

# 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

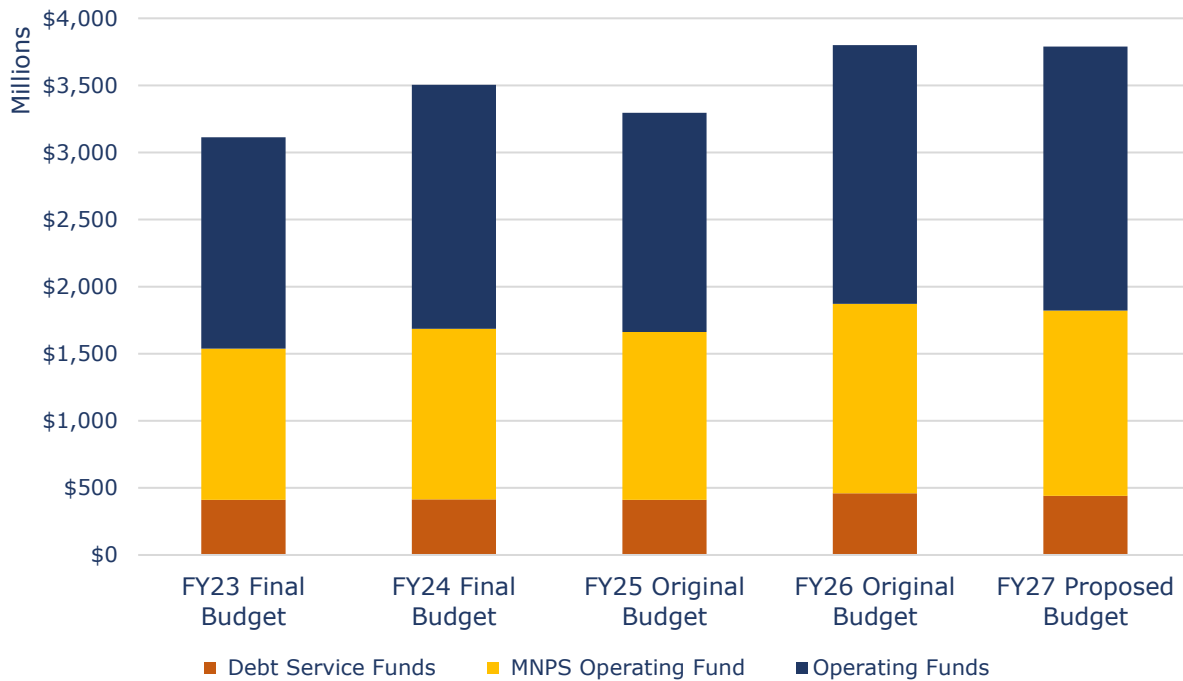
- Fringe benefits – Costs for active employees in the open benefit plans (i.e., FICA, medical, dental, life, and Metro pension) are carried in departmental budgets. Departmental fringe benefits will change during the year due to medical plan increases during the fiscal year and be distributed to departments’ 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.

