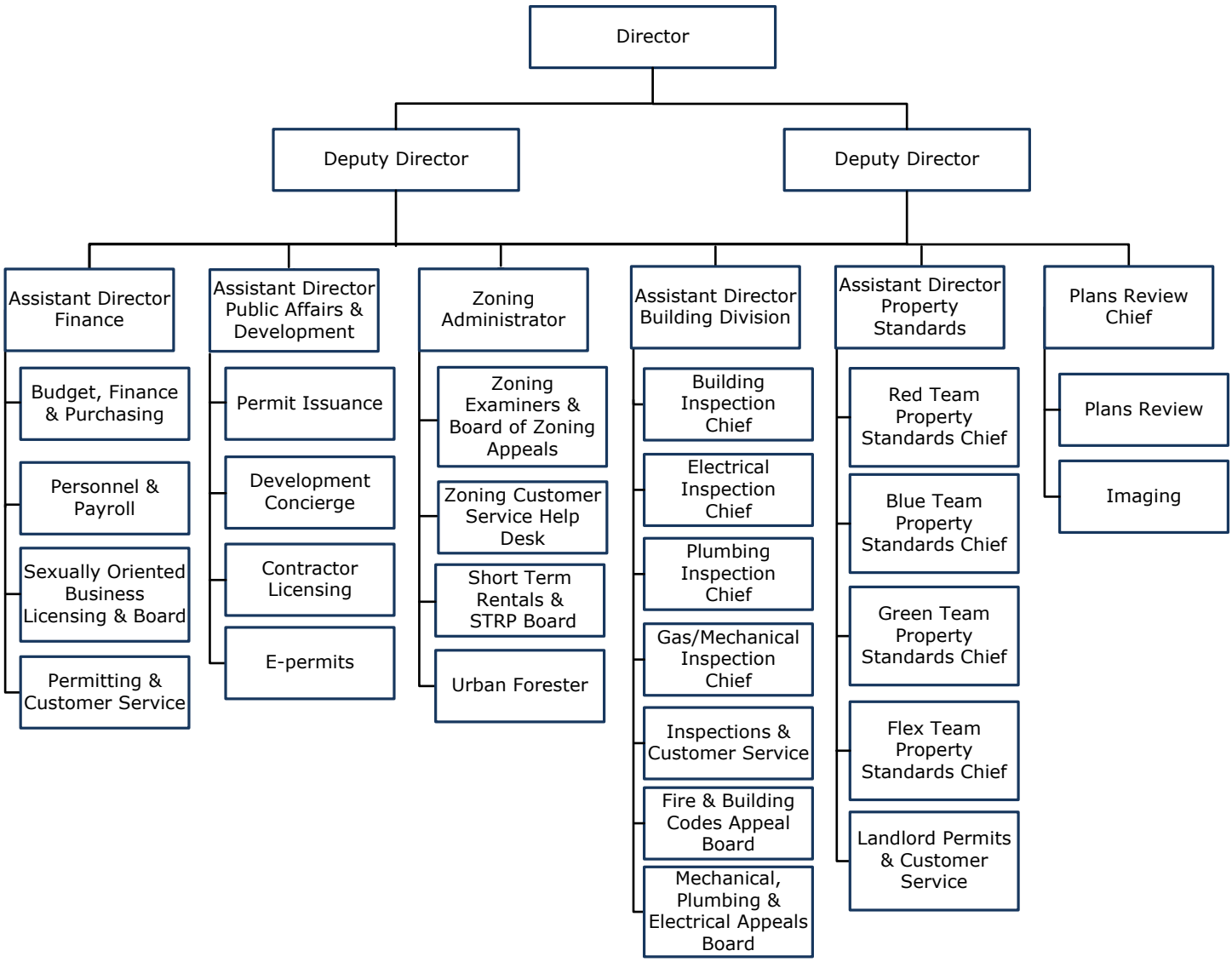
Contacts

Interim Director: Byron Hall — email: byron.hall@nashville.gov
Assistant Director- Finance & Admin: Alicia Swann — email: alicia.swann@nashville.gov

800 President Ronald Reagan Way, 3rd Floor 37210 — Phone: 615-862-6500

1033 Codes Administration - At A Glance

Organizational Structure



1033 Codes Administration - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Department Operations			
Alarms Permitting Transfer	GSD	($274,900) (3.50 FTEs)	Transfer of alarm permitting positions and funding to the Nashville Fire Department per MOU (BL2025-1003).
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(309,800)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		($584,700) (3.50 FTEs)	
	TOTAL	**($584,700)** **(3.50 FTEs)**	

GSD - General Services District

1033 Codes Administration - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	12,270,300	10,908,871	13,097,000	12,906,800	(190,200)	-1.45%
Overtime	4,500	210	4,500	4,500	0	0.00%
All Other Salary Codes	82,500	200,692	82,500	82,000	(500)	-0.61%
Fringe Benefits	4,383,300	4,202,823	4,531,000	4,497,500	(33,500)	-0.74%
TOTAL PERSONNEL EXPENSES	16,740,600	15,312,596	17,715,000	17,490,800	(224,200)	-1.27%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	284,600	283,079	280,700	278,900	(1,800)	-0.64%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	3,000	28,894	3,000	2,500	(500)	-16.67%
Internal Service Fees	1,503,800	1,499,147	1,552,400	1,552,400	0	0.00%
All Other Expenses	1,124,000	1,117,211	1,374,000	1,015,800	(358,200)	-26.07%
TOTAL OTHER SERVICES	2,915,400	2,928,330	3,210,100	2,849,600	(360,500)	-11.23%
TOTAL OPERATING EXPENSES	**19,656,000**	**18,240,927**	**20,925,100**	**20,340,400**	**(584,700)**	**-2.79%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**19,656,000**	**18,240,927**	**20,925,100**	**20,340,400**	**(584,700)**	**-2.79%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	2,819,700	2,330,455	2,404,700	2,483,000	78,300	3.26%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**2,819,700**	**2,330,455**	**2,404,700**	**2,483,000**	**78,300**	**3.26%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	30,070,900	24,835,828	26,676,300	26,747,600	71,300	0.27%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**30,070,900**	**24,835,828**	**26,676,300**	**26,747,600**	**71,300**	**0.27%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**32,890,600**	**27,166,284**	**29,081,000**	**29,230,600**	**149,600**	**0.51%**
Expenditures Per Capita	$26.68	$24.76	$28.05	$26.93	($1.12)	-3.99%

1033 Codes Administration - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	0	0	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	0	0	0	0	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	275,000	206,887	275,000	275,000	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	0	0	0	0	0	0.00%
TOTAL OTHER SERVICES	275,000	206,887	275,000	275,000	0	0.00%
TOTAL OPERATING EXPENSES	**275,000**	**206,887**	**275,000**	**275,000**	**0**	**0.00%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**275,000**	**206,887**	**275,000**	**275,000**	**0**	**0.00%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	275,000	21,304	125,000	275,000	150,000	120.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	105,866	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**275,000**	**127,170**	**125,000**	**275,000**	**150,000**	**120.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**275,000**	**127,170**	**125,000**	**275,000**	**150,000**	**120.00%**
Expenditures Per Capita	$0.37	$0.28	$0.37	$0.36	($0.01)	-2.70%

1033 Codes Administration - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Svcs Division Manager	OR09	10863	0	0.00	1	1.00	1	1.00	0	0.00
Admin Svcs Mgr	OR07	07242	3	3.00	2	2.00	2	2.00	0	0.00
Admin Svcs Officer 2	OR01	07243	13	13.00	13	13.00	11	11.00	-2	-2.00
Admin Svcs Officer 3	OR03	07244	14	14.00	13	13.00	12	12.00	-1	-1.00
Admin Svcs Officer 4	OR05	07245	8	8.00	10	10.00	10	10.00	0	0.00
Bldg Inspection Chief	OR07	06811	1	1.00	1	1.00	1	1.00	0	0.00
Bldg Inspector 1	ST10	06810	11	11.00	12	12.00	12	12.00	0	0.00
Bldg Inspector 2	ST11	07254	2	2.00	2	2.00	2	2.00	0	0.00
Codes Admin Asst Dir	OR13	07081	4	4.00	5	5.00	5	5.00	0	0.00
Codes Admin Dir	DP02	01540	1	1.00	0	0.00	0	0.00	0	0.00
Codes Admin Dir	DP04	01540	0	0.00	1	1.00	1	1.00	0	0.00
Combination Codes Inspector	ST11	10459	1	1.00	0	0.00	0	0.00	0	0.00
Combination Codes Inspector	ST12	10459	0	0.00	2	2.00	2	2.00	0	0.00
Deputy Director	OR14	10948	2	2.00	2	2.00	2	2.00	0	0.00
Electrical Inspection Chief	OR07	06822	1	1.00	1	1.00	1	1.00	0	0.00
Electrical Inspector 1	ST10	06821	11	11.00	11	11.00	11	11.00	0	0.00
Electrical Inspector 2	ST11	07290	1	1.00	1	1.00	1	1.00	0	0.00
Mech/Gas Inspection Chief	OR07	06912	1	1.00	1	1.00	1	1.00	0	0.00
Mech/Gas Inspector 1	ST10	06910	10	10.00	9	9.00	9	9.00	0	0.00
Mech/Gas Inspector 2	ST11	07331	1	1.00	1	1.00	1	1.00	0	0.00
Metropolitan Zoning Admin	OR13	06738	1	1.00	1	1.00	1	1.00	0	0.00
Office Support Spec 2	ST08	10124	1	1.00	1	1.00	1	1.00	0	0.00
Paralegal	OR03	07343	0	0.00	2	2.00	2	2.00	0	0.00
Paralegal	ST10	07343	1	1.00	0	0.00	0	0.00	0	0.00
Plans Examiner 2	OR06	04702	6	6.00	6	6.00	6	6.00	0	0.00
Plans Examiner Chief	OR07	06141	1	1.00	1	1.00	1	1.00	0	0.00
Plumbing Inspection Chief	OR07	06870	1	1.00	1	1.00	1	1.00	0	0.00
Plumbing Inspector 1	ST10	06868	10	10.00	10	10.00	10	10.00	0	0.00
Property Stan Insp 1	ST10	06922	35	35.00	28	28.00	28	28.00	0	0.00
Property Stand Insp 2	ST11	07422	1	1.00	2	2.00	2	2.00	0	0.00
Property Standards Insp Chief	OR07	06542	4	4.00	5	5.00	5	5.00	0	0.00
Public Information Manager	OR09	11267	1	1.00	0	0.00	0	0.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	1	0.50	1	0.50	0	0.00	-1	-0.50
Short Term Rental Inspection Chief	OR07	11197	1	1.00	1	1.00	1	1.00	0	0.00
Short Term Rental Inspector	ST11	11198	4	4.00	0	0.00	0	0.00	0	0.00
Short Term Rental Inspector 2	ST11	11376	0	0.00	4	4.00	4	4.00	0	0.00
Technical Specialist 2	OR06	07757	1	1.00	0	0.00	0	0.00	0	0.00
Urban Forester	OR04	06902	4	4.00	0	0.00	0	0.00	0	0.00
Urban Forester	ST11	06902	0	0.00	1	1.00	1	1.00	0	0.00
Urban Forestry Chief	OR07	11386	0	0.00	1	1.00	1	1.00	0	0.00
Urban Forestry Inspector 2	ST11	11381	0	0.00	3	3.00	3	3.00	0	0.00
Zoning Examiner 2	OR06	11343	8	8.00	7	7.00	7	7.00	0	0.00
Zoning Inspection Chief	OR07	11387	0	0.00	1	1.00	1	1.00	0	0.00
Zoning Inspector 1	ST10	11398	0	0.00	2	2.00	2	2.00	0	0.00
10101 Total Positions & FTEs			**166**	**165.50**	**166**	**165.50**	**162**	**162.00**	**-4**	**-3.50**
Department Totals			**166**	**165.50**	**166**	**165.50**	**162**	**162.00**	**-4**	**-3.50**

1033 Codes Administration
Program Purpose Statements

Administrative Line of Business

Administrative Program

The purpose of the Administrative Program is to provide administrative support service products to the Codes Department so it can efficiently and effectively deliver results for customers.

Construction and Land Use Line of Business

Construction and Land Use Program

The purpose of the Construction and Land Use Program is to provide licensing and permitting products to applicants (property owners, contractors, tenants) so they can proceed to do business in Davidson County in a timely manner.

Code Enforcement Notification Line of Business

Code Enforcement Notification Program

The purpose of the Code Enforcement Notification Program is to provide notice and information products to code violators so they can correct violations and avoid penalties.

Building Safety Line of Business

Building Safety Program

The purpose of the Building Safety Program is to provide building, plumbing, electrical, mechanical inspections and plan review products to building owners and contractors so residents and visitors to Nashville can experience Code compliant buildings.

Better Neighborhoods Line of Business

Better Neighborhoods Program

The purpose of the Better Neighborhoods Program is to provide property standards and zoning inspection products to neighborhood residents so they can experience a better place to live, work and play.

Information Services Line of Business

Board Support Services Program

The purpose of the Board Support Services Program is to provide case preparation and presentation products to appeal boards so they can have timely and accurate information.

Information Sharing Program

The purpose of the Information Sharing Program is to provide reporting, reference and consultation products to public officials and individuals seeking information so they can have their service requests addressed in a timely manner.

1034 Beer Permit Board - At A Glance

Mission The Metropolitan Beer Permit Board shall have the jurisdiction of the licensing, regulating, and controlling of the transportation, storage, sale, distribution, possession, receipt and/or manufacture of beer of an alcoholic content of not more than eight percent by weight or any other beverage of like alcoholic content, and shall constitute the sole administrative agency in the Metropolitan Government for the administration of all laws and ordinances relating to beer and like alcoholic beverages.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$1,296,700	$1,705,000	$1,681,100
Total Expenditures and Transfers	$1,296,700	$1,705,000	$1,681,100
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$3,400	$6,100	$17,800
Other Governments and Agencies	0	0	0
Other Program Revenue	0	0	0
Total Program Revenue	$3,400	$6,100	$17,800
Non-Program Revenue	$595,000	$601,800	$420,000
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$598,400	$607,900	$437,800
Expenditures per Capita	$1.76	$2.29	$2.23

Position	Total Budgeted Positions	10	12	12

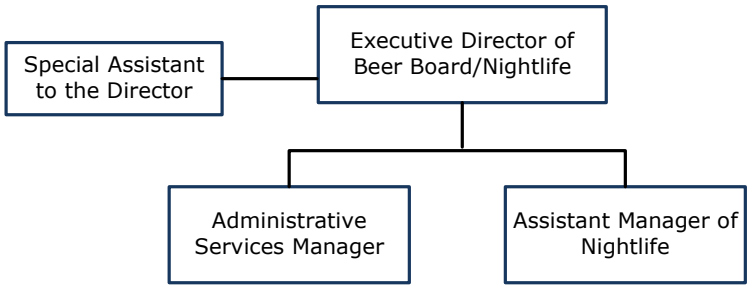
Contacts

Executive Director: Benton McDonough
email: benton.mcdonough@nashville.gov

150 2nd Ave North, 2nd Floor 37210
Phone: 615-862-6751

1034 Beer Permit Board - At A Glance

Organizational Structure



1034 Beer Permit Board - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Lease Increase			
Lease Expense	GSD	$1,700	Increase funding to match need of lease obligation.
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(25,600)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		($23,900)	
	TOTAL	**($23,900)**	

GSD - General Services District

1034 Beer Permit Board - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	836,800	737,023	1,012,300	1,012,300	0	0.00%
Overtime	200	3,652	116,200	116,200	0	0.00%
All Other Salary Codes	27,600	6,415	17,600	17,600	0	0.00%
Fringe Benefits	274,600	277,734	338,800	338,800	0	0.00%
TOTAL PERSONNEL EXPENSES	1,139,200	1,024,825	1,484,900	1,484,900	0	0.00%
OTHER SERVICES:						
Utilities	200	119	200	200	0	0.00%
Professional & Purchased Services	400	750	2,100	2,100	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	141,400	139,668	107,400	107,400	0	0.00%
All Other Expenses	15,500	50,439	110,400	86,500	(23,900)	-21.65%
TOTAL OTHER SERVICES	157,500	190,977	220,100	196,200	(23,900)	-10.86%
TOTAL OPERATING EXPENSES	**1,296,700**	**1,215,802**	**1,705,000**	**1,681,100**	**(23,900)**	**-1.40%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**1,296,700**	**1,215,802**	**1,705,000**	**1,681,100**	**(23,900)**	**-1.40%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	3,400	7,300	6,100	17,800	11,700	191.80%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**3,400**	**7,300**	**6,100**	**17,800**	**11,700**	**191.80%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	350,000	353,192	348,200	370,000	21,800	6.26%
Fines, Forfeits & Penalties	245,000	139,750	253,600	50,000	(203,600)	-80.28%
TOTAL NON-PROGRAM REVENUE	**595,000**	**492,942**	**601,800**	**420,000**	**(181,800)**	**-30.21%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**598,400**	**500,242**	**607,900**	**437,800**	**(170,100)**	**-27.98%**
Expenditures Per Capita	$1.76	$1.65	$2.29	$2.23	($0.06)	-2.62%

1034 Beer Permit Board - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Svcs Division Manager	OR09	10863	0	0.00	2	2.00	2	2.00	0	0.00
Admin Svcs Mgr	OR07	07242	2	2.00	0	0.00	0	0.00	0	0.00
Admin Svcs Officer 2	OR01	07243	1	1.00	1	0.50	1	0.50	0	0.00
Admin Svcs Officer 3	OR03	07244	2	2.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 4	OR05	07245	2	2.00	4	4.00	4	4.00	0	0.00
Beer Permit Board-Exec Dir	DP01	06907	1	1.00	0	0.00	0	0.00	0	0.00
Beer Permit Board-Exec Dir	DP02	06907	0	0.00	1	1.00	1	1.00	0	0.00
Beer Permit Inspector 3	OR07	10872	1	1.00	0	0.00	0	0.00	0	0.00
Compliance Inspector 1	ST09	07731	0	0.00	2	2.00	2	2.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	1	0.49	1	0.49	1	0.49	0	0.00
10101 Total Positions & FTEs			**10**	**9.49**	**12**	**10.99**	**12**	**10.99**	**0**	**0.00**
Department Totals			**10**	**9.49**	**12**	**10.99**	**12**	**10.99**	**0**	**0.00**

1034 Beer Permit Board
Program Purpose Statements

Permit Application Line of Business

Permit Application Program

The purpose of the Permit Application Program is to provide permitting and instructional products to applicants so they can better understand the rules, regulations and Beer Laws and obtain a permit.

Inspection Line of Business

Inspection Program

The purpose of the Inspection Program is to provide information and inspections to applicants and permit holders so they can operate in accordance with state and local laws and the rules and regulations of the Metropolitan Beer Permit Board.

Office of Nightlife Line of Business

Office of Nightlife Program

The purpose of the Office of Nightlife Program is to serve as a dedicated liaison for Metro Government and the local nightlife industry and community, and to help establish and coordinate outreach efforts to support the nighttime economy, culture, and quality of life.

1035 Agricultural Extension Service - At A Glance

Mission UT/TSU Extension helps Tennesseans to improve their quality of life and help solve problems through educational programs and the application of research and evidence-based knowledge about agriculture and natural resources, family and consumer sciences, 4-H Youth Development and community development.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$449,600	$675,500	$673,600
Total Expenditures and Transfers	$449,600	$675,500	$673,600
Revenue 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	$0	$0	$0
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$0	$0	$0
Expenditures per Capita	$0.61	$0.91	$0.89

Position	Total Budgeted Positions	10	10	10

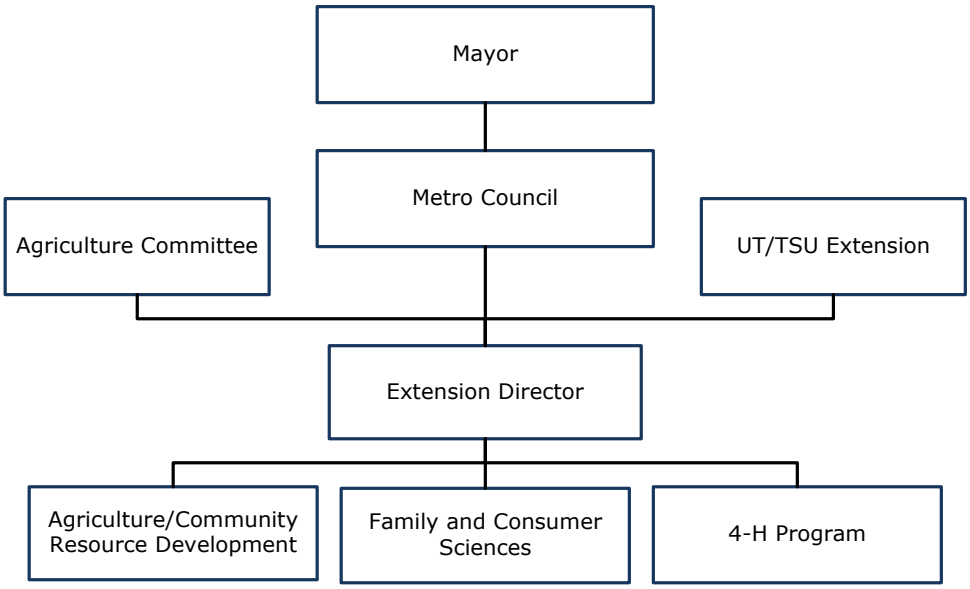
Contacts

County Director & 4-H Extension Agent: Andy Lantz — alantz@utk.edu

1281 Murfreesboro Pike, 2nd Floor 37217 — Phone: 615-862-5235

1035 Agricultural Extension Service - At A Glance

Organizational Structure



1035 Agricultural Extension Service - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Lease			
Lease Expense	GSD	$8,400	Additional funds for contractual lease increase.
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(10,300)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		($1,900)	
	TOTAL	**($1,900)**	

GSD - General Services District

1035 Agricultural Extension Service - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	322,100	274,152	345,600	345,600	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	(2,600)	2,226	3,400	3,400	0	0.00%
Fringe Benefits	44,400	72,332	49,400	100,500	51,100	103.44%
TOTAL PERSONNEL EXPENSES	363,900	348,710	398,400	449,500	51,100	12.83%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	0	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	1,915	0	0	0	0.00%
Internal Service Fees	43,200	39,978	41,900	41,900	0	0.00%
All Other Expenses	42,500	45,834	235,200	182,200	(53,000)	-22.53%
TOTAL OTHER SERVICES	85,700	87,727	277,100	224,100	(53,000)	-19.13%
TOTAL OPERATING EXPENSES	**449,600**	**436,437**	**675,500**	**673,600**	**(1,900)**	**-0.28%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**449,600**	**436,437**	**675,500**	**673,600**	**(1,900)**	**-0.28%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$0.61	$0.59	$0.91	$0.89	($0.02)	-2.20%

1035 Agricultural Extension Service - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Extension Agent 1	AG01	00240	0	0.00	4	4.00	4	4.00	0	0.00
Extension Agent 1	ST02	00240	4	4.00	0	0.00	0	0.00	0	0.00
Extension Agent 3	AG03	00090	0	0.00	1	1.00	1	1.00	0	0.00
Extension Agent 3	ST06	00090	1	1.00	0	0.00	0	0.00	0	0.00
Extension Deputy Director	AG04	11260	1	1.00	1	1.00	1	1.00	0	0.00
Extension Director	ST08	01967	1	1.00	0	0.00	0	0.00	0	0.00
Extension Director	AG05	01967	0	0.00	1	1.00	1	1.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	3	2.00	3	2.00	3	2.00	0	0.00
10101 Total Positions & FTEs			**10**	**9.00**	**10**	**9.00**	**10**	**9.00**	**0**	**0.00**
Department Totals			**10**	**9.00**	**10**	**9.00**	**10**	**9.00**	**0**	**0.00**

1035 Agricultural Extension Service
Program Purpose Statements

Agriculture and Horticulture Line of Business

Agriculture and Horticulture Program

The Agriculture and Horticulture Line of Business provides gardening and horticulture educational programming to clients so they can increase gardening production and horticultural job skills.

Family and Consumer Sciences Line of Business

Family and Consumer Sciences Program

The Family and Consumer Sciences Line of Business provides financial and nutritional educational programming to individuals and families so they can increase personal wealth and improve their health.

4-H and Youth Development Line of Business

4-H and Youth Development Program

The 4-H and Youth Development Line of Business provides life skills programming to youth so they can develop career decision making skills.

Administrative Line of Business

Administrative Program

The Administrative Line of Business provides administrative, logistical, and programmatic support for the work of the other three LOBs.

Section G

Social & Health Services

Social Services

Office of Homeless Services

Health Department

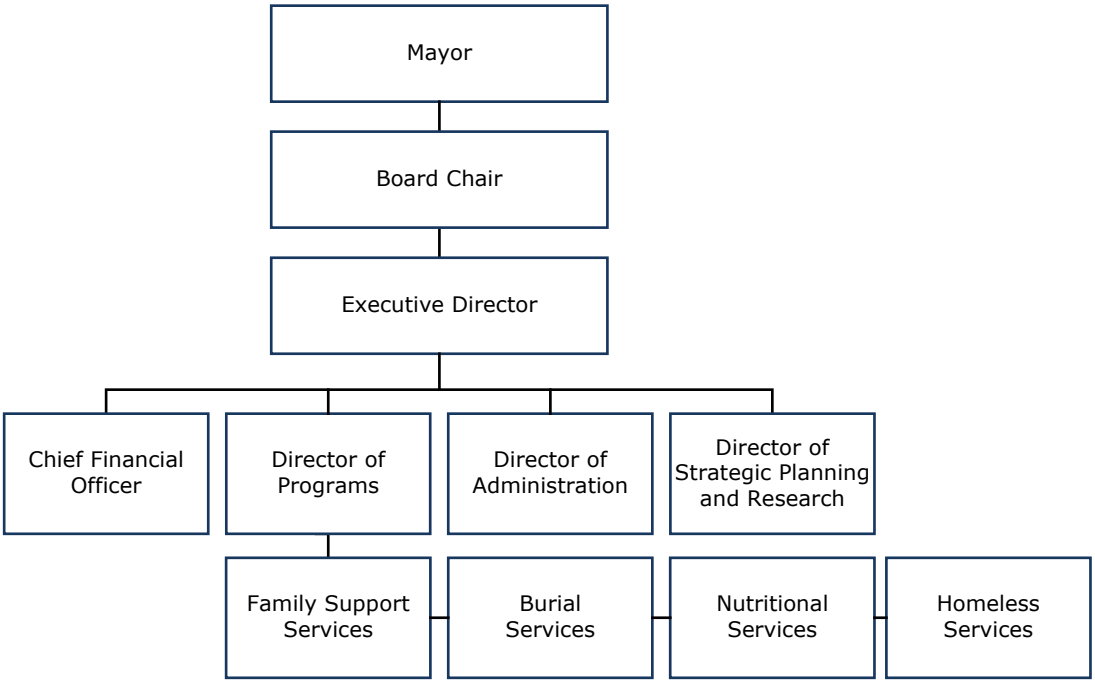
Human Relations Commission

1037 Social Services - At A Glance

Mission	Metropolitan Social Services empowers Davidson County residents to achieve economic stability and social well-being.			
Budget Summary				
		2024-25	**2025-26**	**2026-27**
	Expenditures and Transfers:			
	GSD General Fund	$7,979,700	$9,641,900	$9,522,200
	Special Purpose Fund	927,300	1,178,800	1,178,800
	Total Expenditures and Transfers	$8,907,000	$10,820,700	$10,701,000
	Revenue and Transfers:			
	Program Revenue			
	Charges, Commissions, and Fees	$0	$0	$0
	Other Governments and Agencies	927,300	1,083,700	1,083,700
	Other Program Revenue	0	0	0
	Total Program Revenue	$927,300	$1,083,700	$1,083,700
	Non-Program Revenue	$0	$0	$0
	Transfers from Other Funds and Units	0	95,100	95,100
	Total Revenue and Transfers	$927,300	$1,178,800	$1,178,800
	Expenditures per Capita	$12.09	$14.51	$14.17
Position	Total Budgeted Positions	75	72	72
Contacts	Director: Renee Pratt Finance Manager: Tammy Hunt		email: renee.pratt@nashville.gov email: Tammy.Hunt@nashville.gov	
	3055 Lebanon Pike, Nashville, TN 37214		Phone: 615-862-6400	

1037 Social Services - At A Glance

Organizational Structure



1037 Social Services - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Lease Increase			
Lease Expense	GSD	$25,300	Additional funds for contractual lease increase
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(145,000)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		($119,700)	
	TOTAL	**($119,700)**	

GSD - General Services District

1037 Social Services - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	4,982,600	4,610,866	5,319,100	5,319,100	0	0.00%
Overtime	0	12,903	0	0	0	0.00%
All Other Salary Codes	(89,000)	55,362	20,200	20,200	0	0.00%
Fringe Benefits	1,722,000	1,528,684	1,793,300	1,793,300	0	0.00%
TOTAL PERSONNEL EXPENSES	6,615,600	6,207,814	7,132,600	7,132,600	0	0.00%
OTHER SERVICES:						
Utilities	1,000	249	1,000	1,000	0	0.00%
Professional & Purchased Services	722,600	758,709	836,500	836,500	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	1,000	3,053	1,000	1,000	0	0.00%
Internal Service Fees	366,800	383,592	444,500	444,500	0	0.00%
All Other Expenses	214,200	415,505	1,131,200	1,011,500	(119,700)	-10.58%
TOTAL OTHER SERVICES	1,305,600	1,561,108	2,414,200	2,294,500	(119,700)	-4.96%
TOTAL OPERATING EXPENSES	**7,921,200**	**7,768,923**	**9,546,800**	**9,427,100**	**(119,700)**	**-1.25%**
TRANSFERS TO OTHER FUNDS	**58,500**	**0**	**95,100**	**95,100**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**7,979,700**	**7,768,923**	**9,641,900**	**9,522,200**	**(119,700)**	**-1.24%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	17,483	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	8,097	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**25,580**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**25,580**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$10.83	$10.55	$12.93	$12.61	($0.32)	-2.47%

1037 Social Services - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	0	0	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	0	0	0	0	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	927,300	931,405	1,178,800	1,178,800	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	0	8,505	0	0	0	0.00%
TOTAL OTHER SERVICES	927,300	939,910	1,178,800	1,178,800	0	0.00%
TOTAL OPERATING EXPENSES	**927,300**	**939,910**	**1,178,800**	**1,178,800**	**0**	**0.00%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**927,300**	**939,910**	**1,178,800**	**1,178,800**	**0**	**0.00%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	376	0	0	0	0.00%
Federal (Direct & Pass Through)	927,300	1,110,654	1,083,700	1,083,700	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	56,603	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**927,300**	**1,167,633**	**1,083,700**	**1,083,700**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**95,100**	**95,100**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**927,300**	**1,167,633**	**1,178,800**	**1,178,800**	**0**	**0.00%**
Expenditures Per Capita	$1.26	$1.28	$1.58	$1.56	($0.02)	-1.27%

1037 Social Services - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Spec	ST11	07720	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Mgr	OR07	07242	2	2.00	2	2.00	2	2.00	0	0.00
Admin Svcs Officer 2	OR01	07243	2	2.00	2	2.00	2	2.00	0	0.00
Admin Svcs Officer 4	OR05	07245	1	1.00	1	1.00	1	1.00	0	0.00
Contract Admin	OR09	07734	4	4.00	4	4.00	4	4.00	0	0.00
Finance Admin	OR08	10108	0	0.00	1	1.00	1	1.00	0	0.00
Finance Mgr	OR10	06232	1	1.00	0	0.00	0	0.00	0	0.00
Finance Officer	OR04	11177	1	1.00	1	1.00	1	1.00	0	0.00
Finance Officer Senior	OR06	11178	1	1.00	1	1.00	1	1.00	0	0.00
Information Systems Advisor 1	OR09	07234	1	1.00	0	0.00	0	0.00	0	0.00
Information Systems Advisor 1	IT09	07234	0	0.00	1	1.00	1	1.00	0	0.00
Nutrition Site Coord	ST05	06771	6	3.02	6	3.92	6	3.92	0	0.00
Office Support Mgr	ST09	10119	1	1.00	1	1.00	1	1.00	0	0.00
Office Support Rep	ST05	11040	4	4.00	2	2.00	2	2.00	0	0.00
Office Support Spec 1	ST05	10123	0	0.00	1	1.00	1	1.00	0	0.00
Office Support Spec 1	ST07	10123	1	1.00	0	0.00	0	0.00	0	0.00
Program Coord	OR02	06034	8	8.00	8	8.00	8	8.00	0	0.00
Program Mgr 1	OR04	07376	3	3.00	3	3.00	3	3.00	0	0.00
Program Mgr 2	OR05	07377	2	2.00	2	2.00	2	2.00	0	0.00
Program Spec 2	OR01	07379	2	2.00	2	2.00	2	2.00	0	0.00
Program Spec 3	OR03	07380	6	6.00	6	6.00	6	6.00	0	0.00
Program Supv	OR03	07381	2	2.00	2	2.00	2	2.00	0	0.00
Pub Info Coord	OR06	10132	1	1.00	1	1.00	1	1.00	0	0.00
Social Svcs Dir	DP02	01680	1	1.00	1	1.00	1	1.00	0	0.00
Social Work Assoc	ST08	01820	7	7.00	7	7.00	7	7.00	0	0.00
Social Worker	OR02	10853	8	8.00	6	6.00	6	6.00	0	0.00
Social Worker	OR03	10853	0	0.00	1	1.00	1	1.00	0	0.00
Social Worker Senior	OR03	10854	2	2.00	2	2.00	2	2.00	0	0.00
Special Projects Mgr	OR11	07762	3	3.00	3	3.00	3	3.00	0	0.00
Van Driver	TR01	07760	0	0.00	4	4.00	4	4.00	0	0.00
Van Driver	TG07	07760	4	4.00	0	0.00	0	0.00	0	0.00
10101 Total Positions & FTEs			**75**	**72.02**	**72**	**69.92**	**72**	**69.92**	**0**	**0.00**
Department Totals			**75**	**72.02**	**72**	**69.92**	**72**	**69.92**	**0**	**0.00**

1037 Social Services
Program Purpose Statements

Executive Leadership Line of Business

Executive Leadership Program

The purpose of the Executive Leadership Program is to provide business policy and decision products to Metro Social Services so it can deliver results for customers.

Family Support Services Line of Business

Burial Assistance Program

The purpose of the Burial Assistance Program is to provide burial/cremation services to representatives of the decedent who did not leave behind financial provisions to cover interment services, whereby, representatives can experience a respectful and safe burial or cremation.

Family Support Services Program

The purpose of the Family Support Services Program is to provide life management, information and brief counseling resources and educational training to eligible Davidson County residents so they can develop or improve life skills, increase independence and/or improve family stability.

Homeless Services Program

The purpose of the Homeless Services Program is to provide assessment and intervention products to homeless individuals and those at risk of becoming homeless so they can obtain or maintain permanent supportive housing.

Nutrition Program

The purpose of the Nutrition Program is to provide nutritionally sound meals, nutrition supplements, nutrition education and socialization products to low income seniors and disabled persons so they can continue independent living.

Planning and Coordination Line of Business

Strategic Planning and Research Program

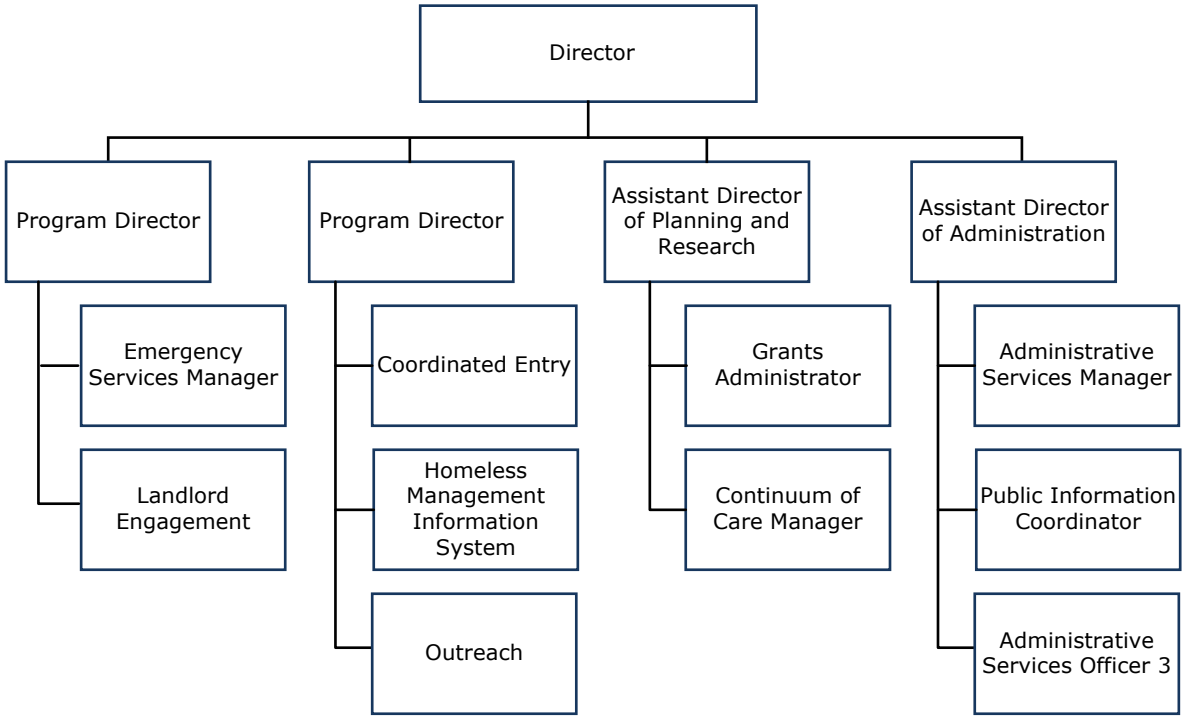
The purpose of the Strategic Planning and Research unit is to benefit the community by anticipating future issues and service needs based on the evolving community and providing information to facilitate development of the most effective and coordinated social/human service infrastructure for Davidson County

1053 Office of Homeless Services - At A Glance

Mission	Our Mission is to lead Nashville's efforts to end homelessness through innovation, community collaboration and compassion.			
Budget Summary				
		2024-25	**2025-26**	**2026-27**
	Expenditures and Transfers:			
	GSD General Fund	$5,603,300	$11,114,000	$15,683,600
	SPF Special Purpose Fund	494,000	514,300	1,277,600
	Total Expenditures and Transfers	$6,097,300	$11,628,300	$16,961,200
	Revenue and Transfers:			
	Program Revenue			
	Charges, Commissions, and Fees	$0	$0	$0
	Other Governments and Agencies	494,000	442,000	1,082,700
	Other Program Revenue	0	0	122,600
	Total Program Revenue	$494,000	$442,000	$1,205,300
	Non-Program Revenue	$0	$0	$0
	Transfers from Other Funds and Units	0	72,300	72,300
	Total Revenue and Transfers	$494,000	$514,300	$1,277,600
	Expenditures per Capita	$8.28	$15.59	$22.46
Position	Total Budgeted Positions	31	44	59
Contacts	Director: April Calvin		Email:April.Calvin@nashville.gov	
	Finance Manager: Joseph K. Marsh		Email: Joseph.Marsh@nashville.gov	
	3055 Lebanon Pike, Ste 200A, Nashville, TN 37214		Phone: 615-862-66992	

1053 Office of Homeless Services - At A Glance

Organizational Structure



1053 Office of Homeless Services - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Operational Budget			
Staffing	GSD	$1,552,800 15.00 FTEs	Additional staffing to support Office of Homeless Services programing
Community Care	GSD	2,000,000	Operational funding for community-based care
Interim Site Housing	GSD	1,250,000	Operational funding to support a community interim strategy for housing
Lease Expense			
Rent Increase	GSD	5,600	Additional funds for contractual lease increase.
Grant Adjustments			
Expirations or Adjustments of Grants	SPF	763,300	To account for grant amount changing including expirations of grants
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(238,800)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		$4,569,600 15.00 FTEs	
Special Purpose Funds Total		$763,300	
	TOTAL	**$5,332,900** **15.00 FTEs**	

GSD - General Services District

SPF - Special Purpose Funds

1053 Office of Homeless Services - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	2,110,700	2,005,298	2,396,100	3,496,600	1,100,500	45.93%
Overtime	0	148,644	0	0	0	0.00%
All Other Salary Codes	300	22,693	300	300	0	0.00%
Fringe Benefits	731,800	622,179	792,700	1,245,000	452,300	57.06%
TOTAL PERSONNEL EXPENSES	2,842,800	2,798,814	3,189,100	4,741,900	1,552,800	48.69%
OTHER SERVICES:						
Utilities	1,000	191	1,000	1,000	0	0.00%
Professional & Purchased Services	2,601,500	2,114,376	7,193,000	10,443,000	3,250,000	45.18%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	287	0	0	0	0.00%
Internal Service Fees	41,400	43,787	168,000	168,000	0	0.00%
All Other Expenses	116,600	582,402	490,600	257,400	(233,200)	-47.53%
TOTAL OTHER SERVICES	2,760,500	2,741,043	7,852,600	10,869,400	3,016,800	38.42%
TOTAL OPERATING EXPENSES	**5,603,300**	**5,539,856**	**11,041,700**	**15,611,300**	**4,569,600**	**41.38%**
TRANSFERS TO OTHER FUNDS	**0**	**55,944**	**72,300**	**72,300**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**5,603,300**	**5,595,800**	**11,114,000**	**15,683,600**	**4,569,600**	**41.12%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	3,500	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**3,500**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**3,500**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$7.61	$7.60	$14.90	$20.77	$5.87	39.40%

1053 Office of Homeless Services - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	40,000	60,515	40,000	337,600	297,600	744.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	415	0	0	0	0.00%
Fringe Benefits	0	20,848	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	40,000	81,778	40,000	337,600	297,600	744.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	353,000	477,797	362,300	828,000	465,700	128.54%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	101,000	257,980	112,000	112,000	0	0.00%
TOTAL OTHER SERVICES	454,000	735,777	474,300	940,000	465,700	98.19%
TOTAL OPERATING EXPENSES	**494,000**	**817,555**	**514,300**	**1,277,600**	**763,300**	**148.42%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**494,000**	**817,555**	**514,300**	**1,277,600**	**763,300**	**148.42%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	494,000	988,713	442,000	1,082,700	640,700	144.95%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	122,600	122,600	100%
TOTAL PROGRAM REVENUE	**494,000**	**988,713**	**442,000**	**1,205,300**	**763,300**	**172.69%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**72,300**	**72,300**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**494,000**	**988,713**	**514,300**	**1,277,600**	**763,300**	**148.42%**
Expenditures Per Capita	$0.67	$1.11	$0.69	$1.69	$1.00	144.93%

1053 Office of Homeless Services - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Svcs Division Manager	OR09	10863	0	0.00	2	2.00	2	2.00	0	0.00
Admin Svcs Mgr	OR07	07242	3	3.00	3	3.00	3	3.00	0	0.00
Admin Svcs Officer 2	OR01	07243	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 3	OR03	07244	0	0.00	0	0.00	2	2.00	2	2.00
Contract Admin	OR09	07734	0	0.00	1	1.00	1	1.00	0	0.00
Homeless Services Director	DP01	11261	1	1.00	0	0.00	0	0.00	0	0.00
Homeless Services Director	DP02	11261	0	0.00	1	1.00	1	1.00	0	0.00
Information Sys Oper Anal 2	OR05	10476	2	2.00	0	0.00	0	0.00	0	0.00
Information Sys Oper Anal 2	IT05	10476	0	0.00	2	2.00	2	2.00	0	0.00
Information Sys Oper Analyst 1	OR04	10475	1	1.00	0	0.00	0	0.00	0	0.00
Information Sys Oper Analyst 1	IT04	10475	0	0.00	1	1.00	1	1.00	0	0.00
Operations Manager	OR03	10888	0	0.00	0	0.00	1	1.00	1	1.00
Program Mgr 1	OR04	07376	4	4.00	3	3.00	5	5.00	2	2.00
Program Spec 2	OR01	07379	11	11.00	11	11.00	16	16.00	5	5.00
Program Spec 3	OR03	07380	3	3.00	3	3.00	6	6.00	3	3.00
Pub Info Coord	OR06	10132	1	1.00	1	1.00	1	1.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	0	0.00	10	9.50	10	9.50	0	0.00
Special Projects Mgr	OR11	07762	3	3.00	2	2.00	2	2.00	0	0.00
Technical Specialist 2	OR06	07757	0	0.00	0	0.00	2	2.00	2	2.00
10101 Total Positions & FTEs			**30**	**30.00**	**41**	**40.50**	**56**	**55.50**	**15**	**15.00**
OHS Homelessness Grants Fund 32138										
Admin Svcs Mgr	OR07	07242	0	0.00	1	1.00	1	1.00	0	0.00
Program Mgr 1	OR04	07376	0	0.00	1	1.00	1	1.00	0	0.00
Program Spec 3	OR03	07380	1	1.00	1	1.00	1	1.00	0	0.00
32138 Total Positions & FTEs			**1**	**1.00**	**3**	**3.00**	**3**	**3.00**	**0**	**0.00**
Department Totals			**31**	**31.00**	**44**	**43.50**	**59**	**58.50**	**15**	**15.00**

1053 Office of Homeless Services
Program Purpose Statements

Homeless Services Line of Business

Homeless Services Program

The Homeless Services Program serves as a centralized hub that manages data, funding, and housing resources to support service providers and coordinate connections between individuals experiencing homelessness and critical support services.

Strobel Center

The purpose of Strobel House is to advance Nashville's efforts to restore stability and dignity to individuals who were previously unhoused. As permanent supportive housing, Strobel House provides access to treatment services and long term supports to help residents address the complex challenges associated with homelessness and achieve lasting stability.

OHS Planning and Coordination Line of Business

Planning and Coordination

The purpose of the Planning and Coordination Program is to lead the city's strategic efforts to address homelessness by working collaboratively with community partners to develop comprehensive solutions, coordinate supportive services, and advocate for expanded access to affordable housing for those in need.

Warming Shelter Line of Business

Extreme Weather Overflow Shelter

The purpose of the Extreme Weather Overflow Shelter Program is for the Office of Homeless Services to partner with Metro departments and community organizations to ensure that, during periods of extreme cold, all individuals have access to safe shelter. When activated, the program operates an extreme cold weather shelter in collaboration with partners such as the Mayor's Office, Office of Emergency Management, Metro General Services, Metro Health Department, WeGo, Metro Police, and NDOT to protect unhoused citizens during severe weather events.

1038 Health Department - At A Glance

Mission The mission of the Metro Public Health Department is to protect, improve and sustain the health and well-being of all people in Nashville and Davidson County.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$40,633,900	$61,397,600	$61,618,500
Special Purpose Fund	59,393,700	43,848,000	37,930,400
Total Expenditures and Transfers	$100,027,600	$105,245,600	$99,548,900
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$2,937,100	$2,937,100	$3,090,100
Other Governments and Agencies	37,661,200	33,874,900	28,331,000
Other Program Revenue	485,500	478,100	244,300
Total Program Revenue	$41,083,800	$37,290,100	$31,665,400
Non-Program Revenue	$926,800	$921,800	$1,244,400
Transfers from Other Funds and Units	12,343,600	0	0
Total Revenue and Transfers	$54,354,200	$38,211,900	$32,909,800
Expenditures per Capita	$135.79	$141.10	$131.81

Position	Total Budgeted Positions	712	749	750

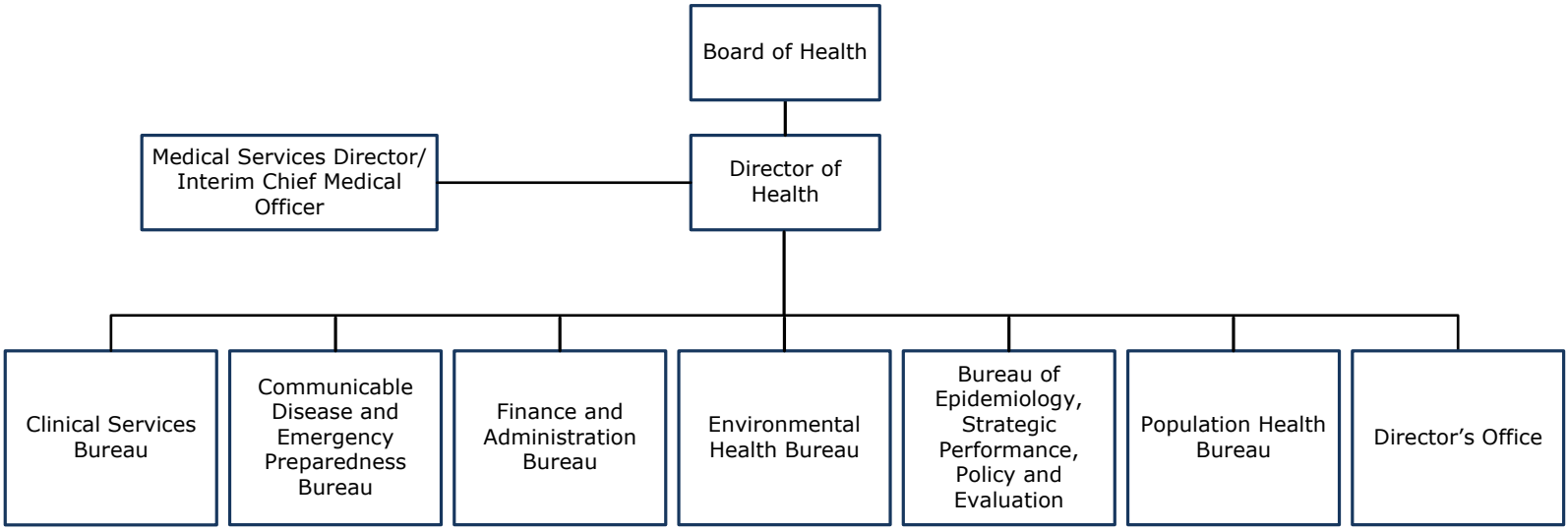
Contacts

Director of Health: Sanmi Areola, Ph.D. email: sanmi.areola@nashville.gov
Budget Manager: Dianne Harden email: dianne.harden@nashville.gov
Finance & Administration Director: Jim Diamond email: jim.diamond@nashville.gov

2500 Charlotte Avenue 37209 Phone: 615-340-5616

1038 Health Department - At A Glance

Organizational Structure



1038 Health Department - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Tuberculosis Elimination Program			
Salary and Benefits	GSD	$101,900 1.00 FTE	Funding for one Program Specialist 3 to serve as Xray Technician
Nashville Strong Babies			
Continuation of Services	GSD	250,000	Additional funding for Nashville Strong Babies program
Contractual Increase			
Trako Dental & Medical Supply	GSD	116,700	Purchasing contract with Trako Dental & Medical supply
Patagonia Health, Inc	GSD	108,300	Contractual increase for software licenses for Electronic Medical Records
Concentra	GSD	93,100	Contractual increase for Concentra who provides pre-employment medical testing for potential Metro employees
Mental Health Co-op Contractual Increase			
Mental Healthcare Services	GSD	396,100	Contractual increase for Mental Health Cooperative- REACH Program
Department Operations			
Telecommunication Charges	GSD	93,200	Increase in Telecommunication Charges
Special Purpose Funds			
Special Purpose Funds Adjustments	SPF	(5,917,600)	Fundamental changes in Special Purpose funding
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(938,400)	Agency's share of 1.5% Budget Efficiency Adjustment
General Services District Total		$220,900 1.00 FTE	
Special Purpose Funds Total		($5,917,600)	
	TOTAL	**($5,696,700)** **1.00 FTE**	

GSD - General Services District

SPF - Special Purpose Funds

1038 Health Department - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	20,508,000	18,442,682	32,897,600	32,969,600	72,000	0.22%
Overtime	133,900	227,837	251,700	251,700	0	0.00%
All Other Salary Codes	(475,100)	367,195	263,000	263,000	0	0.00%
Fringe Benefits	6,780,500	6,531,380	11,974,300	12,004,200	29,900	0.25%
TOTAL PERSONNEL EXPENSES	26,947,300	25,569,093	45,386,600	45,488,500	101,900	0.22%
OTHER SERVICES:						
Utilities	219,700	237,530	245,900	245,900	0	0.00%
Professional & Purchased Services	8,677,800	8,444,950	9,880,400	4,139,500	(5,740,900)	-58.10%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	56,700	119,866	91,500	91,500	0	0.00%
Internal Service Fees	2,460,400	2,520,924	3,224,200	3,317,400	93,200	2.89%
All Other Expenses	2,272,000	2,880,163	2,569,000	8,335,700	5,766,700	224.47%
TOTAL OTHER SERVICES	13,686,600	14,203,433	16,011,000	16,130,000	119,000	0.74%
TOTAL OPERATING EXPENSES	**40,633,900**	**39,772,526**	**61,397,600**	**61,618,500**	**220,900**	**0.36%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**40,633,900**	**39,772,526**	**61,397,600**	**61,618,500**	**220,900**	**0.36%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	2,936,100	3,294,874	2,936,100	3,089,100	153,000	5.21%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	595,500	472,969	595,500	548,600	(46,900)	-7.88%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	12,800	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**3,531,600**	**3,780,643**	**3,531,600**	**3,637,700**	**106,100**	**3.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	603,800	888,364	598,800	922,500	323,700	54.06%
Fines, Forfeits & Penalties	1,500	400	1,500	400	(1,100)	-73.33%
TOTAL NON-PROGRAM REVENUE	**605,300**	**888,764**	**600,300**	**922,900**	**322,600**	**53.74%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**4,136,900**	**4,669,407**	**4,131,900**	**4,560,600**	**428,700**	**10.38%**
Expenditures Per Capita	$55.16	$53.99	$82.31	$81.59	($0.72)	-0.87%

1038 Health Department - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	26,339,100	20,780,870	17,420,800	16,775,300	(645,500)	-3.71%
Overtime	511,000	196,141	10,000	10,000	0	0.00%
All Other Salary Codes	132,000	377,640	106,700	106,700	0	0.00%
Fringe Benefits	9,336,000	7,391,717	6,447,000	6,179,300	(267,700)	-4.15%
TOTAL PERSONNEL EXPENSES	36,318,100	28,746,368	23,984,500	23,071,300	(913,200)	-3.81%
OTHER SERVICES:						
Utilities	9,200	14,083	12,700	12,700	0	0.00%
Professional & Purchased Services	16,760,000	9,389,584	11,312,500	4,336,700	(6,975,800)	-61.66%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	1,000	79,168	0	0	0	0.00%
Internal Service Fees	0	2,181,088	0	0	0	0.00%
All Other Expenses	6,305,400	2,265,569	8,538,300	10,509,700	1,971,400	23.09%
TOTAL OTHER SERVICES	23,075,600	13,929,491	19,863,500	14,859,100	(5,004,400)	-25.19%
TOTAL OPERATING EXPENSES	**59,393,700**	**42,675,859**	**43,848,000**	**37,930,400**	**(5,917,600)**	**-13.50%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**59,393,700**	**42,675,859**	**43,848,000**	**37,930,400**	**(5,917,600)**	**-13.50%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	1,000	1,430	1,000	1,000	0	0.00%
Federal (Direct & Pass Through)	36,295,500	27,067,391	32,514,200	24,896,200	(7,618,000)	-23.43%
State Direct	770,200	765,200	765,200	2,886,200	2,121,000	277.18%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	485,500	5,039,138	478,100	244,300	(233,800)	-48.90%
TOTAL PROGRAM REVENUE	**37,552,200**	**32,873,158**	**33,758,500**	**28,027,700**	**(5,730,800)**	**-16.98%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	321,500	274,754	321,500	321,500	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**321,500**	**274,754**	**321,500**	**321,500**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**12,343,600**	**10,914,109**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**50,217,300**	**44,062,021**	**34,080,000**	**28,349,200**	**(5,730,800)**	**-16.82%**
Expenditures Per Capita	$80.63	$57.93	$58.79	$50.22	($8.57)	-14.58%

1038 Health Department - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Administrative Asst - Health	ST09	10392	1	1.00	1	1.00	1	1.00	0	0.00
Administrative Spec-Health	ST11	10642	2	2.00	1	1.00	1	1.00	0	0.00
Animal Care & Con Lic Vet Tech	ST07	10775	2	2.00	3	3.00	3	3.00	0	0.00
Animal Care & Con Officer 1	ST07	10782	9	9.00	9	9.00	9	9.00	0	0.00
Animal Care & Con Officer Supv	ST10	10786	1	1.00	1	1.00	1	1.00	0	0.00
Animal Care & Con Prog Coord	ST09	10776	4	4.00	4	4.00	4	4.00	0	0.00
Animal Care & Cont Officer 2	ST08	10783	4	4.00	5	5.00	5	5.00	0	0.00
Animal Care & Cont Officer 3	ST09	10784	2	2.00	2	2.00	2	2.00	0	0.00
Animal Care & Control Adm Supv	ST08	10777	1	1.00	1	1.00	1	1.00	0	0.00
Animal Care & Control Asst 1	ST06	10779	11	11.00	12	12.00	12	12.00	0	0.00
Animal Care & Control Asst 2	ST07	10780	4	4.00	4	4.00	4	4.00	0	0.00
Animal Care & Control Asst 3	ST08	10781	2	2.00	2	2.00	2	2.00	0	0.00
Animal Care & Control Lic Vet Tech Sr	ST08	11293	1	1.00	0	0.00	0	0.00	0	0.00
Animal Care & Control Manager	OR09	10548	1	1.00	1	1.00	1	1.00	0	0.00
Animal Care & Control Off Asst	ST06	10774	3	3.00	4	4.00	4	4.00	0	0.00
Animal Care & Control Shel Vet	OR10	10778	2	2.00	2	2.00	2	2.00	0	0.00
Animal Care and Control Office Support Spec	ST07	11243	1	1.00	1	1.00	1	1.00	0	0.00
Animal Care and Control Program Coord/Animal Behaviorist	ST10	11244	1	1.00	1	1.00	1	1.00	0	0.00
Animal Care and Control Shelter Veterinary Assistant	ST06	11157	2	2.00	2	2.00	2	2.00	0	0.00
Animal Care Supervisor	ST10	11221	1	1.00	1	1.00	1	1.00	0	0.00
Bureau Director	OR12	10386	6	6.00	6	6.00	6	6.00	0	0.00
Chief Medical Dir	NS	01080	1	1.00	1	1.00	1	1.00	0	0.00
Commun Disease Investigator	ST08	06567	2	2.00	6	6.00	6	6.00	0	0.00
Courier	ST07	06466	1	1.00	1	1.00	1	1.00	0	0.00
Custodian-Health	ST07	11213	5	5.00	5	5.00	5	5.00	0	0.00
Dental Asst 1	ST06	01461	2	2.00	2	2.00	2	2.00	0	0.00
Dental Asst 2	ST07	05989	1	1.00	1	1.00	1	1.00	0	0.00
Dental Hygienist 1	OR03	01463	2	2.00	2	2.00	2	2.00	0	0.00
Dental Srvs Manager	HD02	10899	1	1.00	1	1.00	1	1.00	0	0.00
Dentist	HD01	10900	1	0.60	1	0.60	1	0.60	0	0.00
Dpty Dir Health	OR13	10180	1	1.00	0	0.00	0	0.00	0	0.00
Engineer 1-Health	OR07	11165	1	1.00	1	1.00	1	1.00	0	0.00
Engineer 3-Health	OR10	11167	1	1.00	1	1.00	1	1.00	0	0.00
Envir Asst	ST07	00513	2	2.00	2	2.00	2	2.00	0	0.00
Enviromental Health Specialist	OR03	11214	24	24.00	24	24.00	24	24.00	0	0.00
Enviromental Health Specialist Sr	OR04	11215	6	6.00	6	6.00	6	6.00	0	0.00
Epidemiologist 1	OR07	10905	6	6.00	6	6.00	6	6.00	0	0.00
Epidemiologist 2	OR08	10906	1	1.00	1	1.00	1	1.00	0	0.00
Equipment & Supply Clk Sr	ST07	11039	2	2.00	2	2.00	2	2.00	0	0.00
Facilities Maint Specialist	ST11	10556	1	1.00	1	1.00	1	1.00	0	0.00
Facilities Maintenance Tech	ST08	10928	2	2.00	2	2.00	2	2.00	0	0.00
Facilities Services Mgr-Health	OR06	10729	1	1.00	1	1.00	1	1.00	0	0.00
Finance Admin	OR08	10108	1	1.00	1	1.00	1	1.00	0	0.00
Finance Mgr	OR10	06232	1	1.00	1	1.00	1	1.00	0	0.00
Finance Officer	OR04	11177	4	4.00	3	3.00	3	3.00	0	0.00
Finance Officer Senior	OR06	11178	4	4.00	5	5.00	5	5.00	0	0.00
Finance Spec	OR05	10153	1	1.00	2	2.00	2	2.00	0	0.00
Health Manager 1	OR05	10742	4	4.00	5	5.00	5	5.00	0	0.00
Health Manager 2	OR07	10743	8	8.00	9	9.00	9	9.00	0	0.00
Health Manager 3	OR09	10744	7	7.00	6	6.00	6	6.00	0	0.00
Human Resources Analyst Senior	OR06	11181	4	4.00	4	4.00	4	4.00	0	0.00
Human Resources Mgr-Health	OR10	11242	1	1.00	1	1.00	1	1.00	0	0.00
Info Systems App Analyst 3	OR06	07783	3	3.00	3	3.00	3	3.00	0	0.00
Information Systems Advisor 1	OR09	07234	2	2.00	2	2.00	2	2.00	0	0.00
Interpreter 1	ST08	06641	7	7.00	7	7.00	7	7.00	0	0.00
Interpreter 2	ST10	10387	2	2.00	2	2.00	2	2.00	0	0.00

1038 Health Department - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
Interpreter 3-Health	OR04	11007	1	1.00	1	1.00	1	1.00	0	0.00
Medical Doctor	HD03	07424	1	1.00	2	2.00	2	2.00	0	0.00
Medical Svcs Dir	HD04	07024	1	1.00	1	1.00	1	1.00	0	0.00
Office Support Rep Sr	ST06	11041	12	12.00	15	15.00	15	15.00	0	0.00
Office Support Spec 1	ST07	10123	10	10.00	12	12.00	12	12.00	0	0.00
Office Support Spec 2	ST08	10124	9	9.00	10	10.00	10	10.00	0	0.00
Pharmacist	OR10	03459	1	0.80	1	0.80	1	0.80	0	0.00
Professional Spec	OR04	07753	1	1.00	1	1.00	1	1.00	0	0.00
Program Coord	OR02	06034	2	2.00	4	4.00	4	4.00	0	0.00
Program Spec 2	OR01	07379	5	5.00	8	8.00	8	8.00	0	0.00
Program Spec 3	OR03	07380	4	4.00	4	4.00	5	5.00	1	1.00
Public Health Administrator 1	OR05	11081	12	12.00	14	14.00	14	14.00	0	0.00
Public Health Administrator 2	OR07	11082	1	1.00	1	1.00	1	1.00	0	0.00
Public Health Administrator 3	OR09	11083	3	3.00	3	3.00	3	3.00	0	0.00
Public Health LPN	ST09	06251	0	0.00	6	4.80	6	4.80	0	0.00
Public Health Nurse 1	OR05	10758	33	33.00	170	134.82	170	134.82	0	0.00
Public Health Nurse 2	OR06	10759	2	2.00	17	17.00	17	17.00	0	0.00
Public Health Nurse 3	OR07	10760	4	4.00	6	6.00	6	6.00	0	0.00
Public Health Nurse 4	OR10	10761	0	0.00	1	1.00	1	1.00	0	0.00
Public Hlth Nurse Practitioner	OR10	06489	9	9.00	10	10.00	10	10.00	0	0.00
Records Management Analyst	ST08	10336	1	1.00	0	0.00	0	0.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	0	0.00	23	21.47	23	21.47	0	0.00
Security Guard - Health	ST09	10330	1	1.00	1	1.00	1	1.00	0	0.00
10101 Total Positions & FTEs			**287**	**286.40**	**492**	**453.49**	**493**	**454.49**	**1**	**1.00**
Health Clean Air Permit Prgm 30206										
Enviromental Health Specialist Sr	OR04	11215	2	2.00	3	3.00	3	3.00	0	0.00
Office Support Spec 2	ST08	10124	1	1.00	1	1.00	1	1.00	0	0.00
30206 Total Positions & FTEs			**3**	**3.00**	**4**	**4.00**	**4**	**4.00**	**0**	**0.00**
Community Safety Fund 30164										
Health Manager 1	OR05	10742	1	1.00	1	1.00	1	1.00	0	0.00
Health Manager 2	OR07	10743	1	1.00	1	1.00	1	1.00	0	0.00
Public Health Administrator 1	OR05	11081	3	3.00	3	3.00	3	3.00	0	0.00
Public Health Administrator 2	OR07	11082	2	2.00	0	0.00	0	0.00	0	0.00
30164 Total Positions & FTEs			**7**	**7.00**	**5**	**5.00**	**5**	**5.00**	**0**	**0.00**
Opioid Settlements 30173										
Epidemiologist 1	OR07	10905	1	1.00	1	1.00	1	1.00	0	0.00
Finance Spec	OR05	10153	1	1.00	1	1.00	1	1.00	0	0.00
Health Manager 2	OR07	10743	2	2.00	1	1.00	1	1.00	0	0.00
Medical Doctor	HD03	07424	1	0.49	0	0.00	0	0.00	0	0.00
Program Coord	OR02	06034	1	1.00	1	1.00	1	1.00	0	0.00
Program Spec 3	OR03	07380	5	5.00	5	5.00	5	5.00	0	0.00
Public Health Administrator 1	OR05	11081	2	2.00	2	2.00	2	2.00	0	0.00
Public Health Administrator 2	OR07	11082	7	7.00	3	3.00	3	3.00	0	0.00
Public Hlth Nurse Practitioner	OR10	06489	1	1.00	1	1.00	1	1.00	0	0.00
Research Analyst 2	OR06	07391	1	1.00	1	1.00	1	1.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	0	0.00	1	0.49	1	0.49	0	0.00
30173 Total Positions & FTEs			**22**	**21.49**	**17**	**16.49**	**17**	**16.49**	**0**	**0.00**
Health Department Grant Fund 32200										
Administrative Asst - Health	ST09	10392	1	1.00	1	1.00	1	1.00	0	0.00
Commun Disease Investigator	ST08	06567	13	13.00	10	10.00	10	10.00	0	0.00
Courier	ST07	06466	1	1.00	1	1.00	1	1.00	0	0.00
Dental Hygienist 1	OR03	01463	9	9.00	7	6.13	7	6.13	0	0.00
Dental Hygienist 2	OR04	01464	1	1.00	1	1.00	1	1.00	0	0.00
Engineer 1-Health	OR07	11165	1	1.00	2	2.00	2	2.00	0	0.00

1038 Health Department - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
Engineer 2-Health	OR08	11166	1	1.00	1	1.00	1	1.00	0	0.00
Enviromental Health Specialist Sr	OR04	11215	2	2.00	2	2.00	2	2.00	0	0.00
Epidemiologist 1	OR07	10905	3	3.00	3	3.00	3	3.00	0	0.00
Epidemiologist 2	OR08	10906	2	2.00	2	2.00	2	2.00	0	0.00
Finance Mgr	OR10	06232	1	1.00	1	0.50	1	0.50	0	0.00
Finance Spec	OR05	10153	2	2.00	2	1.60	2	1.60	0	0.00
Health Manager 1	OR05	10742	7	7.00	6	6.00	6	6.00	0	0.00
Health Manager 2	OR07	10743	9	9.00	9	9.00	9	9.00	0	0.00
Health Manager 3	OR09	10744	3	3.00	2	2.00	2	2.00	0	0.00
Human Resources Analyst	OR04	11180	1	1.00	1	1.00	1	1.00	0	0.00
Medical Doctor	HD03	07424	1	1.00	1	1.00	1	1.00	0	0.00
Nutrition Educator	OR01	10904	19	19.00	17	17.00	17	17.00	0	0.00
Nutritionist 1	OR02	03237	4	4.00	4	4.00	4	4.00	0	0.00
Nutritionist 2	OR03	03238	2	2.00	2	2.00	2	2.00	0	0.00
Nutritionist 4	OR05	10644	4	4.00	4	4.00	4	4.00	0	0.00
Office Support Rep Sr	ST06	11041	26	26.00	24	24.00	24	24.00	0	0.00
Office Support Spec 1	ST07	10123	10	10.00	10	10.00	10	10.00	0	0.00
Office Support Spec 2	ST08	10124	7	7.00	4	4.00	4	4.00	0	0.00
Outreach Worker	ST06	06485	9	8.40	6	5.80	6	5.80	0	0.00
Program Coord	OR02	06034	8	8.00	6	6.00	6	6.00	0	0.00
Program Spec 2	OR01	07379	33	33.00	33	33.00	33	33.00	0	0.00
Program Spec 3	OR03	07380	17	17.00	13	13.00	13	13.00	0	0.00
Public Health Administrator 1	OR05	11081	10	10.00	12	11.70	12	11.70	0	0.00
Public Health Administrator 2	OR07	11082	6	6.00	8	6.00	8	6.00	0	0.00
Public Health Nurse 1	OR05	10758	115	115.00	8	8.00	8	8.00	0	0.00
Public Health Nurse 2	OR06	10759	21	21.00	7	7.00	7	7.00	0	0.00
Public Health Nurse 3	OR07	10760	1	1.00	0	0.00	0	0.00	0	0.00
Public Health Nurse 4	OR10	10761	1	1.00	0	0.00	0	0.00	0	0.00
Public Hlth Nurse Practitioner	OR10	06489	6	5.80	5	4.40	5	4.40	0	0.00
Research Analyst 1	OR04	07390	1	1.00	0	0.00	0	0.00	0	0.00
Research Analyst 2	OR06	07391	1	1.00	1	1.00	1	1.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	33	15.83	13	6.23	13	6.23	0	0.00
Seasonal/Part-time/Temporary	OR10	09020	0	0.00	1	0.49	1	0.49	0	0.00
Security Guard - Health	ST09	10330	1	1.00	1	1.00	1	1.00	0	0.00
32200 Total Positions & FTEs			**393**	**375.03**	**231**	**218.85**	**231**	**218.85**	**0**	**0.00**
Department Totals			**712**	**692.92**	**749**	**697.83**	**750**	**698.83**	**1**	**1.00**

1038 Health Department
Program Purpose Statements

Clinical Services Line of Business

Preventative Health Services

The purpose of the Preventive Health Program is to provide immunizations for children and adults, family planning services, head lice evaluations, newborn screening, and pregnancy testing and referral to those who need the services.

Pharmacy Services Program

The retail part of the pharmacy is only available to Project Access Nashville clients who have registered through the Project Access Nashville program. These clients receive medical services at local community clinics that serve uninsured residents of Davidson County based on income. The clinic pharmacy is responsible for procurement, storage and distribution of medications for the Lentz Clinic, East Clinic, STD Clinic, Lentz Dental Clinic, TB Clinic, Woodbine Clinic and also assists other Metro Departments in drug procurement.

TN Breast and Cervical Screening Program

The overall goal of the Tennessee Breast and Cervical Screening Program is to reduce mortality from breast and cervical cancers. The success of this effort hinges on the identification and treatment of pre-cancerous conditions and early-stage cancers. The eligible population for breast and cervical cancer screening in the TBCSP includes low-income (<250% FPL), uninsured, and underinsured women (i.e., whose health insurance does not fully cover screening and diagnostic services) meeting appropriate age requirements.

Communicable Disease and Emergency Preparedness Line of Business

Vaccine Preventable Disease Program

The purpose of the Vaccine Preventable Disease Program is to identify individuals with needed immunizations, coordinate immunization delivery, and provide completed immunization certificates to the citizens of Davidson County.

Public Health Emergency Preparedness Program

The purpose of the Public Health Emergency Preparedness Program is to provide planning, preparation, response, and recovery services to the residents of Davidson County in order to minimize the impact of natural and man-made public health emergencies.

STD and HIV Prevention and Intervention Program

The purpose of the STD and HIV Prevention and Intervention Program is to provide education, screening, assessment, treatment, and referral products to persons with Sexually Transmitted Diseases and/or HIV infection.

Environmental Health Line of Business

Air Quality Program

The purpose of the Air Quality Program is to provide assessment and information to everyone in Nashville so they can experience healthy living conditions through clean air and reduced exposure to environmental health and safety hazards.

1038 Health Department
Program Purpose Statements

Animal Care and Control Program
The purpose of the Animal Care and Control Program is to conduct investigations of potential rabies exposures and to provide field and shelter based animal control services and investigation and assessment, adoption, and information products to the public so that everyone can experience reduced risk of animal bites.

Environmental Engineering Program
The purpose of the Engineering Program is to provide septic assessment, training, design, and information services to property owners in Nashville so that all septic systems in Nashville operate safely.

Food and Public Facilities Program
The purpose of the Food Public Facilities Protection Program is to provide inspections, training, assessment, and information services to food service establishments, hotels, pools, tattoo studios, day care centers, schools (K – 12), campgrounds, and Bed & Breakfasts that are frequented by the public.

Office of Environmental Health
The purpose of the Office of Environmental Health is to provide administration services for the environmental programs.

Pest Management Services Program
The purpose of the Pest Management Services Program is to provide training, assessment, and information to people in Nashville so they can experience reduced risk of vectorborne diseases from exposure to mosquitoes, rodents, and other pests.

Finance and Administration Line of Business

Facilities Management Program
The purpose of the Facilities Management Program is to provide operational support products to this Metro department so it can constantly function in a clean and operational work environment.

Finance Program
The purpose of the Finance Program is to provide financial management to the Metro Public Health Department so it can effectively manage its financial resources.

Health Care for the Homeless Program
The purpose of the Health Care for the Homeless Program is to provide medical, dental, mental health, substance abuse, and social services to adults, families, and children who are homeless so they can have access to appropriate health care services.

Information Technology Program
The purpose of the Information Technology Program is to provide information technology support products to this Metro department so it can efficiently and securely meet its business needs.

Office of Forensic Medical Examiner Program

1038 Health Department
Program Purpose Statements

The purpose of the Office of Forensic Medical Examiner is to perform forensic procedures, investigations, examinations, and death determinations for Metro Government so that the correct cause of death can be determined.

Vital and Medical Records Program

The purpose of the Vital and Medical Records Program is to maintain departmental records and provide vital records, permits, and reports to qualified representatives so they can obtain the records they need.

Population Health Line of Business

Nutrition Services Program

The purpose of the Nutrition Services Program is to provide nutrition and breastfeeding education, assessment, intervention, and referral along with benefits for supplemental foods to eligible residents in Davidson County to improve lifetime nutrition and health behaviors.

Behavioral Health Services Program

The purpose of Behavioral Health and Wellness services is to implement strategies to integrate mental health as a holistic approach to health.

Prevention and Wellness Program

The purpose of the Community Development and Planning Program is to provide health education sessions, information, health risk assessments and policy related research and advice to the Nashville community to promote physical activity and access to healthy food.

