

Expenditures Overview

Expenditures

The budget ordinance defines the operating budgets of the two general funds by department. It defines the operating budgets of the other budgetary and non-budgetary funds at the fund level, with a few funds (such as debt service) defined at more detailed levels. It defines the administrative accounts at the business unit level.

There are many factors and stakeholders that are consulted when preparing Nashville's expense budget. It is the responsibility of the Office of Management & Budget (OMB) to work with all stakeholders to balance various, and often competing priorities to present the best budget that delivers high quality services to residents of Davidson County.



Investments

The budget began with FY 2024 baseline budget with additional investments recommended for approval through the budget process. The FY 2025 budget is essentially status quo from previous years with minimal new initiatives. Increased spending was primarily restricted to contractual increases that could not be accommodated within existing appropriations. Investments are highlighted in the Executive Summary and within the individual Departmental Pages.

The Details

- Pay Plan Improvements- The budget funds a Cost-of-Living Adjustment (COLA), Open Range and Increment raises as well as a \$20/hour minimum for full time employees, these improvements will be allocated to the impacted departments upon final budget approval. These improvements have been approved by the Civil Service Commission.

Expenditures Overview

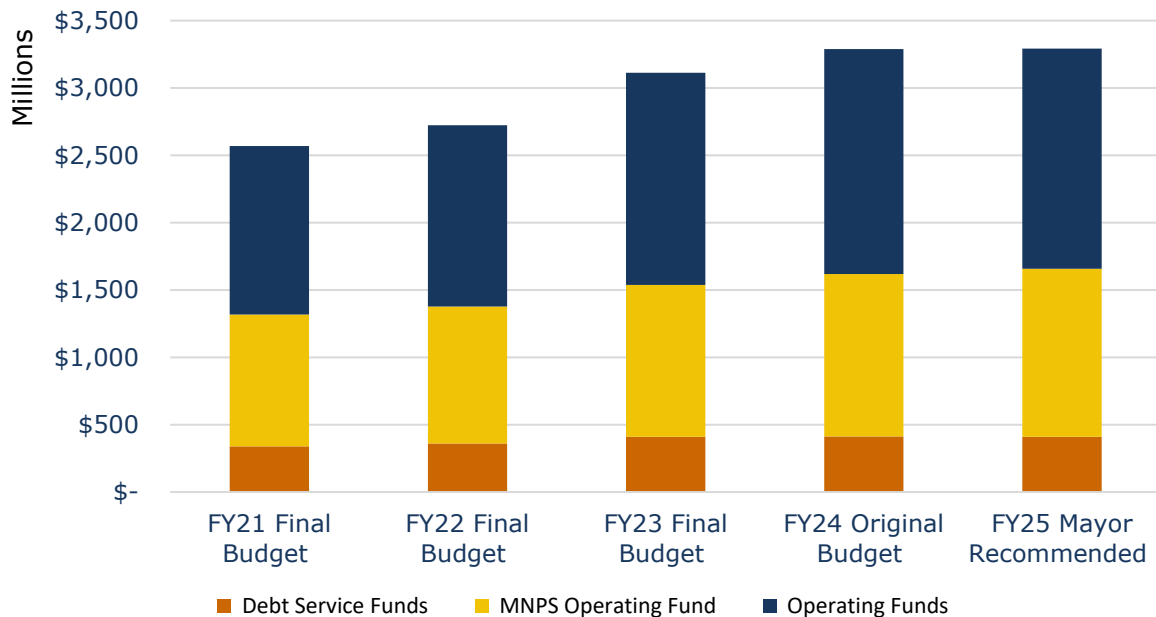
- Fringe benefits – Costs for active employees in the open benefit plans (FICA, medical, dental, life, and Metro pension) are carried in departmental budgets. Departmental fringe benefits will change during the year due to medical plan increases during the fiscal year and be distributed to departments’ budgets based on need but are held in administrative accounts at the beginning of the fiscal year.
- Administrative improvements for internal services funds were recommended in central administrative accounts of the two general funds, these funds will be allocated & distributed to departments’ budgets based on need.
- Pay plan improvements implemented & other adjustments that occurred in FY 2024 were carried forward to FY 2025 during this fiscal year.
- Savings Targets- A savings target of approximately 1.41% is included for the tax supported operating funds. These targets will be allocated to impacted departments, including subsidized and internal service organizations as applicable, upon final budget approval. It is not expected that significant operational changes will be required to meet the targets.
- 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 2025.

Expenditure Trends

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

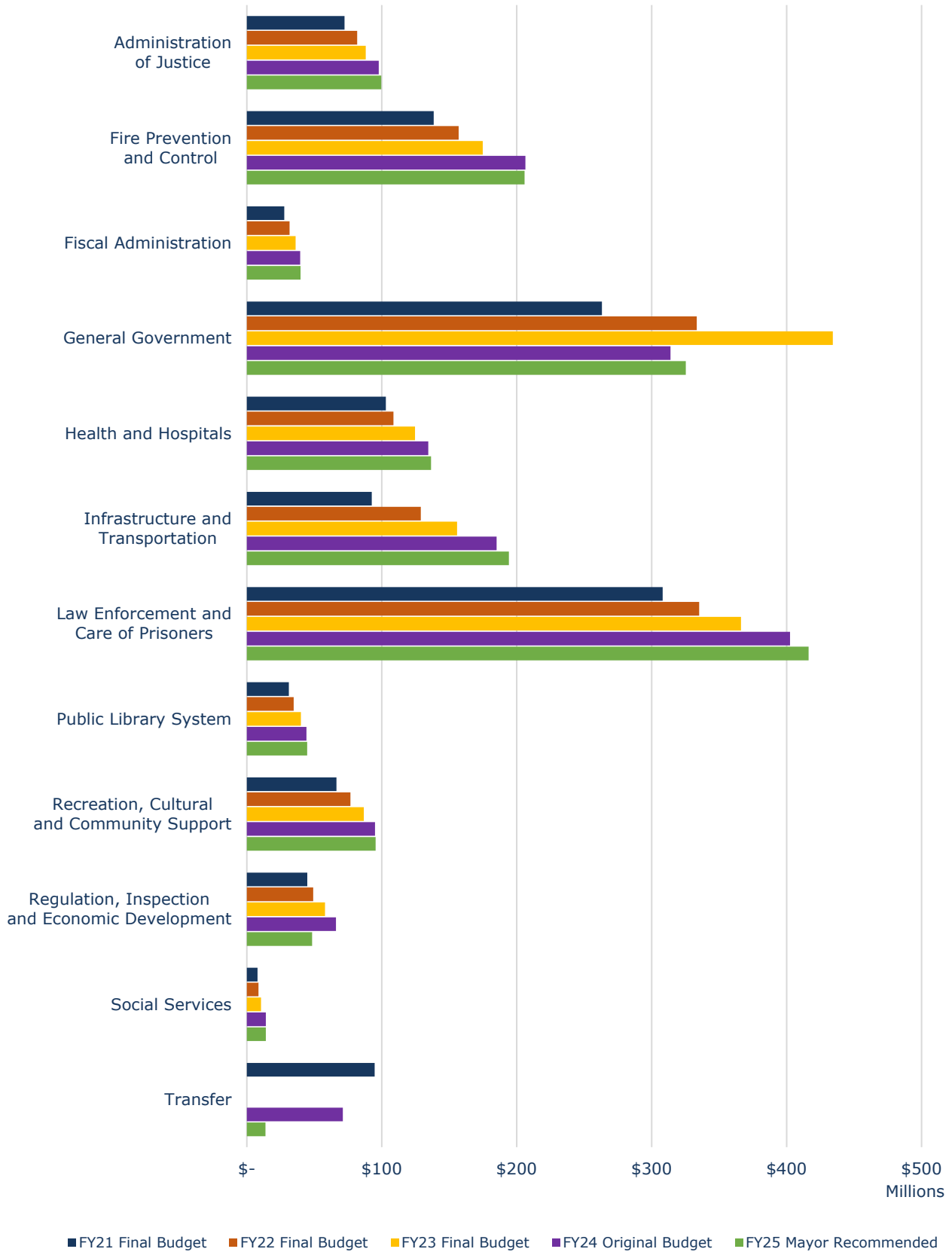
Summarized Tax Supported Expense Budgets



The chart below, “Operating Funds by Function” demonstrates the growth by budgetary function for the operating funds since FY 2021. Metro has rebounded strongly from the pandemic shortfalls. The budget process focuses on ensuring that residents can see high quality services from their government as a result of these expenditures.

Expenditures Overview

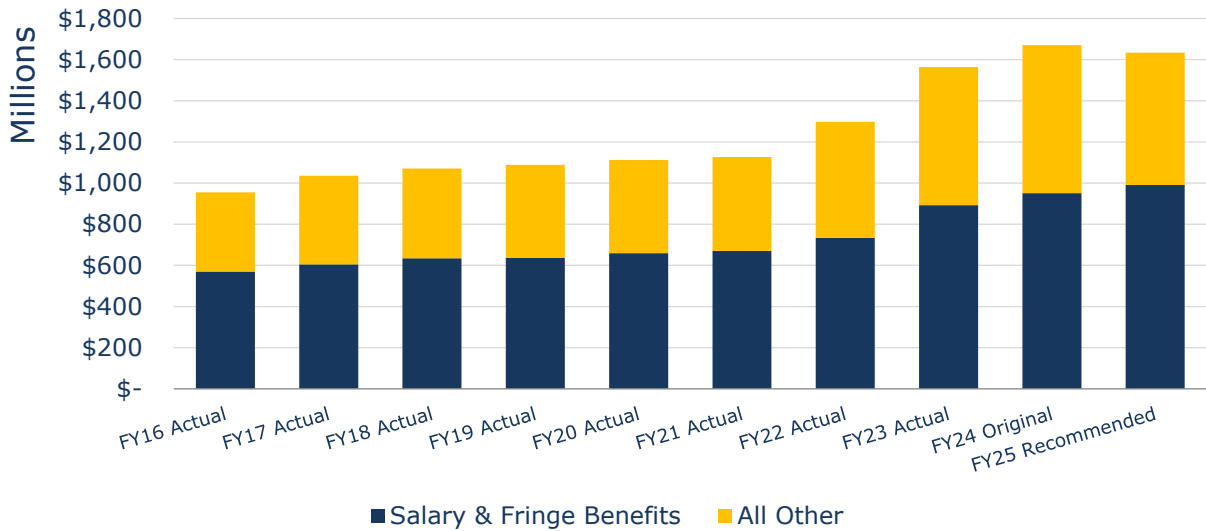
Operating Funds by Function



Expenditures Overview

As the chart below demonstrates, salary and fringe costs are the primary driver of the 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.