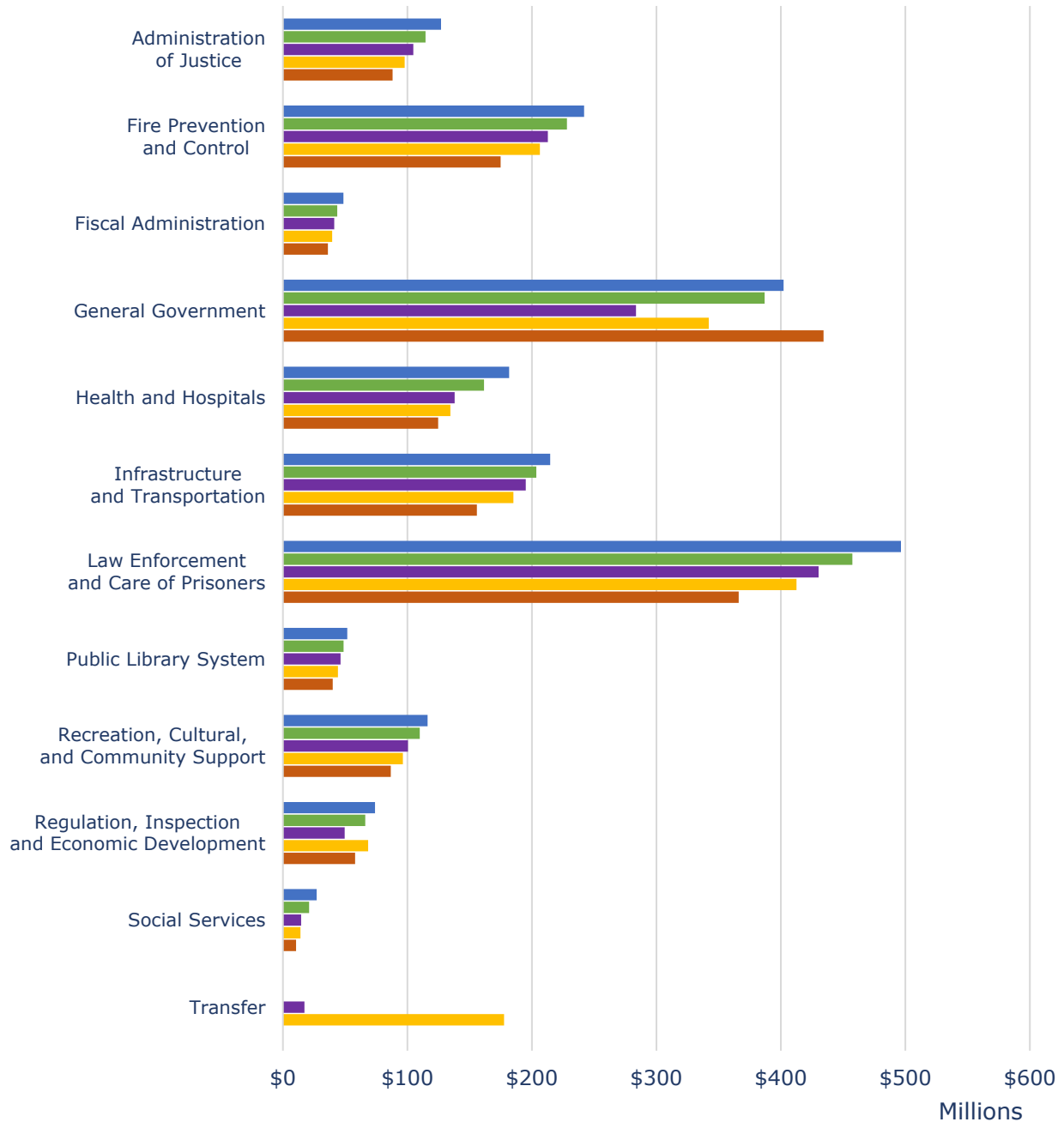
## Summarized Tax Supported Expense Budgets