Community Health Access and Navigation in TN (CHANT) Program

The purpose of CHANT is to provide care coordination for TennCare eligible families, families with high risks for infant death as well as children/youth with special health care needs.

Maternal Child and Adolescent Health Program

The Division of Maternal, Child and Adolescent Health (MCAH) works to eliminate maternal, child and adolescent health inequities related to infant mortality, child fatality and reproductive morbidity.

Population Health Admin Program

The Population Health Bureau promotes the health of all Davidson County residents by preventing chronic disease, improving access to care, and addressing the social factors that drive health outcomes.

Health Access Program

The purpose of Health Access Programs - Presumptive Eligibility (Pregnant Women and breast/cervical cancer diagnosed women), Affordable Care Act Qualified Health Plans and Project Access Nashville - is to facilitate access to health services for vulnerable persons.

Executive Leadership Line of Business

Executive Leadership Program

1038 Health Department
Program Purpose Statements

The purpose of the Executive Leadership Program is to provide business policy and decision products to the Metro Health Department so it can deliver results for customers.

Human Resources Program

The purpose of the Human Resources Program is to provide recruiting, training, evaluation, and records maintenance for applicants and employees so the department will retain competent staff to carry out needed functions.

Medical Services Line of Business

Correctional Health Services Program

The purpose of the Correctional Health Services Program is to monitor and assure appropriate treatment and health care are provided to inmates in Nashville by reviewing the contracted services to ensure that standards of care and contractual requirements are met.

Occupational Health & Wellness Services

The purpose of the Occupational Health and Welllness Program is to provide pre-employment and annual wellness physicals, immunizations and Fit-for-Duty exams to Metro Government Departments upon which informed and appropriate employment and benefit decisions can be made.

Tuberculosis Elimination Program

The purpose of the Tuberculosis Elimination Program is to provide education, screening, assessment, treatment, and referral products to anyone in Nashville with risk for tuberculosis infection (TB) or disease so that the community can be free from TB exposure.

Oral Health Services Program

The purpose of the Oral Health Services Program is to provide preventive, educational, clinical and outreach services to the citizens of Davidson County so they can enjoy optimal oral health.

School Health Program

The purpose of the School Health program is to keep students in school, healthy and ready to learn and support MNPS in their goal to educate equitably. School Nurses ensure inclusive access to education through skilled nursing care, screenings, referrals, surveillance and care coordination etc.

Ryan White Program

The Ryan White program provides HIV-related services to residents of thirteen counties of Middle Tennessee. The program serves person with HIV disease who do not have sufficient health care coverage or financial resources for coping with HIV disease and prevention.

Epidemiology Strategic Performance Policy and Evaluation Line of Business

Epidemiology and Data Program

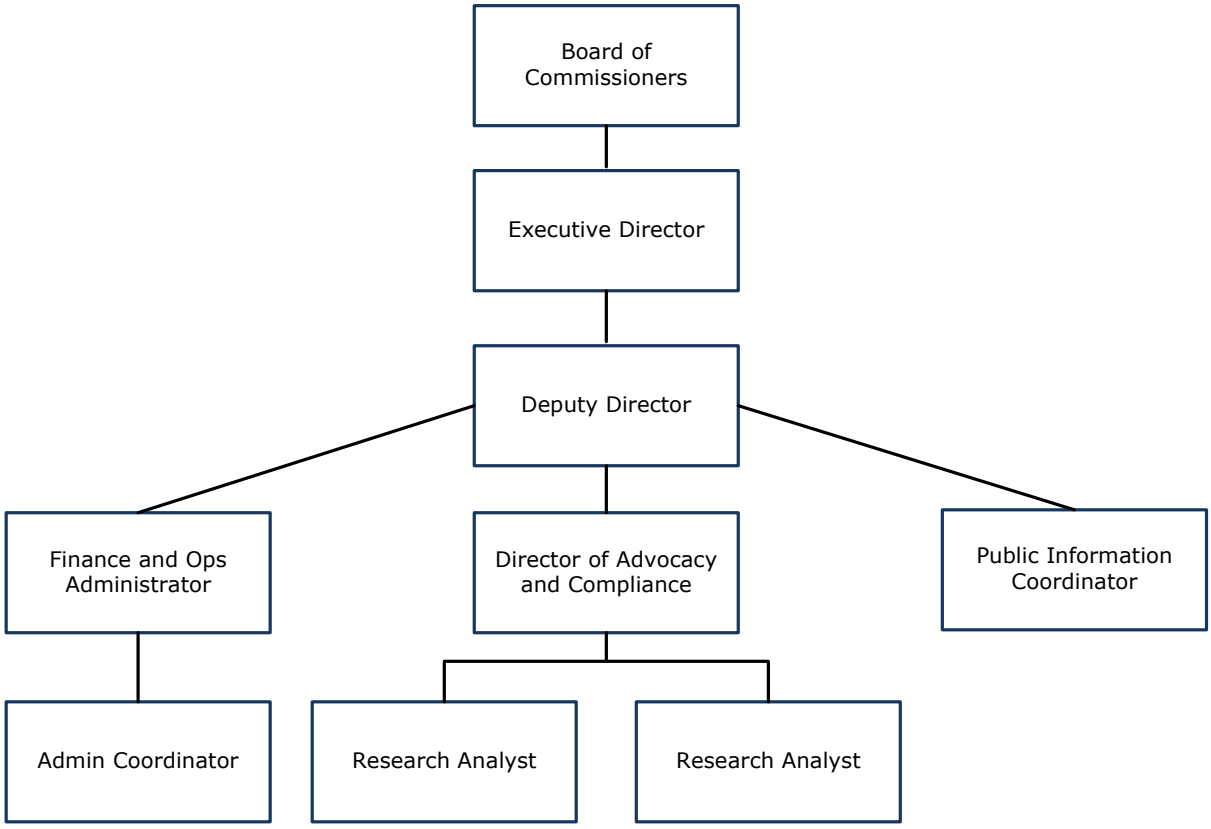
The purpose of the Epidemiology and Data Program is to coordinate the collection, delivery, and sharing of data to support public health decision-making and to provide expertise in epidemiologic assessment, data use, and public health program planning and evaluation.

1044 Human Relations Commission - At A Glance

Mission	To protect and promote the personal dignity of all people by protecting and promoting their safety, health, security, peace, and general welfare.			
Budget Summary				
		2024-25	**2025-26**	**2026-27**
	Expenditures and Transfers:			
	GSD General Fund	$1,052,800	$1,476,100	$1,455,900
	Total Expenditures and Transfers	$1,052,800	$1,476,100	$1,455,900
	Revenue 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	$0	$0	$0
	Non-Program Revenue	$0	$0	$0
	Transfers from Other Funds and Units	0	0	0
	Total Revenue and Transfers	$0	$0	$0
	Expenditures per Capita	$1.43	$1.98	$1.93
Position	Total Budgeted Positions	8	7	7
Contacts	Director: Reverend Davie Tucker		email: davie.tucker@nashville.gov	
	150 Second Avenue North Nashville, TN 37201		Phone: 615-880-3374	

1044 Human Relations Commission - At A Glance

Organizational Structure



1044 Human Relations Commission - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Lease Increase			
Office lease expense	GSD	$2,000	FY27 rent increase.
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(22,200)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		($20,200)	
	TOTAL	**($20,200)**	

GSD - General Services District

1044 Human Relations Commission - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	722,700	533,788	825,400	825,400	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	1,500	4,903	1,500	1,500	0	0.00%
Fringe Benefits	211,000	163,759	246,900	246,900	0	0.00%
TOTAL PERSONNEL EXPENSES	935,200	702,450	1,073,800	1,073,800	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	46,000	80,978	202,000	202,000	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	200	0	200	200	0	0.00%
Internal Service Fees	45,600	45,108	67,400	67,400	0	0.00%
All Other Expenses	25,800	39,047	132,700	112,500	(20,200)	-15.22%
TOTAL OTHER SERVICES	117,600	165,133	402,300	382,100	(20,200)	-5.02%
TOTAL OPERATING EXPENSES	**1,052,800**	**867,582**	**1,476,100**	**1,455,900**	**(20,200)**	**-1.37%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**1,052,800**	**867,582**	**1,476,100**	**1,455,900**	**(20,200)**	**-1.37%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$1.43	$1.18	$1.98	$1.93	($0.05)	-2.53%

1044 Human Relations Commission - Financial

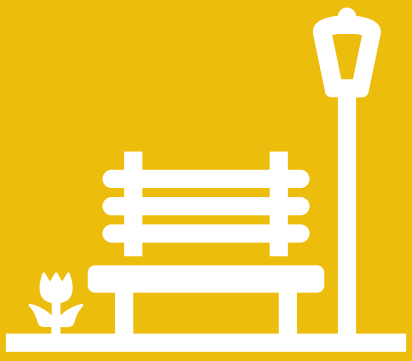
Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Svcs Mgr	OR07	07242	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 2	OR01	07243	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 4	OR05	07245	0	0.00	1	1.00	1	1.00	0	0.00
Human Relations Dir	DP01	01584	1	1.00	1	1.00	1	1.00	0	0.00
Professional Spec	OR04	07753	3	3.00	0	0.00	0	0.00	0	0.00
Pub Info Coord	OR06	10132	0	0.00	1	1.00	1	1.00	0	0.00
Research Analyst 2	OR06	07391	0	0.00	2	2.00	2	2.00	0	0.00
Special Programs Coord	OR03	05923	1	1.00	0	0.00	0	0.00	0	0.00
Special Projects Mgr	OR11	07762	1	1.00	0	0.00	0	0.00	0	0.00
10101 Total Positions & FTEs			**8**	**8.00**	**7**	**7.00**	**7**	**7.00**	**0**	**0.00**
Department Totals			**8**	**8.00**	**7**	**7.00**	**7**	**7.00**	**0**	**0.00**

1044 Human Relations Commission
Program Purpose Statements

Advocacy Compliance and Education Line of Business

Advocacy Compliance and Education Program

The goal of the Advocacy, Compliance, and Education Program is to 1) engage in data-gathering to produce and support
evidence-based policy recommendations related to human and civil rights, including in the areas of employment,
housing, financial services, commerical transactions, public accomodations, and the provision of city activities and
services; 2) to receive and investigate inquiries, allegations, and complaints of perceived discrimination and
discriminatory misconduct in the general services area and by metropolitan government employees; and 3) to promote
and foster improved human relations through educational programming



Section H

Libraries, Recreation & Cultural

Public Library

Parks & Recreation

Metro Arts Commission

Metro Sports Authority

Nashville Office of Entertainment

1039 Public Library - At A Glance

Mission To inspire reading, advance learning and connect the community.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$46,398,500	$51,540,300	$50,946,100
Special Purpose Fund	3,516,100	2,147,100	2,147,100
Total Expenditures and Transfers	$49,914,600	$53,687,400	$53,093,200
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$229,000	$207,000	$157,000
Other Governments and Agencies	523,500	205,900	205,900
Other Program Revenue	1,269,780	0	0
Total Program Revenue	$2,022,280	$412,900	$362,900
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$2,022,280	$412,900	$362,900
Expenditures per Capita	$67.76	$71.98	$70.30

Position	Total Budgeted Positions	444	451	453

Contacts

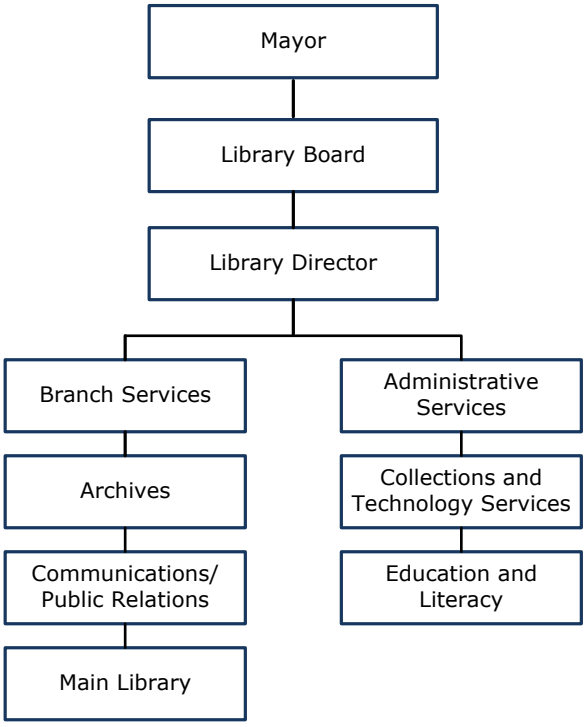
Director: Terri Luke — email: terri.luke@nashville.gov
Assistant Director: Susan Drye — email: susan.drye@nashville.gov
Finance Manager: Rachael Krohn — email: rachael.krohn@nashville.gov

615 Church Street 37219

Phone: 615-862-5800 Terri Luke
Phone: 615-880-2614 Susan Drye
Phone: 615-862-5772 Rachael Krohn

1039 Public Library - At A Glance

Organizational Structure



1039 Public Library - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Staffing Level Increase			
Additional Library staffing	GSD	$181,600 2.00 FTEs	Funding for two new positions, which is part of a multi-year effort to bring department to recommended minimum staffing levels.
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(775,800)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		($594,200) 2.00 FTEs	
	TOTAL	**($594,200)** **2.00 FTEs**	

GSD - General Services District

1039 Public Library - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	24,801,100	22,741,652	27,077,400	27,203,200	125,800	0.46%
Overtime	0	73,746	0	0	0	0.00%
All Other Salary Codes	(493,000)	374,635	138,400	138,400	0	0.00%
Fringe Benefits	8,539,500	8,509,251	9,135,400	9,191,200	55,800	0.61%
TOTAL PERSONNEL EXPENSES	32,847,600	31,699,284	36,351,200	36,532,800	181,600	0.50%
OTHER SERVICES:						
Utilities	1,892,100	1,812,276	1,892,100	1,892,100	0	0.00%
Professional & Purchased Services	5,061,300	6,125,308	5,979,300	5,979,300	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	542,900	754,262	542,900	542,900	0	0.00%
Internal Service Fees	3,211,800	3,247,264	3,727,000	3,727,000	0	0.00%
All Other Expenses	2,842,800	2,710,390	3,047,800	2,272,000	(775,800)	-25.45%
TOTAL OTHER SERVICES	13,550,900	14,649,499	15,189,100	14,413,300	(775,800)	-5.11%
TOTAL OPERATING EXPENSES	**46,398,500**	**46,348,783**	**51,540,300**	**50,946,100**	**(594,200)**	**-1.15%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**46,398,500**	**46,348,783**	**51,540,300**	**50,946,100**	**(594,200)**	**-1.15%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	125,000	213,315	175,000	125,000	(50,000)	-28.57%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**125,000**	**213,315**	**175,000**	**125,000**	**(50,000)**	**-28.57%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**125,000**	**213,315**	**175,000**	**125,000**	**(50,000)**	**-28.57%**
Expenditures Per Capita	$62.99	$62.92	$69.10	$67.46	($1.64)	-2.37%

1039 Public Library - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	700,200	458,136	0	0	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	5,889	0	0	0	0.00%
Fringe Benefits	226,400	130,676	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	926,600	594,701	0	0	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	119,000	127,832	184,300	184,300	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	80,000	459	40,000	40,000	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	2,389,500	789,013	1,922,800	1,922,800	0	0.00%
TOTAL OTHER SERVICES	2,588,500	917,304	2,147,100	2,147,100	0	0.00%
TOTAL OPERATING EXPENSES	**3,515,100**	**1,512,006**	**2,147,100**	**2,147,100**	**0**	**0.00%**
TRANSFERS TO OTHER FUNDS	**1,000**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**3,516,100**	**1,512,006**	**2,147,100**	**2,147,100**	**0**	**0.00%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	104,000	43,070	32,000	32,000	0	0.00%
Federal (Direct & Pass Through)	10,000	10,000	0	0	0	0.00%
State Direct	513,500	512,399	205,900	205,900	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	1,269,780	1,209,706	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**1,897,280**	**1,775,176**	**237,900**	**237,900**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**1,897,280**	**1,775,176**	**237,900**	**237,900**	**0**	**0.00%**
Expenditures Per Capita	$4.77	$2.05	$2.88	$2.84	($0.04)	-1.39%

1039 Public Library - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Spec	ST11	07720	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Division Manager	OR09	10863	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Mgr	OR07	07242	4	4.00	4	4.00	4	4.00	0	0.00
Admin Svcs Officer 2	OR01	07243	2	2.00	3	2.63	3	2.63	0	0.00
Admin Svcs Officer 3	OR03	07244	1	1.00	1	1.00	1	1.00	0	0.00
Application Tech 1	ST07	10100	2	2.00	2	2.00	2	2.00	0	0.00
Application Tech 3	ST07	10103	0	0.00	1	1.00	1	1.00	0	0.00
Application Tech 3	ST09	10103	1	1.00	0	0.00	0	0.00	0	0.00
Archives Associate	OR01	10831	2	2.00	0	0.00	0	0.00	0	0.00
Archives Associate	ST07	10831	0	0.00	2	2.00	2	2.00	0	0.00
Archivist	OR05	06802	1	1.00	1	1.00	1	1.00	0	0.00
Bldg Maint Lead Mechanic	TR11	02230	0	0.00	1	1.00	1	1.00	0	0.00
Bldg Maint Lead Mechanic	TL15	02230	1	1.00	0	0.00	0	0.00	0	0.00
Bldg Maint Mechanic	TR07	02220	0	0.00	4	4.00	4	4.00	0	0.00
Bldg Maint Mechanic	TG13	02220	4	4.00	0	0.00	0	0.00	0	0.00
Bldg Maint Supv	TS13	07256	1	1.00	0	0.00	0	0.00	0	0.00
Bldg Maint Supv	TR14	07256	0	0.00	1	1.00	1	1.00	0	0.00
Circulation Assistant	ST05	11034	74	72.98	74	72.98	74	72.98	0	0.00
Circulation Supv	ST09	07768	9	9.00	9	9.00	9	9.00	0	0.00
Custodial Svcs Asst Supv	TR05	05450	0	0.00	2	2.00	2	2.00	0	0.00
Custodial Svcs Asst Supv	TS04	05450	2	2.00	0	0.00	0	0.00	0	0.00
Custodial Svcs Supv	TR06	05460	0	0.00	1	1.00	1	1.00	0	0.00
Custodial Svcs Supv	TS05	05460	1	1.00	0	0.00	0	0.00	0	0.00
Custodian	TR01	10832	0	0.00	20	20.00	20	20.00	0	0.00
Custodian	TG07	10832	20	20.00	0	0.00	0	0.00	0	0.00
Equipment & Supply Clerk	ST06	11038	2	2.00	2	2.00	2	2.00	0	0.00
Finance Admin	OR08	10108	1	1.00	1	1.00	1	1.00	0	0.00
Finance Officer Senior	OR06	11178	1	1.00	1	1.00	1	1.00	0	0.00
Human Resources Analyst Senior	OR06	11181	4	3.40	4	3.49	4	3.49	0	0.00
Human Resources Mgr	OR10	06531	1	1.00	1	1.00	1	1.00	0	0.00
Info Systems App Analyst 1	OR04	07779	6	6.00	0	0.00	0	0.00	0	0.00
Info Systems App Analyst 1	IT04	07779	0	0.00	6	6.00	6	6.00	0	0.00
Info Systems App Analyst 2	OR05	07780	1	1.00	0	0.00	0	0.00	0	0.00
Info Systems App Analyst 2	IT05	07780	0	0.00	1	1.00	1	1.00	0	0.00
Info Systems App Tech 1	OR02	07784	1	1.00	0	0.00	0	0.00	0	0.00
Info Systems App Tech 1	IT02	07784	0	0.00	1	1.00	1	1.00	0	0.00
Info Systems App Tech 2	OR03	07785	1	1.00	0	0.00	0	0.00	0	0.00
Info Systems App Tech 2	IT03	07785	0	0.00	1	1.00	1	1.00	0	0.00
Information Sys Media Analys 3	OR06	10472	2	2.00	0	0.00	0	0.00	0	0.00
Information Sys Media Analys 3	IT06	10472	0	0.00	2	2.00	2	2.00	0	0.00
Information Sys Media Tech 1	OR02	10473	3	3.00	0	0.00	0	0.00	0	0.00
Information Sys Media Tech 2	OR03	10474	1	1.00	0	0.00	0	0.00	0	0.00
Information Sys Media Tech 2	IT03	10474	0	0.00	4	4.00	4	4.00	0	0.00
Information Systems Advisor 1	OR09	07234	2	2.00	0	0.00	0	0.00	0	0.00
Information Systems Advisor 1	IT09	07234	0	0.00	2	2.00	2	2.00	0	0.00
Information Systems Advisor 2	IT11	07407	0	0.00	1	1.00	1	1.00	0	0.00
Information Systems Advisor 2	OR11	07407	1	1.00	0	0.00	0	0.00	0	0.00
Librarian 1	OR03	02890	20	20.00	20	20.00	20	20.00	0	0.00
Librarian 2	OR04	07323	34	34.00	34	34.00	34	34.00	0	0.00
Library Admin	OR09	06847	1	1.00	1	1.00	1	1.00	0	0.00
Library Associate	OR01	11183	93	93.00	100	100.00	102	102.00	2	2.00
Library Mgr 1	OR05	07793	7	7.00	7	7.00	7	7.00	0	0.00
Library Mgr 2	OR06	05300	8	8.00	8	8.00	8	8.00	0	0.00
Library Mgr 3	OR07	04855	11	11.00	11	11.00	11	11.00	0	0.00
Library Page	ST02	05070	26	12.77	0	0.00	0	0.00	0	0.00
Library Page	LP01	05070	0	0.00	26	12.77	26	12.77	0	0.00
Library Performing Artist	ST08	10846	3	3.00	3	3.00	3	3.00	0	0.00

1039 Public Library - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
Library Services Dir	DP02	01070	1	1.00	0	0.00	0	0.00	0	0.00
Library Services Dir	DP03	01070	0	0.00	1	1.00	1	1.00	0	0.00
Library Svcs Asst Dir	OR11	00280	4	4.00	0	0.00	0	0.00	0	0.00
Library Svcs Asst Dir	OR12	00280	0	0.00	4	4.00	4	4.00	0	0.00
Logistics Supervisor	TR06	11334	0	0.00	1	1.00	1	1.00	0	0.00
Logistics Supervisor	TS05	11334	1	1.00	0	0.00	0	0.00	0	0.00
Mail Clerk Carrier	ST05	05910	1	1.00	1	1.00	1	1.00	0	0.00
Maint & Repair Supv	TR11	07327	0	0.00	1	1.00	1	1.00	0	0.00
Maint & Repair Supv	TS10	07327	1	1.00	0	0.00	0	0.00	0	0.00
Maintenance & Repair Worker Se	TR03	10849	0	0.00	7	7.00	7	7.00	0	0.00
Maintenance & Repair Worker Se	TG09	10849	7	7.00	0	0.00	0	0.00	0	0.00
Office Support Rep	ST05	11040	4	3.25	4	3.25	4	3.25	0	0.00
Office Support Rep Sr	ST06	11041	4	4.00	4	4.00	4	4.00	0	0.00
Office Support Spec 2	ST08	10124	5	5.00	5	5.00	5	5.00	0	0.00
Program Coord	OR02	06034	8	8.00	8	8.00	8	8.00	0	0.00
Program Mgr 1	OR04	07376	3	3.00	3	3.00	3	3.00	0	0.00
Program Mgr 2	OR05	07377	8	8.00	8	8.00	8	8.00	0	0.00
Program Spec 3	OR03	07380	2	2.00	2	2.00	2	2.00	0	0.00
Program Supv	OR03	07381	3	3.00	3	3.00	3	3.00	0	0.00
Public Info Rep	OR04	07384	2	2.00	2	2.00	2	2.00	0	0.00
Safety Inspector	OR04	11193	1	1.00	1	1.00	1	1.00	0	0.00
Security Guard	ST06	10855	9	9.00	9	9.00	9	9.00	0	0.00
Security Officer Coord	ST09	07798	1	1.00	1	1.00	1	1.00	0	0.00
Special Projects Mgr	OR11	07762	1	1.00	1	1.00	1	1.00	0	0.00
Technical Specialist 1	OR04	07756	2	2.00	2	2.00	2	2.00	0	0.00
Technical Specialist 2	OR06	07757	3	3.00	3	3.00	3	3.00	0	0.00
10101 Total Positions & FTEs			**428**	**412.40**	**436**	**420.12**	**438**	**422.12**	**2**	**2.00**
Library Services 30401										
Library Associate	OR01	11183	7	5.98	7	5.47	7	5.47	0	0.00
Library Performing Artist	ST08	10846	4	1.75	4	1.99	4	1.99	0	0.00
Program Coord	OR02	06034	3	3.00	2	2.00	2	2.00	0	0.00
Program Supv	OR03	07381	2	2.00	2	2.00	2	2.00	0	0.00
30401 Total Positions & FTEs			**16**	**12.73**	**15**	**11.46**	**15**	**11.46**	**0**	**0.00**
Department Totals			**444**	**425.13**	**451**	**431.58**	**453**	**433.58**	**2**	**2.00**

1039 Public Library
Program Purpose Statements

Administrative Line of Business

Administrative Support Program

The purpose of the Administrative Support Program is to provide administrative, financial, and human resource support to internal library departments so they can serve the citizens of Nashville and Davidson County.

Operations and Maintenance Program

The purpose of the Operations and Maintenance Program is to provide custodial, maintenance, delivery and security to our facilities so our customers and staff can enjoy the services NPL provides.

Public Relations Program

The purpose of the Public Relations Program is to provide PR and Advertising services for NPL, so the public is well informed about all the services, programming, materials, computers, etc. NPL provides to the citizens of Davidson County and beyond.

Branch Library Line of Business

Bellevue Library Program

The Bellevue Library Program is to provide services, materials, and programs close to where people live and work to empower members of our diverse community through limitless learning opportunities to enrich their lives.

Bordeaux Library Program

The Bordeaux Library Program is to provide services, materials, and programs close to where people live and work to empower members of our diverse community through limitless learning opportunities to enrich their lives.

Donelson Library Program

The Donelson Library Program is to provide services, materials, and programs close to where people live and work to empower members of our diverse community through limitless learning opportunities to enrich their lives.

East Library Program

The East Library Program is to provide services, materials, and programs close to where people live and work to empower members of our diverse community through limitless learning opportunities to enrich their lives.

Edgehill Library Program

The Edgehill Library Program is to provide services, materials, and programs close to where people live and work to empower members of our diverse community through limitless learning opportunities to enrich their lives.

1039 Public Library
Program Purpose Statements

Edmondson Pike Library Program
The Edmondson Pike Library Program is to provide services, materials, and programs close to where people live and work to empower members of our diverse community through limitless learning opportunities to enrich their lives.

Goodlettsville Library Program
The Goodlettsville Library Program is to provide services, materials, and programs close to where people live and work to empower members of our diverse community through limitless learning opportunities to enrich their lives.

Green Hills Library Program
The Green Hills Library Program is to provide services, materials, and programs close to where people live and work to empower members of our diverse community through limitless learning opportunities to enrich their lives.

Hadley Park Library Program
The Hadley Park Library Program is to provide services, materials, and programs close to where people live and work to empower members of our diverse community through limitless learning opportunities to enrich their lives.

Hermitage Library Program
The Hermitage Library Program is to provide services, materials, and programs close to where people live and work to empower members of our diverse community through limitless learning opportunities to enrich their lives.

Inglewood Library Program
The Inglewood Library Program is to provide services, materials, and programs close to where people live and work to empower members of our diverse community through limitless learning opportunities to enrich their lives.

Looby Library Program
The Looby Library Program is to provide services, materials, and programs close to where people live and work to empower members of our diverse community through limitless learning opportunities to enrich their lives.

Madison Library Program
The Madison Library Program is to provide services, materials, and programs close to where people live and work to empower members of our diverse community through limitless learning opportunities to enrich their lives.

North Library Program
The North Library Program is to provide services, materials, and programs close to where people live and work to empower members of our diverse community through limitless learning opportunities to enrich their lives.

1039 Public Library
Program Purpose Statements

Old Hickory Library Program
The Old Hickory Library Program is to provide services, materials, and programs close to where people live and work to empower members of our diverse community through limitless learning opportunities to enrich their lives.

Pruitt Library Program
The Pruitt Library Program is to provide services, materials, and programs close to where people live and work to empower members of our diverse community through limitless learning opportunities to enrich their lives.

Richland Park Library Program
The Richland Park Library Program is to provide services, materials, and programs close to where people live and work to empower members of our diverse community through limitless learning opportunities to enrich their lives.

Southeast Library Program
The Southeast Library Program is to provide services, materials, and programs close to where people live and work to empower members of our diverse community through limitless learning opportunities to enrich their lives.

Thompson Lane Library Program
The Thompson Lane Library Program is to provide services, materials, and programs close to where people live and work to empower members of our diverse community through limitless learning opportunities to enrich their lives.

Watkins Park Library Program
The Watkins Park Library Program is to provide services, materials, and programs close to where people live and work to empower members of our diverse community through limitless learning opportunities to enrich their lives.

Education and Literacy Line of Business

Research and Special Projects Program
The purpose of the Research and Special Projects Program is to provide analytical, statistical research for Library Administration, the Library Board, and the department so they can make better informed decisions.

Bringing Books to Life
The Bringing Books to Life Program is to provide early literacy initiatives that emphasizes the importance of developing literacy skills by educating teachers, children, and parents.

1039 Public Library
Program Purpose Statements

Digital Inclusion

The Digital Inclusion program is to provide services and equipment to teach the public to use technology. Digital Inclusion services help every Nashvillian become a digital citizen and reach their potential and goals in a 21st century environment.

Nashville After-Zones Alliance Program

The Nashville After Zone Alliance program is to increase youth's equitable access to out-of-school time learning experiences that help youth thrive and develop to their full potential.

Performing Arts Program

The Performing Arts Program provides a NPL long tradition of puppet shows to the public started in 1938. Wishing Chair Productions has a resident puppet troupe creating and performing world-class shows that delight children and adults.

Limitless Libraries Program

The Limitless Libraries Program is to provide Metro Nashville Public School students and educators to have items from Nashville Public Library delivered directly to a school for pickup. Limitless Libraries also orders new materials for school libraries.

Technology and Collections Line of Business

Production Services

The purpose of the Production Services Program is to provide audio/video technologies for staff and public who meet so they can receive the best service for their needs.

Interlibrary Loan Program

The Interlibrary Loan program provides free print materials that NPL does not own but can request from other participating libraries for Nashville Public Library card holders.

Shared Systems Program

The Shared Systems Program is to provide research, instruction, development, and assistance regarding the NPL and Metro Schools with our shared Integrated Library System.

Technical Service Program

The Technical Service Program provides materials purchasing, cataloging, Library IT, and related services so customers can get the materials and computer services they need.

Web and ILS Program

The Web and ILS Program provides updates to, and troubleshoots for NPL's website and integrated library system so that the citizens of Davidson County will have the most up-to-date information on both platforms so they can find the information they seek.

1039 Public Library
Program Purpose Statements

Main Library Line of Business

Children's Services Program

The Children’s Services Program promotes reading, literature, and literacy to children and their caregivers though programs, materials, and services that are especially designed to meet the needs and interests of Nashville's diverse community. Children's programs aim to connect the community to library resources in a fun way creating lifelong readers.

Circulation Program

The Circulation program registers patrons for library cards, assists patrons with borrowing library materials, and introduces patrons to the library. Circulation is the first stop for the thousands of new library users we see each year.

Conference Center Program

The NPL Conference Center offers small conference rooms and an auditorium to government, nonprofit, and corporate groups for presentations, programs, training sessions, public or private meetings, and cultural events.

Equal Access Program

The Equal Access Program is to provide public resources about hearing loss and deafness that is available to ALL Tennesseans regardless of their ability to hear, a lending library of books, videos and equipment as well as provide a free audio information service providing books, magazines, newspapers and more to residents of Middle Tennessee with certified reading disabilities.

Public Technology Services Program

The Public Technology Services Program is provide assistance to patrons with technology in many different forms, helping bridge the digital divide for Nashvillians.

Reference Services Program

The Reference Services Program provides adults access to information through print and electronic resources. Reference also provides programs to stimulate conversation, learn new skills, and relieve stress.

Special Collections Program

The Special Collections Program is to preserve and share intersected generational wisdom, culture and history of Nashville, Davidson County, and Middle Tennessee.

Studio NPL

The Studio NPL Program provides innovative, technology driven learning environments for teens ages 12-18. Daily workshops are mentor led and focus on building 21st century skills in STEM, digital literacy, and career readiness.

Teen Services Program

The Teen Services Program provides a safe space for teens, ages 12-18 (grades 7-12), to gather, study, check out materials, access programs, and hang with their peers and NPL staff at the Main Library. The Teen Center provides programs to help teens develop their interests and creativity.

1039 Public Library
Program Purpose Statements

Metro Archives Line of Business

Metro Archives Program

The Metro Archives Program collects and preserves the historically valuable records that document and reflect the history of Nashville and Davidson County so the public can have access to these historical records.

1040 Parks & Recreation - At A Glance

Mission It is the mission of Metro Parks and Recreation to sustainably and equitably provide everyone in Nashville with an inviting network of parks and greenways that offer health, wellness and quality of life through recreation, conservation and community.

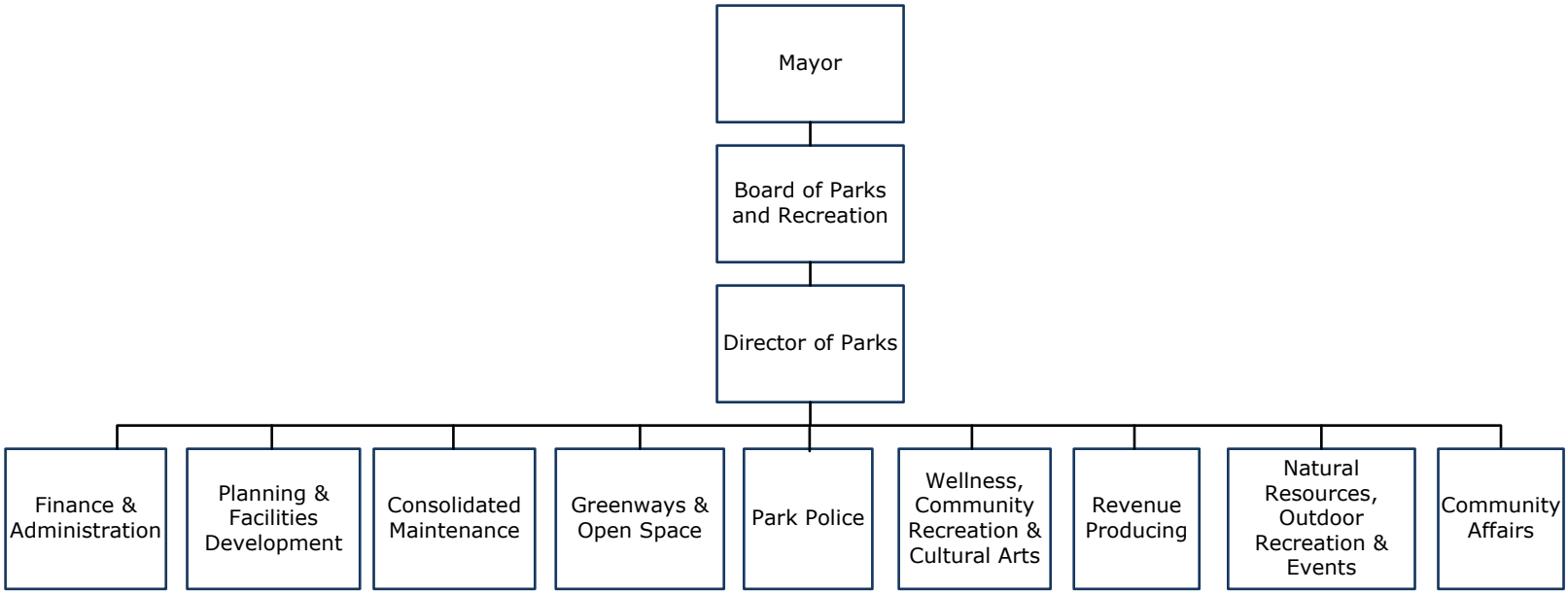
Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$66,103,600	$77,169,700	$77,345,000
Special Purpose Fund	5,234,500	4,246,100	3,623,200
Total Expenditures and Transfers	$71,338,100	$81,415,800	$80,968,200
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$17,578,600	$20,261,200	$20,204,900
Other Governments and Agencies	33,600	20,800	20,800
Other Program Revenue	992,000	480,000	294,200
Total Program Revenue	$18,604,200	$20,762,000	$20,519,900
Non-Program Revenue	$415,500	$440,500	$426,200
Transfers from Other Funds and Units	1,259,000	1,559,000	1,354,000
Total Revenue and Transfers	$20,278,700	$22,761,500	$22,300,100
Expenditures per Capita	$96.84	$109.15	$107.21
Position Total Budgeted Positions	1,390	1,395	1,408

Contacts
Director of Parks & Recreation: Monique Horton Odom email: monique.odom@nashville.gov
Assistant Director- Finance & Administration: Chinita White email: chinita.white@nashville.gov
511 Oman Street 37203 Phone: 615-862-8400

1040 Parks & Recreation - At A Glance

Organizational Structure



1040 Parks & Recreation - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
MNPD Reimbursement			
Salary and Fringe	GSD	$255,200	Funding to Reimburse MNPD for the salary of the Police Captain assigned to the Park Police Division.
Golf Clubhouse Staffing			
Salary and Fringe	GSD	596,000 8.92 FTEs	Staffing for expanded hours at all Metro Parks golf clubhouses, supported by increased program revenue.
Movement Class Staffing			
Salary and Fringe	GSD	101,900 1.00 FTE	This position expands movement opportunities to 6 Regional Community Centers offering classes to youth and seniors supported by increase program revenue.
Contractual Increase			
Telecommunication Charges	GSD	150,000	Reflects an increase in contractual service costs.
Security Additions			
Contracted Services	GSD	250,000	Additional security for the opening hours of regional centers, the addition of Old Hickory Regional Community Center, Centennial Art Center, and armed guards for the Parthenon.
Special Purpose Fund Adjustments			
Special Purpose Funds	SPF	(622,900)	To adjust budget for grants and special purpose funds. This reflects a timing difference in grant accounting with no impact on performance.
Non-Allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(1,177,800)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		$175,300 9.92 FTEs	
Special Purpose Funds Total		($622,900)	
	TOTAL	**($447,600)** **9.92 FTEs**	

GSD - General Services District

SPF - Special Purpose Funds

1040 Parks & Recreation - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	37,132,800	32,154,918	41,220,700	41,890,200	669,500	1.62%
Overtime	406,200	431,920	395,400	395,400	0	0.00%
All Other Salary Codes	(87,000)	1,790,660	509,400	509,400	0	0.00%
Fringe Benefits	12,977,700	12,050,822	13,978,000	14,236,600	258,600	1.85%
TOTAL PERSONNEL EXPENSES	50,429,700	46,428,319	56,103,500	57,031,600	928,100	1.65%
OTHER SERVICES:						
Utilities	5,133,400	4,930,382	5,175,000	5,175,000	0	0.00%
Professional & Purchased Services	1,137,000	1,418,438	3,879,500	4,129,500	250,000	6.44%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	1,208,700	3,708,270	2,057,800	2,057,800	0	0.00%
Internal Service Fees	4,413,700	4,511,635	5,369,700	5,519,700	150,000	2.79%
All Other Expenses	3,592,200	4,794,617	4,395,300	3,431,400	(963,900)	-21.93%
TOTAL OTHER SERVICES	15,485,000	19,363,340	20,877,300	20,313,400	(563,900)	-2.70%
TOTAL OPERATING EXPENSES	**65,914,700**	**65,791,660**	**76,980,800**	**77,345,000**	**364,200**	**0.47%**
TRANSFERS TO OTHER FUNDS	**188,900**	**311,940**	**188,900**	**0**	**(188,900)**	**-100.00%**
TOTAL EXPENSES & TRANSFERS	**66,103,600**	**66,103,600**	**77,169,700**	**77,345,000**	**175,300**	**0.23%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	14,342,500	16,473,986	16,724,100	17,104,900	380,800	2.28%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	33,600	20,000	20,800	20,800	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	40,880	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**14,376,100**	**16,534,866**	**16,744,900**	**17,125,700**	**380,800**	**2.27%**
NON-PROGRAM REVENUE:						
Compensation from Property	411,000	448,922	436,000	422,200	(13,800)	-3.17%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	4,500	3,978	4,500	4,000	(500)	-11.11%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**415,500**	**452,900**	**440,500**	**426,200**	**(14,300)**	**-3.25%**
TRANSFERS FROM OTHER FUNDS	**1,030,000**	**651,018**	**1,330,000**	**1,125,000**	**(205,000)**	**-15.41%**
TOTAL REVENUE & TRANSFERS	**15,821,600**	**17,638,784**	**18,515,400**	**18,676,900**	**161,500**	**0.87%**
Expenditures Per Capita	$89.74	$89.74	$103.46	$102.41	($1.05)	-1.01%

1040 Parks & Recreation - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	661,600	293,317	643,400	191,200	(452,200)	-70.28%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	1,100	3,097	1,100	1,100	0	0.00%
Fringe Benefits	113,800	44,401	110,800	77,100	(33,700)	-30.42%
TOTAL PERSONNEL EXPENSES	776,500	340,814	755,300	269,400	(485,900)	-64.33%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	403,400	143,083	12,400	15,000	2,600	20.97%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	30,300	359,104	4,800	2,900	(1,900)	-39.58%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	2,994,300	3,035,796	2,143,600	2,005,900	(137,700)	-6.42%
TOTAL OTHER SERVICES	3,428,000	3,537,984	2,160,800	2,023,800	(137,000)	-6.34%
TOTAL OPERATING EXPENSES	**4,204,500**	**3,878,798**	**2,916,100**	**2,293,200**	**(622,900)**	**-21.36%**
TRANSFERS TO OTHER FUNDS	**1,030,000**	**651,018**	**1,330,000**	**1,330,000**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**5,234,500**	**4,529,816**	**4,246,100**	**3,623,200**	**(622,900)**	**-14.67%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	3,236,100	2,904,439	3,537,100	3,100,000	(437,100)	-12.36%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	992,000	990,497	480,000	294,200	(185,800)	-38.71%
TOTAL PROGRAM REVENUE	**4,228,100**	**3,894,936**	**4,017,100**	**3,394,200**	**(622,900)**	**-15.51%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**229,000**	**396,298**	**229,000**	**229,000**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**4,457,100**	**4,291,234**	**4,246,100**	**3,623,200**	**(622,900)**	**-14.67%**
Expenditures Per Capita	$7.11	$6.15	$5.69	$4.80	($0.89)	-15.64%

1040 Parks & Recreation - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Asst	ST09	07241	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 2	OR01	07243	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 3	OR03	07244	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 4	OR05	07245	2	2.00	2	2.00	2	2.00	0	0.00
Application Tech 1	ST07	10100	1	1.00	1	1.00	1	1.00	0	0.00
Application Tech 2	ST08	10102	3	3.00	3	3.00	3	3.00	0	0.00
Aquatics Coord	ST09	06801	6	6.00	6	6.00	6	6.00	0	0.00
Bldg & Grnds Electrician	TG15	01770	3	3.00	3	3.00	3	3.00	0	0.00
Bldg Maint Lead Mechanic	TL15	02230	4	4.00	4	4.00	4	4.00	0	0.00
Bldg Maint Mechanic	TG13	02220	1	1.00	1	1.00	1	1.00	0	0.00
Bldg Maint Supv	TS13	07256	1	1.00	1	1.00	1	1.00	0	0.00
Carpenter	TG13	11174	3	3.00	3	3.00	3	3.00	0	0.00
Concessions Clerk	ST05	11035	33	20.90	33	20.90	42	27.82	9	6.92
Custodial Svcs Asst Supv	TS04	05450	1	1.00	1	1.00	1	1.00	0	0.00
Custodial Svcs Supv	TS05	05460	4	4.00	4	4.00	4	4.00	0	0.00
Custodian	TG07	10832	32	32.00	32	32.00	32	32.00	0	0.00
Equipment & Supply Clerk	ST06	11038	1	0.48	0	0.00	0	0.00	0	0.00
Equipment Operator Senior	TG12	10838	40	40.00	40	40.00	40	40.00	0	0.00
Facilities Mgr	OR06	06830	7	7.00	8	8.00	8	8.00	0	0.00
Facility Coord	OR04	07040	9	9.00	8	8.00	8	8.00	0	0.00
Finance Officer	OR04	11177	1	1.00	1	1.00	1	1.00	0	0.00
Finance Officer Senior	OR06	11178	1	1.00	1	1.00	1	1.00	0	0.00
GG Admin	ST05	00000	0	0.00	0	0.00	1	1.00	1	1.00
Golf Course Asst Mgr	ST09	00451	6	6.00	6	6.00	6	6.00	0	0.00
Golf Course Mgr	ST11	02280	3	3.00	3	3.00	3	3.00	0	0.00
Greenskeeper	TS09	10841	2	2.00	2	2.00	2	2.00	0	0.00
Human Resources Admin	OR08	07346	1	1.00	1	1.00	1	1.00	0	0.00
Human Resources Analyst	OR04	11180	1	1.00	1	1.00	1	1.00	0	0.00
Human Resources Analyst Senior	OR06	11181	1	1.00	1	1.00	1	1.00	0	0.00
Info Systems App Analyst 3	OR06	07783	2	2.00	2	2.00	2	2.00	0	0.00
Information Sys Oper Analyst 3	OR06	10477	1	1.00	1	1.00	1	1.00	0	0.00
Maint & Repair District Supv	TS13	07324	2	2.00	3	3.00	3	3.00	0	0.00
Maint & Repair Supv	TS10	07327	13	13.00	13	13.00	13	13.00	0	0.00
Maintenance & Repair Leader	TL11	10847	30	30.00	30	30.00	30	30.00	0	0.00
Maintenance & Repair Worker	TG07	10848	20	19.58	20	19.58	20	19.58	0	0.00
Maintenance & Repair Worker Se	TG09	10849	64	64.00	72	72.00	72	72.00	0	0.00
Masonry Worker	TG12	03020	4	4.00	4	4.00	4	4.00	0	0.00
Museum Asst Mgr	OR03	06804	1	1.00	1	1.00	1	1.00	0	0.00
Museum Asst Mgr	ST09	06804	0	0.00	2	2.00	2	2.00	0	0.00
Museum Coord	OR04	03190	1	1.00	1	1.00	1	1.00	0	0.00
Museum Gift Shop Mgr	ST09	07745	1	1.00	1	1.00	1	1.00	0	0.00
Museum Mgr	OR05	06848	2	2.00	2	2.00	2	2.00	0	0.00
Museum Spec 2	ST09	03200	2	2.00	2	2.00	2	2.00	0	0.00
Naturalist 1	ST07	07334	1	0.48	1	0.48	1	0.48	0	0.00
Naturalist 2	ST08	07335	5	3.44	5	3.44	5	3.44	0	0.00
Naturalist 3	ST09	07336	5	5.00	5	5.00	5	5.00	0	0.00
Nature Center Mgr	OR05	07337	4	4.00	4	4.00	4	4.00	0	0.00
Office Support Rep	ST05	11040	14	8.80	14	8.80	14	8.80	0	0.00
Office Support Rep Sr	ST06	11041	4	4.00	4	4.00	4	4.00	0	0.00
Office Support Spec 1	ST07	10123	1	1.00	1	1.00	1	1.00	0	0.00
Office Support Spec 2	ST08	10124	2	2.00	2	2.00	2	2.00	0	0.00
Painter	TG11	11186	2	2.00	2	2.00	2	2.00	0	0.00
Park Police 2	PK02	10127	23	20.96	23	20.96	23	20.96	0	0.00
Park Police Lieutenant	PK04	06853	1	1.00	1	1.00	1	1.00	0	0.00
Park Police Sergeant	PK03	06526	6	6.00	6	6.00	6	6.00	0	0.00
Park Police Trainee	PK01	10951	8	8.00	8	8.00	8	8.00	0	0.00
Parks & Recreation Asst Dir	OR13	06553	8	8.00	8	8.00	8	8.00	0	0.00

1040 Parks & Recreation - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
Parks & Recreation Dir	DP02	01610	1	1.00	1	1.00	1	1.00	0	0.00
Parks & Recreation Supt	OR07	06247	11	11.00	12	12.00	12	12.00	0	0.00
Part Time Worker 1	OR06	09100	9	4.86	9	4.86	9	4.86	0	0.00
Planner 2	OR07	06862	1	1.00	1	1.00	1	1.00	0	0.00
Planner 3	OR08	06861	5	5.00	5	5.00	5	5.00	0	0.00
Planning Mgr 1	OR09	10129	1	1.00	1	1.00	1	1.00	0	0.00
Plumber	TG14	03610	4	4.00	4	4.00	4	4.00	0	0.00
Program Coord	OR02	06034	32	32.00	32	32.00	33	33.00	1	1.00
Program Spec 3	OR03	07380	1	1.00	1	1.00	1	1.00	0	0.00
Public Info Rep	OR04	07384	1	1.00	1	1.00	1	1.00	0	0.00
Recreation Leader	ST07	06880	188	126.22	188	126.22	188	126.22	0	0.00
Recreation Leader - Senior	ST08	10850	18	18.00	18	18.00	18	18.00	0	0.00
Safety Coord	OR07	06133	1	1.00	1	1.00	1	1.00	0	0.00
Safety Inspector	OR04	11193	1	1.00	1	1.00	1	1.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	302	1.21	302	1.21	302	1.21	0	0.00
Seasonal Worker 2	RS04	09104	70	24.86	70	24.86	72	25.86	2	1.00
Seasonal Worker 7	RL10	10895	179	44.29	179	44.29	179	44.29	0	0.00
Seasonal Worker 8		11195	1	0.20	0	0.00	0	0.00	0	0.00
Seasonal Worker 8	NS	11195	0	0.00	1	0.20	1	0.20	0	0.00
Seasonal Worker 9	DP01	11196	3	0.60	3	0.60	3	0.60	0	0.00
Skilled Craft Worker	TG13	11199	2	2.00	2	2.00	2	2.00	0	0.00
Special Programs Coord	OR03	05923	6	6.00	6	6.00	6	6.00	0	0.00
Special Projects Mgr	OR11	07762	1	1.00	1	1.00	1	1.00	0	0.00
Specialized Skills Instr	ST08	00220	22	19.11	20	17.11	20	17.11	0	0.00
Specialized Skills Supv	ST10	06892	4	4.00	4	4.00	4	4.00	0	0.00
Sports Official	NS	09108	65	9.38	65	9.38	65	9.38	0	0.00
Sports Scorer	NS	09110	20	0.67	20	0.67	20	0.67	0	0.00
Stores Supv	ST08	06539	1	1.00	1	1.00	1	1.00	0	0.00
Technical Specialist 1	OR04	07756	2	2.00	2	2.00	2	2.00	0	0.00
Technical Specialist 2	OR06	07757	2	2.00	2	2.00	2	2.00	0	0.00
10101 Total Positions & FTEs			**1,351**	**701.04**	**1,360**	**710.56**	**1,373**	**720.48**	**13**	**9.92**
Parks Department Grant Fund 32300										
Concessions Clerk	ST05	11035	1	0.48	1	0.48	1	0.48	0	0.00
Naturalist 1	ST07	07334	2	0.96	2	0.96	2	0.96	0	0.00
Seasonal/Part-time/Temporary	NS	09020	6	2.88	0	0.00	0	0.00	0	0.00
Seasonal Worker 7	RL10	10895	2	0.30	2	0.30	2	0.30	0	0.00
Seasonal Worker 8		11195	7	1.19	0	0.00	0	0.00	0	0.00
Seasonal Worker 8	NS	11195	0	0.00	7	1.19	7	1.19	0	0.00
Van Driver	TR01	07760	0	0.00	2	0.96	2	0.96	0	0.00
32300 Total Positions & FTEs			**18**	**5.81**	**14**	**3.89**	**14**	**3.89**	**0**	**0.00**
Parks Master Plan 33000										
Special Projects Mgr	OR11	07762	1	1.00	1	1.00	1	1.00	0	0.00
Technical Specialist 1	OR04	07756	2	2.00	2	2.00	2	2.00	0	0.00
33000 Total Positions & FTEs			**3**	**3.00**	**3**	**3.00**	**3**	**3.00**	**0**	**0.00**
Parks Special Projects 30801										
Recreation Leader	ST07	06880	1	0.48	1	0.48	1	0.48	0	0.00
Seasonal/Part-time/Temporary	NS	09020	17	1.69	17	1.69	17	1.69	0	0.00
30801 Total Positions & FTEs			**18**	**2.17**	**18**	**2.17**	**18**	**2.17**	**0**	**0.00**
Department Totals			**1,390**	**712.02**	**1,395**	**719.62**	**1,408**	**729.54**	**13**	**9.92**

1040 Parks & Recreation
Program Purpose Statements

Support Services Line of Business

Executive Leadership Program

The purpose of the Executive Leadership Program is to provide business policy and decision products to the Parks and Recreation Department so it can deliver results for customers.

Finance and Accounting Program

The purpose of the Finance program is to provide financial management products to the Parks and Recreation Department so it can effectively manage its financial resources.

Human Resources and Payroll Program

The purpose of the Human Resources and Payroll program is to provide employment products to department employees so they can receive their benefits and compensation equitably and accurately.

Safety Management Program

The purpose of the Safety Management program is to provide safety enhancement and risk management products to the Parks and Recreation Department so it can prevent accidents and injuries and effectively respond to accidents and injuries that occur.

Community Outreach and Resource Development Line of Business

Community Information and Outreach Program

The purpose of the Community Information and Outreach Program is to provide information and education products to residents and visitors of Nashville so they can be informed of the opportunity to participate in recreational, cultural and educational activities.

Community Recreation Line of Business

Organized Sports and Athletics Program

The purpose of the Organized Sports and Athletics Program is to provide Recreational and Competitive Sports products to residents and visitors of Nashville of various ages and ability levels so they can have the opportunity to participate in individual or team sports.

Recreation Center Program

The purpose of the Community Based Recreation Program is to provide diverse recreation activity products to residents of Nashville so they can experience recreation based on individual, family, cultural, economic and neighborhood needs.

Special Events Program

The purpose of the Special Events Program is to provide Educational and Entertainment products to residents and visitors of Nashville so they can participate in a variety of entertainment options.

Metro Park Police Line of Business

Metro Park Police Program

The purpose of the Metro Park Police Program is to provide safety and security products to park visitors so they can recreate in a safe environment.

1040 Parks & Recreation
Program Purpose Statements

Natural and Cultural Resources Line of Business

Arts and History Program

The purpose of the Arts and History Program is to provide museum, history and art products to residents and visitors of Nashville so they can visit cultural and historic sites and experience and/or participate in cultural arts programming.

Natural Resources Program

The purpose of the Natural Resources Program is to provide resource management & protection, environmental education and outdoor recreation products to residents and visitors of Nashville so they can participate in natural resource programs and experience protected natural areas.

Facilities Management and Development Line of Business

Greenways Program

The purpose of the Greenways Program is to plan and provide a variety of passive recreation and alternative transportation products to residents of Nashville so they can experience convenient, multi-use trails and open spaces within 2 miles of their neighborhood.

Parks and Facilities Maintenance Program

The purpose of the Parks and Facilities Maintenance Program is to provide maintenance and repair products to facility operators so they can provide safe, clean and well-maintained facilities and parks for patrons.

Parks Usage Permits Program

The purpose of the Parks Usage Permits Program is to provide controlled fields, facilities (indoor/outdoor), and open space permits to residents and visitors of Nashville so they can reserve space for their desired purpose.

Planning and Development Program

The purpose of the Planning and Development Program is to provide recreational facilities and land products to residents and visitors of Nashville so they can recreate in a greater number and variety of new or enhanced facilities as recommended by the Parks Master Plan.

Revenue Producing Recreation Enhancement

Hamilton Creek Marina Program

The purpose of the Hamilton Creek Marina Program is to provide sail boat slip rental and sailing programs to residents and visitors of Nashville so they can utilize Hamilton Creek Marina at an established rate.

Harpeth Hills Golf Program

The purpose of the Harpeth Hills Golf Program is to provide affordable golf products to residents and visitors of Nashville so they can utilize Harpeth Hills Golf Course at an established rate.

McCabe Golf Program

1040 Parks & Recreation
Program Purpose Statements

The purpose of the McCabe Golf Program is to provide affordable golf products to residents and visitors of Nashville so they can utilize McCabe Golf Course at an established rate.

Parthenon Program

The purpose of the Parthenon Program is to provide an Art Museum and retail products to residents and visitors of Nashville so they can learn and enjoy various art collections at an established rate.

Shelby Golf Program

The purpose of the Shelby Golf Program is to provide affordable golf products to residents and visitors of Nashville so they can utilize Shelby Golf Course at an established rate.

Sportsplex Program

The purpose of the Sportsplex Program is to provide affordable fitness, hockey, ice-skating, and swimming products to residents and visitors so they can utilize the Centennial Sportsplex at an established rate.

Ted Rhodes Golf Program

The purpose of the Ted Rhodes Golf Program is to provide affordable golf products to residents and visitors of Nashville so they can utilize Ted Rhodes Golf Course at an established rate.

Two Rivers Golf Program

The purpose of the Two Rivers Golf Program is to provide affordable golf products to residents and visitors of Nashville so they can utilize Two Rivers Golf Course at an established rate.

VinnyLinks Golf Program

The purpose of the VinnyLinks Golf Program is to provide educational programs through golf activities to Nashville’s youth so they can enhance their character development and life skills.

Warner Golf Program

The purpose of the Warner Golf Program is to provide affordable golf products to residents and visitors of Nashville so they can utilize Warner Golf Course at an established rate.

Wave Country Program

The purpose of the Wave Country Program is to provide an affordable safe water park to residents and visitors of Nashville so they can utilize Wave Country at an established rate.

1041 Metro Arts Commission - At A Glance

Mission

Metro Nashville Arts Commission or “Metro Arts” is the office of Arts & Culture for the city of Nashville and Davidson County. We believe that arts drive a more vibrant and equitable community. We strive to ensure that all Nashvillians have access to a creative life through community investments, artist and organizational training, public art, and direct programs that involve residents in all forms of arts and culture.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$2,494,500	$5,734,900	$5,788,000
Total Expenditures and Transfers	$2,494,500	$5,734,900	$5,788,000
Revenue 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	$0	$0	$0
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$0	$0	$0
Expenditures per Capita	$3.39	$7.69	$7.66

Position	Total Budgeted Positions	15	15	15

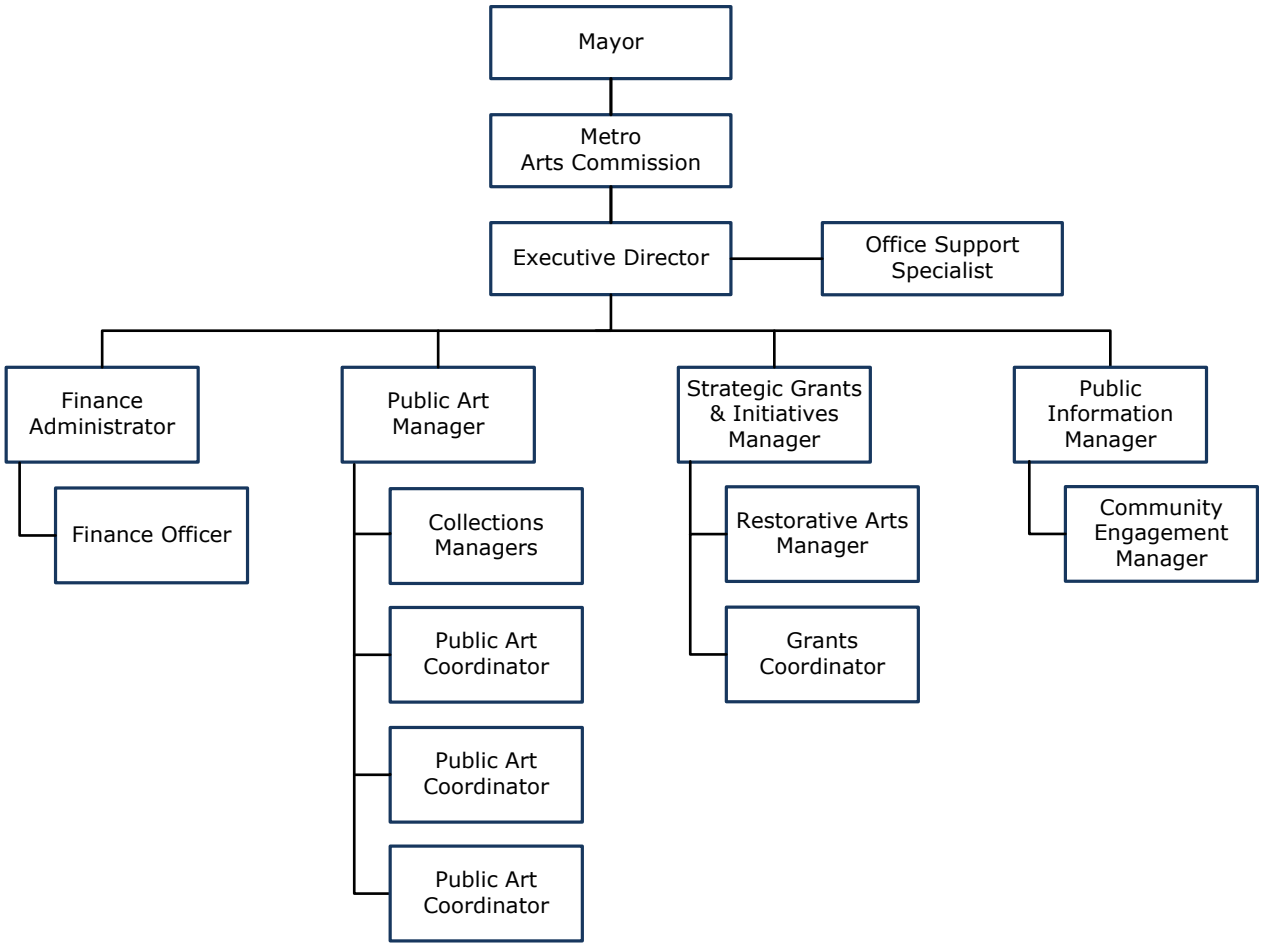
Contacts

Executive Director: Ashley Bachelder — email: ashley.bachelder@nashville.gov
Finance Administrator: Capri Harston — email: capri.harston@nashville.gov

1417 Murfreesboro Pike, Nashville, TN 37217 — Phone: 615-862-6720

1041 Metro Arts Commission - At A Glance

Organizational Structure



1041 Metro Arts Commission - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Lease			
Lease Expense	GSD	$105,500	Additional funds for planned move in FY27.
Grant Review Panel			
Contracted Services	GSD	35,700	One-time funds for an additional review panel in FY27.
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(88,100)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		$53,100	
	TOTAL	**$53,100**	

GSD - General Services District

1041 Metro Arts Commission - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	1,447,200	1,146,455	1,515,400	1,515,400	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	1,800	6,195	1,800	1,800	0	0.00%
Fringe Benefits	466,800	345,298	481,300	481,300	0	0.00%
TOTAL PERSONNEL EXPENSES	1,915,800	1,497,948	1,998,500	1,998,500	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	454,000	61,623	314,000	142,100	(171,900)	-54.75%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	18,200	8,757	18,200	20,600	2,400	13.19%
Internal Service Fees	83,300	83,969	83,800	83,800	0	0.00%
All Other Expenses	23,200	40,792	3,320,400	3,543,000	222,600	6.70%
TOTAL OTHER SERVICES	578,700	195,141	3,736,400	3,789,500	53,100	1.42%
TOTAL OPERATING EXPENSES	**2,494,500**	**1,693,089**	**5,734,900**	**5,788,000**	**53,100**	**0.93%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**2,494,500**	**1,693,089**	**5,734,900**	**5,788,000**	**53,100**	**0.93%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	3,855	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**3,855**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**3,855**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$3.39	$2.30	$7.69	$7.66	($0.03)	-0.39%

1041 Metro Arts Commission - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	0	0	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	0	0	0	0	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	(131)	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	0	(2,016)	0	0	0	0.00%
TOTAL OTHER SERVICES	0	(2,147)	0	0	0	0.00%
TOTAL OPERATING EXPENSES	**0**	**(2,147)**	**0**	**0**	**0**	**0.00%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**0**	**(2,147)**	**0**	**0**	**0**	**0.00%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	20,200	0	0	0	0.00%
State Direct	0	93,394	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	1,226	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**114,820**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**(33,539)**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**81,280**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%

1041 Metro Arts Commission - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
GSD General 10101										
Admin Svcs Mgr	OR07	07242	5	5.00	6	6.00	6	6.00	0	0.00
Admin Svcs Officer 2	OR01	07243	2	2.00	0	0.00	0	0.00	0	0.00
Admin Svcs Officer 3	OR03	07244	2	1.55	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 4	OR05	07245	3	3.00	3	2.55	3	2.55	0	0.00
Arts Commission Exec Dir	DP01	06650	1	1.00	1	1.00	1	1.00	0	0.00
Finance Admin	OR08	10108	0	0.00	1	1.00	1	1.00	0	0.00
Finance Mgr	OR10	06232	1	1.00	0	0.00	0	0.00	0	0.00
Finance Officer	OR04	11177	0	0.00	1	1.00	1	1.00	0	0.00
Office Support Spec 1	ST07	10123	1	1.00	1	1.00	1	1.00	0	0.00
Public Information Manager	OR09	11267	0	0.00	1	1.00	1	1.00	0	0.00
10101 Total Positions & FTEs			**15**	**14.55**	**15**	**14.55**	**15**	**14.55**	**0**	**0.00**
Department Totals			**15**	**14.55**	**15**	**14.55**	**15**	**14.55**	**0**	**0.00**

1041 Metro Arts Commission
Program Purpose Statements

Community Engagement Line of Business

Special Projects Program

Used for communication, collaboration, and cooperation in connecting with the arts and broader communities in information dissemination, public participation, and action.

Grants and Funding Line of Business

Metro Arts Grants Program

Used to make grants to local nonprofits and oversee all funded programs.

Public Art Line of Business

Public Art & Placemaking Program

Used for 1% for public art installations and project management.

1064 Metro Sports Authority - At A Glance

Mission

The Mission of the Sports Authority is to acquire, improve, repair, operate and maintain professional sports facilities and their surrounding campuses in Metro Davidson County, within the provisions of governing contracts. The Sports Authority does this for the public participation and enjoyment of professional and amateur sports, fitness, health and recreational activities (Tenn. Code Ann. 7#67#101).

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$1,789,300	$3,944,900	$4,231,300
Special Purpose Fund	1,789,300	3,944,900	4,231,300
Total Expenditures and Transfers	$3,578,600	$7,889,800	$8,462,600
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$0	$0	$0
Other Governments and Agencies	1,789,300	3,944,900	4,248,200
Other Program Revenue	0	0	0
Total Program Revenue	$1,789,300	$3,944,900	$4,248,200
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$1,789,300	$3,944,900	$4,248,200
Expenditures per Capita	$4.86	$10.58	$11.21

Position	Total Budgeted Positions	4	4	4

Contacts

Executive Director: Monica Fawknotson
email: monica.fawknotson@nashville.gov
Finance Manager: Melissa Hudson Wells
email: melissa.wells@nashville.gov
Administrative Officer: Valda Barksdale
email: valda.barksdale@nashville.gov
Special Events Coordinator: Brandon Little
email: brandon.little@nashville.gov

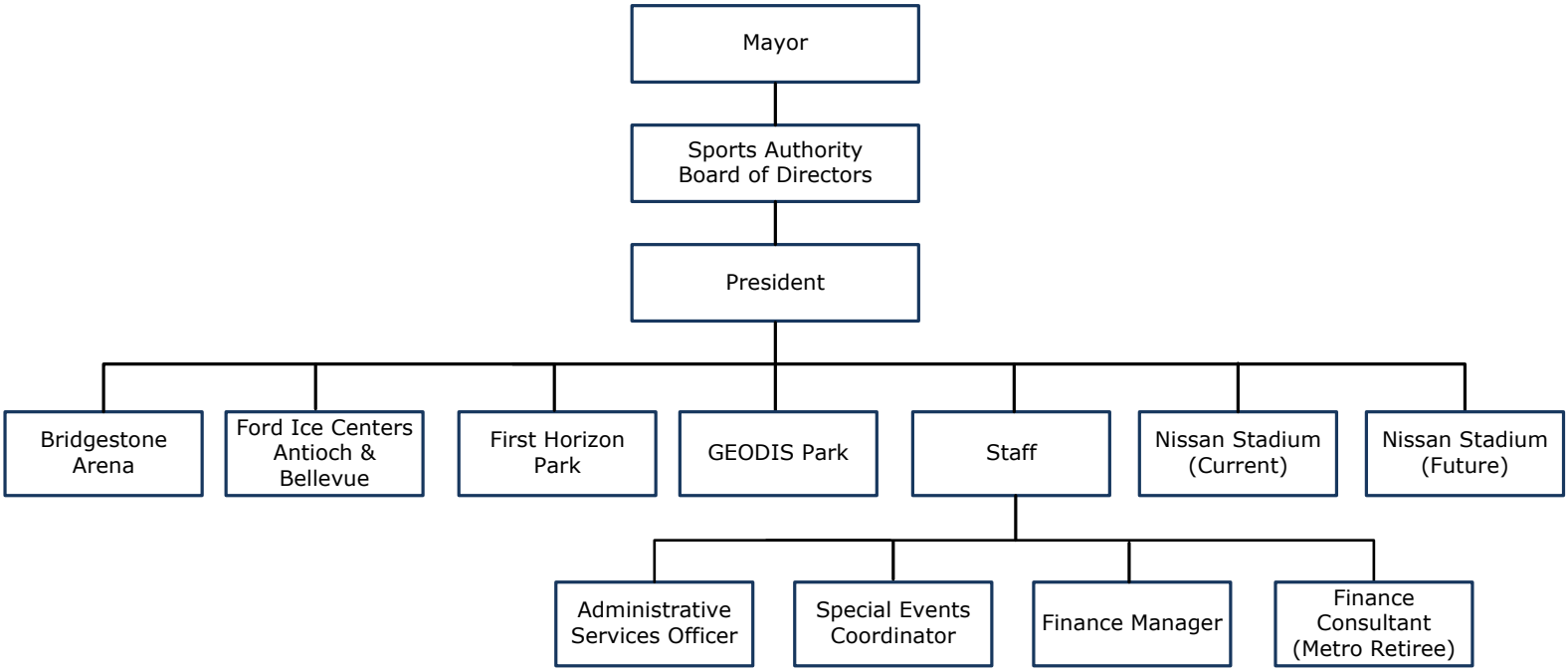
150 2nd Avenue North, 2nd Floor

Nashville, TN 37201

Phone: 615-880-1021

1064 Metro Sports Authority - At A Glance

Organizational Structure



1064 Metro Sports Authority - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Budget Modifications			
Rent/Lease for Office Space	GSD	1,600	Rent/Lease for Office Space Increase
	SPF	1,600	
Insurance Charge Increases	GSD	339,200	Represents Direct Charges to Department for Insurance Premiums
	SPF	339,200	
Non-allocated Financial Transactions			
Internal Service Charges*	GSD	9,600	Delivery of Centrally Provided Services Including Information
	SPF	9,600	
	GSD	400	Systems, Fleet Management, Radio, and Surplus Property
	SPF	400	
Budget Efficiency Adjustment	GSD	(64,400)	Agency's share of 1.5% Budget Efficiency Adjustment.
	SPF	(64,400)	
General Services District Total		$286,400	
Special Purpose Funds Total		$286,400	
	TOTAL	**$572,800**	

GSD - General Services District

SPF - Special Purpose Funds

* See Internal Service Charges section for details

1064 Metro Sports Authority - Financial

GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	0	0	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	0	0	0	0	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	0	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	1,789,300	1,789,300	3,944,900	4,231,300	286,400	7.26%
TOTAL OTHER SERVICES	1,789,300	1,789,300	3,944,900	4,231,300	286,400	7.26%
TOTAL OPERATING EXPENSES	**1,789,300**	**1,789,300**	**3,944,900**	**4,231,300**	**286,400**	**7.26%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**1,789,300**	**1,789,300**	**3,944,900**	**4,231,300**	**286,400**	**7.26%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$2.43	$2.43	$5.29	$5.60	$0.31	5.86%

1064 Metro Sports Authority - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	299,800	298,898	321,300	321,300	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	1,000	3,080	1,000	1,000	0	0.00%
Fringe Benefits	94,800	87,458	99,300	99,300	0	0.00%
TOTAL PERSONNEL EXPENSES	395,600	389,437	421,600	421,600	0	0.00%
OTHER SERVICES:						
Utilities	100	119	100	100	0	0.00%
Professional & Purchased Services	2,600	9,265	1,700	1,000	(700)	-41.18%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	58,400	56,820	70,700	80,700	10,000	14.14%
All Other Expenses	1,332,600	1,340,484	3,450,800	3,727,900	277,100	8.03%
TOTAL OTHER SERVICES	1,393,700	1,406,689	3,523,300	3,809,700	286,400	8.13%
TOTAL OPERATING EXPENSES	**1,789,300**	**1,796,126**	**3,944,900**	**4,231,300**	**286,400**	**7.26%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**1,789,300**	**1,796,126**	**3,944,900**	**4,231,300**	**286,400**	**7.26%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	95,007	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	1,789,300	1,789,300	3,944,900	4,248,200	303,300	7.69%
Other Program Revenue	0	2,510	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**1,789,300**	**1,886,817**	**3,944,900**	**4,248,200**	**303,300**	**7.69%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	4,511	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**4,511**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**1,789,300**	**1,891,328**	**3,944,900**	**4,248,200**	**303,300**	**7.69%**
Expenditures Per Capita	$2.43	$2.44	$5.29	$5.60	$0.31	5.86%

1064 Metro Sports Authority - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
SPA Sports Authority Component Unit 60008										
Admin Svcs Officer 2	OR01	07243	2	2.00	0	0.00	0	0.00	0	0.00
Admin Svcs Officer 3	OR04	07244	0	0.00	2	2.00	2	2.00	0	0.00
Finance Mgr	OR10	06232	1	1.00	1	1.00	1	1.00	0	0.00
Sports Authority Exec Director	NS	07971	1	1.00	1	1.00	1	1.00	0	0.00
60008 Total Positions & FTEs			**4**	**4.00**	**4**	**4.00**	**4**	**4.00**	**0**	**0.00**
Department Totals			**4**	**4.00**	**4**	**4.00**	**4**	**4.00**	**0**	**0.00**

1064 Metro Sports Authority
Program Purpose Statements

Facilities Management Line of Business

Facilities Management Program

The purpose of the Facilities Management Program is to acquire, improve, repair, operate and maintain professional sports facilities and their surrounding campuses in Metro Nashville and Davidson County, including the current Nissan Stadium, new Nissan Stadium, Bridgestone Arena, First Horizon Park, the Ford Ice Centers (Antioch and Bellevue), and GEODIS Park, within the provisions of governing contracts, as well as seeking and securing other professional sports opportunities.