Operating Funds Expenditure Categories



**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 overall operating budget looks forward to a successful FY 2025 that maintains a stable fiscal foundation and meetings required expenditures, while enabling improved departmental operations and quality of life for 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 2021 data through the FY 2025 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 2025 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 2022 through FY2025.

* Gross total dollar amounts include duplications due to interfund transfers.

** MNPS position counts presented here reflect amounts for all MNPS funds and are pending Board of Education approval.

Expenditures Overview: Financial Schedules

SCHEDULE 1 - SUMMARY OF REVENUES AND EXPENDITURES

GENERAL FUND - GSD	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 BUDGET	FY2025 BUDGET
REVENUES:					
Property Taxes	635,680,449	648,332,536	678,294,897	708,658,600	724,782,700
Local Option Sales Tax	168,157,620	204,274,395	240,875,992	265,626,900	263,791,800
Other, Taxes, Licenses, & Permits	143,882,463	173,254,684	169,765,726	167,856,400	177,050,900
Fines, Forfeits, & Penalties	4,820,452	4,655,522	4,527,289	4,157,600	4,543,000
Revenues from the Use of Money or Property	180,441	84,155	14,240,826	0	0
Revenues from Other Governmental Agencies	172,487,518	148,001,533	185,722,721	181,777,300	185,874,500
Commissions and Fees	17,718,359	18,633,182	19,736,251	17,902,000	18,045,200
Charges for Current Services	36,959,954	42,111,128	46,733,367	45,041,500	47,484,300
Compensation from Property	1,108,900	700,747	733,875	391,000	411,000
Contributions & Gifts	33,025	37,902	13,105	4,700	0
Miscellaneous	871,032	1,098,185	5,673,829	678,900	682,400
Transfers In	20,964,569	35,326,249	26,344,509	27,564,200	25,139,400
TOTAL REVENUES:	1,202,864,782	1,276,510,217	1,392,662,387	1,419,659,100	1,447,805,200
EXPENDITURES:					
General Government	222,357,816	280,211,906	351,419,016	315,699,400	300,896,600
Fiscal Administration	26,274,627	28,386,656	32,524,675	39,552,000	39,752,200
Administration of Justice	69,933,343	77,228,385	83,761,070	97,753,600	99,579,000
Law Enforcement and Care of Prisoners	296,986,073	334,139,330	364,889,168	402,045,200	415,834,500
Fire Prevention and Control	61,017,000	71,572,824	83,444,404	101,450,900	100,822,900
Regulation and Inspection	40,928,609	46,364,101	44,339,571	65,522,500	45,602,500
Social Services	6,117,737	7,731,590	9,823,967	14,033,900	14,033,900
Public Health and Hospitals	97,747,044	104,347,966	118,979,293	134,451,200	136,525,200
Public Library System	30,651,471	32,928,491	39,394,131	44,153,500	44,745,300
Infrastructure and Transportation	61,662,144	90,918,469	110,565,341	138,121,900	141,294,800
Recreation and Cultural	58,045,352	70,406,332	84,479,027	95,921,000	94,928,400
Education	0	0	0	0	0
Debt Service	0	0	0	0	0
Transfers Out	24,408,200	0	0	71,121,300	13,789,900
TOTAL EXPENDITURES:	996,129,415	1,144,236,051	1,323,619,663	1,519,826,400	1,447,805,200
Excess (deficiency) of Revenues over Expenditures	206,735,366	132,274,166	69,042,724	(100,167,300)	0

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

Expenditures Overview: Financial Schedules

SCHEDULE 1 - SUMMARY OF REVENUES AND EXPENDITURES

DEBT SERVICE - GSD	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 BUDGET	FY2025 BUDGET
REVENUES:					
Property Taxes	188,957,142	213,737,264	248,316,320	232,304,100	229,246,200
Local Option Sales Tax	930,256	15,448,503	6,623,369	3,228,500	0
Other, Taxes, Licenses, & Permits	0	0	0	0	0
Fines, Forfeits, & Penalties	197,512	215,017	240,764	187,000	187,000
Revenues from the Use of Money or Property	107,777	0	371,555	0	0
Revenues from Other Governmental Agencies	4,922,502	6,207,840	6,099,394	4,921,900	4,921,900
Commissions and Fees	0	0	0	0	0
Charges for Current Services	0	0	0	0	0
Compensation from Property	222,063	0	584,615	3,000,000	0
Contributions & Gifts	0	0	0	0	0
Miscellaneous	0	0	1,500	0	0
Transfers In	12,385,224	13,400,534	13,449,998	83,628,900	11,061,000
TOTAL REVENUES:	207,722,476	249,009,158	275,687,516	327,270,400	245,416,100
EXPENDITURES:					
General Government	0	0	0	0	0
Fiscal Administration	0	0	0	0	0
Administration of Justice	0	0	0	0	0
Law Enforcement and Care of Prisoners	0	0	0	0	0
Fire Prevention and Control	0	0	0	0	0
Regulation and Inspection	0	0	0	0	0
Social Services	0	0	0	0	0
Public Health and Hospitals	0	0	0	0	0
Public Library System	0	0	0	0	0
Infrastructure and Transportation	0	0	0	0	0
Recreation and Cultural	0	0	0	0	0
Education	0	0	0	0	0
Debt Service	208,150,263	223,299,244	253,737,759	256,149,100	258,290,600
Transfers Out	0	0	0	0	0
TOTAL EXPENDITURES:	208,150,263	223,299,244	253,737,759	256,149,100	258,290,600
Excess (deficiency) of Revenues over Expenditures	(427,787)	25,709,914	21,949,757	71,121,300	(12,874,500)

(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	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 BUDGET	FY2025 BUDGET
REVENUES:					
Property Taxes	432,343,743	474,001,910	471,427,952	488,070,600	501,874,200
Local Option Sales Tax	244,212,837	345,730,679	364,223,197	388,049,500	399,068,500
Other, Taxes, Licenses, & Permits	15,257,743	32,741,349	51,609,519	37,436,700	40,574,300
Fines, Forfeits, & Penalties	120	404	2,203	500	2,000
Revenues from the Use of Money or Property	0	0	5,051,457	0	0
Revenues from Other Governmental Agencies	287,482,902	279,734,759	256,436,215	283,072,500	283,830,000
Commissions and Fees	0	0	0	0	0
Charges for Current Services	886,829	2,036,627	2,903,886	2,220,000	1,200,000
Compensation from Property	1,870,955	2,260,007	2,455,056	3,043,000	3,060,000
Contributions & Gifts	342,772	2,605,552	1,432,491	250,000	0
Miscellaneous	40	0	179,577	30,000	180,000
Transfers In	36,183,698	5,759,712	8,614,065	3,300,000	17,289,900
TOTAL REVENUES:	1,018,581,638	1,144,870,998	1,164,335,619	1,205,472,800	1,247,078,900
EXPENDITURES:					
General Government	0	0	0	0	0
Fiscal Administration	0	0	0	0	0
Administration of Justice	0	0	0	0	0
Law Enforcement and Care of Prisoners	0	0	0	0	0
Fire Prevention and Control	0	0	0	0	0
Regulation and Inspection	0	0	0	0	0
Social Services	0	0	0	0	0
Public Health and Hospitals	0	0	0	0	0
Public Library System	0	0	0	0	0
Infrastructure and Transportation	0	0	0	0	0
Recreation and Cultural	0	0	0	0	0
Education	932,422,944	1,014,759,982	1,126,693,707	1,205,472,800	1,247,078,900
Debt Service	0	0	0	0	0
Transfers Out	0	0	0	0	0
TOTAL EXPENDITURES:	932,422,944	1,014,759,982	1,126,693,707	1,205,472,800	1,247,078,900
Excess (deficiency) of Revenues over Expenditures	86,158,694	130,111,017	37,641,912	0	0

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

Expenditures Overview: Financial Schedules

SCHEDULE 1 - SUMMARY OF REVENUES AND EXPENDITURES

SCHOOL DEBT SERVICE	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 BUDGET	FY2025 BUDGET
REVENUES:					
Property Taxes	68,633,403	73,254,751	54,465,380	61,941,500	62,091,300
Local Option Sales Tax	68,111,105	60,151,640	73,663,155	73,215,600	59,009,800
Other, Taxes, Licenses, & Permits	0	0	0	0	0
Fines, Forfeits, & Penalties	0	0	0	0	0
Revenues from the Use of Money or Property	1,499,731	426,814	1,393,256	0	0
Revenues from Other Governmental Agencies	0	0	0	0	0
Commissions and Fees	0	0	0	0	0
Charges for Current Services	0	0	0	0	0
Compensation from Property	0	0	0	0	0
Contributions & Gifts	0	0	0	0	0
Miscellaneous	0	0	9,324	0	0
Transfers In	1,623,731	1,625,455	1,625,455	1,625,500	1,625,500
TOTAL REVENUES:	139,867,970	135,458,661	131,156,570	136,782,600	122,726,600
EXPENDITURES:					
General Government	0	0	0	0	0
Fiscal Administration	0	0	0	0	0
Administration of Justice	0	0	0	0	0
Law Enforcement and Care of Prisoners	0	0	0	0	0
Fire Prevention and Control	0	0	0	0	0
Regulation and Inspection	0	0	0	0	0
Social Services	0	0	0	0	0
Public Health and Hospitals	0	0	0	0	0
Public Library System	0	0	0	0	0
Infrastructure and Transportation	0	0	0	0	0
Recreation and Cultural	0	0	0	0	0
Education	0	0	0	0	0
Debt Service	108,450,333	112,064,369	124,181,102	136,782,600	133,194,300
Transfers Out	0	0	0	0	0
TOTAL EXPENDITURES:	108,450,333	112,064,369	124,181,102	136,782,600	133,194,300
Excess (deficiency) of Revenues over Expenditures	31,417,637	23,394,291	6,975,468	0	(10,467,700)