# 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.

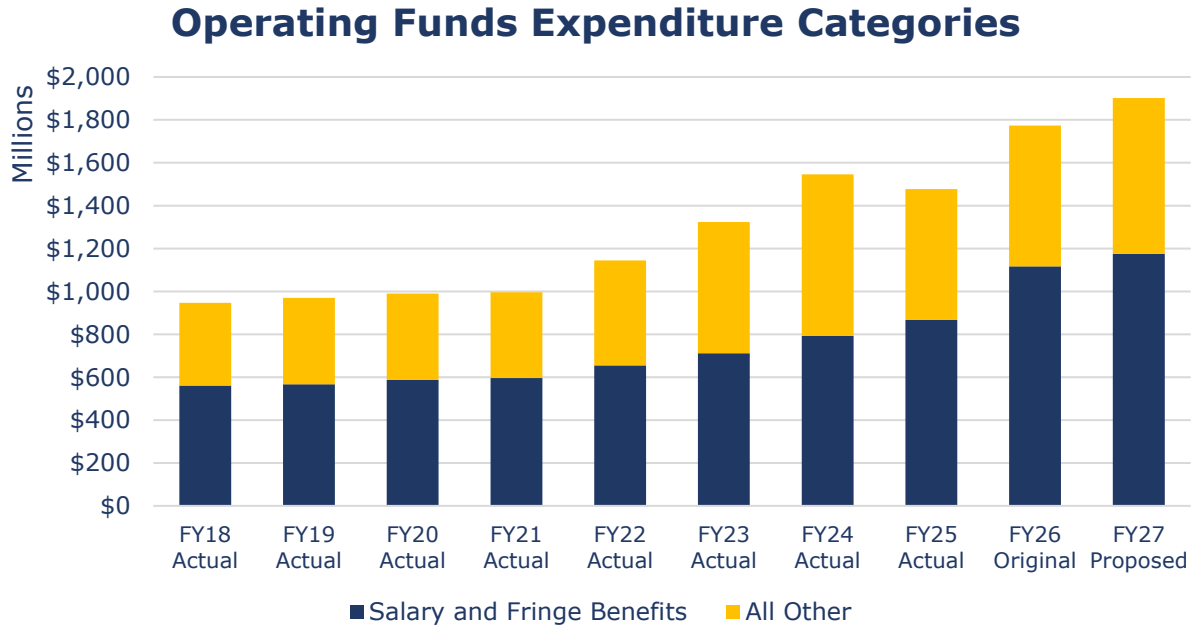
## Operating Funds by Function



■ FY27 Proposed Budget 
 ■ FY26 Original Budget 
 ■ FY25 Original Budget 
 ■ FY24 Final Budget 
 ■ FY23 Final Budget

# 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

| <b>GENERAL FUND - GSD</b>                                | <b>FY2023<br/>ACTUAL</b> | <b>FY2024<br/>ACTUAL</b> | <b>FY2025<br/>ACTUAL</b> | <b>FY2026<br/>BUDGET</b> | <b>FY2027<br/>BUDGET</b> |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <b>REVENUES:</b>   |                          |                          |                          |                          |                          |
| 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               |
| <b>TOTAL REVENUES:</b>                                   | <b>1,392,662,387</b>     | <b>1,411,789,803</b>     | <b>1,429,779,026</b>     | <b>1,857,113,900</b>     | <b>1,858,746,000</b>     |
| <b>EXPENDITURES:</b>                                     |                          |                          |                          |                          |                          |
| 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                        |
| <b>TOTAL EXPENDITURES:</b>                               | <b>1,354,412,376</b>     | <b>1,612,129,245</b>     | <b>1,512,285,371</b>     | <b>1,804,650,300</b>     | <b>1,893,516,700</b>     |
| <b>Excess (deficiency) of Revenues over Expenditures</b> | <b>38,250,010</b>        | <b>(200,339,442)</b>     | <b>(82,506,345)</b>      | <b>52,463,600</b>        | <b>(34,770,700)</b>      |

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

# Expenditures Overview: Financial Schedules

## SCHEDULE 1 - SUMMARY OF REVENUES AND EXPENDITURES

| <b>DEBT SERVICE - GSD</b>                                | <b>FY2023<br/>ACTUAL</b> | <b>FY2024<br/>ACTUAL</b> | <b>FY2025<br/>ACTUAL</b> | <b>FY2026<br/>BUDGET</b> | <b>FY2027<br/>BUDGET</b> |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <b>REVENUES:</b>   |                          |                          |                          |                          |                          |
| 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               |
| <b>TOTAL REVENUES:</b>                                   | <b>270,765,619</b>       | <b>340,831,739</b>       | <b>244,835,833</b>       | <b>299,639,500</b>       | <b>286,936,600</b>       |
| <b>EXPENDITURES:</b>                                     |                          |                          |                          |                          |                          |
| 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                        |
| <b>TOTAL EXPENDITURES:</b>                               | <b>253,737,759</b>       | <b>265,159,846</b>       | <b>300,294,632</b>       | <b>286,917,300</b>       | <b>294,942,400</b>       |
| <b>Excess (deficiency) of Revenues over Expenditures</b> | <b>17,027,860</b>        | <b>75,671,893</b>        | <b>(55,458,799)</b>      | <b>12,722,200</b>        | <b>(8,005,800)</b>       |

(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<br>ACTUAL     | FY2024<br>ACTUAL     | FY2025<br>ACTUAL     | FY2026<br>BUDGET     | FY2027<br>BUDGET     |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>REVENUES:</b>   |                      |                      |                      |                      |                      |
| 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            |
| <b>TOTAL REVENUES:</b>                                   | <b>1,164,335,619</b> | <b>1,246,960,579</b> | <b>1,218,747,347</b> | <b>1,413,018,500</b> | <b>1,448,228,500</b> |
| <b>EXPENDITURES:</b>                                     |                      |                      |                      |                      |                      |
| 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                    |
| <b>TOTAL EXPENDITURES:</b>                               | <b>859,001,733</b>   | <b>906,176,854</b>   | <b>983,323,928</b>   | <b>1,382,578,900</b> | <b>1,438,449,800</b> |
| <b>Excess (deficiency) of Revenues over Expenditures</b> | <b>305,333,886</b>   | <b>340,783,725</b>   | <b>235,423,418</b>   | <b>30,439,600</b>    | <b>9,778,700</b>     |

