

# 1001 Administrative - At A Glance

<b>Mission</b>	These accounts provide Metro’s share of employee benefits for certain central benefits, retired employees, and employees, administrative accounts within the government, contributions to not-for-profit organizations, contracts with other organizations, subsidies, and contingencies.		
<b>Budget Summary</b>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
<b>Expenditures and Transfers:</b>			
GSD General Fund	\$ 485,147,000	\$ 470,596,400	\$ 536,995,700
USD General Funds	66,096,900	59,810,800	56,536,000
<b>Total Expenditures and Transfers</b>	<u>\$ 551,243,900</u>	<u>\$ 530,407,200</u>	<u>\$ 593,531,700</u>
<b>Revenues and Transfers:</b>			
Program Revenue			
Charges, Commissions, and Fees	\$ 0	\$ 0	\$ 0
Other Governments and Agencies	0	0	0
Other Program Revenue	0	0	0
<b>Total Program Revenue</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Non-program Revenue	0	0	0
Transfers From Other Funds and Units	0	0	0
<b>Total Revenues</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures Per Capita</b>	<u>\$ 748.34</u>	<u>\$ 711.09</u>	<u>\$ 785.90</u>
<b>Positions</b>	Total Budgeted Positions	0	0
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These accounts are administered by the Department of Finance and have no separate organization chart.

Important Note about the Budget: This Administrative department is made up of a group of various purpose accounts that do not fall into other agencies’ budgets. Revenues in this department include all general fund revenues not associated with other agencies, and are not directly related to the budgeted expenditures in this department. Because of this, the financial schedules presented in this section lists individual business units and expenditure information, rather than a summary of revenues and expenditures.

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## Budget Highlights FY 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.

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## 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.*

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## GSD & USD General Fund Administrative Expenditures

Cost Center	Description	FY 2025 Budget	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
<b>GSD General Fund:</b>					
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
<b>GSD General Fund: (Cont.)</b>					
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 Srvc-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 Srvc 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
<b>GSD General Fund: (Cont.)</b>					
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
	<b>Total GSD General Fund</b>	<b>\$485,147,000</b>	<b>\$442,801,700</b>	<b>\$470,596,400</b>	<b>\$536,995,700</b>
<b>USD General Fund:</b>					
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
	<b>Total USD General Fund</b>	<b>\$66,096,900</b>	<b>\$63,921,128</b>	<b>\$59,810,800</b>	<b>\$56,536,000</b>