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

Expenditures Overview: Financial Schedules

SCHEDULE 1 - SUMMARY OF REVENUES AND EXPENDITURES

GENERAL FUND - USD	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 BUDGET	FY2025 BUDGET
REVENUES:					
Property Taxes	119,095,233	133,143,999	136,884,229	144,828,400	149,579,100
Local Option Sales Tax	0	0	0	0	0
Other, Taxes, Licenses, & Permits	16,026,756	18,437,290	24,873,988	38,083,600	35,498,600
Fines, Forfeits, & Penalties	0	0	0	0	0
Revenues from the Use of Money or Property	10,259	7,990	966,181	0	0
Revenues from Other Governmental Agencies	521,600	548,800	375,200	782,600	782,600
Commissions and Fees	0	0	0	0	0
Charges for Current Services	142,904	135,117	159,430	125,000	200,000
Compensation from Property	0	0	0	0	0
Contributions & Gifts	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Transfers In	0	0	0	0	0
TOTAL REVENUES:	135,796,752	152,273,196	163,259,028	183,819,600	186,060,300
EXPENDITURES:					
General Government	20,608,380	21,063,518	20,845,769	26,888,000	24,395,700
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	481,000	481,000
Fire Prevention and Control	77,426,891	85,380,938	91,012,580	105,014,700	105,014,700
Regulation and Inspection	2,203,759	2,019,824	2,039,316	2,517,600	2,801,000
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	29,853,673	34,447,656	40,098,113	47,002,800	52,902,400
Recreation and Cultural	246,930	465,500	280,676	465,500	465,500
Education	0	0	0	0	0
Debt Service	0	0	0	0	0
Transfers Out	0	0	0	0	0
TOTAL EXPENDITURES:	130,820,632	143,858,437	154,757,454	182,369,600	186,060,300
Excess (deficiency) of Revenues over Expenditures	4,976,120	8,414,760	8,501,574	1,450,000	0

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

Expenditures Overview: Financial Schedules

SCHEDULE 1 - SUMMARY OF REVENUES AND EXPENDITURES

DEBT SERVICE - USD	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 BUDGET	FY2025 BUDGET
REVENUES:					
Property Taxes	18,847,623	18,493,330	18,149,135	18,893,500	16,019,900
Local Option Sales Tax	0	6,404,045	0	0	0
Other, Taxes, Licenses, & Permits	188,681	467,930	469,007	1,295,500	1,502,600
Fines, Forfeits, & Penalties	0	0	0	0	0
Revenues from the Use of Money or Property	1,033	0	177,545	0	0
Revenues from Other Governmental Agencies	0	0	0	0	0
Commissions and Fees	0	0	0	0	0
Charges for Current Services	0	0	0	0	0
Compensation from Property	0	0	0	0	0
Contributions & Gifts	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Transfers In	1,742,600	1,847,300	1,093,200	0	0
TOTAL REVENUES:	20,779,937	27,212,606	19,888,887	20,189,000	17,522,500
EXPENDITURES:					
General Government	0	0	0	0	0
Fiscal Administration	0	0	0	0	0
Administration of Justice	0	0	0	0	0
Law Enforcement and Care of Prisoners	0	0	0	0	0
Fire Prevention and Control	0	0	0	0	0
Regulation and Inspection	0	0	0	0	0
Social Services	0	0	0	0	0
Public Health and Hospitals	0	0	0	0	0
Public Library System	0	0	0	0	0
Infrastructure and Transportation	0	0	0	0	0
Recreation and Cultural	0	0	0	0	0
Education	0	0	0	0	0
Debt Service	18,929,245	18,342,744	19,070,560	20,189,000	19,415,700
Transfers Out	0	0	0	0	0
TOTAL EXPENDITURES:	18,929,245	18,342,744	19,070,560	20,189,000	19,415,700
Excess (deficiency) of Revenues over Expenditures	1,850,692	8,869,862	818,327	0	(1,893,200)

(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	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 BUDGET	FY2025 BUDGET
REVENUES:					
Property Taxes	1,463,557,592	1,560,963,791	1,607,537,914	1,654,696,700	1,683,593,400
Local Option Sales Tax	481,411,818	632,009,262	685,385,713	730,120,500	721,870,100
Other Taxes, Licenses, & Permits	175,355,643	224,901,254	246,718,240	244,672,200	254,626,400
Fines, Forfeits & Penalties	5,018,084	4,870,942	4,770,256	4,345,100	4,732,000
Revenues from the Use of Money or Property	1,799,241	518,960	22,200,820	0	0
Revenues from Other Governmental Agencies	465,414,521	434,492,932	448,633,530	470,554,300	475,409,000
Commissions and Fees	17,718,359	18,633,182	19,736,251	17,902,000	18,045,200
Charges for Current Services	37,989,687	44,282,871	49,796,684	47,386,500	48,884,300
Compensation from Property	3,201,918	2,960,754	3,773,546	6,434,000	3,471,000
Contribution & Gifts	375,796	2,643,454	1,445,595	254,700	0
Miscellaneous	871,072	1,098,185	5,864,230	708,900	862,400
Transfers In	72,899,822	57,959,250	51,127,227	116,118,600	55,115,800
TOTAL REVENUES:	2,725,613,555	2,985,334,836	3,146,990,006	3,293,193,500	3,266,609,600
Duplicated by Transfers	(35,984,400)	(7,207,800)	(8,869,900)	(74,991,200)	(14,459,800)
TOTAL REVENUES (NET):	2,689,629,155	2,978,127,036	3,138,120,106	3,218,202,300	3,252,149,800
EXPENDITURES:					
General Government	242,966,196	301,275,424	372,264,785	342,587,400	325,292,300
Fiscal Administration	26,274,627	28,386,656	32,524,675	39,552,000	39,752,200
Administration of Justice	69,933,343	77,228,385	83,761,070	97,753,600	99,579,000
Law Enforcement and Care of Prisoners	297,467,073	334,620,330	365,370,168	402,526,200	416,315,500
Fire Prevention and Control	138,443,890	156,953,763	174,456,984	206,465,600	205,837,600
Regulation and Inspection	43,132,367	48,383,926	46,378,886	68,040,100	48,403,500
Social Services	6,117,737	7,731,590	9,823,967	14,033,900	14,033,900
Public Health and Hospitals	97,747,044	104,347,966	118,979,293	134,451,200	136,525,200
Public Library System	30,651,471	32,928,491	39,394,131	44,153,500	44,745,300
Infrastructure and Transportation	91,515,817	125,366,125	150,663,454	185,124,700	194,197,200
Recreation and Cultural	58,292,282	70,871,832	84,759,703	96,386,500	95,393,900
Education	932,422,944	1,014,759,982	1,126,693,707	1,205,472,800	1,247,078,900
Debt Service	335,529,841	353,706,357	396,989,421	413,120,700	410,900,600
Transfers Out	24,408,200	0	0	71,121,300	13,789,900
TOTAL EXPENDITURES:	2,394,902,833	2,656,560,826	3,002,060,244	3,320,789,500	3,291,845,000
Duplicated by Transfers	(35,984,400)	(7,207,800)	(8,869,900)	(74,991,200)	(14,459,800)
TOTAL EXPENDITURES (NET):	2,358,918,433	2,649,353,026	2,993,190,344	3,245,798,300	3,277,385,200
Excess (deficiency) of Revenues over Expenditures	330,710,723	328,774,010	144,929,762	(27,596,000)	(25,235,400)