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

# Expenditures Overview: Financial Schedules

## SCHEDULE 1 - SUMMARY OF REVENUES AND EXPENDITURES

| <b>SCHOOL DEBT SERVICE</b>                               | <b>FY2023<br/>ACTUAL</b> | <b>FY2024<br/>ACTUAL</b> | <b>FY2025<br/>ACTUAL</b> | <b>FY2026<br/>BUDGET</b> | <b>FY2027<br/>BUDGET</b> |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <b>REVENUES:</b>   |                          |                          |                          |                          |                          |
| 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                |
| <b>TOTAL REVENUES:</b>                                   | <b>131,156,570</b>       | <b>134,163,736</b>       | <b>120,511,361</b>       | <b>137,792,400</b>       | <b>127,017,800</b>       |
| <b>EXPENDITURES:</b>                                     |                          |                          |                          |                          |                          |
| 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                        |
| <b>TOTAL EXPENDITURES:</b>                               | <b>124,181,102</b>       | <b>134,804,459</b>       | <b>150,050,949</b>       | <b>133,694,300</b>       | <b>130,127,400</b>       |
| <b>Excess (deficiency) of Revenues over Expenditures</b> | <b>6,975,468</b>         | <b>(640,724)</b>         | <b>(29,539,588)</b>      | <b>4,098,100</b>         | <b>(3,109,600)</b>       |

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

# Expenditures Overview: Financial Schedules

## SCHEDULE 1 - SUMMARY OF REVENUES AND EXPENDITURES

| <b>GENERAL FUND - USD</b>                                | <b>FY2023<br/>ACTUAL</b> | <b>FY2024<br/>ACTUAL</b> | <b>FY2025<br/>ACTUAL</b> | <b>FY2026<br/>BUDGET</b> | <b>FY2027<br/>BUDGET</b> |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <b>REVENUES:</b>   |                          |                          |                          |                          |                          |
| 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                        |
| <b>TOTAL REVENUES:</b>                                   | <b>163,259,028</b>       | <b>176,748,402</b>       | <b>186,063,481</b>       | <b>51,452,900</b>        | <b>59,215,500</b>        |
| <b>EXPENDITURES:</b>                                     |                          |                          |                          |                          |                          |
| 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                        |
| <b>TOTAL EXPENDITURES:</b>                               | <b>154,757,454</b>       | <b>174,335,053</b>       | <b>185,579,597</b>       | <b>68,845,200</b>        | <b>65,570,400</b>        |
| <b>Excess (deficiency) of Revenues over Expenditures</b> | <b>8,501,574</b>         | <b>2,413,349</b>         | <b>483,884</b>           | <b>(17,392,300)</b>      | <b>(6,354,900)</b>       |

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

# Expenditures Overview: Financial Schedules

## SCHEDULE 1 - SUMMARY OF REVENUES AND EXPENDITURES

| <b>DEBT SERVICE - USD</b>                                | <b>FY2023<br/>ACTUAL</b> | <b>FY2024<br/>ACTUAL</b> | <b>FY2025<br/>ACTUAL</b> | <b>FY2026<br/>BUDGET</b> | <b>FY2027<br/>BUDGET</b> |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <b>REVENUES:</b>   |                          |                          |                          |                          |                          |
| 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                        |
| <b>TOTAL REVENUES:</b>                                   | <b>19,888,887</b>        | <b>19,525,860</b>        | <b>18,129,929</b>        | <b>15,411,200</b>        | <b>14,760,200</b>        |
| <b>EXPENDITURES:</b>                                     |                          |                          |                          |                          |                          |
| 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                        |
| <b>TOTAL EXPENDITURES:</b>                               | <b>19,070,560</b>        | <b>19,991,370</b>        | <b>20,823,394</b>        | <b>16,282,700</b>        | <b>16,249,500</b>        |
| <b>Excess (deficiency) of Revenues over Expenditures</b> | <b>818,327</b>           | <b>(465,511)</b>         | <b>(2,693,466)</b>       | <b>(871,500)</b>         | <b>(1,489,300)</b>       |