1074 Nashville Office of Entertainment - At A Glance

Mission The Nashville Entertainment Commission promotes and recruits entertainment industry projects, fostering diversity and supporting local businesses in Nashville and Davidson County

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$0	$250,000	$0
Total Expenditures and Transfers	$0	$250,000	$0
Revenue 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	$0	$0	$0
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	$0	$0	$0
Expenditures per Capita	$0.00	$0.34	$0.00

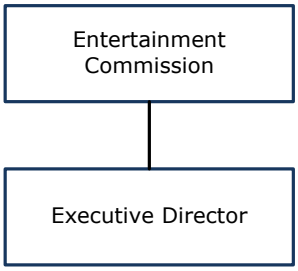
Position	Total Budgeted Positions	0	0	0

Contacts Point of Contact: Jamari Brown (Mayor's Office) Email: jamari.brown@nashville.gov

Phone: 615-862-4701

1074 Nashville Office of Entertainment - At A Glance

Organizational Structure



1074 Nashville Office of Entertainment - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Operational Budget			
Budget Reduction	GSD	($250,000)	Budget reduction
General Services District Total		($250,000)	
	TOTAL	**($250,000)**	

GSD - General Services District

1074 Nashville Office of Entertainment - Financial

1074 GSD General Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	139,000	0	(139,000)	-100.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	0	0	48,500	0	(48,500)	-100.00%
TOTAL PERSONNEL EXPENSES	0	0	187,500	0	(187,500)	-100.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	0	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	0	0	62,500	0	(62,500)	-100.00%
TOTAL OTHER SERVICES	0	0	62,500	0	(62,500)	-100.00%
TOTAL OPERATING EXPENSES	**0**	**0**	**250,000**	**0**	**(250,000)**	**-100.00%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**0**	**0**	**250,000**	**0**	**(250,000)**	**-100.00%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$0.00	$0.00	$0.34	$0.00	($0.34)	-100.00%

Section I

Education, Administration & Other Funds

Metropolitan Nashville Public Schools
Administrative
Debt Service Funds
4% Reserve Fund
Metro Action Commission
Hospital Authority
Metropolitan Housing Fund Commission
Central Business Improvement District (CBID)
Gulch Central Business Improvement District (GCBID)
Hotel Tax Funds

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Mission We deliver a great public education to every student, every day.

Vision To establish Metro Nashville Public Schools as the premier large school district in Tennessee and beyond.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
Public Education General Fund	$1,271,367,600	$1,382,578,900	$1,438,449,800
Special Purpose Funds	505,747,200	432,662,100	430,905,500
Total Expenditures and Transfers	$1,777,114,800	$1,815,241,000	$1,869,355,300
Revenues and Transfers:			
Public Education General Fund	$1,271,367,600	$1,382,578,900	$1,438,449,800
Special Purpose Funds	505,747,200	432,662,100	430,905,500
Total Revenues and Transfers	$1,777,114,800	$1,815,241,000	$1,869,355,300
Expenditures Per Capita	$2,412.52	$2,433.61	$2,475.22

Positions	Total Budgeted FTEs	9,200.80	9,8383.90	TBD

Contacts

Director of Schools: Dr. Adrienne Battle — email: directorofschools@mnps.org
Chief Financial Officer: Jorge Robles — email: Jorge.robles@mnps.org

2601 Bransford Avenue 37204 — Phone: 615-259-4636

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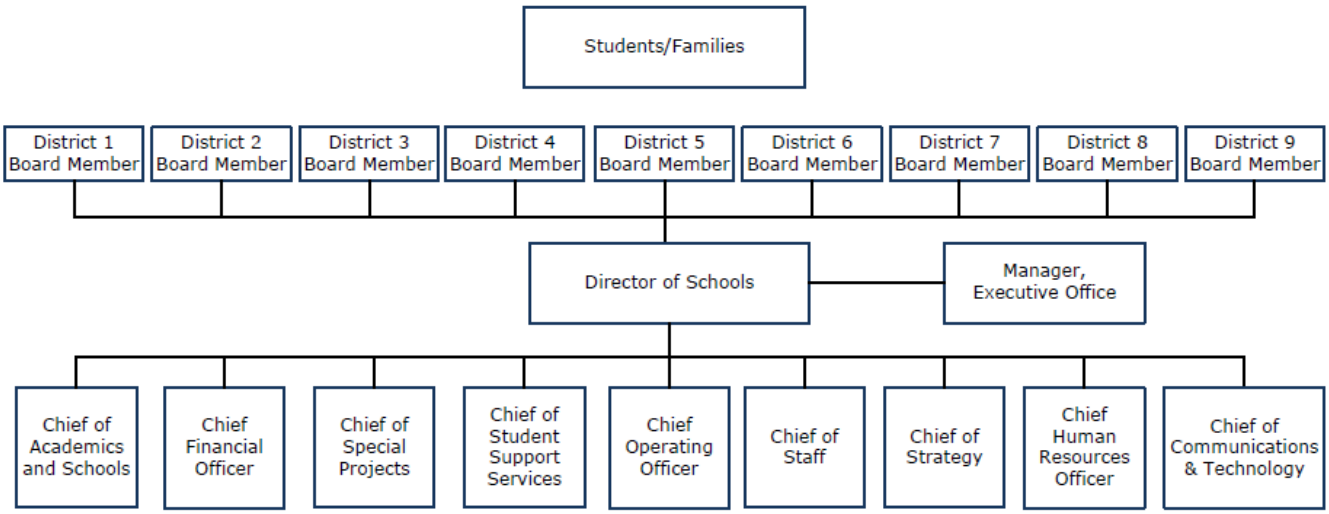
Organizational Structure



Metro Nashville Public Schools is the second largest school district in Tennessee and the 45th largest school district in the nation, preparing more than 80,000 students to excel in higher education, work, and life. The district is an important economic engine of Nashville and Davidson County, as the region's second largest employer. The district operates 159 schools across a 520-square-mile service area. The governing body for Metro Schools is the Metropolitan Nashville Board of Public Education, a nine-member elected body.

OFFICE OF THE DIRECTOR AND CHIEF OF STAFF

The Board of Education hires a Director of Schools (known as a superintendent in other areas of the United States). The Director leads and is accountable for the district's overall strategic direction, operations, teaching and learning programs and outcomes. The Director oversees the executive leadership team in service of the district's strategic priorities. Also included in the Director's Office is the Chief of Staff, who leverages the district's resources to enact the director's strategic vision to improve student achievement, while overseeing government relations, student success and opportunity, board relations, family information and policy, planning, and project management of the Director's initiatives.

DIVISION OF SPECIAL PROJECTS

The Chief of Special Projects serves as an extension of the Director of Schools, playing a critical role by driving operational excellence and strategic alignment across initiatives, programs, and special projects. This division ensures the planning and execution of large-scale projects and initiatives which reach beyond routine operations in collaboration with cabinet members and/or stakeholders, identifying project goals, monitoring and tracking progress toward completion and managing budgets and resources.

DIVISION OF OPERATIONS

The Chief Operating Officer oversees departments which manage all aspects of capital planning, construction management, building and grounds maintenance, warehousing and printing services, safety and security transportation, student nutrition, boundary planning/student assignment and data quality in order to meet the current needs of the district and plan and prepare for change. Together these departments ensure that students have environmental and safety needs met, are provided with educational resources and nutritious meals and are prepared to achieve academically.

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DIVISION OF HUMAN RESOURCES

Led by the Chief Human Resources Officer, this division leads, manages, and supports the recruitment, hiring, retention, and development of district employees; the project management for strategic HR initiatives, partnerships, and projects; and the administration of employee compensation. HR administration, employee services, talent strategy, employee relations, workplace safety, employee benefits and talent management are departments within Human Resources.

DIVISIONS OF ACADEMICS AND SCHOOLS

Overseen by the Chief of Academics and Schools, this division is responsible for the leadership, support, supervision, and evaluation of district schools. The Chief of Academics and Schools guides the departments leading the work in schools, curriculum and instruction; exceptional education; athletics; charter school monitoring and support, English learners, magnet schools and pre-kindergarten. This Division is responsible for the strategic project management and leadership of the district's instruction, curriculum, academic professional development, and academic programs along with strategically guiding assessment practices as well as the Research, Evaluation, and Assessment Office.

DIVISION OF FINANCE AND STRATEGIC INVESTMENTS

The Chief Financial Officer oversees the operation of district financial departments to meet the current needs of the district and plan and prepare for change. All areas related to district operating budget, procurement and financial operations, resource strategy, grant funding, and philanthropy are a part of this division. This division works collaboratively with other divisions to drive the district's strategies, operations and resource planning for optimal organizational effectiveness and performance and to develop and implement planning and risk management strategies designed to ensure continuing operations and increase productivity.

DIVISION OF COMMUNICATIONS AND TECHNOLOGY SERVICES

The Communications Division serves students, parents, the community, and the media by delivering clear, timely, and accurate information about Metro Schools, and assists schools with outreach and marketing efforts. Responsibilities of this division include creative services, district website design, media relations, social media and special event planning.

The Technology Services team provides technical and instructional technology support for all staff, teachers and students across MNPS. With diverse backgrounds from IT, programming, customer-services and classroom experience; the team works every day to provide a high quality, learning experience for all MNPS students.

DIVISION OF STRATEGY

The Chief of Strategy leads work which is designed to create programs and structures which are evaluated for success and return on investment before being scaled to full district-wide implementation. Additionally, this team works collaboratively with cabinet members to establish and monitor strategies within either single or multiple divisions which will lead to increased educational outcomes for students.

DIVISION OF STUDENT SUPPORT SERVICES

Under the leadership of the Chief of Student Services, the Student Support Services Division aligns resources including Community Achieves staff, social workers, behavior analysts, social and emotional learning staff, and attendance staff to provide services to students, schools and the community. The department also handles student health, student discipline, and numerous programs and initiatives in conjunction with community organizations and partners.

1001 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

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	$ 485,147,000	$ 470,596,400	$ 536,995,700
USD General Funds	66,096,900	59,810,800	56,536,000
Total Expenditures and Transfers	$ 551,243,900	$ 530,407,200	$ 593,531,700
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	$ 0	$ 0	$ 0
Non-program Revenue	0	0	0
Transfers From Other Funds and Units	0	0	0
Total Revenues	$ 0	$ 0	$ 0
Expenditures Per Capita	$ 748.34	$ 711.09	$ 785.90

Positions

	2024-25	2025-26	2026-27
Total Budgeted Positions	0	0	0

Contacts

Director of Finance: Jenneen Reed — email: jenneen.reed@nashville.gov
Budget Director: Aaron Pratt — email: aaron.pratt@nashville.gov

106 Metro Courthouse 37201 — Phone: 615-862-6151

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

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

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Budget Highlights FY 2027

For budget changes, see the financial schedule.

Overview

Accounts are grouped into functional area, as presented in the budget ordinance. Each account's title, 10-digit cost center 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** (1001101301 & 1001191301, 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 2027 budget increases $253,900 to $4,617,000 in the GSD and remains flat at $0 in the USD.
- **Corporate Dues and Contributions to Governmental Associations** (1001101303, Metro Charter § 18.11(c)) Pays dues for Metro memberships in intergovernmental organizations. The FY 2027 budget increases $40,000 to $1,319,500.
- **Property Loss** (1001101306) The FY 2027 budget provides $5,833,200 for the insurance premiums due on Property Loss policies of the Metro Government.
- **Judgments and Losses** (1001101308 & 1001191308, 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 2027 budget increases $122,600 to $5,773,000 in the GSD and remains flat at $0 in the USD.
- **Pay Plan Improvements** (1001101315 & 1001191315) 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 2027 budget is $36,832,700 for the GSD and $782,100 in the USD.
- **Budget Adjustment Savings** (1001101408 & 1001191408) The FY 2026 budget eliminated the budget adjustment savings of ($7,232,500) in the GSD and $0 in the USD from the agencies and departments of the Metro Nashville Government.
- **Post Audits** (1001101412, 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 2027 budget is reduced to $4,254,000.
- **Metro Facility Rental** (1001101127) Pays rent for occupying non-Metro space. The FY 2027 budget decreases by $1,028,000 to $7,865,600 to cover several Metro agencies that have relocated or are relocating in FY 2026-27.
- **General Services Energy Program** (1001101159) Provides $2,154,600 for General Service's Energy Fund in the FY 2027 budget.
- **Election Day and Early Voting** (1001101667) Funds for Metro Election Day and early voting sites for 2026-2027 elections. The FY 2027 budget increases by $1,597,700 to $2,655,600.
- **Internal Services** (1001101676 & 1001191153) Provides $6,925,800 in funds that are transferred to the GSD agencies for internal service fees and various technology services. There is also $400,000 budgeted for the USD agencies.
- **Transfer to Advance Planning & Research Fund** (1001101416, Metro Charter § 6.14) Provides the mandated $50,000 transfer to the Advanced Planning & Research Fund and approximately $164,000 for the Metro Planning Organization (MPO). The FY 2027 budget increases $4,000 to $214,000.
- **Transfer for 4% Fund** (1001101996, Metro Charter) Transfers 4% of original revenues in the GSD General Fund to the separate General Fund Reserve Fund 30003 for building repairs and equipment purchases for any department funded by the GSD General Fund. The FY 2027 budget estimates a balance of $65,384,600 for the 4% Fund.
- **Subsidy – Fairgrounds Nashville** (1001101646) The FY 2027 subsidy is reduced by $102,900 to $886,700 for the operating budget of the Fairgrounds - Nashville.
- **Subsidy – Farmers Market** (1001101233) The FY 2027 budget provides $821,500 for the operating budget of the Farmers Market.
- **R12 Technical & Process Review** (1001101126) 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 has been non-recurring since FY 2025.

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EMPLOYEE BENEFITS:

- **Davidson County Retirement Match** (1001101104, Metro Charter § 13.09) Provides Metro's contribution from the GSD to the old Davidson County civil service pension plan. The FY 2026 budget was reduced to $373,100 and has been eliminated entirely in FY 2027.
- **Davidson County Teacher's Retirement Match** (1001101107, 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 was reduced to $1,435,000 and has been eliminated entirely in FY 2027.
- **Group Health Insurance Match** (1001101109 & 1001191109, 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 2027 budget increases by $6,000,000 to $54,904,600. In the USD, it remains flat at $0 for FY 2027.
- **Death Benefit Payments** (1001101110, 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 eliminated this allocation.
- **Pensioners In-Line-Of-Duty Medical Expense** (1001101113 & 1001191112, 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 2027 budget increases by $7,643,600 to $15,862,500 in the GSD and was eliminated in FY 2026 in the USD.
- **Unemployment Compensation** (1001101114, TCA § 50-7-401) Reimburses the state for unemployment payments to eligible former Metro employees. The FY 2027 budget remains flat at $471,200.
- **Group Life Insurance Match** (1001101115 & 1001191115, 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 2027 budget remains flat at $3,541,200 in the GSD and was eliminated in FY 2026 in the USD.
- **Employees In-Line-Of-Duty Medical Expense** (1001101120 & 1001191113, 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 2027 budget increases $6,094,800 to $12,648,300 in the GSD and was eliminated in FY 2026 in the USD.
- **Study Formulating Committee** (1001101131) The FY 2027 budget eliminates the non-recurring $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** (1001101145) A benefit contribution to the TCRS Pension Fund for retirees. The FY 2027 budget remains flat at $58,000.
- **Self-Insured Excise Tax** (1001101658) Provides funds to cover the $2 per employee excise tax for Metro's self-insured insurance plan. The FY 2027 budget remains flat at $90,000.
- **Benefit Adjustments** (1001101140 & 1001191140) Provides funds for adjustments to the departmental fringe benefit accounts based on projected changes in medical, life, dental, and/or pension rates. For FY 2027, the GSD estimate is $21,109,100 for Health and Dental. The pension benefit contribution rate remained flat at 12.338%. In the USD, the budget was eliminated in FY 2026.
- **Police and Fire Pension Match** (1001191102, Metro Charter § 13.09) Provides Metro's guaranteed contributions from the USD General Fund to closed police and fire pension plans. This budget allocation was closed in FY 2026 in the USD.
- **Civil Service Retirement Match** (1001191103, Metro Charter § 13.09) Provides Metro's guaranteed contribution from the USD General Fund to the closed City of Nashville Employees' Retirement plan. The FY 2026 allocation of $2,738,500 has been eliminated for FY 2027.
- **Teacher Pensions Match** (1001191106, Metro Charter § 9.06) Provides Metro's contribution from the USD General Fund to the old city teacher's pension plan. The FY 2026 allocation of $453,400 has been eliminated for FY 2027.

CONTINGENCY:

- **District Energy System (DES)** (1001101218) 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 2027 budget remains flat at $385,000.
- **Contingency for Subrogation** (1001101224 & 1001191224) 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 combined the GSD and USD budgets and reduced it to $50,000. The FY 2027 budget remains flat at $50,000.

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CONTINGENCY: (Cont.)

- **Contingency – Public Health & Safety** (1001101244) 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.
- **Contingency – Local Match** (1001101298) Provides funds for grant opportunities that require a Metro dollar match. The FY 2027 budget remains flat at $50,000.
- **Administrative Contingency** (1001101309 and 1001191309) Provides contingency funds for unforeseen occurrences in the Admin accounts. The FY 2027 budget provides $100,000 in the GSD. The USD budget was eliminated in FY 2026.
- **GSD – USD Study** (1001101333) 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 2027 budget reinstates funds for further studies at $200,000.
- **Enterprise Risk Management Study** (1001101334) 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.
- **NDOT Capital Finance & Property Management System** (1001101348) 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** (1001101352) 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** (1001101360) 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** (1001101566 & 1001191566) The FY 2027 budget increases by $400,000 to $1,825,000 in the GSD and was eliminated in the USD for impacts of the electric, gas and water rate increases for the Metro agencies.

HEALTH & HOSPITALS:

- **Healthy Nashville Study** (1001101382) 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 it remains at $0 for FY 2027.
- **Subsidy for Hospital Authority** (1001101426, Metro Charter § 10-201) Provides a contract subsidy to the Nashville Hospital Authority to support the operations of Metropolitan Nashville General Hospital. The FY 2027 budget increases $7,133,100 to $67,879,500.
- **Subsidy Bordeaux Long-Term Care Contract** (1001101432) The FY 2027 budget provides $320,000 for Metro Nashville's management and security of the facility.
- **Subsidy Knowles Home Management Contract** (1001101433) The FY 2027 budget increases $300,000 to $2,670,000 for Metro Nashville's management and security of the facility.
- **Correctional Health Care** (1001101613) The FY 2027 budget has a contractual increase of $10,000,000 to $41,707,300 for Correctional Health Care.
- **Forensic Medical Examiner** (1001101614) The FY 2027 budget has an increase of $20,000 to $7,332,700 due to the escalation clause of the new forensic contract that began in FY 2020.

REGULATION, INSPECTION, & ECONOMIC DEVELOPMENT:

- **Economic Job Development Incentive - Dell** (1001101118) 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 2027 budget is reduced by $500,000 to $1,000,000.
- **Economic Job Development Incentive – Philips Holdings** (1001101146) Provides funds to make economic and community development incentive grants to the Industrial Development Board. The FY 2027 budget decreases by $125,800 to $310,500.

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REGULATION, INSPECTION & ECONOMIC DEVELOPMENT: (Cont.)

- **Economic Job Development – Alliance|Bernstein** (1001101158) Provides funds to make economic and community development incentive grants to the Industrial Development Board. The FY 2027 budget increases by $16,500 to $541,500 for Alliance|Bernstein.
- **Build It Right Worker Compliance** (1001101163) Provided $300,000 in funds for a construction project inspector to review that all worker compliance rules are being followed. The FY 2026 budget removed this non-recurring expense.
- **Coliseum Capital Maintenance Fund Transfer** or **Stadium Maintenance** (1001101222) Provides contractually mandated funds for maintenance of the Coliseum football stadium. The FY 2027 budget remains flat at $1,000,000.
- **National League of Cities** (1001101238) The FY 2027 budget provided $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** (1001101336) 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** (1001101354) 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 restored $25,000 in non-recurring funds, so the FY 2027 budget is $0.
- **Subsidy Municipal Auditorium** (1001101428) The FY 2027 budget supplies $894,100 in support of Municipal Auditorium's operating budget.
- **Housing Programs & Projects** (1001101482) 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** (1001101483) The FY 2026 budget allocated $500,000 in non-recurring funds for consulting and underwriting services for Metro's various housing programs.
- **East Bank Development Authority** (1001101492) The FY 2026 budget recommended $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. The FY 2027 budget reduces the amount by $1,000,000 to $2,000.000.
- **Barnes Affordable Housing Trust** (1001101578) Provides funds for lower-income residents of Davidson County to assist in acquiring good quality, affordable housing. The FY 2027 budget increases $6,000,000 to $22,000,000 in continued funding through Fed grants, surplus and administrative dollars.
- **Music Entertainment Commission** (1001101637) The FY 2026 budget allocated $250,000 for the Music Entertainment Commission account. The FY 2027 budget eliminates this allocation.
- **Small Business Incentive Program** (1001101650) This program assists in the development and creation of small businesses in Nashville - Davidson County. The FY 2027 budget remains flat at $250,000.
- **Tax Increment Payment - IDB** (1001101995) Provides tax incentive payments for the One Bellevue Place development. The FY 2027 budget increases by $350,000 to $1,900,000.
- **MDHA Veteran Affairs Supportive Housing (VASH) Pilot Program** (1001101693) Voucher program administered by MDHA which subsidizes rent and moving costs for veterans. The FY 2027 budget remains flat at $100,000 for this program.
- **Property Tax Increment Refund** or **Tax Increment Payment - MDHA** (1001101998 & 1001191998, 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 2027 budget decreases by $2,570,300 to $11,243,000 in the GSD and decreases by $1,367,000 to $2,297,700 in the USD.
- **Affordable Housing Loan Program** (1001102190) A subordinate debt program working with Affordable Housing and MDHA to provide low-cost loans for eligible affordable housing participants. The FY 2027 budget provides $7,000,000 to start this new program.

RECREATIONAL, CULTURAL, CONSERVATION & COMMUNITY SUPPORT:

- **Nashville State Community College – GRAD Program** (1001101147) The FY 2026 budget provided $750,000 for NSCC's "Getting Results by Advancing Degrees" [GRAD] Program. The FY 2027 budget remains flat at $750,000.
- **Justice For Our Neighbors** (1001101152) Provides free or low-cost, high quality immigration legal services to survivors of persecution, violence, and poverty and educates the community about immigration matters. The FY 2027 budget provides $718,000 in support of this program.

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

- **TN Immigrant & Refugee Rights Coalition** (1001101156) TIRRC is a statewide, immigrant and refugee-led collaboration. Our mission is to build power, amplify our voices, and organize communities to advocate for our rights. The FY 2027 budget provides $735,000 for their programs.
- **Metropolitan Action Commission (MAC)** (1001101204, 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 2027 budget remains flat at $12,437,500.
- **Property Tax Relief Program** (1001101326 & 1001191326, 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 2027 budget increases by $1,000,000 to $7,847,000 in the GSD. The USD budget of $465,500 was eliminated in FY 2026.
- **Community Safety Fund** [formerly "*Cure Violence – North Nashville Pilot Program*"] (1001101339) The FY 2027 budget remains flat at $1,000,000 for programs to stem violence in Davidson County.
- **Education Research & Support** (1001101379) The FY 2027 budget allocates $550,000 in funding for programs to promote Nashville youth's educational success and support for school counselor programs in underserved areas.
- **Artists & Art Organizations** (1001101490) 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 transferred these funds back to Metro Arts.
- **Pencil Foundation** (1001101624) The FY 2027 budget remains flat at $100,000 for the educational / after-school program of the Pencil Foundation.
- **Public Education Foundation** (1001101686) the FY 2027 budget remains flat at $100,000 for the Complete College Nashville Initiative to train college counselors in underserved schools.
- **Summer Youth Employment Program** (1001101687) The FY 2027 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** (1001101699) The FY 2027 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. The contract was renewed in March 2026.
- **Office of Youth Safety** (1001101701) The FY 2025 budget provided $750,000 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 in FY 2025.
- **Countywide Childcare Study** (1001101702) The FY 2025 budget approved $200,000 in non-recurring funds for a countywide study on childcare needs and options.
- **Choosing Justice Initiative** (1001101703) The FY 2027 budget remains flat at $500,000 for the "Indigent Defense, Excellence and Advocacy" program.
- **Begin Bright – Nashville Public Library Foundation** (1001101704) The FY 2026 budget provided $1,000,000 in non-recurring funds for a program to ensure Nashville Pre-Ks are able to read before Kindergarten.
- **Human Services Study – Public Private Partnership** (1001101705) The FY 2026 budget provided $500,000 in non-recurring funds for a partnership with CFMT to study the public and private human services landscape.
- **Museum Study** (1001101706) The FY 2026 budget provided $60,000 in non-recurring funds for a consultant study on a new museum for Nashville.
- **Pet Community Center** (1001101707) The FY 2026 budget provided $20,000 in non-recurring funds for the pet community to assist with 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** (1001101502, Metro Charter 18.11(a)) The FY 2027 budget provides annual funds in the amount of $15,000 for the Nashville Symphony.
- **Contribution to Adventure Science Center** (1001101503, Metro Charter § 18.11(a)) The FY 2027 budget provides $50,000 for the Adventure Science Center.
- **Contribution Nashville Humane Association** (1001101521, Metro Charter § 18.11(a)) The FY 2027 provides $12,500 to assist with shelter, food and medical services for abandoned, unwanted, and injured animals and for placement with area residents.

1001 Administrative - At A Glance

CONTRIBUTIONS: (Cont.)

- **Contribute Sister Cities of Nashville** (1001101534) The FY 2027 budget remains flat at $95,000 for the Sister Cities of Nashville agency.
- **Alignment Nashville** (1001101587) The FY 2027 budget remains flat at $100,000 for Alignment Nashville's youth education, health, and community success programs.
- **Affordable Housing Development** (1001101228) The FY 2025 budget removed this non-recurring $500,000 for Affordable Housing Developments.

OTHER APPROPRIATIONS:

- **GSD Transfer to MNPS General Fund** (1001102162) 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** (1001101117) Provides local matching funds for the Job Access & Reverse Commute project, and the Murfreesboro to Nashville "Relax and Ride" shuttle. The FY 2027 budget remains flat at $320,200 for these RTA programs.
- **Commuter Rail Project** (1001101237) Provides funds for the continuing operation of the Music City Star commuter rail. The FY 2027 budget provides $1,871,800 for the Commuter Rail operation.
- **Supplement to Metropolitan Transit Authority (MTA)** (1001101304, Metro Charter § 11.401) Provides local supplementary funds to the Metropolitan Transit Authority for its various programs. The FY 2027 budget provides $79,529,000.
- **Satellite City Payments** (1001101350) The FY 2027 budget decreases $2,300 to $1,539,000 for the payment of road maintenance and repair funds to the satellite cities of Davidson County.
- **Waste Services Transfers** (1001101486 and 01191486) The FY 2027 budget includes $53,056,200 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 was eliminated in the FY 2026 budget.
- **MAC Workforce** [formerly *NCAC Nashville Construction Readiness*] (1001101691) A collaborative initiative to assist citizens of Nashville in jump-starting their construction industry career. The FY 2027 budget remains flat at $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.

1001 Administrative - At A Glance

GSD & USD General Fund Administrative Expenditures

Cost Center	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
GSD General Fund:					
1001101104	County Retire Match	$ 3,501,900	$ 3,501,900	$ 373,100	$ 0
1001101107	County Teach Retire Match	6,900,400	6,900,400	1,435,000	0
1001101109	Health Insurance Match	46,452,100	46,452,042	48,904,600	54,904,600
1001101110	Death Benefit Payments	200,000	200,000	0	0
1001101113	Pens IOD Medical Expense	6,420,100	6,420,100	8,218,900	15,862,500
1001101114	Unemployment Compensation	471,200	169,820	471,200	471,200
1001101115	Life Insurance Match	3,451,800	3,218,699	3,541,200	3,541,200
1001101117	Regional Transit Authority	320,200	320,200	320,200	320,200
1001101118	Econ/Job Incentives – Dell	1,000,000	0	1,000,000	500,000
1001101120	Employee IOD Med Expense	4,723,100	4,723,100	6,553,500	12,648,300
1001101126	R12 Technical & Process Review	156,000	0	0	0
1001101127	Metro Facility Rent	12,003,600	12,003,600	8,893,600	7,865,600
1001101131	Study Formulating Committee	0	0	100,000	0
1001101140	Benefit Adjustments	13,746,200	232,921	11,925,000	21,109,100
1001101145	TCRS Pension Contribution	58,000	38,628	58,000	58,000
1001101146	Econ/Job Incntvs - Philips Holdings	293,000	293,000	436,300	310,500
1001101147	NSCC Foundation - GRAD Program	750,000	350,983	1,149,000	750,000
1001101152	Justice For Our Neighbors	0	0	0	718,000
1001101156	TN Immigrant Refugee Right	0	0	0	735,000
1001101158	Econ/Job Incntv Alliance|Bernstein	513,500	513,500	525,000	541,500
1001101159	General Services Energy Program	2,255,600	2,255,548	2,154,600	2,154,600
1001101163	Build It Right Program	300,000	1,184	0	0
1001101204	Metro Action Commission	12,437,500	12,437,500	12,437,500	12,437,500
1001101218	District Energy System	385,000	385,000	385,000	385,000
1001101222	Stadium Maintenance	1,000,000	1,000,000	1,000,000	1,000,000
1001101224	Contingency Subrogation	50,000	0	50,000	50,000
1001101228	Affordable Housing Development	500,000	0	500,000	0
1001101233	Subsidy Farmers Market	619,000	619,000	815,500	821,500
1001101237	Commuter Rail	1,871,800	1,871,800	1,871,800	1,871,800
1001101238	National League of Cities	0	0	1,000,000	0
1001101244	Health & Public Safety - GSD	2,480,000	0	2,480,000	0
1001101298	Contingency – Local Match	50,000	0	50,000	50,000
1001101301	Self-Insured Liability - GSD	139,000	139,000	4,363,100	4,617,000
1001101303	Corp Dues/Contribution	924,000	924,000	1,279,500	1,319,500
1001101304	Subsidy MTA	77,365,900	77,365,900	77,212,600	79,529,000
1001101306	Property Loss	2,855,900	2,855,900	10,631,200	5,833,200
1001101308	Judgments and Losses	101,100	101,100	5,650,400	5,773,000
1001101309	Admin Contingency Account	100,000	0	100,000	100,000
1001101315	Pay Plan Improvements	16,484,900	0	21,265,600	36,832,700
1001101326	Property Tax Relief Program	6,381,500	6,473,774	6,847,000	7,847,000
1001101333	GSD – USD Study	681,900	99,953	50,000	200,000
1001101334	Enterprise Risk Mgmt Study	9,000	0	0	0
1001101336	Tax Increment Funding History	25,000	0	25,000	0
1001101339	Community Safety Fund	1,000,000	1,000,000	1,000,000	1,000,000
1001101348	NDOT Captl Fin & Propty Mgmt Syst	110,000	26,136	83,500	0
1001101350	Satellite City Payments	$ 1,512,100	$ 1,486,862	$ 1,541,300	$ 1,539,000
1001101352	Tech Reviews & Improvements	626,500	437,579	188,000	0
1001101354	Contribute Neighbor to Neighbor	15,000	15,000	25,000	0
1001101360	Master Space Planning	90,500	0	90,500	0

1001 Administrative - At A Glance

GSD & USD General Fund Administrative Expenditures

Cost Center	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
GSD General Fund: (Cont.)					
1001101379	Education Research & Support	250,000	0	250,000	550,000
1001101382	Healthy Nashville Study	0	0	647,900	0
1001101408	Budget Adjustment Savings	(7,232,500)	0	0	0
1001101412	Post Audit	4,254,000	1,161,631	7,254,000	4,254,000
1001101416	Subsidy Advance Planning	210,000	206,900	210,000	214,000
1001101426	Hospital Authority Subsidy	69,555,300	69,546,974	60,746,400	67,879,500
1001101428	Subsidy Municipal Auditorium	0	0	843,100	894,100
1001101432	ADM Subsidy Bordeaux LTC Mgmt	320,000	326,324	320,000	320,000
1001101433	ADM Knowles Home Mgmt Contra.	2,320,000	2,207,130	2,370,000	2,670,000
1001101482	Housing Programs & Projs-Planning	1,271,900	307,225	964,600	0
1001101483	Consltnt Underwrtng Srvcs-Housing	0	0	500,000	0
1001101486	GSD Waste Services Transfers	5,121,900	5,121,900	0	0
1001101490	Artists & Art Organizations	3,263,200	3,252,398	0	0
1001101492	East Bank Development Authority	0	0	3,000,000	2,000,000
1001101502	Contribute Nash Symphony	15,000	15,000	15,000	15,000
1001101503	Contribute Adventure Science Ctr	75,000	75,000	50,000	50,000
1001101521	Contribute Humane Assoc.	12,500	0	25,000	12,500
1001101534	Contribute Sister Cities	95,000	95,000	95,000	95,000
1001101566	Contingency–Utility Increase-GSD	1,249,000	36,823	1,425,000	1,825,000
1001101578	Barnes Affordable Housing Trust	6,000,000	6,000,000	16,000,000	22,000,000
1001101587	Contrib. to Alignment Nashville	50,000	50,000	100,000	100,000
1001101613	Correctional Healthcare	28,324,100	30,049,634	31,707,300	41,707,300
1001101614	Forensic Medical Examiner	6,747,800	6,734,968	7,312,700	7,332,700
1001101624	Contribute Pencil Foundation	100,000	100,000	100,000	100,000
1001101637	Music Entertainment Commission	250,000	0	250,000	0
1001101646	Subsidy – Fairgrounds Nashville	1,396,300	0	989,600	886,700
1001101650	Small Business Incentive Program	250,000	46,408	250,000	250,000
1001101658	Self-Insured Excise Tax	90,000	88,520	90,000	90,000
1001101667	Election Day and Early Voting	3,061,000	2,616,045	1,057,900	2,655,600
1001101676	Internal Services - GSD	1,136,800	0	95,400	6,925,800
1001101678	Ballpark Debt Service Contribution	0	0	0	250,000
1001101686	Public Education Foundation	100,000	100,000	100,000	100,000
1001101687	Summer Youth Employment Prog	2,079,100	2,079,100	2,079,100	2,079,100
1001101691	MAC Workforce	365,300	365,300	415,300	415,300
1001101693	MDHA VASH Pilot Program	100,000	48,357	100,000	100,000
1001101697	Fleet Backlog	0	(194,700)	0	0
1001101699	Tree Canopy Fund	1,500,000	1,500,000	1,500,000	1,500,000
1001101701	Office of Youth Safety	750,000	0	0	0
1001101702	Countywide Childcare Study	200,000	0	200,000	0
1001101703	Choosing Justice Initiative	400,000	400,000	500,000	500,000
1001101704	Begin Bright – NPL Foundation	0	0	1,000,000	0
1001101705	Human Srvcs Study – Public Private	0	0	500,000	0
1001101706	Museum Study	0	0	60,000	0
1001101707	Pet Community Center	0	0	20,000	0
1001101995	GSD IDB Tax Increments	1,790,000	1,325,261	1,550,000	1,900,000
1001101996	GSD Gen Trnsfr 4% Reserve Fund	49,000,000	48,385,206	65,088,100	65,384,600
1001101998	GSD MDHA Tax Increments	13,705,600	10,282,767	13,813,300	11,243,000

1001 Administrative - At A Glance

GSD & USD General Fund Administrative Expenditures

Cost Center	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
GSD General Fund: (Cont.)					
1001102162	GSD Transfer to MNPS Genrl Fund	17,289,900	17,289,900	0	0
1001102190	Affordable Housing Loan Program	0	0	0	7,000,000
1001703430	Surplus Transfers	38,348,500	38,348,500	0	0
	Total GSD General Fund	**$485,147,000**	**$442,801,700**	**$470,596,400**	**$536,995,700**
USD General Fund:					
1001191102	Police/Fire Retire Match	$ 8,873,000	$ 8,873,000	$ 0	$ 0
1001191103	Civil Service Retire Match	5,424,700	5,424,700	2,738,500	0
1001191106	Teacher Pens Match	4,592,400	4,592,400	453,400	0
1001191109	Health Ins Match	378,100	0	378,100	0
1001191112	Pensioner IOD	155,000	155,000	0	0
1001191113	Employee IOD	519,700	519,700	0	0
1001191115	Life Ins Match	47,800	14,149	0	0
1001191140	Benefit Adjustments	116,800	0	534,300	0
1001191153	Internal Services - USD	288,800	0	0	400,000
1001191224	Contingency Subrogation	37,200	0	0	0
1001191315	Pay Plan Improvements	171,700	0	171,700	782,100
1001191326	Property Tax Relief	465,500	465,500	0	0
1001191486	USD Waste Services Transfers	41,775,200	41,775,200	51,420,100	53,056,200
1001191566	Contingency – Utility Increase-USD	450,000	0	450,000	0
1001191998	USD MDHA Tax Increments	2,801,000	2,101,479	3,664,700	2,297,700
	Total USD General Fund	**$66,096,900**	**$63,921,128**	**$59,810,800**	**$56,536,000**

1090 Debt Service Funds-At a Glance

Mission Guided by responsibility and transparency, our Debt Management Program ensures prudent financial management and long-term capital sustainability. We commit to minimizing costs, maximizing value, and safeguarding our community's fiscal health through clear objectives and adherence to legal standards. Three funds are used to account for this debt:

25104 Schools Debt Service Fund
20115 GSD Debt Service Fund
28315 USD Debt Service Fund

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
Debt Service Funds	$410,900,600	$436,894,300	$441,319,300
Total Expenditures and Transfers	$410,900,600	$436,894,300	$441,319,300
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$0	$0	$0
Other Governments and Agencies	4,921,900	4,921,900	4,921,900
Other Program Revenue	0	0	0
Total Program Revenue	$4,921,900	$4,921,900	$4,921,900
Non-Program Revenue	$392,442,200	$418,638,500	$424,346,100
Transfers from Other Funds and Units	13,536,500	13,333,900	12,051,300
Total Revenue and Transfers	$410,900,000	$436,894,300	$441,319,300
Expenditures per Capita	$557.82	$585.72	$584.35
Position Total Budgeted Positions	0	0	0

Contacts

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Metropolitan Treasurer: Seth Pilkington — email: seth.pilkington@nashville.gov, Phone: 615-862-6154

Capital Improvements Budget: Lucy Kempf, Planning Department Executive Director — email: lucy.kempf@nashville.gov, Phone: 615-862-7167

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

Debt Service Expenditures by District & Fund

Source Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
GSD - General Services District				
20115 GSD Debt Service	$258,290,600	$300,294,632	$286,917,300	$294,942,400
25104 MNPS Debt Service	133,194,300	150,050,949	133,694,300	130,127,400
Total GSD	$391,484,900	$450,345,581	$420,611,600	$425,069,800
USD - Urban Services District				
28315 USD Debt Service	$ 19,415,700	$ 20,823,394	$ 16,282,700	$ 16,249,500
Total USD	$ 19,415,700	$ 20,823,394	$ 16,282,700	$ 16,249,500
Total General Obligation Debt Service – GSD+USD	$410,900,600	$471,168,975	$436,894,300	$441,319,300

1090 Debt Service Funds-At a Glance

Budget Highlights FY 2026

The recommended budget services outstanding debt issues. Currently, Metro has approximately $1,826,193,094 in un-issued general obligation bonds authorized for capital spending plans in Fiscal Years 2010 through 2026.

Overview

Debt Financing: Periodically, Metro borrows money to provide long-term financing for capital improvement projects that are included in the Capital Spending Plan by issuing (or selling) bonds and notes, which are written promises to repay the debt at certain times and with certain interest to bondholders/investors. The specific improvements to be financed are listed in the legislation that authorizes the debt. The proceeds from the sale of the debt are used to pay off commercial paper that provides short-term financing for those improvements.

Debt service is the process of repaying those bonds and notes, and their interest, over time to bondholders/ investors. A portion of the principal is repaid each year between issuance and maturity. The maturity dates of bonds approximately match the lives of the projects they fund.

Metro does not issue long-term debt to finance operating expenditures or deficits.

Types of debt: Debt generally falls into the following categories:

- General obligation (GO) debt is payable from taxes, and is backed by the full faith, credit, and taxing power of the government. There is no legal limit to Metro's use of general obligation debt, although issuance requires passage of a Council resolution. Only general obligation debt is repaid from the three debt service funds (25104, 20115, and 28315).
- Revenue debt is often used to finance projects that will generate revenue. Part of the revenue generated by a project is used to service the debt on the project. It is accounted for through the enterprise or internal service fund that develops the capital project and receives its revenues.
    - Limited obligation revenue debt normally operates as revenue debt but is backed by certain non-property-tax revenues (defined in the bond covenants) in the event that there are not sufficient revenues to service the debts.

Interest earned by our bondholders/investors is generally held to be exempt from federal and Tennessee taxation.

Structure: Metro's outstanding debt takes three forms:

- Bonds - Long-term debt that usually matures over a period of 20-30 years.
- Notes - Medium-term debt that is issued between 1 to 10 years.
- Commercial paper – Short-term general obligations with flexible maturities ranging from 1 to 270 days, issued as cash when needed in blocks of $100,000 plus $1,000 increments.

Notes and commercial paper often provide interim financing and are retired by issuing long-term bonds.

Many bonds have "call options" which are provisions that allow Metro to redeem the debt before its scheduled maturity. Periodically a call option is exercised, and the bond is refunded by issuing new debt with similar maturity to lower the cost of debt. The lower bond interest saves Metro money over the remaining life of the bond issue.

Legal Limitations: There is no legal debt margin limitation on GSD debt. Section 7.08 of the Charter limits the USD total net bonded indebtedness payable from USD ad valorem taxes, after deduction of sinking funds for the payment of principal, to 15% of the USD assessed valuation of taxable property. On June 30, 2025, the taxable property was valued at $38.4 billion, so the 15% limit was $5.8 billion. With only $98.1 million of applicable debt (0.26% of valuation), the margin was $5.7 billion.

Bond Ratings: Metro holds excellent investment-grade ratings from three independent rating agencies (Moody's Aa2, Standard & Poor's AA+, and Kroll Bond Rating Agency AA+). These ratings are based on both the city's financial health and available reserves for paying off debt. Each agency has its own rating methodology; ratings of the three agencies cannot necessarily be compared to each other. For explanations of the ratings, visit each agency's web site.

Debt Policies: The following guidelines are used in managing debt service funds:

- USD general obligation debt is subject to the legal limitation noted above.
- Debt is not issued above the capacity provided by current revenue sources (including property taxes at the current rate) plus anticipated normal growth; debt is not issued in anticipation of a not-yet-approved property tax increase.
- When planning for future debt capacity, normal revenue growth is projected conservatively.
- The financing of an improvement will not exceed its useful life. In a multi-purpose bond package, the package maturities will reflect the mix of project lives funded by the package; the average life of the bonds cannot exceed the average life of the projects.
- New general obligation issues are sold by competitive bid in a public offering; the bonds are awarded to the bidder with the lowest true interest cost.
- Bond issues may be considered for refunding to reduce the cost of debt or to restructure debt service. The term of the refunding bonds will target a structure that does not materially extend the bonds being refunded. Refunding Bonds may be sold either by negotiated sale or by competitive public offering.

1090 Debt Service Funds-At a Glance

Debt Service Fund Balance: The Debt Service Fund Balance shall have a Minimum Target of 50% of the Budgeted Debt Service in each governmental fund. Or, if determined by the Finance Director, and amount no greater than 3% above the Minimum Target that is sufficient to minimize, if not avoid, the need for annual cash flow Tax Anticipation Note ("TAN") borrowings.

Revenue Sources: Revenues for all three funds are detailed in the budget ordinance. The GSD and USD Debt Service Funds (funds 20115 & 28315) and the Schools Debt Service Fund (fund 25104) are funded primarily by a dedicated portion of the property tax levies. The Schools Debt Service Fund (fund 25104) also receives substantial school-related sales taxes.

Capital Expenditures and the Budget: The discussion of Capital Improvements in Appendix 3 of this book describes how these funds relate to the operating budget.

Recent Bond Issues: The Recent Bond Issues table summarizes recent bond issues. Note that only the general obligation issues are serviced through the GSD, USD, and Schools Debt Service funds; the revenue issues are serviced through non-tax sources. Future debt service requirements are listed on the next page.

Comparative Debt Statistics: The Comparable Debt Statistics table uses standard indicators to measure debt burden levels and trends.

Comparative Debt Statistics

Fiscal Year	Net Debt to Assessed Valuation		Net Debt Per Capita	Debt Service to Total Expenditures
	GSD	USD		
2016	12.91%	1.23%	3,910	9.4%
2017	14.16%	1.15%	4,380	9.4%
2018	9.14%	0.70%	4,104	10.0%
2019	10.66%	0.69%	4,934	10.5%
2020	9.75%	0.63%	4,498	12.0%
2021	10.88%	0.60%	5,090	11.1%
2022	7.44%	0.38%	4,633	10.8%
2023	7.88%	0.33%	5,350	11.2%
2024	7.13%	0.29%	4,880	10.0%
2025	8.14%	0.26%	5,620	9.8%

Source: Annual Comprehensive Financial Reports for each year

1090 Debt Service Funds-At a Glance

Recent Bond Issues						
Issue	**Date Issued**	**Orig Amount & Interest Rate**	**Maturity**	**Ratings***	**Fund***	**Comments**
General Obligation Improvement Bonds Federally Taxable (BAB's), Series 2010B	06/10/10	$252,005,000 5.71%	2010 to 2034	M: Aa2 S: AA+ K: AA+	G U S	Finance the retirement of a portion of the General Obligation Anticipation Notes (Commercial Paper), and general government projects.
Water and Sewer Revenue Bonds Federally Taxable, Series 2010B (BAB-Direct Payment)	12/9/10	$135,000,000 6.39 – 6.57%	2010 to 2037	M: Aa2 S: AA+	–	Finance the retirement of currently outstanding W&S Commercial Paper Bond Anticipation Notes and finance additional capital projects.
Water and Sewer Revenue Bonds Federally Taxable Series 2010C (Recovery Zone Economic Dev. Bonds)	12/9/10	$75,000,000 6.69%	2010 to 2041	M: Aa2 S: AA+	—	Provide financing for Water system capital projects.
General Obligation Improvement Bonds Federally Taxable, Series 2012	08/15/12	$6,440,000 3.367%	2027	M: Aa2 S: AA+ K: AA+	G	Finance the costs of certain public projects of the Metropolitan Government for qualified energy conservation improvements.
District Energy System Revenue and Tax Refunding Bonds, Series 2012A	08/15/12	$47,450,000 2.00 – 5.00%	2013 To 2033	M: Aa2 S: AA+ K: AA+	U	Advance refund of outstanding Energy Production Facility Revenue Bonds.
General Obligation Extendable Commercial Paper Notes 2014 Program	07/01/14	Up to $325,000,000 Variable	Up to 90 days issue with option to extend up to 270 days after issue	M: P-1 S: A-1+	G U S	Provide interim financing of various capital projects and to refinance existing general obligation commercial paper notes.
General Obligation Refunding Bonds, Series 2015A	02/19/15	$59,730,000 5%	2021 To 2026	M: Aa2 S: AA+ K: AA+	G U S	Advance refund of portions of outstanding bonds.
General Obligation Refunding Bonds, Series 2015B (Taxable)	02/19/15	$103,980,000 .300 – 3.493%	2015 To 2029	M: Aa2 S: AA+ K: AA+	G U S	Advance refund of portions of outstanding bonds
Water and Sewer Extendable Commercial Paper Notes, 2015 Program	04/15/15	Up to $300,000,000 Variable	Up to 90 days issue with option to extend up to 270 days after issue	M: P-1 S: A-1+	–	Provide interim financing of various capital projects and refinance existing projects as related to Water and Sewer prior to the issuing of bonds.
General Obligation Refunding Bonds, Series 2016	06/01/16	$343,975,000 2.00 – 5.00%	2017 To 2029	M: Aa2 S: AA+ K: AA+	G U S	Advance refund of portions of outstanding bonds.
General Obligation Improvement Bonds, Series 2017	02/02/17	$455,540,000 4.00 – 5.00%	2018 To 2034	M: Aa2 S: AA+ K: AA+	G U S	Retire outstanding General Obligation Commercial Paper Notes.
Water and Sewer Revenue Bonds, Series 2017A (Green Bonds)	11/02/17	$89,420,000 5.00%	2021 To 2046	M: Aa2 S: AA+	–	Retire outstanding Water and Sewer commercial paper and to fund a debt reserve fund
Water and Sewer Revenue Bonds, Series 2017B	11/02/17	$155,210,000 5.00%	2030 To 2046	M: Aa2 S: AA+	–	Retire outstanding Water and Sewer commercial paper and to fund a debt reserve fund
General Obligation Improvement Bonds, Series 2018	10/25/18	$715,955,000 4.00 – 5.00%	2019 To 2038	M: Aa2 S: AA+ K: AA+	G U S	Retire outstanding General Obligation Commercial Paper Notes, and finance capital projects.
Water and Sewer Revenue Bonds, Series 2020A	04/08/20	$169,575,000 4.00 – 5.00%	2021 To 2030	M: Aa2 S: AA+	–	Retire outstanding Water and Sewer commercial paper and to fund a debt reserve fund

1090 Debt Service Funds-At a Glance

Recent Bond Issues						
Issue	**Date Issued**	**Orig Amount & Interest Rate**	**Maturity**	**Ratings***	**Fund***	**Comments**
Water and Sewer Revenue Bonds, Series 2020B	04/08/20	$45,530,000 5.00%	2021 To 2027	M: Aa2 S: AA+	–	Retire outstanding Water and Sewer commercial paper
General Obligation Refunding Bonds, Series 2021A	02/18/21	$131,295,000 5.00%	2021 To 2026	M: Aa2 S: AA+ K: AA+	G U S	Advance refund of portions of outstanding bonds.
General Obligation Refunding Bonds, Series 2021B	02/18/21	$497,030,000 .271 – 1.786%	2021 To 2034	M: Aa2 S: AA+ K: AA+	G U S	Advance refund of portions of outstanding bonds.
General Obligation Improvement Bonds, Series 2021C	02/25/21	$571,725,000 1.75 – 5.00%	2022 To 2041	M: Aa2 S: AA+ K: AA+	G U S	Retire outstanding General Obligation Commercial Paper Notes.
Water and Sewer Revenue Bonds, Series 2021A	10/14/21	$377,520,000 2.625 – 5.00%	2022 To 2051	M: Aa2 S: AA+	–	Provide financing for water system capital projects.
Water and Sewer Revenue Refunding Bonds, Series 2021B	10/14/21	$232,075,000 .288 – 2.942%	2022 To 2043	M: Aa2 S: AA+	–	Advance refund of portions of outstanding bonds.
Water and Sewer Revenue Commercial Paper Notes, Series 2022	01/11/22	Up to $200,000,000 Variable	Up to 270 days after Issue	M: P-1 S: A-1+	–	Provide interim financing of various capital projects and refinance existing Water and Sewer commercial paper notes.
General Obligation Improvement Bonds, Series 2022A	08/04/22	$328,545,000 4.00 – 5.00%	2023 To 2042	M: Aa2 S: AA+ K: AA+	G U S	Retire outstanding General Obligation commercial paper, and to finance capital projects.
General Obligation Improvement Bonds, Series 2022B	08/04/22	$282,565,000 4.00 – 5.00%	2023 To 2042	M: Aa2 S: AA+ K: AA+	G U S	Provide financing for General Government capital projects.
General Obligation Commercial Paper Series 2024	05/02/24	Up to $375,000,000 Variable	Up to 270 days after issue	M: P-1 S: A-1	G U S	Provide interim financing of various capital projects and to refinance existing general obligation commercial paper notes.
General Obligation Improvement Bonds, Series 2024A	10/17/24	$266,700,000 5.00%	2026 To 2034	M: Aa2 S: AA+ K: AA+	G U S	Retire outstanding General Obligation commercial paper, and to finance capital projects.
General Obligation Improvement Bonds, Series 2024B	10/17/24	$206,055,000 4.00 – 5.00%	2035 To 2039	M: Aa2 S: AA+ K: AA+	G U S	Retire outstanding General Obligation Commercial Paper Notes.
General Obligation Improvement Bonds, Series 2024C	10/17/24	$314,850,000 4.00 – 5.00%	2040 To 2045	M: Aa2 S: AA+ K: AA+	G U S	Retire outstanding General Obligation Commercial Paper Notes.
General Obligation Refunding Bonds, Series 2025	06/26/25	$60,135,000 5.00%	2026 To 2028	--	G U S	Retire outstanding General Obligation Commercial Paper Notes.
Water and Sewer Revenue Refunding and Improvement Bonds, Series 2025	06/26/25	$483,820,000 5.00 – 5.25%	2026 To 2055	M: Aa2 S: AA K: AA	–	Advance refund of portions of outstanding bonds and retire outstanding Water and Sewer commercial paper.
General Obligation Improvement Bonds, Series 2026A	03/05/26	$203,100,000 5.00%	2026 To 2036	M: Aa2 S: AA+ K: AA+	G U S	Retire outstanding General Obligation commercial paper, and to finance capital projects.
General Obligation Improvement Bonds, Series 2026B	03/05/26	$157,880,000 4.00 - 5.00%	2037 To 2041	M: Aa2 S: AA+ K: AA+	G U S	Retire outstanding General Obligation commercial paper, and to finance capital projects.

1090 Debt Service Funds-At a Glance

Recent Bond Issues						
Issue	**Date Issued**	**Orig Amount & Interest Rate**	**Maturity**	**Ratings***	**Fund***	**Comments**
General Obligation Improvement Bonds, Series 2026C	03/05/26	$239,690,000 4.00 – 4.25%	2042 To 2047	M: Aa2 S: AA+ K: AA+	G U S	Retire outstanding General Obligation commercial paper, and to finance capital projects.
General Obligation Refunding Bonds, Series 2026D	04/07/26	$239,690,000 5.00%	2042 To 2047	M: Aa2 S: AA+ K: AA+	G U S	Refund portions of outstanding bonds.

* **Ratings:** M = Moody's, S = Standard & Poor's, K = Kroll Bond Rating Agency.
* **Fund:** This code shows the debt service fund(s) used to repay this issue. G = GSD, U = USD, S = Schools.

1090 Debt Service Funds-At a Glance

GENERAL OBLIGATION BONDS PAYABLE	Bonds and Notes Payable at June 30, 2025					
					June 30, 2025	
General Services District (GSD)	Interest Rate	Date of Issue	Date of Final Maturity	Amount of Issue	Principal	Interests
GSD G.O. Improvement Bonds Federally Taxable (BAB's), Series 2010B	5.71	Jun.10, 2010	Jul. 1 2034	138,046,756	138,046,756	46,722,019
GSD G.O. Improvement Bonds (QECB Federally Taxable), Series 2012	3.367	Aug. 15, 2012	Aug. 1 2027	6,440,000	6,440,000	542,088
GSD G.O. Refunding Bonds, Series 2015A	5.00	Feb. 19, 2015	Jul. 1, 2026	33,884,829	7,947,874	308,043
GSD G.O. Refunding Bonds, Series 2015B (Taxable)	.30 - 3.493	Feb. 19, 2015	Jul. 1, 2029	72,314,470	20,269,334	1,487,716
GSD G.O. Improvement Bonds, Series 2015C	4.00 - 5.50	Jul. 21, 2015	Jul. 1, 2025	240,454,031	12,592,788	251,856
GSD G.O. Refunding Bonds, Series 2016	2.00 - 5.00	Jun.1, 2016	Jan. 1, 2033	231,949,343	153,987,099	26,307,091
GSD G.O. Improvement Bonds, Series 2017	4.00 - 5.00	Feb. 2, 2017	Jul. 1, 2036	280,675,679	207,013,248	53,894,398
GSD G.O. Improvement Bonds, Series 2018	4.00 - 5.00	Oct. 25, 2018	Jul.1, 2038	487,502,922	386,329,493	126,695,331
GSD G.O. Refunding Bonds, Series 2021A	5.00	Feb. 18, 2021	Jul. 1, 2026	68,469,348	6,765,052	252,519
GSD G.O. Refunding Bonds, Series 2021B (Taxable)	.121 - 1.786	Feb. 18, 2021	Jul. 1, 2034	335,676,396	248,018,132	16,187,631
GSD G.O. Improvement Bonds, Series 2021C	1.75 - 5.00	Feb. 25, 2021	Jul. 1 2041	437,682,815	374,793,063	88,589,074
GSD G.O. Improvement Bonds, Series 2022A	4.00 - 5.00	Aug. 3, 2022	Jan. 1, 2042	188,369,349	166,284,136	69,241,825
GSD G.O. Improvement Bonds, Series 2022B	4.00 - 5.00	Aug. 3, 2022	Jan. 1, 2042	186,519,442	164,303,981	67,939,046
GSD G.O. Improvement Bonds, Series 2024A	5.00	Oct. 30, 2024	Jan. 1, 2034	178,508,471	178,508,471	47,521,605
GSD G.O. Improvement Bonds, Series 2024B	4.00 - 5.00	Oct. 30, 2024	Jan. 1, 2039	136,532,043	136,532,043	71,372,090
GSD G.O. Improvement Bonds, Series 2024C	4.00 - 5.00	Oct. 30, 2024	Jan. 1, 2045	208,619,610	208,619,610	162,713,257
GSD G.O. Refunding Bonds, Series 2025	3.98	Jun. 26, 2025	Jul. 1, 2028	41,642,413	41,642,413	3,382,955
Total General Obligation Bonds Payable For General Purposes				3,273,287,917	2,458,093,493	783,408,544
For School Purposes:						
GSD G. O Improvement Bonds Federally Taxable (BAB's), Series 2010B	5.71	Jun.10, 2010	Jul. 1 2034	70,516,649	70,516,649	23,866,403
GSD G.O. Refunding Bonds, Series 2015A	5.00	Feb. 19, 2015	Jul. 1, 2026	22,804,914	5,349,018	207,317
GSD G.O. Refunding Bonds, Series 2015B (Taxable)	.30 - 3.493	Feb. 19, 2015	Jul. 1, 2029	30,240,838	8,476,333	622,142
GSD G.O. Improvement Bonds, Series 2015C	4.00 - 5.50	Jul. 21, 2015	Jul. 1, 2025	97,563,777	5,109,500	102,190
GSD G.O. Refunding Bonds, Series 2016	2.00 - 5.00	Jun.1, 2016	Jan. 1, 2033	78,790,586	52,219,275	8,936,224
GSD G.O. Improvement Bonds, Series 2017	4.00 - 5.00	Feb. 2, 2017	Jul. 1, 2036	171,785,733	126,701,124	32,985,718
GSD G.O. Improvement Bonds, Series 2018	4.00 - 5.00	Oct. 25, 2018	Jul.1, 2038	212,601,170	168,479,201	55,252,134
GSD G.O. Refunding Bonds, Series 2021A	5.00	Feb. 18, 2021	Jul. 1, 2026	52,656,403	4,552,965	169,950
GSD G.O. Refunding Bonds, Series 2021B (Taxable)	.121 - 1.786	Feb. 18, 2021	Jul. 1, 2034	127,045,163	93,935,168	6,174,042
GSD G.O. Improvement Bonds, Series 2021C	1.75 - 5.00	Feb. 25, 2021	Jul. 1 2041	123,318,568	105,599,174	24,960,262
GSD G.O. Improvement Bonds, Series 2022A	4.00 - 5.00	Aug. 3, 2022	Jan. 1, 2042	137,860,364	121,697,032	50,675,459
GSD G.O. Improvement Bonds, Series 2022B	4.00 - 5.00	Aug. 3, 2022	Jan. 1, 2042	95,686,007	84,289,294	34,853,290
GSD G.O. Improvement Bonds, Series 2024A	5.00	Oct. 30, 2024	Jan. 1, 2034	87,868,792	87,868,792	23,391,977
GSD G.O. Improvement Bonds, Series 2024B	4.00 - 5.00	Oct. 30, 2024	Jan. 1, 2039	69,007,819	69,007,819	36,073,821
GSD G.O. Improvement Bonds, Series 2024C	4.00 - 5.00	Oct. 30, 2024	Jan. 1, 2045	105,443,265	105,443,265	82,240,673
GSD G.O. Improvement Bonds, Series 2025	3.98	Jun. 26, 2025	Jul. 1, 2028	16,896,331	16,896,331	1,372,628
Total General Obligation Bonds Payable for School Purposes				1,500,086,379	1,126,140,940	381,884,230
Total General Obligation Bonds Payable - General Services District				4,773,374,296	3,584,234,433	1,165,292,774

1090 Debt Service Funds-At a Glance

GENERAL OBLIGATION BONDS PAYABLE	Bonds and Notes Payable at June 30, 2025				June 30, 2025	
URBAN Services District (USD)	**Interest Rate**	**Date of Issue**	**Date of Final Maturity**	**Amount of Issue**	**Principal**	**Interests**
USD G.O. Improvement Bonds Federally Taxable (BAB's), Series 2010B	5.71	Jun.10, 2010	Jul. 1 2034	43,441,595	43,441,595	14,702,834
USD G.O. Refunding Bonds, Series 2015A	5.00	Feb. 19, 2015	Jul. 1, 2026	3,040,257	713,108	27,640
USD G.O. Refunding Bonds, Series 2015B (Taxable)	.30 - 3.493	Feb. 19, 2015	Jul. 1, 2029	1,424,692	399,333	29,310
USD G.O. Improvement Bonds, Series 2015C	4.00 - 5.50	Jul. 21, 2015	Jul. 1, 2025	8,531,298	446,791	8,936
USD G.O. Refunding Bonds, Series 2016	2.00 - 5.00	Jun.1, 2016	Jan. 1, 2033	27,571,610	18,303,312	3,127,101
USD G.O. Improvement Bonds, Series 2017	4.00 - 5.00	Feb. 2, 2017	Jul. 1, 2036	2,538,666	1,872,401	487,466
USD G.O. Improvement Bonds, Series 2018	4.00 - 5.00	Oct. 25, 2018	Jul.1, 2038	14,291,393	11,325,447	3,714,139
USD G.O. Refunding Bonds, Series 2021A	5.00	Feb. 18, 2021	Jul. 1, 2026	9,839,706	606,983	22,659
USD G.O. Refunding Bonds, Series 2021B (Taxable)	.121 - 1.786	Feb. 18, 2021	Jul. 1, 2034	33,104,990	22,543,139	1,147,600
USD G.O. Improvement Bonds, Series 2021C	1.75 - 5.00	Feb. 25, 2021	Jul. 1 2041	8,880,233	7,604,252	1,797,399
USD G.O. Improvement Bonds, Series 2022A	4.00 - 5.00	Aug. 3, 2022	Jan. 1, 2042	283,410	250,180	104,178
USD G.O. Improvement Bonds, Series 2022B	4.00 - 5.00	Aug. 3, 2022	Jan. 1, 2042	253	222	93
USD G.O. Refunding Bonds, Series 2025	3.98	Jun. 26, 2025	Jul. 1, 2028	1,477,471	1,477,471	120,026
Total General Obligation Bonds Payable (governmental activities)				154,425,574	108,984,234	25,289,381
District Energy System Revenue Refunding Bonds, Series 2012A	2.000 - 5.000	Aug. 15, 2012	Oct. 1, 2033	47,450,000	26,160,000	5,416,575
USD G.O. Improvement Bonds, Series 2015C	4.00 - 5.50	Jul. 21, 2015	Jul. 1, 2025	685,894	35,921	718
USD G.O. Refunding Bonds, Series 2016	2.00 - 5.00	Jun.1, 2016	Jan. 1, 2033	5,663,461	3,830,314	642,332
USD G.O. Improvement Bonds, Series 2017	4.00 - 5.00	Feb. 2, 2017	Jul. 1, 2036	539,922	398,227	103,675
USD G.O. Improvement Bonds, Series 2018	4.00 - 5.00	Oct. 25, 2018	Jul. 1, 2038	1,559,515	1,235,859	405,297
USD G.O. Refunding Bonds, Series 2021B (Taxable)	.121 - 1.786	Feb. 18, 2021	Jul. 1, 2034	1,203,451	1,173,561	108,143
USD G.O. Improvement Bonds, Series 2021C	1.75 - 5.00	Feb. 25, 2021	Jul. 1, 2041	1,843,384	1,578,511	373,109
USD G.O. Improvement Bonds, Series 2022A	4.00 – 5.00	Aug. 3, 2022	Jan. 1, 2042	2,031,877	1,793,652	746,888
USD G.O. Improvement Bonds, Series 2022B	4.00 – 5.00	Aug. 3, 2022	Jan. 1, 2042	359,298	316,503	130,876
USD G.O. Improvement Bonds, Series 2024A	5.00	Oct. 30, 2024	Jan. 1, 2034	322,737	322,737	85,918
USD G.O. Improvement Bonds, Series 2024B	4.00 - 5.00	Oct. 30, 2024	Jan. 1, 2039	515,138	515,138	269,289
USD G.O. Improvement Bonds, Series 2024C	4.00 - 5.00	Oct. 30, 2024	Jan. 1, 2045	787,125	787,125	613,920
USD G.O. Improvement Bonds, Series 2025D	3.98	Jun. 26, 2025	Jul. 1, 2028	118,785	118,785	9,650
Total General Obligation Bonds Payable (business-type activities)				63,080,587	38,266,333	8,906,390
Total General Obligation Bonds Payable - Urban Services District				217,506,161	147,250,567	34,195,771

1090 Debt Service Funds-At a Glance

REVENUE BONDS PAYABLE	Interest Rate	Date of Issue	Date of Final Maturity	Amount of Issue	Bonds and Notes Payable at June 30, 2025	
					June 30, 2025	
					Principal	Interests
Department of Water and Sewerage Services:						
Revenue Bonds Federally Taxable, Series 2010B	6.393 - 6.568	Dec. 9, 2010	Jul. 1, 2037	135,000,000	135,000,000	69,096,877
Revenue Bonds Federally Taxable, Series 2010C	6.693	Dec. 9, 2010	Jul. 1, 2041	75,000,000	75,000,000	74,615,907
Revenue Bonds, Series 2017A	5.00	Nov. 2, 2017	Jul. 1, 2046	89,420,000	55,735,000	37,993,916
Revenue Bonds, Series 2017B	5.00	Nov. 2, 2017	Jul. 1, 2046	155,210,000	87,945,000	58,401,625
Revenue Bonds, Series 2020A	4.00	April 8, 2020	Jul. 1, 2045	169,575,000	154,245,000	77,530,950
Revenue Bonds, Series 2020B	5.00	April 8, 2020	Jul. 1 2027	45,530,000	19,500,000	1,101,500
Revenue Bonds, Series 2021A	2.625 - 5.00	Oct. 14, 2021	Jul. 1, 2051	377,520,000	358,110,000	190,853,950
Revenue Refunding Bonds, Series 2021B	0.288 - 2.942	Oct. 14, 2021	Jul. 1 2043	232,075,000	180,100,000	49,270,656
Revenue Refunding and Improvement Bonds, Series 2025	5.00 – 5.25	Jun. 26, 2025	Jul. 1, 2055	483,820,000	483,820,000	430,288,121
Total Revenue Bonds Payable - Department of Water and Sewerage				1,763,150,000	1,549,455,000	989,153,502

1090 Debt Service Funds-At a Glance

Future Debt Service Requirements for Debt Outstanding at 06/30/2025

General Obligation Debt (Debt Service Funds GSD and SCH)

Fiscal Year	GSD Debt Service			GSD School Debt Service		
	Principal	Interest	Total	Principal	Interest	Total
2026	176,963,970	94,416,137	271,380,107	78,262,971	44,695,105	122,958,076
2027	173,027,506	88,667,500	261,695,006	74,529,425	42,067,538	116,596,963
2028	176,511,567	81,692,502	258,204,069	73,629,484	39,018,701	112,648,185
2029	149,035,426	74,872,841	223,908,267	66,855,765	36,055,409	102,911,174
2030	155,000,239	68,701,193	223,701,432	69,325,733	33,244,189	102,569,922
2031	158,679,663	61,837,054	220,516,717	71,061,783	30,142,920	101,204,703
2032	165,669,388	54,800,059	220,469,447	75,073,739	26,933,852	102,007,591
2033	172,003,170	48,142,549	220,145,719	78,017,286	23,844,372	101,861,658
2034	150,447,726	41,626,826	192,074,552	70,653,350	20,737,876	91,391,226
2035	155,927,070	35,536,176	191,463,246	73,654,802	17,756,514	91,411,316
2036	125,009,802	30,009,363	155,019,165	59,838,762	15,052,827	74,891,589
2037	129,831,888	25,184,856	155,016,744	62,273,081	12,617,354	74,890,435
2038	112,394,634	20,875,523	133,270,157	51,093,310	10,487,378	61,580,688
2039	116,384,260	16,886,734	133,270,994	52,999,056	8,582,153	61,581,209
2040	83,130,569	13,495,699	96,626,268	38,671,318	6,929,320	45,600,638
2041	86,208,209	10,418,841	96,627,050	40,317,178	5,383,476	45,700,654
2042	60,448,900	7,214,650	67,663,550	33,668,789	3,771,160	37,439,949
2043	35,694,262	4,456,780	40,151,042	18,041,063	2,252,604	20,293,667
2044	37,118,852	3,029,010	40,147,862	18,761,098	1,530,962	20,292,060
2045	38,606,392	1,544,251	40,150,643	19,512,947	780,520	20,293,467
Total	**2,099,345,452**	**708,408,544**	**3,241,502,037**	**1,126,240,940**	**381,884,230**	**1,508,125,170**

1090 Debt Service Funds-At a Glance

Future Debt Service Requirements for Debt Outstanding at 06/30/2025

Department of Water and Sewerage Revenue Bonds and General Obligation Debt (USD Debt Service Fund)

	Water Service (USD)			USD Debt Service		
Fiscal Year	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**
2026	35,520,000	57,983,985	93,503,985	14,968,059	5,977,175	20,945,234
2027	42,550,000	68,304,393	110,854,393	16,118,069	5,499,091	21,617,160
2028	44,325,000	66,450,812	110,775,812	15,843,949	4,865,738	20,709,687
2029	47,000,000	64,386,179	111,386,179	12,868,809	4,215,370	17,084,179
2030	47,995,000	62,131,515	110,126,515	13,689,028	3,662,267	17,351,295
2031	49,610,000	59,744,729	109,354,729	14,173,554	3,021,647	17,195,201
2032	51,810,000	57,261,979	109,071,979	13,506,874	2,352,384	15,859,258
2033	54,125,000	54,647,253	108,772,253	13,974,544	1,738,232	15,712,776
2034	56,560,000	51,900,348	108,460,348	11,918,924	1,102,405	13,021,329
2035	59,110,000	49,065,819	108,175,819	8,958,127	600,425	9,558,552
2036	61,725,000	46,177,956	107,902,956	2,141,436	346,285	2,487,721
2037	64,425,000	43,198,210	107,623,210	2,215,030	272,665	2,487,695
2038	67,250,000	40,042,779	107,292,779	2,047,057	202,149	2,249,206
2039	70,135,000	36,761,411	106,896,411	2,116,685	132,463	2,249,148
2040	73,015,000	33,418,699	106,433,699	973,112	84,631	1,057,743
2041	76,385,000	29,989,616	106,374,616	999,613	58,083	1,057,696
2042	79,740,000	26,431,405	106,171,405	317,311	30,790	348,101
2043	64,495,000	23,267,589	87,762,589	134,675	16,815	151,490
2044	67,245,000	20,517,000	87,762,000	140,050	11,428	151,478
2045	55,375,000	17,860,975	73,235,975	145,661	5,828	151,489
2046	57,945,000	15,300,900	73,245,900			
2047	49,125,000	12,850,750	61,975,750			
2048	34,130,000	11,071,356	45,201,356			
2049	35,430,000	9,767,219	45,197,219			
2050	36,785,000	8,408,225	45,193,225			
2051	38,205,000	6,991,731	45,196,731			
2052	39,710,000	5,489,794	45,199,794			
2053	20,695,000	4,167,581	24,862,581			
2054	21,815,000	3,051,694	24,866,694			
2055	22,990,000	1,875,562	24,865,562			
2056	24,230,000	636,038	24,866,038			
Total	**1,549,455,000**	**989,153,502**	**2,538,608,502**	**147,250,567**	**34,195,871**	**181,446,438**

1090 Debt Service Funds-At a Glance

Highlights from the Metropolitan Government of Nashville and Davidson County's Debt Management Policy

Introduction

The debt programs for the Metropolitan Government include general obligation debt issued by the Metropolitan Government for which the Metropolitan Government has pledged its full faith and credit for the payment of both principal and interest; and (2) revenue debt issued by the Metropolitan Government for which the Metropolitan Government has pledged the revenues of one or more or revenue-generating systems or facilities for the payment of both principal and interest. The Metropolitan Government's Sports Authority and Convention Center Authority are also issued by the Metropolitan Government. These policies will apply to all debt issued by the Metropolitan Government, except for revenue debt issued on behalf of Nashville Electric Service (NES).

These policies do not apply to the debt of any other instrumentality of the Metropolitan Government which is authorized to issue debt without the approval of the Metropolitan Council, including without limitation the Airport Authority, the Industrial Development Board, and the Health and Educational Facilities Board of the Metropolitan Government. Each of these instrumentalities is required to maintain debt management policies consistent with the requirements of applicable State law.

Goals & Objectives

The Metropolitan Government maintains a debt policy as a tool to ensure that financial resources are adequate to meet the Metropolitan Government's long-term capital programs and financial planning. In addition, the Debt Management Policy (the "Policy") helps to ensure that financings undertaken by the Metropolitan Government satisfy certain clear objective standards designed to protect the Metropolitan Government's financial resources and to meet its long-term capital needs.

Debt Management/General

A team from the Finance Department and advisors shall determine the details of all debt transactions to be proposed to and approved by the Metropolitan Council.

The debt management team, headed by the Metropolitan Treasurer, shall be responsible for administering Metro's debt programs, including monitoring ongoing compliance.

Legal Requirements Regarding the Authorization, Use and Administration of Debt

1. Metropolitan Government financing will be conducted and maintained in accordance with applicable federal, state and local laws, including without limitation the requirements of:
    a. Section 103 of the Internal Revenue Code, relative to tax-exempt debt obligations,
    b. the Securities Act of 1933 and the Securities Exchange Act of 1934, relative to securities
    c. The Constitution and laws of the State of Tennessee (including without limitation Title 9, Chapter 21, Tennessee Code Annotated (the "LGPOA"), and Title 7, Chapter 34, Tennessee Code Annotated (together, the "State Debt Statutes"), and
    d. Metropolitan Charter and Code provisions.