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

Expenditures Overview: Financial Schedules

SCHEDULE 2 - DEPARTMENTAL BUDGET BY FUND TYPE

	Budgetary GSD Funds	Budgetary USD Funds	Special Revenue Funds	Enterprise Funds	Interfund Transfer	Dept. Total
001 Administrative Expenditures:						
01101104 - ADM County Retire Match	3,501,900	0	0	0	0	3,501,900
01101107 - ADM Cnty Teach Retire Match	6,900,400	0	0	0	0	6,900,400
01101109 - ADM Health Insurance Match	43,428,300	0	0	0	0	43,428,300
01101110 - ADM Death Benefit Payments	200,000	0	0	0	0	200,000
01101113 - ADM Pens IOD Medical Expense	7,869,600	0	0	0	0	7,869,600
01101114 - ADM Unemployment Compensation	471,200	0	0	0	0	471,200
01101115 - ADM Life Insurance Match	3,451,800	0	0	0	0	3,451,800
01101117 - ADM Regional Transit Authority	320,200	0	0	0	0	320,200
01101118 - ADM Econ/Job Incentive Dell	500,000	0	0	0	0	500,000
01101120 - ADM Employee IOD Med Expense	5,753,600	0	0	0	0	5,753,600
01101127 - ADM Contingency FacilityRental	11,589,400	0	0	0	0	11,589,400
01101140 - ADM Benefit Adjustments	2,896,100	0	0	0	0	2,896,100
01101145 - ADM TCRS Pension Contribution	58,000	0	0	0	0	58,000
01101146 - ADM Econ/Job Incentive Philips Hldg	293,000	0	0	0	0	293,000
01101147 - ADM Nashville St Cmty Coll Fnd	750,000	0	0	0	0	750,000
01101158 - ADM Econ/Job Inc AllianceBernstein	513,500	0	0	0	0	513,500
01101159 - ADM Gen Srvc Energy Prgm	2,154,600	0	0	0	0	2,154,600
01101204 - ADM Metro Action Commission	11,209,600	0	0	0	0	11,209,600
01101218 - ADM District Energy System	385,000	0	0	0	0	385,000
01101222 - ADM Stadium Maintenance	1,000,000	0	0	0	0	1,000,000
01101224 - ADM Contingency Subrogation	100,000	0	0	0	0	100,000
01101233 - ADM Subsidy Farmer's Mkt	619,000	0	0	0	0	619,000
01101237 - ADM Commuter Rail	1,871,800	0	0	0	0	1,871,800
01101298 - ADM Contingency Local Match	50,000	0	0	0	0	50,000
01101301 - ADM Self-Insured Liability	1,931,700	0	0	0	0	1,931,700
01101303 - ADM Corp Dues/Contribution	914,000	0	0	0	0	914,000
01101304 - ADM Subsidy MTA	77,365,900	0	0	0	0	77,365,900
01101306 - ADM Property Loss	3,008,300	0	0	0	0	3,008,300
01101308 - ADM Judgments and Losses	2,471,300	0	0	0	0	2,471,300
01101309 - ADM Contingency Account	100,000	0	0	0	0	100,000
01101315 - ADM PayPlan Improvements	41,784,000	0	0	0	0	41,784,000
01101326 - ADM Property Tax Relief Progrm	6,381,500	0	0	0	0	6,381,500
01101339 - ADM Community Safety Fund Transfer	1,000,000	0	0	0	0	1,000,000
01101350 - ADM Satellite City Payment	1,512,100	0	0	0	0	1,512,100
01101408 - ADM Budget Adjustment Savings	(16,526,700)	0	0	0	0	(16,526,700)
01101412 - ADM Post Audit	2,600,000	0	0	0	0	2,600,000
01101416 - ADM Subsidy Advance Planning	210,000	0	0	0	0	210,000
01101426 - ADM Subsidy Hospital Authority	59,555,300	0	0	0	0	59,555,300
01101432 - ADM Subsidy BLTC Mgmt Contract	320,000	0	0	0	0	320,000
01101433 - ADM Knowles Home Mgmt Contract	2,320,000	0	0	0	0	2,320,000
01101486 - ADM GSD Waste Services Transfers	4,982,100	0	0	0	0	4,982,100
01101490 - ADM Artists & Art Organizations Fundin	3,263,200	0	0	0	0	3,263,200
01101502 - ADM Contr Nashville Symphony	15,000	0	0	0	0	15,000
01101503 - ADM Contr Adventure Sci Ctr	75,000	0	0	0	0	75,000
01101521 - ADM Contr Humane Assoc	12,500	0	0	0	0	12,500
01101534 - ADM Contr Sister Cities	70,000	0	0	0	0	70,000
01101566 - ADM Contingency Utility Incr	1,038,000	0	0	0	0	1,038,000
01101578 - ADM Barnes Affordable HsgTrust	6,000,000	0	0	0	0	6,000,000
01101587 - ADM Contr Alignment Nashville	50,000	0	0	0	0	50,000
01101613 - ADM Correctional Healthcare	28,324,100	0	0	0	0	28,324,100
01101614 - ADM Forensic Medical Examiner	6,747,800	0	0	0	0	6,747,800
01101624 - ADM Contr Pencil Foundation	100,000	0	0	0	0	100,000
01101637 - ADM Music Ent Econ Developmt	100,000	0	0	0	0	100,000
01101646 - ADM State Fair Subsidy	1,396,300	0	0	0	0	1,396,300
01101650 - ADM Small Business Incentive	250,000	0	0	0	0	250,000

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

Expenditures Overview: Financial Schedules

SCHEDULE 2 - DEPARTMENTAL BUDGET BY FUND TYPE

	Budgetary GSD Funds	Budgetary USD Funds	Special Revenue Funds	Enterprise Funds	Interfund Transfer	Dept. Total
01101658 - ADM Self-Insured Excise Tax	90,000	0	0	0	0	90,000
01101667 - ADM Election Day & EarlyVoting	3,061,000	0	0	0	0	3,061,000
01101676 - ADM Internal Services	4,878,800	0	0	0	0	4,878,800
01101686 - ADM Public Educ Fndtn	100,000	0	0	0	0	100,000
01101687 - ADM SummerYouth Employ Prg	2,079,100	0	0	0	0	2,079,100
01101691 - ADM NCAC Nash Constr Readiness	365,300	0	0	0	0	365,300
01101693 - ADM MDHA VASH Pilot Program	100,000	0	0	0	0	100,000
01101699 - ADM Tree Canopy	1,500,000	0	0	0	0	1,500,000
01101995 - ADM Tax Increment Payment-IDB	1,790,000	0	0	0	0	1,790,000
01101996 - ADM Transfer 4% Funding	53,000,000	0	0	0	0	53,000,000
01101998 - ADM MDHA Prop Tax Increments	13,705,600	0	0	0	0	13,705,600
01102162 - ADM GSD Transfer to MNPS Gen Fund	13,789,900	0	0	0	0	13,789,900
01191102 - ADM Police/Fire Retire Match	0	8,873,000	0	0	0	8,873,000
01191103 - ADM Civil Service Retire Match	0	5,424,700	0	0	0	5,424,700
01191106 - ADM Teacher Pens Match	0	4,592,400	0	0	0	4,592,400
01191109 - ADM Health Ins Match	0	378,100	0	0	0	378,100
01191112 - ADM Pensioner IOD	0	188,800	0	0	0	188,800
01191113 - ADM Employee IOD	0	639,900	0	0	0	639,900
01191115 - ADM Life Ins Match	0	47,800	0	0	0	47,800
01191140 - ADM Benefit Adjustments	0	316,800	0	0	0	316,800
01191153 - ADM USD ITS Services	0	119,400	0	0	0	119,400
01191224 - ADM Contingency Subrogation	0	100,000	0	0	0	100,000
01191301 - ADM USD Self-Insured Liability	0	93,800	0	0	0	93,800
01191308 - ADM Judgments and Losses	0	9,300	0	0	0	9,300
01191309 - ADM Contingency Account	0	50,000	0	0	0	50,000
01191315 - ADM PayPlan Improvements	0	4,961,700	0	0	0	4,961,700
01191326 - ADM Property Tax Relief	0	465,500	0	0	0	465,500
01191408 - ADM Budget Adjustment Savings	0	(1,500,000)	0	0	0	(1,500,000)
01191486 - ADM USD Waste Services Transfers	0	41,640,500	0	0	0	41,640,500
01191566 - ADM Contingency Utility Incr	0	100,000	0	0	0	100,000
01191998 - ADM MDHA Prop Tax Increments	0	2,801,000	0	0	0	2,801,000
01701000 - ADM Cntrl Business Imp Distrct	0	0	4,400,500	0	0	4,400,500
01103310 - ADM HOT Conv Ctr 2007 \$2 Tax	0	0	28,145,100	0	0	28,145,100
01103510 - ADM HOT Event and MarketingTax	0	0	5,156,300	0	0	5,156,300
01103250 - ADM HOT Convention Ctr 1% Tax	0	0	23,152,400	0	0	23,152,400
01103255 - ADM HOT Conv Ctr 2007 1% Tax	0	0	20,985,000	0	0	20,985,000
01103280 - ADM HOT Tourist Promotion	0	0	46,305,000	0	0	46,305,000
01103290 - ADM HOT Tourist Related	0	0	23,152,400	0	0	23,152,400
01103200 - ADM HOT General Fund 1%	0	0	23,152,400	0	0	23,152,400
01103260 - ADM HOT 2007 1% Secondary TDZ	0	0	2,167,500	0	0	2,167,500
01104100 - ADM CBID Fee Event & Marketing	0	0	4,100,000	0	0	4,100,000
01105100 - ADM Contr Mediation Services	0	0	110,000	0	0	110,000
01701095 - ADM CBID Additional Sales Fee	0	0	4,100,000	0	0	4,100,000
01703024 - ADM ARP Act Federal Interest	0	0	16,000,000	0	0	16,000,000
01781000 - ADM Gulch Cntrl Business ImpDt	0	0	983,500	0	0	983,500
01791000 - ADM So Nash Cntrl Bus Imp Dstr	0	0	725,000	0	0	725,000
001 - Administrative	437,718,100	69,302,700	202,635,100	0	0	709,655,900
002 - Metropolitan Council	4,100,100	0	0	0	0	4,100,100
003 - Metropolitan Clerk	1,333,400	0	0	0	0	1,333,400
004 - Mayor's Office	6,380,700	0	300,000	0	0	6,680,700
005 - Election Commission	3,579,600	0	0	0	0	3,579,600
006 - Law	10,417,000	0	0	0	0	10,417,000
007 - Planning Commission	12,460,000	0	48,648,900	0	0	61,108,900
008 - Human Resources	9,096,100	0	0	0	0	9,096,100
009 - Register of Deeds	322,400	0	2,300	0	0	324,700
010 - General Services	35,580,400	0	684,400	41,222,500	0	77,487,300