(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<br>ACTUAL     | FY2024<br>ACTUAL     | FY2025<br>ACTUAL     | FY2026<br>BUDGET     | FY2027<br>BUDGET     |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>REVENUES:</b>   |                      |                      |                      |                      |                      |
| 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           |
| <b>TOTAL REVENUES:</b>                                   | <b>3,142,068,109</b> | <b>3,330,020,118</b> | <b>3,218,066,977</b> | <b>3,774,428,400</b> | <b>3,794,904,600</b> |
| Duplicated by Transfers                                  | (8,869,900)          | 0                    | 0                    | 0                    | 0                    |
| <b>TOTAL REVENUES (NET):</b>                             | <b>3,133,198,209</b> | <b>3,330,020,118</b> | <b>3,218,066,977</b> | <b>3,774,428,400</b> | <b>3,794,904,600</b> |
| <b>EXPENDITURES:</b>                                     |                      |                      |                      |                      |                      |
| 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                    |
| <b>TOTAL EXPENDITURES:</b>                               | <b>2,765,160,984</b> | <b>3,112,596,828</b> | <b>3,152,357,872</b> | <b>3,692,968,700</b> | <b>3,838,856,200</b> |
| Duplicated by Transfers                                  | (8,869,900)          | 0                    | 0                    | 0                    | 0                    |
| <b>TOTAL EXPENDITURES (NET):</b>                         | <b>2,756,291,084</b> | <b>3,112,596,828</b> | <b>3,152,357,872</b> | <b>3,692,968,700</b> | <b>3,838,856,200</b> |
| <b>Excess (deficiency) of Revenues over Expenditures</b> | <b>376,907,124</b>   | <b>217,423,290</b>   | <b>65,709,106</b>    | <b>81,459,700</b>    | <b>(43,951,600)</b>  |

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

# Expenditures Overview: Financial Schedules

## SCHEDULE 2 - DEPARTMENTAL BUDGET BY FUND TYPE

|  | Budgetary<br>GSD Funds | Budgetary<br>USD Funds | Special<br>Revenue<br>Funds | Enterprise<br>Funds | Interfund<br>Transfer | Dept.<br>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<br>GSD Funds | Budgetary<br>USD Funds | Special<br>Revenue<br>Funds | Enterprise<br>Funds | Interfund<br>Transfer | Dept.<br>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 Housin | 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 Ret | 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<br>GSD Funds | Budgetary<br>USD Funds | Special<br>Revenue<br>Funds | Enterprise<br>Funds  | Interfund<br>Transfer | Dept.<br>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        |
| <b>TOTAL</b>                                  | <b>3,757,022,300</b>   | <b>81,819,900</b>      | <b>1,015,920,900</b>        | <b>1,261,914,800</b> | <b>0</b>              | <b>6,116,677,900</b> |