2. No officer or agency shall be entitled to issue or incur any debt obligation without obtaining express approval thereof by resolution of the Metropolitan Council, in addition to any other requirements required by applicable law, including without limitation:
    a. In the case of financings of public works projects pursuant to the LGPOA (other than school projected or LGPOA- defined "mandated projects"), the prior adoption by the Council of an initial resolution, the publication of the initial resolution, and in the case of general obligation bonds, the failure of voters to protest the initial resolution, as required by the LGPOA,
    b. In the case of a refunding, the prior receipt from the Division of Local Government Finance of a report on plan of refunding
    c. In the case of tax anticipation, bond anticipation, capital outlay or other notes, the approval of the Division of Local Government Finance, and
    d. In the case of debt that meets the definition of "balloon indebtedness", the prior approval of the State Comptroller.

3. Debt authorizing resolutions shall be approved by the Finance Department, the Department of Law, and the Metropolitan Government's bond counsel, prior to their filing with the Metropolitan Council for consideration.

4. Prior to submitting a bond resolution to the Metropolitan Council for approval, a member of the debt management team will present to the Metropolitan Council the purpose of the financing, the estimated amount of the financing, the proposed structure of the financing, the proposed method of sale for the financing, members of the proposed financing team, and an estimate of all the costs associated with the financing.

1090 Debt Service Funds-At a Glance

Purpose and Use of Issuance Process

1. Debt may be issued for public purposes of the Metropolitan Government as permitted by the State Debt Statutes.
2. Debt may be used to finance capital projects authorized by resolutions of the Metropolitan Council and to fund costs of issuance, capitalized interest and debt service reserve.
3. Debt may only be used to fund operating expenditures in the form of tax anticipation notes, as contemplated by Title 9, Chapter 21, Part 8, Tennessee Code Annotated.
4. Prior to the issuance of bonds, bond anticipation notes may be issued for the payment of costs of projects.
5. Bonds may be issued to refinance outstanding debt.

Security and Source of Payment

Pursuant to State Debt Statues, the Metropolitan Government may issue general obligation bonds, which are direct general obligations of the Metropolitan Government ·payable as to both principal and interest from any funds or monies of the Metropolitan Government from whatever source derived. The full faith and credit of the Metropolitan Government is pledged to the payment of principal of and interest on all general obligation bonds. General obligation bonds may be additionally secured by a pledge of the revenues of one or more revenue-producing systems or facilities. Pursuant to State Debt Statues, the Metropolitan Government may issue revenue bonds, which are limited obligations of the Metropolitan Government, payable solely from the revenues of one or more revenue-producing systems or facilities.

Debt Capacity Assessment

General Obligation - During development and consideration of a capital-spending plan, impact of the resulting debt and debt service will be evaluated to determine appropriate level of debt to the overall financial position of the Metropolitan Government. To accomplish this evaluation, a calculation of the various metrics will be performed on existing debt as compared to projected debt resulting from capital-spending plan. An analysis of historical financial trends and current and projected economic factors will be considered in evaluation of the appropriate level of debt to be approved in a capital-spending plan.

Revenue Bonds – In considering the issuance of revenue debt, the Metropolitan Council will consider whether the revenues pledged to the repayment of the debt are sufficient to meet the revenue demands of the applicable system or facility, including any legal or contractual debt service coverage requirements, based on information provided by the debt management team and the Metropolitan Government's municipal advisor.

Federal Tax Exemption

Due to its typically lower interest cost, the Metropolitan Government will seek to issue debt on a tax-exempt basis, when legally possible and when applicable restriction of federal tax law does not effectively offset the economic advantage of issuing tax-exempt debt. The debt management team will administer any tax-exempt debt in accordance with the post-issuance compliance policies described herein.

Types of Debt

Each type of debt listed below (i) may be issued to finance capital expenditures or to refinance outstanding bonds, notes or other debt obligations; and (ii) may be issued as general obligation bonds or revenue bonds. Each type of debt may be structured with interest payments on a fixed or variable rate basis:

a. Fixed-Rate Long-Term Debt
e. Variable Long-Term Debt
f. Short-Term Debt
g. Bonds
h. Bond Anticipation Notes
i. Tax and Revenue Anticipation Notes
j. Capital Outlay Notes
k. Government Financings Programs
l. Financing Leases

Debt Management Structure

1. The Metropolitan Government shall establish by resolution all terms and conditions relating to the issuance of debt and will invest all proceeds pursuant to the terms of the Metropolitan Government's authorizing resolution and the Metropolitan Government's investment policy.

2. Term: The average life of any debt will not exceed the weighted average lives of the projects financed thereby, and the final maturity of debt will be limited to 30 years after the date of issuance, unless otherwise specifically approved by the Metropolitan Council in the debt authorizing resolution.

3. Debt Service Structure: Debt will be structured to amortize in a manner that does not result in the debt constituting "balloon indebtedness" as defined below, without first complying with the Balloon Indebtedness provisions set forth below.

4. Call Provisions: Call features should be structured to provide maximum flexibility relative to cost. The Metropolitan Government will avoid the sale of long-term non-callable bonds absent careful evaluation by the Metropolitan Government with respect to the value of the call option.

5. Original Issuance Discount/Premium: Where applicable, debt will be issued at a premium or discount based on market conditions, the goal of minimizing true interest cost, and the goal of preserving the value of future refunding opportunities.

6. Capitalized Interest: From time-to-time certain financings may benefit from the use of capitalized interest. Interest may be financed (capitalized) through a period permitted by federal law, State Debt Statutes, and the authorizing resolution of the Metropolitan Council if it is determined that doing so is in the Metropolitan Government's best interest.

7. Debt Service Reserve Funds: If the Metropolitan Council determines whether it is necessary or advisable to fund a debt service reserve fund in connection with revenue debt, it may agree to fund such a reserve. The size of any debt service reserve fund established in connection with the tax- exempt debt will follow the applicable federal tax rules.

Balloon Debt

The Metropolitan Government will not present to the Metropolitan Council a resolution authorizing the issuance of debt that would now constitute "balloon indebtedness," as defined by Tennessee Code Annotated Section 9-21-133, without first submitting a plan of balloon indebtedness to the State Comptroller and, provided the Comptroller responds within the time frame set forth in Tennessee Code Annotated Section 9-21-133, receiving his or her approval thereof and report thereon. The plan of balloon indebtedness and the Comptroller's report and approval (if applicable) shall be presented to the Metropolitan Council prior to its consideration of the debt authorizing resolution.

Refinancing Outstanding Debt

1. The Department of Finance and the Metropolitan Government's Municipal Advisor shall have the responsibility to analyze outstanding bond issues for refunding opportunities. The Municipal Advisor will regularly conduct an analysis of all refunding candidates to identify potential refunding candidates from the outstanding bond maturities.

2. The Metropolitan Government will consider the following issues when analyzing possible refunding opportunities:
   - Debt Service Savings
   - Term of Refunding Bonds

Methods of Sale

The Metropolitan Government will use one of three methods of sale of debt: competitive, negotiated, and private placement. Metro will use the method it deems most effective to market, price, and place its bonds. The Metropolitan Government will consider other worthy policy goals, such as previous commitments to the encouragement of greater participation in the underwriting syndicate by minority, women-owned, and disabled veteran enterprises firms in its method of sale decision while evaluating bond financing costs.

Bond Rating Agency Strategy

Metro's use of rating agencies is determined on a deal-by-deal, credit -by-credit basis. Metro retains discretion to determine the number and the specific rating agency firms (if any) to use on any specific financing. Metro will maintain good communication with bond rating agencies about its financial condition. This effort will include providing periodic updates on Metro's general financial condition, as requested, and coordinating meetings and presentations in conjunction with a new debt issuance. Metro will continually strive to maintain, and improve where applicable, its bond ratings by improving financial policies, budgets, forecasts, and the financial health of Metro.

Credit Enhancements

The Metropolitan Government shall seek to use credit enhancement (letters of credit, liquidity agreements, bond insurance, etc.) when such credit enhancement strengthens its creditworthiness and/or achieves a lower cost of borrowing. Selection of credit enhancement providers shall be subject to the approval of the Finance Director in consultation with the Metropolitan Government's Municipal Advisor. The Metropolitan Government will consider the use of credit enhancement on a case-by-case basis. The debt management team or Municipal Advisor will conduct a cost-benefit analysis to determine whether to use credit enhancement. If the analysis of the entire bond issue as well as individual maturities demonstrate that it is not cost effective to use an enhancement, Metro may choose to issue the bonds unenhanced.

1090 Debt Service Funds-At a Glance

Risk Assessment

1. The Office of the Treasurer will evaluate each transaction to assess the types and amounts of risk associated with that transaction, considering all available means to mitigate those risks. The Finance Department will evaluate all proposed transactions for consistency with the objectives and constraints of the Policy.
2. At a minimum, the following risks are assessed before issuing debt:
   a. Change in Public/Private Use
   b. Default Risk
   c. Liquidity Risk
   d. Interest Rate Risk
   e. Rollover Risk

Transparency

The Metropolitan Government complies with the Tennessee Open Meetings Act, providing adequate public notice of meetings and specifying on the agenda when matters related to debt issuance will be considered.

All costs (including interest, issuance, continuing, and one-time) shall be disclosed to the citizens in a timely manner.

Professional Services

1. The Metropolitan Government requires all professionals engaged to assist in the process of issuing debt to clearly disclose all compensation and consideration received related to services provided in the debt issuance process by the Metropolitan Government. This includes "soft" costs or compensations in lieu· of direct payments.

2. Issuer's Counsel: The Metropolitan Government will enter into an engagement letter agreement with each lawyer or law firm representing the Metropolitan Government in a debt transaction. No engagement letter is required for any lawyer who is an employee of the Metropolitan Department of Law who serves as counsel to the Metropolitan Government.

3. Bond Counsel: Bond counsel is contracted by the Metropolitan Department of Law and serves to assist the Metropolitan Government in all its general obligations and revenue debt issues.

4. Municipal Advisor: The Municipal Advisor is contracted by the Office of the Treasurer and serves and assists the Metropolitan Government on financial matters. The Municipal Advisor will be subject to a fiduciary duty which includes a duty of loyalty and a duty of care.

5. Disclosure Counsel: The Metropolitan Government may choose to engage counsel to act as disclosure counsel to the Metropolitan Government to assist the Metropolitan Government in preparing all of its primary offering and reoffering documents, continuing disclosure undertakings, bond purchase agreements, and to assist the Metropolitan Government in developing policies and procedures regarding its primary and secondary market disclosure obligations, including continuing disclosure compliance obligations.

Potential Conflicts of Interest

Professionals involved in a debt transaction hired or compensated by the Metropolitan Government shall be required to disclose to the Metropolitan Government existing client and business relationships between and among the professionals to a transaction (including but not limited to municipal advisor, swap advisor, bond counsel, swap counsel, trustee, paying agent, underwriter, counterparty, and remarketing agent), as well as conduit issuers, sponsoring organizations and program administrators and other issuers whom they may serve. This disclosure shall include that information reasonably sufficient to allow the Metropolitan Government to appreciate the significance of the relationships.

Professionals who become involved in the debt transaction as a result of a bid submitted in a widely and publicly advertised competitive sale conducted using an industry standard, electronic bidding platform, are not subject to this disclosure. No disclosure is required that would violate any rule or regulation of professional conduct.

Post-Closing Regulatory Compliance and Debt Administration

1. Federal Tax Compliance: The Department of Finance has adopted Federal Tax Compliance Policies and Procedures regarding the administration of all of its tax-exempt and tax-advantaged debt. The Finance Department will comply with these Federal Tax Compliance Policies and Procedures, as they may be amended from time to time.

2. Investment of Debt Proceeds: Any debt proceeds will be deposited with the Metropolitan Treasurer's Office. The proceeds shall be invested in permitted investments pursuant to the Metropolitan Government's investment policy, applicable provisions of State law and governing debt documents.

3. Continuing Disclosure: The Metropolitan Government will comply with Securities Exchange Act Rule 15c2-12, by timely providing financial information, operating data, and event notices, as set forth in any continuing disclosure undertaking entered into in connection with debt.

Reporting Schedule

In accordance with the Metropolitan Code of Ordinance section 5.04.110 the Department of Finance shall prepare quarterly reports and an annual report on the Metropolitan Government's outstanding debt. The Director of Finance shall submit the annual report to the Metropolitan Council providing a summary of the Metropolitan Government's outstanding debt no later than May 1, of each year. Such a report shall be presented to the Metropolitan Council in conjunction with the presentation of the mayor's proposed operating budget.

30003 4% Reserve Fund - At A Glance

Mission	To provide for the purchase of equipment and/or building repairs for departments that receive their operating funds from the general fund budget.			
Budget Summary		**2024-25**	**2025-26**	**2026-27**
	Expenditures and Transfers:			
	General Four (4%) Reserve Fund	$ 49,000,000	$ 65,088,100	$ 65,384,600
	Total Expenditures and Transfers	$ 49,000,000	$ 65,088,100	$ 65,384,600
	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	$ 0	$ 0	$ 0
	Non-program Revenue	$ 0	$ 0	$ 0
	Transfers From Other Funds and Units	49,000,000	65,088,100	65,384,600
	Total Revenues	$ 49,000,000	$ 65,088,100	$ 65,384,600
	Expenditures Per Capita	$ 66.52	$ 87.26	$ 86.58
Positions	Total Budgeted Positions	0	0	0
Contacts	Finance Manager: Greg McClarin 700 President Ronald Reagan Way, Suite 310 – Office of Management & Budget, 37210	email: greg.mcclarin@nashville.gov Phone: 615-862-6120		

Overview

This fund (Fund 30003) is used to finance small-to-medium size capital expenditure for GSD General Fund departments. Four percent (4%) of all original monies collected by the GSD General Fund during any year is placed in this reserve fund and is kept separate and apart from other funds of the government. This separate fund can be used only for the purchase of equipment for any department of Metro and for repairs to any building owned by any department of the Metropolitan Government. Larger capital expenditures are financed using notes or bonds in the manner discussed in the "Debt Service Funds" section.

Revenues: Four percent (4%) of all original monies collected by the GSD General Fund (Fund 10101) are transferred to this fund. Administratively, the 4% is based on all GSD General Fund gross receipts except for revenues from other governments and certain other internal sources and transfer accounts.
The transfer of monies from the General Fund to the 4% Reserve Fund is in the budget as an expenditure account in the 01 Administrative section of the GSD General Fund.

Expenditures: This separate fund can be used only for GSD General Fund departments' expenditure on the purchase of equipment and for repairs to buildings.

Minimum Balance: Administrative policy is to maintain a $500,000 balance in the fund at all times. The Council approved a policy of maintaining an additional $500,000 balance in the fund, for a total balance of at least $1 million.

USD Charter Provision: The Charter also allows the Council to establish by ordinance the same type of fund for the Urban Services District. This has not occurred.

Historical Information: The Charter originally required a five percent (5%) deduction from revenues. This was amended at an election held August 4, 1983 to four percent (4%).

1075 Metro Action Commission - At A Glance

Mission Metropolitan Action Commission embodies a spirit of hope, helps children and youth develop their potential, equips adults and families to achieve their goals, improves social and economic mobility, and advances well-being for people and communities.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
Special Purpose Fund	$55,363,700	$50,825,700	$50,818,700
Total Expenditures and Transfers	$55,363,700	$50,825,700	$50,818,700
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$350,000	$150,000	$150,000
Other Governments and Agencies	34,975,700	29,886,000	27,106,400
Other Program Revenue	1,087,500	1,137,500	161,200
Total Program Revenue	$36,413,200	$31,173,500	$27,417,600
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	18,950,500	18,916,400	19,125,100
Total Revenue and Transfers	$55,363,700	$50,089,900	$46,542,700
Expenditures per Capita	$75.16	$68.14	$67.29

Position	Total Budgeted Positions	342	342	342

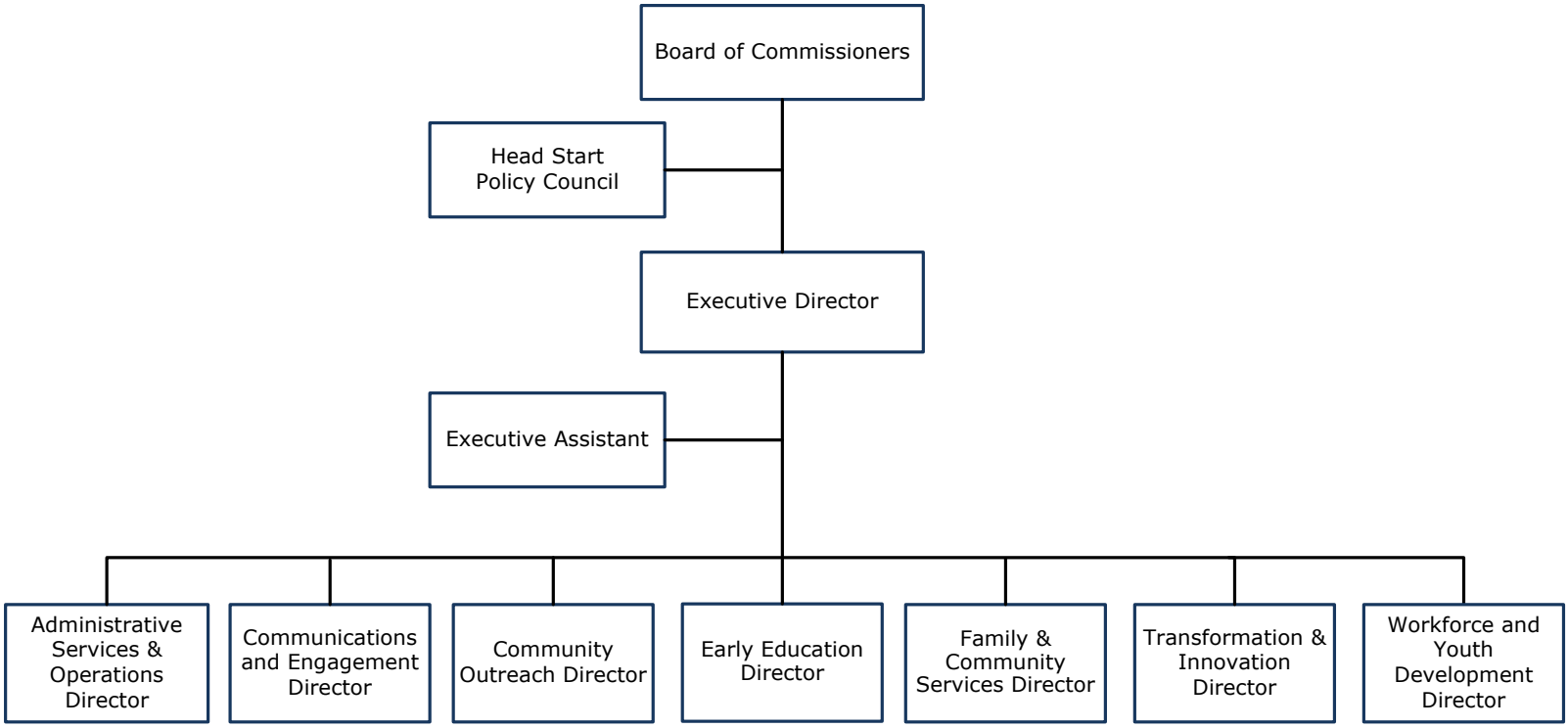
Contacts

Director: Jamekia Bies — email: Jamekia.Bies@nashville.gov
Chief Financial Officer: Ann Parkinson — email: ann.parkinson@nashville.gov
Director of Operations and Administrative Services: Benita Davis — email: benita.davis@nashville.gov

1281 Murfreesboro Pike Nashville, TN 37217 — Phone: 615-862-8860

1075 Metro Action Commission - At A Glance

Organizational Structure



1075 Metro Action Commission - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Grant Adjustments			
Expiration or Adjustments of Grants	SPF	($7,000)	To account for grant amount changing, including expiration of grants
Special Purpose Funds Total		($7,000)	
	TOTAL	**($7,000)**	

SPF - Special Purpose Funds

1075 Metro Action Commission - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	21,428,600	18,608,157	21,558,900	21,448,200	(110,700)	-0.51%
Overtime	4,000	48,180	4,000	4,000	0	0.00%
All Other Salary Codes	156,600	295,862	157,900	153,900	(4,000)	-2.53%
Fringe Benefits	6,715,100	6,191,388	6,676,400	6,093,500	(582,900)	-8.73%
TOTAL PERSONNEL EXPENSES	28,304,300	25,143,587	28,397,200	27,699,600	(697,600)	-2.46%
OTHER SERVICES:						
Utilities	414,700	315,258	464,700	382,400	(82,300)	-17.71%
Professional & Purchased Services	14,942,200	11,584,713	8,641,400	7,528,800	(1,112,600)	-12.88%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	1,057,200	1,068,777	1,160,000	990,600	(169,400)	-14.60%
Internal Service Fees	1,768,400	1,731,423	2,167,800	1,463,200	(704,600)	-32.50%
All Other Expenses	6,122,700	5,484,784	5,960,100	5,699,500	(260,600)	-4.37%
TOTAL OTHER SERVICES	24,305,200	20,184,956	18,394,000	16,064,500	(2,329,500)	-12.66%
TOTAL OPERATING EXPENSES	**52,609,500**	**45,328,543**	**46,791,200**	**43,764,100**	**(3,027,100)**	**-6.47%**
TRANSFERS TO OTHER FUNDS	**2,754,200**	**8,542,254**	**4,034,500**	**7,054,600**	**3,020,100**	**74.86%**
TOTAL EXPENSES & TRANSFERS	**55,363,700**	**53,870,797**	**50,825,700**	**50,818,700**	**(7,000)**	**-0.01%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	350,000	130,324	150,000	150,000	0	0.00%
Federal (Direct & Pass Through)	34,975,700	27,814,750	28,008,500	27,106,400	(902,100)	-3.22%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	2,503,755	1,877,500	0	(1,877,500)	-100.00%
Other Program Revenue	1,087,500	1,013,839	1,137,500	161,200	(976,300)	-85.83%
TOTAL PROGRAM REVENUE	**36,413,200**	**31,462,668**	**31,173,500**	**27,417,600**	**(3,755,900)**	**-12.05%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	12,607	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**12,607**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**18,950,500**	**23,259,768**	**18,916,400**	**19,125,100**	**208,700**	**1.10%**
TOTAL REVENUE & TRANSFERS	**55,363,700**	**54,735,043**	**50,089,900**	**46,542,700**	**(3,547,200)**	**-7.08%**
Expenditures Per Capita	$75.16	$73.13	$68.14	$67.29	($0.85)	-1.25%

1075 Metro Action Commission - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
MAC The Kresge Foundation Grant 31521										
Analytics Manager-MAC	MAC12C	11060	1	1.00	1	1.00	1	1.00	0	0.00
Special Projects Coord-MAC	NS	11102	1	1.00	1	1.00	1	1.00	0	0.00
Transformation and Inovation Director-MAC	MAC13B	11062	1	1.00	1	1.00	1	1.00	0	0.00
31521 Total Positions & FTEs			**3**	**3.00**	**3**	**3.00**	**3**	**3.00**	**0**	**0.00**
MAC Headstart Grant 31502										
Assistant Transportation Mgr	MAC07C	10453	1	1.00	1	1.00	1	1.00	0	0.00
Behavior Interv Spec-MAC	MAC11A	11048	7	7.00	7	7.00	7	7.00	0	0.00
Bus Driver	MAC05A	10210	2	0.96	2	0.96	2	0.96	0	0.00
Computer Data Spec	MAC03B	10214	1	1.00	1	1.00	1	1.00	0	0.00
Custodian	MAC02A	10216	13	13.00	13	13.00	13	13.00	0	0.00
Custodian Leader	MAC05A	10217	1	1.00	1	1.00	1	1.00	0	0.00
Customer Engagement Specialist-MAC	MAC06B	11284	2	2.00	2	2.00	2	2.00	0	0.00
Data Specialist-MAC	MAC11A	11012	1	1.00	1	1.00	1	1.00	0	0.00
Director of Early Education-MAC	MAC13C	11290	1	1.00	1	1.00	1	1.00	0	0.00
Disabilities Coord	MAC09A	10219	1	1.00	1	1.00	1	1.00	0	0.00
Early Child Asst Ctr Mgr-MAC	MAC10D	10790	7	7.00	7	7.00	7	7.00	0	0.00
Early Child Mentor Coach-MAC	MAC10D	11059	7	7.00	7	7.00	7	7.00	0	0.00
Early Childhood Ctr Mgr-MAC	MAC11A	10789	7	7.00	7	7.00	7	7.00	0	0.00
Early HS Ed Coord-MAC	MAC11A	10913	2	2.00	2	2.00	2	2.00	0	0.00
EHS P, F & Com Engag Ad II-MAC	MAC07D	10799	3	3.00	3	3.00	3	3.00	0	0.00
EHS Teacher-MAC	MAC02A	10796	12	12.00	12	12.00	12	12.00	0	0.00
ERSEA/PARENT ENGAGEMENT COORDINATOR-MAC	MAC09A	11050	3	3.00	3	3.00	3	3.00	0	0.00
Facilities Mgr	MAC11C	10258	1	1.00	1	1.00	1	1.00	0	0.00
Food Svc Worker 1	MAC02A	10228	1	1.00	1	1.00	1	1.00	0	0.00
Food Svcs Mgr	MAC09A	10230	1	1.00	1	1.00	1	1.00	0	0.00
General Maint Worker	MAC05A	10231	2	2.00	2	2.00	2	2.00	0	0.00
General Srvs Supv-MAC	MAC07C	10793	1	1.00	1	1.00	1	1.00	0	0.00
Headstart Teacher 1	MAC06B	10235	13	13.00	13	13.00	13	13.00	0	0.00
Headstart Teacher 2	MAC08B	10236	59	59.00	59	59.00	59	59.00	0	0.00
Health & Disabilitie Asst-MAC	MAC06B	10599	1	1.00	1	1.00	1	1.00	0	0.00
Hlth Coord	MAC09A	10239	1	1.00	1	1.00	1	1.00	0	0.00
Mental Hlth Behavioral Intervention Spec Coord-MAC	MAC11A	11283	1	1.00	1	1.00	1	1.00	0	0.00
Nutrition Services Mgr-MAC	MAC11A	10653	1	1.00	1	1.00	1	1.00	0	0.00
Office Mgr-HS-MAC	MAC06A	10934	2	2.00	2	2.00	2	2.00	0	0.00
PF& Comm Engagement Adv II-MAC	MAC07C	10798	27	27.00	27	27.00	27	27.00	0	0.00
PF& Comm Engagement Adv I-MAC	MAC06B	10797	2	2.00	2	2.00	2	2.00	0	0.00
Program Mgr Early Ed-MAC	MAC10C	11096	2	2.00	2	2.00	2	2.00	0	0.00
Qual Assur and Comp Coord-MAC	MAC11A	11002	2	2.00	2	2.00	2	2.00	0	0.00
Shuttle Bus Driver/PT-MAC	MAC05C	11088	3	1.48	3	1.48	3	1.48	0	0.00
Shuttle Bus Driver-MAC	MAC11A	11093	4	4.00	4	4.00	4	4.00	0	0.00
Speech and Language Srvs Coord-MAC	MAC11A	11154	1	1.00	1	1.00	1	1.00	0	0.00
Teacher Asst	MAC01A	10250	1	1.00	1	1.00	1	1.00	0	0.00
Transportation Mgr	MAC10D	10253	1	1.00	1	1.00	1	1.00	0	0.00
31502 Total Positions & FTEs			**198**	**195.44**	**198**	**195.44**	**198**	**195.44**	**0**	**0.00**
MAC Summer Food Program 31505										
Administrative Officer-Seasona	MAC08C	10255	1	1.00	1	1.00	1	1.00	0	0.00
Food Service Wkr 1 - Seasonal	MAC02B	10534	6	2.94	6	2.94	6	2.94	0	0.00
Food Service Worker II-Seasona	MAC03A	10257	8	2.27	8	2.27	8	2.27	0	0.00
Food Svs Transport Dvr-Season	MAC05B	10535	12	3.09	12	3.09	12	3.09	0	0.00
Prog Coor - MAC	MAC08C	10377	1	0.16	1	0.16	1	0.16	0	0.00
Youth Bus Monitor-MAC	MAC01	10930	3	1.34	3	1.34	3	1.34	0	0.00
Youth Food Prep Wkr-MAC	MAC01	10929	13	5.53	13	5.53	13	5.53	0	0.00
31505 Total Positions & FTEs			**44**	**16.33**	**44**	**16.33**	**44**	**16.33**	**0**	**0.00**

1075 Metro Action Commission - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
MAC BF/AF Care Program 31508										
Teacher Asst	MAC01A	10250	18	8.75	18	8.75	18	8.75	0	0.00
31508 Total Positions & FTEs			**18**	**8.75**	**18**	**8.75**	**18**	**8.75**	**0**	**0.00**
MAC LIHEAP Grant 31503										
Customer Engagement Specialist-MAC	MAC06B	11284	7	7.00	7	7.00	7	7.00	0	0.00
Customer Navigator-MAC	MAC06B	11286	5	4.50	5	4.50	5	4.50	0	0.00
Data Entry Spec-Comm Spec	MAC06G	10765	3	3.00	3	3.00	3	3.00	0	0.00
31503 Total Positions & FTEs			**15**	**14.50**	**15**	**14.50**	**15**	**14.50**	**0**	**0.00**
MAC CSBG Grant 31504										
Adult Ed Case Mgr-MAC	MAC07B	10791	1	1.00	1	1.00	1	1.00	0	0.00
Adult Ed Coord-MAC	MAC09C	10769	1	1.00	1	1.00	1	1.00	0	0.00
Adult Ed Instructor-MAC	MAC08E	10770	2	2.00	2	2.00	2	2.00	0	0.00
Community Counselor/Therapist-MAC	MAC10C	11239	2	2.00	2	2.00	2	2.00	0	0.00
Community Outreach Dir-MAC	OR08	10772	1	1.00	1	1.00	1	1.00	0	0.00
Customer Engagement Coach-MAC	MAC07A	11285	4	4.00	4	4.00	4	4.00	0	0.00
Customer Navigator-MAC	MAC06B	11286	1	1.00	1	1.00	1	1.00	0	0.00
Customer Svc Rep-MAC	MAC06G	10768	1	1.00	1	1.00	1	1.00	0	0.00
Data Specialist-MAC	MAC11A	11012	1	1.00	1	1.00	1	1.00	0	0.00
Family and Community Services Manager-MAC	MAC11A	11218	1	1.00	1	1.00	1	1.00	0	0.00
Family Centered Coach-MAC	MAC08C	11240	2	2.00	2	2.00	2	2.00	0	0.00
Family Dev Specialist 1-MAC	MAC06A	10727	1	1.00	1	1.00	1	1.00	0	0.00
Program Assistant/ CSBG-LIHEAP	MAC06A	10443	1	1.00	1	1.00	1	1.00	0	0.00
Qual Assur and Comp Coord-MAC	MAC11A	11002	1	1.00	1	1.00	1	1.00	0	0.00
31504 Total Positions & FTEs			**20**	**20.00**	**20**	**20.00**	**20**	**20.00**	**0**	**0.00**
MAC Admin & Leasehold 31500										
Account Clerk 2	MAC06C	10201	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs & Operations Dir	MAC13A	10207	1	1.00	1	1.00	1	1.00	0	0.00
Chief Financial Officer	MAC13A	10213	1	1.00	1	1.00	1	1.00	0	0.00
Communication Specialist-MAC	MAC07B	11001	1	1.00	1	1.00	1	1.00	0	0.00
Community Counselor/Therapist-MAC	MAC10C	11239	1	1.00	1	1.00	1	1.00	0	0.00
Director of Communications-MAC	MAC13A	11108	1	1.00	1	1.00	1	1.00	0	0.00
Exec Dir	DP02	10223	1	1.00	1	1.00	1	1.00	0	0.00
Exec Secretary	MAC09B	10224	1	1.00	1	1.00	1	1.00	0	0.00
Finance Officer 1	MAC09B	10202	3	2.48	3	2.48	3	2.48	0	0.00
Finance Officer 2	MAC10B	10203	1	1.00	1	1.00	1	1.00	0	0.00
Finance Officer 3	MAC11B	10204	1	1.00	1	1.00	1	1.00	0	0.00
HR Business Partner-MAC	MAC12C	11015	4	4.00	4	4.00	4	4.00	0	0.00
Learning and Dev Coord-MAC	MAC11A	11101	1	1.00	1	1.00	1	1.00	0	0.00
Program Asst-HR-MAC	MAC06A	10801	1	1.00	1	1.00	1	1.00	0	0.00
Special Projects Coord-MAC	NS	11102	1	1.00	1	1.00	1	1.00	0	0.00
Special Projects Mgr-MAC	MAC10C	11238	2	1.50	2	1.50	2	1.50	0	0.00
Transformation and Inovation Director-MAC	MAC13B	11062	1	1.00	1	1.00	1	1.00	0	0.00
31500 Total Positions & FTEs			**23**	**21.98**	**23**	**21.98**	**23**	**21.98**	**0**	**0.00**
MAC CACFP 31506										
Food Svc Worker 1	MAC02A	10228	1	1.00	1	1.00	1	1.00	0	0.00
Food Svc Worker 2	MAC04	10229	3	3.00	3	3.00	3	3.00	0	0.00
31506 Total Positions & FTEs			**4**	**4.00**	**4**	**4.00**	**4**	**4.00**	**0**	**0.00**
MAC Workforce 31523										
Asst Dir of Workforce Dev-MAC	MAC12A	11148	1	1.00	1	1.00	1	1.00	0	0.00
Director of Workforce Dev-MAC	MAC13A	11097	1	1.00	1	1.00	1	1.00	0	0.00
Workforce Services Coordinator-MAC	MAC11A	11129	2	2.00	2	2.00	2	2.00	0	0.00

1075 Metro Action Commission - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
31523 Total Positions & FTEs			**4**	**4.00**	**4**	**4.00**	**4**	**4.00**	**0**	**0.00**
MAC Youth Grant 31522										
Digital Marketing/Intern-MAC	OR08	11112	1	1.00	1	1.00	1	1.00	0	0.00
Youth Ambassador-MAC	MAC01A	11109	6	3.00	6	3.00	6	3.00	0	0.00
Youth Employment Coach-MAC	MAC01B	11110	3	3.00	3	3.00	3	3.00	0	0.00
Youth Specialist-MAC	MAC10C	11098	3	3.00	3	3.00	3	3.00	0	0.00
31522 Total Positions & FTEs			**13**	**10.00**	**13**	**10.00**	**13**	**10.00**	**0**	**0.00**
Department Totals			**342**	**298.00**	**342**	**298.00**	**342**	**298.00**	**0**	**0.00**

1075 Metro Action Commission
Program Purpose Statements

Administrative Line of Business

Administration and Leasehold Program

The purpose of the Administrative Line of Business is to provide support services to the department so they can efficiently and effectively deliver results for customers.

Child and Family Development Line of Business

Educational Child Development Program

The purpose of the Child and Family Development Line of Business is to provide school readiness, health and social services products to eligible children ages birth to 5 so they can demonstrate proficiency in educational and social skill outcomes at the end of the year.

Families and Communities as Partners Program

The purpose of the Community Outreach Line of Business is to provide poverty information, response and coordination products to individuals with low incomes and groups so they can seek solutions to improve the conditions of their community and neighborhood.

Nutrition Services Program

The purpose of the Nutrition Services Program is to provide individualized assessment, meal planning, educational and wellness products to children enrolled in HeadStart/Early Head Start and their families so they can make food choices that benefit them and facilitate a healthy lifestyle.

Community Outreach Line of Business

Community Advocacy and Engagement Program

The purpose of the Community Advocacy and Engagement Program is to mobilize individuals with low incomes to engage in activities that support and promote their own wellbeing and that of their community.

Family and Community Services Line of Business

Low-Income Home Energy and Emergency Assistance and Disaster Relief Program

The purpose of the Low-Income Home Energy and Emergency Assistance and Disaster Relief Program is to provide household counseling and financial assistance products to income eligible households of Davidson County so they can maintain independent living and improve self-sufficiency.

Transformation and Innovation

Service Coordination Data Analytics and Research and Innovative

The purpose of the Transformation and Innovation Line of Business is to ensure service coordination, expanded use of data for outcomes, and expanded resource products to residents with low incomes to assist them in achieving family and individual goals.

Workforce Line of Business

Non-allocated Financial Transactions

The purpose of the Workforce Line of Businee is to provide workforce development services including training and assistance with obtaining employment.

1075 Metro Action Commission
Program Purpose Statements

Youth Employment Line of Business

Youth Employment

The purpose of the Youth Employment Line of Business is to provide employment programs to youth and young adults.

Hospital Authority - At a Glance

Mission	To improve the health and wellness of our Nashville community by providing equitable access to comprehensive, coordinated, patient-centered care.			
Vision	To be the leader in exceptional community healthcare – One neighbor at a time.			
Budget Summary				
		2024-25	**2025-26**	**2026-27**
	Expenditures and Transfers:			
	GSD General Fund - Metro Subsidy	$59,555,300	$60,746,400	$67,879,500
	Total Expenditures and Transfers	$59,555,300	$60,746,400	$67,879,500
	Expenditures per Capita	$80.85	$81.44	$89.90
Position	Total Budgeted Positions	508	508	562
	* Prior to any service reduction or eliminations, if required			
Contacts	Board Chair: Christy Smith Interim Chief Executive Officer: Dr. Veronica Elders Interim Chief Financial Officer: Dr. Kemberly Blackledge		email: merrillfa2000@gmail.com email: veronica.elders@nashvilleha.org email: kemberly.blackledge@nashvilleha.org	
	1818 Albion Street 37208		Phone: 615-341-4491	

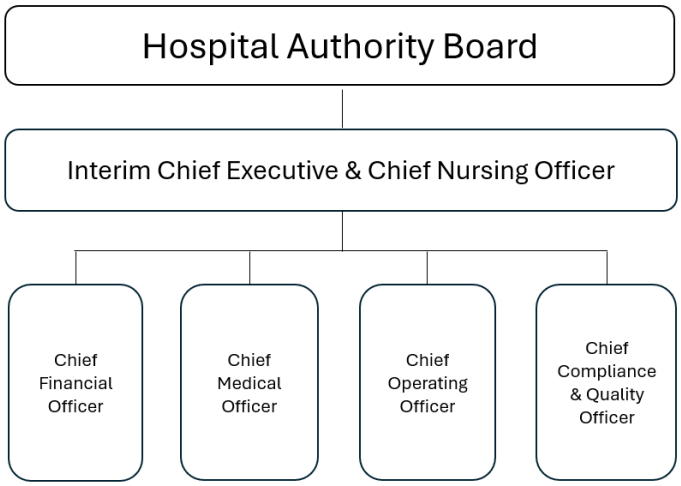
Since its inception as City Hospital in 1890, Nashville General Hospital (NGH) has been a stalwart advocate for the citizens of Nashville and Davidson County. Initially opened to serve desperately ill patients or those who could not care for themselves, NGH has grown into a multi-service, technologically-advanced facility that provides emergency services and acute care as well as ancillary and ambulatory services.

In 1998, the hospital was relocated to the campus of Meharry Medical College. Today, NGH is Joint Commission accredited and is the principal teaching hospital for Meharry clinical training. Meharry's students encounter a broad range of medical-surgical experiences and are involved in community outreach and screening programs designed to foster early detection, improved health, and better understanding of general health related issues among the most underserved residents of Metropolitan Nashville and Davidson County.

With annual emergency room visits exceeding 30,000, and inpatient admissions greater than 2,400, NGH is an engaged and trusted community partner dedicated to better health and wellness for all segments of the community.

Hospital Authority - At a Glance

Organizational Structure



Clinical Programs and Services

MEDICAL
Cardiology
Endocrinology
Gastroenterology
Hematology/Oncology
Infectious Diseases
Laboratory
Nephrology
Neurology
Pediatrics
Primary Care
Pulmonology
Radiology
Rheumatology
Women's Services

SURGICAL
Anesthesiology
Ear, Nose & Throat (ENT)
General Surgery
Ophthalmology
Orthopedics
Podiatry
Pathology
Urology
Vascular Surgery

Ambulatory Services

Primary Care & Internal Medicine - Nashville Healthcare Center at NGH, MetroCenter, & Bordeaux
Radiology – Nashville Healthcare Diagnostic Center
Outpatient Infusion Center
Same Day Surgery
Our Kids Center

Graduate Medical Education Programs

Family Practice
Internal Medicine
OB/GYN
Pediatric Dentistry
General Practice Dentistry
Oval & Maxillofacial Dentistry
Occupational & Environmental
Psychiatric
Sports Medicine
Public Health & General Prevention

Health Sciences Education

Radiologic Technology
Cardiographic Technician (EKG) Certification
Medical Imaging Preceptorship in CT, MRI, & Mammography
Phlebotomy Technician
Certified Nursing Assistant Program (CNA)

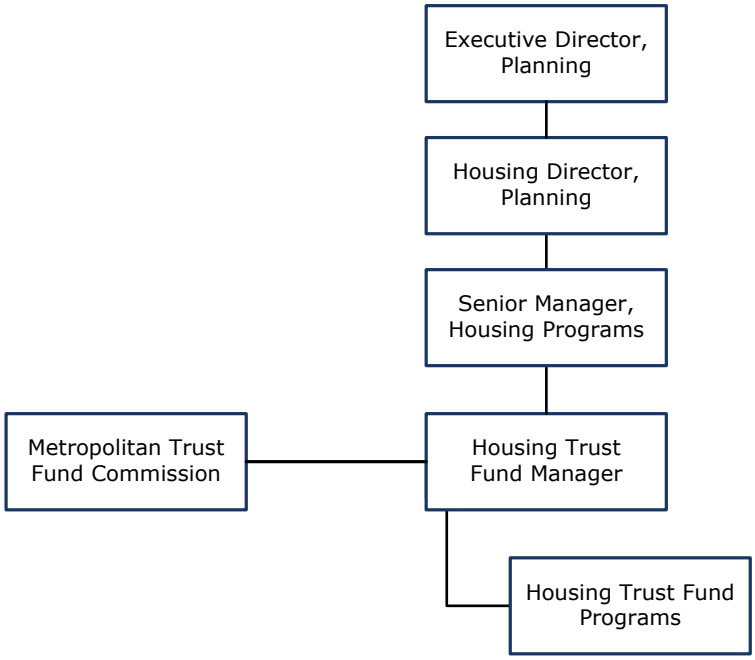
30114 Metropolitan Housing Fund Commission - At A Glance

Mission	To assist in the production and preservation of quality, income-restricted, affordable housing in Davidson County.			
Budget Summary				
		2024-25	**2025-26**	**2026-27**
	Expenditures and Transfers:			
	Barnes Fund	$48,421,700	$48,000,000	$48,000,000
	Total Expenditures and Transfers	$48,421,700	$48,000,000	$48,000,000
	Revenue 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	$0	$0	$0
	Non-Program Revenue	$0	$0	$0
	Transfers from Other Funds and Units	6,000,000	30,260,600	22,000,000
	Total Revenue and Transfers	$6,000,000	$30,260,600	$22,000,000
	Expenditures per Capita	$65.73	$64.35	$63.56
Position	Total Budgeted Positions	3	0	0
Contacts	Housing Director: Angela C. Hubbard		email: angela.hubbard@nashville.gov	
	800 President Ronald Reagan Way 37210		Phone: 615-862-7194	

This organization received a status quo budget for FY2027

30114 Metropolitan Housing Fund Commission - At A Glance

Organizational Structure



30114 Metropolitan Housing Fund Commission - Financial

Barnes Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	273,700	219,999	0	0	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	(10)	0	0	0	0.00%
Fringe Benefits	96,000	80,716	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	369,700	300,705	0	0	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	22,700	34,541	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	48,029,300	33,096,155	48,000,000	48,000,000	0	0.00%
TOTAL OTHER SERVICES	48,052,000	33,130,696	48,000,000	48,000,000	0	0.00%
TOTAL OPERATING EXPENSES	**48,421,700**	**33,431,402**	**48,000,000**	**48,000,000**	**0**	**0.00%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**48,421,700**	**33,431,402**	**48,000,000**	**48,000,000**	**0**	**0.00%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	4,256,855	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**4,256,855**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**6,000,000**	**27,687,946**	**30,260,600**	**22,000,000**	**(8,260,600)**	**-27.30%**
TOTAL REVENUE & TRANSFERS	**6,000,000**	**31,944,801**	**30,260,600**	**22,000,000**	**(8,260,600)**	**-27.30%**
Expenditures Per Capita	$65.73	$45.38	$64.35	$63.56	($0.79)	-1.23%

30114 Metropolitan Housing Fund Commission - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE
Barnes Fund for Affordable Housing 30114								
Admin Svcs Mgr	OR07	07242	1	1.00	0	0.00	0	0.00
Compliance Inspector 3	ST11	07733	1	1.00	0	0.00	0	0.00
Planner 1	OR06	06860	1	1.00	0	0.00	0	0.00
30114 Total Positions & FTEs			**3**	**3.00**	**0**	**0.00**	**0**	**0.00**
Department Totals			**3**	**3.00**	**0**	**0.00**	**0**	**0.00**

30114 Metropolitan Housing Fund Commission
Program Purpose Statements

Housing Trust Fund Line of Business

Housing Trust Fund Program

The Purpose of the Housing Trust Fund Program is to provide grants to nonprofit organizations to assist in the development and provision of good quality affordable housing.

30005 Central BID -At a Glance

Mission To undertake and provide an enhanced level of programs and services not provided by the Metropolitan Government which will help maintain downtown Nashville as a clean, safe and vibrant place to work, live, shop and play.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
CBID Special Purpose Fund	$ 4,400,500	$ 5,632,100	$ 8,898,300
Total Expenditures and Transfers	$ 4,400,500	$ 5,632,100	$ 8,898,300
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	$ 0	$ 0	$ 0
Non-program Revenue	4,400,500	5,632,100	8,898,300
Transfers From Other Funds and Units	0	0	0
Total Revenues	$ 4,400,500	$ 5,632,100	$ 8,898,300
Expenditures Per Capita	$ 5.97	$ 7.55	$ 11.78

Positions Total Budgeted Positions 0 0 0

Contacts President and CEO: Tim Meise email: tmeise@nashvilledowntown.com

Nashville Downtown Partnership,
150 4th Ave. North, Suite G-150 37219 Phone: 615-743-3090

This component unit's budget is presented here for information only, and is not subject to line-item modification by the Council.

Overview

The Central Business Improvement District (CBID) was established by Metro ordinance under the authority of State law to protect and restore the central business district to promote the public health, safety, and welfare of Nashville. (See Ordinance O98-1037, Metro Code 2.177.062 et seq. and TCA §7-84-101 et seq.)

Ordinance BL2004-1064 expired December 31, 2007. Ordinance BL2007-1312 extended the term of the CBID through December 31, 2017. Ordinance BL2017-580, approved March 8, 2017, extended the CBID term again. The newest legislation from July 2025 is Ordinance BL2025-846.

The CBID is a district management corporation chartered pursuant to the provisions of the Nonprofit Corporation Act of Tennessee for the purpose of administering the special assessment revenues and the activities within and for the district, the making of improvements within and for the district, and the provision of services and projects within and for the district.

The CBID has the power to acquire, construct or to maintain parking facilities, public improvements, and child care facilities; and to provide services for the improvement and operation of the district, including promotion, advertising, health & sanitation, public safety, elimination of problems related to traffic and parking, security services, recreation, cultural enhancements, aesthetic improvements, furnishing music in public places, design assistance, and activities in support of business or residential recruitment, retention, and management development.

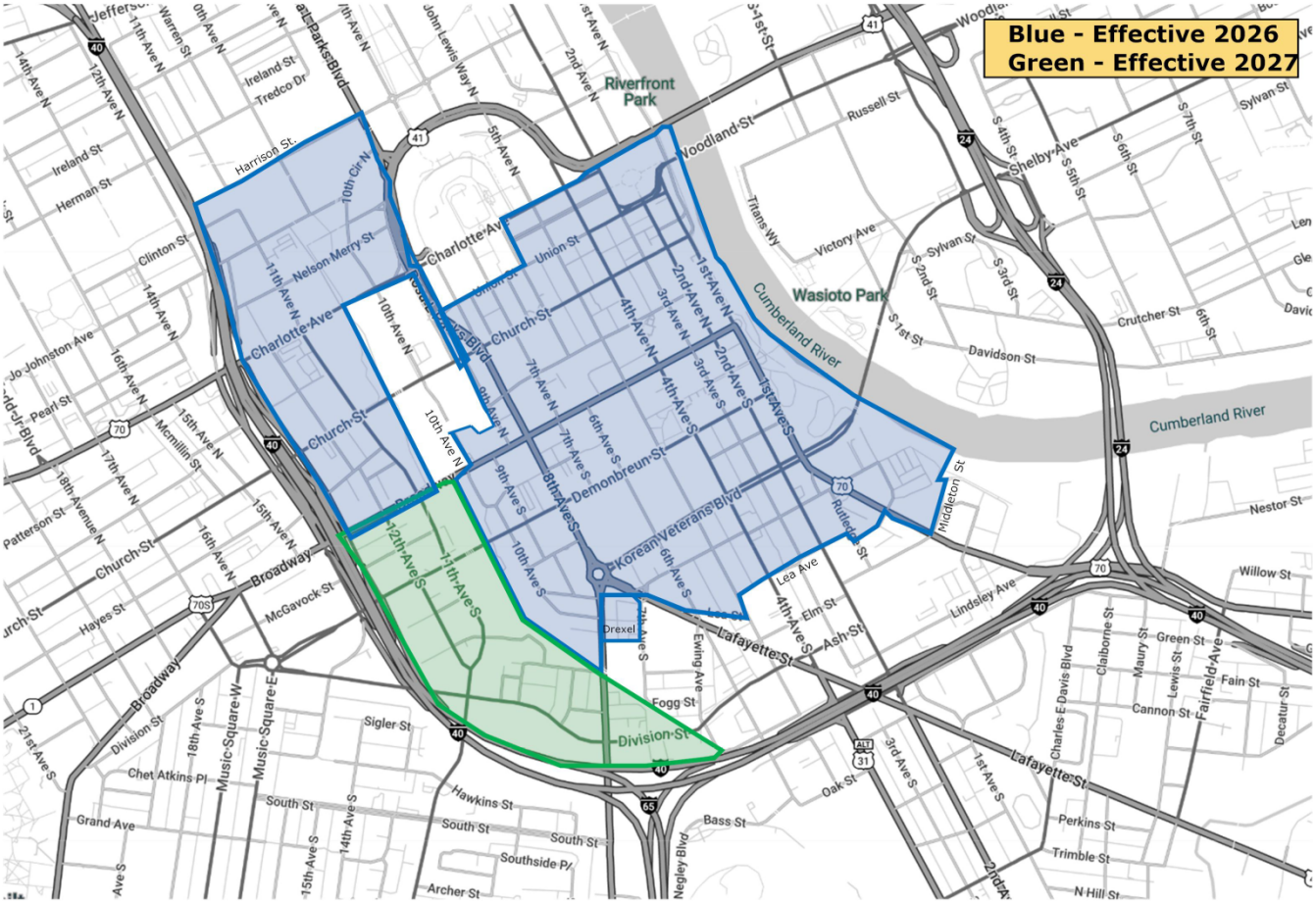
These services are provided to and in support of the Metropolitan Government, paid from revenues from the special assessment. These levels of service are in addition to, and not instead of, Urban Services District (USD) services.

The CBID Board of Directors is elected by and from district property and business owners who pay the assessment. The Board contracts with the Nashville Downtown Partnership to administer the CBID's operations.

The boundaries of the CBID are set by law. The district includes all properties shown within the shaded area in the map. BL2017-788 set the rate of levy at $0.001294 per dollar of assessed valuation.

30005 Central BID -At a Glance

Approved FY 2026 Boundaries and Future FY 2027 Boundaries effective July 2025 in BL2025-846:



38005 Gulch CBID -At a Glance

Mission To undertake and provide an enhanced level of programs and services not provided by the Metropolitan Government that will help make the Gulch a clean, safe, and vibrant urban neighborhood in which to work, live, shop and be entertained.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
Special Purpose Fund	$ 983,500	$ 1,272,400	$ 792,100
Total Expenditures and Transfers	$ 983,500	$ 1,272,400	$ 792,100
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	$ 0	$ 0	$ 0
Non-program Revenue	983,500	1,272,400	792,100
Transfers from Other Funds and Units	0	0	0
Total Revenues	$ 983,500	$ 1,272,400	$ 792,100
Expenditures Per Capita	$ 1.34	$ 1.71	$ 1.05

Positions Total Budgeted Positions: 2024-25: 0; 2025-26: 0; 2026-27: 0

Contacts

President and CEO: Tim Meise
email: tmeise@nashvilledowntown.com

Nashville Downtown Partnership,
150 4th Ave. North, Suite G-150 37219
Phone: 615-743-3090

This component unit's budget is presented here for information only and is not subject to line-item modification by the Council.

Overview

The Gulch Central Business Improvement District (GCBID) was established by Metro Ordinance under the authority of the state law to enhance the local business climate and help manage the area and ensure that it is clean, safe, and vibrant and will bring more people to the Gulch area of downtown Nashville to work, live, shop and play.

The GCBID is a district management corporation chartered pursuant to the provisions of the Nonprofit Corporation Act of Tennessee for the purpose of administering within and for the GCBID district, the making of improvements within and for the district, and the provision of services and projects within and for the district.

The GCBID has the power to acquire, construct or to maintain parking facilities, public improvements, and child care facilities; and to provide services for the improvement and operation of the district, including promotion, advertising, health and sanitation, public safety, elimination of problems related to traffic and parking, security services, recreation, cultural enhancements, aesthetic improvements, furnishing music in public places, design assistance, and activities in support of business or residential recruitment, retention, and management development.

These services are provided to and in support of the Metropolitan Government, paid from revenues from the special assessment. These levels of service are in addition to, and not instead of, Urban Services District (USD) services.

The GCBID Board of Directors is elected by and from district property and business owners who pay the special assessment. The Board administers the GCBID's operations and services directly or by contract through the Nashville Downtown Partnership.

The boundaries of the GCBID are set by law. The district includes all properties shown within the shaded area in the map. Those properties are assessed a levy based on real property values.

Those funds are used to provide additional services within the GCBID. Ordinance BL2015-67, approved January 6, 2016, extends the current GCBID term until December 31, 2026. Ordinance BL2017-787 set the rate of levy at $0.1081 per $100 of assessed valuation. The GCBID will be combined with the Central Business Improvement District (CBID) beginning January 2027 as directed by Ordinance BL2025-846 approved July 2025.

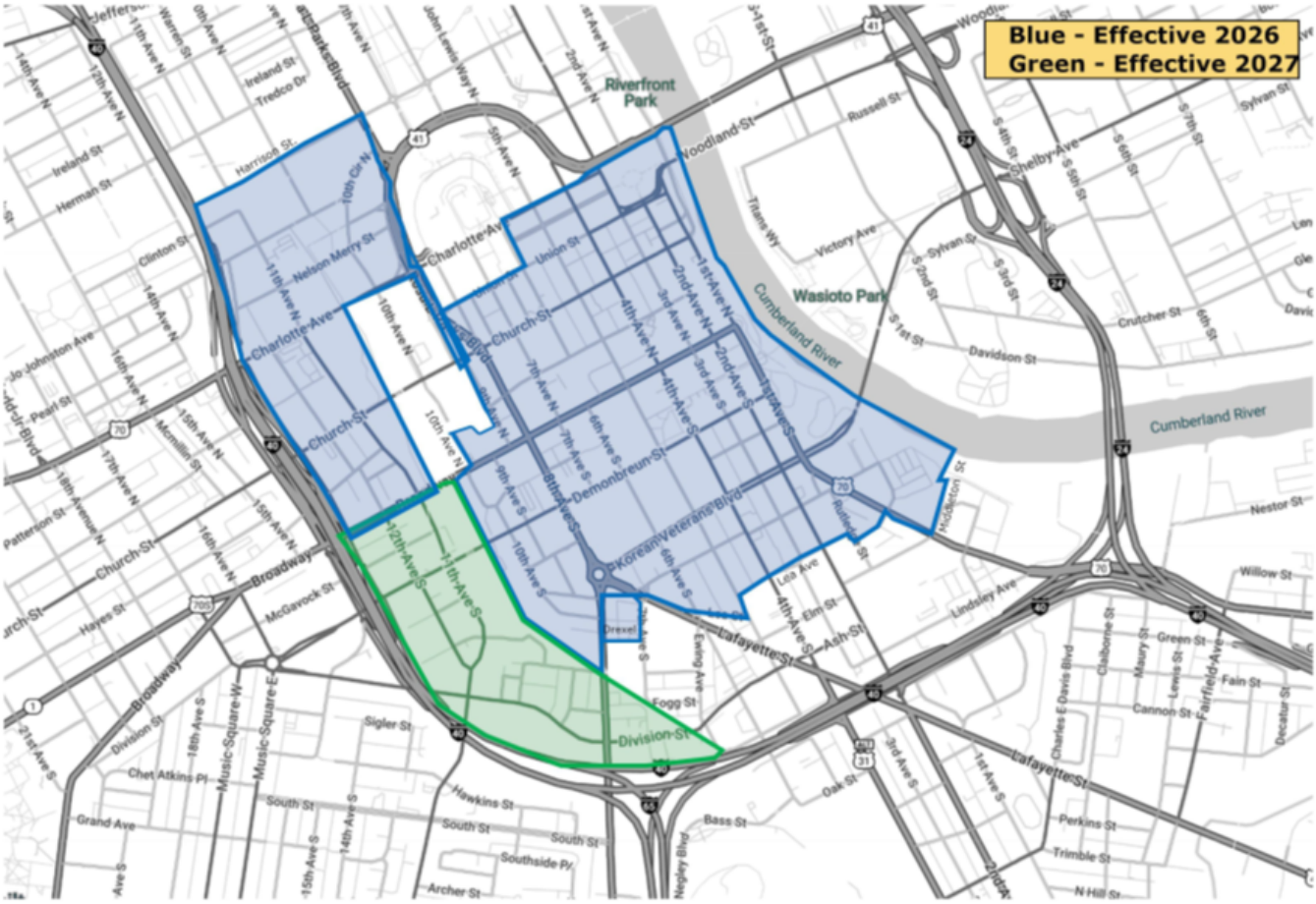
38005 Gulch CBID -At a Glance

GCBID's annual budget is approved as part of the Metro Nashville Government's annual operating budget.

The current boundaries of the GCBID:

38005 Gulch CBID -At a Glance

The GCBID will be incorporated into the CBID beginning January 2027:



30031, 30041-30047, 31260 Hotel Tax Funds-Financial

Mission

Funds 30031, 30041 through 30047, and 31260 accounts for the receipt and distribution of the $2.00 and $2.50 Surtax and 7% Hotel Occupancy Privilege Tax used for tourist promotion, tourist-related activities, the Convention Center, the Nashville Convention & Visitors Bureau contract, and the operating transfer to the GSD General Fund.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
Hotel Occupancy Tax Fund	$ 172,216,100	$ 192,682,900	$ 196,386,800
Total Expenditures and Transfers	$ 172,216,100	$ 192,682,900	$ 196,386,800
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	$ 0	$ 0	$ 0
Non-program Revenue	$ 172,216,100	$ 192,682,900	$ 196,386,800
Transfers From Other Funds and Units	0	0	0
Total Revenues	$ 172,216,100	$ 192,682,900	$ 196,386,800
Expenditures Per Capita	$ 233.79	$ 258.32	$ 260.04

Positions

Total Budgeted Positions	0	0	0

Contacts

Finance Director: Jenneen Reed email: jenneen.reed@nashville.gov
Finance Manager: Greg McClarin email: greg.mcclarin@nashville.gov

Flow of Funds:

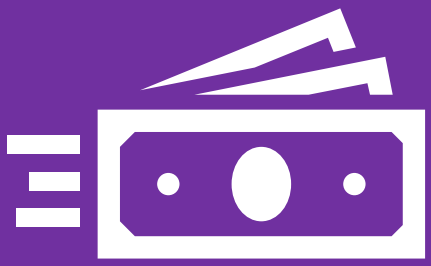
Tax Allocation *	Tax / Purpose	FY26 Revenue Budget	FY27 Revenue Estimated
$2.00 Surtax / 1% Surcharge	Airport Ground / Rental Car	$ 7,600,600	$ 7,868,000
$2.50 Surtax	Convention Center and Event & Marketing	$ 26,329,400	$ 27,407,100
7% Tax	Estimated Hotel / Motel Tax Receipts	$ 158,752,900	$ 161,111,700
	The Full Tax is estimated above, and the Distribution is outlined below.		
	Fund 30031 – Hotel Occupancy – Conv Ctr 2007	$ 28,744,500	$ 29,882,100
	Fund 30041 – Event & Marketing Fund	$ 5,185,500	$ 5,392,900
1%	Fund 30042 – Hotel Occupancy Convention Ctr 1% Tax	$ 22,679,000	$ 23,015,500
1%	Fund 30043 – Hotel Occupancy Conv Ctr 2007 1% Tax	$ 20,437,200	$ 20,741,400
2%	Fund 30044 – Hotel Occupancy Tourist Promotion	$ 45,357,900	$ 46,029,200
1%	Fund 30045 – Hotel Occupancy Tourist Related	$ 22,679,000	$ 23,015,500
1%	Fund 30046 – Hotel Occupancy General Fund Transfer	$ 22,679,000	$ 23,015,500
	Fund 30047 – Hotel Occupancy 2007 1% Secondary TDZ	$ 2,241,800	$ 2,274,100
1%	Fund 31260 – SPA Stadium Revenue 2023	$ 22,679,000	$ 23,020,600

30031, 30041-30047, 31260 Hotel Tax Funds-Financial

Hotel Motel Fund

	FY2025 Budget	FY2025 Actuals	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSES:						
PERSONAL SERVICES						
OTHER SERVICES:						
Utilities						
Professional & Purchased Services						
Travel, Tuition, and Dues						
Communications						
Repairs & Maintenance Services						
Internal Service Fees						
Other Expenses	149,063,700	158,738,003	170,003,900	173,371,300	3,367,400	1.98%
TOTAL OTHER SERVICES	149,063,700	158,738,003	170,003,900	173,371,300	3,367,400	1.98%
TOTAL OPERATING EXPENSES	**149,063,700**	**158,738,003**	**170,003,900**	**173,371,300**	**3,367,400**	**1.98%**
TRANSFERS TO OTHER FUNDS/UNITS	**23,152,400**	**22,641,278**	**22,679,000**	**23,015,500**	**336,500**	**1.48%**
TOTAL EXPENSES & TRANSFERS	**172,216,100**	**181,379,281**	**192,682,900**	**196,386,800**	**3,703,900**	**1.92%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees						
Federal (Direct & Pass Through)						
State Direct						
Other Government Agencies						
Other Program Revenue *		*				
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Property Taxes						
Local Option Sales Tax						
Other Tax, Licenses, & Permits	172,216,100	165,223,482	192,682,900	196,386,800	3,703,900	1.92%
Fines, Forfeits, & Penalties						
Compensation From Property						
TOTAL NON-PROGRAM REVENUE	**172,216,100**	**165,223,482**	**192,682,900**	**196,386,800**	**3,703,900**	**1.92%**
TRANSFERS FROM OTHER FUNDS/UNITS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**172,216,100**	**168,591,379**	**192,682,900**	**196,386,800**	**3,703,900**	**1.92%**
Expenditures Per Capita	**$233.79**	**$246.23**	**$258.32**	**$260.04**	**$4.90**	**1.90%**

* Financials are restated from Other Program Revenue to Other Tax, Licenses & Permits for comparative purposes. The FY2025 Actual revenue was $3,367,897 recorded in Object Accts: 405471 Interest-MIP, 405472 Unrealized Gain/Loss MIP, and 405473 Realized Gain/Loss MIP for the eight funds making up the Hotel Occupancy Tax.



Section J

Enterprise Funds

Farmers' Market
Municipal Auditorium
Board of Fair Commissioners
Convention Center Authority
Water and Sewer Services
Stormwater
District Energy System
East Bank Development Authority

1060 Farmers' Market - At A Glance

Mission Our mission is curating an inclusive destination marketplace that fosters a connection between our community and the farmers, foods, and artisans who contribute to our food system.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
Enterprise Operating Fund	$2,829,000	$3,215,500	$3,276,500
Special Purpose Fund	29,300	46,300	52,300
Total Expenditures and Transfers	$2,858,300	$3,261,800	$3,328,800
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$2,210,000	$2,400,000	$2,455,000
Other Governments and Agencies	29,300	46,300	98,600
Other Program Revenue	0	0	0
Total Program Revenue	$2,239,300	$2,446,300	$2,553,600
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	619,000	815,500	821,500
Total Revenue and Transfers	$2,858,300	$3,261,800	$3,375,100
Expenditures per Capita	$3.88	$4.37	$4.41

Position	Total Budgeted Positions	8	9	9

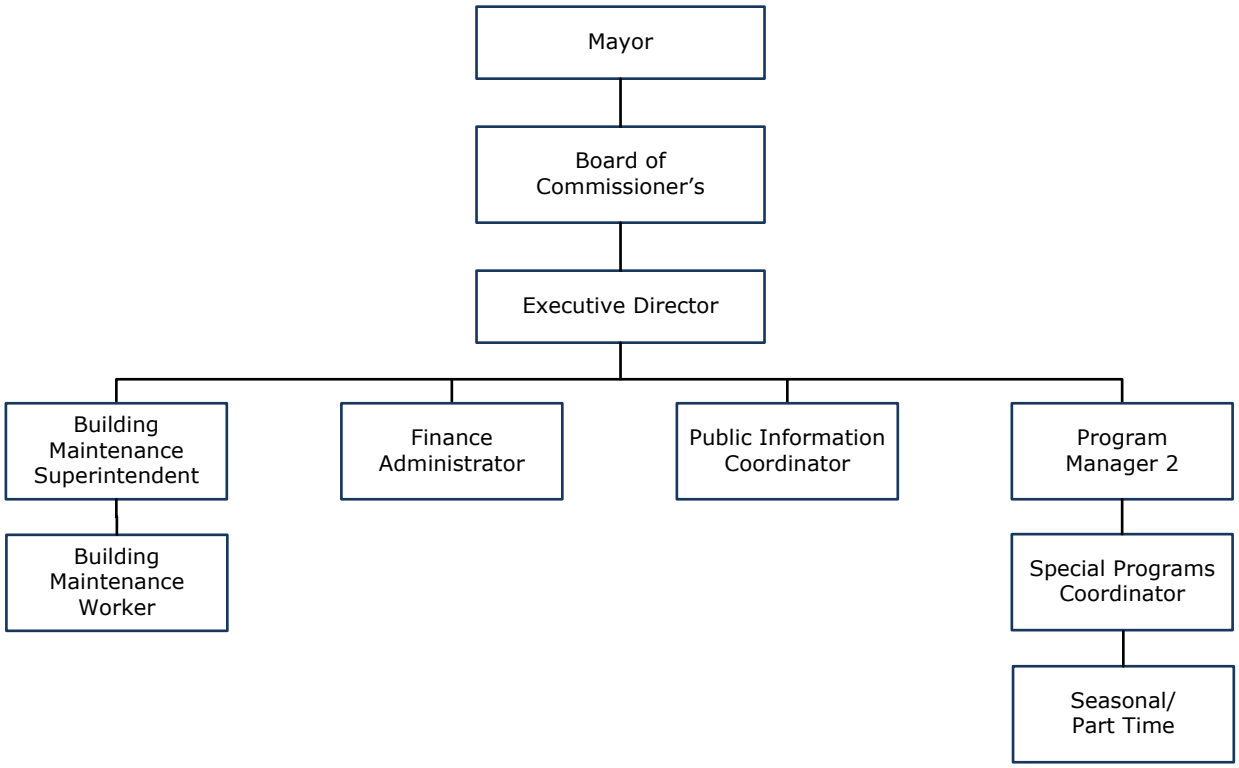
Contacts

Executive Director: Darrell Lane — email: darrell.lane@nashville.gov
Finance & Administration Manager: David Griffin — email: david.griffin@nashville.gov

900 Rosa L. Parks Blvd. Nashville, TN 37208 — Phone: 615-880-2001

1060 Farmers' Market - At A Glance

Organizational Structure



1060 Farmers' Market - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Department Operations			
Security Services	EOF	$99,200	Funds to cover the projected increase in security service expenses.
Special Purpose Fund Adjustments			
Grant Fund	SPF	6,000	To adjust budget for grants. This reflects a timing difference in grant accounting.
Non-allocated Financial Transactions			
Insurance Billings	EOF	4,300	Represents direct charges to department for insurance costs.
Internal Service Charges*	EOF	3,800	Delivery of centrally provided services including information systems, fleet management, radio, and surplus property.
LOCAP Adjustments	EOF	(46,300)	Represents a portion of administrative overhead recovered by the general fund.
Special Purpose Funds Total		$6,000	
Enterprise Operating Fund Total		$61,000	
	TOTAL	**$67,000**	

SPF - Special Purpose Funds

EOF - Enterprise Operating Fund

* See Internal Service Charges section for details

1060 Farmers' Market - Financial

Enterprise Operating Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	605,600	615,786	651,600	651,600	0	0.00%
Overtime	0	25	0	0	0	0.00%
All Other Salary Codes	1,000	4,936	1,000	1,000	0	0.00%
Fringe Benefits	227,100	197,852	236,900	236,900	0	0.00%
TOTAL PERSONNEL EXPENSES	833,700	818,600	889,500	889,500	0	0.00%
OTHER SERVICES:						
Utilities	388,500	384,479	395,400	395,400	0	0.00%
Professional & Purchased Services	1,072,300	1,183,241	1,257,200	1,356,400	99,200	7.89%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	165,500	272,758	166,300	166,300	0	0.00%
Internal Service Fees	194,300	195,186	320,500	278,000	(42,500)	-13.26%
All Other Expenses	174,700	171,667	186,600	190,900	4,300	2.30%
TOTAL OTHER SERVICES	1,995,300	2,207,330	2,326,000	2,387,000	61,000	2.62%
TOTAL OPERATING EXPENSES	**2,829,000**	**3,025,930**	**3,215,500**	**3,276,500**	**61,000**	**1.90%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**2,829,000**	**3,025,930**	**3,215,500**	**3,276,500**	**61,000**	**1.90%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	2,210,000	2,226,023	2,400,000	2,455,000	55,000	2.29%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	21,316	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**2,210,000**	**2,247,339**	**2,400,000**	**2,455,000**	**55,000**	**2.29%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**619,000**	**1,033,830**	**815,500**	**821,500**	**6,000**	**0.74%**
TOTAL REVENUE & TRANSFERS	**2,829,000**	**3,281,169**	**3,215,500**	**3,276,500**	**61,000**	**1.90%**
Expenditures Per Capita	$3.84	$4.11	$4.31	$4.34	$0.03	0.70%

1060 Farmers' Market - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	3,200	0	7,700	7,700	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	400	0	600	600	0	0.00%
TOTAL PERSONNEL EXPENSES	3,600	0	8,300	8,300	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	0	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	25,700	30,073	38,000	44,000	6,000	15.79%
TOTAL OTHER SERVICES	25,700	30,073	38,000	44,000	6,000	15.79%
TOTAL OPERATING EXPENSES	**29,300**	**30,073**	**46,300**	**52,300**	**6,000**	**12.96%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**29,300**	**30,073**	**46,300**	**52,300**	**6,000**	**12.96%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	2,783	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	29,300	30,800	46,300	98,600	52,300	112.96%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**29,300**	**33,583**	**46,300**	**98,600**	**52,300**	**112.96%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**29,300**	**33,583**	**46,300**	**98,600**	**52,300**	**112.96%**
Expenditures Per Capita	$0.04	$0.04	$0.06	$0.07	$0.01	16.67%

1060 Farmers' Market - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
Farmers Market 60152										
Bldg Maint Supt	TS15	00842	1	1.00	1	1.00	1	1.00	0	0.00
Bldg Maint Worker	TG07	07257	1	1.00	1	1.00	1	1.00	0	0.00
Dir Of Farm Mkt	NS	07112	1	1.00	1	1.00	1	1.00	0	0.00
Finance Admin	OR08	10108	1	1.00	1	1.00	1	1.00	0	0.00
Program Mgr 1	OR04	07376	2	2.00	1	1.00	1	1.00	0	0.00
Pub Info Coord	OR06	10132	1	1.00	1	1.00	1	1.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	1	0.38	1	0.38	1	0.38	0	0.00
Special Programs Coord	OR03	05923	0	0.00	1	1.00	1	1.00	0	0.00
60152 Total Positions & FTEs			**8**	**7.38**	**8**	**7.38**	**8**	**7.38**	**0**	**0.00**
Farmers' Market Grant Fund 30260										
Seasonal/Part-time/Temporary	NS	09020	0	0.00	1	0.38	1	0.38	0	0.00
30260 Total Positions & FTEs			**0**	**0.00**	**1**	**0.38**	**1**	**0.38**	**0**	**0.00**
Department Totals			**8**	**7.38**	**9**	**7.76**	**9**	**7.76**	**0**	**0.00**

1060 Farmers' Market
Program Purpose Statements

Facility Management Line of Business

Facility Management Program

The purpose of the Facility Management program is to provide for the overall day to day operations of the Nashville Farmers’ Market which supports all operations to manage and run the Market House, Farm Sheds, and the Kitchen programming that helps foster and grow the small business community.

Marketing Service Line of Business

Marketing Service Program

The purpose of the Marketing Service program is to provide marketing guidance and support to Farmers' Market tenants and vendors. In addition to providing funding for overall marketing, sponsorship of annual special events that increase foot traffic to the market and its merchants, and support the Music at the Market series.