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

Expenditures Overview: Financial Schedules

SCHEDULE 2 - DEPARTMENTAL BUDGET BY FUND TYPE

	Budgetary GSD Funds	Budgetary USD Funds	Special Revenue Funds	Enterprise Funds	Interfund Transfer	Dept. Total
011 - Historical Commission	1,958,300	0	71,700	0	0	2,030,000
014 - Information Technology Service	0	0	3,514,600	52,112,200	0	55,626,800
015 - Finance	15,846,000	0	1,421,600	1,612,200	0	18,879,800
016 - Assessor of Property	11,817,700	0	0	0	0	11,817,700
017 - Trustee	3,242,300	0	200,000	0	0	3,442,300
018 - County Clerk	6,831,400	0	495,000	0	0	7,326,400
019 - District Attorney	12,181,000	0	1,112,600	0	0	13,293,600
021 - Public Defender	12,348,100	0	0	0	0	12,348,100
022 - Juvenile Court Clerk	3,260,400	0	24,600	0	0	3,285,000
023 - Circuit Court Clerk	3,677,500	0	0	0	0	3,677,500
024 - Criminal Court Clerk	8,122,000	0	266,400	0	0	8,388,400
025 - Clerk and Master - Chancery	2,111,800	0	0	0	0	2,111,800
026 - Juvenile Court	18,461,300	0	2,739,200	0	0	21,200,500
027 - General Sessions Court	15,796,600	0	506,200	0	0	16,302,800
028 - State Trial Courts	12,634,800	0	2,038,700	0	0	14,673,500
029 - Justice Integration Services	5,349,300	0	0	0	0	5,349,300
030 - Sheriff	116,143,400	0	188,600	0	0	116,332,000
031 - Police	297,540,000	481,000	19,255,600	500,000	0	317,776,600
032 - Fire	100,822,900	105,014,700	2,040,000	0	0	207,877,600
033 - Codes Administration	19,105,900	0	275,000	0	0	19,380,900
034 - Beer Board	1,190,200	0	100,000	0	0	1,290,200
035 - Agricultural Extension	428,900	0	0	0	0	428,900
037 - Social Services	7,743,200	0	927,300	0	0	8,670,500
038 - Health	39,258,000	0	48,110,400	0	0	87,368,400
039 - Public Library	44,745,300	0	52,000	0	0	44,797,300
040 - Parks	63,683,500	0	3,535,400	0	0	67,218,900
041 - Arts Commission	2,198,500	0	0	0	0	2,198,500
042 - Nashville Department of Transportation	55,242,700	11,261,900	12,967,500	0	0	79,472,100
044 - Human Relations Commission	765,800	0	0	0	0	765,800
047 - Criminal Justice Planning	687,100	0	0	0	0	687,100
048 - Internal Audit	2,014,800	0	0	0	0	2,014,800
049 - Office of Emergency Management	2,213,700	0	702,400	0	0	2,916,100
051 - Office of Family Safety	4,949,100	0	573,500	0	0	5,522,600
053 - Office of Homeless Services	5,524,900	0	494,000	0	0	6,018,900
054 - Community Review Board	2,151,100	0	0	0	0	2,151,100
060 - Farmers' Market	0	0	29,300	2,829,000	0	2,858,300
061 - Municipal Auditorium	0	0	0	2,988,400	0	2,988,400
062 - Board of Fair Commissioners	0	0	10,200	4,787,800	0	4,798,000
064 - Sports Authority	2,081,600	0	0	33,259,200	0	35,340,800
065 - Water and Sewer	0	0	56,078,100	908,090,000	(431,460,000)	532,708,100
068 - DES-District Energy System	0	0	0	22,506,200	0	22,506,200
071 - Convention Center Authority	0	0	0	58,624,000	0	58,624,000
075 - Metro Action Commission	0	0	54,135,800	0	0	54,135,800
080 - MNPS	1,380,273,200	0	1,653,996,000	1,344,700	0	3,035,613,900
090 - Debt Service	258,290,600	19,415,700	0	0	0	277,706,300
091 - Department of Emergency Communications	24,688,300	0	0	0	0	24,688,300
Duplicated Transfers	0	0	0	0	(14,459,800)	(14,459,800)
TOTAL	3,086,369,000	205,476,000	2,118,132,400	1,129,876,200	(445,919,800)	6,093,933,800

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

Expenditures Overview: Financial Schedules

SCHEDULE 3 - HISTORICAL EXPENDITURES

	FY2022 Actuals	FY2023 Budget	FY2024 Budget	FY2025 Budget	FTE FY2023	FTE FY2024	FTE FY2025	FTE FY2024- FY2025
001 Administrative								
01101104 ADM County Retire Match	3,501,900	3,501,900	3,501,900	3,501,900	0.00	0.00	0.00	0.00
01101107 ADM Cnty Teach Retire Match	6,900,400	6,900,400	6,900,400	6,900,400	0.00	0.00	0.00	0.00
01101109 ADM Health Insurance Match	57,680,038	55,170,900	46,016,900	43,428,300	0.00	0.00	0.00	0.00
01101110 ADM Death Benefit Payments	200,000	200,000	200,000	200,000	0.00	0.00	0.00	0.00
01101113 ADM Pens IOD Medical Expense	10,213,500	11,745,600	11,745,600	7,869,600	0.00	0.00	0.00	0.00
01101114 ADM Unemployment Compensation	106,792	471,200	471,200	471,200	0.00	0.00	0.00	0.00
01101115 ADM Life Insurance Match	3,329,052	3,398,700	3,423,700	3,451,800	0.00	0.00	0.00	0.00
01101117 ADM Regional Transit Authority	320,200	320,200	320,200	320,200	0.00	0.00	0.00	0.00
01101118 ADM Econ/Job Incentive Dell	500,000	500,000	500,000	500,000	0.00	0.00	0.00	0.00
01101120 ADM Employee IOD Med Expense	7,467,300	8,587,400	8,587,400	5,753,600	0.00	0.00	0.00	0.00
01101126 R12 Technical & Process Review Analysis	19,710	730,000	497,000	0	0.00	0.00	0.00	0.00
01101127 ADM Contingency FacilityRental	877,713	967,400	10,087,400	11,589,400	0.00	0.00	0.00	0.00
01101137 ADM Econ/Job Incentive HCA Cap	1,234,500	1,104,500	1,089,500	0	0.00	0.00	0.00	0.00
01101140 ADM Benefit Adjustments	0	27,560,600	18,202,600	2,896,100	0.00	0.00	0.00	0.00
01101144 ADM Econ/Job Incnt Bridgestone	387,500	387,500	0	0	0.00	0.00	0.00	0.00
01101145 ADM TCRS Pension Contribution	76,824	78,000	78,000	58,000	0.00	0.00	0.00	0.00
01101146 ADM Econ/Job Incentive Phillips Hldg	383,000	368,000	310,000	293,000	0.00	0.00	0.00	0.00
01101147 ADM Nashville St Cmty Coll Fnd	608,306	750,000	750,000	750,000	0.00	0.00	0.00	0.00
01101153 ADM Business Incubation Ctr	90,000	90,000	0	0	0.00	0.00	0.00	0.00
01101158 ADM Econ/Job Inc AllianceBernstein	0	0	0	513,500	0.00	0.00	0.00	0.00
01101159 ADM Gen Srvc Energy Prgm	583,700	1,653,800	1,842,500	2,154,600	0.00	0.00	0.00	0.00
01101166 ADM Family Planning Services	0	500,000	500,000	0	0.00	0.00	0.00	0.00
01101204 ADM Metro Action Commission	7,794,500	9,625,200	11,209,600	11,209,600	0.00	0.00	0.00	0.00
01101218 ADM District Energy System	630,700	374,300	384,400	385,000	0.00	0.00	0.00	0.00
01101222 ADM Stadium Maintenance	1,000,000	1,000,000	1,000,000	1,000,000	0.00	0.00	0.00	0.00
01101224 ADM Contingency Subrogation	0	100,000	100,000	100,000	0.00	0.00	0.00	0.00
01101225 ADM GSD Debt Transfer-Stadium	3,200,000	3,200,000	3,200,000	0	0.00	0.00	0.00	0.00
01101227 ADM HIPPA Compliance	0	40,000	40,000	0	0.00	0.00	0.00	0.00
01101228 ADM Affordable Housing Develop	0	500,000	500,000	0	0.00	0.00	0.00	0.00
01101233 ADM Subsidy Farmer's Mkt	0	443,300	724,100	619,000	0.00	0.00	0.00	0.00
01101237 ADM Commuter Rail	1,500,000	1,500,000	1,500,000	1,871,800	0.00	0.00	0.00	0.00
01101244 ADM Disaster Response	228,031	2,480,000	2,480,000	0	0.00	0.00	0.00	0.00
01101245 ADM MNPS Support Staff Bonus	0	5,000,000	0	0	0.00	0.00	0.00	0.00
01101246 ADM Stadium Study	0	200,000	0	0	0.00	0.00	0.00	0.00
01101298 ADM Contingency Local Match	0	50,000	50,000	50,000	0.00	0.00	0.00	0.00
01101301 ADM Self-Insured Liability	11,809,500	7,385,200	2,759,600	1,931,700	0.00	0.00	0.00	0.00
01101303 ADM Corp Dues/Contribution	684,564	851,000	864,000	914,000	0.00	0.00	0.00	0.00
01101304 ADM Subsidy MTA	51,835,900	61,610,900	74,690,900	77,365,900	0.00	0.00	0.00	0.00
01101306 ADM Property Loss	1,712,100	9,744,600	3,148,100	3,008,300	0.00	0.00	0.00	0.00
01101308 ADM Judgments and Losses	8,539,800	5,291,100	2,400,000	2,471,300	0.00	0.00	0.00	0.00
01101309 ADM Contingency Account	0	0	100,000	100,000	0.00	0.00	0.00	0.00
01101315 ADM PayPlan Improvements	0	4,934,900	13,837,600	41,784,000	0.00	0.00	0.00	0.00
01101326 ADM Property Tax Relief Progrm	5,721,500	5,721,500	5,881,500	6,381,500	0.00	0.00	0.00	0.00
01101333 ADM GSD-USD Study	11,230	988,000	869,000	0	0.00	0.00	0.00	0.00
01101334 ADM Enterprise Risk Mgmt Study	0	250,000	98,000	0	0.00	0.00	0.00	0.00
01101336 ADM TIF History Review	0	25,000	25,000	0	0.00	0.00	0.00	0.00
01101339 ADM Community Safety Fund Transfer	1,000,000	2,000,000	1,000,000	1,000,000	0.00	0.00	0.00	0.00
01101346 ADM Homeless Prfrmnc Review & Recmdtn Sup	33,392	466,000	0	0	0.00	0.00	0.00	0.00
01101347 ADM Solar Strategy and Infrastructure	30,069	604,000	68,000	0	0.00	0.00	0.00	0.00
01101348 ADM NDOT CapFin&ProjMgmtSystRplcmntAnsys	6,942	193,000	110,000	0	0.00	0.00	0.00	0.00
01101349 ADM Transpotainment	50,000	0	0	0	0.00	0.00	0.00	0.00
01101350 ADM Satellite City Payment	0	1,324,900	1,454,200	1,512,100	0.00	0.00	0.00	0.00
01101352 ADM Tech Review & Improve	0	1,000,000	1,000,000	0	0.00	0.00	0.00	0.00
01101353 ADM Fire Annual Permit Implementation	0	75,000	0	0	0.00	0.00	0.00	0.00
01101354 ADM Neighbor to Neighbor	0	15,000	60,000	0	0.00	0.00	0.00	0.00
01101360 ADM Master Space Planning	0	2,000,000	820,000	0	0.00	0.00	0.00	0.00
01101361 ADM Small Business Consortium Fund	0	0	200,000	0	0.00	0.00	0.00	0.00
01101379 ADM Education Research & Support	0	325,000	250,000	0	0.00	0.00	0.00	0.00
01101382 ADM Healthy Nashville Study	0	0	1,000,000	0	0.00	0.00	0.00	0.00
01101383 ADM Safe Gun Storage Program	0	0	50,000	0	0.00	0.00	0.00	0.00
01101408 ADM Budget Adjustment Savings	0	0	0	(16,526,700)	0.00	0.00	0.00	0.00
01101412 ADM Post Audit	1,079,514	4,507,000	2,800,000	2,600,000	0.00	0.00	0.00	0.00
01101416 ADM Subsidy Advance Planning	206,900	206,900	206,900	210,000	0.00	0.00	0.00	0.00
01101426 ADM Subsidy Hospital Authority	49,560,000	54,038,000	57,820,700	59,555,300	0.00	0.00	0.00	0.00
01101432 ADM Subsidy BLTC Mgmt Contract	213,288	320,000	320,000	320,000	0.00	0.00	0.00	0.00
01101433 ADM Knowles Home Mgmt Contract	1,980,000	2,100,000	2,220,000	2,320,000	0.00	0.00	0.00	0.00
01101482 ADM Housing Programs & Projects-Planning	0	2,000,000	2,000,000	0	0.00	0.00	0.00	0.00
01101486 ADM GSD Waste Services Transfers	0	5,540,000	4,913,900	4,982,100	0.00	0.00	0.00	0.00
01101490 ADM Artists & Art Organizations Funding	0	0	0	3,263,200	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