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

# Expenditures Overview: Financial Schedules

## SCHEDULE 3 - HISTORICAL EXPENDITURES

|   | FY2024<br>Actual | FY2025<br>Budget | FY2026<br>Budget | FY2027<br>Budget | FTE<br>FY2025 | FTE<br>FY2026 | FTE<br>FY2027 | FTE<br>FY2026-<br>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 Prgm             | 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 Srvc-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<br>Actual | FY2025<br>Budget | FY2026<br>Budget | FY2027<br>Budget | FTE<br>FY2025 | FTE<br>FY2026 | FTE<br>FY2027 | FTE<br>FY2026-<br>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 Servc          | 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                     |
| 1001103430 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<br>Actual     | FY2025<br>Budget     | FY2026<br>Budget     | FY2027<br>Budget     | FTE<br>FY2025   | FTE<br>FY2026   | FTE<br>FY2027   | FTE<br>FY2026-<br>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                     |
| <b>10101 - GSD General</b>                                 | <b>1,612,353,416</b> | <b>1,537,068,000</b> | <b>1,804,636,300</b> | <b>1,893,502,700</b> | <b>8,042.98</b> | <b>9,343.62</b> | <b>9,582.92</b> | <b>239.30</b>            |
| <b>20115 - GSD Debt Service</b>                            | <b>265,159,846</b>   | <b>258,290,600</b>   | <b>286,917,300</b>   | <b>294,942,400</b>   | <b>0.00</b>     | <b>0.00</b>     | <b>0.00</b>     | <b>0.00</b>              |
| <b>25104 - MNPS Debt Service</b>                           | <b>134,804,459</b>   | <b>133,194,300</b>   | <b>133,694,300</b>   | <b>130,127,400</b>   | <b>0.00</b>     | <b>0.00</b>     | <b>0.00</b>     | <b>0.00</b>              |
| <b>35131 - MNPS General Purpose</b>                        | <b>1,249,671,365</b> | <b>1,250,578,900</b> | <b>1,382,578,900</b> | <b>1,438,449,800</b> | <b>0.00</b>     | <b>0.00</b>     | <b>0.00</b>     | <b>0.00</b>              |
| <b>Total GSD Budgetary:</b>                                | <b>3,261,989,087</b> | <b>3,179,131,800</b> | <b>3,607,826,800</b> | <b>3,757,022,300</b> | <b>8,042.98</b> | <b>9,343.62</b> | <b>9,582.92</b> | <b>239.30</b>            |
| <b>URBAN SERVICES DISTRICT:</b>                            |                      |                      |                      |                      |                 |                 |                 |                          |
| 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                     |
| <b>18301 - USD General</b>                                 | <b>174,335,053</b>   | <b>188,410,300</b>   | <b>68,845,200</b>    | <b>65,570,400</b>    | <b>804.00</b>   | <b>0.00</b>     | <b>0.00</b>     | <b>0.00</b>              |
| <b>28315 - USD Debt Service</b>                            | <b>19,991,370</b>    | <b>19,415,700</b>    | <b>16,282,700</b>    | <b>16,249,500</b>    | <b>0.00</b>     | <b>0.00</b>     | <b>0.00</b>     | <b>0.00</b>              |
| <b>Total USD Budgetary:</b>                                | <b>194,326,423</b>   | <b>207,826,000</b>   | <b>85,127,900</b>    | <b>81,819,900</b>    | <b>804.00</b>   | <b>0.00</b>     | <b>0.00</b>     | <b>0.00</b>              |
| <b>GROSS BUDGETARY FUNDS:</b>                              | <b>3,456,315,510</b> | <b>3,386,957,800</b> | <b>3,692,954,700</b> | <b>3,838,842,200</b> | <b>8,846.98</b> | <b>9,343.62</b> | <b>9,582.92</b> | <b>239.30</b>            |
| <b>SPECIAL REVENUE, WORKING CAPITAL, &amp; OTHER FUNDS</b> |                      |                      |                      |                      |                 |                 |                 |                          |
| 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<br>Actual | FY2025<br>Budget | FY2026<br>Budget | FY2027<br>Budget | FTE<br>FY2025 | FTE<br>FY2026 | FTE<br>FY2027 | FTE<br>FY2026-<br>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 Facilty 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<br>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<br>Actual | FY2025<br>Budget | FY2026<br>Budget | FY2027<br>Budget | FTE<br>FY2025 | FTE<br>FY2026 | FTE<br>FY2027 | FTE<br>FY2026-<br>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                             | 0                | 279,963          | 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<br>Actual | FY2025<br>Budget | FY2026<br>Budget | FY2027<br>Budget | FTE<br>FY2025 | FTE<br>FY2026 | FTE<br>FY2027 | FTE<br>FY2026-<br>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<br>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<br>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<br>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<br>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<br>Actual     | FY2025<br>Budget     | FY2026<br>Budget     | FY2027<br>Budget     | FTE<br>FY2025    | FTE<br>FY2026    | FTE<br>FY2027    | FTE<br>FY2026-<br>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                     |
| <b>TOTAL SPECIAL REVENUE, WORKING CAPITAL,<br/>&amp; OTHER FUNDS</b> | <b>2,567,521,400</b> | <b>2,447,529,157</b> | <b>1,999,288,500</b> | <b>2,277,835,700</b> | <b>2,394.36</b>  | <b>2,332.37</b>  | <b>2,452.37</b>  | <b>120.00</b>            |
| <b>GROSS FTEs</b>  |                      |                      |                      |                      | <b>11,241.34</b> | <b>11,675.99</b> | <b>12,035.29</b> | <b>359.30</b>            |

