



Metropolitan Government of Nashville and Davidson County - Finance Dept. Policy: Budget Adoption Calendar

Effective Date: March 2026
Revision Date: March 6, 2026
Policy Number: 2.6
Sponsor: Office of Management and Budget

Purpose

The purpose of this Budget Adoption Calendar Policy is to establish a clear and consistent timeline for the preparation, review, approval, and adoption of the annual operating budget in accordance with the requirements of Article 6 of the Metropolitan Charter. This policy ensures timely coordination among departments, the Department of Finance, the Mayor, and the Metropolitan Council to support transparent, compliant, and efficient budget development.

Definitions

Fiscal Year refers to the official 12-month budget, accounting, and financial reporting period of the Metropolitan Government of Nashville and Davidson County. As established by Article 6.01 of the Metropolitan Charter, the fiscal year begins on July 1 of each year and ends on June 30 of the following year. This period governs the preparation, adoption, execution, and reporting of all operating budgets and applies to every office, department, board, commission, agency, and activity of the Metropolitan Government, in addition to any state or federal reporting requirements.

Departments refer to the administrative units, offices, boards, commissions, and agencies of the Metropolitan Government of Nashville and Davidson County that receive appropriations from, or collect revenues for, the Metropolitan Government.

Operating Budget refers to the annual financial plan for the Metropolitan Government of Nashville and Davidson County that outlines the estimated revenues, fund balances, reserves, and proposed expenditures for the upcoming fiscal year. As established in Article 6 of the Metropolitan Charter, the Operating Budget is divided into two sections—Section I for the General Services District (GSD) and Section II for the Urban Services District (USD)—and includes all operating funds of the Metropolitan Government applicable to each district.

General Policies

Budget Planning and Process

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

Budget Preparation Phase (Departments & Finance)

January – February	<ul style="list-style-type: none"> • Mayor’s Office determines the direction of the budget for the city and its citizens. • Finance Director releases Budget Message to Metro Departments. • Agencies, Departments, and Elected Officials prepare budget requests. • Departments input budget request into budget system.
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March – April	<ul style="list-style-type: none"> • Mayor’s Office, Finance Director, Office of Impact (OOI) and Office of Management and Budget (OMB) analyze department submissions. • The Mayor’s Office, Finance Director, OOI and OMB hold Budget Improvement Discussions with Agencies, Departments and Elected Officials. • Administration and OMB prepare budget scenarios.
May – June	<ul style="list-style-type: none"> • May 1st is the Charter Deadline for the Mayor to file the Recommended Budget and Tax Levy Ordinances for Council Review. • The Metro Council holds its hearings with Agencies, Departments, and Elected Officials. • Metro Council holds three readings of the Recommended Budget and Tax Levy Ordinances. The second reading is open for public input. • Council is scheduled to adopt their Substitute Operating Budget and Tax Levy Ordinances. • June 30th - Charter Deadline for Council to adopt a balanced Budget and Property Tax Ordinances.
July	<ul style="list-style-type: none"> • New Fiscal Year begins July 1. Department ledgers are loaded, and services are provided to the citizens.
Throughout the Fiscal Year	<ul style="list-style-type: none"> • Focus on implementation of budget improvements and monitor departmental budgets.

Applicable Local, State or Federal Regulations

Metro. Charter art. 8, § 8.103: The director of finance shall be responsible to the mayor for the administration of the financial affairs of the metropolitan government.

Metro. Charter art. 8, § 8.104: The budget officer, with the advice and assistance of the chief accountant, shall write, revise and maintain a proper standard procedure instruction manual to be followed by all officers, departments, boards and other agencies of the government to ensure uniform accounting and budgetary procedures.

Metro. Charter art. 8, § 8.105: The chief accountant shall maintain a general accounting system and such cost accounting records as shall be required by the director of finance.

Metro. Charter art. 6: The Budgets and Financial Matters

Associated Policies

None.

Effective Date

This Policy Statement shall become effective upon issuance and shall be applied to all Metro departments and agencies.

Approvals

Approval of the Director of Finance

I hereby approve this Policy Statement of the Department of Finance and as such agree with and authorize the



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actions necessary to implement its requirements.

Jenneen Reed

Director of Finance

Date: March 6, 2026