	FY2022 Actuals	FY2023 Budget	FY2024 Budget	FY2025 Budget	FTE FY2023	FTE FY2024	FTE FY2025	FTE FY2024- FY2025
01101499 ADM GSD General Revenue	95,886	0	0	0	0.00	0.00	0.00	0.00
01101502 ADM Contr Nashville Symphony	15,000	15,000	15,000	15,000	0.00	0.00	0.00	0.00
01101503 ADM Contr Adventure Sci Ctr	125,000	125,000	125,000	75,000	0.00	0.00	0.00	0.00
01101506 ADM Contr Partnership 2020	175,000	76,300	0	0	0.00	0.00	0.00	0.00
01101521 ADM Contr Humane Assoc	12,500	12,500	12,500	12,500	0.00	0.00	0.00	0.00
01101534 ADM Contr Sister Cities	40,000	70,000	95,000	70,000	0.00	0.00	0.00	0.00
01101566 ADM Contingency Utility Incr	994	1,702,600	1,359,000	1,038,000	0.00	0.00	0.00	0.00
01101578 ADM Barnes Affordable HsgTrust	12,500,000	15,000,000	20,450,000	6,000,000	0.00	0.00	0.00	0.00
01101587 ADM Contr Alignment Nashville	150,000	0	100,000	50,000	0.00	0.00	0.00	0.00
01101613 ADM Correctional Healthcare	20,887,605	28,780,300	27,322,700	28,324,100	0.00	0.00	0.00	0.00
01101614 ADM Forensic Medical Examiner	5,712,464	6,260,200	6,509,800	6,747,800	0.00	0.00	0.00	0.00
01101624 ADM Contr Pencil Foundation	0	0	100,000	100,000	0.00	0.00	0.00	0.00
01101637 ADM Music Ent Econ Developmt	0	0	0	100,000	0.00	0.00	0.00	0.00
01101645 ADM Entrepreneur Center	75,000	75,000	0	0	0.00	0.00	0.00	0.00
01101646 ADM State Fair Subsidy	779,900	2,074,500	1,396,300	1,396,300	0.00	0.00	0.00	0.00
01101650 ADM Small Business Incentive	0	650,000	650,000	250,000	0.00	0.00	0.00	0.00
01101658 ADM Self-Insured Excise Tax	79,561	80,000	90,000	90,000	0.00	0.00	0.00	0.00
01101667 ADM Election Day & EarlyVoting	1,152,000	1,829,200	3,523,600	3,061,000	0.00	0.00	0.00	0.00
01101676 ADM Internal Services	0	0	44,300	4,878,800	0.00	0.00	0.00	0.00
01101678 ADM Ballpark Debt Srvc Contrib	500,000	0	0	0	0.00	0.00	0.00	0.00
01101686 ADM Public Educ Fndtn	137,500	0	100,000	100,000	0.00	0.00	0.00	0.00
01101687 ADM SummerYouth Employ Prg	2,079,100	2,079,100	2,079,100	2,079,100	0.00	0.00	0.00	0.00
01101691 ADM NCAC Nash Constr Readiness	315,300	365,300	365,300	365,300	0.00	0.00	0.00	0.00
01101692 REG Housing Incentive Pilot	121,384	200,000	125,000	0	0.00	0.00	0.00	0.00
01101693 ADM MDHA VASH Pilot Program	89,000	100,000	100,000	100,000	0.00	0.00	0.00	0.00
01101697 ADM Fleet Backlog	28,000,000	0	0	0	0.00	0.00	0.00	0.00
01101699 ADM Tree Canopy	0	1,500,000	1,500,000	1,500,000	0.00	0.00	0.00	0.00
01101700 ADM Music City Inc-ElksLodge Restoration	0	50,000	0	0	0.00	0.00	0.00	0.00
01101995 ADM Tax Increment Payment-IDB	1,774,166	1,790,000	1,790,000	1,790,000	0.00	0.00	0.00	0.00
01101996 ADM Transfer 4% Funding	54,438,710	49,364,800	53,459,900	53,000,000	0.00	0.00	0.00	0.00
01101998 ADM MDHA Prop Tax Increments	10,917,080	11,626,500	12,602,500	13,705,600	0.00	0.00	0.00	0.00
01102151 ADM Schools Paraprof/APTesting	1,200,000	0	0	0	0.00	0.00	0.00	0.00
01102154 ADM MNPS Advocacy Centers	1,400,000	0	0	0	0.00	0.00	0.00	0.00
01102155 ADM MNPS Psychologists	545,900	0	0	0	0.00	0.00	0.00	0.00
01102160 ADM Operating Xfer Debt Servic	0	0	71,121,300	0	0.00	0.00	0.00	0.00
01102162 ADM GSD Transfer to MNPS Gen Fund	0	0	0	13,789,900	0.00	0.00	0.00	0.00
01102180 ADM Developer Technology Fund	2,200,000	0	0	0	0.00	0.00	0.00	0.00
01702420 ADM Equip & Major Maint 2023	0	84,726,300	0	0	0.00	0.00	0.00	0.00
001 - Administrative	388,827,414	531,568,500	522,216,100	437,718,100	0.00	0.00	0.00	0.00
002 - Metropolitan Council	2,883,612	3,236,600	4,158,300	4,100,100	55.00	58.00	57.00	-1.00
003 - Metropolitan Clerk	852,965	1,273,600	1,333,400	1,333,400	7.50	7.50	7.50	0.00
004 - Mayor's Office	4,853,813	5,955,400	6,480,700	6,380,700	37.00	26.00	26.00	0.00
005 - Election Commission	3,252,088	3,411,700	3,651,800	3,579,600	33.00	33.00	32.00	-1.00
006 - Law	6,716,097	8,816,300	10,372,400	10,417,000	54.00	56.00	56.00	0.00
007 - Planning Commission	6,035,804	10,636,400	12,460,000	12,460,000	83.25	87.25	87.25	0.00
008 - Human Resources	6,384,752	8,356,300	10,096,100	9,096,100	74.49	78.49	78.49	0.00
009 - Register of Deeds	273,453	312,700	322,400	322,400	0.00	0.00	0.00	0.00
010 - General Services	25,611,983	30,537,400	34,511,600	35,580,400	56.00	56.00	56.00	0.00
011 - Historical Commission	1,280,731	1,642,100	1,946,200	1,958,300	14.00	15.49	15.49	0.00
015 - Finance	11,534,239	14,348,200	15,817,300	15,846,000	120.50	125.00	125.00	0.00
016 - Assessor of Property	7,761,447	10,359,400	11,617,700	11,817,700	90.50	90.50	90.50	0.00
017 - Trustee	2,441,514	3,043,100	3,229,300	3,242,300	25.20	25.20	25.20	0.00
018 - County Clerk	5,292,686	6,517,100	6,878,900	6,831,400	82.35	84.35	84.35	0.00
019 - District Attorney	9,842,917	10,946,700	12,090,700	12,181,000	97.22	96.98	96.98	0.00
021 - Public Defender	9,781,397	11,759,400	12,348,100	12,348,100	103.49	105.49	105.49	0.00
022 - Juvenile Court Clerk	2,201,511	2,440,500	3,014,400	3,260,400	32.00	32.00	32.00	0.00
023 - Circuit Court Clerk	3,086,579	3,508,700	3,677,500	3,677,500	41.00	41.00	41.00	0.00
024 - Criminal Court Clerk	6,809,783	7,507,900	8,122,000	8,122,000	90.11	90.11	90.11	0.00
025 - Clerk and Master - Chancery	1,563,470	1,834,700	2,019,800	2,111,800	18.00	18.00	18.00	0.00
026 - Juvenile Court	14,035,566	15,600,800	17,946,300	18,461,300	97.50	97.50	97.50	0.00
027 - General Sessions Court	12,924,446	14,707,100	15,746,600	15,796,600	124.34	125.34	125.34	0.00
028 - State Trial Courts	9,972,543	11,089,200	12,624,800	12,634,800	100.50	102.50	102.50	0.00
029 - Justice Integration Services	3,912,317	4,478,700	4,835,300	5,349,300	22.50	22.50	22.50	0.00
030 - Sheriff	92,390,074	103,889,400	106,143,400	116,143,400	1,128.87	1,128.87	1,129.87	1.00
031 - Police	240,741,077	259,615,400	293,750,700	297,540,000	2,074.10	2,133.10	2,133.10	0.00
032 - Fire	71,572,824	83,682,100	101,450,900	100,822,900	697.98	776.98	776.98	0.00
033 - Codes Administration	12,406,655	15,675,500	19,105,900	19,105,900	159.70	165.50	165.50	0.00
034 - Beer Board	655,517	844,300	1,190,200	1,190,200	7.49	9.49	9.49	0.00
035 - Agricultural Extension	324,250	404,600	426,700	428,900	9.00	9.00	9.00	0.00
037 - Social Services	7,191,106	9,820,000	7,743,200	7,743,200	93.12	70.12	70.12	0.00
038 - Health	25,994,608	33,149,900	39,258,000	39,258,000	262.40	283.40	283.40	0.00
039 - Public Library	32,928,491	40,041,500	44,153,500	44,745,300	394.75	412.40	412.40	0.00
040 - Parks	44,184,393	55,296,600	63,683,500	63,683,500	664.50	700.13	700.13	0.00
041 - Arts Commission	3,588,782	4,825,500	5,461,700	2,198,500	10.55	14.55	14.55	0.00