(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.

| <b>Summary Schedule FY2027</b>                          |                                  |                     |                     |                      |
|---|----------------------------------|---------------------|---------------------|----------------------|
| <b>Internal Service Billings</b>                        |                                  |                     |                     |                      |
|   | <b>ITS</b>                       | <b>Fleet</b>        | <b>Surplus Pro</b>  | <b>Total</b>         |
|   | <b>FY27 Billings</b>             | <b>FY27 Billing</b> | <b>FY27 Billing</b> | <b>FY27 Billings</b> |
|   | <b>(Includes Radio Billings)</b> |                     |                     |                      |
| <b>10101 GSD General</b>                                | <b>48,203,400</b>                | <b>33,529,600</b>   | <b>263,200</b>      | <b>81,996,200</b>    |
| <b>18301 USD General</b>                                | -                                | -                   | -                   | -                    |
| <b>General Fund Subsidies</b>                           |                                  |                     |                     |                      |
| 30501 Solid Waste Operations                            | 551,700                          | 5,239,700           | 11,600              | 5,803,000            |
| 60008 SPA Sports Authority CU                           | 72,400                           | -                   | 800                 | 73,200               |
| <b>Total General Fund Subsidies</b>                     | <b>624,100</b>                   | <b>5,239,700</b>    | <b>12,400</b>       | <b>5,876,200</b>     |
| <b>Other Special Rev/Grant Funds</b>                    |                                  |                     |                     |                      |
| 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            |
| <b>Total Other Special Rev/Grant Funds</b>              | <b>17,239,800</b>                | <b>5,767,800</b>    | <b>184,600</b>      | <b>23,192,200</b>    |
| <b>Direct Billings to Outside Accounts/Fund Balance</b> | <b>6,457,000</b>                 | <b>11,900</b>       | <b>1,187,300</b>    | <b>7,656,200</b>     |
| <b>Grand Total</b>                                      | <b>72,524,300</b>                | <b>44,549,000</b>   | <b>1,647,500</b>    | <b>118,720,800</b>   |

# Expenditures Overview: Internal Service Funds

| <b>Summary Schedule FY2027</b>                           |                    |                    |                         |                    |
|--|--------------------|--------------------|-------------------------|--------------------|
| <b>Internal Service Budget Variances FY2026 - FY2027</b> |                    |                    |                         |                    |
|  | <b>ITS</b>         | <b>Fleet</b>       | <b>Surplus Property</b> | <b>Total</b>       |
|  | <b>FY26 - FY27</b> | <b>FY26 - FY27</b> | <b>FY26 - FY27</b>      | <b>FY26 - FY27</b> |
|  | <b>Budget</b>      | <b>Budget</b>      | <b>Budget</b>           | <b>Budget</b>      |
|  | <b>Variance</b>    | <b>Variance</b>    | <b>Variance</b>         | <b>Variance</b>    |
| 10101 GSD General  | <b>4,987,100</b>   | <b>923,500</b>     | <b>15,200</b>           | <b>5,925,800</b>   |
| 18301 USD General  | -                  | -                  | -                       | -                  |
| <b>General Fund Subsidies</b>                            |                    |                    |                         |                    |
| 30501 Solid Waste Operations                             | 203,600            | (238,000)          | 200                     | (34,200)           |
| 60008 Sports Authority CU                                | 9,600              | -                  | 400                     | 10,000             |
| <b>General Fund Subsidies</b>                            | <b>213,200</b>     | <b>(238,000)</b>   | <b>600</b>              | <b>(24,200)</b>    |
| <b>Total Other Special Rev/Grant Funds</b>               |                    |                    |                         |                    |
| 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             |
| <b>Total Other Special Rev/Grant Funds</b>               | <b>2,198,400</b>   | <b>236,300</b>     | <b>15,400</b>           | <b>2,450,100</b>   |
| <b>Direct Billings to Outside Accounts/Fund Balance</b>  | <b>571,400</b>     | <b>8,100</b>       | <b>84,900</b>           | <b>664,400</b>     |
| <b>Grand Total</b>                                       | <b>7,970,100</b>   | <b>929,900</b>     | <b>116,100</b>          | <b>9,016,100</b>   |

# 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                            |