1061 Municipal Auditorium - At A Glance

Mission The Nashville Municipal Auditorium is to serve as a dynamic and adaptable venue that hosts a wide variety of events, fostering cultural enrichment and community engagement. We are dedicated to providing outstanding service to our patrons and tenants, ensuring every experience is memorable. We strive to maximize the use of our facility to support diverse cultural, educational, and entertainment initiatives, while contributing to the vibrant energy and growth of Nashville.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
Enterprise Operating Fund	$2,950,800	$3,643,100	$3,882,700
Total Expenditures and Transfers	$2,950,800	$3,643,100	$3,882,700
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$2,023,700	$2,800,000	$2,988,500
Other Governments and Agencies	0	0	0
Other Program Revenue	0	0	0
Total Program Revenue	$2,023,700	$2,800,000	$2,988,500
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	0	843,100	894,200
Total Revenue and Transfers	$2,023,700	$3,643,100	$3,882,700
Expenditures per Capita	$4.01	$4.88	$5.14
Position Total Budgeted Positions	10	10	10

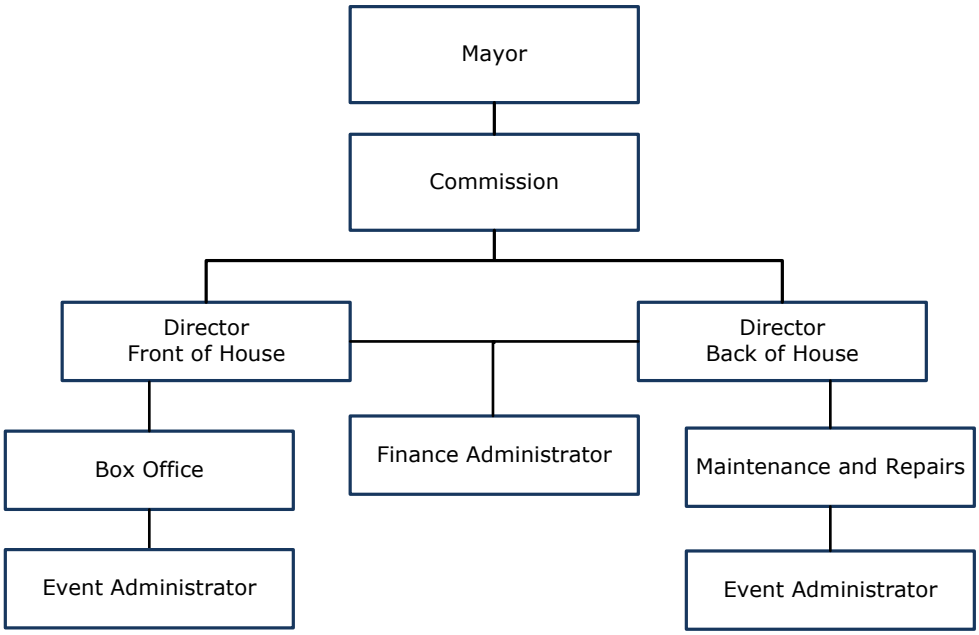
Contacts
Back of House Manager: Don Harris — email: Donald.Harris@nashville.gov
Front of House Manager: Taneisha Alexander — email: Taneisha.Alexander@nashville.gov
Finance Administrator: Tracey Rhodes — email: Tracey.Rhodes@nashville.gov

417 4th Avenue North
Nashville, TN 37201

Phone: 615-862-6390

1061 Municipal Auditorium - At A Glance

Organizational Structure



1061 Municipal Auditorium - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Department Operations			
Temporary Services	EOF	$205,000	Funds to cover the projected increase in temporary service expenses needed to staff the anticipated venue events.
Repairs and Maintenance	EOF	50,000	Funds to cover the projected increase in repair and maintenance expenses from additional wear on key infrastructure due to venue events.
Non-allocated Financial Transactions			
Insurance Billings	EOF	29,000	Represents direct charges to department for insurance costs.
Internal Service Charges*	EOF	12,900	Delivery of centrally provided services including information systems, fleet management, radio, and surplus property.
Utility Requirements	EOF	20,000	Funds required for increased utility expenses.
LOCAP Adjustments	EOF	(77,300)	Represents a portion of administrative overhead recovered by the general fund.
Enterprise Operating Fund Total		$239,600	
	TOTAL	**$239,600**	

EOF - Enterprise Operating Fund

* See Internal Service Charges section for details

1061 Municipal Auditorium - Financial

Enterprise Operating Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	719,600	745,562	821,700	821,700	0	0.00%
Overtime	9,700	1,153	9,700	9,100	(600)	-6.19%
All Other Salary Codes	2,200	4,753	2,200	2,800	600	27.27%
Fringe Benefits	274,400	235,392	285,500	285,500	0	0.00%
TOTAL PERSONNEL EXPENSES	1,005,900	986,860	1,119,100	1,119,100	0	0.00%
OTHER SERVICES:						
Utilities	576,500	522,362	599,500	619,500	20,000	3.34%
Professional & Purchased Services	636,800	894,410	817,400	1,007,400	190,000	23.24%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	111,800	142,931	196,600	261,600	65,000	33.06%
Internal Service Fees	352,100	353,401	368,300	303,900	(64,400)	-17.49%
All Other Expenses	267,700	376,618	542,200	571,200	29,000	5.35%
TOTAL OTHER SERVICES	1,944,900	2,289,722	2,524,000	2,763,600	239,600	9.49%
TOTAL OPERATING EXPENSES	**2,950,800**	**3,276,582**	**3,643,100**	**3,882,700**	**239,600**	**6.58%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**2,950,800**	**3,276,582**	**3,643,100**	**3,882,700**	**239,600**	**6.58%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	2,023,700	3,175,902	2,800,000	2,988,500	188,500	6.73%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**2,023,700**	**3,175,902**	**2,800,000**	**2,988,500**	**188,500**	**6.73%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	1,328	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**1,328**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**213,564**	**843,100**	**894,200**	**51,100**	**6.06%**
TOTAL REVENUE & TRANSFERS	**2,023,700**	**3,390,794**	**3,643,100**	**3,882,700**	**239,600**	**6.58%**
Expenditures Per Capita	$4.01	$4.45	$4.88	$5.14	$0.26	5.33%

1061 Municipal Auditorium - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
Municipal Auditorium 60161										
Admin Svcs Mgr	OR07	07242	2	2.00	2	2.00	2	2.00	0	0.00
Admin Svcs Officer 2	OR01	07243	2	2.00	2	2.00	2	2.00	0	0.00
Admin Svcs Officer 4	OR05	07245	1	1.00	1	1.00	1	1.00	0	0.00
Bldg Maint Lead Mechanic	TL15	02230	1	1.00	1	1.00	1	1.00	0	0.00
Bldg Maint Mechanic	TG13	02220	2	2.00	2	2.00	2	2.00	0	0.00
Event Set Up Leader	TL09	06075	1	1.00	1	1.00	1	1.00	0	0.00
Finance Admin	OR08	10108	1	1.00	1	1.00	1	1.00	0	0.00
60161 Total Positions & FTEs			**10**	**10.00**	**10**	**10.00**	**10**	**10.00**	**0**	**0.00**
Department Totals			**10**	**10.00**	**10**	**10.00**	**10**	**10.00**	**0**	**0.00**

1061 Municipal Auditorium
Program Purpose Statements

Operations Line of Business

Administration Program

The purpose of Municipal Auditorium's Administrations program is to provide a versatile and dynamic venue for a diverse range of events that enrich our community and engage visitors. We are committed to delivering exceptional service to our patrons and tenants, ensuring a memorable and enjoyable experience. We aim to maximize the use of our facility to support cultural, educational, and entertainment initiatives, while promoting inclusivity and contributing to the vibrant spirit of Nashville. We strive to provide a welcoming and accessible venue for a wide range of events, performances, and community gatherings. By honoring our historic legacy while embracing innovation, we aim to create memorable experiences that engage, inspire, and connect our audience, fostering creativity and community pride.

1062 Board of Fair Commissioners - At A Glance

Mission Connecting our Community with Events.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
Enterprise Operating Fund	$4,691,600	$5,034,100	$5,438,000
Special Purpose Fund	4,200	0	0
Total Expenditures and Transfers	$4,695,800	$5,034,100	$5,438,000
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$3,476,500	$3,489,400	$4,351,300
Other Governments and Agencies	0	0	0
Other Program Revenue	0	0	0
Total Program Revenue	$3,476,500	$3,489,400	$4,351,300
Non-Program Revenue	$200,000	$200,000	$200,000
Transfers from Other Funds and Units	0	989,600	886,700
Total Revenue and Transfers	$3,676,500	$4,679,000	$5,438,000
Expenditures per Capita	$6.37	$6.75	$7.20

Position	Total Budgeted Positions	122	122	122

Contacts

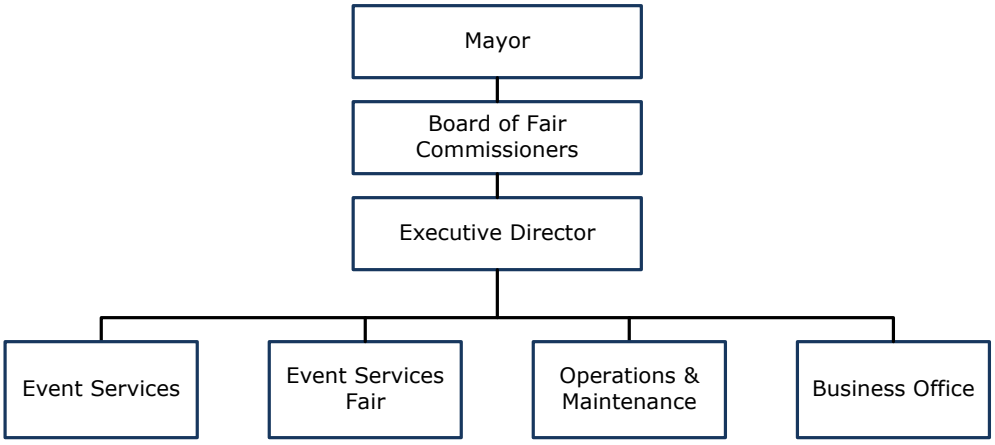
Director: Laura Womack — email: laura.womack@nashville.gov
Finance Manager: Satrice Allen — email: satrice.allen@nashville.gov

500 Wedgewood Avenue
Post Office Box 40208 37204

Phone: 615-862-8980

1062 Board of Fair Commissioners - At A Glance

Organizational Structure



1062 Board of Fair Commissioners - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Department Operations			
Purchased Services	EOF	$95,000	Increase in funds needed to acquire third party services necessary for maintaining current operational needs.
Landscaping	EOF	66,300	Increase in funds needed to maintain the grounds at the Nashville Fairgrounds.
Utility Cart Rental	EOF	35,400	Increase in funds needed to acquire on premise transportation to maintain operational needs.
Non-allocated Financial Transactions			
Insurance Billings	EOF	64,800	Represents direct charges to department for insurance costs.
Internal Service Charges*	EOF	61,000	Delivery of centrally provided services including information systems, fleet management, radio, and surplus property.
LOCAP Adjustments	EOF	81,400	Represents a portion of administrative overhead recovered by the general fund.
Enterprise Operating Fund Total		$403,900	
	TOTAL	**$403,900**	

EOF - Enterprise Operating Fund

* See Internal Service Charges section for details

1062 Board of Fair Commissioners - Financial

Enterprise Operating Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	1,524,200	1,344,524	1,631,500	1,678,600	47,100	2.89%
Overtime	43,000	39,772	41,000	32,500	(8,500)	-20.73%
All Other Salary Codes	14,000	10,038	14,000	10,700	(3,300)	-23.57%
Fringe Benefits	500,500	419,534	512,800	605,300	92,500	18.04%
TOTAL PERSONNEL EXPENSES	2,081,700	1,813,868	2,199,300	2,327,100	127,800	5.81%
OTHER SERVICES:						
Utilities	548,600	615,111	594,500	528,700	(65,800)	-11.07%
Professional & Purchased Services	801,700	801,756	870,300	1,016,500	146,200	16.80%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	92,200	340,613	143,000	131,100	(11,900)	-8.32%
Internal Service Fees	384,500	379,803	473,300	615,700	142,400	30.09%
All Other Expenses	782,900	605,534	753,700	818,900	65,200	8.65%
TOTAL OTHER SERVICES	2,609,900	2,742,817	2,834,800	3,110,900	276,100	9.74%
TOTAL OPERATING EXPENSES	**4,691,600**	**4,556,685**	**5,034,100**	**5,438,000**	**403,900**	**8.02%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**4,691,600**	**4,556,685**	**5,034,100**	**5,438,000**	**403,900**	**8.02%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	3,472,300	3,523,006	3,489,400	4,351,300	861,900	24.70%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	7,300	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**3,472,300**	**3,530,305**	**3,489,400**	**4,351,300**	**861,900**	**24.70%**
NON-PROGRAM REVENUE:						
Compensation from Property	200,000	207,759	200,000	200,000	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**200,000**	**207,759**	**200,000**	**200,000**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**6,400,846**	**989,600**	**886,700**	**(102,900)**	**-10.40%**
TOTAL REVENUE & TRANSFERS	**3,672,300**	**10,138,910**	**4,679,000**	**5,438,000**	**759,000**	**16.22%**
Expenditures Per Capita	$6.37	$6.19	$6.75	$7.20	$0.45	6.67%

1062 Board of Fair Commissioners - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	0	0	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	0	0	0	0	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	0	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	4,200	2,918	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	0	0	0	0	0	0.00%
TOTAL OTHER SERVICES	4,200	2,918	0	0	0	0.00%
TOTAL OPERATING EXPENSES	**4,200**	**2,918**	**0**	**0**	**0**	**0.00%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**4,200**	**2,918**	**0**	**0**	**0**	**0.00%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	4,200	3,358	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**4,200**	**3,358**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**4,200**	**3,358**	**0**	**0**	**0**	**0.00%**
Expenditures Per Capita	$0.01	$0.00	$0.00	$0.00	$0.00	0.00%

1062 Board of Fair Commissioners - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
Fair Commission 60156										
Accountant	OR04	11170	1	1.00	1	1.00	1	1.00	0	0.00
Admin Spec	ST11	07720	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Mgr	OR07	07242	0	0.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 2	OR01	07243	1	1.00	1	1.00	1	1.00	0	0.00
Bldg Maint Worker	TG07	07257	2	1.60	2	1.60	2	1.60	0	0.00
Fair Director	MAC13B	01980	1	1.00	1	1.00	1	1.00	0	0.00
Finance Admin	OR08	10108	1	1.00	0	0.00	0	0.00	0	0.00
Finance Mgr	OR10	06232	0	0.00	1	1.00	1	1.00	0	0.00
Maint & Repair Supv	TS10	07327	1	1.00	1	1.00	1	1.00	0	0.00
Maintenance & Repair Worker	TG07	10848	6	5.49	6	5.49	6	5.49	0	0.00
Program Mgr 1	OR04	07376	3	3.00	2	2.00	2	2.00	0	0.00
Program Spec 2	OR01	07379	6	6.00	6	6.00	6	6.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	99	6.15	99	6.15	99	6.15	0	0.00
60156 Total Positions & FTEs			**122**	**28.24**	**122**	**28.24**	**122**	**28.24**	**0**	**0.00**
Department Totals			**122**	**28.24**	**122**	**28.24**	**122**	**28.24**	**0**	**0.00**

1062 Board of Fair Commissioners
Program Purpose Statements

Fairgrounds Services Line of Business

Event Services

The purpose of the Events Program is to provide rental accommodations, event services, and support of client efforts to produce inviting community events and comply with Metro Charter requirement to produce or host Expo events.

The Nashville Fair Program

The purpose of the Nashville Fair Program is to provide a safe and welcoming divisional fair highlighting the important role of agriculture in Davidson County and the State of Tennessee, the arts, science, and carnival fun and comply with Metro Charter requirement to produce or host a divisional fair.

Flea Market Program

The purpose of the Flea Market Program is to provide a space for prospective vendors to rent and produce a market and to comply with Metro Charter requirement to produce or host a flea market.

Leases and Agreements Program

The purpose of the Leases and Agreements Program is to provide management and oversight of all campus leases and agreements to include, but not limited to, auto racing, the Sports Authority (Geodis Park), FiftyForward, and Nashville Soccer Holdings Development (MarketStreet Enterprises mixed use development) and comply with Metro Charter requirement to produce or host auto racing.

1071 Convention Center Authority-Financial

Mission	The mission of the Music City Center is to create significant economic benefits for the citizens of the greater Nashville region by attracting local and national events while focusing on community inclusion, sustainability, and exceptional customer service delivered by our talented team members.			
Budget Summary				
		2024-25	**2025-26**	**2026-27***
	Expenditures and Transfers:			
	Special Purpose Fund	$58,624,000	$63,487,100	$71,921,900
	Total Expenditures and Transfers	$58,624,000	$63,487,100	$71,921,900
	Revenue and Transfers:			
	Program Revenue			
	Charges, Commissions, and Fees	$62,685,500	$70,326,300	$81,927,700
	Other Governments and Agencies	0	0	0
	Other Program Revenue	0	0	0
	Total Program Revenue	$62,685,500	$70,326,300	$81,927,700
	Non-Program Revenue	$0	$0	$0
	Transfers from Other Funds and Units	0	0	0
	Total Revenue and Transfers	$62,685,500	$70,326,300	$81,927,700
	Expenditures per Capita	$79.58	$85.11	$95.23
Position	Total Budgeted Positions	741	787	697
Contacts	President & CEO: Charles Starks Senior Vice President & CFO: Heidi Runion		email: charles.starks@nashvillemcc.com email: heidi.runion@nashvillemcc.com	
	Music City Center, 201 Rep. John Lewis Way South 37203		Phone: 615-401-1400	

This component unit's budget is presented here for information only and is not subject to line-item modification by the Council. Budgets shown include gross expense and revenue for food and beverage operations.

*FY27 budget presented is proposed until its adoption at the full Convention Center Authority meeting in May of 2026.

Overview

Located in the heart of downtown Nashville, Music City Center is a 2.1 million square foot convention center with more than 350,000 square feet of exhibit hall space, two ballrooms, 60 meeting rooms, and a covered parking garage with 1,800 spaces. The award-winning, state-of-the-art, LEED Gold certified facility is known for its innovative design, fiber optic capabilities, sustainability efforts, and exceptional service.

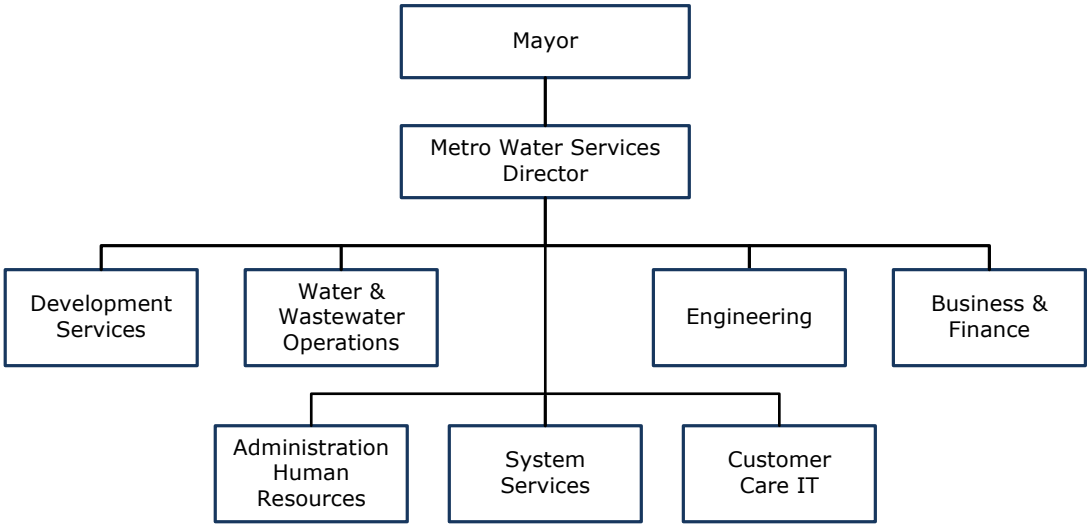
Centrally located to fine dining options, honky tonks, and boutique shops, as well as tourist attractions like Bridgestone Arena, Country Music Hall of Fame and Museum, historic Ryman Auditorium, and the National Museum of African American Music, the center is a destination among meeting places.

1065 Water Services - At A Glance

Mission	We supply, treat and manage our resources in a sustainable manner for the benefit of all who live, work and play.			
Budget Summary				
		2024-25	**2025-26**	**2026-27**
	Expenditures and Transfers:			
	Water & Sewer Operating	$199,196,900	$213,918,500	$240,416,400
	Water & Sewer Debt	82,100,000	81,500,000	81,500,000
	Operating Reserve	619,200	588,900	1,059,900
	Water & Sewer Extension	155,063,900	160,306,600	135,007,700
	Total Expenditures and Transfers	$436,980,000	$456,314,000	$457,984,000
	Revenue and Transfers:			
	Program Revenue			
	Charges, Commissions, and Fees	$396,270,000	$416,094,000	$417,549,000
	Other Governments and Agencies	0	0	0
	Other Program Revenue	40,710,000	40,200,000	40,415,000
	Total Program Revenue	$436,980,000	$456,294,000	$457,964,000
	Non-Program Revenue	$0	$20,000	$20,000
	Transfers from Other Funds and Units	392,880,000	418,739,000	419,859,000
	Duplicated by Interfund Transfers	(392,880,000)	(418,739,000)	(419,859,000)
	Total Revenue and Transfers	$436,980,000	$456,314,000	$457,984,000
	Expenditures per Capita	$593.22	$611.76	$606.42
Position	Total Budgeted Positions	884	884	962
Contacts	Director: Scott Potter Assistant Director: Tony Vlascic		email: scott.potter@nashville.gov email: tony.vlascic@nashville.gov	
	1600 2nd Avenue North 37208		Phone: 615-862-4505	

1065 Water Services - At A Glance

Organizational Structure



1065 Water Services - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Contractual Increases			
Salary, Fringe, and Materials	EOF	$6,560,500 1.00 FTE	Funding for increased operational expenses at Water Services facilities, as well as an additional staff member to handle increased procurement workload.
Facility Expansion			
Salary, Fringe, and Operating Costs	EOF	10,622,900 35.00 FTEs	Funding for expansion at Dry Creek Headworks and Biosolids Facility.
Security Services			
Salary and Fringe	EOF	170,200 22.00 FTEs	Funding to insource security for facilities, mostly using existing funding.
Moving Expenses			
Rent and Parking	EOF	439,800	Funding for a more accessible location for the Development Services group.
Contractual Increase			
Water Meters	EOF	650,000	Current water meters are being discontinued, and the remaining meters are increasing in price.
Valve Crew Addition			
Salary and Fringe	EOF	1,731,200 20.00 FTEs	Funding for an additional valve crew for additional demand.
NDOT Reimbursement			
Paving	EOF	4,500,000	Funding for increased cost of NDOT paving of water line repairs.
Special Purpose Fund Adjustments			
Operating Reserve Fund	SPF	471,000	To adjust budget to required operating reserve.
Extension and Replacement Fund	SPF	(25,298,900)	To adjust main extension and replacement budget to expected revenue.
Non-Allocated Financial Transactions			
LOCAP Adjustments	EOF	151,400	Represents a portion of administrative overhead recovered by the general fund.
Internal Service Charges*	EOF	539,500	Delivery of centrally provided services including information systems, fleet management, radio, and surplus property.
Insurance Billings	EOF	1,132,400	Represents direct charges to department for insurance costs.
Special Purpose Funds Total		($24,827,900)	
Enterprise Operating Fund Total		$26,497,900 78.00 FTEs	
	TOTAL	**$1,670,000** **78.00 FTEs**	

SPF - Special Purpose Funds

EOF - Enterprise Operating Fund

* See Internal Service Charges section for details

1065 Water Services - Financial

Water & Sewer Revenue

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	0	0	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	0	0	0	0	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	0	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	0	1,310,900	0	0	0	0.00%
TOTAL OTHER SERVICES	0	1,310,900	0	0	0	0.00%
TOTAL OPERATING EXPENSES	**0**	**1,310,900**	**0**	**0**	**0**	**0.00%**
TRANSFERS TO OTHER FUNDS	**392,880,000**	**(862,190,586**	**418,739,000**	**419,859,000**	**1,120,000**	**0.27%**
TOTAL EXPENSES & TRANSFERS	**392,880,000**	**(860,879,686**	**418,739,000**	**419,859,000**	**1,120,000**	**0.27%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	390,270,000	412,914,010	416,094,000	417,549,000	1,455,000	0.35%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	2,610,000	2,449,378	2,625,000	2,290,000	(335,000)	-12.76%
TOTAL PROGRAM REVENUE	**392,880,000**	**415,363,389**	**418,719,000**	**419,839,000**	**1,120,000**	**0.27%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	9,679	20,000	20,000	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**9,679**	**20,000**	**20,000**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**(1,275,027,0**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**392,880,000**	**(859,653,950**	**418,739,000**	**419,859,000**	**1,120,000**	**0.27%**
Expenditures Per Capita	$533.35	($1,168.68)	$561.38	$555.94	($5.44)	-0.97%

1065 Water Services - Financial

Water & Sewer Operating

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	51,129,400	46,359,982	55,799,700	60,760,500	4,960,800	8.89%
Overtime	2,521,000	3,970,680	2,521,000	2,521,000	0	0.00%
All Other Salary Codes	666,000	1,843,921	666,000	666,000	0	0.00%
Fringe Benefits	22,114,400	17,405,826	22,487,300	24,677,800	2,190,500	9.74%
TOTAL PERSONNEL EXPENSES	76,430,800	69,580,409	81,474,000	88,625,300	7,151,300	8.78%
OTHER SERVICES:						
Utilities	28,072,500	26,215,055	30,972,300	40,200,700	9,228,400	29.80%
Professional & Purchased Services	13,725,600	13,049,582	13,725,600	12,313,500	(1,412,100)	-10.29%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	18,636,500	24,584,721	18,636,500	23,248,500	4,612,000	24.75%
Internal Service Fees	16,175,500	15,910,748	16,590,500	17,281,400	690,900	4.16%
All Other Expenses	46,156,000	48,769,468	52,519,600	58,747,000	6,227,400	11.86%
TOTAL OTHER SERVICES	122,766,100	128,529,575	132,444,500	151,791,100	19,346,600	14.61%
TOTAL OPERATING EXPENSES	**199,196,900**	**198,109,983**	**213,918,500**	**240,416,400**	**26,497,900**	**12.39%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**199,196,900**	**198,109,983**	**213,918,500**	**240,416,400**	**26,497,900**	**12.39%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**199,196,900**	**196,751,600**	**213,918,500**	**240,416,400**	**26,497,900**	**12.39%**
TOTAL REVENUE & TRANSFERS	**199,196,900**	**196,751,600**	**213,918,500**	**240,416,400**	**26,497,900**	**12.39%**
Expenditures Per Capita	$270.42	$268.94	$286.79	$318.34	$31.55	11.00%

1065 Water Services - Financial

Water & Sewer Debt

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	0	0	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	0	0	0	0	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	0	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	82,100,000	46,485,388	81,500,000	81,500,000	0	0.00%
TOTAL OTHER SERVICES	82,100,000	46,485,388	81,500,000	81,500,000	0	0.00%
TOTAL OPERATING EXPENSES	**82,100,000**	**46,485,388**	**81,500,000**	**81,500,000**	**0**	**0.00%**
TRANSFERS TO OTHER FUNDS	**0**	**409,509,660**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**82,100,000**	**455,995,048**	**81,500,000**	**81,500,000**	**0**	**0.00%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	5,032,247	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	78,085	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**5,110,332**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**82,100,000**	**83,216,356**	**81,500,000**	**81,500,000**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**82,100,000**	**88,326,688**	**81,500,000**	**81,500,000**	**0**	**0.00%**
Expenditures Per Capita	$111.45	$619.03	$109.26	$107.91	($1.35)	-1.24%

1065 Water Services - Financial

Operating Reserve

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	0	0	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	0	0	0	0	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	0	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	619,200	0	588,900	1,059,900	471,000	79.98%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	0	0	0	0	0	0.00%
TOTAL OTHER SERVICES	619,200	0	588,900	1,059,900	471,000	79.98%
TOTAL OPERATING EXPENSES	**619,200**	**0**	**588,900**	**1,059,900**	**471,000**	**79.98%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**619,200**	**0**	**588,900**	**1,059,900**	**471,000**	**79.98%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**619,200**	**674,024**	**588,900**	**1,059,900**	**471,000**	**79.98%**
TOTAL REVENUE & TRANSFERS	**619,200**	**674,024**	**588,900**	**1,059,900**	**471,000**	**79.98%**
Expenditures Per Capita	$0.84	$0.00	$0.79	$1.40	$0.61	77.22%

1065 Water Services - Financial

Water & Sewer Extension

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	11,000,000	8,569,268	11,000,000	11,000,000	0	0.00%
Overtime	0	149,767	0	0	0	0.00%
All Other Salary Codes	0	196,795	0	0	0	0.00%
Fringe Benefits	2,774,900	3,076,358	2,774,900	2,774,900	0	0.00%
TOTAL PERSONNEL EXPENSES	13,774,900	11,992,188	13,774,900	13,774,900	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	212,930	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	136,289,000	(498,984)	141,531,700	116,232,800	(25,298,900)	-17.88%
TOTAL OTHER SERVICES	136,289,000	(286,054)	141,531,700	116,232,800	(25,298,900)	-17.88%
TOTAL OPERATING EXPENSES	**150,063,900**	**11,706,133**	**155,306,600**	**130,007,700**	**(25,298,900)**	**-16.29%**
TRANSFERS TO OTHER FUNDS	**5,000,000**	**194,249,194**	**5,000,000**	**5,000,000**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**155,063,900**	**205,955,327**	**160,306,600**	**135,007,700**	**(25,298,900)**	**-15.78%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	6,000,000	248,360	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	38,100,000	45,592,770	37,575,000	38,125,000	550,000	1.46%
TOTAL PROGRAM REVENUE	**44,100,000**	**45,841,130**	**37,575,000**	**38,125,000**	**550,000**	**1.46%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**110,963,900**	**581,319,015**	**122,731,600**	**96,882,700**	**(25,848,900)**	**-21.06%**
TOTAL REVENUE & TRANSFERS	**155,063,900**	**627,160,145**	**160,306,600**	**135,007,700**	**(25,298,900)**	**-15.78%**
Expenditures Per Capita	$210.51	$279.59	$214.92	$178.76	($36.16)	-16.82%

1065 Water Services - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
W&S Operating 67331										
Admin Svcs Division Manager	OR09	10863	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Mgr	OR07	07242	12	12.00	12	12.00	12	12.00	0	0.00
Admin Svcs Officer 2	OR01	07243	3	3.00	3	3.00	3	3.00	0	0.00
Admin Svcs Officer 3	OR03	07244	11	11.00	11	11.00	11	11.00	0	0.00
Admin Svcs Officer 4	OR05	07245	4	4.00	4	4.00	4	4.00	0	0.00
Application Tech 1	ST07	10100	3	3.00	3	3.00	3	3.00	0	0.00
Application Tech 2	ST08	10102	27	27.00	27	27.00	27	27.00	0	0.00
Application Tech 3	ST09	10103	1	1.00	1	1.00	1	1.00	0	0.00
Apprentice	TG10	11173	8	8.00	8	8.00	8	8.00	0	0.00
Bldg Maint Leader	TG08	07255	2	2.00	2	2.00	2	2.00	0	0.00
CAD/GIS Analyst 1	ST10	07729	3	3.00	3	3.00	3	3.00	0	0.00
CAD/GIS Analyst 2	ST11	07730	4	4.00	4	4.00	4	4.00	0	0.00
Cust Svc Asst Mgr	OR05	06233	2	2.00	2	2.00	2	2.00	0	0.00
Cust Svc Mgr	OR09	00746	1	1.00	1	1.00	1	1.00	0	0.00
Cust Svc Supv	ST11	06598	9	9.00	9	9.00	9	9.00	0	0.00
Customer Service Field Rep	ST07	10833	2	2.00	2	2.00	2	2.00	0	0.00
Customer Service Field Rep Sen	ST08	10834	7	7.00	7	7.00	7	7.00	0	0.00
Customer Service Field Specialist	ST10	11203	5	5.00	5	5.00	5	5.00	0	0.00
Engineer 1	OR07	07294	7	7.00	7	7.00	7	7.00	0	0.00
Engineer 2	OR08	07295	12	12.00	12	12.00	12	12.00	0	0.00
Engineer 3	OR10	06606	20	20.00	20	20.00	20	20.00	0	0.00
Engineer In Training	OR06	07296	15	15.00	15	15.00	15	15.00	0	0.00
Engineer Technician	ST09	10835	1	1.00	1	1.00	1	1.00	0	0.00
Engineer Technician Senior	ST11	10836	4	4.00	4	4.00	4	4.00	0	0.00
Envir Laboratory Mgr	OR08	03750	3	3.00	3	3.00	3	3.00	0	0.00
Enviromental Compliance Supervisor	OR07	11085	1	1.00	1	1.00	1	1.00	0	0.00
Environmental Lab Supt	OR10	10468	2	2.00	2	2.00	2	2.00	0	0.00
Equip Mechanic	TG14	01880	1	1.00	1	1.00	1	1.00	0	0.00
Equipment & Supply Clerk	ST06	11038	3	3.00	3	3.00	3	3.00	0	0.00
Equipment & Supply Clk Sr	ST07	11039	4	4.00	4	4.00	4	4.00	0	0.00
Equipment Operator Senior	TG12	10838	1	1.00	1	1.00	1	1.00	0	0.00
Equipment Operator Spec	TG14	10949	3	3.00	3	3.00	3	3.00	0	0.00
Finance Admin	OR08	10108	5	5.00	5	5.00	6	6.00	1	1.00
Finance Mgr	OR10	06232	3	3.00	3	3.00	3	3.00	0	0.00
Finance Officer	OR04	11177	9	9.00	9	9.00	9	9.00	0	0.00
Finance Officer Senior	OR06	11178	1	1.00	1	1.00	1	1.00	0	0.00
Finance Spec	OR05	10153	1	1.00	1	1.00	1	1.00	0	0.00
Human Resources Admin	OR08	07346	1	1.00	1	1.00	1	1.00	0	0.00
Human Resources Analyst	OR04	11180	6	6.00	6	6.00	6	6.00	0	0.00
Human Resources Mgr	OR10	06531	1	1.00	1	1.00	1	1.00	0	0.00
Indust Electrician 1	TR11	06224	0	0.00	0	0.00	5	5.00	5	5.00
Indust Electrician 1	TG15	06224	17	17.00	17	17.00	17	17.00	0	0.00
Indust Electrician 2	TL15	06225	8	8.00	8	8.00	8	8.00	0	0.00
Indust Electronics Tech 1	TG16	06176	4	4.00	4	4.00	4	4.00	0	0.00
Indust Electronics Tech 2	TL16	06195	2	2.00	2	2.00	2	2.00	0	0.00
Indust Maint Supv 1	TS14	07317	11	11.00	11	11.00	11	11.00	0	0.00
Indust Maint Supv 1	TR15	07317	0	0.00	0	0.00	1	1.00	1	1.00
Indust Maint Supv 2	TS16	07786	12	12.00	12	12.00	12	12.00	0	0.00
Indust Mechanic 1	TR10	06184	0	0.00	0	0.00	8	8.00	8	8.00
Indust Mechanic 1	TG14	06184	26	26.00	26	26.00	26	26.00	0	0.00
Indust Mechanic 2	TL14	06178	23	23.00	23	23.00	23	23.00	0	0.00
Indust Tech Master	TL17	07787	36	36.00	36	36.00	36	36.00	0	0.00
Industrial Control Systems Specialist	TS14	11333	8	8.00	8	8.00	8	8.00	0	0.00
Industrial Maintenance Manager	OR09	11262	3	3.00	3	3.00	3	3.00	0	0.00
Info Systems App Analyst 1	OR04	07779	2	2.00	2	2.00	2	2.00	0	0.00
Info Systems App Analyst 2	OR05	07780	2	2.00	2	2.00	2	2.00	0	0.00
Info Systems App Analyst 3	OR06	07783	3	3.00	3	3.00	3	3.00	0	0.00

1065 Water Services - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
Info Systems Div Mgr	OR12	07318	1	1.00	1	1.00	1	1.00	0	0.00
Information Systems Advisor 1	OR09	07234	3	3.00	3	3.00	3	3.00	0	0.00
Information Systems Advisor 2	OR11	07407	2	2.00	2	2.00	2	2.00	0	0.00
Office Support Spec 1	ST07	10123	3	3.00	3	3.00	3	3.00	0	0.00
Office Support Spec 2	ST08	10124	28	28.00	28	28.00	28	28.00	0	0.00
Professional Spec	OR04	07753	1	1.00	1	1.00	1	1.00	0	0.00
Program Spec 2	OR01	07379	1	1.00	1	1.00	1	1.00	0	0.00
Pub Info Coord	OR06	10132	1	1.00	1	1.00	1	1.00	0	0.00
Safety Coord	OR07	06133	1	1.00	1	1.00	1	1.00	0	0.00
Safety Inspector	OR04	11193	1	1.00	1	1.00	1	1.00	0	0.00
Security Guard	ST06	10855	8	8.00	8	8.00	30	30.00	22	22.00
Security Officer Coord	ST09	07798	2	2.00	2	2.00	2	2.00	0	0.00
Service Rep 2	ST07	10163	3	3.00	3	3.00	3	3.00	0	0.00
Skilled Craft Worker	TG13	11199	1	1.00	1	1.00	1	1.00	0	0.00
Special Projects Mgr	OR11	07762	4	4.00	4	4.00	4	4.00	0	0.00
Technical Services Administrat	OR07	10889	1	1.00	1	1.00	1	1.00	0	0.00
Technical Specialist 1	OR04	07756	12	12.00	12	12.00	12	12.00	0	0.00
Technical Specialist 2	OR06	07757	8	8.00	8	8.00	8	8.00	0	0.00
Treatment Plant Asst Mgr	OR07	07415	3	3.00	3	3.00	3	3.00	0	0.00
Treatment Plant Mgr	OR09	07416	7	7.00	7	7.00	7	7.00	0	0.00
Treatment Plant Shift Operator	TS13	06188	19	19.00	19	19.00	19	19.00	0	0.00
Treatment Plant Shift Supv	TS16	07803	19	19.00	19	19.00	19	19.00	0	0.00
Treatment Plant Shift Supv	TR17	07803	0	0.00	0	0.00	6	6.00	6	6.00
Treatment Plant Supt	OR10	06537	2	2.00	2	2.00	2	2.00	0	0.00
Treatment Plant Tech 1	TR05	06229	0	0.00	0	0.00	15	15.00	15	15.00
Treatment Plant Tech 1	TG11	06229	30	30.00	30	30.00	30	30.00	0	0.00
Treatment Plant Tech 2	TG14	06186	57	57.00	57	57.00	57	57.00	0	0.00
Treatment Plant Tech 3	TL14	07802	11	11.00	11	11.00	11	11.00	0	0.00
Utility Compliance Inp 2	ST10	10955	19	19.00	19	19.00	19	19.00	0	0.00
Utility Compliance Insp 1	ST09	10957	11	11.00	11	11.00	15	15.00	4	4.00
Utility Customer Care Agent 1	ST07	11273	25	25.00	25	25.00	25	25.00	0	0.00
Utility Customer Care Agent 2	ST08	11274	9	9.00	9	9.00	9	9.00	0	0.00
Utility Engineer Tech Sr	ST11	10961	5	5.00	5	5.00	5	5.00	0	0.00
Utility Engineer Technician	ST09	10960	6	6.00	6	6.00	6	6.00	0	0.00
Utility Envir Comp Officer 1	OR02	10962	3	3.00	3	3.00	3	3.00	0	0.00
Utility Envir Comp Officer 2	OR04	10963	1	1.00	1	1.00	1	1.00	0	0.00
Utility Envir Comp Officer 3	OR06	10964	3	3.00	3	3.00	3	3.00	0	0.00
Utility Equip Operator Sr	TR06	10966	0	0.00	0	0.00	1	1.00	1	1.00
Utility Equip Operator Sr	TG12	10966	8	8.00	8	8.00	8	8.00	0	0.00
Utility Equipment Operator	TR04	10965	0	0.00	0	0.00	1	1.00	1	1.00
Utility Equipment Operator	TG10	10965	6	6.00	6	6.00	6	6.00	0	0.00
Utility Field Tech 1	TG09	10969	35	35.00	35	35.00	35	35.00	0	0.00
Utility Field Tech 2	TG10	10970	9	9.00	9	9.00	9	9.00	0	0.00
Utility Field Tech 3	TL11	10971	5	5.00	5	5.00	5	5.00	0	0.00
Utility Maintenance Spec 1	TL09	10972	7	7.00	7	7.00	7	7.00	0	0.00
Utility Maintenance Spec 2	TL11	10973	23	23.00	23	23.00	23	23.00	0	0.00
Utility Maintenance Spec 3	TL13	10974	5	5.00	5	5.00	5	5.00	0	0.00
Utility Maintenance Tech	TR01	10977	0	0.00	0	0.00	10	10.00	10	10.00
Utility Maintenance Tech	TG07	10977	33	33.00	33	33.00	33	33.00	0	0.00
Utility Maintenance Tech Sr	TG09	10978	7	7.00	7	7.00	7	7.00	0	0.00
Utility Technical Specialist	OR04	11209	3	3.00	3	3.00	3	3.00	0	0.00
Utility Water Qual Analyst 1	OR02	10990	3	3.00	3	3.00	3	3.00	0	0.00
Utility Water Qual Analyst 2	OR04	10991	5	5.00	5	5.00	5	5.00	0	0.00
Utility Water Qual Analyst 3	OR06	10992	7	7.00	7	7.00	7	7.00	0	0.00
Utiltiy Compliance Inspector 3	ST11	10941	2	2.00	2	2.00	2	2.00	0	0.00
Water Quality Supervisor	OR07	11086	5	5.00	5	5.00	5	5.00	0	0.00
Water Services Asst Manager	OR07	11206	9	9.00	9	9.00	9	9.00	0	0.00
Water Services Maint Supv 1	TR11	11204	0	0.00	0	0.00	3	3.00	3	3.00
Water Services Maint Supv 1	TS10	11204	10	10.00	10	10.00	10	10.00	0	0.00
Water Services Manager	OR09	11207	3	3.00	3	3.00	3	3.00	0	0.00

1065 Water Services - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
Water Services Security Mgr	OR07	10486	1	1.00	1	1.00	1	1.00	0	0.00
Water Services Superintendent	TS16	11208	10	10.00	10	10.00	10	10.00	0	0.00
Water Services Superintendent	TR17	11208	0	0.00	0	0.00	1	1.00	1	1.00
Water Svcs Asst Dir	OR13	07420	10	10.00	10	10.00	10	10.00	0	0.00
Water Svcs Dir	DP02	01670	1	1.00	1	1.00	1	1.00	0	0.00
67331 Total Positions & FTEs			**884**	**884.00**	**884**	**884.00**	**962**	**962.00**	**78**	**78.00**
Department Totals			**884**	**884.00**	**884**	**884.00**	**962**	**962.00**	**78**	**78.00**

1065 Water Services
Program Purpose Statements

Administration Line of Business

Executive Leadership Program

The purpose of the Executive Leadership Program is to provide business policy and decision products to this department so it can deliver results for customers.

Finance Program

The purpose of the Finance Program is to provide financial management to this Metro Department so it can effectively manage its financial resources.

Human Resources Program

The purpose of the Human Resources Program is to provide employment products to department employees so they can receive adequate training, equitable benefits, accurate compensation, safety enhancement and appropriate safety training products that are designed to prevent accidents and injuries more effectively and respond to accidents and injuries that occur.

IT Applications Support Program

The purpose of the IT Applications Support Program is to provide business recommendations, applications, and project reporting products to MWS Divisions so they can use technologies and technology applications to improve their business processes.

Operations Administration Program

The purpose of the Operations Administration Program is to provide management information products to Metro Water Services employees so they can produce quality water and wastewater products.

Procurement Program

The purpose of the Procurement Program is to provide purchasing transaction support products to this Metro department so it can obtain needed goods and services in a timely and efficient manner.

Customer Service Line of Business

Billing and Collections Program

The purpose of the Billing and Collections Program is to provide billing and collections products to the utility so it can receive proper and timely payments for delivered products, reduce bad debt, and continue efficient operations for ratepayers.

Field Activities Program

The purpose of the Field Activities Program is to provide meter information and maintenance products to the utility so it can issue accurate bills in a timely manner, respond to customer requests and provide uninterrupted water service.

Lobby and Cash Program

The purpose of the Lobby and Cash Program is to provide customer assistance products to water and wastewater users so they can receive services and make payments using convenient customer assistance venues.

1065 Water Services
Program Purpose Statements

Meter Reading Program
The purpose of the Meter Reading Program is to provide meter readings to the Billing and Collections Program so they can provide utility customers with accurate and timely bills.

Phone Center Program
The purpose of the Phone Center Program is to provide customer assistance products to water and wastewater users so they can receive services and make payments using convenient telephone customer service methods.

Distribution and Collection Line of Business

Planning Program
The purpose of the Distribution and Collection Planning Program is to provide field investigation and maintenance scheduling products to MWS, other utility personnel and contractors so they can provide scheduled maintenance and timely repairs to the distribution and collection systems.

Sewer Maintenance Program
The purpose of the Sewer Maintenance Program is to provide sewer system repair and maintenance products to MWS (Metro Water Services) so it can provide maintenance at a competitive cost.

Water Maintenance Program
The purpose of the Water Maintenance Program is to provide water system repair and maintenance products to MWS so it can minimize emergency repairs.

Engineering Line of Business

Contract Administration Program
The purpose of the Contract Administration Program is to provide contract administration, property rights, acquisitions, customer advocacy, and technical/legislative support products to citizens, elected officials, government agencies and the development community so they can have cost-effective, environmentally safe and reliable water and wastewater systems.

Design and Development Review Program
The purpose of the Design and Development Review Program is to provide engineering design and technical guidance products to MWS' Engineering Inspections Program and developers so they can build projects within established timelines and according to specified plans.

Wastewater Operations Line of Business

Collection Facilities Operations and Maintenance Program
The purpose of the Collection Facilities Operations and Maintenance Program is to provide operations and technical maintenance products to MWS Operations, Engineering and System Services Divisions so they can provide wastewater collection and treatment services for MWS customers.

Laboratory Compliance Program

1065 Water Services
Program Purpose Statements

The purpose of the Laboratory Compliance Program is to provide water quality and compliance reports, analytical data and support products to MWS (Metro Water Services) so they can have timely and accurate data that enables them to operate efficiently and in compliance with regulations.

Plant Maintenance Program

The purpose of the Plant Maintenance Program is to provide preventive and corrective maintenance products to MWS Operations so they can have plants that operate at optimum required capacity.

Wastewater Treatment Plant Operation Program

The purpose of the Wastewater Treatment Plant Operation Program is to provide wastewater treatment products for the community so they can be assured of fishable and swimmable water resources.

Water Operations Line of Business

Distribution Facilities Operations and Maintenance Program

The purpose of the Distribution Facilities Operations and Maintenance Program is to provide operations, technical maintenance services and monitoring of the distribution system to MWS Operations, Engineering and System Services Divisions so they can provide safe drinking water of reliable quantity for Metro Water Services' customers.

Laboratory Compliance Program

The purpose of the Laboratory Compliance Program is to provide water quality and compliance reports, analytical data and support products to MWS (Metro Water Services) so they can have timely and accurate data that enables them to operate efficiently and in compliance with regulations.

Plant Maintenance Program

The purpose of the Plant Maintenance Program is to provide preventive and corrective maintenance products to MWS Operations so they can have plants that operate at optimum required capacity.

Water Treatment Plant Operation Program

The purpose of the Water Treatment Plant Operation Program is to provide a safe supply of drinking water for community use and fire protection to all MWS customers so they can have potable and aesthetically pleasing water of reliable quantity and pressure.

1065 Stormwater - At A Glance

Mission We supply, treat and manage our water resources in a sustainable manner for the benefit of all who live, work and play.

Budget Summary

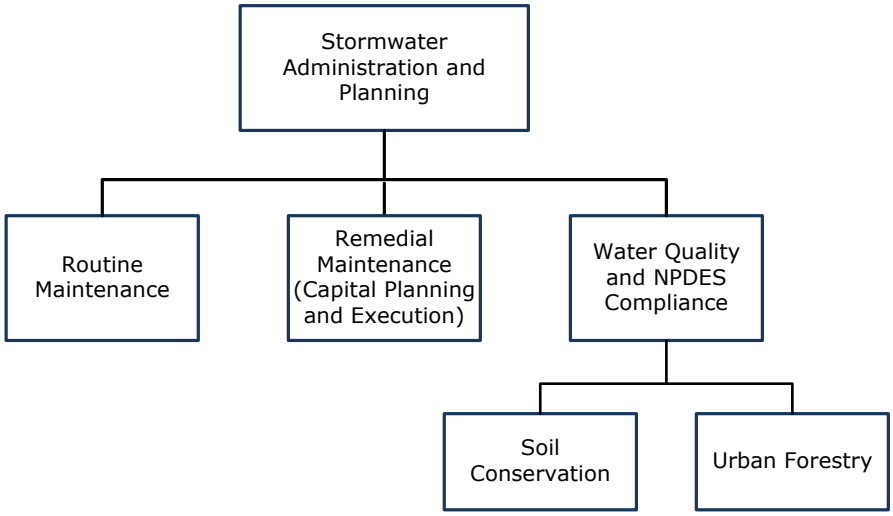
	2024-25	2025-26	2026-27
Expenditures and Transfers:			
Stormwater Operating	$34,191,100	$35,102,400	$36,136,000
Stormwater Capital Improvements	4,888,900	5,041,600	5,369,000
Stormwater Quality Project	245,000	245,000	245,000
Total Expenditures and Transfers	$39,325,000	$40,389,000	$41,750,000
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	$39,125,000	$40,389,000	$41,750,000
Other Governments and Agencies	0	0	0
Other Program Revenue	0	0	0
Total Program Revenue	$39,125,000	$40,389,000	$41,750,000
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	38,580,000	40,144,000	41,505,000
Duplicated by Interfund Transfers	(38,580,000)	(40,144,000)	(41,505,000)
Total Revenue and Transfers	$39,125,000	$40,389,000	$41,750,000
Expenditures per Capita	$53.39	$54.15	$55.28
Position Total Budgeted Positions	134	134	134

Contacts
Director: Scott Potter email: scott.potter@nashville.gov
Assistant Director: Tony Vlascic email: tony.vlascic@nashville.gov

1600 2nd Avenue North 37208 Phone: 615-862-4505

1065 Stormwater - At A Glance

Organizational Structure



1065 Stormwater - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Debt Payment			
Debt Payment	EOF	$905,000	Increased funding for payment of debt service.
Special Purpose Fund Adjustments			
Capital Improvements Fund	SPF	327,400	To adjust extension and replacement budget to expected revenue.
Non-allocated Financial Transactions			
Insurance Billings	EOF	77,500	Represents direct charges to department for insurance costs.
Internal Service Charges*	EOF	28,500	Delivery of centrally provided services including information systems, fleet management, radio, and surplus property.
LOCAP Adjustments	EOF	22,600	Represents a portion of administrative overhead recovered by the general fund.
Special Purpose Funds Total		$327,400	
Enterprise Operating Fund Total		$1,033,600	
	TOTAL	**$1,361,000**	

SPF - Special Purpose Funds

EOF - Enterprise Operating Fund

* See Internal Service Charges section for details

1065 Stormwater - Financial

Stormwater Revenue

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	(242,733)	0	0	0	0.00%
Overtime	0	2,129	0	0	0	0.00%
All Other Salary Codes	0	2,354	0	0	0	0.00%
Fringe Benefits	0	238,251	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	0	0	0	0	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	0	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	0	(205,724)	0	0	0	0.00%
TOTAL OTHER SERVICES	0	(205,724)	0	0	0	0.00%
TOTAL OPERATING EXPENSES	**0**	**(205,724)**	**0**	**0**	**0**	**0.00%**
TRANSFERS TO OTHER FUNDS	**38,580,000**	**(17,301,271)**	**40,144,000**	**41,505,000**	**1,361,000**	**3.39%**
TOTAL EXPENSES & TRANSFERS	**38,580,000**	**(17,506,996)**	**40,144,000**	**41,505,000**	**1,361,000**	**3.39%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	38,580,000	40,970,055	40,144,000	41,505,000	1,361,000	3.39%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**38,580,000**	**40,970,055**	**40,144,000**	**41,505,000**	**1,361,000**	**3.39%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**(55,865,458)**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**38,580,000**	**(14,895,403)**	**40,144,000**	**41,505,000**	**1,361,000**	**3.39%**
Expenditures Per Capita	$52.37	($23.77)	$53.82	$54.96	$1.14	2.12%

1065 Stormwater - Financial

Stormwater Operating

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	9,062,100	7,931,181	9,632,200	9,632,200	0	0.00%
Overtime	166,600	161,478	166,600	166,600	0	0.00%
All Other Salary Codes	218,900	429,408	218,900	218,900	0	0.00%
Fringe Benefits	3,897,000	2,809,084	3,995,400	3,995,400	0	0.00%
TOTAL PERSONNEL EXPENSES	13,344,600	11,331,151	14,013,100	14,013,100	0	0.00%
OTHER SERVICES:						
Utilities	182,500	216,482	182,500	182,500	0	0.00%
Professional & Purchased Services	2,980,200	2,898,368	2,980,200	2,980,200	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	4,578,000	4,672,261	4,578,000	4,578,000	0	0.00%
Internal Service Fees	2,702,900	2,674,021	2,855,100	2,906,200	51,100	1.79%
All Other Expenses	882,100	951,511	972,700	1,050,200	77,500	7.97%
TOTAL OTHER SERVICES	11,325,700	11,412,643	11,568,500	11,697,100	128,600	1.11%
TOTAL OPERATING EXPENSES	**24,670,300**	**22,743,794**	**25,581,600**	**25,710,200**	**128,600**	**0.50%**
TRANSFERS TO OTHER FUNDS	**9,520,800**	**9,523,600**	**9,520,800**	**10,425,800**	**905,000**	**9.51%**
TOTAL EXPENSES & TRANSFERS	**34,191,100**	**32,267,394**	**35,102,400**	**36,136,000**	**1,033,600**	**2.94%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	319,203	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**319,203**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**34,191,100**	**23,412,693**	**35,102,400**	**36,136,000**	**1,033,600**	**2.94%**
TOTAL REVENUE & TRANSFERS	**34,191,100**	**23,731,895**	**35,102,400**	**36,136,000**	**1,033,600**	**2.94%**
Expenditures Per Capita	$46.42	$43.80	$47.06	$47.85	$0.79	1.68%

1065 Stormwater - Financial

Stormwater Capital Improvements

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	0	0	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	0	0	0	0	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	0	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	4,888,900	0	5,041,600	5,369,000	327,400	6.49%
TOTAL OTHER SERVICES	4,888,900	0	5,041,600	5,369,000	327,400	6.49%
TOTAL OPERATING EXPENSES	**4,888,900**	**0**	**5,041,600**	**5,369,000**	**327,400**	**6.49%**
TRANSFERS TO OTHER FUNDS	**0**	**2,727,462**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**4,888,900**	**2,727,462**	**5,041,600**	**5,369,000**	**327,400**	**6.49%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	500,000	933,351	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	1,908,896	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**500,000**	**2,842,247**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**4,388,900**	**38,053,228**	**5,041,600**	**5,369,000**	**327,400**	**6.49%**
TOTAL REVENUE & TRANSFERS	**4,888,900**	**40,895,475**	**5,041,600**	**5,369,000**	**327,400**	**6.49%**
Expenditures Per Capita	$6.64	$3.70	$6.76	$7.11	$0.35	5.18%

1065 Stormwater - Financial

Stormwater Quality Project

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	0	0	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	0	0	0	0	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	0	0	0	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	0	0	0	0	0	0.00%
TOTAL OTHER SERVICES	0	0	0	0	0	0.00%
TOTAL OPERATING EXPENSES	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS TO OTHER FUNDS	**245,000**	**0**	**245,000**	**245,000**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**245,000**	**0**	**245,000**	**245,000**	**0**	**0.00%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	45,000	245,033	245,000	245,000	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**45,000**	**245,033**	**245,000**	**245,000**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**845,391**	**0**	**0**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**45,000**	**1,090,424**	**245,000**	**245,000**	**0**	**0.00%**
Expenditures Per Capita	$0.33	$0.00	$0.33	$0.32	($0.01)	-3.03%

1065 Stormwater - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
W&S SW Stormwater Operating 67431										
Admin Asst	ST09	07241	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Mgr	OR07	07242	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 2	OR01	07243	3	3.00	3	3.00	3	3.00	0	0.00
Admin Svcs Officer 3	OR03	07244	5	5.00	5	5.00	5	5.00	0	0.00
Admin Svcs Officer 4	OR05	07245	2	2.00	2	2.00	2	2.00	0	0.00
Application Tech 2	ST08	10102	1	1.00	1	1.00	1	1.00	0	0.00
Cust Svc Supv	ST11	06598	1	1.00	1	1.00	1	1.00	0	0.00
Engineer 1	OR07	07294	1	1.00	1	1.00	1	1.00	0	0.00
Engineer 2	OR08	07295	3	3.00	3	3.00	3	3.00	0	0.00
Engineer 3	OR10	06606	5	5.00	5	5.00	5	5.00	0	0.00
Engineer In Training	OR06	07296	2	2.00	2	2.00	2	2.00	0	0.00
Enviromental Compliance Supervisor	OR07	11085	2	2.00	2	2.00	2	2.00	0	0.00
Finance Officer	OR04	11177	1	1.00	1	1.00	1	1.00	0	0.00
Office Support Spec 2	ST08	10124	6	6.00	6	6.00	6	6.00	0	0.00
Planner 1	OR06	06860	1	1.00	1	1.00	1	1.00	0	0.00
Program Mgr 2	OR05	07377	1	1.00	1	1.00	1	1.00	0	0.00
Program Spec 3	OR03	07380	1	1.00	1	1.00	1	1.00	0	0.00
Service Rep 2	ST07	10163	1	1.00	1	1.00	1	1.00	0	0.00
Technical Specialist 1	OR04	07756	1	1.00	1	1.00	1	1.00	0	0.00
Technical Specialist 2	OR06	07757	1	1.00	1	1.00	1	1.00	0	0.00
Utility Engineer Tech Sr	ST11	10961	11	11.00	11	11.00	11	11.00	0	0.00
Utility Engineer Technician	ST09	10960	9	9.00	9	9.00	9	9.00	0	0.00
Utility Envir Comp Officer 1	OR02	10962	2	2.00	2	2.00	2	2.00	0	0.00
Utility Envir Comp Officer 2	OR04	10963	3	3.00	3	3.00	3	3.00	0	0.00
Utility Envir Comp Officer 3	OR06	10964	3	3.00	3	3.00	3	3.00	0	0.00
Utility Equip Oper Spec	TG14	10967	1	1.00	1	1.00	1	1.00	0	0.00
Utility Equip Operator Sr	TG12	10966	5	5.00	5	5.00	5	5.00	0	0.00
Utility Equipment Operator	TG10	10965	5	5.00	5	5.00	5	5.00	0	0.00
Utility Maintenance Spec 1	TL09	10972	5	5.00	5	5.00	5	5.00	0	0.00
Utility Maintenance Spec 2	TL11	10973	4	4.00	4	4.00	4	4.00	0	0.00
Utility Maintenance Spec 3	TL13	10974	2	2.00	2	2.00	2	2.00	0	0.00
Utility Maintenance Tech	TG07	10977	23	23.00	23	23.00	23	23.00	0	0.00
Utility Maintenance Tech Sr	TG09	10978	3	3.00	3	3.00	3	3.00	0	0.00
Utility Technical Specialist	OR04	11209	3	3.00	3	3.00	3	3.00	0	0.00
Water Services Asst Manager	OR07	11206	3	3.00	3	3.00	3	3.00	0	0.00
Water Services Maint Supv 1	TS10	11204	6	6.00	6	6.00	6	6.00	0	0.00
Water Services Manager	OR09	11207	1	1.00	1	1.00	1	1.00	0	0.00
Water Services Superintendent	TS16	11208	4	4.00	4	4.00	4	4.00	0	0.00
Water Svcs Asst Dir	OR13	07420	1	1.00	1	1.00	1	1.00	0	0.00
67431 Total Positions & FTEs			**134**	**134.00**	**134**	**134.00**	**134**	**134.00**	**0**	**0.00**
Department Totals			**134**	**134.00**	**134**	**134.00**	**134**	**134.00**	**0**	**0.00**

1065 Stormwater
Program Purpose Statements

Stormwater Line of Business

Development Review and Permitting Program

The purpose of the Development Review and Permitting Program is to provide information, technical guidance/feedback, and regulatory oversight products to the development community so they can obtain approvals and permits in a timely manner to pursue development according to Metro Stormwater guidelines.

Master Planning Program

The purpose of the Master Planning Program is to provide non-structural and structural flood mitigation products to the community so they can enjoy safe roadways and reduced property damage through improved capacity of the major stormwater system.

Remedial Maintenance Program

The purpose of the Remedial Maintenance Program is to provide system repair and additional products to the community so they can enjoy safe roadways and reliable performance of the stormwater system.

Routine Maintenance Program

The purpose of the Routine Maintenance Program is to provide existing stormwater system cleaning and repair products to the community so they can enjoy safe roadways and reduced property damage through proactive mitigation of stormwater system impairments.

Water Quality Program

The purpose of the Water Quality Program is to provide compliance with the Phase I Metro NPDES (National Pollution Discharge Elimination System) and MS4 (Municipal Separated Storm Sewer System) permit to the Tennessee Department of Environment and Conservation (TDEC) so they can be assured that Metro is in compliance with the NPDES (National Pollution Discharge Elimination System) permit.

1068 District Energy System - At A Glance

Mission

Metro Nashville District Energy System provides Steam and Chilled Water as a utility service to Metro, State, and Private customers for heating and cooling facility spaces in support of business functions.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
Special Purpose Fund	$22,506,200	$22,370,400	$22,370,400
Total Expenditures and Transfers	$22,506,200	$22,370,400	$22,370,400
Revenue 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	$0	$0	$0
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	22,506,200	22,370,400	22,370,400
Total Revenue and Transfers	$22,506,200	$22,370,400	$22,370,400
Expenditures per Capita	$30.55	$29.99	$29.62

Position	Total Budgeted Positions	0	0	0

Contacts

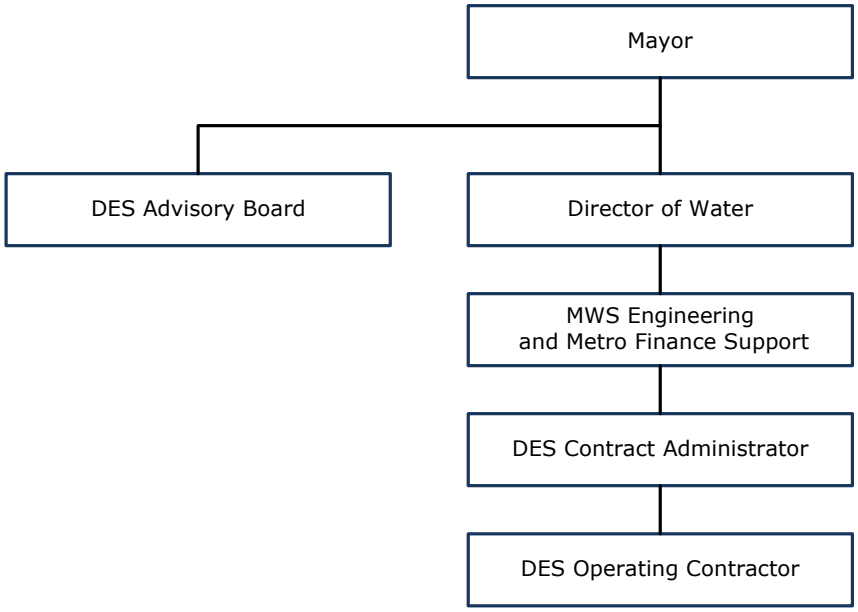
Director: Scott Potter email: scott.potter@nashville.gov
Metro Liaison: Adrienne Fancher, PE email: adrienne.fancher@nashville.gov

90 Peabody Street 37210 Phone: 615-862-4820

This organization received a status quo budget for FY2027

1068 District Energy System - At A Glance

Organizational Structure



1068 District Energy System - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	120,900	133,485	143,800	157,200	13,400	9.32%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	9,332	0	0	0	0.00%
Fringe Benefits	40,900	39,279	40,000	50,700	10,700	26.75%
TOTAL PERSONNEL EXPENSES	161,800	182,096	183,800	207,900	24,100	13.11%
OTHER SERVICES:						
Utilities	11,895,600	9,161,317	11,358,400	10,737,900	(620,500)	-5.46%
Professional & Purchased Services	4,657,100	6,088,930	4,768,300	4,939,400	171,100	3.59%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	74,700	74,700	76,600	46,800	(29,800)	-38.90%
All Other Expenses	462,900	388,531	456,500	521,900	65,400	14.33%
TOTAL OTHER SERVICES	17,090,300	15,713,478	16,659,800	16,246,000	(413,800)	-2.48%
TOTAL OPERATING EXPENSES	**17,252,100**	**15,895,574**	**16,843,600**	**16,453,900**	**(389,700)**	**-2.31%**
TRANSFERS TO OTHER FUNDS	**5,254,100**	**5,020,449**	**5,526,800**	**5,916,500**	**389,700**	**7.05%**
TOTAL EXPENSES & TRANSFERS	**22,506,200**	**20,916,023**	**22,370,400**	**22,370,400**	**0**	**0.00%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	299,780	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**299,780**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**22,506,200**	**17,884,715**	**22,370,400**	**22,370,400**	**0**	**0.00%**
TOTAL REVENUE & TRANSFERS	**22,506,200**	**18,184,495**	**22,370,400**	**22,370,400**	**0**	**0.00%**
Expenditures Per Capita	$30.55	$28.39	$29.99	$29.62	($0.37)	-1.23%

1068 District Energy System
Program Purpose Statements

DES Steam Generation and Chilled Water Generation Distribution

Steam Generation and Chilled Water Generation Distribution Program

The purpose of the Steam Generation and Chilled Water Distribution Program is to provide power for heating and cooling to the facilities of their customers in order to support their business functions.

1073 East Bank Development Authority - At A Glance

Mission The East Bank Development Authority is responsible for guiding, executing, and overseeing the transformation of 550 acres on the east bank of the Cumberland River to catalyze orderly economic development and foster stronger community connections benefitting all Nashvillians.

Budget Summary

	2024-25	2025-26	2026-27
Expenditures and Transfers:			
Special Purpose Fund	$0	$3,000,000	$2,000,000
Total Expenditures and Transfers	$0	$3,000,000	$2,000,000
Revenue 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	$0	$0	$0
Non-Program Revenue	$0	$0	$0
Transfers from Other Funds and Units	0	3,000,000	2,000,000
Total Revenue and Transfers	$0	$3,000,000	$2,000,000
Expenditures per Capita	$0.00	$4.02	$2.65

Position	Total Budgeted Positions	0	4	4

Contacts

Chief Executive Officer: Ben York
Chief Operating Officer: Anna Grider

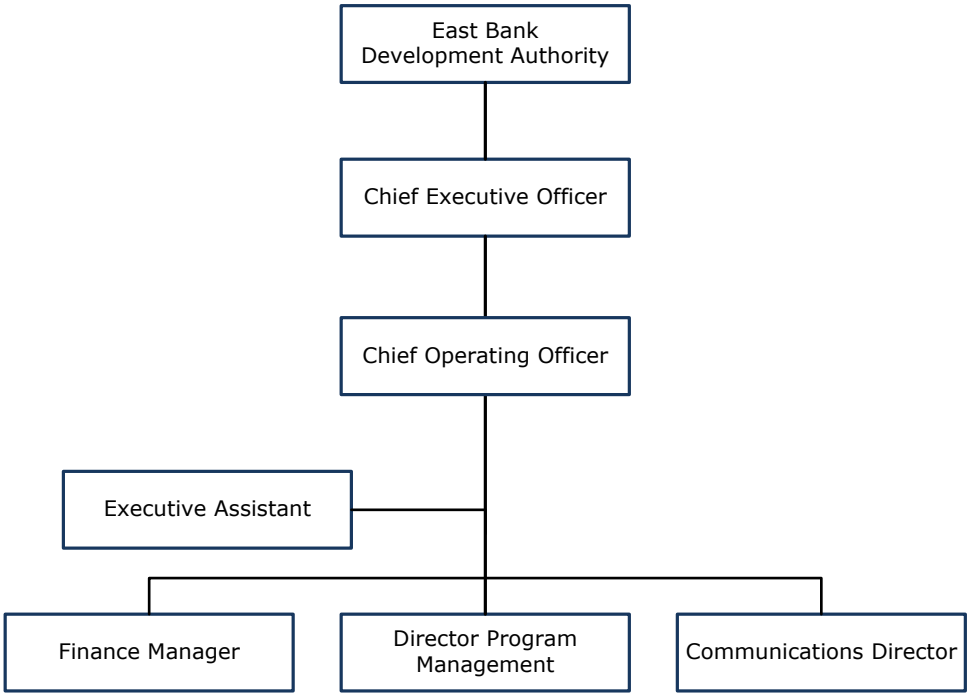
ben.york@nashville.gov
anna.grider@nashville.gov

PO Box 196300 37219

Ben York: 615-533-2364
Anna Grider: 615-626-1104

1073 East Bank Development Authority - At A Glance

Organizational Structure



1073 East Bank Development Authority - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
East Bank Operating Fund			
	EOF	($1,000,000)	Adjusting expenses to expected revenue.
Enterprise Operating Fund Total		($1,000,000)	
	TOTAL	**($1,000,000)**	

EOF - Enterprise Operating Fund

1073 East Bank Development Authority - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	1,411,000	967,400	(443,600)	-31.44%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	1,500	1,500	100%
Fringe Benefits	0	0	357,100	357,200	100	0.03%
TOTAL PERSONNEL EXPENSES	0	0	1,768,100	1,326,100	(442,000)	-25.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	0	977,000	388,800	(588,200)	-60.20%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	0	0	93,600	50,000	(43,600)	-46.58%
Internal Service Fees	0	0	4,100	183,300	179,200	4,370.73%
All Other Expenses	0	0	157,200	51,800	(105,400)	-67.05%
TOTAL OTHER SERVICES	0	0	1,231,900	673,900	(558,000)	-45.30%
TOTAL OPERATING EXPENSES	**0**	**0**	**3,000,000**	**2,000,000**	**(1,000,000)**	**-33.33%**
TRANSFERS TO OTHER FUNDS	**0**	**0**	**0**	**0**	**0**	**0.00%**
TOTAL EXPENSES & TRANSFERS	**0**	**0**	**3,000,000**	**2,000,000**	**(1,000,000)**	**-33.33%**
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	**0**	**0**	**0**	**0**	**0**	**0.00%**
TRANSFERS FROM OTHER FUNDS	**0**	**0**	**3,000,000**	**2,000,000**	**(1,000,000)**	**-33.33%**
TOTAL REVENUE & TRANSFERS	**0**	**0**	**3,000,000**	**2,000,000**	**(1,000,000)**	**-33.33%**
Expenditures Per Capita	$0.00	$0.00	$4.02	$2.65	($1.37)	-34.08%

1073 East Bank Development Authority - Financial

Title	Grade	Class	FY2025 Budgeted Pos.	FY2025 Budgeted FTE	FY2026 Budgeted Pos.	FY2026 Budgeted FTE	FY2027 Budgeted Pos.	FY2027 Budgeted FTE	Variance Pos.	Variance FTE
East Bank Development Authority 60120										
CEO-Eastbank Dev Authority	NS	11401	0	0.00	1	1.00	1	1.00	0	0.00
COO-Eastbank Dev Authority	NS	11402	0	0.00	1	1.00	1	1.00	0	0.00
Director of Program Mgmt-EBDA	NS	11415	0	0.00	1	1.00	1	1.00	0	0.00
Public Info & Communications Dir-EBDA	NS	11420	0	0.00	1	1.00	1	1.00	0	0.00
60120 Total Positions & FTEs			**0**	**0.00**	**4**	**4.00**	**4**	**4.00**	**0**	**0.00**
Department Totals			**0**	**0.00**	**4**	**4.00**	**4**	**4.00**	**0**	**0.00**

Appendices

Appendix 1: Ordinance

Appendix 2: Tax Levy

Appendix 3: Capital

Appendix 4: Property Tax Tables

Appendix 5: Financial Trend Monitoring System

Appendix 6: Glossary

Appendix 7: Web Links

Appendix 1 : Ordinance

BILL NO. BL2026 - 1377

A bill to be entitled: The Budget Ordinance of the Metropolitan Government of Nashville and Davidson County, Tennessee for Fiscal Year 2027

WHEREAS, Article 6 of the Metropolitan Charter provides for the preparation of the Annual Operating Budget of the Metropolitan Government and for its submission to the Council by the Mayor not later than May 1 of each year.

BE IT ENACTED BY THE COUNCIL OF THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY:

ARTICLE I

The amounts hereinafter set out in Section I and Section II shall constitute the estimated revenues and applicable prorating provisions for property taxes, and the Operating Budget for The Metropolitan Government of Nashville and Davidson County, and the said sums specified herein are hereby appropriated for the purpose of meeting the expenses for the General Services District (GSD) and the Urban Services District (USD), respectively, for the various departments, institutions, offices, and agencies of the Metropolitan Government, and for meeting the payments of principal and interest on the Metropolitan Government debt maturing during the fiscal year beginning July 1, 2026 and ending June 30, 2027 (hereinafter referred to as Fiscal Year 2027 and FY 2027).

The informational summary sheets immediately following are summaries of the detailed estimated revenue sources and budget appropriations by funds for purposes and in amounts numerically itemized by departmental accounts in subsequent schedules of Section I and Section II.

In order to facilitate proper grant accounting, the Director of Finance is hereby authorized to transfer grant-related appropriations and estimated revenues from the general funds to existing or new grant-related special revenue funds at her discretion.

For the purpose of maintaining authorized position counts in Metro's enterprise business system, the Director of Finance is hereby authorized to adjust budgeted positions and full-time equivalents of the various departments and agencies of the Metropolitan Government within authorized budget allocations established in this ordinance.

The Director of Finance is hereby authorized to transfer funds as necessary to implement the Guaranteed Payment Plan program previously approved by the Metropolitan Council.

The Director of Finance is hereby authorized to carry forward and allocate in FY 2027 any unencumbered and unexpended funds at June 30, 2026 for General Government Administration, Employee Benefits and Contingency, Economic Development, and Community Support.

The Director of Finance is hereby authorized to carry forward and allocate in FY 2027 any unencumbered and unexpended funds at June 30, 2026 for appropriations made from benefit trust fund accounts.

Appendix 1 : Ordinance

The Director of Finance is hereby authorized to adjust the interest earnings of each account in the Metro Investment Pool to recover a pro-rata share of the costs of the Treasurer's investment and cash management programs.

All hereafter-collected revenues accruing to a respective special revenue, grant, internal service, or enterprise fund identified in Section I, Schedule D that are in excess of the revenues and fund balances as provided for in this ordinance are hereby appropriated to such respective fund unless otherwise provided for by this ordinance or applicable law. Any appropriation made pursuant to the foregoing sentence shall be subject to allotment by the Director of Finance, and no expenditure nor encumbrance shall be made until such allotment has been made.

For the purpose of providing funds in anticipation of various grant and other revenues, the Director of Finance is hereby authorized to enter into interfund loans between funds of the Metropolitan Government and between the Metropolitan Government and related but separate legal entities that are included in the Metropolitan Government's reporting entity, as may be permitted under the laws of the State of Tennessee.

In the event adjustments are needed for internal service fund budgets by the Metro Council, the Director of Finance is authorized to adjust the affected operating budgets of internal service funds, special revenue funds, enterprise funds, and departmental operating budget accounts. The Director of Finance is authorized to adjust internal service fund budgets for purposes of incorporating pay plan adjustments as authorized by the Metro Council.