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

Expenditures Overview: Financial Schedules

SCHEDULE 3 - HISTORICAL EXPENDITURES

	FY2022 Actuals	FY2023 Budget	FY2024 Budget	FY2025 Budget	FTE FY2023	FTE FY2024	FTE FY2025	FTE FY2024- FY2025
042 - Nashville Department of Transportation	37,262,369	45,421,900	55,242,700	55,242,700	399.00	414.00	414.00	0.00
044 - Human Relations Commission	540,484	724,200	765,800	765,800	6.00	6.00	6.00	0.00
047 - Criminal Justice Planning	527,393	626,100	677,700	687,100	4.00	4.00	4.00	0.00
048 - Internal Audit	1,356,770	1,879,400	2,008,800	2,014,800	12.00	12.00	12.00	0.00
049 - Office of Emergency Management	1,480,154	2,003,600	2,213,700	2,213,700	16.96	17.35	17.35	0.00
051 - Office of Family Safety	2,570,466	3,576,600	4,650,400	4,949,100	30.00	36.90	36.90	0.00
052 - Community Oversight Board	1,008,179	2,171,900	749,600	0	15.00	0.00	0.00	0.00
053 - Office of Homeless Services	0	0	5,524,900	5,524,900	0.00	31.00	31.00	0.00
054 - Community Review Board	0	0	1,401,500	2,151,100	0.00	14.00	14.00	0.00
064 - Sports Authority	1,519,600	2,258,100	2,116,400	2,081,600	0.00	0.00	0.00	0.00
091 - Department of Emergency Communications	17,859,734	22,747,800	24,589,500	24,688,300	243.00	245.00	245.00	0.00
10101 - GSD General	1,144,236,051	1,412,542,900	1,519,826,400	1,447,805,200	7,687.87	7,957.99	7,956.99	-1.00
20115 - GSD Debt Service	223,299,244	269,723,100	256,149,100	258,290,600	0.00	0.00	0.00	0.00
25104 - MNPS Debt Service	112,064,369	120,799,100	136,782,600	133,194,300	0.00	0.00	0.00	0.00
35131 - MNPS General Purpose	1,014,759,982	1,127,002,500	1,205,472,800	1,247,078,900	8,845.20	9,200.80	9,200.80	0.00
Total GSD Budgetary:	2,494,359,646	2,930,067,600	3,118,230,900	3,086,369,000	16,533.07	17,158.79	17,157.79	-1.00
URBAN SERVICES DISTRICT:								
001 Administrative								
01191102 ADM Police/Fire Retire Match	8,873,000	8,873,000	8,873,000	8,873,000	0.00	0.00	0.00	0.00
01191103 ADM Civil Service Retire Match	5,424,700	5,424,700	5,424,700	5,424,700	0.00	0.00	0.00	0.00
01191106 ADM Teacher Pens Match	4,592,400	4,592,400	4,592,400	4,592,400	0.00	0.00	0.00	0.00
01191109 ADM Health Ins Match	680,018	2,107,400	378,100	378,100	0.00	0.00	0.00	0.00
01191112 ADM Pensioner IOD	245,000	281,800	281,800	188,800	0.00	0.00	0.00	0.00
01191113 ADM Employee IOD	1,089,700	1,253,200	1,253,200	639,900	0.00	0.00	0.00	0.00
01191115 ADM Life Ins Match	26,499	47,800	47,800	47,800	0.00	0.00	0.00	0.00
01191140 ADM Benefit Adjustments	0	3,045,100	2,000,000	316,800	0.00	0.00	0.00	0.00
01191153 ADM USD ITS Services	0	5,800	109,500	119,400	0.00	0.00	0.00	0.00
01191224 ADM Contingency Subrogation	0	100,000	100,000	100,000	0.00	0.00	0.00	0.00
01191301 ADM USD Self-Insured Liability	123,800	133,500	134,000	93,800	0.00	0.00	0.00	0.00
01191308 ADM Judgments and Losses	8,400	8,400	9,100	9,300	0.00	0.00	0.00	0.00
01191309 ADM Contingency Account	0	0	50,000	50,000	0.00	0.00	0.00	0.00
01191315 ADM PayPlan Improvements	0	1,827,900	3,284,400	4,961,700	0.00	0.00	0.00	0.00
01191326 ADM Property Tax Relief	465,500	465,500	465,500	465,500	0.00	0.00	0.00	0.00
01191408 ADM Budget Adjustment Savings	0	0	0	(1,500,000)	0.00	0.00	0.00	0.00
01191486 ADM USD Waste Services Transfers	0	30,154,100	35,808,300	41,640,500	0.00	0.00	0.00	0.00
01191566 ADM Contingency Utility Incr	0	316,300	350,000	100,000	0.00	0.00	0.00	0.00
01191998 ADM MDHA Prop Tax Increments	2,019,824	2,322,600	2,517,600	2,801,000	0.00	0.00	0.00	0.00
001 - Administrative	23,548,842	60,959,500	65,679,400	69,302,700	0.00	0.00	0.00	0.00
031 - Police	481,000	481,000	481,000	481,000	0.00	0.00	0.00	0.00
032 - Fire	85,380,938	91,153,200	105,014,700	105,014,700	753.00	783.00	783.00	0.00
042 - Nashville Department of Transportation	34,447,656	9,946,900	11,194,500	11,261,900	24.00	26.00	26.00	0.00
18301 - USD General	143,858,437	162,540,600	182,369,600	186,060,300	777.00	809.00	809.00	0.00
28315 - USD Debt Service	18,342,744	20,294,700	20,189,000	19,415,700	0.00	0.00	0.00	0.00
Total USD Budgetary:	162,201,181	182,835,300	202,558,600	205,476,000	777.00	809.00	809.00	0.00
GROSS BUDGETARY FUNDS:	2,656,560,826	3,112,902,900	3,320,789,500	3,291,845,000	17,310.07	17,967.79	17,966.79	-1.00
SPECIAL REVENUE, WORKING CAPITAL, & OTHER FUNDS								
20283 - SPA Stadium Debt Srvce 04/13B	4,307,908	0	0	0	0.00	0.00	0.00	0.00
20300 - SPA Stadium Debt Service 2012A	991,332	0	0	0	0.00	0.00	0.00	0.00
20301 - SPA Arena Debt Service 2013A	660,298	0	0	0	0.00	0.00	0.00	0.00
20302 - SPA Ballpark Debt Service 2013A	1,828,550	0	0	0	0.00	0.00	0.00	0.00
20303 - SPA Ballpark Debt Service 2013B	270,664	0	0	0	0.00	0.00	0.00	0.00
20305 - SPA MLS Soccer Debt Service 2020	6,919,545	0	0	0	0.00	0.00	0.00	0.00
20306 - SPA Stadium Debt Service 2021A	298,867	0	0	0	0.00	0.00	0.00	0.00
20307 - SPA Arena Debt Service 2021B	103,508	0	0	0	0.00	0.00	0.00	0.00
20308 - SPA Ballpark Debt Service 2021C	1,022,028	0	0	0	0.00	0.00	0.00	0.00
23100 - CCA Debt Service 2010A-1	5,526,013	0	0	0	0.00	0.00	0.00	0.00
23101 - CCA Debt Srvce Reserve 2010A-1	56,516	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