From the funds appropriated to the Hospital Authority, an amount not to exceed $3,600,000 shall be allocated and used exclusively for the reimbursement of costs incurred by the Hospital Authority associated with the provisioning of medical care at Nashville General Hospital for inmates in the care and custody of the Davidson County Sheriff. This provision will be administered by the Department of Health who shall verify eligible costs to be expended against such allocation, in consultation with the Sheriff's office and the Hospital Authority. Upon certification to the Director of Finance by the Department of Health that any portion of the allocation is no longer needed for the provision of inmate medical care, the Director of Finance is authorized to release such portion for expenditure by the Hospital Authority for any other lawful purpose.

Nashville General Hospital (NGH) serves as a safety net facility for the provision of acute medical care services to residents of Davidson County, Tennessee. NGH requires additional resources to provide health care services to the indigent, uninsured and Medicaid/TennCare patients in Davidson County; otherwise such services would be unavailable. An appropriation of $67,879,500 is to be provided to the Hospital Authority, all of which is provided as part of this Fiscal Year 2027 operating budget. A portion of the $67,879,500 appropriation shall be established for safety net expansion purposes based upon state determined guidelines. This safety net expansion appropriation shall be in the form of an intergovernmental transfer to the State of Tennessee as a match to secure federal funding. Such federal funding requires the approval of the Centers for Medicare and Medicaid Services (CMS). If CMS fails to approve the federal funding match, then the appropriation will be paid directly to the Hospital Authority. The Mayor is authorized to execute any and all documents necessary to complete the above-referenced transaction with the Federal and State governments.

Appendix 1 : Ordinance

As an express condition of the receipt of the Hospital Authority appropriation set forth herein, monthly, within 5 days of Hospital Authority Board review but no later than 45 days after the end of each month, the Hospital Authority shall provide electronic copies of the following:

(a) the most recent month end budget to actual income statement;
(b) the most recent cash flow statement showing each actual month beginning July 1, 2026 and showing each projected month through June 30, 2027;
(c) the most recent month's balance sheet;
(d) the most recent bank statements or other documentation from all Hospital Authority banks showing detailed deposit and withdrawal transactions;
(e) aging reports with explanations for any amounts in dispute for accounts receivable, accounts payable and any recorded or unrecorded liabilities not included in accounts payable, including a comprehensive summary of each unpaid amount billed by Meharry Medical College;
(f) the previous month's copies of the balance sheet;
(g) the monthly actual and projected cash flow;
(h) patient outcome documentation;
(i) co-pays and deductibles collected at time of service upon intake; and
(j) Nashville General Hospital department audits.

These records shall be submitted to the following:

a. the Metropolitan Director of Finance;
b. the Vice Mayor of the Metropolitan Council; and
c. each member of the Metropolitan Council.

Within 5 business days of the closure of the ledger for each month, but no later than 45 days after the end of each month, the Metropolitan Nashville Public Schools (MNPS) shall provide the following for the MNPS General Fund and special revenue funds and internal service funds managed by MNPS listed in Section 1, Schedule D of this ordinance:
(a) the most recent month end budget to actual expense activity with monthly projections through June 30, 2027;
(b) the most recent month end budget to actual revenue activity with monthly projections through June 30, 2027 for revenue accounts projected by MNPS;
(c) the most recent cash flow statement showing each actual month beginning July 1, 2026 and showing each projected month through June 30, 2027;
(d) any reported programmatic or funding changes in Tennessee Investment in Student Achievement (TISA);
(e) any audit findings or legal determinations that could have a material impact on financial resources;
(f) summary by grant of the amounts billed but not yet received;
(g) summary by grant of the amounts expended but not yet billed to grantors; and
(h) a report on the status of revenue allocations and expenditure status of any local, state, or federal funds made available to the MNPS for COVID-19 relief.

These records shall be submitted to the following:
a. the Metropolitan Director of Finance;
b. the Mayor's Office;
c. the Vice Mayor of the Metropolitan Council; and
d. each member of the Metropolitan Council.

Appendix 1 : Ordinance

The Director of Finance is hereby authorized to carry forward and allocate remaining funds at June 30, 2026 and funds received during FY 2027 from Hotel Occupancy Tax Funds (30047 Hotel Occupancy 2007 1% Secondary TDZ Fund) enacted pursuant to Ordinance BL2010-727, as amended by BL2017-589, for the purpose of reimbursing expenses related to flood mitigation and the repair and renovation of the Grand Ole Opry House due to damages directly caused by the May 2010 flood.

The Director of Finance is hereby authorized to increase the allocation for the tourist promotion budget from Hotel Motel Occupancy Tax Funds (30044 Hotel Tourist Promotion) for the purpose of recognizing any revenue received in excess of budgeted revenues to support the direct promotion of tourism in accordance with TCA Title 7, Chapter 4.

Upon the determination of any pay plan adjustments by the Metro Council applicable to general government employees subject to such plan during the fiscal year, the Director of Finance shall determine the cumulative pro rata increase resulting from such adjustments, and the Metropolitan Mayor is hereby authorized to make such amendments to the respective letters of agreement with the county constitutional officers as may be necessary to reflect the corresponding allocations for employees within their respective offices.

Pursuant to RS2025-1139 (Fund Balance Reserve Policies), the Director of Finance shall establish the Budget Sustainability Reserve Targets as follows: General Service District Fund, 2%; General Services District Debt Service Fund, 2%; General Purpose Schools Fund, 2%; General Purpose Schools Debt Service Fund, 2%; Urban Services District Fund, 4%; and Urban Services Debt Service Fund 4%.

Pursuant to RS2025-1139 (Fund Balance Reserve Policies), the Director of Finance shall restore Operational Reserve and Budget Sustainability to their minimum or otherwise established targets.

Appendix 1 : Ordinance

Summary Of Estimated Revenue And Fund Balances To Support Appropriations — **Fiscal Year 2027**

Revenue Source Or Description	General Fund	Debt Service Fund	School Debt Service Fund	School Funds	Total
GENERAL SERVICES DISTRICT:					
Property Taxes - Current Year	$1,028,834,300	$272,698,000	$75,236,300	$659,826,100	$2,036,594,700
Property Taxes - Non Current Year	94,282,700	3,562,800	910,300	10,562,500	109,318,300
Local Option Sales Tax	270,177,000	0	49,245,700	437,508,000	756,930,700
Other Taxes, Licenses, and Permits	159,733,400	0	0	51,799,900	211,533,300
Fines, Forfeits, and Penalties	4,927,000	250,000	0	2,000	5,179,000
Other Agencies - Federal Direct	50,000	4,921,900	0	0	4,971,900
Other Agencies - Federal Thru State	3,948,000	0	0	950,000	4,898,000
Other Agencies - Federal Thru Other Pass Thru	10,425,000	0	0	0	10,425,000
Other Agencies - State Direct	154,245,700	0	0	280,900,000	435,145,700
Other Agencies - Component Units	7,385,700	0	0	0	7,385,700
Other Agencies - Metro Agencies	14,020,100	0	0	0	14,020,100
Commissions and Fees	20,735,700	0	0	0	20,735,700
Charges for Current Services	55,116,400	0	0	1,000,000	56,116,400
Compensation from Property	464,200	0	0	2,000,000	2,464,200
Miscellaneous	808,500	0	0	180,000	988,500
Subtotal	$1,825,153,700	$281,432,700	$125,392,300	$1,444,728,500	$3,676,707,200
Transfers from Other Funds	33,592,300	10,425,800	1,625,500	3,500,000	49,143,600
Fund Balance Appropriation	34,756,700	3,083,900	3,109,600	0	40,950,200
Total Available for GSD Appropriations	$1,893,502,700	$294,942,400	$130,127,400	$1,448,228,500	$3,766,801,000
URBAN SERVICES DISTRICT:					
Property Taxes - Current Year	$3,979,100	$14,462,000	$0	$0	$18,441,100
Property Taxes - Non Current Year	17,311,000	298,200	0	0	17,609,200
Other Taxes, Licenses, and Permits	37,925,400	0	0	0	37,925,400
Subtotal	$59,215,500	$14,760,200	$0	$0	$73,975,700
Fund Balance Appropriation	6,354,900	1,489,300	0	0	7,844,200
Total Available for USD Appropriations	$65,570,400	$16,249,500	$0	$0	$81,819,900

Summary Of Appropriations In Appropriated Funds By District — **Fiscal Year 2027**

Function	General Services District	Urban Services District	Duplicated by Interdistrict Interfund Transfers	Appropriation by Function and/or Fund
GENERAL FUNDS:				
General Government	$394,935,100	$1,182,100	$0	$396,117,200
Fiscal Administration	47,894,500	0	0	47,894,500
Administration of Justice	125,589,400	0	0	125,589,400
Law Enforcement and Care of Prisoners	488,988,200	0	0	488,988,200
Fire Prevention and Control	238,350,000	0	0	238,350,000
Regulation, Inspection, & Economic Development	71,342,400	2,297,700	0	73,640,100
Social Services	26,661,700	0	0	26,661,700
Health and Hospitals	181,528,000	0	0	181,528,000
Public Library System	50,946,100	0	0	50,946,100
Recreational, Cultural, Conservation & Community Support	116,532,000	0	0	116,532,000
Infrastructure and Transportation	150,735,300	62,090,600	0	212,825,900
GENERAL FUNDS TOTAL	1,893,502,700	65,570,400	0	1,959,073,100
DEBT SERVICE FUNDS	425,069,800	16,249,500	0	441,319,300
SCHOOL OPERATING FUND	1,448,228,500	0	0	1,448,228,500
TOTAL APPROPRIATIONS BY DISTRICT	$3,766,801,000	$81,819,900	$0	$3,848,620,900

Appendix 1 : Ordinance

Estimated Unencumbered Beginning & Fund Balance Appropriations
This schedule is presented for information purposes only.

Fiscal Year 2027

Fund	Estimated Unencumbered Fund Balance June 30, 2026	Fund Balance Appropriations FY 2027 Budget	Fund Balance Restoration FY 2027 Budget	Estimated Unencumbered Fund Balance June 30, 2027	Estimated June 30, 2027 Balance as a Percent of FY26 Expenditure Budget
GENERAL SERVICES DISTRICT:					
General Fund	$356,652,200	($34,756,700)	$0	$321,895,500	17.0%
Debt Service Fund	150,555,200	(3,083,900)	0	147,471,300	50.0%
Schools Fund	225,747,800	0	9,778,700	235,526,500	17.0%
Schools Debt Service Fund	68,173,300	(3,109,600)	0	65,063,700	50.0%
URBAN SERVICES DISTRICT:					
General Fund	17,501,900	(6,354,900)	0	11,147,000	17.0%
Debt Service Fund	9,614,100	(1,489,300)	0	8,124,800	50.0%

Fund	Estimated Budget Sustainability June 30, 2026	Budget Sustainability Appropriations FY 2027 Budget	Budget Sustainability Restoration FY 2027 Budget	Estimated Budget Sustainability FY 2027 Budget	FY27 Budget Sustainability as a Percent of FY27 Expenditure Budget
GENERAL SERVICES DISTRICT:					
General Fund	$37,870,100	$0	$0	$37,870,100	2.0%
Debt Service Fund	5,898,800	0	0	5,898,800	2.0%
Schools Fund	27,709,000	0	0	27,709,000	2.0%
Schools Debt Service Fund	2,602,500	0	0	2,602,500	2.0%
URBAN SERVICES DISTRICT:					
General Fund	2,622,800	0	0	2,622,800	4.0%
Debt Service Fund	650,000	0	0	650,000	4.0%

Appendix 1 : Ordinance

SECTION I: THE GENERAL SERVICES DISTRICT

Provisions for Prorating Property Taxes:

2025 (Preceding) and Prior Years: 2025 and prior years' Property Taxes of the General Services District, collected during Fiscal Year 2027, are to be prorated consistent with the tax levy ordinance applicable for the tax year and fiscal year in which the tax was originally levied.

2026 Property Taxes: 2026 Property Taxes of the General Services District, collected during Fiscal Year 2027, are to be prorated consistent with the tax levy ordinance for Fiscal Year 2027.

Therefore, all such taxes are prorated as follows:

Fund	GSD Outside USD	GSD Inside USD
10101 GSD General Fund	50.517%	50.517%
35131 GSD Schools Fund	32.398%	32.398%
20115 GSD Debt Service Fund	13.390%	13.390%
25104 GSD Schools Debt Service Fund	3.695%	3.695%
	100.000%	100.000%

Appendix 1 : Ordinance

Section I: General Services District
Schedule A: Estimated Revenues & Fund Balances Supporting Appropriations
Fiscal Year 2027

Object Acct		10101 General Fund	20115 Debt Services Fund	25104 MNPS Debt Service Fund	35131 MNPS Funds	Total
PROPERTY TAXES:						
Property Taxes - Current Year						
401110	Real Property - current year	$983,031,400	$260,303,800	$71,889,500	$630,702,600	$1,945,927,300
401120	Personal Property - current year	28,692,700	7,753,200	2,078,700	17,998,800	56,523,400
401130	Public Utility - current year	17,110,200	4,641,000	1,268,100	11,124,700	34,144,000
Subtotal Property Taxes - Current Year		1,028,834,300	272,698,000	75,236,300	659,826,100	2,036,594,700
Property Taxes - Non Current Year						
401212	Real-Collection - preceding year	$4,617,500	$1,914,300	$417,300	$3,608,900	$10,558,000
401213	Real-C & M - preceding year	1,296,400	538,800	117,300	1,015,500	2,968,000
401222	Personal Collection - preceding year	67,800	28,600	6,200	53,900	156,500
401224	Personal Collection - C&M Tax Lit - preceding year	276,200	115,000	25,100	217,000	633,300
401232	Public Utility Collection - preceding year	17,500	7,300	1,600	13,800	40,200
401234	Public Utility C&M Tax Lit preceding	20,700	8,700	0	16,400	45,800
401310	Real Property-C&M - prior year	535,000	192,400	65,000	429,900	1,222,300
401311	Real Property-Trustee - prior year	2,172,000	699,700	258,900	1,726,400	4,857,000
401320	Personal-Trustee - prior year	2,500	600	300	1,600	5,000
401324	Personal-Trustee- C&M Tax Lit - prior	158,400	57,000	18,300	128,900	362,600
401334	Public Utility-C&M Tax Lit - prior	2,100	400	300	1,600	4,400
401510	Interest/ Penalty-Trustee	1,959,300	0	0	0	1,959,300
401520	Interest/ Penalty-Collections	2,598,800	0	0	0	2,598,800
401530	Interest/ Penalty-C&M	1,715,900	0	0	0	1,715,900
401531	Attorney Fees-C&M	813,400	0	0	0	813,400
401540	Tax Summons Fees	100,600	0	0	0	100,600
401541	Tax Summons Fees - Personal	53,100	0	0	0	53,100
401610	In-Lieu - current	77,875,500	0	0	3,348,600	81,224,100
Subtotal Property Taxes - Non Current Year		94,282,700	3,562,800	910,300	10,562,500	109,318,300
TOTAL PROPERTY TAXES		**$1,123,117,000**	**$276,260,800**	**$76,146,600**	**$670,388,600**	**$2,145,913,000**
LOCAL OPTION SALES TAX:						
402101	Local Option Sales Tax	$270,177,000	$0	$49,245,700	$437,508,000	$756,930,700
TOTAL LOCAL OPTION SALES TAX		**$270,177,000**	**$0**	**$49,245,700**	**$437,508,000**	**$756,930,700**
OTHER TAXES, LICENSES, AND PERMITS:						
403101	Marriage License	$0	$0	$0	$60,000	$60,000
403103	Special Private License	4,000	0	0	0	4,000
403104	Taxicab License	81,900	0	0	0	81,900
403105	Motor Vehicle License	32,099,000	0	0	0	32,099,000
403106	General Wrecker License	10,600	0	0	0	10,600
403107	Emergency Wrecker License	18,000	0	0	0	18,000
403108	Pawnbroker License	100	0	0	0	100
403111	Pet Registration	552,000	0	0	0	552,000
403112	Pedi Vehicle License	11,200	0	0	0	11,200
403113	Low Speed Vehicle License	6,600	0	0	0	6,600
403114	Arborist License	100	0	0	0	100
403116	Helping Schools License	0	0	0	1,500	1,500
403119	Tattoo License	114,000	0	0	0	114,000
403120	Adult Entertainment License	35,500	0	0	0	35,500
403123	Horse-Drawn Carriage License	3,000	0	0	0	3,000
403124	Booting Service License	9,300	0	0	0	9,300
403125	Other PVH Company Certificates	50,500	0	0	0	50,500
403201	Commercial Vehicle Wheel Tax	3,900,000	0	0	0	3,900,000
403202	Wholesale Beer Tax	12,488,000	0	0	5,942,700	18,430,700
403203	Alcoholic Beverage Privilege Tax	600,000	0	0	0	600,000
403204	Alcoholic Beverage Gross Receipts Tax	677,400	0	0	30,388,700	31,066,100
403205	Beer Permit Privilege Tax	250,000	0	0	0	250,000
403206	Business Tax	44,448,200	0	0	15,407,000	59,855,200
403208	Mineral Severance Tax	1,000,000	0	0	0	1,000,000
403217	Fantasy Sports Tax	20,000	0	0	0	20,000
403218	Online Sports Betting Tax	1,500,000	0	0	0	1,500,000
403222	Wholesale Liquor Tax	7,991,700	0	0	0	7,991,700
403303	Taxicab Driver Permit	20,000	0	0	0	20,000
403304	Wrecker Permit	16,300	0	0	0	16,300
403305	Building Permit	17,748,800	0	0	0	17,748,800

Appendix 1 : Ordinance

Section I: General Services District — **Fiscal Year** 2027
Schedule A: Estimated Revenues & Fund Balances Supporting Appropriations

Object Acct		10101 General Fund	20115 Debt Services Fund	25104 MNPS Debt Service Fund	35131 MNPS Funds	Total
403306	Electrical Permit	2,559,800	0	0	0	2,559,800
403307	Plumbing Permit	2,206,600	0	0	0	2,206,600
403308	Excavation Permit	1,811,700	0	0	0	1,811,700
403309	Beer Permit	120,000	0	0	0	120,000
403310	Gas Code Permit	1,916,700	0	0	0	1,916,700
403311	Alarm Device Permit	400,000	0	0	0	400,000
403315	Air Pollution Permit	250,000	0	0	0	250,000
403320	Temporary Street Close Permit	3,800,000	0	0	0	3,800,000
403321	Event & Film Permit	200,300	0	0	0	200,300
403324	Other PVH Vehicle Permi	5,000	0	0	0	5,000
403325	Other PVH Driver Permit	31,200	0	0	0	31,200
403328	Pet Dogs Outdoor Dining Permit	1,500	0	0	0	1,500
403329	Chicken Permit	5,000	0	0	0	5,000
403331	Commercial Solicitation Permit	400	0	0	0	400
403332	Permitted Solicitor Badge Fee	1,800	0	0	0	1,800
403333	Short-term Rental Permit	2,280,100	0	0	0	2,280,100
403334	Pedi Vehicle Permit	3,000	0	0	0	3,000
403335	Low Speed Vehicle Permit	3,000	0	0	0	3,000
403336	Shared Urban Mobility Devices	241,500	0	0	0	241,500
407401	Franchises	14,708,400	0	0	0	14,708,400
407402	Franchises-Cable TV	5,531,200	0	0	0	5,531,200
TOTAL OTHER TAXES, LICENSES, AND PERMITS		**$159,733,400**	**$0**	**$0**	**$51,799,900**	**$211,533,300**
FINES, FORFEITS AND PENALTIES:						
404101	Metro Courts - Fines & Costs	$165,500	$0	$0	$0	$165,500
404104	Beer Law Violation Fine	50,000	0	0	0	50,000
404105	Traffic Violation Admn Fee	24,000	0	0	0	24,000
404106	DUI Fines	168,000	0	0	0	168,000
404107	Game/Fish Violation Fine	2,000	0	0	0	2,000
404108	Environmental Court Fine	150,000	0	0	0	150,000
404109	Pre-Trial Diversion Cost	100	0	0	0	100
404110	Indigent Defendant Cost	9,000	0	0	0	9,000
404111	Traffic Violation Fine	2,000,000	0	0	0	2,000,000
404202	Court Clerks - Fines & Costs	110,000	0	0	0	110,000
404211	Impact Demo Prog Fee	100	0	0	0	100
404212	Tattoo Parlors - Civil Fine	400	0	0	0	400
404244	Return Prisoners Cost	8,000	0	0	0	8,000
404305	DUI Safety Ed Prog Fee	100,000	0	0	0	100,000
404302	Traffic School Fee	850,000	0	0	0	850,000
404350	Breath Alcohol Test Fees - Criminal Ct	2,300	0	0	0	2,300
404451	DUI Program	13,000	0	0	0	13,000
404454	CCC Probation Fees	10,000	0	0	0	10,000
404502	Environmental Ct. Penalty	90,000	0	0	0	90,000
404601	Litigation Tax	314,400	0	0	0	314,400
404620	Jail Construc/Upgrade	0	250,000	0	0	250,000
404630	Courtroom Security Enhanc Fee	22,500	0	0	0	22,500
404635	Courtroom Security Litigation Tax	772,500	0	0	0	772,500
404640	Victims Assistance Assessment	3,700	0	0	0	3,700
404645	Litigation Tax GSC Judges	55,000	0	0	0	55,000
404651	Domestic Violence Offender Registry Revenue	500	0	0	0	500
404780	Sale-Confiscated Property	6,000	0	0	0	6,000
404247	Court Ordered Restitutions	0	0	0	2,000	2,000
TOTAL FINES, FORFEITS AND PENALTIES		**$4,927,000**	**$250,000**	**$0**	**$2,000**	**$5,179,000**

Appendix 1 : Ordinance

Section I: General Services District
Schedule A: Estimated Revenues & Fund Balances Supporting Appropriations
Fiscal Year 2027

Object Acct		10101 General Fund	20115 Debt Services Fund	25104 MNPS Debt Service Fund	35131 MNPS Funds	Total
REVENUE FROM OTHER GOVERNMENT AGENCIES:						
Other Government Agencies - Federal Direct						
406102	Bond Interest Tax Credit	$0	$4,921,900	$0	$0	$4,921,900
406150	US Marshall Reimbursement	50,000	0	0	0	50,000
Subtotal Other Government Agencies - Federal Direct		50,000	4,921,900	0	0	4,971,900
Other Government Agencies - Federal Thru State						
406201	Federal Received Thru State Of Tenn.	$0	$0	$0	$450,000	$450,000
406210	Medicaid/TNCare thru State	0	0	0	500,000	500,000
406214	EMS-Medicaid Supplemental Prgm	1,500,000	0	0	0	1,500,000
406215	DTCH-Medicaid/TNCare thru State	2,448,000	0	0	0	2,448,000
Subtotal Other Government Agencies - Federal Thru State		3,948,000	0	0	950,000	4,898,000
Other Government Agencies - Federal Thru Other Pass Thru						
406314	DTCH-Medicaid/TNCare thru Other	$1,750,000	$0	$0	$0	$1,750,000
406324	DTCH-Medicare thru Other	8,675,000	0	0	0	8,675,000
Subtotal Other Government Agencies - Federal Thru Other Pass Thru		10,425,000	0	0	0	10,425,000
Other Government Agencies - State Direct						
406401	TN Funded Programs	$17,000	$0	$0	$0	$17,000
406402	Alc Bev Tax Apportion	1,300,000	0	0	0	1,300,000
406403	TN Telecomm Sales Tax	650,000	0	0	500,000	1,150,000
406404	Gas & Fuel County	9,698,900	0	0	0	9,698,900
406405	Gas & Fuel City	18,112,900	0	0	0	18,112,900
406407	TN Sales Tax Levy	69,282,200	0	0	0	69,282,200
406408	TN Beer Tax Allocation	250,000	0	0	0	250,000
406409	TN Excise Tax Allocation	19,928,000	0	0	0	19,928,000
406410	Gas Inspection Fees	1,450,000	0	0	0	1,450,000
406411	Post Mortem Reimbursement	325,000	0	0	0	325,000
406412	Jail Inmate Reimbursement	26,000,000	0	0	0	26,000,000
406415	TN Cost Reimbursement	7,008,100	0	0	0	7,008,100
406426	Tenncare	223,600	0	0	0	223,600
406438	TN MNPS TISA	0	0	0	280,000,000	280,000,000
406431	TN MNPS Career Teachers Program	0	0	0	400,000	400,000
Subtotal Government Other Agencies - State Direct		154,245,700	0	0	280,900,000	435,145,700
Other Government Agencies - Component Units						
406605	E911	$4,900	$0	$0	$0	$4,900
406606	Emergency Communications District	762,500	0	0	0	762,500
406609	MTA Operations	215,200	0	0	0	215,200
406620	Hospital Authority	5,961,500	0	0	0	5,961,500
406621	Convention Center Authority	441,600	0	0	0	441,600
Subtotal Other Government Agencies - Component Units		7,385,700	0	0	0	7,385,700
Other Government Agencies - Metro Agencies						
406701	Metro Legal Services	$2,457,400	$0	$0	$0	$2,457,400
406702	LOCAP Reimbursement	9,876,200	0	0	0	9,876,200
406703	Indirect Admin Cost Recovery	1,686,500	0	0	0	1,686,500
Subtotal Government Other Agencies - Metro Agencies		14,020,100	0	0	0	14,020,100
TOTAL FROM OTHER GOVERNMENT AGENCIES		**$190,074,500**	**$4,921,900**	**$0**	**$281,850,000**	**$476,846,400**
COMMISSIONS AND FEES:						
Commissions and Fees - Court Clerks						
407101	Circuit Court Clerk	$2,400,000	$0	$0	$0	$2,400,000
407101	Juvenile Court Clerk	250,000	0	0	0	250,000
407101	Clerk & Master, Chancery Court	1,740,700	0	0	0	1,740,700
407101	Criminal Court Clerk	845,000	0	0	0	845,000
Subtotal Commissions & Fees - Court Clerks		5,235,700	0	0	0	5,235,700
Commissions and Fees - Elected Officials						
407103	County Clerk	$12,500,000	$0	$0	$0	$12,500,000
407103	Register of Deeds	3,000,000	0	0	0	3,000,000
Subtotal Commission and Fees - Elected Officials		15,500,000	0	0	0	15,500,000
TOTAL COMMISSIONS AND FEES		**$20,735,700**	**$0**	**$0**	**$0**	**$20,735,700**

Appendix 1 : Ordinance

Section I: General Services District
Schedule A: Estimated Revenues & Fund Balances Supporting Appropriations
Fiscal Year 2027

Object Acct		10101 General Fund	20115 Debt Services Fund	25104 MNPS Debt Service Fund	35131 MNPS Funds	Total
CHARGES FOR CURRENT SERVICES:						
Charges for Current Services - Goods						
408101	Archives and Records Management	$237,000	$0	$0	$0	$237,000
408102	Sales of Maps	100	0	0	0	100
408103	Sales of Voter Registration Lists	3,000	0	0	0	3,000
408104	Garbage & Junk	7,000	0	0	0	7,000
408107	Video	11,500	0	0	0	11,500
408108	Certificates-Vital Statistic	1,000,000	0	0	0	1,000,000
408110	Concessions	132,600	0	0	0	132,600
408111	Re-sale Inventory	125,000	0	0	0	125,000
Subtotal Charges for Current Services - Goods		1,516,200	0	0	0	1,516,200
Charges for Current Services - Fees for Service						
408201	Building Appeals	$3,900	$0	$0	$0	$3,900
408201	STRP Appeals	5,600	0	0	0	5,600
408201	Electrical Appeals	500	0	0	0	500
408201	Mech/Gas Appeals	1,000	0	0	0	1,000
408201	Plumbing Appeals	500	0	0	0	500
408201	Zoning Appeals	24,700	0	0	0	24,700
408203	Plans Examination - Codes	2,083,900	0	0	0	2,083,900
408204	Zone Change	1,900,000	0	0	0	1,900,000
408206	Planned Unit Development Review	149,800	0	0	0	149,800
408208	Foreign Trade Zone Fees	135,000	0	0	0	135,000
408210	Lobbyist Registration	27,000	0	0	0	27,000
408211	Background Check	10,000	0	0	0	10,000
408212	Supervision Fees	50,000	0	0	0	50,000
408215	Subdivision Review Fees	356,000	0	0	0	356,000
408216	Police Secondary Employment	12,588,200	0	0	0	12,588,200
408217	Primary Clinic Fees - Individuals	183,700	0	0	0	183,700
408218	Primary Clinic - Insurance	1,000	0	0	0	1,000
408220	Police Investigation Fee	6,500	0	0	0	6,500
408221	State Inspection	1,813,600	0	0	0	1,813,600
408222	BTC Prescription Co-Pymts	1,500	0	0	0	1,500
408223	State Inspection-Summer Food	9,000	0	0	0	9,000
408225	Street and Alley Map Amend	8,000	0	0	0	8,000
408226	Family Planning Fees	2,900	0	0	0	2,900
408227	Fire Protection	425,000	0	0	0	425,000
408228	Spec Police Commission	14,000	0	0	0	14,000
408234	Engineering Fee	4,000	0	0	0	4,000
408234	Engineering Design	16,000	0	0	0	16,000
408234	Engineering Certification	13,000	0	0	0	13,000
408234	Engineering Pool Plan	24,500	0	0	0	24,500
408235	Host Fee	1,050,000	0	0	0	1,050,000
408239	Comm Plan Amend Fees	100,000	0	0	0	100,000
408245	ACSI EMS EMSM Collections	280,000	0	0	0	280,000
408246	General Services Support	1,077,800	0	0	0	1,077,800
408250	Impound/Boarding Fees	7,500	0	0	0	7,500
408251	MNPS Miscellaneous	0	0	0	1,000,000	1,000,000
408253	Serve Summons Costs	1,700,000	0	0	0	1,700,000
408257	Out of County Processing	900,000	0	0	0	900,000
408259	Landlord Registration Fees	74,000	0	0	0	74,000
408261	Application Fee	50,000	0	0	0	50,000
408262	Small Wireless Facility Fee	75,000	0	0	0	75,000
408267	Register & Renewal Fees	213,900	0	0	0	213,900
408268	Septic Permit Fee	6,400	0	0	0	6,400
408271	Golf Lesson Fee	4,500	0	0	0	4,500
408317	DTCH-Emergency Ambulance	12,138,000	0	0	0	12,138,000
Subtotal Charges for Current Services - Fees for Service		37,535,900	0	0	1,000,000	38,535,900
Charges for Current Services - Admissions & User Fees						
408301	Admissions-Community Centers	$400,000	$0	$0	$0	400,000
408301	Admissions-Parks	3,200,000	0	0	0	3,200,000
408301	Rental-Parks	516,100	0	0	0	516,100
408301	Admissions Sportsplex-Parks	635,200	0	0	0	635,200
408301	Admissions-Wave Pool	430,000	0	0	0	430,000
408302	Athletic Fees	65,000	0	0	0	65,000
408302	Green Fees	5,987,100	0	0	0	5,987,100

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Section I: General Services District
Schedule A: Estimated Revenues & Fund Balances Supporting Appropriations
Fiscal Year 2027

Object Acct		10101 General Fund	20115 Debt Services Fund	25104 MNPS Debt Service Fund	35131 MNPS Funds	Total
408302	Driving Range Fees	450,000	0	0	0	450,000
408302	Rentals	1,134,300	0	0	0	1,134,300
408302	Tennis Fees	366,200	0	0	0	366,200
408302	Athletic Fees	35,000	0	0	0	35,000
408305	Workshop/Seminar Fees	660,600	0	0	0	660,600
408306	Facility Use Fee - CAC	2,000	0	0	0	2,000
408306	Facility Use - Dock	175,000	0	0	0	175,000
408306	Facility Use - Softball Field	350,000	0	0	0	350,000
408306	Facility Use - Horse Stable	100	0	0	0	100
408306	Facility Use - Parks	350,200	0	0	0	350,200
408306	Facility Use - Picnic Area	115,000	0	0	0	115,000
408308	BBD Pre-Inspection Fees	1,000	0	0	0	1,000
408309	BBD Retail Liquor Measurement Fee	2,000	0	0	0	2,000
408310	Public Library Fees	25,000	0	0	0	25,000
408313	Ent Transp App Fee	18,100	0	0	0	18,100
408314	Ent Transp Background Check Fee	8,000	0	0	0	8,000
408315	Ent Transp Conv & Necessity Fee	135,000	0	0	0	135,000
408316	Ent Transp Permit Fee	60,000	0	0	0	60,000
408320	Fees - BBD Training	13,000	0	0	0	13,000
Subtotal Charges for Current Services - Admissions & User Fees		15,133,900	0	0	0	15,133,900
Charges for Current Services - Fees for Personal Services						
408401	Legal Services	$9,400	$0	$0	$0	$9,400
408402	Staff Services	921,000	0	0	0	921,000
Subtotal Charges for Current Services - Fees for Personal Services		930,400	0	0	0	930,400
TOTAL CHARGES FOR CURRENT SERVICES		**$55,116,400**	**$0**	**$0**	**$1,000,000**	**$56,116,400**
COMPENSATION FROM PROPERTY:						
409104	Gain (Loss) Real Property	$42,000	$0	$0	$0	$42,000
409302	Rent	422,200	0	0	2,000,000	2,422,200
TOTAL COMPENSATION FROM PROPERTY		**$464,200**	**$0**	**$0**	**$2,000,000**	**$2,464,200**
MISCELLANEOUS:						
411111	Vending	$5,100	$0	$0	$0	5,100
411120	Finders Fees-Rtn SSI	50,000	0	0	0	50,000
411121	Cost Reimbursement	745,400	0	0	0	745,400
411130	Other	8,000	0	0	180,000	188,000
TOTAL MISCELLANEOUS		**$808,500**	**$0**	**$0**	**$180,000**	**$988,500**
TRANSFERS FROM OTHER FUNDS:						
431104	Transfer Operational: Surplus Property Fund	$6,000,000	$0	$0	$0	$6,000,000
431104	Transfer Operational: MAC Administration and Leasehold	2,804,900	0	0	0	2,804,900
431104	Transfer Operational: MNPS Special Projects Fund	0	0	1,625,500	0	1,625,500
431104	Transfer Operational: Parks Resale	1,125,000	0	0	0	1,125,000
431124	Transfer Self Funded Debt: Storm Water	0	10,425,800	0	0	10,425,800
431141	Transfer MNPS Indirect: MNPS	0	0	0	3,500,000	3,500,000
431156	Transfer Hotel Occupancy	19,362,400	0	0	0	19,362,400
431157	Transfer HOT Short-term Rental	4,300,000	0	0	0	4,300,000
TOTAL TRANSFERS FROM OTHER FUNDS		**$33,592,300**	**$10,425,800**	**$1,625,500**	**$3,500,000**	**$49,143,600**
GRAND TOTAL REVENUE TO GENERAL SERVICES DISTRICT		**$1,858,746,000**	**$291,858,500**	**$127,017,800**	**$1,448,228,500**	**$3,725,850,800**
APPROPRIATIONS OF FUND BALANCES:						
311280	Undesignated Fund Balance	34,756,700	3,083,900	3,109,600	0	40,950,200
TOTAL AVAILABLE FOR GSD APPROPRIATIONS		**$1,893,502,700**	**$294,942,400**	**$130,127,400**	**$1,448,228,500**	**$3,766,801,000**

Appendix 1 : Ordinance

Section I:	General Services District	Fiscal Year
Schedule B:	General Fund Appropriations	2027

Dept Number		Description	Department or Function Total
GENERAL GOVERNMENT:			
1001	Administration		
	Internal Support:		
	1001101127	Facility Rental	$7,865,600
	1001101301	Self- Insured Liability	4,617,000
	1001101303	Corp Dues/Contribution	1,319,500
	1001101306	Property Loss	5,833,200
	1001101308	Judgments and Losses	5,773,000
	1001101315	Pay Plan Improvements*	36,832,700
		* Subject to Section 6.11 of the Metropolitan Charter, the Director of Finance is authorized to allocate and transfer this budget appropriation to or from the budgets of the various departments and accounts in this fund and other operating budget funds during the fiscal year.	
	1001101412	Post Audits	4,254,000
	1001101416	Subsidy Advance Planning*	214,000
		* The Director of Finance is hereby authorized to transfer required funds to the Advanced Planning and Research Fund to fund Metro obligations toward MPO planning and research studies. In the case of multi-county grants, Metro shall only fund its proportionate share of the grant match as certified by the Director of Planning and approved by the Director of Finance.	
	1001101646	Fairgrounds Nashville Subsidy	886,700
	1001101159	General Services Energy Program	2,154,600
	1001101996	Transfer General Fund 4% Reserve Fund	65,384,600
	Subtotal Administration Internal Support		135,134,900
	Employee Benefits:		
	1001101109	Health Insurance Match	$54,904,600
	1001101113	Pensioners IOD Medical Expense	15,862,500
	1001101114	Unemployment Compensation	471,200
	1001101120	Employee IOD Medical Expense	12,648,300
	1001101115	Life Insurance Match	3,541,200
	1001101140	Benefit Adjustments*	21,109,100
		* Subject to Section 6.11 of the Metropolitan Charter, the Director of Finance is authorized to allocate and transfer this budget appropriation, and the fringe benefit budget appropriations of the various departments and accounts of this fund, to or from the budgets of the various departments and accounts in this fund and other operating budget funds during the fiscal year.	
	1001101145	Tennessee Consolidated Retirement System (TCRS) Pension Contribution	58,000
	1001101658	Self Insured Excise Tax	90,000
	Subtotal Administration Employee Benefits		108,684,900
	Contingency:		
	1001101218	District Energy System	$385,000
	1001101224	Contingency Subrogation*	50,000
		* Account 101101224 is subject to transfer to various departments, agencies, etc. upon approval of the Department of Law and submittal of budget detail to the Department of Finance.	
	1001101298	Contingency Local Match	50,000
	1001101309	Contingency Account	100,000
	1001101333	GSD-USD Study	200,000
	1001101566	Contingency Utility Increase*	1,825,000
		* The Director of Finance is hereby authorized to allocate and transfer this budget appropriation to the budgets of the various departments and accounts in this fund during the fiscal year.	
	Subtotal Administration Contingency		2,610,000
	Total 01 Administration		246,429,800

Appendix 1 : Ordinance

Section I:	General Services District	Fiscal Year
Schedule B:	General Fund Appropriations	2027

Dept Number		Description	Department or Function Total
	1001101667	Election Day & Early Voting	$2,655,600
	1001101676	Internal Services	6,925,800
1002	Metropolitan Council		4,283,200
1003	Metropolitan Clerk		1,657,500
1004	Mayor's Office		8,885,000
1005	Election Commission*		4,268,500
		* Subject to its budget appropriation, the Election Commission is authorized to pay its certified Administrator of Elections a salary that is up to the maximum salary the Metropolitan Government pays the Assessor of Property.	
1006	Department of Law		13,187,300
1007	Planning Commission*		20,922,000
		* Of the $20,922,000 appropriated to the Planning Commission, the Nashville Civic Design Center shall receive a grant of $125,000, Legal Aid Society shall receive a grant of $1,650,000, and Nashville Hispanic Bar Association shall receive a grant of $750,000 from these appropriations.	
1008	Human Resources		10,579,900
1009	Register of Deeds		378,200
1010	General Services		41,787,700
1011	Historical Commission		1,428,200
1049	Office of Emergency Management		3,040,800
1091	Department of Emergency Communication		28,505,600
TOTAL GENERAL GOVERNMENT FUNCTION			**$394,935,100**
FISCAL ADMINISTRATION:			
1015	Finance		$18,374,400
1016	Assessor of Property		15,131,600
1017	Trustee		3,607,900
1018	County Clerk		7,910,300
1048	Internal Audit		2,870,300
TOTAL FISCAL ADMINISTRATION FUNCTION			**$47,894,500**
ADMINISTRATION OF JUSTICE:			
1019	District Attorney		$15,246,600
1021	Public Defender		17,871,300
1022	Juvenile Court Clerk		3,823,500
1023	Circuit Court Clerk		3,714,400
1024	Criminal Court Clerk		9,548,300
1025	Clerk and Master - Chancery		2,223,800
1026	Juvenile Court		24,947,300
1027	General Sessions Court		18,625,200
1028	State Trial Courts*		14,322,600
		* Any reimbursements from the State of Tennessee for expenses incurred by the State Trial Courts will be remitted to the General Fund.	
1029	Justice Integration Services		7,304,500
1047	Criminal Justice Planning		781,200
1051	Metro Family Safety*		7,180,700
		* Of the $7,180,700 appropriated to Family Safety, the Legal Aid Society shall receive a grant of $169,000, the Mary Parrish Center shall receive a grant of $120,000, the Sexual Assault Center Safe Bar Program shall receive a grant of $175,000, the YWCA shall receive a grant of $275,000, CASA Nashville shall receive a grant of $75,000, and Nashville Children's Alliance shall receive a grant of $385,000 from these appropriations.	
TOTAL ADMINISTRATION OF JUSTICE FUNCTION			**$125,589,400**

Appendix 1 : Ordinance

Section I:	General Services District	Fiscal Year
Schedule B:	General Fund Appropriations	2027

Dept Number		Description	Department or Function Total
LAW ENFORCEMENT AND CARE OF PRISONERS:			
1030	Sheriff's Office		$140,407,300
1031	Police Department		346,039,600
1054	Community Review Board		2,541,300
TOTAL LAW ENFORCEMENT AND CARE OF PRISONERS FUNCTION			**$488,988,200**
FIRE PREVENTION AND CONTROL:			
1032	Fire Department and EMS Services		$238,350,000
TOTAL FIRE PREVENTION AND CONTROL FUNCTION			**$238,350,000**
REGULATION, INSPECTION, AND ECONOMIC DEVELOPMENT:			
1001	Economic Development		
	1001101118	Economic Job Development Incentive Dell	$500,000
	1001101146	Philips Holdings Economic Incentive	310,500
	1001101158	Economic Incentive Alliance Bernstein	541,500
	1001101492	East Bank Development Authority	2,000,000
	1001102190	Affordable Housing Loan Program	7,000,000
	1001101222	Coliseum Capital Maintenance Fund Transfer	1,000,000
	1001101534	Contribute Sister Cities	95,000
	1001101578	Barnes Affordable Housing Trust*	22,000,000
		* This appropriation shall be partially funded by revenues from hotel/motel tax revenues, pursuant to Section 5.12.060 of the Metropolitan Code of Laws.	
	1001101650	Small Business Incentive	250,000
	1001101678	Ballpark Debt Service Contribution	250,000
	1001101691	MAC Workforce*	415,300
		* Of the $415,300 appropriated to MAC Workforce, Music City Construction Careers shall receive a grant of $50,000 from these appropriations.	
	1001101693	MDHA VASH Pilot Program	100,000
	1001101995	Tax Increment Payment - IDB	1,900,000
	1001101998	Tax Increment Payment - MDHA	11,243,000
	1001101233	Subsidy Farmers' Market	821,500
	1001101428	Subsidy Municipal Auditorium	894,100
	Subtotal Economic Development		49,320,900
1033	Codes Administration		$20,340,400
1034	Beer Board		1,681,100
TOTAL REGULATION, INSPECTION, AND ECONOMIC DEVELOPMENT FUNCTION			**$71,342,400**
SOCIAL SERVICES			
1037	Social Services		$9,522,200
1044	Human Relations Commission		1,455,900
1053	Office of Homeless Services*		15,683,600
		* Of the $15,683,600 appropriated to Office of Homeless Services, Room In The Inn shall receive a grant of $630,000 from these appropriations.	
TOTAL SOCIAL SERVICES FUNCTION			**$26,661,700**

Appendix 1 : Ordinance

Section I:	General Services District	Fiscal Year
Schedule B:	General Fund Appropriations	2027

Dept Number		Description	Department or Function Total
HEALTH AND HOSPITALS			
	1001101426	Subsidy Hospital Authority*	$67,879,500
		* In addition to any other provision of this ordinance, as a condition for the release of any subsidy payments to the Hospital Authority, the Hospital Authority shall, at the time of each subsidy draw, submit a detailed expenditure plan outlining the intended use of the requested funds. This plan must include a comprehensive breakdown of the proposed use that clearly distinguishes between labor-related cost (e.g., salaries, wages, benefits) and non-labor costs (e.g., accounts payable including a detailed listing of invoices to be paid). No subsidy funds shall be disbursed until such documentation has been received and reviewed for compliance with this requirement.	
	1001101432	Subsidy BLTC Management Contract	320,000
	1001101433	Knowles Home Management Contract	2,670,000
	1001101613	Correctional Healthcare	41,707,300
	1001101614	Forensic Medical Examiner	7,332,700
1038	Health Department*		61,618,500
		* Of the $61,618,500 appropriated to the Health Department, the Mental Health Cooperative shall receive a grant of $6,387,000, the Tennessee Justice Center shall receive a grant of $60,000, and Neighborhood Health, Inc. shall receive a grant of $355,200 from these appropriations.	
TOTAL HEALTH AND HOSPITALS FUNCTION			**$181,528,000**
PUBLIC LIBRARY SYSTEM:			
1039	Public Library		$50,946,100
TOTAL PUBLIC LIBRARY SYSTEM FUNCTION			**$50,946,100**
RECREATIONAL, CULTURAL, CONSERVATION AND COMMUNITY SUPPORT:			
1001	Community Support:		
	1001101152	Contribute Justice for Our Neighbors	$718,000
	1001101156	Contribute TN Immigrant & Refugee Rights Coalition	735,000
	1001101204	Metro Action Commission (MAC)	12,437,500
	1001101326	Property Tax Relief Program	7,847,000
	1001101379	Education Research & Support	550,000
	1001101502	Contribute Nashville Symphony*	15,000
		* Minimum appropriation of $15,000 pursuant to Section 18.11 of the Metropolitan Charter.	
	1001101503	Contribute Adventure Science Center*	50,000
		* Minimum appropriation of $25,000 pursuant to Section 18.11 of the Metropolitan Charter.	
	1001101521	Contribute Humane Association*	12,500
		* Minimum appropriation of $12,500 pursuant to Section 18.11 of the Metropolitan Charter.	
	1001101587	Contribute Alignment Nashville	100,000
	1001101147	Nashville State Community College Foundation - GRAD Program	750,000
	1001101624	PENCIL Foundation	100,000
	1001101686	Public Education Foundation	100,000
	1001101687	Summer Youth Employment Program	2,079,100
	1001101703	Choosing Justice Initiative for the Indigent Defense, Excellence and Advocacy Program	500,000
	1001101339	Community Safety Fund	1,000,000
	Subtotal 01 Administration - Community Support		26,994,100

Appendix 1 : Ordinance

Section I:	General Services District	Fiscal Year
Schedule B:	General Fund Appropriations	2027

Dept Number		Description	Department or Function Total
	1001101699	Tree Canopy	$1,500,000
1035	Agricultural Extension		673,600
1040	Parks and Recreation		77,345,000
1041	Arts Commission*		5,788,000
		* Of the $5,788,000 appropriated to the Arts Commission, $3,263,200 shall be contingent upon both: (i) the Metro Arts Commission providing an annual report to the Metropolitan Council detailing the grant recipients, moneys disbursed, and the purposes for which moneys were disbursed as required by TCA § 7-3-314(d) and (ii) the approval by the Metropolitan Council of the criteria of the Metro Arts Commission for the award of any funds as required by MCL 2.112.040(H).	
1064	Sports Authority		4,231,300
TOTAL RECREATIONAL, CULTURAL, CONSERVATION AND COMMUNITY SUPPORT FUNCTION			**$116,532,000**
INFRASTRUCTURE AND TRANSPORTATION			
	1001101117	Subsidy Regional Transportation Authority (RTA)	$320,200
	1001101237	Commuter Rail	1,871,800
	1001101304	Subsidy Metropolitan Transit Authority (MTA)	79,529,000
	1001101350	Satellite City Payments	1,539,000
1042	Nashville Department of Transportation (NDOT)		67,475,300
TOTAL INFRASTRUCTURE AND TRANSPORTATION FUNCTION			**$150,735,300**
TOTAL GENERAL FUND EXPENDITURES OF THE GENERAL SERVICES DISTRICT			**$1,893,502,700**

Appendix 1 : Ordinance

Section I: **General Services District** **Fiscal Year**
Schedule C: **Debt Services Funds Appropriations** **2027**

Total by Fund:

Debt Service Administration		
25104	MNPS Debt Service	$130,127,400
20115	GSD Debt Service	294,942,400
	TOTAL DEBT SERVICE FUNDS - GSD	**$425,069,800**

Debt Service Requirements by Fund		**PRINCIPAL**	**INTEREST**	**OTHER**	**TOTAL**
25104	**MNPS Debt Service Fund**				
	Outstanding G.O. MNPS Bonds: (BU 80106000)	$74,448,000	$48,089,900	$0	$122,537,900
	Redemption, Cremation and Management Fees	0	0	277,200	277,200
	Treasury Internal Service Fees	0	0	121,400	121,400
	Qualified School Capital Projects, 2009 (QSCB)	0	0	154,400	154,400
	Qualified School Capital Projects, 2010 (QSCB)	0	0	4,160,700	4,160,700
	Interest Expense MIP (TANS)	0	724,100	0	724,100
	Commercial Paper (Bonds Anticipation Loans)	0	2,151,700	0	2,151,700
	TOTAL MNPS DEBT SERVICE FUND	**$74,448,000**	**$50,965,700**	**$4,713,700**	**$130,127,400**
20115	**GSD Debt Service Fund (BU-90101000)**				
	Outstanding G.O. GSD Bonds: (BU 90101000)	$172,792,500	$108,760,500	$0	$281,553,000
	Redemption, Cremation and Management Fees	0	0	1,248,500	1,248,500
	Treasury Internal Service Fees	0	0	261,900	261,900
	Interest Expense MIP (TANS)	0	3,214,200		3,214,200
	Commercial Paper (Bonds Anticipation Loans)	0	8,664,800	0	8,664,800
	TOTAL GSD DEBT SERVICE FUND	**$172,792,500**	**$120,639,500**	**$1,510,400**	**$294,942,400**

Appendix 1 : Ordinance

Section I: General Services District — **Fiscal Year** 2027
Schedule D: Special Revenue, Internal Service, & Enterprise Funds
Summary Of Estimated Revenue And Fund Balances To Support Appropriations

Fund Number	Description	Revenues and Fund Balances To Support Appropriations	Appropriations
SPECIAL REVENUE/GRANT FUNDS:			
30005	Central Business Improvement District	$8,898,300	$8,898,300
30006	Animal Control Donations	40,000	40,000
30020	State Trial Court Drug Enforcement	162,400	162,400
30027	General Sessions Drug Court	5,300	5,300
30031	Hotel Occ Convention Ctr 2007	29,882,100	29,882,100
30034	Criminal Court Clerk Computerizat	215,900	215,900
30041	Event and Marketing	5,392,900	5,392,900
30042	Hotel Occ Conv Ctr 1% Tax	23,015,500	23,015,500
30043	Hotel Occ Conv Ctr 2007 1% Tax	20,741,400	20,741,400
30044	Hotel Occ Tourist Promotion	46,029,200	46,029,200
30045	Hotel Occ Tourist Related	23,015,500	23,015,500
30046	Hotel Occ General Fund 1%	23,015,500	23,015,500
30047	Hotel Occ 2007 1% SecondaryTDZ	2,274,100	2,274,100
30048	Fire Department Donations	8,400	8,400
30064	CBID Fee Event and Marketing	5,938,200	5,938,200
30072	Animal Education and Welfare	1,000	1,000
30077	Finance Department Donations	98,500	98,500
30091	Police CEBR Program Grant	243,700	243,700
30096	TN Direct Appropriations Grant	100,000	100,000
30101	Metro Major Drug Program	320,400	320,400
30102	DUI Offender	52,800	52,800
30103	DA Fraud & Economic Crime	57,500	57,500
30104	DA Special Operations	2,000	2,000
30114	Barnes Fund for Affordable Housing	48,000,000	48,000,000
30118	County Clerk Computer Fund	200,000	200,000
30122	Juvenile Court Clerk Computer Fund	11,600	11,600
30130	Mediation Services Fund*	110,000	110,000
	* These funds shall be administered in accordance with BL2012-160 and T.C.A. § 16-20-101 et seq. and shall be allocated to the Nashville Conflict Resolution Center and distributed on a monthly basis based on actual revenue received and are not capped at the fund balance and appropriation total listed here.		
30146	Police Unauth Substance Abuse	200,000	200,000
30147	Police Drug Enforcement	1,125,000	1,125,000
30149	Police Federal Drug Enforcement	500,000	500,000
30151	Victim Witness Protection	5,800	5,800
30154	Police State Felony Forfeitures	87,000	87,000
30155	Police State Gambling Forfeitures	210,000	210,000
30156	Police Federal Forfeitures	10,000	10,000
30157	Police Sex Offender Registry	165,500	165,500
30158	Police Donations Fund	11,500	11,500
30164	Community Safety	2,673,400	2,673,400
30172	Fire HazMat Recovery	301,000	301,000
30173	Opioid Settlements	6,857,800	6,857,800
30176	C-PACER	200,000	200,000
30195	CBID Safety & Assessment Fund	5,938,200	5,938,200
30200	Police Task Force Fund	2,220,000	2,220,000
30204	Health Title V Clean Air Act	50,000	50,000
30206	Health Clean Air Permit Program	321,500	321,500
30208	Police 2024 JAG Grant	494,200	494,200
30215	Finance Innovation Investment	201,500	201,500
30217	Police Public Safety Alliance Fund	100,000	100,000
30218	County Clerk Title Fees	200,000	200,000
30221	Federal Funds Reserve	1,000,000	1,000,000
30260	Farmers' Market Grant Fund	52,300	52,300

Appendix 1 : Ordinance

Section I: General Services District — **Fiscal Year**
Schedule D: Special Revenue, Internal Service, & Enterprise Funds — **2027**
Summary Of Estimated Revenue And Fund Balances To Support Appropriations

Fund Number	Description	Revenues and Fund Balances To Support Appropriations	Appropriations
30267	Pension Asset Management	1,327,600	1,327,600
30288	Sports Authority Arena Account 2019	30,400,000	30,400,000
30289	Sports Authority Arena Revenue 2019	2,200,000	2,200,000
30318	County Clerk EIVS Fees	250,000	250,000
30320	Metro IMPROVE Act Transit Admin Fund * Fund 30320 reflects the maximum appropriation for the Choose How You Move (CHYM) Program. Dollars are transferred to other funds for the purposes of operating, capital, and future debt service. Fund 30322 reflects the transfer from Fund 30320 and the allocation for CHYM operating costs.	169,100,000	169,100,000
30322	Metro Transit Operating Expense Fund	69,101,100	69,101,100
30359	Special Events	21,000,000	21,000,000
30370	ITS Community Assets & Land Use Fund	3,393,400	3,393,400
30401	Library Services	205,900	205,900
30404	Library Special Projects	1,941,200	1,941,200
30408	NDOT Grants	270,700	270,700
30418	County Clerk T&R Fees	910,000	910,000
30501	Solid Waste Operations	65,773,400	65,773,400
30502	Solid Waste Grant	189,600	189,600
30503	NDOT Tire Waste	600,000	600,000
30509	NDOT Surplus Parking Fund	3,235,200	3,235,200
30512	NDOT Parking Management Program	7,453,400	4,805,500
30600	Demolition Fund	275,000	275,000
30702	Advance Planning and Research	126,700	126,700
30709	Mixed Income PILOT- HEFB	10,000	10,000
30764	Metro Area Computer Mapping	70,500	70,500
30801	Parks Special Projects	64,200	64,200
30802	Parks Resale Inventory	3,100,000	3,100,000
30905	Federal IRA of 2022 - IRS Tax Rebate	3,300,000	3,300,000
31260	Stadium Revenue 2023	23,020,600	23,020,600
31500	MAC Administration and Leasehold	11,665,600	11,665,600
31501	MAC Local Programs	2,500	2,500
31502	MAC Headstart	25,398,200	25,398,200
31503	MAC LIHEAP Grant	6,409,300	6,409,300
31504	MAC CSBG Grant	1,540,500	1,540,500
31505	MAC Summer Food	936,600	936,600
31506	MAC CACFP	1,357,900	1,357,900
31508	MAC BF/AF Care Program	465,800	465,800
31511	MAC Parent Club Federal Funds	4,500	4,500
31512	MAC Community Srvc Assistance	364,800	364,800
31514	MAC Comsrv Poverty Summit	25,100	25,100
31519	MAC Share the Warmth	100,000	100,000
31522	MAC Youth Grant	2,099,200	2,099,200
31523	MAC Workforce	390,000	390,000
31531	MAC Martha O'Bryan TAEM	58,700	58,700
32051	Office of Family Safety Grant Fund	698,500	698,500
32060	General Services Grant Fund	2,200,000	2,200,000
32104	Office of Family Safety Donations Fund	45,000	45,000
32138	Homelessness Grants Fund	1,277,600	1,277,600
32141	Arts Commission Special Projects	43,000	43,000
32200	Health Dept Grant Fund	27,986,700	27,986,700
32226	Juvenile Court Grant Fund	2,673,200	2,673,200
32227	General Sessions Court Grant Fund	959,300	959,300
32228	State Trial Courts Grant Fund	60,000	60,000
32229	Gen Sessions Veteran's Treatment Court Operations	2,700	2,700
32230	Sheriff Grant Fund	188,600	188,600
32231	Police Grant Fund	1,760,100	1,760,100
32237	Social Services Grant Fund	1,178,800	1,178,800

Appendix 1 : Ordinance

Section I: General Services District — **Fiscal Year**
Schedule D: Special Revenue, Internal Service, & Enterprise Funds — **2027**
Summary Of Estimated Revenue And Fund Balances To Support Appropriations

Fund Number	Description	Revenues and Fund Balances To Support Appropriations	Appropriations
32240	ITS Grant Fund	1,975,200	1,975,200
32250	OEM Grant Fund	300,000	300,000
32235	Police Zip Code Grant	5,039,700	5,039,700
32300	Parks Dept Grant Fund	230,000	230,000
33000	Parks Master Plan	229,000	229,000
33024	Criminal Crt Clk Victims Asst	50,000	50,000
33075	General Services Energy Program	40,000	40,000
34155	Nash Educ Comm & ArtsTVCapital	200,000	200,000
35119	MNPS Special Projects	16,500,000	16,500,000
35132	MNPS Federal/State Grants	121,000,000	121,000,000
35135	MNPS Charter School	219,000,000	219,000,000
35158	MNPS Nutrition Services	73,405,500	73,405,500
37041	Tree Bank	200,000	200,000
37150	Tree Canopy	1,500,000	1,500,000
38005	Gulch Central Business Imp Dst	792,100	792,100
39005	South Nashville Central Business Imp Dt	2,000,000	2,000,000
INTERNAL SERVICE FUNDS:			
51137	Information Technology Services	$72,524,300	$72,524,300
51138	ITS Technology Revolving	3,403,200	3,403,200
51154	Office of Fleet Management	44,549,000	44,549,000
51180	Treasury Management	2,251,400	2,251,400
55146	MNPS Print Shop	1,000,000	1,000,000
ENTERPRISE FUNDS:			
60008	Sports Authority	$4,248,200	$4,248,200
60120	East Bank Development Authority	2,000,000	2,000,000
60152	Farmers' Market	3,276,500	3,276,500
60156	Board of Fair Commissioners	5,438,000	5,438,000
60161	Municipal Auditorium	3,882,700	3,882,700
60271	Music City Center Operations	81,927,700	71,921,900
61190	Surplus Property Auction	7,647,500	7,647,500
61200	Police Impound	500,000	500,000
68201	DES Oper General Acct	22,370,400	22,370,400
NON BONDED CAPITAL FUNDS:			
40462	Fairgrounds Non-Bonded Capital Fund * This appropriation reflects, and shall be adjusted based upon actual receipts of, one-half (1/2) of ad valorem property taxes received by the Metropolitan Government derived from the approximately ten-acre private development described in Resolution No. RS2017-910 which shall be deposited into a reserve account maintained by the Department of Finance and used solely to fund or defray long-term capital costs at The Fairgrounds Nashville.	$578,400	$578,400

Appendix 1 : Ordinance

Section I: **General Services District** **Fiscal Year**
Schedule E: **Schools Fund Appropriations** **2027**

Fund Number	Description	Appropriations
35131	MNPS General Purpose Fund *	
	Operational (BU-80111000)	$1,430,706,500
	Property Tax Increment	7,743,300
	SUBTOTAL GENERAL PURPOSE SCHOOL FUND EXPENDITURES	**$1,438,449,800**
	Fund Balance Restoration	$9,778,700
	TOTAL FUND BALANCE ADJUSTMENT	**$9,778,700**
	TOTAL GENERAL PURPOSE SCHOOL FUND	**$1,448,228,500**

Note: MNPS General Purpose Fund (fund 35131) revenues are detailed in Schedule I-A of this Ordinance.

Appendix 1 : Ordinance

SECTION II: THE URBAN SERVICES DISTRICT

Provisions for Prorating Property Taxes:

2025 (Preceding) and Prior Years: 2025 and prior years' Property Taxes of the Urban Services District and/or the former City of Nashville, collected during Fiscal Year 2027, are to be prorated consistent with the tax levy ordinance applicable for the tax year and fiscal year in which the tax was originally levied.

2026 Property Taxes: 2026 Property Taxes of the Urban Services District, collected during Fiscal Year 2027, are to be prorated consistent with the tax levy ordinance for Fiscal Year 2027.

Therefore, all such taxes are prorated as follows:

Fund	Percent
18301 USD General Fund	21.577%
28315 USD Debt Service Fund	78.423%
	100.000%

Appendix 1 : Ordinance

Section II: Urban Services District — **Fiscal Year**
Schedule A: Estimated Revenues & Appropriated Fund Balances Supporting Appropriations — **2027**

Object Acct	Revenue Source Or Description	18301 General Fund	28315 Debt Service Fund	Total
PROPERTY TAXES:				
Property Taxes - Current Year				
401110	Real Property - current year	$3,774,000	$13,716,200	$17,490,200
401120	Personal Property - current year	145,500	529,100	674,600
401130	Public Utility - current year	59,600	216,700	276,300
	Subtotal Property Taxes - Current Year	3,979,100	14,462,000	18,441,100
Property Taxes - Non Current Year				
401212	Real-Collection - preceding year	$921,400	$135,600	$1,057,000
401213	Real-C & M - preceding year	261,900	39,600	301,500
401222	Personal Collection - preceding year	21,700	3,100	24,800
401224	Personal Collection - C&M Tax Lit - preceding year	63,700	9,400	73,100
401232	Public Utility Collection - preceding year	4,500	700	5,200
401234	Public Utility C&M Tax Lit preceding	5,500	900	6,400
401310	Real Property-C&M - prior year	74,800	11,700	86,500
401311	Real Property-Trustee - prior year	427,400	90,400	517,800
401320	Personal-Trustee - prior year	800	200	1,000
401324	Personal-Trustee- C&M Tax Lit - prior	45,700	6,500	52,200
401334	Public Utility-C&M Tax Lit - prior	300	100	400
401610	In-Lieu - current	15,483,300	0	15,483,300
	Subtotal Property Taxes - Non Current Year	17,311,000	298,200	17,609,200
TOTAL PROPERTY TAXES		$21,290,100	$14,760,200	$36,050,300
OTHER TAXES, LICENSES, AND PERMITS:				
403204	Alcoholic Beverage Gross Receipts Tax	$29,711,200	$0	$29,711,200
403206	In-Lieu - current	8,214,200	0	8,214,200
TOTAL OTHER TAXES, LICENSES, AND PERMITS		$37,925,400	$0	$37,925,400
GRAND TOTAL REVENUE TO URBAN SERVICES DISTRICT		$59,215,500	$14,760,200	$73,975,700
APPROPRIATIONS OF FUND BALANCES:				
311280	Undesignated Fund Balance	6,354,900	1,489,300	7,844,200
TOTAL AVAILABLE FOR USD APPROPRIATIONS		**$65,570,400**	**$16,249,500**	**$81,819,900**

Appendix 1 : Ordinance

Section II:	Urban Services District	Fiscal Year
Schedule B:	General Fund Appropriations	2027

Dept Number		Description	Department or Function Total
GENERAL GOVERNMENT:			
1001	Administration		
	1001191315	Pay Plan Improvements*	$782,100
		* Subject to Section 6.11 of the Metropolitan Charter, the Director of Finance is authorized to allocate and transfer this budget appropriation to or from the budgets of the various departments and accounts in this fund and other operating budget funds during the fiscal year.	
	1001191153	Internal Services	400,000
TOTAL GENERAL GOVERNMENT FUNCTION			**$1,182,100**
REGULATION, INSPECTION, AND ECONOMIC DEVELOPMENT:			
1001	Economic Development		
	1001191998	Tax Increment Payment - MDHA	$2,297,700
TOTAL REGULATION, INSPECTION, AND ECONOMIC DEVELOPMENT FUNCTION			**$2,297,700**
INFRASTRUCTURE AND TRANSPORTATION			
1001	Infrastructure:		
	1001191486	Waste Services Transfers	$53,056,200
1042	Nashville Department of Transportation (NDOT)		9,034,400
TOTAL INFRASTRUCTURE AND TRANSPORTATION FUNCTION			**$62,090,600**
TOTAL GENERAL FUND EXPENDITURES OF THE URBAN SERVICES DISTRICT			**$65,570,400**

Appendix 1 : Ordinance

Section II: **Urban Services District** **Fiscal Year**
Schedule C: **Debt Services Funds Appropriations** **2027**

Total by Fund:

Debt Service Administration		
28315	USD Debt Service	$16,249,500
	TOTAL DEBT SERVICE FUNDS - USD	**$16,249,500**

Debt Service Requirements by Fund		PRINCIPAL	INTEREST	OTHER	TOTAL
28315	**USD DEBT SERVICE FUND (BU-90191000)**				
	Outstanding G.O. GSD Bonds: (BU 90191000)	$11,873,700	$4,282,400	$0	$16,156,100
	Redemption, Cremation and Management Fees	0	0	20,000	20,000
	Treasury Internal Service Fees	0	0	11,700	11,700
	Interest Expense MIP (TANS)	0	61,700	0	61,700
	TOTAL USD DEBT SERVICE FUND	**$11,873,700**	**$4,344,100**	**$31,700**	**$16,249,500**

Section III: **Special, Working Capital, and Enterprise Funds** **Fiscal Year**
Schedule A: **Revenues and Expenditures** **2027**

Fund Number	Description	Revenues and Fund Balances To Support Appropriations	Appropriations
WATER AND SEWER FUNDS:			
27312	Water and Sewer Debt Service	$81,500,000	$81,500,000
47335	Water and Sewer Extension and Replacement	135,007,700	135,007,700
67311	Water and Sewer Revenue Fund	419,859,000	419,859,000
67331	Water and Sewer Operating	240,416,400	240,416,400
67332	Water and Sewer Operating Reserve	1,059,900	1,059,900
67411	Stormwater Revenue	41,505,000	41,505,000
67431	Stormwater Operating	36,136,000	36,136,000
47346	Stormwater Capital Improvements	5,369,000	5,369,000
47352	Stormwater Water Quality	245,000	245,000

Subject to Section 6.11 of the Metropolitan Charter, the Director of Finance is authorized to allocate and transfer budget appropriations between these funds during the fiscal year.

Appendix 1 : Ordinance

SECTION IV - Recommended

BE IT FURTHER ENACTED: That this ordinance shall take effect from and after its passage, the welfare of the Metropolitan Government of Nashville and Davidson County requiring it.

RECOMMENDED AND APPROVED AS TO AVAILABILITY OF FUNDS:

Mayor

Director of Finance

Budget Officer

APPROVED AS TO FORM AND LEGALITY:

Metropolitan Attorney

INTRODUCED BY:

Kyonzté Toombs

Members of the Metropolitan Council

Appendix 2 : Tax Levy Ordinance

Ordinance No. BL2026-_____

An ordinance establishing the tax levy in the General Services District for the fiscal year 2026-2027 and declaring the amount required for the annual operating budget of the Urban Services District pursuant to section 6.07 of the Metropolitan Charter.

BE IT ENACTED BY THE COUNCIL OF THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY:

Section 1. That the tax levy for the General Services District of the Metropolitan Government of Nashville and Davidson County for the fiscal year 2026-2027 on each $100.00 of assessed value of all property, real, tangible personal, intangible personal and mixed, within the General Services District, shall be $2.782 prorated and distributed as follows:

1. General Fund	$ 1.405	Per $100.00
2. School Fund	$ 0.901	Per $100.00
3. Debt Service Fund	$ 0.373	Per $100.00
4. School Debt Service Fund	$ 0.103	Per $100.00
Total Levy General Services District	$ 2.782	Per $100.00

Section 2. That pursuant to Section 6.07 of the Charter, BE IT HEREBY DETERMINED AND DECLARED that the annual operating budget of the Urban Services District for the fiscal year 2026-2027 requires $18,441,100 by a property tax levy therein, and the Urban Council is hereby directed to levy a tax upon all property, real, tangible personal, intangible personal and mixed, within the Urban Services District of $0.032 per $100.00 of assessed valuation, prorated and distributed as follows:

1. General Fund	$ 0.007	Per $100.00
2. Debt Service Fund	$ 0.025	Per $100.00
Total Levy Urban Services District	$ 0.032	Per $100.00

Section 3. That this ordinance shall take effect from and after its passage, the welfare of the Metropolitan Government of Nashville and Davidson County requiring it.

APPROVED FOR PROPER BUDGET PROCEDURES:

Aaron Pratt, Budget Officer

APPROVED AS TO AVAILABILITY OF FUNDS:

Jenneen Reed, Director of Finance

APPROVED AS TO FORM AND LEGALITY:

Wallace W. Dietz, Director of Law

INTRODUCED BY:

Member(s) of Council

{N0762842.1}

D-26-14072

Appendix 2 : Tax Levy Ordinance

URBAN COUNCIL RESOLUTION NO. RS2026-_____

A resolution levying a property tax and establishing the tax rate for such tax levy in the Urban Services District of The Metropolitan Government of Nashville and Davidson County for the Fiscal Year 2026-2027.

BE IT RESOLVED BY THE URBAN COUNCIL OF THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY:

Section 1. That there is hereby levied a tax upon all property, real, tangible personal, intangible personal and mixed, within the Urban Services District of the Metropolitan Government of Nashville and Davidson County for the fiscal year 2026-2027 of $0.032 on each $100.00 assessed value of all property, real, tangible personal, intangible personal and mixed, within the Urban Services District, prorated and distributed as follows:

1. General Fund	$ 0.007	Per $100.00
2. Debt Service Fund	$ 0.025	Per $100.00
Total Levy Urban Services District	$ 0.032	Per $100.00

Section 2. That this Resolution shall take effect from and after its adoption, the welfare of The Metropolitan Government of Nashville and Davidson County requiring it.

APPROVED AND RECOMMENDED BY:

Jenneen Reed, Director of Finance

Aaron Pratt, Budget Officer

APPROVED AS TO FORM AND LEGALITY:

Wallace W. Dietz, Director of Law

INTRODUCED BY:

Member(s) of Council

{N0762844.1}

D-26-14073

Appendix 3: Capital Improvements Budget

The Capital Improvements Budget and Capital Spending Plan Process

Capital improvements (capital expenditures) are any expenditures requiring Council authorization regarding the acquisition, replacement, construction, renovation or modification to any equipment, land, building, public utility, public thoroughfare, or place of public activity; and, which has a useful life expectancy of ten years or greater.

Capital improvements are planned and authorized in a process that is related to, but independent of, the operating budget process.

The Capital Improvements Budget

As specified in § 6.13 of the Charter, the **Capital Improvements Budget (CIB)** must be prepared annually to "include a program of proposed capital expenditures for the ensuing fiscal year and the next five fiscal years thereafter..."

The capital improvements program is a tool for implementing long-range policies of the General Plan through timely scheduling of infrastructure and facilities in coordination with general development needs. The CIB is prepared annually by the Planning and Finance Departments.

Departments submit project requests through an internet-based budgeting system to the Planning staff. The Planning Department, Finance Director, and staff along with the Mayor review the CIB requests, edit as needed and then submit a Recommended CIB to Council by May 15th. The Council has 30 days to review, amend and approve by June 15th.

The CIB is strictly a planning document; it does not appropriate funds or authorize or approve any projects. The **Capital Spending Plan (CSP)** is where funding and approval to commence a project is authorized. The CIB document is available separately from the Planning Department web site.

The FY 2026 CIB Ordinance was approved June 10, 2025 [BL2025-835]. Tables and charts on the FY 2026 CIB are provided below and on the page that follows. Again, this CIB legislation is just the long-range planning document. It does not appropriate funds or authorize or approve any projects. Capital projects are approved and funded through the Capital Spending Plan (CSP). The FY 2027 CIB will not be approved until after publication of this recommended budget book.

FY2025-2026 to FY2030-2031 Capital Improvements Budget - Final - By Agency

Departments	FY2025-26	% of '25-'26 Total	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY2030-31	Total	% of '27-'31 Total
Administrative	$290,500,000	4.146%	$5,150,000	$2,500,000	$2,500,000	$2,500,000	$2,500,000	$305,650,000	1.408%
Arts Commission	19,826,000	0.283%	9,820,000	2,820,000				32,466,000	0.150%
Assessor of Property	20,000	0.000%						20,000	0.000%
Council Office	1,018,437,300	14.534%	829,873,800	483,916,700.00	465,000.00			2,332,692,800	10.744%
County Clerk	2,000,000	0.029%						2,000,000	0.009%
Fairgrounds Nashville (State Fair)	196,000,000	2.797%						196,000,000	0.903%
Farmers Market	16,200,000	0.231%	100,000	500,000				16,800,000	0.077%
Finance	7,500,000	0.107%	5,000,000	5,000,000	5,000,000	5,000,000		27,500,000	0.127%
Fire Department - GSD	578,900,000	8.262%	205,000,000	215,410,000	86,000,000	86,000,000	86,000,000	1,257,310,000	5.791%
General Hospital	34,791,400	0.497%	11,800,000	2,000,000				48,591,400	0.224%
General Services	1,304,464,400	18.616%	455,000,000	55,000,000	55,000,000			1,869,464,400	8.610%
Health Department	27,000,000	0.385%	70,000,000					97,000,000	0.447%
Historical Commission	8,192,500	0.117%						8,192,500	0.038%
Human Relations Commission	28,000,000	0.400%						28,000,000	0.129%
Information Technology Services	44,483,600	0.635%						44,483,600	0.205%
Justice Integration Services	200,000	0.003%						200,000	0.001%
MDHA	70,850,000	1.011%	70,000,000	57,593,900	35,000,000	10,000,000	10,000,000	253,443,900	1.167%
Metro Action Commission	34,000,000	0.485%	29,025,000	28,000,000	28,000,000	28,025,000		147,050,000	0.677%
Metro Transit Authority	145,909,000	2.082%	169,318,000	280,707,000	256,875,000	341,825,000	48,143,000	1,242,777,000	5.724%
Municipal Auditorium	11,750,000	0.168%						11,750,000	0.054%
Nashville Dept of Transportation	745,732,300	10.642%	722,857,600	733,395,900	609,755,600	546,691,700	290,300,600	3,648,733,700	16.805%
Parks & Recreation	1,471,648,700	21.002%	587,352,900	567,402,900	567,402,900	510,702,900	510,702,900	4,215,213,200	19.414%
Planning	58,000,000	0.828%	15,000,000	10,000,000				83,000,000	0.382%
Police	120,825,000	1.724%	419,498,000	4,510,000				544,833,000	2.509%
Public Library	105,523,400	1.506%	175,485,200	108,511,200	155,345,300	78,901,500	19,824,400	643,591,000	2.964%
Social Services	772,500	0.011%						772,500	0.004%
Sports Authority	600,000	0.009%	4,600,000	1,520,000	1,520,000	1,000,000	2,000,000	11,240,000	0.052%
State Trial Courts	600,000	0.009%						600,000	0.003%
Water & Sewer - GSD	608,455,000	8.683%	1,054,740,000	680,740,000	718,291,000	776,217,500	748,575,000	4,587,018,500	21.126%
Waste Services - GSD	56,000,000	0.799%						56,000,000	0.258%
Totals – Gen Govt - GSD	**$7,007,181,100**	**100.000%**	**$4,839,620,500**	**$3,239,527,600**	**$2,521,154,800**	**$2,386,863,600**	**$1,718,045,900**	**$21,712,393,500**	**100.00%**
Fire Department - USD	9,000,000	21.189%						9,000,000	11.784%
District Energy System (DES)	5,475,000	12.890%	8,200,000	7,200,000	6,500,000	6,000,000	6,000,000	39,375,000	51.555%
Waste Services - USD	28,000,000	65.921%						28,000,000	36.661%
Totals - Gen Govt - USD	**$42,475,000**	**100.000%**	**$8,200,000**	**$7,200,000**	**$6,500,000**	**$6,000,000**	**$6,000,000**	**$76,375,000**	**100.000%**
MNPS (Schools)	3,122,106,000	100.000%	935,833,400	1,030,591,400	795,393,400	919,198,800	409,425,800	7,212,548,800	100.000%
Totals - MNPS	**$3,122,106,000**	**100.000%**	**$935,833,400**	**$1,030,591,400**	**$795,393,400**	**$919,198,800**	**$409,425,800**	**$7,212,548,800**	**100.000%**
GRAND TOTALS	**$10,171,762,100**		**$5,783,653,900**	**$4,277,319,000**	**$3,323,048,200**	**$3,312,062,400**	**$2,133,471,700**	**$29,001,317,300**	

Appendix 3: Capital Improvements Budget

Capital Spending Plan

The FY 2026 Capital Spending Plan was approved on December 17, 2025 [RS2025-1660] in the amount of $531,925,000. The FY 2025 Capital Spending Plan was approved on December 18, 2024 [RS2024-882] in the amount of $527,170,000. Details on the FY 2026 and FY 2025 Capital Spending Plans are provided at the end of this section.

Areas of Emphasis

The Administration has announced three priorities for the capital program of Metro Nashville / Davidson County. How Nashville Moves, How Nashville Works, and How Nashville Grows. For more details on the Mayor's priorities go to the Mayor's Office Website.

The three areas of emphasis:

- **How Nashville Moves** – Mayor O'Connell took office at a time of incredible opportunity for transit and transportation infrastructure in Nashville. His administration has a mandate to pursue a bold vision for a modern transportation system that reduces Nashvillians' transportation costs and helps them get where they need to go. At the same time, it must maintain its focus on implementing and accelerating existing projects that will benefit Nashvillians today.
- **How Nashville Works** – Nashvillians want affordable housing, safe neighborhoods, and equitable educational opportunities. Underlying each of these issues – and decisions about other big topics that impact Nashvillians' quality of life – is the need for city services that work well.
- **How Nashville Grows –** Nashville is a growing city, and with that growth comes real challenges and opportunities. Today, too many Nashvillians feel they have not experienced enough of the latter. Building a Nashville for Nashvillians will take intention and consistency. Mayor O'Connell charged this committee with making recommendations to help maintain that focus. He also tasked us with making recommendations to ensure that the East Bank process and guiding principles serve as a prototype for what neighborhoods throughout Nashville can be – and a demonstration of how community members can be empowered to shape decisions that impact them.

The alignment of the capital spending plan to the Administration's priorities is detailed on the following pages.

Capital Funding Sources

Metro has fourteen different types of proposed funding for capital projects.

The "Capital Improvement Budget Funding Sources" table [following page] and "Funding Type Distribution" graph below it shows the amounts estimated by type and year in the *2025-2026 to 2030-2031 CIB*.

Possible funding sources for specific projects include:

- Bond and note authorizations (described in Section I of this book) for the Debt Service funds, approved by the Council, including:
  - Approved General Obligation (B) and,
  - Proposed General Obligation (C) bonds and notes.
- Four Percent Reserve Fund (Fund 30003 in section I of this book) appropriations by the Council throughout the year, including:
  - Approved 4% (L) and,
  - Proposed 4% (M) funding.
- Grant operating budgets included in the operating budget, added grant contingency transfers, or Council resolutions denote funds as:
  - Federal (F) and,
  - State (G).
  - Approved Community Development (I) and,
  - Proposed Community Development (K).
- Revenue bond authorizations or operations for enterprise-type activities, approved in the budget or by Council resolution, including:
  - Approved Revenue (D),
  - Proposed Revenue (E) and,
  - Enterprise (H) funds.
- Other sources, including:
  - Miscellaneous funds (A) and,
  - Approved Miscellaneous funds (O), which, individually, do not comprise major funding categories, and
  - Operating budget funds (P).

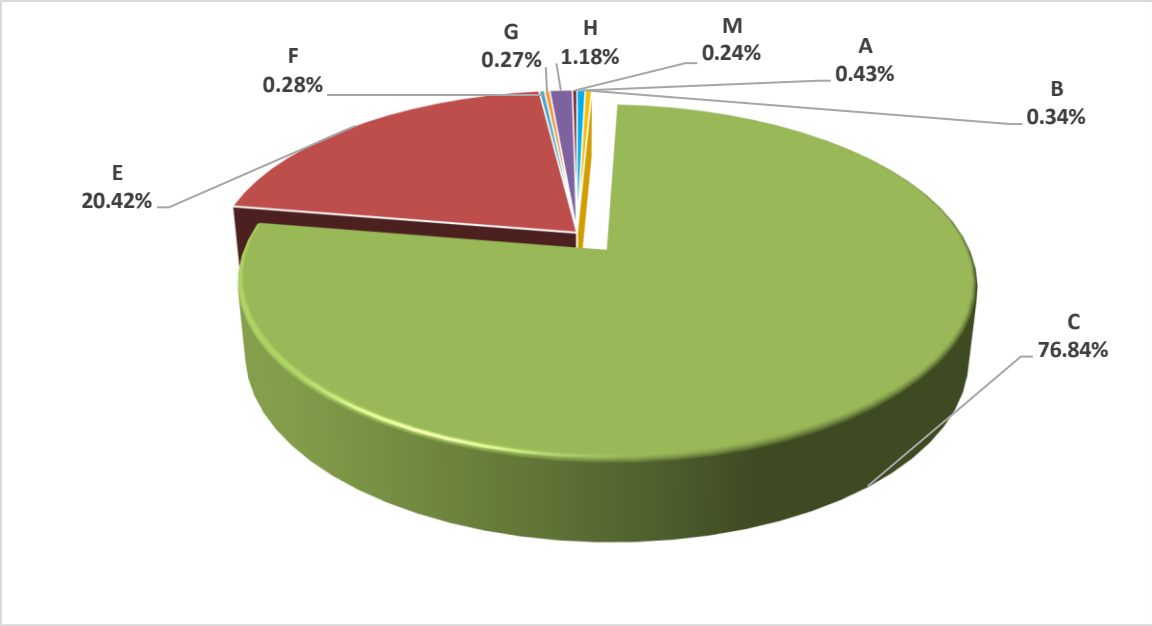
The proposed funding for these requests is summarized on the following table and pie chart.

Appendix 3: Capital Improvements Budget

Capital Improvement Budget (CIB) Requested Funding Sources 2025-26 through 2030-31

FUND DESCRIPTION	TYPE	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY2030-31	TOTAL
Miscellaneous	A	$50,950,000	$25,000,000	$25,000,000	$25,000,000			$125,950,000
Approved General Obligation Bonds	B	39,476,000	31,220,000	27,430,000				$98,126,000
Proposed General Obligation Bonds	C	9,045,934,800	4,332,823,900	3,112,568,000	2,260,079,200	2,149,911,900	1,381,031,700	$22,282,349,500
Approved Revenue Bonds	D							$0
Proposed Revenue Bonds	E	885,310,700	1,289,537,000	1,008,486,000	958,764,000	1,094,425,500	686,240,000	$5,922,763,200
Federal Funds	F	24,600,000	24,600,000	24,600,000	7,000,000			$80,800,000
State Funds	G	57,500,000	7,500,000	7,500,000	7,000,000			$79,500,000
Enterprise	H	37,553,000	60,775,000	64,525,000	59,245,000	61,075,000	59,250,000	$342,423,000
Approved Community Development	I							$0
Proposed Community Development	K							$0
Approved 4%	L							$0
Proposed 4%	M	30,437,600	12,198,000	7,210,000	5,960,000	6,650,000	6,950,000	$69,405,600
Approved Miscellaneous	O							$0
Operating	P	$50,950,000						$0
Totals by Year		**$10,171,762,100**	**$5,783,653,900**	**$4,277,319,000**	**$3,323,048,200**	**$3,312,062,400**	**$2,133,471,700**	**$29,001,317,300**

Funding Type Distribution



Financial Considerations

Metro's short- and medium-term capital requests, as identified by the individual departments, far exceed its capacity to raise funds to pay for those needs.

Financial projections determine the constraints for programming the projects according to a schedule that is fiscally and administratively practical. The Department of Finance annually develops two programs based on financial considerations:

(1) The current debt level program assumes no change in the amount or distribution of tax rates. Projects scheduled in this program are either committed or are considered to have the highest priority in meeting community needs.
(2) The essential needs program assumes additional revenues would be available to retire general obligation bonds, but total outstanding indebtedness would remain below limits set by Metro.

The scale of general obligation (GO) bond funding in the recommended program depends upon resources available under present tax levels but may reflect additional funding requirements to meet priority needs. In recommending a program whose funding would exceed present tax-level resources, the Planning Commission may advise the Mayor of estimated additional tax levy needed for debt service.

Appendix 3: Capital Improvements Budget

The Capital Spending Plan: Approval and Appropriation

The CIB is strictly a planning document; it does not appropriate funds, authorize spending or approve any projects.

The **Capital Spending Plan** is a compilation of projects from the CIB that have been selected by the Mayor, Finance Director, and staff for recommendation to the Council for approval and funding. The capital spending plan typically recommends $300 million to $500 million worth of projects that align with the Mayor's and Metro's areas of emphasis described on previous pages. The Capital Spending Plan selects, specifies, and recommends for funding the CIB projects to be developed.

Currently, Metropolitan Government of Nashville has no significant, non-recurring capital expenditures.

Highlights of the FY 2025-2026 and FY 2024-2025 Capital Spending Plans – The FY 2025-26 Capital Spending Plan [RS2025-1660] was approved on December 17, 2025, in the amount of $531,925,000. The FY 2024-25 Capital Spending Plan [RS2024-882] was approved on December 18, 2024, in the amount of $527,170,000. The plans align with the current Administration's priorities as follows:

FY 2025-2026:
How Nashville Moves - $103,700,000
How Nashville Works - $260,442,000
How Nashville Grows - $167,783,000

FY 2024-2025:
How Nashville Moves - $158,750,000
How Nashville Works - $315,663,000
How Nashville Grows - $52,757,000

Details on these FY 2025-26 and FY 2024-25 Capital Spending Plan allocations follow on the pages below.

Appendix 3: Capital Improvements Budget

FY 2025-26: How Nashville Moves –

11 projects totaling $103,700,000. [Operating Budget Impact - $1,200,000]

Project	Amount
NDOT:	
State of Good Repair	$ 49,900,000
Connect Downtown	$ 3 ,500,000
Safety / Vision Zero / Traffic Calming	$ 3 ,800,000
Traffic Management / Signal Upgrades	$ 4,000,000
Sidewalks Program	$ 7,800,000
Active Transportation / Bikeways	$ 3,000,000
MTA:	
MTA Grant Match for State/Fed Grants -	$ 6,500,000
Replacement Buses/Chassis	$ 2,700,000
WeGo Access Paratransit Vehicles	$ 1,000,000
RTA Grant Match for State/Fed Grants	$ 1,500,000
GENERAL SERVICES / FLEET:	
Office Fleet Mgmt-Fleet Replace & Adds	$20,000,000

Appendix 3: Capital Improvements Budget

FY 2025-26: How Nashville Works

40 projects totaling $260,442,000. [Operating Budget Impact - $1,550,000]

Project	Amount	Project	Amount
MNPS:		**PARKS & RECREATION:**	
Early Learning Hub	$ 1,500,000	CPAS Glulam Beam Repairs	$ 1,400,000
McGavock High School - Renovation	$ 8,000,000	Ted Rhodes Golf Course – Maint Shop	$ 3,500,000
ADA Compliance	$ 300,000	Greenways – Bridges & Boardwalks	$ 4,000,000
Bus & Fleet Vehicle Replacement	$ 5,500,000	West Park – Community Ctr Planning	$ 2,000,000
Central Services - Furniture & Equipment	$ 300,000	Paving	$ 2,000,000
District-Wide Projs - General Maintenance	$ 31,595,000	Building Mechanicals – Repairs/Replace	$ 3,780,000
MNPS Facilities - Solar Installations	$ 3,248,000	Roof Repairs / Replacements	$ 5,140,000
DVRs & Cameras – Upgrade & Replace	$ 500,000	Restrooms	$ 800,000
Emergency Construction & Contingency	$ 2,000,000	**PUBLIC LIBRARY:**	
Environmental Remediation	$ 100,000	Richland Park Library – Replace	$ 1,600,000
Facility Infrastructure Improvements	$ 482,500	Facilities Master Plan - Repairs	$ 1,940,000
High School Competition Turfs	$ 8,250,000	**GENERAL SERVICES:**	
Tech - Infrastructure Replacement Projs	$ 972,500	Major Maintenance – Metro Buildings	$10,000,000
Tech – Personal Computer Replace	$10,000,000	Metro Southeast - Relocations	$24,500,000
School – Safety & Security	$ 2,000,000	Health Dept Facilities	$14,000,000
JUVENILE JUSTICE:		**FINANCE DEPT:**	
New Juvenile Justice Center – Phase 3	$54,000,000	Migration to Oracle Cloud Software - EPM	$ 7,500,000
WATER & STORMWATER:		**INFO TECHNOLOGY SERVICE:**	
Engineering	$ 4,000,000	Radio System Upgrades	$ 1,920,000
Compliance Assistance & Master Planning	$ 2,480,000	Fiber Installation	$ 750,000
Capital Construction & Remedial Maint.	$16,020,000	ITS Backup Data Center	$ 1,000,000
FIRE DEPT:		**GEN GOVT & MNPS CONTINGENCY:**	
Major Maintenance / Repairs	$ 3,000,000	GSD Contingency	$12,364,000
NASHVILLE GENERAL HOSPITAL:		MNPS Contingency	$ 3,000,000
Facilities – Maint. Repairs & Equipment	$ 5,000,000		

Appendix 3: Capital Improvements Budget

FY 2025-26: How Nashville Grows –

20 projects totaling $167,783,000. [Operating Budget Impact - $20,000]

Project	Amount		
MNPS:			
Antioch Cluster – New Elementary School	$28,500,000		
NDOT:			
Restoration & Resiliency Partnership Funding	$ 7,000,000		
EAST BANK DEVELPMNT AUTHORITY:			
East Bank – Infrastructure & Grid	$27,800,000		
East Bank – Infrastructure Program Mgmt	$ 6,000,000		
East Bank – Duct Bank – NES	$ 2,900,000		
East Bank – Piedmont Gas Line	$ 1,100,000		
WASTE SERVICES:			
Buzzard Hollow Convenience Ctr – Phase 1	$ 1,600,000		
PARKS & RECREATION:			
Parks Open Space Acquisition	$ 1,000,000		
PUBLIC LIBRARY:			
Property Acquisition	$ 3,000,000		
NECAT – Design and Construction	$ 2,500,000		
GENERAL SERVICES:			
New Fire Station in District #31 - Planning	$ 1,000,000		
Fire Station #2 – Next Phase	$10,000,000		
Waste Services Headquarters	$12,500,000		
NDOT Headquarters	$15,500,000		
ECC/OEM New Headquarters	$18,000,000		
Davidson Co. Sheriff's Office Facilities	$14,000,000	**INFO TECHNOLOGY SERVICE:**	
Global Mall Infrastructure	$ 750,000	800 MHz Radio Tower	$ 4,033,000
New Facility Planning	$ 5,000,000	East Bank Duct Bank	$ 5,600,000

Appendix 3: Capital Improvements Budget

FY 2024-25: How Nashville Moves –

14 projects totaling $158,750,000. [Operating Budget Impact - $1,916,900]

Project	Amount
NDOT:	
State of Good Repair	$42,750,000
Safety / Vision Zero / Traffic Calming	$ 6,850,000
Roadways	$ 2,000,000
East Bank – Infrastructure & Grid	$33,500,000
Nashville Yards Infrastructure	$ 3,000,000
Traffic Management / Signal Upgrades	$ 500,000
Sidewalks Program	$ 6,000,000
Active Transportation / Bikeways	$ 4,000,000
Restoration & Resiliency / Partnerships	$ 5,000,000
MTA:	
MTA Grant Match for State/Fed Grants -	$ 6,000,000
RTA Grant Match for State/Fed Grants	$ 1,250,000
Replacement Buses/Chassis	$ 9,400,000
WeGo Access Paratransit Vehicle Replace	$ 4,700,000
GENERAL SERVICES / FLEET:	
Office Fleet Mgmt-Fleet Replace & Adds	$33,800,000

Appendix 3: Capital Improvements Budget

FY 2024-25: How Nashville Works

38 projects totaling $315,663,000. [Operating Budget Impact - $2,134,600]

Project	Amount	Project	Amount
MNPS:		**WATER – STORMWATER:**	
Glencliff High School – Renovation	$10,450,000	Infrastructure – Captl Constrctn/Maint	$12,925,000
Alex Green Elementary - FF&E	$ 3,000,000	**PARKS & RECREATION:**	
Emergency Construction & Contingency	$ 5,000,000	Harpeth Hills Park – Safety Repairs	$ 1,750,000
ADA Compliance	$ 500,000	Shelby /Davidson Rd Riverbank Repair	$ 650,000
Bus & Fleet Vehicle Replacement	$ 5,000,000	Paving	$ 4,900,000
Central Services - Furniture & Equipment	$ 300,000	Building Mechanicals – Repairs/Replace	$ 5,125,000
District-Wide Projs - General Maintenance	$40,150,000	Roof Repairs / Replacements	$ 2,300,000
DVRs & Cameras – Upgrade & Replace	$ 500,000	Parthenon Water Intrusion - Repairs	$ 4,500,000
Electric School Bus Charging Stations	$ 1,000,000	**PUBLIC LIBRARY:**	
Environmental Remediation	$ 500,000	Hadley Park Library – Phase 1 Design	$ 5,000,000
Nutrition Services Equipment	$ 500,000	Facilities Master Plan - Repairs	$ 3,460,000
Office of School Imprvmnts - Small Projs	$ 1,550,000	**FIRE DEPT:**	
School – Safety & Security	$ 1,000,000	Riverfront Security – Upgrades/Enhance	$ 1,500,000
Tech - Facility Infrastructr Imprvmnt Projs	$10,000,000	Stations – Major Maintenance / Repairs	$ 2,000,000
Tech - Infrastructure Replacement Projs	$ 9,000,000	**GENERAL SERVICES:**	
JUVENILE JUSTICE:		Major Maintenance – Metro Buildings	$20,000,000
New Juvenile Justice Center – Phase 3	$88,000,000	Safety Upgrades – Metro Facilities	$ 4,000,000
FINANCE DEPT:		Roofing – Repairs & Replacements	$ 8,600,000
Migration to Oracle Cloud Software - EPM	$18,500,000	Metro Southeast - Relocations	$14,000,000
WATER – WASTE SERVICES:		Sheriff's Office Facilities – Plan & Design	$ 2,500,000
Facilities / Landfills – Equipment & Maint	$ 2,000,000	**GEN GOVT & MNPS CONTINGENCY:**	
Collection & Recycling – Tech Upgrades	$ 5,000,000	GSD Contingency	$12,503,000
Convenience Ctrs – Security Upgrades	$ 5,000,000	**MNPS Contingency**	$ 3,000,000

Appendix 3: Capital Improvements Budget

FY 2024-25: How Nashville Grows –

18 projects totaling $52,757,000. [Operating Budget Impact - $100,000]

Project	Amount
MNPS:	
Solar Installations – Listed Schools	$ 950,000
High School Athletic Fields – Turf Install	$ 9,000,000
WATER – DISTRICT ENERGY SYSTEM:	
System–Connections, Engineering, Repairs	$ 2,975,000
PLANNING DEPT:	
East Bank Infrastructure Program	$ 6,500,000
Neighborhood Planning & Infrastrctr Study	$ 1,000,000
PARKS & RECREATION:	
Greenway Bridges & Boardwalks	$ 3,125,000
ADA Enhancements – Various Parks	$ 850,000
Solar Power Installations – Listed Bldgs	$ 4,631,000
FIRE DEPT:	
Update Fire Master Plan	$ 1,500,000
Dock – Emergency Boat at Riverfront	$ 250,000
GENERAL SERVICES:	
Electric Vehicle Infrastrctr - Transformers	$ 2,000,000
Energy Management – Solar	$ 1,600,000
New Facility Planning, Site Evals, Acquistns	$ 2,500,000
FAIRGROUNDS – NASHVILLE:	
Solar Power Installations	$ 2,408,000
INFO TECH SERVICES:	
Radio System Upgrades – Coordination	$ 3,418,000
Public Safety Communications – Tools	$ 1,850,000
Data Center Upgrade – Phase 1	$ 5,200,000
Capital Project Mgmt System – Phase 2	$ 3,000,000

Operating Budget Impacts

Approved capital expenditures affect the budget in three ways.

- First, Operating Capital Reserve Fund expenditures are drawn from a reserve pool historically representing 4% of the locally generated revenues to the GSD General Fund. The Mayor's FY22 Recommended Budget increased the Operating Capital Reserve Fund to 5%, but the Council returned the reserve pool to the original 4% in the FY23 Operating Budget.
- Second, debt service – the repayment of principal and interest owed on general obligation debt from the debt service fund – is an operating budget expenditure. The debt service budget is discussed in Section I of this book. Capital debt capacity is determined before any capital spending plan is proposed.
- Third, potential improvements may commit Metro to operating costs that will be reflected in future years' departmental operating budgets. These costs are considered in the process of considering and approving prospective capital improvements.

Operating costs for completed or soon-to-be-completed capital plan projects are identified in that respective department's operating budget section elsewhere in this budget book.

Most projects replace existing facilities and do not create additional operating costs.

Details, program descriptions, and estimated operating budget impacts of each prospective capital improvement project are noted in the *Capital Improvements Budget* (CIB) book available on the Planning Department's as well as the Finance Department's Capital Improvements webpages. The estimated operating budget impact for recently approved capital projects are noted in the tables presented below.

Appendix 3: Capital Improvements Budget

Summary

Capital projects are budgeted in a multi-step process. The CIB, approved around mid-June of each year, proposes more capital projects than the government can afford from all funding sources. It is from this CIB that the individual projects will be selected, approved, and funded in what is known as a Capital Plan or Capital Spending Plan. When the capital projects are approved and/or completed, their operation may or may not affect future operating budgets.

The estimated operating budget impacts of the FY 2025-26 and the FY 2024-25 Capital Spending Plans projects, a flowchart of the CIB and Capital Spending Plan process, and a listing of the approved projects are presented on the following pages.

Again, currently, the Metropolitan Government of Nashville has no significant, non-recurring capital expenditures.

Appendix 3: Capital Improvements Budget

Estimated Operating Budget Impacts of the recently approved Capital Spending Plans:

FY 2025-2026 Capital Spending Plan = $ 2,770,000 Estimated Operating Budget Impact
FY 2024-2025 Capital Spending Plan = $ 4,151,500 Estimated Operating Budget Impact

FY2025-2026 Capital Projects – Estimated Operating Budget Impact Details:

How Nashville Moves - $1,200,000
- General Services – Office of Fleet Management – Fleet Additions - $1,200,000 - Mechanics, Supplies, Maintenance

How Nashville Works - $1,550,000
- Greenways – Bridges & Boardwalks - $25,000 – Annual Upkeep and Maintenance
- Restrooms – New and Renovations - $25,000 – Annual Utilities, Supplies, Cleaning
- Finance – Migration to Oracle Cloud ERP – Phase 1 - $1,500,000 for annual maintenance, warranty, license fee

How Nashville Grows - $ 20,000
- Parks – Open Space Acquisitions - $20,000 – Mowing, Maintenance, Utilities, etc.

FY2024-2025 Capital Projects – Estimated Operating Budget Impact Details:

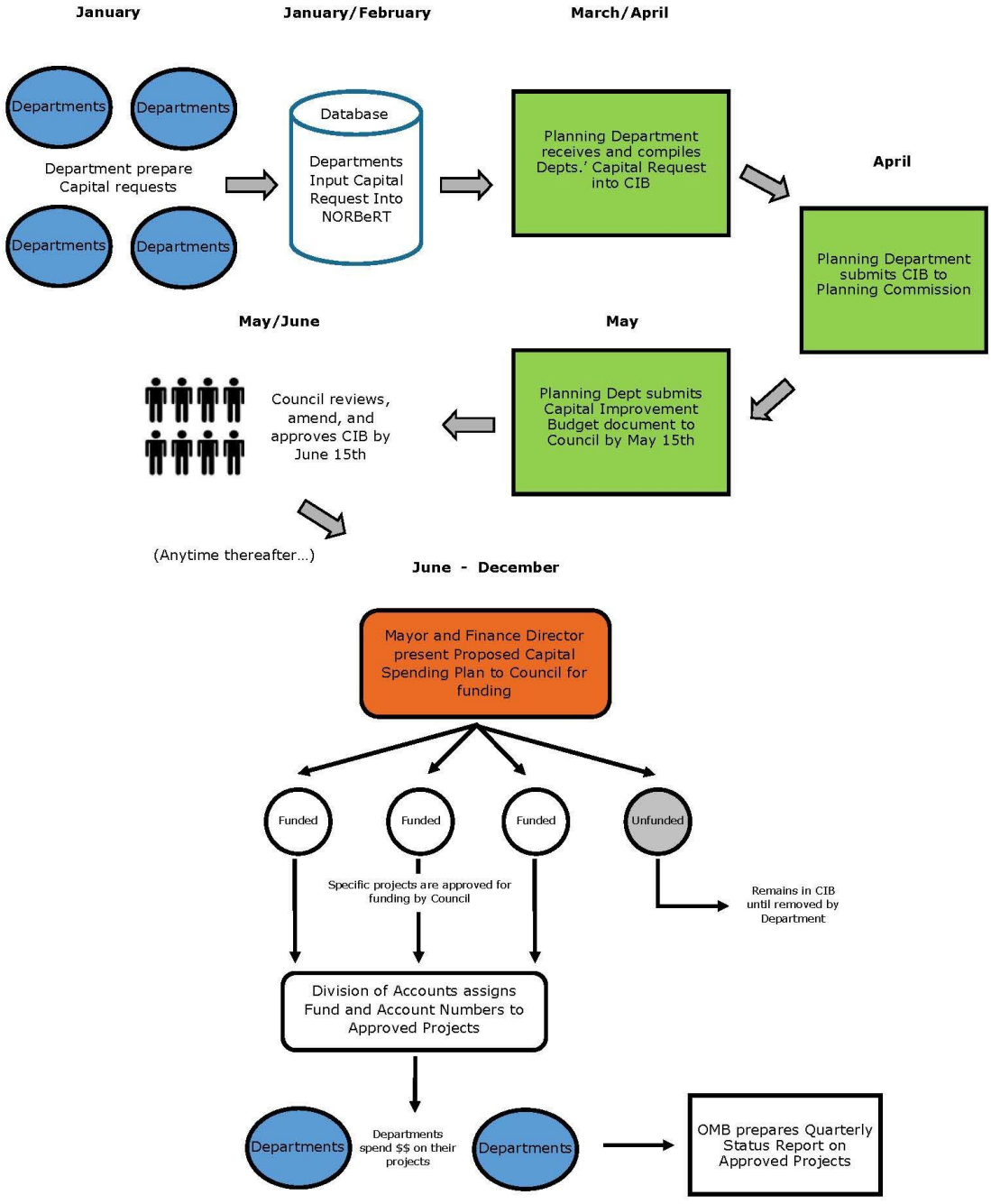
How Nashville Moves - $1,916,900
- General Services – Office of Fleet Management – Fleet Additions - $1,916,900 - Mechanics, Supplies, Maintenance

How Nashville Works - $2,134,600
- Public Library - Hadley Park Library – Replace – $634,600 - Staff, Utilities, General Operation of the Facility
- Finance – Migration to Oracle Cloud ERP – Phase 1 - $1,500,000 for annual maintenance, warranty, license fee

How Nashville Grows - $100,000
- ITS – Capital Project Management System - $100,000 – Additional Licenses, Annual Maintenance

Appendix 3: Capital Improvements Budget

Flowchart of Capital Improvement Budget (CIB) and Capital Spending Plan Process:



Appendix 3: Capital Improvements Budget

FY 2025-2026 CAPITAL SPENDING PLAN

AGENCY / PROJECT NAME	DESCRIPTION	ALLOCATION	PRIORITY CATEGORY	OPERATING BUDGET IMPACT
METRO NASHVILLE PUBLIC SCHOOLS				
DESIGN / CONSTRUCTION PROJECTS :				
ANTIOCH CLUSTER - NEW ELEM	Years 1-2 Land & Design. Year 3 Construct	$28,500,000	Grows	
EARLY LEARNING HUB	Year 1 Design/Planing. Year 2 Construct	1,500,000	Works	
MCGAVOCK HS - RENOVATION	Renovation of Facility	8,000,000	Works	
DISTRICT-WIDE DEFERRED MAINTENANCE PROJECTS :				
ADA COMPLIANCE	ADA Compliance	300,000	Works	
BUS & FLEET - REPLACEMENT	Bus and Fleet - Vehicle Replacement	5,500,000	Works	
CENTRAL SRVCS - FURNITURE	Central Srvcs - Furniture & Equipment	300,000	Works	
DISTRICT-WIDE PROJS - MAINT	District-Wide Projects - Major Mainten	31,595,000	Works	
MNPS FACILITIES - SOLAR PROJS	MNPS Facilities - Solar Installations	3,248,000	Works	
DVR & CAMERA UPGRADES/REPLACE	DVR and Camera Upgrades / Replacer	500,000	Works	
EMERGENCY CONSTRUCTIONS	Emergency Construction & Contingenc	2,000,000	Works	
ENVIRONMENTAL REMEDIATION	Environmental Remediation	100,000	Works	
FACILITY INFRASTRCT IMPROVMTS	Facility Infrastructure Improvement Pr	482,500	Works	
HIGH SCHOOL COMPETITION TURFS	High School Competition Turf Fields	8,250,000	Works	
INFRASTRCT REPLACEMENT PROJS	Infrastructure Replacement Projects	972,500	Works	
PERSONAL COMPUTER REPLACE	Personal Computing Replacement Proj	10,000,000	Works	
SCHOOL SAFETY AND SECURITY	School Safety and Security	2,000,000	Works	
TOTAL -- MNPS Projects		**$103,248,000**		**$0**
JUVENILE JUSTICE				
NEW JUVENILE JUSTICE CENTER	Construction and Closeout	54,000,000	Works	
NASHVILLE DEPT OF TRANSPORTATION				
STATE OF GOOD REPAIR	Annual Repairs - Paving / Sidewalks	49,900,000	Moves	
CONNECT DOWNTOWN	Traffic Mgmt/Signal Upgrade/Parking	3,500,000	Moves	
SAFETY/VISION ZERO/TRAFFIC MGMT	Safety Imprvts-High Accident Areas	3,800,000	Moves	
RESTORATION & RESILIENCY - PARTNERSHIP FUNDING	East Bank & County-Wide Imprvmnts	7,000,000	Grows	
TRAFFIC MGMT / SIGNAL UPGRADES	Traffic Mgmt and Signal Upgrades	4,000,000	Moves	
SIDEWALK PROGRAM	New and Replacement Sidewalks	7,800,000	Moves	
ACTIVE TRANSPORTATION / BIKEWAYS	Imprvmnts Bikeways / Walkways	3,000,000	Moves	
MTA				
MTA GRANT MATCH - FED / STATE	MTA Grant Match - Fed / State	6,500,000	Moves	
REPLACEMENT BUSES / CHASSIS	Replacement Buses / Chassis	2,700,000	Moves	
WEGO ACCESS PARATRANSIT REPLACE	WeGo Access Paratransit Vehicles	1,000,000	Moves	
RTA GRANT MATCH - FED / STATE	RTA Grant Match - Fed / State	1,500,000	Moves	
EAST BANK DEVELOPMENT AUTHORITY				
EAST BANK - INFRASTRCTR & GRID	East Bank Infrastructure & Grid	27,800,000	Grows	
EAST BANK - INFRA PROGRAM MGMT	East Bank Infra Prgm Mgmt/Coordntn	6,000,000	Grows	
EAST BANK - DUCT BANK - NES	East Bank Duct Bank NES	2,900,000	Grows	
EAST BANK - PIEDMONT GAS LINE	East Bank Piedmont Gas Line Relo	1,100,000	Grows	
WATER / STORMWATER				
ENGINEERING	Engineering	4,000,000	Works	
COMPLIANCE ASST & MASTER PLANS	Compliance Asst & Master Planning	2,480,000	Works	
CAPTL CONSTRCTN / REMEDIAL MAINT	Capital Constrctn & Remedial Maint	16,020,000	Works	
WASTE SERVICES				
BUZZARD HOLLOW - Phase 1	Buzzard Hollow - Phase 1	1,600,000	Grows	

Appendix 3: Capital Improvements Budget

FY 2025-2026 CAPITAL SPENDING PLAN

AGENCY / PROJECT NAME	DESCRIPTION	ALLOCATION	PRIORITY CATEGORY	OPERATING BUDGET IMPACT
PARKS AND RECREATION				
CPAS GLULAM BEAM REPAIR	CPAS Glulam beam repair	$1,400,000	Works	
TED RHODES GOLF - MAINT SHOP	Ted Rhodes Golf Maintenance shop	3,500,000	Works	
GREENWAY BRIDGES / BOARDWALKS	Greenway Bridges and Boardwalks	4,000,000	Works	$25,000
WEST PARK - REPLACEMENT DESIGN	West Park Community Ctr Replace	2,000,000	Works	
PAVING	Paving	2,000,000	Works	
BUILDING MECHANICALS	Building mechanicals	3,780,000	Works	
ROOFING	Roofing	5,140,000	Works	
RESTROOMS	Restrooms	800,000	Works	25,000
PARKS - OPEN SPACE ACQUISITION	Parks Open Space Acquisition	1,000,000	Grows	20,000
PUBLIC LIBRARY				
RICHLAND PARK LIBRARY - REPLACE	Phase 1 (Site, Design, Construction)	1,600,000	Works	
PROPERTY ACQUISITION	Proprty Acqstn (e.g., Smith Springs)	3,000,000	Grows	
FACILITIES MASTER PLAN	Major Maintenance & Repairs	1,940,000	Works	
NECAT - DESIGN & CONSTRUCTION	NECAT Design/Construction	2,500,000	Grows	
FIRE				
MAJOR REPAIR / MAINTENANCE	Major Repair & Maintenance	3,000,000	Works	
NASHVILLE GENERAL HOSPITAL				
FACILITIES - MAINT, REPAIR & EQUIP	Facilities Maint, Repair & Equipment	5,000,000	Works	
GENERAL SERVICES				
NEW FIRE STATION IS DIST #31	Phase 1 (Site, Design, Early Constrcn)	1,000,000	Grows	
FIRE STATION #2	Fire Stn #2 / Headqtrs / Metro Office	10,000,000	Grows	
WASTE SERVICES HEADQUARTERS	Waste Srvcs Hdqtrs - Phase 1	12,500,000	Grows	
NDOT HEADQUARTERS	NDOT Hdqrtrs - New Facility - Phase 1	15,500,000	Grows	
MAJOR MAINTENANCE	Major Maintenance	10,000,000	Works	
OFFICE OF FLEET MANAGEMENT	Fleet Replacements and Additions	20,000,000	Works	1,200,000
ECC/OEM NEW FACILITY	New Facility - Phase 1	18,000,000	Grows	
METROSOUTHEAST RELOCATIONS	Planning / Design, Renovtns / Relos	24,500,000	Works	
DCSO FACILITY DESIGN	DCSO Facility Design, Demo/Sitework	14,000,000	Grows	
HEALTH DEPT FACILITIES	Health Dept Facs (Woodbine, MACC)	14,000,000	Works	
GLOBAL MALL INFRASTRUCTURE	Planning / Design / Sitework	750,000	Grows	
NEW FACILITY PLANNING	Site Eval., Acquisition & Relocations	5,000,000	Grows	
FINANCE				
MIGRATION TO ORACLE CLOUD	Phase 3 - Migration to Oracle Cloud	7,500,000	Works	1,500,000
INFO TECHNOLOGY SERVICES				
RADIO SYSTEM UPGRADES	Radio System Upgrades	1,920,000	Works	
800 MHZ RADIO TOWER	Public Safety Site in SE Davidson Co	4,033,000	Grows	
FIBER INSTALLATION	Fiber Installation	750,000	Works	
ITS BACKUP DATA CENTER	Backup Data Center - Phase 1	1,000,000	Works	
EAST BANK DUCT BANK	East Bank Duct Bank	5,600,000	Grows	
TOTAL -- General Government Projects		**$413,313,000**		**$2,770,000**
CONTINGENCY / 1% FOR THE ARTS				
- GSD Contingency		12,364,000	Works	
- MNPS Contingency		3,000,000	Works	
GRAND TOTAL		**$531,925,000**		**$2,770,000**

Appendix 3: Capital Improvements Budget

FY 2024-2025 CAPITAL SPENDING PLAN

AGENCY / PROJECT NAME	DESCRIPTION	ALLOCATION	PRIORITY CATEGORY	OPERATING BUDGET IMPACT
METRO NASHVILLE PUBLIC SCHOOLS				
DESIGN / CONSTRUCTION PROJECTS:				
GLENCLIFF HIGH SCHOOL	Renovation Design - Phase 1	$10,450,000	Works	
SOLAR - INGLEWOOD ELEM, OVERT HIGH, WEST END MIDDLE SCHOOL	Solar Installations	950,000	Grows	
DISTRICT-WIDE DEFERRED MAINTENANCE PROJECTS:				
ALEX GREEN ELEMENTARY	Furniture, Fixtures & Equipment	3,000,000	Works	
EMERGNCY CONSTRCTN & CONTIN	Emergency Construction & Conting	5,000,000	Works	
ADA COMPLIANCE	ADA Compliance	500,000	Works	
BUS AND FLEET REPLACEMENT	Bus and Fleet Replacement	5,000,000	Works	
CENTRAL SERVICES - F F & E	Furniture, Fixtures & Equipment	300,000	Works	
DISTRICT-WIDE MAINTENANCE	District-Wide Maint Projects	40,150,000	Works	
DVR AND CAMERA - UPGRADE	Upgrade / Replace Cameras & DVR	500,000	Works	
ELECTRIC SCHOOL BUS STATIONS	Infrastructure for Electric Charging	1,000,000	Works	
ENVIRONMENTAL REMEDIATION	Environmental Remediation	500,000	Works	
HIGH SCHOOL ATHLETIC FIELDS	Turf Competition Fields - High Scho	9,000,000	Grows	
NUTRITION SERVICES EQUIPMENT	Kitchen Equipment	500,000	Works	
OFFICE OF SCHOOL IMPROVEMENT	Office of School Imprvmnts-Project	1,550,000	Works	
SCHOOL - SAFETY AND SECURITY	School - Safety and Security	1,000,000	Works	
TECH - FACILITY INFRASTRCTR	Tech - Facility Infrastructure Imprv	10,000,000	Works	
TECH - INFRASTRUCTURE REPLACE	Tech - Infrastructure Replace Projs	9,000,000	Works	
TOTAL -- MNPS Projects		**$98,400,000**		**$0**
JUVENILE JUSTICE				
NEW JUVENILE JUSTICE CENTER	Construction - Phase 3 / Closeout	88,000,000	Works	
NASHVILLE DEPT OF TRANSPORTATION				
STATE OF GOOD REPAIR	Annual Repairs - Paving/Sidewalks	42,750,000	Moves	
SAFETY/VISION ZERO/TRAFFIC	Safety Imprvts-High Accdnt Areas	6,850,000	Moves	
ROADWAYS	New and Replacement Sidewalks	2,000,000	Moves	
EAST BANK INFRASTRUCTURE	Infrastructure Construction / Layou	33,500,000	Moves	
NASHVILLE YARDS INFRASTRCT	Infrastructure Improvements	3,000,000	Moves	
TRAFFIC MGMT / SIGNAL UPGRADE	Traffic Mgmt and Signal Upgrades	500,000	Moves	
SIDEWALKS PROGRAM	New and Replacement Sidewalks	6,000,000	Moves	
ACTIVE TRANSPORTATION	Imprvmnts Bikeways/Walkways	4,000,000	Moves	
RESTORATION & RESILIENCY - PARTNERSHIP FUNDING	East Bank and County-Wide Improvements	5,000,000	Moves	
MTA				
MTA GRANT MATCH - FED / STATE	Funds for Fed / State Grant	6,000,000	Moves	
RTA GRANT MATCH THRU MTA	Funds for Fed / State Grant	1,250,000	Moves	
REPLACEMENT BUSES/CHASSIS	Bus Replacements and Chassis	9,400,000	Moves	
ACCESS PARATRANSIT VEHICLES	WeGo Paratransit Vehicle Replace	4,700,000	Moves	
WATER - DISTRICT ENERGY SYSTEMS (DES)				
CONNECTIONS, ENGINEERING, IMPROVEMENTS & REPAIRS	Repair & Replace Projects on DES Infrastructure System	2,975,000	Grows	

Appendix 3: Capital Improvements Budget

FY 2024-2025 CAPITAL SPENDING PLAN

AGENCY / PROJECT NAME	DESCRIPTION	ALLOCATION	PRIORITY CATEGORY	OPERATING BUDGET IMPACT
WATER - WASTE SERVICES				
FACILITIES, LANDFILLS - & MAINTENANCE	Equipment & Maintenance for Facilities and Landfills	$2,000,000	Works	
COLLECTION & RECYCLING	Hardware & Software Upgrades	5,000,000	Works	
CONVENIENCE CENTERS	Security Upgrades, Cameras,	5,000,000	Works	
PLANNING DEPARTMENT				
EAST BANK INFRASTRUCTURE	Infrastructure Program Mgmt / Coordntn	6,500,000	Grows	
NEIGHBORHOOD PLANNING AND INFRASTRUCTURE STUDIES	N'hood Planning / Infrastructure Studies	1,000,000	Grows	
PARKS AND RECREATION				
SAFETY REPAIRS - HARPETH HILLS	Safety Repairs at Harpeth Hills	1,750,000	Works	
SHELBY - DAVIDSON RD	Riverbank Stabilization at Shelby	650,000	Works	
PAVING	Paving Projects System-wide	4,900,000	Works	
GREENWAY BRIDGES /	Bridge Repair in Greenways	3,125,000	Grows	
BUILDING MECHANICALS	Repairs to Building Mechanicals	5,125,000	Works	
ROOF REPAIR / REPLACEMENTS	Repairs / Replacement of Roofs	2,300,000	Works	
PARTHENON WATER INTRUSION	Repairs on Water Intrusion	4,500,000	Works	
ADA ENHANCEMENTS	Frederick Douglass Park & Parkway Pathway	850,000	Grows	
SOLAR POWER INSTALLATIONS	Maint Bldg, Two Rivers, Madison Commty Ctr, Smith Springs Ctr	4,631,000	Grows	
PUBLIC LIBRARY				
REPLACE HADLEY PARK LIBRARY	Phase 1-Site, Design, Early	5,000,000	Works	$634,600
FACILITIES MASTER PLAN - REPAIR	Major Maintenance & Repairs	3,460,000	Works	
FIRE				
UPDATE FIRE MASTER PLAN	Update the Fire Master Plan	1,500,000	Grows	
RIVERFRONT SECURITY	Security & Safety -	1,500,000	Works	
DOCK - EMERGENCY BOAT	Emergency Boat Dock at	250,000	Grows	
MAJOR MAINTENANCE / REPAIRS	Maintenance & Repairs All	2,000,000	Works	
GENERAL SERVICES				
MAJOR MAINTENANCE	Major Maintenance All Buildings	20,000,000	Works	
SAFETY UPGRADES-METRO FACILIT	Safety Upgrades to Metro	4,000,000	Works	
ROOFING	Roofing Repairs	8,600,000	Works	
OFFICE OF FLEET MANANGEMENT	Fleet Replacements and Additions	33,800,000	Moves	1,916,900
ELECTRIC VEHICLES INFRSTRCTR	Transformers for Electric Vehicles	2,000,000	Grows	
METRO SOUTHEAST RELOCATIONS	MSE Relos and Vehicle Impound	14,000,000	Works	
SHERIFF'S OFFICE FACILITIES	Facility Planning and Design	2,500,000	Works	
ENERGY MANAGEMENT / SOLAR	Energy Mgmt and Solar Upgrades	1,600,000	Grows	
NEW FAC. PLANNING, SITES EVAL ACQUISITION & RELOS	Planning for Relocations - Acquisitions & Site Evaluations	2,500,000	Grows	
FAIRGROUNDS - NASHVILLE				
SOLAR POWER INSTALLATIONS	Solar Power Installations	2,408,000	Grows	

Appendix 3: Capital Improvements Budget

FY 2024-2025 CAPITAL SPENDING PLAN

AGENCY / PROJECT NAME	DESCRIPTION	ALLOCATION	PRIORITY CATEGORY	OPERATING BUDGET IMPACT
FINANCE				
MIGRATION TO ORACLE CLOUD - ERP	Phase 2 Migration to Oracle Cloud	$18,500,000	Works	$1,500,000
INFO TECHNOLOGY SERVICES				
RADIO SYSTEM UPGRADES	Prog Mgmt / Coordintn / Studies	3,418,000	Grows	
PUBLIC SAFETY COMMUNICATIONS	Public Safety Communication Tools	1,850,000	Grows	
DATA CENTER UPGRADE - PHASE 1	Phase 1 Upgrades to Data Center	5,200,000	Grows	
CAPITAL PROJECT MGMT SYSTEM	Phase 2 Capital Project Mgmt System	3,000,000	Grows	100,000
OTHER / DEBT PAYBACK				
METRO WATER SERVICES - STORMWATER				
CAPITAL CONSTRCTN / MAINTENANCE	Capital Projects and Remedial Maint	12,925,000	Works	
TOTAL -- General Government Projects		**$413,267,000**		**$4,151,500**
NGENCY ACCOUNTS / 1% FOR THE ARTS				
APITAL CONTINGENCY	Contingency Funds for GSD	$12,503,000	Works	
CAPITAL CONTINGENCY	Contingency Funds for MNPS	3,000,000	Works	
GRAND TOTAL		**$527,170,000**		**$4,151,500**
OTHER / SELF-FUNDING				
METRO WATER SERVICES - STORMWATER				
ENGINEERING	Engineering for Stormwater Projects	4,000,000	Works	
COMPLIANCE ASSISTANCE / PLANNING	Master Planning / Compliance Assists	4,950,000	Works	
	TOTAL	**$8,950,000**		

Appendix 4 : Property Tax Tables

These tables consist of The History of Property Tax Rates table presents historic nominal property tax rates along with a summary of changes that have taken place. If no changes occurred, then the fiscal year is not presented. The Property Tax Rate Changes table shows the history and type of tax rate changes, whether from budget-related tax increase, redistribution of the rate between funds, changes in the fire tax or county-wide property reappraisals.

History of Property Tax Rates

		GSD					USD			Totals	
Tax Year	Fiscal Year	General Fund	School Fund	Debt Service Fund	School Debt Service	GSD Total	General Fund	Debt Service Fund	USD Total	Combined Total GSD+USD	Fire District Transfer*
1975	1976	1.63	2.02	0.46	-	4.11	1.59	0.30	1.89	6.00	-
1976	1977	1.63	2.02	0.46	-	4.11	1.55	0.34	1.89	6.00	-
1977	1978	1.96	2.02	0.46	-	4.44	1.22	0.34	1.56	6.00	0.33
1978	1979	1.99	2.02	0.43	-	4.44	1.29	0.27	1.56	6.00	0.33
1979	1980	1.99	2.02	0.43	-	4.44	1.29	0.27	1.56	6.00	0.33
1980	1981	2.39	2.08	0.45	-	4.92	1.64	0.27	1.91	6.83	0.33
1981	1982	2.39	2.08	0.45	-	4.92	1.64	0.27	1.91	6.83	0.33
1982	1983	2.39	2.08	0.45	-	4.92	1.64	0.27	1.91	6.83	0.33
1983	1984	2.39	2.08	0.45	-	4.92	1.64	0.27	1.91	6.83	0.33
1984	1985	1.11	0.96	0.21	-	2.28	0.76	0.13	0.89	3.17	0.16
1985	1986	1.45	1.09	0.35	-	2.89	0.90	0.13	1.03	3.92	0.16
1986	1987	1.45	1.09	0.35	-	2.89	0.90	0.13	1.03	3.92	0.16
1987	1988	1.47	1.07	0.35	-	2.89	0.90	0.13	1.03	3.92	0.16
1988	1989	1.97	1.24	0.43	-	3.64	1.02	0.15	1.17	4.81	0.16
1989	1990	1.97	1.24	0.43	-	3.64	1.02	0.15	1.17	4.81	0.16
1990	1991	1.97	1.24	0.43	-	3.64	1.02	0.15	1.17	4.81	0.16
1991	1992	1.92	1.29	0.43	-	3.64	1.02	0.15	1.17	4.81	0.16
1992	1993	1.92	1.29	0.43	-	3.64	1.02	0.15	1.17	4.81	0.16
1993	1994	1.95	1.01	0.43	0.11	3.50	0.88	0.12	1.00	4.50	0.12
1994	1995	1.95	1.01	0.43	0.11	3.50	0.88	0.12	1.00	4.50	0.12
1995	1996	1.91	1.01	0.47	0.11	3.50	0.88	0.12	1.00	4.50	0.12
1996	1997	1.91	1.01	0.47	0.11	3.50	0.88	0.12	1.00	4.50	0.12
1997	1998	1.69	0.96	0.49	0.13	3.27	0.74	0.11	0.85	4.12	0.10
1998	1999	1.68	0.96	0.50	0.25	3.39	0.74	0.11	0.85	4.24	0.10
1999	2000	1.68	0.96	0.50	0.25	3.39	0.74	0.11	0.85	4.24	0.10
2000	2001	1.68	0.96	0.50	0.25	3.39	0.74	0.11	0.85	4.24	0.10
2001	2002	1.97	1.24	0.43	0.20	3.84	0.64	0.10	0.74	4.58	0.09
2002	2003	1.94	1.27	0.43	0.20	3.84	0.64	0.10	0.74	4.58	0.09
2003	2004	1.94	1.27	0.43	0.20	3.84	0.64	0.10	0.74	4.58	0.09
2004	2005	1.94	1.27	0.43	0.20	3.84	0.64	0.10	0.74	4.58	0.09
2005	2006	2.00	1.33	0.54	0.17	4.04	0.56	0.09	0.65	4.69	0.08
2006	2007	2.07	1.33	0.47	0.17	4.04	0.56	0.09	0.65	4.69	0.08
2007	2008	2.06	1.33	0.48	0.17	4.04	0.56	0.09	0.65	4.69	0.08
2008	2009	2.06	1.33	0.48	0.17	4.04	0.53	0.12	0.65	4.69	0.08
2009	2010	1.82	1.17	0.42	0.15	3.56	0.46	0.11	0.57	4.13	0.07
2010	2011	1.82	1.17	0.42	0.15	3.56	0.46	0.11	0.57	4.13	0.07
2011	2012	1.82	1.17	0.42	0.15	3.56	0.46	0.11	0.57	4.13	0.07
2012	2013	1.96	1.40	0.43	0.25	4.04	0.51	0.11	0.62	4.66	0.08
2013	2014	1.905	1.416	0.423	0.180	3.924	0.480	0.112	0.592	4.516	0.080
2014	2015	1.905	1.416	0.423	0.180	3.924	0.480	0.112	0.592	4.516	0.080
2015	2016	1.905	1.416	0.423	0.180	3.924	0.495	0.097	0.592	4.516	0.080
2016	2017	1.905	1.416	0.423	0.180	3.924	0.495	0.097	0.592	4.516	0.080
2017	2018	1.338	0.994	0.297	0.126	2.755	0.334	0.066	0.400	3.155	0.050
2018	2019	1.338	0.994	0.297	0.126	2.755	0.334	0.066	0.400	3.155	0.050
2019	2020	1.338	0.994	0.297	0.126	2.755	0.334	0.066	0.400	3.155	0.050
2020	2021	1.725	1.290	0.567	0.206	3.788	0.359	0.074	0.433	4.221	0.050
2021	2022	1.296	1.030	0.467	0.160	2.953	0.283	0.052	0.335	3.288	0.050
2022	2023	1.299	0.986	0.523	0.114	2.922	0.283	0.049	0.332	3.254	0.050
2023	2024	1.339	0.986	0.473	0.124	2.922	0.283	0.049	0.032	3.254	0.050
2024	2025	1.339	1.000	0.459	0.124	2.922	0.291	0.041	0.332	3.254	0.050
2025	2026	1.389	0.901	0.389	0.103	2.782	0.006	0.026	0.032	2.814	-

** Reappraisals took place in tax years 1973, 1984, 1993, 1997, 2001, 2005, 2009, 2013, 2017, 2021 and 2025 (fiscal years 1973-74, 1984-85, 1993-94, 1997-98, 2001-02, 2005-06, 2009-10, 2013-14, 2017-18, 2021-22 and 2025-26).

Appendix 4 : Property Tax Tables

Property Tax Rate Changes

Tax Year	Fiscal Year	Type Chng	General Fund	School Fund	GSD Debt Service Fund	School Debt Service	GSD Total	General Fund	USD Debt Service Fund	USD Total	Totals Combined Total GSD+USD	Fire District Transfer*
1977	1978	F	0.33	-	-	-	0.33	(0.33)	-	(0.33)	-	0.33
1978	1979	D	0.03	-	(0.03)	-	-	0.07	(0.07)	-	-	-
1980	1981	T	0.40	0.06	0.02	-	0.48	0.35	-	0.35	0.83	-
1984	1985	R	(1.28)	(1.12)	(0.24)	-	(2.64)	(0.88)	(0.14)	(1.02)	(3.66)	-
			1.11	*0.96*	*0.21*	*-*	*2.28*	*0.76*	*0.13*	*0.89*	*3.17*	*0.16*
1985	1986	T	0.34	0.13	0.14	-	0.61	0.14	-	0.14	0.75	-
1987	1988	D	0.02	(0.02)	-	-	-	-	-	-	-	-
1988	1989	T	0.52	0.15	0.08	-	0.75	0.12	0.02	0.14	0.89	-
1988	1989	D	(0.02)	0.02	-	-	-	-	-	-	-	-
1991	1992	D	(0.05)	0.05	-	-	-	-	-	-	-	-
1993	1994	R	(0.43)	(0.28)	(0.09)	-	(0.80)	(0.22)	(0.03)	(0.25)	(1.05)	-
			1.49	*1.01*	*0.34*	*-*	*2.84*	*0.80*	*0.12*	*0.92*	*3.76*	*0.12*
1993	1994	T	0.46	-	0.09	0.11	0.66	0.08	-	0.08	0.74	-
1995	1996	D	(0.04)	-	0.04	-	-	-	-	-	-	-
1997	1998	R	(0.39)	(0.21)	(0.10)	(0.02)	(0.72)	(0.18)	(0.02)	(0.20)	(0.92)	-
			1.52	*0.80*	*0.37*	*0.09*	*2.78*	*0.70*	*0.10*	*0.80*	*3.58*	*0.10*
1997	1998	T	0.17	0.16	0.12	0.04	0.49	0.04	0.01	0.05	0.54	-
1998	1999	T	(0.01)	-	0.01	0.12	0.12	-	-	-	0.12	-
2000	2001	R	(0.21)	(0.12)	(0.07)	(0.03)	(0.43)	(0.10)	(0.01)	(0.11)	(0.54)	(0.01)
			1.47	*0.84*	*0.43*	*0.22*	*2.96*	*0.64*	*0.10*	*0.74*	*3.70*	*0.09*
2001	2002	T	0.50	0.40	-	(0.02)	0.88	-	-	-	0.88	-
2002	2003	D	(0.03)	0.03	-	-	-	-	-	-	-	-
2005	2006	R	(0.24)	(0.16)	(0.04)	(0.03)	(0.47)	(0.08)	(0.01)	(0.09)	(0.56)	-
			1.70	*1.11*	*0.39*	*0.17*	*3.37*	*0.56*	*0.09*	*0.65*	*4.02*	*0.08*
2005	2006	T	0.30	0.22	0.15	-	0.67	-	-	-	0.67	-
2006	2007	D	0.07	-	(0.07)	-	-	-	-	-	-	-
2007	2008	D	(0.01)	-	0.01	-	-	-	-	-	-	-
2008	2009	D	-	-	-	-	-	(0.03)	0.03	-	-	-
2009	2010	R	(0.24)	(0.16)	(0.06)	(0.02)	(0.48)	(0.07)	(0.01)	(0.08)	(0.56)	(0.01)
			1.82	*1.17*	*0.42*	*0.15*	*3.56*	*0.46*	*0.11*	*0.57*	*4.13*	*0.07*
2010	2011	N	-	-	-	-	-	-	-	-	-	-
2011	2012	N	-	-	-	-	-	-	-	-	-	-
2012	2013	T	0.14	0.23	0.01	0.10	0.48	.05	-	.05	0.53	0.01
2013	2014	R	(0.055)	0.016	(0.007)	(0.07)	(0.116)	(0.030)	0.002	(0.028)	(0.144)	-
			1.905	*1.416*	*0.423*	*0.180*	*3.924*	*0.480*	*0.112*	*0.592*	*4.516*	*0.080*
2014	2015	N	-	-	-	-	-	-	-	-	-	-
2015	2016	D	-	-	-	-	-	0.015	(0.015)	-	-	-
2016	2017	N	-	-	-	-	-	-	-	-	-	-
2017	2018	R	(0.567)	(0.422)	(0.126)	(0.054)	(1.169)	(0.161)	(0.031)	(0.192)	(1.361)	(0.030)
			1.338	*0.994*	*0.297*	*0.126*	*2.755*	*0.334*	*0.066*	*0.400*	*3.155*	*0.050*
2018	2019	N	-	-	-	-	-	-	-	-	-	-
2019	2020	N	-	-	-	-	-	-	-	-	-	-
2020	2021	T	.387	.296	.270	.080	1.033	.025	.008	.033	1.066	-
2021	2022	R	(0.429)	(0.260)	(0.100)	(0.046)	(0.835)	(0.076)	(0.022)	(0.098)	(0.933)	-
			1.299	0.986	0.523	0.114	2.922	.283	.049	.332	3.254	
2022	2023	RR	0.003	(0.044)	0.056	(0.046)	(0.031)	-	(0.003)	(0.003)	(0.034)	-
2023	2024	D	0.040	-	(0.050)	0.010	-	-	-	-	-	-
2024	2025	D	-	0.014	(0.014)	-	-	0.008	(0.008)	-	-	-
2025	2026	D	0.050	(0.099)	(0.07)	(.021)	(0.14)	(0.285)	(0.015)	(0.300)	(0.44)	-
			1.389	0.901	0.389	0.103	2.782	.006	.026	.032	2.814	

T = Tax increase; D = Redistribution between funds; F = Fire tax change; N = No change in rates; R = Reappraisal (next line is new certified rate).

Nominal rates per $100 of assessed value from tax levy ordinances, not adjusted for appraisal (sales) or assessment ratios.
** Reappraisals took place in tax years 1973, 1984, 1993, 1997, 2001, 2005, 2009, 2013, 2017, 2021 and 2025 (fiscal years 1973-74, 1984-85, 1993-94, 1997-98, 2001-02, 2005-06, 2009-10, 2013-14, 2017-18, 2021-22 and 2025-26).

Appendix 4 : Property Tax Tables

Property Tax Base, Assessment, Levy, and Appraisal Ratios
Property Taxes

Tax Year	Fiscal Year		Tax Base (billions)	Assessment (billions)		Tax Levy (in millions)			Uncol-lected	Appraisal Ratio
				GSD	USD	GSD	USD	Total		
			$	$	$	$	$	$	%	
1975	1976		n/a	1.670	1.056	68.1	19.8	87.9	4.70%	
1976	1977		n/a	1.726	1.087	70.5	20.4	90.9	4.99%	0.6500
1977	1978		n/a	1.742	1.266	72.9	23.7	96.6	4.48%	0.6500
1978	1979		n/a	1.794	1.328	74.9	25.0	99.9	3.13%	0.6660
1979	1980		n/a	1.868	1.376	78.0	25.9	103.9	4.03%	0.6100
1980	1981		n/a	1.940	1.428	90.3	32.0	122.4	3.06%	0.6100
1981	1982		n/a	1.955	1.435	91.0	32.2	123.2	3.19%	0.4480
1982	1983		n/a	2.020	1.487	94.0	33.4	127.4	3.07%	0.4480
1983	1984		n/a	2.060	1.521	96.2	34.3	130.4	2.54%	0.4305
1984	1985	**	n/a	4.497	3.298	96.8	34.5	131.3	3.68%	1.0000
1985	1986		n/a	4.944	3.606	132.2	41.4	173.5	2.65%	0.9476
1986	1987		n/a	5.159	3.749	143.1	44.6	187.7	3.18%	0.9476
1987	1988		n/a	5.644	4.089	156.6	48.7	205.2	6.26%	0.8138
1988	1989		21.405	5.920	4.271	208.7	56.8	265.5	5.02%	0.8138
1989	1990		23.350	5.985	4.259	211.1	56.6	267.7	5.70%	0.7766
1990	1991		23.979	6.132	4.561	215.9	60.7	276.6	5.83%	0.7766
1991	1992		23.986	5.975	4.408	210.4	58.6	269.1	6.35%	0.7767
1992	1993		23.711	6.032	4.438	212.5	59.0	271.5	4.92%	0.7767
1993	1994	**	24.155	7.646	5.536	261.7	62.0	323.7	4.67%	1.0000
1994	1995		24.555	7.809	5.543	266.7	62.1	328.8	3.04%	1.0000
1995	1996		26.686	7.949	5.567	271.5	62.4	333.9	2.87%	0.9054
1996	1997		27.908	8.193	5.692	279.9	63.7	343.7	2.97%	0.9054
1997	1998	**	33.706	10.648	7.303	340.9	69.4	410.3	3.46%	1.0000
1998	1999		34.408	10.896	7.491	361.8	71.1	433.0	3.65%	1.0000
1999	2000		38.576	11.087	7.579	368.2	72.0	440.2	3.61%	0.9098
2000	2001		39.576	11.390	7.752	378.4	73.6	452.0	3.50%	0.9098
2001	2002	**	42.634	13.373	9.029	504.5	75.8	580.4	3.85%	1.0000
2002	2003		42.989	13.463	9.022	508.9	74.9	583.8	3.90%	1.0000
2003	2004		45.151	13.280	8.792	502.1	73.0	575.0	3.27%	0.9455
2004	2005		45.746	13.432	9.168	507.5	76.1	583.6	3.08%	0.9455
2005	2006		50.477	15.534	10.514	619.2	76.7	695.5	3.28%	1.0000
2006	2007		51.736	15.968	10.920	633.5	79.7	713.3	0.64%	1.0000
2007	2008		60.386	16.237	11.053	643.7	80.7	724.4	0.77%	0.8780
2008	2009		61.881	16.413	11.309	659.8	82.6	742.3	1.01%	0.8780
2009	2010		63.157	19.222	13.253	675.0	84.8	759.9	1.45%	1.0000
2010	2011		63.281	19.209	13.220	674.6	84.6	759.2	1.07%	1.0000
2011	2012		63.128	19.104	13.245	670.8	84.8	755.6	1.35%	0.9982
2012	2013		63.259	19.161	13.283	763.5	93.0	856.4	1.29%	0.9982
2013	2014		65.810	20.210	14.287	781.6	96.0	877.6	1.56%	1.0000
2014	2015		66.271	20.376	14.405	788.0	96.8	884.8	0.89%	1.0000
2015	2016		67.533	20.743	14.703	802.1	98.8	900.9	1.24%	0.8822
2016	2017		78.263	21.315	15.126	824.4	101.8	926.3	0.83%	0.8822
2017	2018		99.660	31.145	23.743	853.4	107.9	961.3	1.87%	1.0000
2018	2019		102.920	32.221	24.546	875.6	110.5	986.1	0.51%	1.0000
2019	2020		123.954	33.016	25.235	897.3	113.2	1010.5	0.66%	0.8477
2020	2021		128.201	34.128	26.159	1279.7	126.3	1406.0	2.21%	1.0000
2021	2022		147.997	46.284	35.927	1365.6	140.3	1505.9	3.29%	1.0000
2022	2023		151.624	48.074	37.467	1386.0	143.1	1529.1	2.36%	0.7143
2023	2024		216.962	48.778	38.014	1406.3	145.2	1551.5	3.49%	1.0000

** Tax Levy - Assessment per $100 x Tax Rate
*** Appraisal Ratio - Assessed value and market value
Note: In June 2007 the Metropolitan Government sold the majority of the 2006-07 and 2005-06 real estate property taxes outstanding to an outside party.

Appendix 5: FTMS

Financial Trend Monitoring System Indicators

When managing municipal finances, it is important to understand past financial trends and their effects on the present and future. To accomplish this, Metro has developed a Financial Trend Monitoring System (FTMS). This system is based on the FTMS developed and outlined by the International City/County Management Association (ICMA) in its *Evaluating Financial Condition – A Handbook for Local Governments* but slightly modified to meet the needs of Metropolitan Nashville and Davidson County.

The trend system consists of measurable factors that reflect and influence Metro's financial condition and its ability to finance current services on a continuing basis. These factors include the national economy, population levels, federal and state mandates, the local business climate, and the internal fiscal policies of the local government.

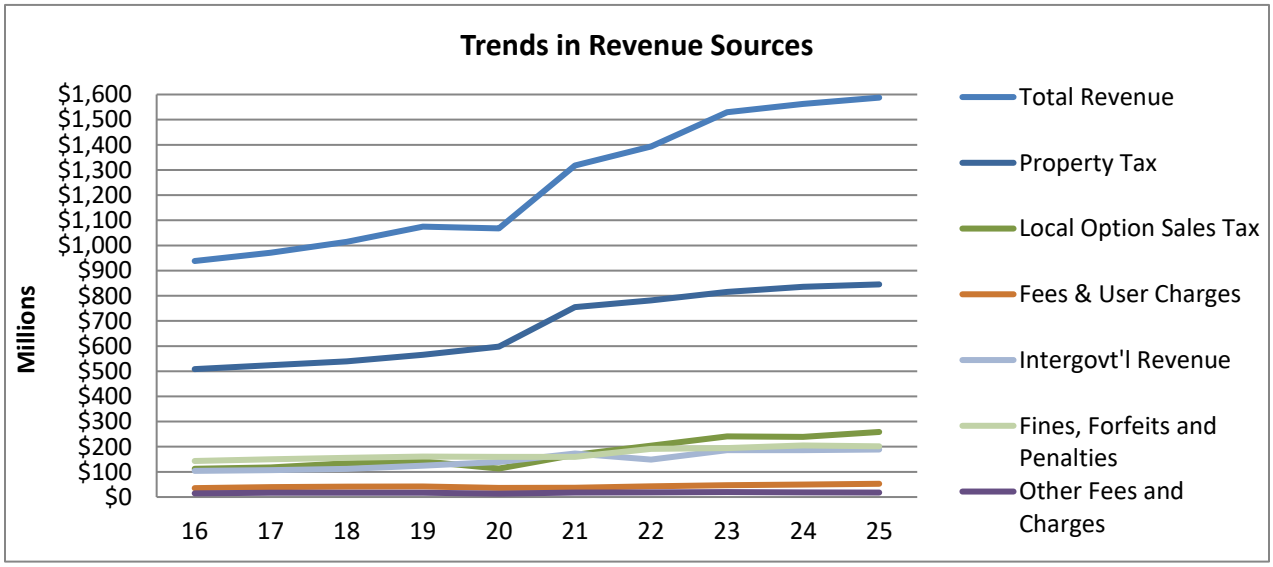
This section presents a retrospective analysis of audited historical trends. While recent economic conditions, including elevated inflation and rising interest rates have introduced uncertainty, this analysis was not used as the primary basis for the FY 2027 recommended budget.

This evaluation reviews financial data from the general funds of the General Services District (GSD) and the Urban Services District (USD) for the ten-year period extending from FY 2016 to FY 2025.

Revenue Indicators

The revenue indicators reflect Metro's ability to produce sufficient revenue to support current service levels, meet existing obligations, and plan for future initiatives.

Trends in Revenue Sources



Description: This graph reveals trends for the largest sources of revenue received by Metro, grouped into seven categories: total revenue, property taxes, sales taxes, fees & user charges, revenue from other governments, fines forfeits and penalties, and other fees and charges. The composition of these revenues help determine the Metropolitan Government's potential dependence on any one specific revenue source and respond to changing economic situations and service demands.

Commentary: Total revenue grew by approximately 69.2% between FY 2016 to FY 2025. This considerable upswing was due in large part to the financial floor created by the Great Recession, the impact of which was still being felt by Metro during the first year of this study, as growth outside of property taxes remained stagnant. This was then met by strong growth experienced nationwide since exiting the depths of the pandemic. Mandated shutdowns were lifted faster than originally anticipated, jobs recovery exceeded projected timelines, and record-breaking federal stimulus was pumped into the economy. These factors were then met with historically strong household balance sheets, as consumers reeled in spending during the pandemic's early stages. With near historic reserves in tow, this culminated in spending that drove in tax revenues across the country, with Metro's experience being no different. The pandemic induced slowdown shifted optics with respect to growth during the five-year period ranging from 2020 to 2024, requiring decisive fiscal actions from leadership to safeguard against economic uncertainty. During the first half, from 2016 to 2020, Metro's revenues grew by 13.8%, followed by accelerated growth of 20.5% over the remainder of the period. As can be seen in the chart above, this spike towards the end of the period

can be attributed to higher property tax collections; the result of a rate increase in FY 2021 and FY 2025. The decision to increase the property tax rate was made necessary by considerable unknowns regarding the longevity of the pandemic induced downturn, coupled with dwindling cash and fund balances.

The predominant source of revenue is property taxes, which increased by approximately 69.2% between 2016 and 2025. This growth was driven by a rate increase, occurring in FY 2021, in response to the pandemic. FY 2021's increase was followed by a reappraisal that same calendar year that lowered the rate for the following fiscal year. Despite the 2021 bump to ensure continuity of services during the pandemic, Metro's rate remained nearly a dollar lower than the average rate over the previous quarter century and highly competitive relative to other major cities in Tennessee and peer cities outside of Tennessee. The role of sustained demand for commercial and residential development is another contributing factor that should not be overlooked, as it has driven new construction and value appreciation annually.

Supportive of the argument that growth in the underlying tax base has also contributed meaningfully to higher revenue collections is the notable increase of 138.3% in total assessed value within the GSD during the current 10 years under examination. This increase was the result of two reappraisals that resulted in value appreciation of over 36% each, with 2017's being roughly 49%. State law mandates that revenues tied to the reappraisal of existing property remain the same, irrespective of increases in property values. This is achieved by offsetting reductions in the certified tax rates, ensuring that the reappraisal serves its intended purpose, equalization based on current market value. This revenue neutrality requirement creates stability in the source, which is beneficial given its proportion relative to the overall budget. The rate increases are detailed in the property tax discussion in Section A of this book.

Intergovernmental revenues (funds received from other governments) increased by 33.9% from 2016 to 2020, primarily due to reduced collections early in the period. Relative to revenues from all other sources, this category's percentage of overall revenue essentially stayed flat from 2015 until about 2020, when a sharp downturn occurred due to the pandemic. Since then, there has been an upsurge of 81.7% over the last four years, which points to economic recovery that began in 2021, driven by a rebound in collections of state shared revenues, to include: state sales taxes, increased gas and fuel rates due to the IMPROVE Act in 2017 and revised distribution of telecom revenue that greatly benefitted local governments. FY 2022's decrease was attributed to the elimination of a one-time transfer that occurred during the preceding year. Adjusting for this, growth of the category has remained strong. Since the recession, Metro has taken steps to ensure that it is not overly dependent on revenues from other governmental entities due to the volatility of available funds. These steps include being judicious in funding programs that align with Metro's organizational priorities and implementing a hiring freeze program that provides greater financial oversight of personnel expenses.

Local option sales tax is the primary source of elastic revenue because it responds to changes in inflation and the economic base. The total sales tax rate in Davidson County is 9.25%. To fund education, there was an increase to all items except unprepared foods (4% plus local option) put the state portion of the sales tax rate at 7.0%, plus the 2.25% local option rate levied by Davidson County. During the current 10-year period under consideration, there was a 130.1% increase in local option sales tax. After falling by roughly $28.4M in FY 2020, local option sales tax rebounded considerably from FY 2020 to FY 2025, growing by $145.1M over the period.

Collections of fees and user charges have increased approximately $17.3M between FY 2016 and FY 2025, increasing by 44.2% during the last five years of the period.

Analysis: Understanding the various stages and associated defining characteristics of the business cycle is beneficial in determining the underlying components of growth in Metro's revenue sources and performance implications going forward. Following the Great Recession, which immediately preceded the timeframe being examined, the economy had been in a period of expansion for over 10 years, which ended abruptly due to the pandemic. This period was marked by, among other indicators: GDP growth, new housing construction and value appreciation, increased consumer confidence and low level of unemployment; and can be traced in the previously prominent upward trend of total revenue. Benefitting from these economic strengths, as well as state level changes in rates and Metro's population growth are intergovernmental revenues, as this growth often determines the basis for allocation among municipalities. Fees and user charges and local option sales tax revenue have also both shown typical post-recession growth, the result of the increase in consumer confidence and higher discretionary income. However, accompanying the pandemic, a sharp contraction in economic activity and subsequent revenue collections altered Metro's previously well-established financial footing. The pandemic's impact was more significant than anticipated, the result of natural ties to the state and national economy in general, policy and administration changes at all three levels, as well as uncertainty with respect to the stability of revenues reliant on the tourism industry. Despite this, the stability afforded by Metro's appreciating property values, federal stimulus and consumption shifts played critical roles in helping to reduce some of the pandemic's impact.

Appendix 5: FTMS

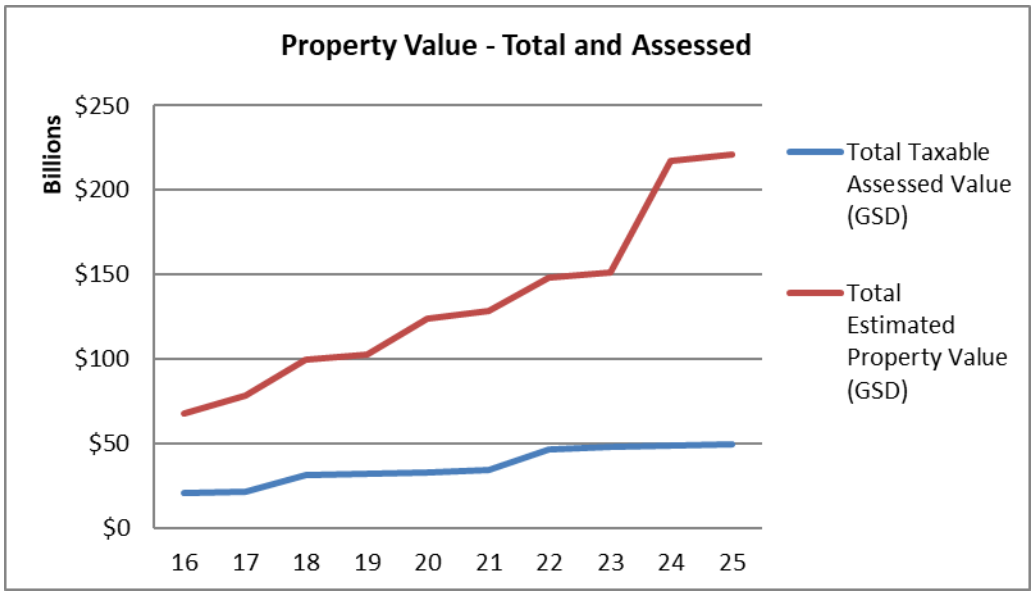
Property Tax

Description: Metro relies heavily on the property tax as its single largest revenue source. In FY 2025, the property tax constituted approximately 53.2% of all general fund revenue collected by Nashville Metropolitan Government.

Commentary: The property tax, a comparatively stable funding source, should mirror the effects of inflation to ensure that dollars collected have consistent buying power year to year. For the analysis period, the current buying power of the property tax revenue has varied from a low of $508.4M in FY 2016 to a high of $845.1M in FY 2025. Since FY 2016, the total revenue generated has increased by roughly $337.0M.

Analysis: The graph displays property tax revenue in both current and constant dollars to show the effect of inflation on revenue. As can be seen in the most recent year, while current collections continued to increase in FY 2022, constant (inflation-adjusted) collections fell for the first time during the period. The noticeable upswing in FY 2021 can be attributed to the rate increase, the first since FY 2013, made necessary by the pandemic. Prior to this, and despite FY 2018's rate decrease of more than $1.00, the chart below illustrates the impressive growth in assessed property values across Metro.

Appraised Property Value



Description: Appraised value of property measures the market value of taxable real, personal, and public utility properties in Metro. Ideally, market and appraised values are the same – indicated by an appraisal ratio of 1.00. When a gap exists between market and appraised values, some property owners are paying less than a fair share of property taxes while others may be overburdened with taxes on properties of declining values. Appraised values and appraisal ratios (the state-estimated ratio between appraised and market values, updated every two years) are presented in Section A of this book.

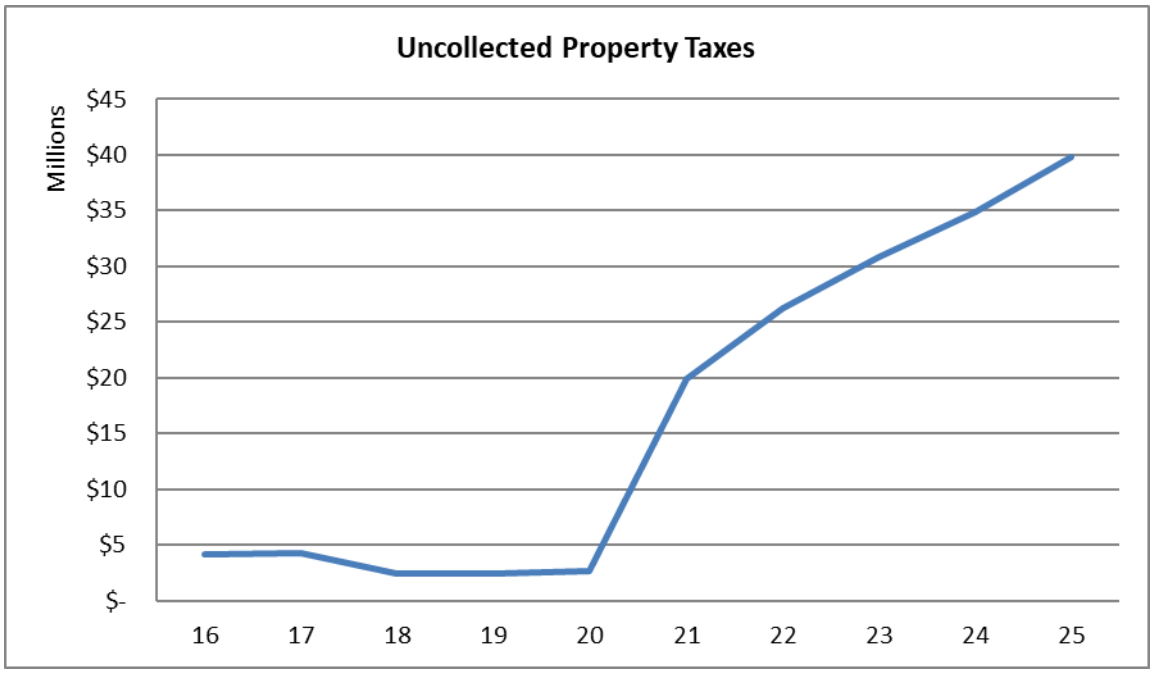
Appendix 5: FTMS

Commentary: Regular re-appraisals should help keep appraised values balanced with market values. All taxable real property is appraised every four years by Metro's Assessor of Property, ensuring that there is equitable distribution across the entire tax base. However, pending legislation (likely to be enacted in FY27) will shorten the frequency of re-appraisals to every three years.

Analysis: There was a growth surge of 138.8% from FY 2016 to FY 2025. Over the same period, total estimated property value increased 227.0%, nearly doubling assessed value growth; in this ideal scenario, the market is being fairly and accurately represented for citizens, and they also benefit in increased service offerings, the result of the precise assessment of the tax base, given the small growth in assessed value from FY 2023 to FY 2024.

When this is not the case, a number of factors, either in isolation or in combination, could be the source of the difference during a given year: natural variance as the inherent byproduct of explosive growth in the market, the impact of commercial development and related incentive packages, adjustments to assessed values that are linked to a greater number of appeals or citizens utilizing property tax relief programs at a higher rate. Appraised values are generally within 90% of market values.

Uncollected Property Taxes

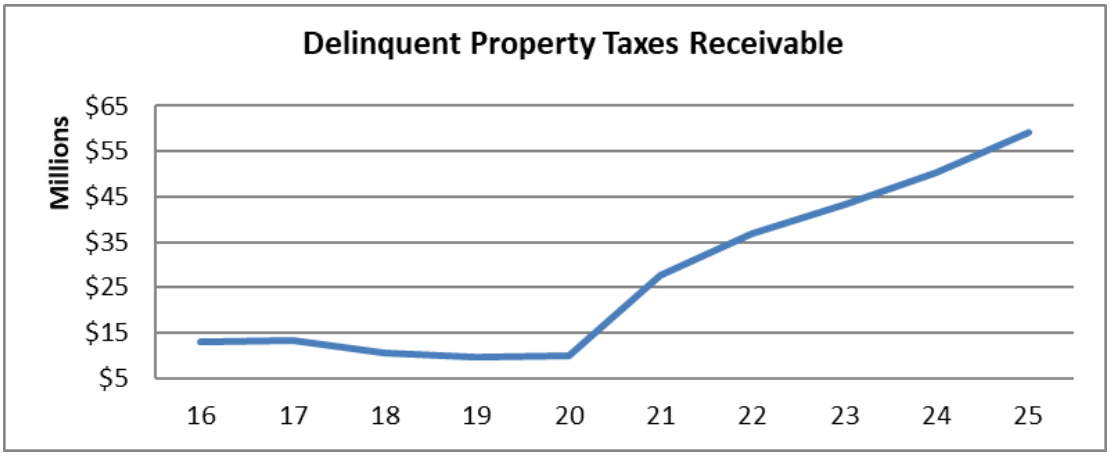


Description: Each year, a portion of assessed property taxes remain uncollected due to a variety of reasons. An increase in this percentage can indicate an overall decline in local government's economic health. Delinquent and back property tax collections form a significant portion of annual property tax revenue. The largest portion of delinquent taxes consists of the prior year's assessments.

Analysis: Apart from FY 2021, uncollected property tax levels have consistently hovered between just over $4.0M to $5.4M, falling to $2.6M in FY 2020. However, as shown above, a considerable spike occurred in FY 2021, followed by a modest increase in FY 2022, and substantial increases from FY 2023 to FY 2025, both the result of Metro's decision to discontinue the practice of selling the delinquent receivable to a third party at year-end, which had occurred since the mid-2000's. This was made possible by Metro's improved cash reserves. Relative to the total tax levy, these levels remain well within Metro's acceptable threshold.

Appendix 5: FTMS

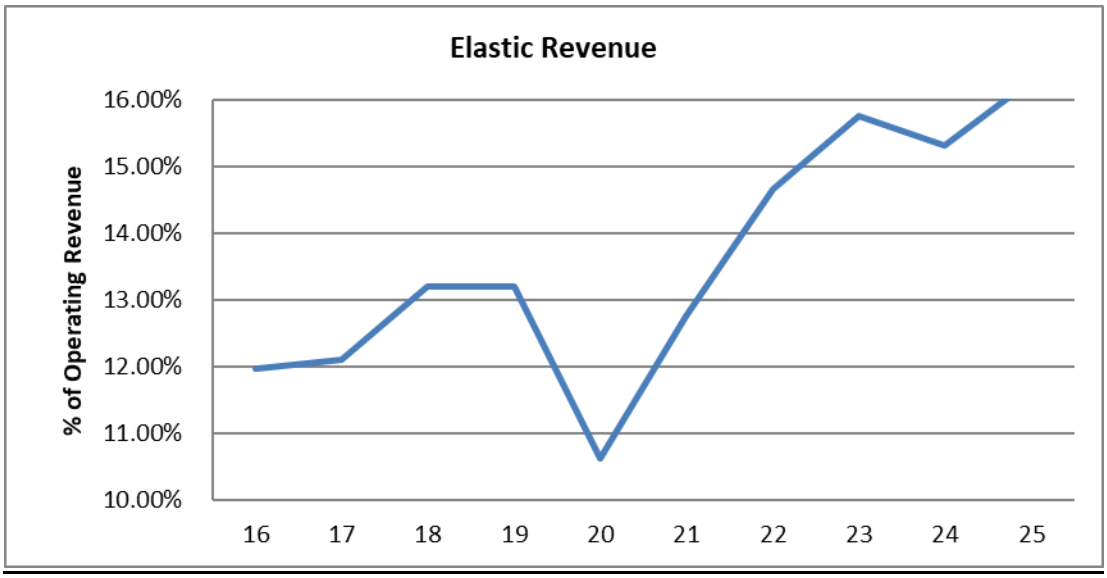
Delinquent Property Tax Receivables



Commentary: Prior to FY 2021, delinquent property tax receivables had generally exhibited a downward trend overall. However, as was the case with uncollected property taxes in the previous section, delinquencies spiked in FY 2021 and continued to increase through FY 2025. Similarly, this can be attributed to Metro's decision to no longer sell the delinquent receivable at year-end, opting instead to collect outstanding taxes in-house.

Analysis: Various factors, such as property tax rate increases or significant market appreciation, changes in the economic landscape, and even variability in the collection process itself have the potential to impact the volume of delinquencies. Despite appearance to the contrary, given the deviation from the previous practice since FY 2021, a conscious effort on the part of Metro has been made to ensure that uncollectable balances should contribute to lower delinquency levels than that of the preceding decade.

Elastic Revenue



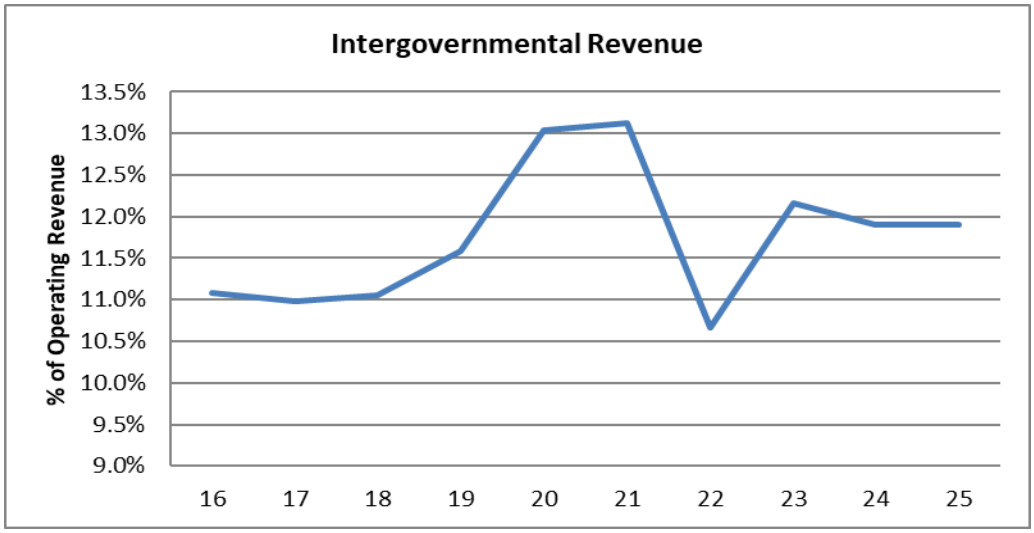
Description: Elastic revenue refers to revenue that responds to changes or fluctuations in inflation and the economy. In this study, the elastic revenue analyzed is the local option sales tax.

Commentary: In FY 2016, elastic operating revenues were roughly $112.4M. The percentage of operating revenue attributed to elastic revenue increased during the ten-year period. For perspective on the pandemic's impact, the drop experienced in FY 2020 represents a decline nearly equal to FY 2016's level, despite there not being a change in the source's allocation basis. The percentage decline from FY 2023 to FY 2024 is tied to lower collections for local option sales tax during that period.

Appendix 5: FTMS

Analysis: During periods of increased inflation, a high percentage of sales tax revenue compared to total revenue helps maintain purchasing power. While this growth occurred at both the national and state levels, it at times has been outpaced locally by Nashville's economy. If not for considerable growth in other operating revenues, this category's performance would not appear to be nearly as artificially suppressed as the graph suggests. Also contributing to growth is the proliferation of out-of-state and internet sales tax collections because of voluntary compliance due to looming statutory changes. The precipitous drop shown in FY 2020 represents the first true decrease over the period, a direct result of the pandemic's historic economic impact. As can be seen, this was immediately followed by recovery in FY 2021, and, relative to total operating revenues, Metro's elastic revenue now exceeds pre-pandemic levels. This is due to continued growth in sales taxes, as higher prices, a strong job market and solid savings have spurred spending.

Intergovernmental Revenue



Description: Intergovernmental revenue consists of funds from federal, state, and other governmental entities, and non-profit groups. Often these funds are designated for specific uses. Too much dependence on intergovernmental revenue is risky; if funds are drawn, the local government may need to fill the gap or reduce services provided by the funding.

Commentary: Intergovernmental revenue, as a percentage of operating revenues, has remained comparatively flat for most of the period, ranging from roughly 11.08% in FY 2016 to 11.90%, the latter occurring in FY 2025. In part, this is due to increased property tax collections, which increased the percentage of revenue raised by the property tax relative to other sources. Along with this, during some of the earlier years being examined there were reductions in intergovernmental transfers from state and federal sources due to budget reductions at the state level and shifting of resources out of federal grant programs. The noticeable drop in FY 2022 was the result of the elimination of a one-time transfer that occurred the year before. Accounting for this, underlying growth in the category has remained favorable.

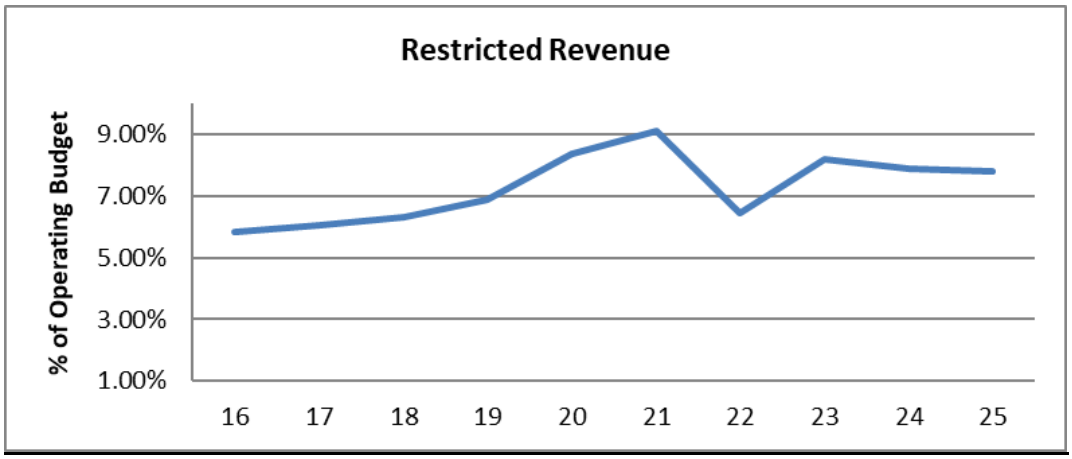
Analysis: Given the impacts on intergovernmental revenues referenced above, the overall growth for the 2016-2025 period was approximately 81.69%. Increases in state shared taxes have occurred because of one of the longest periods of economic expansion in recent history, only to be matched by spikes in other sources as well, lessening the category's bottom-line impact.

Revenue Benchmarks

Revenue benchmarks serve as important symbols of the flexibility found in spending restrictions within the Metropolitan Government. These trends may reveal implementation of cost controls or fiscal policies.

Appendix 5: FTMS

Restricted Revenue



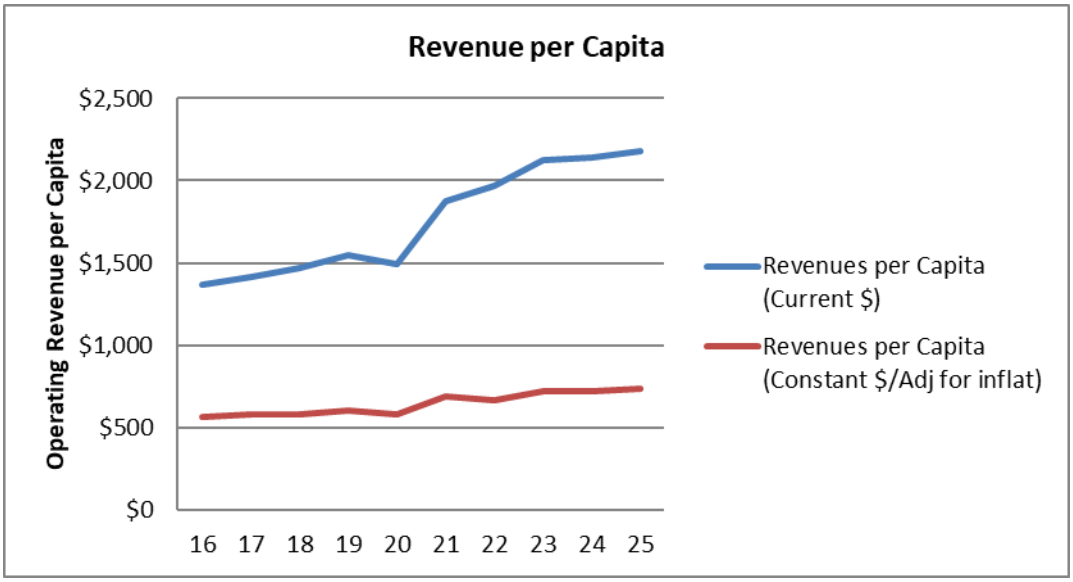
Description: Restricted revenue is legally designated for a specific use, often spelled out in state or federal laws, bond covenants, or grant contracts. Specifically, restricted revenue includes revenue from other governments and governmental agencies, excluding the state income tax allocation and the state sales tax funds.

An increased percentage of restricted revenue as a percentage of total operating revenues can hinder the government's ability to modify spending priorities in response to changing service needs and demands.

Commentary: The restricted revenue graph exhibits similarities to the overall trend that is illustrated in the intergovernmental revenue graph. FY 2022's decrease is attributed to two factors, solid growth overall in total revenues met with a spike in state sales taxes, which are removed as part of the calculation.

While specific-use revenues allow local governments the opportunity to expand certain programs, it is a good idea to keep the percentage relatively low so that a government does not become overly reliant on funding from sources that cannot be guaranteed from year to year. As a percentage of total revenues, restricted revenues are at 7.83% for FY 2025.

Revenues per Capita



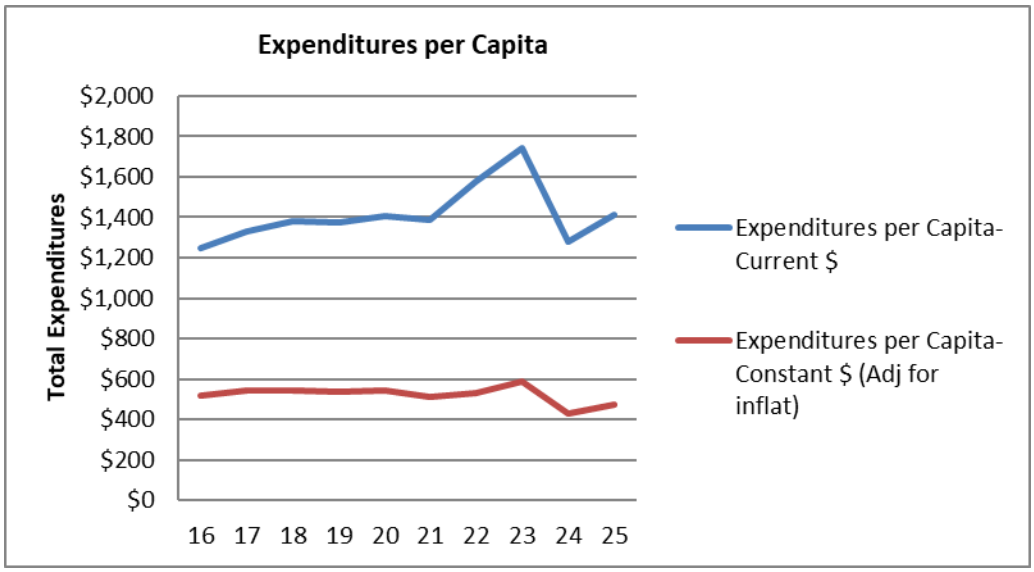
Description: This indicator assumes that services and revenues will increase proportionately with growth in the population and that the level of *per capita* revenue will stay at least constant in real terms. The population of Davidson County has grown by 6.1% since 2016.

Commentary: Adjusting for inflation, revenue per capita decreased 1.4% year-over-year during FY 2020. The recent spike in inflation towards the end of the period being examined is readily apparent in the data, as revenues per capita in current dollar grew by 59.5% during the ten-year duration.

Appendix 5: FTMS

Analysis: Fluctuations in revenues per capita in current dollars can be attributed to a steadily increasing population and the lasting effects of the economic downturn just prior to the first few years being examined. During the current 10-year period, inflation adjusted revenues have grown 29.49%, compared to inflation adjusted expenditure decline of 7.8%.

Expenditures per Capita



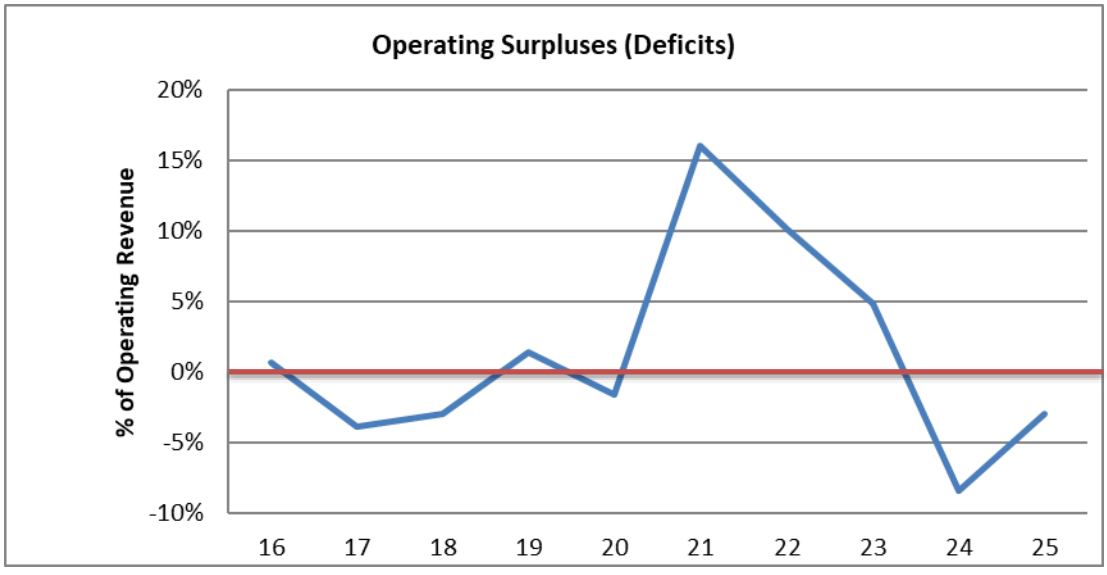
Description: This indicator assumes that changes in *per capita* expenditures reflect fluctuations in the population and compares changes to the rate of inflation. The graph compares nominal (current dollar) and real (constant dollar) data.

Commentary: The graph illustrates that between FY 2016 and FY 2025, actual expenditures per capita in constant dollars decreased by 7.8%, but actual expenditures per capita in current dollars increased by 13.6% over the entire period.

Analysis: The graph illustrates that in current dollars, Metro's expenditures per capita were stable until FY 2022, when COVID inflation impacted Metro's budget.

A recognizable correlation exists when comparing current revenues and expenditures per capita, except for FY 2020's understandable reversal due to the virus. Of note is FY 2022's increase, which, although notable relative to the rest of the period, represents Metro's cautious approach to spending in the wake of the pandemic.

Operating Deficits



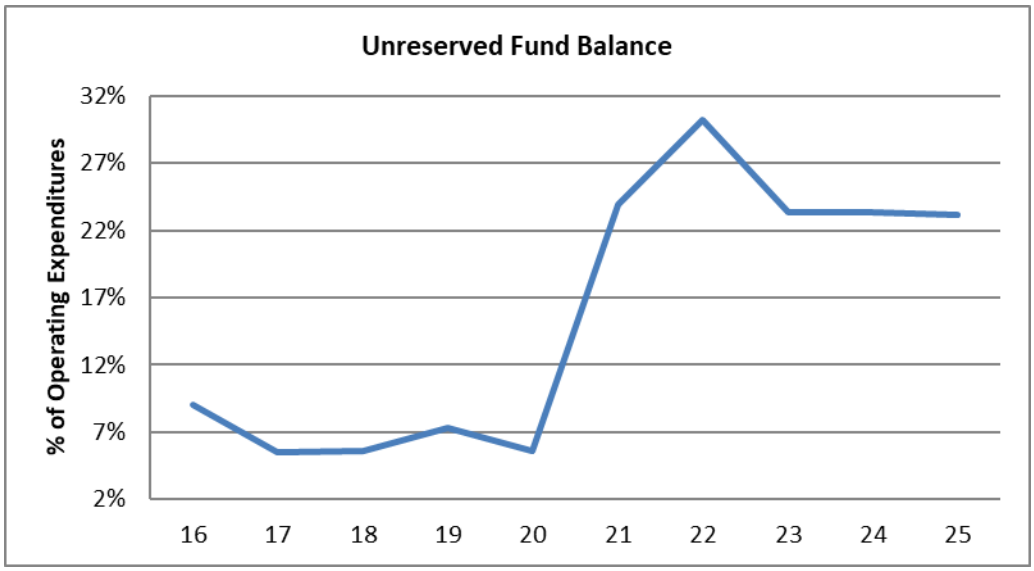
Description: An operating deficit occurs when current expenditures exceed current revenues. This does not necessarily mean the budget will be out of balance since reserves from prior years may be used to cover the difference. However, credit rating firms regard the current year operating deficit as a minor warning signal. Negative percentages represent deficit amounts.

Appendix 5: FTMS

Commentary: Two or more consecutive years of operating fund deficits present a "red flag" with respect to the financial health of Metro Government. There is some variability over the last ten years, four of which resulted in operational deficiencies, These deficiencies occurred in FYs 2017, 2018, 2020, and 2024, with FY 2024's deficiency being -8.43%. In FY 2025, the operating deficit was -2.94%, which is explained below, related to over-estimated revenue growth. Some of these deficits can be attributed to the planned use of fund balances to balance the operating budget, as well as FY 2020's need to cover revenue losses.

Metro managed to reduce fund balance need in FY 2020 by virtue of strong revenue growth prior to the onset of the pandemic, as well as through the implementation of cost efficiency measures in response to it, including departmentally targeted savings and a quickly enacted hiring freeze. FY 2022's decrease can be attributed to previously referenced increased spending, as Metro moved on from a continuity of services approach to expanding critical services for its citizens, made possible by increased revenue collections. 2024's recent deficit is most attributable to over-estimated revenue growth that matched recent historical norms, as actual revenue growth returns to pre-pandemic rates, as is the case with FY 2025.

Fund Balances



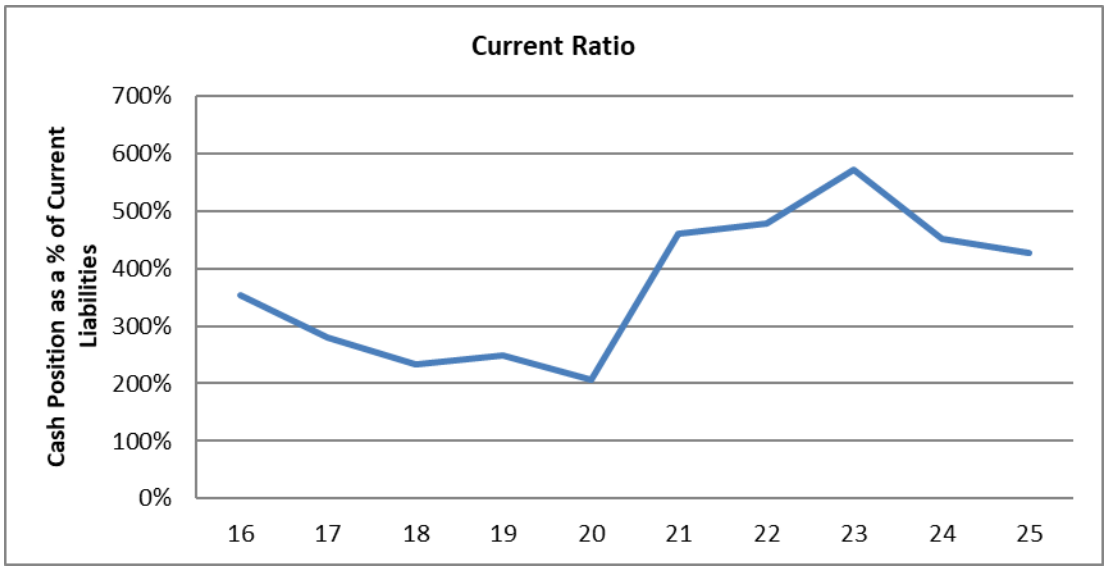
Description: Fund balances can be thought of as reserves. Since some fund balances may be designated for specific projects, it is necessary to differentiate between reserved and unreserved fund balance. Unreserved fund balance is the indicator in this case. Unreserved fund balances enable a government to meet future emergencies. A warning sign occurs when unreserved fund balances decline as a percentage of operating expenditures. This may show an inability to fund emergencies.

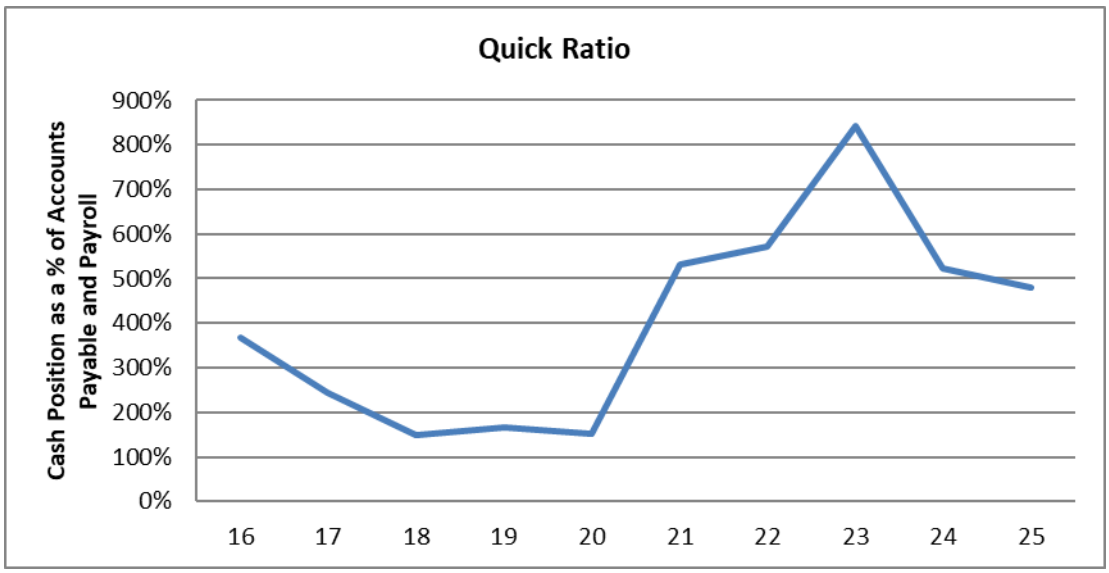
Commentary: Fund balance, as a percentage of operating expenditures, improved favorably in FY 2019, before falling in FY 2020 in response to the pandemic. Following difficulties in FY 2020 associated with the use of nonrecurring revenues and its impediment to a structurally balanced budget, only further exacerbated by the pandemic, management's sentiment regarding appropriate fund balance levels shifted, ultimately resulting in the implementation of Metro's first council adopted policy in FY 2023. This change is evident in the growth that has occurred since FY 2020, the result of an intentional decision made by leadership to better align with GFOA's recommendation of holding not less than 2-3 months of operating revenues in reserves.

The policy was set at a minimum target of 17% of each governmental operating fund, which is equal to approximately two months of Metro's operating expenditures. The policy also set at a minimum target of 50% of the budgeted debt service or a larger amount if necessary to avoid the need to issue tax anticipation notes. The policy addresses the circumstances under which the Fund Balance Reserves can be utilized. For instance, the operating reserve could be accessed during the budget process in the event of an economic downturn. Both the operating reserves and debt service reserves could be used to address the unusual, unanticipated, and unforeseen expenditures or unanticipated/unexpected revenue declines, but only after all other reserves or budgeted contingencies are exhausted (§ 5.04.160).

Appendix 5: FTMS

Liquidity





Description: Liquidity measures a government's ability to pay its short-term obligations. Insufficient liquidity will make a government insolvent. In these graphs, liquidity is determined by taking current assets and dividing by current liabilities – a measure known in financial analysis as the current ratio and depicted in the graph below. The quick ratio**,** shown in the second graph above, takes this a step further by dividing cash and cash equivalents by accounts payable and accrued payroll.

Commentary: Over the current ten-year period of analysis, liquidity, as measured by the current ratio, has ranged from a low of 352.49% in FY 2016 to a high of 426.87% in FY 2025. This ratio indicates that Metro has current asset coverage that is greater than four times the requirements of its most immediate obligations. As a result, the declining liquidity trend existing prior to FY21 has been reversed due to stability gained from sustained property tax growth. The decline in 2024 did not significantly impact Metro's ability to cover short-term debts. The trend described above shows an increase for over half of the ten-year period.

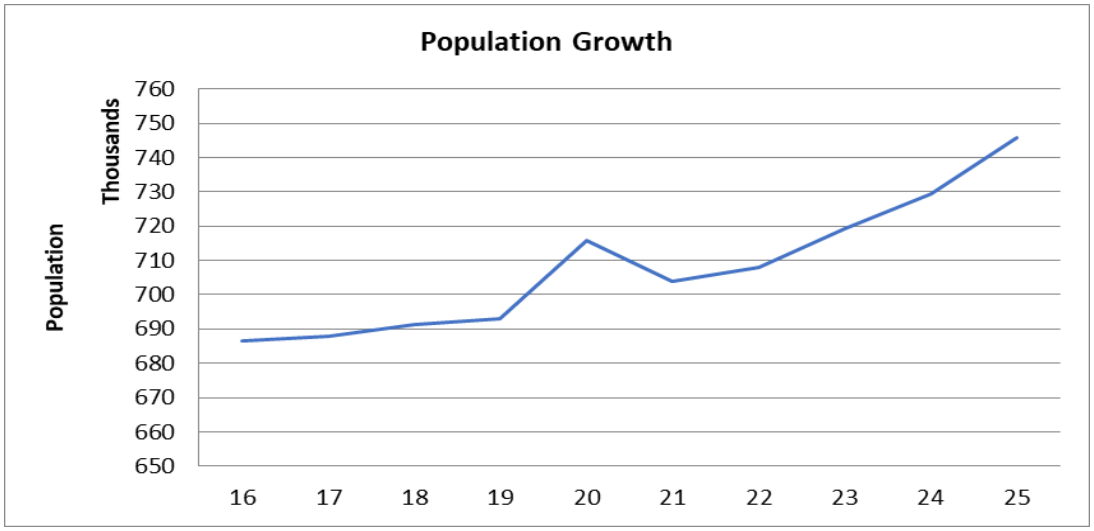
Analysis: Credit rating firms consider liquidity of less than 100% to be a negative factor, which has not occurred over the most recent 10-year period. A positive liquidity position indicates that Metro is not overextended in its financial obligations with current liquidity at more than 4.7 times the recommended level.

Appendix 5: FTMS

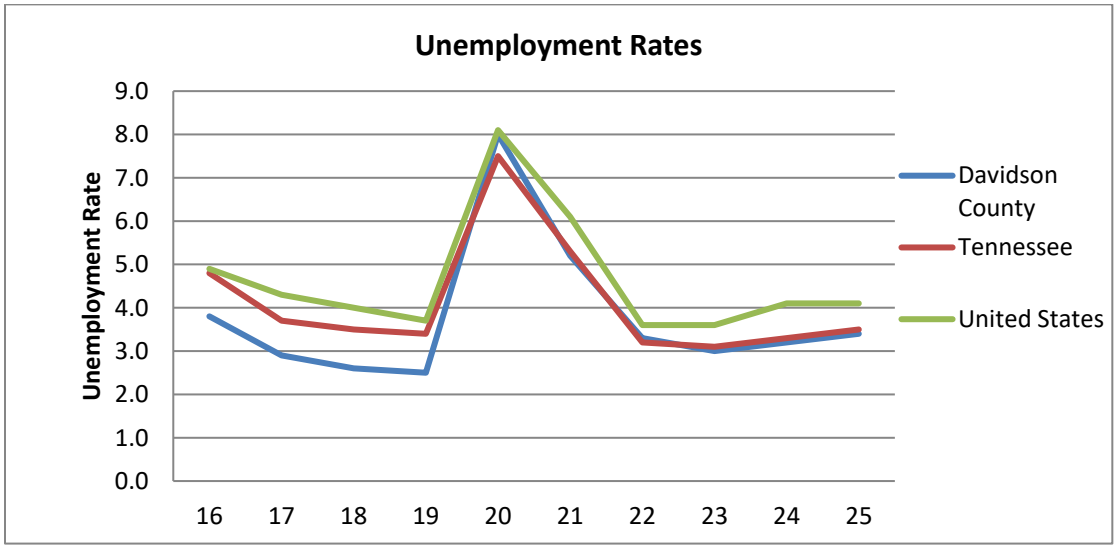
Demographic Trends

Municipal fiscal health is related to citizen needs and available resources that are often reflected in economic and demographic indicators.

A greater variety of current demographic information is presented in Metro Nashville and its Budget: Budget Overview.



Population: Population growth has a significant impact on Metro's ability to generate and capture revenue as well as the cost of providing services. The population of Davidson County has increased steadily over the past decade, from 686,420 in 2016 to 745,904 in 2025, an increase of 6.1%.



Unemployment: Over the past decade, Davidson County has maintained low unemployment rates that are parallel to, but generally lower than, national and state-wide figures. The county's average unemployment rate during the last decade has ranged from a low of 2.5% in 2019 to a high of 8.0% in 2020, compared with a range of 3.3% to 7.5% for the state and 3.7% to 8.1% nationally during the same periods. The FY 2025 county unemployment rate was 3.4% and the state and national unemployment rates were 3.5% and 4.1 respectively.

Prior to FY 2020, active fiscal policy on the macroeconomic level by the Federal Reserve, decisive action by the U.S. government and nearly ten years of economic expansion resulted in favorable unemployment levels. As recovery from the pandemic took place in FY 2021, unemployment levels for all three have risen slightly since FY 2023.

Davidson County's steady economic base is likely to continue to be healthy due to its economic diversification and higher-than-average concentration of jobs in education, health care, and professional and technical services. These industries are prominent on the national level and are projected to experience high growth rates over the next decade and beyond.

Appendix 6: Glossary

The annual operating budget contains specialized and technical terminology. This glossary defines some of the more common and more important of these terms.

Term	Definition
Account Code	The combination of a cost center and object account that classifies all revenues and expenditures within a fund.
Accrual Accounting	A basis of accounting in which revenues are recognized in the period in which they are earned and become measurable, and expenses are recognized in the period incurred instead of when cash is received or spent. In such a system, revenue earned in June but received on July 10 is recorded as being received June 30.
Actual	Actual (as opposed to budgeted) revenues and expenditures for the fiscal year indicated.
Accountability	The state of being answerable; it is demonstrated by being willing and able to tell taxpayers what they are getting for their money in terms of results.
Accounting System	The total set of records and procedures that are used to record, classify, and report information on financial status and operations.
Activity	An organizational process or system that converts inputs (money, staffing, technology, and other resources) into outputs (services and other things of value to customers, stakeholders, and citizens); the work performed by an organization to carry out a program for which it is responsible.
Adjusted Budget or Adjusted Final Budget	The final budget passed by the Council with detail adjusted by departments to show how they will operate within the fund.
Agency	See Department.
Allot	To divide an appropriation into amounts that may be encumbered or expended during an allotment period.
Allotment	A part of an appropriation that may be encumbered or expended during an allotment period.
Allotment Period	A period of time less than one fiscal year in length during which an allotment is effective. Metro generally uses quarterly allotment periods, although some departments use monthly allotments as a management tool.
Annual Budget	A budget for a fiscal year.
Annual Comprehensive Financial Report	The audited annual financial report of the government, showing financial position and results of operations for the fiscal year, along with schedules detailing other financial matters. The report is prepared in accordance with governmental GAAP, so it is not strictly comparable to the budget ordinance.
Annual Review (Fund Balance)	The review of estimated Fund Balance Reserves for the most recently completed fiscal year versus the proposed budget under consideration for adoption for the subsequent fiscal year undertaken during Metro's budget development process.
Appraise	To estimate value, particularly of property. If the property is valued for purposes of taxation, the term "assess" means the same thing.
Appraisal	A valuation of property based on current market values.

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Appraisal Ratio	The ratio between the appraised value of property and its market value, or the appraised value as a percentage of the market value. A house appraised at $80,000 with a current market value of $100,000 has an appraisal ratio of 80% (80,000/100,000). Using statistical techniques, the state recalculates appraisal ratios for the entire county every two years.
Appropriation	A legal authorization granted by the Council to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and time when it may be expended. Metro general fund appropriations lapse (expire) at the end of each fiscal year.
Appropriation Ordinance	An ordinance by which the budget appropriations are given legal effect, usually the budget ordinance.
Approved Position	A position that is budgeted and funded, whether filled or not.
Assess	To value property officially for the purpose of taxation.
Assessment	The portion of a property's appraised value that is taxed, determined by multiplying the appraised value of a property by its assessment rate. In Tennessee, Residential property is assessed at 25%, Commercial/Industrial property is assessed at 40%, and Personal property is assessed at 30%. For example, a Residential property appraised at $100,000 has an assessment of $25,000 (25% x $100,000).
Assessment rate	The constitutional percentage that is multiplied by the appraised value to determine the assessment (25% of the appraised value for residential property, 40% for commercial).
Assigned Fund Balance	The classification of Fund Balance that includes amounts that are intended to be used by Metro for specific purposes, but do not meet the criteria to be classified as restricted or committed.
Available (Undesignated) Fund Balance	The funds remaining from the prior fiscal year that are available for appropriation and expenditure in the current year.
Authorized Positions	Number of positions authorized in the final budget. This is not a formal part of the budget ordinance, but an implicit management tool to control salary expenditures. Some agencies and elected offices are subject to legal constraints on the numbers of authorized and filled positions.
Balanced Budget	All funds are required to balance. As such, total anticipated revenues must equal the sum of budgeted expenditures for each fund. Revenues are derived from four sources: current revenue charges, increases in existing revenue charges, new revenue sources, and unallocated reserves carried forward from prior years.
Baseline Budget	An estimate of the funding required to continue existing programs at the currently budgeted levels of service from one fiscal year to the next. It includes various adjustments made to the prior year's budget as appropriate for salary increments, pay plan, longevity, inflation, etc.
Bond	A written promise to pay a specified sum of money (the face value or principal amount) at a specified date or dates in the future (the maturity date) together with periodic interest at a specified rate. Metro issues (sells) bonds as one way to finance capital projects. Maturity dates may extend as far as twenty or thirty years after the bonds are issued.
Bond, General Obligation	A bond that is secured by the full faith, credit, and taxing power of the city.
Bond, Revenue	A bond that is paid from the earnings of an enterprise fund.
Bonded Debt	That portion of indebtedness represented by outstanding bonds.

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Bridge Funding	A one-time revenue supplement for a fiscal year that is used to offset a short-term or temporary decline in one or more Local Revenue Sources, and which cannot be relied upon as a recurring revenue stream from year-to-year or in subsequent budget years.
Budget	A plan of financial operation containing an estimate of proposed expenditures for a given period (usually a fiscal year) and the proposed means of financing them. Since the budget process includes many "budgets," it is necessary to specify whether the budget being discussed is projected, recommended, final (approved by the Council), or current.
Budgetary Basis	This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.
Budget Calendar	The schedule that is followed in preparing, adopting, and administering a budget.
Budgetary Control	The control or management of an organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenue.
Budgetary Fund	Any of the primary tax-supported funds: • GSD General Fund (10101), • USD General Fund (18301), • GSD Debt Service Fund (20115), • USD Debt Service Fund (28315), • GSD Schools Operating Fund (35131), and • Schools Debt Service Fund (25104). The sum of the funds' expenditures, less transfers between them, is usually cited as the total size of the budget.
Budget Message	The Mayor's message generally explaining the budget, describing its important features, outlining proposed financial policies, and explaining the reason for significant budgetary changes. This may take the form of a letter, speech, or presentation.
Budget Method	A code that presents whether and how Metro budgets each fund. Common codes are: • ANN - Annually budgeted governmental (except capital projects), enterprise, and internal service funds with a fiscal year that is the same as Metro's July 1 – June 30 standard. • MYB - Multi-year budgeted funds, often grants, whose fiscal year crosses Metro's July 1 – June 30 standard fiscal year and which typically are not included in this document. • NOB - Other funds whose spending is authorized by something other than the operating budget.
Budget Ordinance	The legal document that sets the annual operating budget for a fiscal year.
Budgeted Positions	The number of full and part time positions funded in June, plus the number of seasonal positions funded at any time in the fiscal year.
Budget Projection	A projection of revenues and/or expenditures for the coming fiscal year(s).
Capital Budget	A plan of proposed capital outlays and the means of financing them. Metro's Capital Improvements Budget (CIB) is compiled by the Finance Department and Planning Commission and approved by the Mayor and Council. It is only a planning document and does not authorize expenditures on its own.
Capital Improvements	Expenditures that are related to the acquisition, expansion, or rehabilitation of an element of the physical plant of the government; sometimes referred to as infrastructure.
Capital Outlays	Expenditures for the acquisition of capital assets such as heavy equipment, machinery, buildings, etc.

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Capital Spending Plan	The annual process of selecting and funding a package of specific capital projects to be authorized by the Council.
Capital Program	A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.
CATV ***(Metropolitan Cable Television)***	Special Committee is responsible for oversight of cable franchises in Nashville and Davidson County
CBID ***(Central Business Improvement District)***	Established by Metro Ordinance in 1999, is an annual assessment, in the form of a tax, from the Nashville District Management Corporation, a 501 (c) (3), of privately owned properties within the CBID boundaries. The CBID includes 424 acres. The Nashville Downtown Partnership manages the programs that CBID property owners have prioritized. These initiatives include clean and safe services supplementing those provided by the Metro Government, landscaping, other public space management initiatives, downtown economic development (including business, retail and residential), and marketing downtown Nashville
Certified Tax Rate	After reappraisal, the property tax rate that equates total current property tax revenues to those of the previous year's receipts plus normal growth. TCA 67-5-1701 provides that reappraisals cannot by themselves increase Metro's revenues. So, for years in which a reappraisal is implemented, the certified rate forms a basis for gauging the amount of any tax increases. This assures that tax increases are not hidden within post-reappraisal tax rates but will be known to the public. The certified rate is calculated using state forms and guidelines and is approved by the state Board of Equalization and the Council.
CBER	The University of Tennessee's Center for Business and Economic Research, which has assisted the Department of Finance in forecasting certain revenues for the budget.
CBO	The federal Congressional Budget Office.
Choose How You Move (CHYM)	Nashville and Davidson County's 2024 Transportation Improvement Program (TIP), a 15-year infrastructure program and funded by a voter-approved 0.5 cent dedicated sales tax and federal, state, and local funds. CHYM focuses on improving multimodal mobility across the county through sidewalk expansion, traffic signal upgrades, transit improvements, and road safety enhancements. (CHYM and TIP may be used interchangeably.)
Commercial Paper	A form of **note** (q.v.) with generally a shorter term and more flexible terms of issuance and payment.
Component Unit	An organization that is legally separate from Metro, but Metro has the ultimate financial responsibility for the organization (i.e. if there was financial trouble, Metro would have to step in). They are not generally presented as part of the overall Metro budget, either in the budget ordinance or in this book. Component units include: • Nashville District Management Corporation • Sports Authority • Metropolitan Development and Housing Agency (MDHA) • Electric Power Board (Nashville Electric Service, NES) • Metropolitan Transit Authority (MTA) / WeGo • Metropolitan Nashville Airport Authority • Metropolitan Nashville Hospital Authority (General and Bordeaux Hospitals) • Emergency Communications District • Industrial Development Board • Gulch Business Improvement District, Inc. • Convention Center Authority More information on these component units is available in Note 1 of the Annual Financial Report.
Constant or Real Dollars	The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain past point in time.

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Contingency Account	Funds set apart to provide for unforeseen expenditures or for anticipated purposes of uncertain amounts.
Contingency for State, Federal, or Other Reimbursable Program Funds	An account in the budget ordinance that allows transfer of new, unbudgeted grants and other reimbursable funds into the general funds of departments' budgets without separate Council appropriation. It is budgeted in expenditure account 01101299.590000 and offset by estimated revenue in revenue object account 406100.
Continuation Budget	A budget at a level of funding required to maintain current service levels during the coming year.
Cost	The amount of resources required for a business program, product, activity or service to produce an output, regardless of where the resources are accounted for: • **Direct costs** can be identified specifically with a particular final cost objective (e.g. direct service, program, or product) and usually appear in the budget of the program that provides the product or service. • **Indirect costs** are incurred for a common or joint purpose benefiting more than one cost objective (e.g. direct service, program, or product) but are not readily assignable to the cost objectives specifically benefited; they may be found elsewhere in the budget of the department that provides the product or service, or in the budgets of other departments that support that department. • **Full cost** or **total cost** is comprised of the allowable direct cost of the program, plus its allocable portion of allowable indirect costs, less applicable credits.
Cost Center	Generally, an eight-digit code that describes an organizational, programmatic, or service unit within a department and fund.
Cost Allocation Plan	The documentation that identifies, accumulates, and allocates or develops billing rates based on the allowable costs of centralized services. The costs of these services may be allocated or billed to users or funding sources (such as grantors). A departmental cost allocation plan allocates a department's central costs to its programs. A local government cost allocation plan, or **LOCAP**, allocates the costs of central governmental units to other departments and agencies within the government that the central units serve.
Current Year	The fiscal year in progress.
Debt Service	(1) Repayment of principal and interest on outstanding debt (bonds, notes, and commercial paper). (2) The amount of money required for such repayments.
Debt Service Fund	A fund established to account for the accumulation of resources for, and the payment of, debt service.
Deficit	(1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues (or, in proprietary funds, the excess of expense over income) during a fiscal period.
Department	The highest organizational and administrative unit with overall management responsibility for goals, objectives, divisions, operations, programs, and activities within a functional area. The word generally includes boards, commissions, agencies, and elected offices.
DES ***(District Energy System)***	Provides heating and cooling services to multiple users, essentially taking the place of each building's self-contained HVAC unit. District energy plants are usually located in large urban areas and supply downtown customers. At the Metro Nashville DES facility, natural gas and electricity are used to produce steam and chilled water. The steam and chilled water are then distributed through a series of underground pipes to about 42 individual buildings in the downtown area. These buildings don't require boilers, furnaces, chillers or use fuel or electricity in water heaters; the DES does that work for them.
Direct Cost	See Cost.

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Encumbrances	The commitment of appropriated funds to an unperformed contract for goods or services. It is an estimate of the expenditures that will result when the contracts are completed.
Enterprise Fund	A fund established to account for a business-like operation in which services are provided to non-Metro customers for a fee. Such fees or user charges cover most or all costs of the fund. Examples include the Convention Center Fund and the Farmers' Market Fund. See also internal service fund.
Estimated Revenue	The amount of revenue that is projected for collection during the fiscal year.
Expenditures	Decreases in net financial resources. Expenditures include current operating expenses that require the current or future use of net current assets, debt service, and capital outlays. This term designates the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provisions for debt retirement that is not reported as a liability of the fund from which it was retired, and capital outlays.
Fiduciary Fund	Fund containing resources held in trust for individuals or agencies outside of Metro Nashville and Davidson County government.
Final Budget	The budget appropriations approved by the Council, usually based on: • the Mayor's recommended budget, • a substitute budget containing changes to the Mayor's budget and replacing that budget, and/or amendments to one of the above. Accounting statements in the Annual Financial Report prepared pursuant to GASB Statement 34 call this the "original budget."
Fiscal Year	A twelve-month period of time to which the budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. The Metro and state fiscal years begin July 1 and end June 30; the federal fiscal year runs October 1 to September 30.
Four Percent Reserve Fund	See General Fund Reserve Fund.
Fringe Benefits	Benefits to employees paid by Metro in addition to salaries, including Social Security (FICA), pension, life insurance, health insurance, workers' compensation, and unemployment compensation. Benefit costs for active employees are included in the departments' operating budgets, while other benefits in the general funds are grouped in the Employee Benefit accounts.
Full-Time Equivalent (FTE)	A measure of effective authorized positions, indicating the percentage of time a position or group of positions is funded. For an individual position, 1.00 FTE is usually equal to 2,080 hours of work per year. FTE takes into account the number of hours per week and portion of the year the position is funded. FTE = (hours worked per week/40) x (months funded/12). A year-round full-time position has an FTE of 1.00. A full-time position funded for 6 months (1/2 year) has an FTE of 0.5, as does a 20 hours-per-week, 12-month position.
Function	A group of Metro departments that perform similar activities or delivers like services (e.g., the Law Enforcement function includes the Sheriff and Police Departments).
Fund	A set of interrelated accounts to record revenues and expenditures associated with a specific purpose. A fund has its own revenues, expenditures, assets, liabilities, and equity (fund balance). In Metro, revenues and appropriations cannot be transferred between funds during the fiscal year.

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Fund Balance	Term used to describe the net position of governmental funds calculated in accordance with Generally Accepted Accounting Principles ("GAAP") and represents the measure of the financial resources available in Metro's governmental funds. The fund balance in any given fund is essentially what is left over after the fund's assets have been used to meet its liabilities.
GAAP ***(Generally Accepted Accounting Principles)***	Nationally recognized uniform principles, standards, and guidelines for financial accounting and reporting, governing the form and content of many financial statements of an entity. GAAP encompasses the conventions, rules, and procedures that define accepted accounting principles at a particular time, including both broad guidelines and detailed practices and procedures. Governmental GAAP is determined by the Governmental Accounting Standards Board (GASB) and, to a lesser extent, by the Financial Accounting Standards Board (FASB), the American Institute of Certified Public Accountants, and other professional organizations.
GAGAS ***(Generally Accepted Governmental Auditing Standards)***	Standards for conducting governmental audits as determined by the latest revision of the booklet *Government Auditing Standards* (the "yellow book") published by the Comptroller General of the United States through the GAO.
GAO	The Federal General Accounting Office.
GASB ***(Governmental Accounting Standards Board)***	The oversight body that establishes governmental GAAP, equivalent to the private sector FASB.
GCBID ***(Gulch Central Business Improvement District)***	A district management corporation chartered pursuant to the provisions of the Nonprofit Corporation Act of Tennessee and by Metro Charter for the purpose of administering within and for the GCBID district. The GCBID has the power to acquire, construct or to maintain parking facilities, public improvements, and child care facilities; and to provide services for the improvement and operation of the district, including promotion, advertising, health and sanitation, public safety, elimination of problems related to traffic and parking, security services, recreation, cultural enhancements, aesthetic improvements, furnishing music in public places, design assistance, and activities in support of business or residential recruitment, retention, and management development.
General Fund	The general operating funds are used to account for all resources except those required to be accounted for in another fund. Metro has separate general funds for the General Services District and the Urban Services District.
General Fund Reserve Fund **(Four Percent Reserve Fund)**	A capital projects fund for relatively small or short lived capital expenditures. Four percent of the gross original GSD general fund revenue is deposited into this fund. These funds are appropriated by resolution in the capital spending plan for the purchase of equipment or repairs for any department funded by the GSD General Fund.
General Obligation (GO) Debt	Bonds and notes used to borrow money, backed by the full faith, credit, and taxing power of the Metropolitan Government. Compare to **Revenue Debt**.
GFOA ***(Government Finance Officers Association)***	Represents public finance officials throughout the United States and Canada
Governmental Fund	A fund used to account for the acquisition, use, and balance of expendable financial resources and the related current liabilities except those accounted for in proprietary funds and fiduciary funds. Governmental funds include general, special revenue, debt service, and capital projects funds.
Grant	A contribution by a government or other organization, generally to support a particular program or activity. Any receipts from any state or federal agency and certain nonprofit organizations are considered grants unless specifically excluded by the Division of Accounts.
Grant Match	Costs or in-kind services required to match grantors' shares of grant program costs.

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GSD ***(General Services District)***	One of the two primary tax districts. This district encompasses all of Davidson County. See also Services Districts. See also Urban Service District.
IMPROVE Act	The Improving Manufacturing, Public Roads, and Opportunities for a Vibrant Economy (IMPROVE) Act was passed by the State of Tennessee in 2017. This legislation allows local governments to generate dedicated funds for transit through a local voter referendum, and outlines a series of required steps for local governments to seek voter approval for a surcharge. Funding generated from approved surcharges must be outlined in the local government's Transportation Improvement Program (TIP) and can include activities such as planning, engineering, development, construction, implementation, administration, management, operation, and maintenance of public transit projects.
Impoundments	Executive decisions not to spend (obligate or expend) monies budgeted and appropriated by the Council. There are two types of impoundments. • **Administrative impoundments** are simple holding allotments of funds; the funds remain in the department's appropriation but are not available for expenditure. • **Charter impoundments** are actual reductions of budget appropriations in accordance with §6.09 of the Charter.
Independent Audit	An audit conducted by auditors who are independent of the government. The annual audit is conducted by one or more public accounting (CPA) firms.
Indirect Costs	See **Cost**.
Infrastructure	The basic installations and facilities necessary for the continuance and growth of the city, such as roads, schools, transportation, utilities, and similar systems.
Internal Service Fund	A fund established to finance and account for goods and services furnished by one department to another department on a cost reimbursement basis so that the original fund capital remains intact. Examples include the Fleet Management and the Information Technology Services funds.
JIS ***(Justice Integration Services)***	Provides a combination of desktop support, network services, and application development and support to Metro Nashville Justice Agencies so they can manage and use shared information to improve the administration of justice for the Nashville community.
Job Class Code	A code number assigned to positions within the city's classification and compensation plan.
Lapse	The automatic termination of an appropriation, except for indeterminate or continuing appropriations, or as otherwise provided by law. Any unexpended balance of an appropriation and the authority to spend it lapses at the end of the fiscal year.
Levy	In reference to the budget, either the total amount of taxes due or (sometimes) the tax rate. In reference to a specific piece of property, the amount of tax due on that property.
Liability	Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. The term does not include encumbrances.
Line-Item Budget	A budget that is presented entirely or primarily based on objects of expenditure. The Metro budget ordinance and supporting detail are prepared on a line-item basis.
Line of Business	A group of programs with a common purpose that produce key results for citizens.
LOCAP	See **Cost Allocation Plan**.

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Longevity	Monetary payments to Metro employees who have been in the employment of Metro for a minimum of five years. Per resolution RS2001-642, these payments range from a minimum of $110 after five years of service to a maximum of $935 for twenty or more years. The payment of longevity pay and longevity pay supplement for employees of the Metropolitan Government of Nashville and Davidson County, including employees of the Metropolitan Board of Health, is repealed for fiscal year 2021. Longevity pay and longevity pay supplement will be reinstated and paid beginning fiscal year 2022.
Long Term Debt	Debt that matures more than one year after it is issued.
Major Fund	A fund whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.
Mayor's Recommended Budget	The budget proposed to the Council by the Mayor.
MDHA ***(Metro Development and Housing Agency)***	Responsible for providing affordable housing opportunities in a safe environment.
Measures	Statistical or workload data that quantifies the activities, outputs, or outcomes of program activities and expenditures.
Mission	A clear, concise purpose for an entire agency, focusing on the broad, yet distinct, results that it will achieve for its customers.
MNPS ***(Metro Nashville Public Schools)***	Provides public education services for early learning through high school
Modified Accrual Basis	The basis of accounting in which revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when incurred, i.e., when the related fund liability is incurred, except for: • inventories of materials and supplies, which may be considered expenditures either when purchased or used; • prepaid insurance and similar items, which need not be reported; • accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but larger-than-normal accumulations must be disclosed in the notes to the financial statements; • interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and • principal and interest on long-term debt are generally recognized when due. All governmental funds and expendable trust funds are accounted for using modified accrual accounting; internal service and enterprise funds utilize full accrual accounting similar to that found in private sector businesses. The ACFR has more information on this subject and its use in Metro.
MSA ***(Metropolitan Statistical Area)***	A group of relatively freestanding but socially and economically linked metropolitan area counties, usually as a central city surrounded by non-metropolitan counties. The Nashville MSA included Davidson, Cheatham, Dickson, Robertson, Rutherford, Sumner, Williamson, and Wilson Counties. The new Nashville-Davidson-Murfreesboro MSA, designated by the Federal Office of Management and Budget, adds Macon, Trousdale, Smith, Cannon, and Hickman Counties.
MTA ***(Metro Transit Authority)***	Metro Transit Authority provides public transportation services for Nashville and Davidson County

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NORBeRT ***(Nashville Operations Revenue Budget Review Tool)***	The Metropolitan Government's budget preparation system.
Note	A form of debt that is shorter in term than bonds and often used for short-term capital project financing in anticipation of a future bond package with terms more advantageous for the government. TCA 9-21-505 provides that, "notes shall be issued for a period not to exceed two (2) years from the date of issue; provided, that with the approval of the state director [of local finance] the notes may be extended or renewed for not more than two (2) additional periods not exceeding two (2) years each."
Object Account	A code that describes a specific expenditure or revenue item.
Objective	A desired, specific, output oriented accomplishment that can be achieved within a given time frame. Its achievement advances both the activity and organization toward a corresponding goal.
OMB ***(Office of Management and Budget)***	A unit of the Metro Department of Finance. When modified by the word "federal," a unit of the executive branch of the United States government.
OMB Circular A-87	The Federal OMB instructions that describe allowable and unallowable costs for calculation of federal grant costs.
OMB Circular A-128	The Federal OMB circular that describes the procedures for audits of grants under the Single Audit Act.
OPEB ***(Other Post Employee Benefits)***	Any retirement benefits a public employee is promised other than his or her pension. Benefits under the OPEB umbrella include anything from life insurance premiums to post-retirement healthcare costs to deferred compensation arrangements.
Open Position	See **Vacant Position**.
Operating Budget	A plan of current expenditures and the proposed means of financing them. The annual operating budget is the primary means to control most of the financing, spending, and service delivery activities of a government. The use of annual operating budgets is required by Section 6.01 of the Charter.
Oracle Cloud	The government's integrated financial and administrative computer system. Oracle cloud encompasses most budgeting, accounting, purchasing, payroll, human resources, and benefit activities for Metro.
Ordinance	Legislation that is approved on three readings by the Council and signed by the Mayor.
Original Revenues	The revenues from which 4% is transferred to the **General Fund Reserve Fund** (**Four Percent Reserve Fund**). This includes all revenues to the GSD General Fund except transfers; interdepartmental payments and receipts; federal and state financial assistance (except Medicaid and Medicare payments); and compensation for loss, sale, or damage to property.
Overdraft	The amount by which requisitions, purchase orders, or audited vouchers (i.e., expenditures and encumbrances) exceed the current allotment to which they are chargeable. This creates a negative balance in the unencumbered allotments.
Part Time Employee	For the purpose of budgeting, a part time employee is any employee who regularly works less than 40 hours per week. This interpretation differs from that used by the Employee Benefit Board (less than 20 hours per week) or Human Resources Department (less than 32 hours).
Pay Plan	A schedule of each classification used by the Civil Service Commission, along with the pay grades, rates, ranges, and longevity-based steps for each class.

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Performance Budget	A budget that focuses on activities rather than line items. Expenditures are related to workload and performance measures to assess the efficiency of services, and budget decisions incorporate measurable performance of activities and work programs. A performance budget may also incorporate other bases of expenditure classifications, such as character and object class, but these are given a subordinate status to activity performance.
Performance Indicators	Specific quantitative measures of a division's, program's, or activity's work performed or results obtained toward meeting an objective. They measure demand, workload, efficiency, effectiveness, quality, achievement, or outcomes.
Permanent Fund	Fund containing resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the program for which it was created.
Position	A tracking unit representing the authority to hire an employee; may be full-time (funded all day every workday), part-time (funded less than all day every workday), or seasonal (full- or part-time for only a portion of the year, with that portion recurring annually).
Position Headcount	The number of authorized positions funded by a budget. As used in Metro budgeting, this is the sum of positions that are: • Full-time and funded in June, plus • Part-time and funded in June, plus • Seasonal, regardless of months funded.
Prior Year	The fiscal year immediately preceding the current year.
Prior-Year Encumbrances	Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments.
Product	A countable deliverable that a customer receives from the agency. It is something that one or more customers receive, not processes the agency performs. "Circulating library books" is a process, a library book checked out is a product, and "library book check outs" is an output or demand measure of what is delivered to customers
Program	A group of services with a common purpose or result.
Program Budget	A budget where expenditures are based primarily on programs of work related to the goals and objectives of an organization and secondarily on character and object.
Property Tax	An *ad valorem* (value based) tax levied on real and personal property according to the property's assessed valuation and the tax rate.
Reappraisal	A county wide revaluation of real property based on current market values. See **Certified Tax Rate**
Reserve	An account used to indicate that a portion of a fund's assets are legally restricted for a specific purpose and is, therefore, not available for further appropriation or expenditure.
Revenue	Funds that the government receives as income to support expenditures.
Revenue Code	A numerical code used to break down revenues into definable areas such as taxes, licenses, user fees, etc.
Revenue Debt	Bonds and notes used to borrow money, backed only by certain revenues (usually from the project built with proceeds from the debt) and not the full faith and credit of the government.

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Revenue, Nonrecurring	Revenues that are not expected to repeat over time and generally should not be used to support ongoing expenditures.
Satellite Cities	The smaller cities and towns totally or partially in Davidson County that were incorporated prior to Metro being formed in 1963. These smaller cities receive some Metro county-wide GSD services but also provide their own city services instead of or in addition to GSD services. Their citizens pay the GSD property tax rate plus any rate set by the satellite city. The information presented in this book does not include any revenues, expenditures, or services of the satellite cities themselves. Satellite Cities are Berry Hill, Belle Meade, Oak Hill, Goodlettsville(partially) and Forest Hills, Ridge Top(partially)
Services Districts	The two districts established by state law and the Charter for budgeting and administering services within the Metro Government. The General Services District (GSD) is all of Davidson County. The Urban Services District (USD) is the former City of Nashville plus annexed areas within the GSD; it receives more services in return for paying a higher property tax rate.
Single Audit Act	The federal law requiring a comprehensive government wide audit of all federal financial assistance. In Metro, this is performed as an integral part of the annual independent audit.
Special Revenue Fund	A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes. Examples are the Schools General Purpose Fund (35131) and the General Fund Four Percent Reserve Fund (30003).
Stakeholder	Any person or entity that has an interest in the activities or objectives of an organization, including such groups as citizens, customers, suppliers, and regulators.
Strategic Goal	A significant result to be achieved by an agency over the next two to five years.
Structural Balance	The situation in which recurring revenues are sufficient to finance expected expenditures for the foreseeable future.
Subledger	An optional additional level of detail for account codes. It is typically used to identify a revenue source or the fund number of an interfund transfer. For example, the number of the resolution that approved a grant might be entered as the subledger for the grant revenue account code.
Subsidiary	An optional additional level of detail for account codes. It is used to add more detailed information below the object account level.
Supplemental Appropriation	A resolution appropriating funds (increasing budget authority) above and beyond previously approved levels.
Target Budget	A budget built by adjusting detailed budget items to a departmental total, instead of building the total budget by adding together detailed line-item projections.
Tax Levy	The total tax dollars assessed on property, calculated by multiplying the tax rate per one hundred dollars by the tax base. The term can also refer to the tax rate itself.
TCA	Tennessee Code Annotated, state law.
Transfer, Budget	A transfer of an unused portion of an appropriation to another purpose or activity within a department's budget.
Transfer, Operating	All interfund transfers other than residual equity transfers (which are nonrecurring or non-routine transfers of equity between funds), quasi-external transactions, reimbursements, loans, or advances. The typical operating transfer is a legally authorized transfer from a fund receiving revenue to another fund through which the resources are to be expended. The budget treats this as if it were an expenditure of the first fund and revenue to the second.

Appendix 6: Glossary

Transportation Improvement Program (TIP)	As defined in 49 U.S. Code § 5303, a set of upcoming transportation projects to be administered by a Metropolitan Planning Organization. Davidson County voters in 2024 approved a 0.5% local option tax to fund transportation and mobility projects. Effective February 1, 2025, this tax supports improvements in public transit, road infrastructure, and pedestrian access.
Unencumbered Allotment (unencumbered balance)	The portion of an allotment not yet expended or encumbered. The focus of budgetary control, as §6.08 of the Charter provides that, "... no expenditure shall be made or encumbrance created, but in pursuance of an allotment, and within the otherwise unencumbered balance of such allotment."
Unencumbered Appropriation	The portion of an appropriation not yet expended or encumbered.
Unexpended Allotment	The portion of an allotment not yet expended.
Unexpended Appropriation	The portion of an appropriation not yet expended.
Unreserved Fund Balance	The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.
USD *(Urban Services District)*	One of the two primary tax districts in Davidson County. This district pays a nigher property tax rate. The USD tax covers the more extensive services provided to property owners, such as garbage pickup, streetlights and sidewalks provision not provided to those in the General Service District.
Vacant Position	A position that is active (available and funded) but unoccupied.
Working Capital	A financial measure which represents the amount of day-by-day operating liquidity available to the government.

Appendix 7: Web Links

Please visit the Metropolitan Government of Nashville and Davidson County at www.Nashville.gov and view other relevant links related to the budget and County.

Located on Nashville.gov

Metro Charter
https://library.municode.com/tn/metro_government_of_nashville_and_davidson_county/codes/code_of_ordinances

Metro Finance Citizens Guide to the Budget
https://www.nashville.gov/departments/finance/management-and-budget/citizens-guide-budget

Metro Capital Planning
https://www.nashville.gov/departments/planning/long-range-planning/capital-improvements

Mayor's Office of Performance Management
https://www.nashville.gov/departments/mayor/performance-management

Metro Department Resources and Community
https://www.nashville.gov/departments/finance/management-and-budget/citizens-guide-budget/supplemental-budget-resources/department-resources-and-community

Metro Financial Policies
https://www.nashville.gov/departments/finance/management-and-budget/citizens-guide-budget/supplemental-budget-resources/financial-policies

Metro Law and the Budget
https://www.nashville.gov/departments/finance/management-and-budget/citizens-guide-budget/supplemental-budget-resources

Metro Comparative Analytical Statistics
https://www.nashville.gov/departments/finance/management-and-budget/citizens-guide-budget/supplemental-budget-resources

Nashville and Davidson County Pay Grades and Rates
https://www.nashville.gov/departments/human-resources/personnel-services/salary-system

Metro Nashville Social Media

Metro Nashville Network YouTube Channel
https://www.youtube.com/@MetroNashvilleNetwork

Metro Nashville Finance Facebook
https://www.facebook.com/NashFinance/

Metro Nashville Finance X
https://www.twitter.com/NashFinance/

Other Relevant Links

Metro Nashville Public Schools
https://www.mnps.org/

Tennessee Comptroller of the Treasury Davidson County Community Profile
https://comptroller.tn.gov/content/dam/cot/pa/documents/district-infographics/county/Davidson_County.html

Nashville Area Chamber of Commerce
https://www.nashvillechamber.com/

Nashville, TN Tourism and Visitors Guide
https://www.visitmusiccity.com/

FY 2026-2027
Recommended Budget Book

The Metropolitan Government of Nashville & Davidson County, Tennessee