	FY2022 Actuals	FY2023 Budget	FY2024 Budget	FY2025 Budget	FTE FY2023	FTE FY2024	FTE FY2025	FTE FY2024- FY2025
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	155,947	0	0	0	0.00	0.00	0.00	0.00
23300 - CCA Debt Service 2010B	35,134,056	0	0	0	0.00	0.00	0.00	0.00
23301 - CCA Debt Service Reserve 2010B	208,082	0	0	0	0.00	0.00	0.00	0.00
27312 - W&S Debt Service	471,990,227	81,461,800	83,300,000	82,100,000	0.00	0.00	0.00	0.00
27340 - W&S 2010A Debt Service Reserve	1,261	0	0	0	0.00	0.00	0.00	0.00
27341 - W&S 2010B Debt Service Reserve	1,636	0	0	0	0.00	0.00	0.00	0.00
27342 - W&S 2010C Debt Service Reserve	909	0	0	0	0.00	0.00	0.00	0.00
27343 - W&S 2010D Debt Service Reserve	92	0	0	0	0.00	0.00	0.00	0.00
27344 - W&S 2013 Debt Service Reserve	11,702,832	0	0	0	0.00	0.00	0.00	0.00
27345 - W&S 2017A Debt Service Reserve	730	0	0	0	0.00	0.00	0.00	0.00
27346 - W&S 2017B Debt Service Reserve	1,268	0	0	0	0.00	0.00	0.00	0.00
27347 - W&S 2020A Debt Service Reserve	1,309	0	0	0	0.00	0.00	0.00	0.00
28203 - DES Debt Service 2012A	1,100,286	0	0	0	0.00	0.00	0.00	0.00
28204 - DES Debt Service GO Bonds	62,830	0	0	0	0.00	0.00	0.00	0.00
29999 - CCA Debt Service CAFR	(14,837,685)	0	0	0	0.00	0.00	0.00	0.00
30004 - Register's Computer	0	2,300	2,300	2,300	0.00	0.00	0.00	0.00
30005 - Central Business Imp District	4,116,608	4,328,600	4,379,200	4,400,500	0.00	0.00	0.00	0.00
30006 - Animal Control Donations	28,050	40,000	40,000	60,000	0.00	0.00	0.00	0.00
30007 - Social Services Donations	7	0	0	0	0.00	0.00	0.00	0.00
30020 - State Trial Court Drug Enforcement	276,394	242,900	242,900	242,900	4.42	4.42	4.42	0.00
30027 - General Sessions Drug Court Tr	5,064	6,400	6,000	5,300	0.00	0.00	0.00	0.00
30031 - Hotel Occ Convention Ctr 2007	23,824,638	23,852,600	29,491,600	28,145,100	0.00	0.00	0.00	0.00
30034 - Criminal Ct Clerk Computerization	47	215,900	215,900	215,900	0.00	0.00	0.00	0.00
30035 - Circuit Court Clerk Fees	5,631,565	0	0	0	0.00	0.00	0.00	0.00
30036 - Register of Deeds Fees	2,728,177	0	0	0	0.00	0.00	0.00	0.00
30039 - Flood 2010	63,694	0	0	0	0.00	0.00	0.00	0.00
30041 - HOT Event and Marketing	4,274,297	4,619,600	5,626,300	5,156,300	0.00	0.00	0.00	0.00
30042 - Hotel Occ Conv Ctr 1% Tax	18,625,410	18,146,800	25,177,000	23,152,400	0.00	0.00	0.00	0.00
30043 - Hotel Occ Conv Ctr 2007 1% Tax	17,119,555	15,989,400	22,210,300	20,985,000	0.00	0.00	0.00	0.00
30044 - Hotel Tourist Promotion	18,740,313	36,293,600	50,353,900	46,305,000	0.00	0.00	0.00	0.00
30045 - Hotel Occupancy Tourist Relate	18,625,427	18,146,800	25,177,000	23,152,400	0.00	0.00	0.00	0.00
30046 - Hotel Occupancy General Fnd 1%	18,609,082	18,146,800	25,177,000	23,152,400	0.00	0.00	0.00	0.00
30047 - Hotel Occ 2007 1% SecondaryTDZ	1,505,952	2,157,300	2,966,600	2,167,500	0.00	0.00	0.00	0.00
30048 - Fire Dept Donations	2	73,000	73,000	40,000	0.00	0.00	0.00	0.00
30049 - OEM Donations	0	0	0	0	0.00	0.00	0.00	0.00
30056 - Flood 2010 Insurance Recovery	5,577	0	0	0	0.00	0.00	0.00	0.00
30057 - Flood 2010 Donations	2	0	0	0	0.00	0.00	0.00	0.00
30058 - FEMA Flood Revenue	4,714	0	0	0	0.00	0.00	0.00	0.00
30064 - CBID Fee Event and Marketing	1,704,177	3,518,700	4,140,000	4,100,000	0.00	0.00	0.00	0.00
30068 - POL 2015 JAG GRANT	0	0	0	0	0.00	0.00	0.00	0.00
30072 - Animal Education and Welfare	2	1,000	1,000	1,000	0.00	0.00	0.00	0.00
30076 - Mayor's Office Donations	0	300	300	0	0.00	0.00	0.00	0.00
30077 - Finance Department Grants	1	3,700	0	0	0.00	0.00	0.00	0.00
30081 - Hurricane Harvey Texas 2017	(192)	0	0	0	0.00	0.00	0.00	0.00
30083 - Industrial Development Brd-CU	8,755,050	0	0	0	0.00	0.00	0.00	0.00
30084 - POL * 2017 JAG Grant	24,922	0	0	0	0.00	0.00	0.00	0.00
30085 - Hurricane Florence 2018	173	0	0	0	0.00	0.00	0.00	0.00
30086 - POL JAG Grant 2018	79,478	0	0	0	0.00	0.00	0.00	0.00
30087 - Parks Donations Fund	45,748	62,700	0	0	0.00	0.00	0.00	0.00
30088 - Hotel Occ Tourist Promotion DS	1,130,600	0	0	0	0.00	0.00	0.00	0.00
30089 - Hurricane Dorian 2019	39	0	0	0	0.00	0.00	0.00	0.00
30090 - POL 2019 JAG Grant	257,592	139,800	0	0	0.00	0.00	0.00	0.00
30091 - POL DNA CEBR Program Grant	173,583	132,300	60,000	0	0.00	0.00	0.00	0.00
30092 - Tornadoes 3/2020 Response/Relief	165,259	0	0	0	0.00	0.00	0.00	0.00
30094 - Tornadoes 3/2020 Insurance Recovery	737	0	0	0	0.00	0.00	0.00	0.00
30095 - Storms/Straight Line Winds 5/3/20	4,573	0	0	0	0.00	0.00	0.00	0.00
30096 - FIN TN Direct Appropriation Grant	6,261,993	0	890,000	300,000	0.00	0.00	0.00	0.00
30097 - Hurricane Laura 8/20	12	0	0	0	0.00	0.00	0.00	0.00
30098 - Hurricane Sally 9/20	285	0	0	0	0.00	0.00	0.00	0.00
30099 - COVID-19 Pandemic	(6,279,382)	0	0	0	0.00	0.00	0.00	0.00
30100 - Finance MCC Administration	62	0	0	0	0.00	0.00	0.00	0.00
30101 - Metro Major Drug Program	361,289	740,300	740,300	732,700	3.50	2.00	2.00	0.00
30102 - DUI Offender	9,670	40,000	43,000	52,800	0.00	0.00	0.00	0.00
30103 - DA Fraud & Economic Crime	9,660	57,500	57,500	57,500	2.00	2.00	2.00	0.00
30104 - DA Special Operations	(1,798)	2,000	2,000	2,000	0.00	0.00	0.00	0.00
30108 - Hurricane Delta 10/20	190	0	0	0	0.00	0.00	0.00	0.00
30109 - Winter Storm 2/2021	(469,878)	0	0	0	0.00	0.00	0.00	0.00
30112 - COVID Reserve Post 2020	15,422,445	0	0	0	0.00	0.00	0.00	0.00
30113 - Finance CU Administration	(1,064,119)	0	0	0	0.00	0.00	0.00	0.00
30114 - Barnes Fund for Affordable Housing	8,074,511	63,538,800	10,874,700	48,421,700	2.00	3.00	3.00	0.00
30116 - COVID FEMA	2,366,865	0	0	0	0.00	0.00	0.00	0.00
30117 - COVID Vaccination Distribution	2,265,923	0	0	0	0.00	0.00	0.00	0.00
30118 - County Clerk Computer	26,859	85,000	85,000	85,000	0.00	0.00	0.00	0.00
30119 - Tornadoes 12/2021 Response/Relief	618,425	0	0	0	0.00	0.00	0.00	0.00
30121 - Nashville 12/2020 Bombing	453	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

	FY2022 Actuals	FY2023 Budget	FY2024 Budget	FY2025 Budget	FTE FY2023	FTE FY2024	FTE FY2025	FTE FY2024- FY2025
30122 - Juvenile Court Clerk Computer	14,775	33,600	31,600	24,600	0.00	0.00	0.00	0.00
30130 - DA Mediation Services Fund	68,400	92,000	110,000	110,000	0.00	0.00	0.00	0.00
30137 - SOC MHC Special Donations	354	0	0	0	0.00	0.00	0.00	0.00
30141 - Percent for Public Art Staff	362,301	383,400	0	0	5.00	0.00	0.00	0.00
30142 - Storm/Flood 3/2021	1,652,639	0	0	0	0.00	0.00	0.00	0.00
30143 - Hurricane Ida 8/2021	153,996	0	0	0	0.00	0.00	0.00	0.00
30144 - Waverly Storm/Flood 8/2021	26,159	0	0	0	0.00	0.00	0.00	0.00
30145 - Sheriff CCA Contract	114,531	0	0	0	0.00	0.00	0.00	0.00
30146 - Police Unauthorized Substance Abuse	32	2,300	200,000	200,000	0.00	0.00	0.00	0.00
30147 - Police Drug Enforcement	661,345	1,185,000	1,250,000	1,125,000	0.00	0.00	0.00	0.00
30149 - Police Federal Drug Enforcement	29,007	300,000	500,000	500,000	0.00	0.00	0.00	0.00
30151 - Victim Witness Protection	4	5,800	5,800	5,800	0.00	0.00	0.00	0.00
30154 - Police State Felony Forfeiture	24,869	87,000	87,000	87,000	0.00	0.00	0.00	0.00
30155 - Police State Gambling Forfeiture	180,909	565,000	565,000	210,000	1.00	1.00	1.00	0.00
30156 - Police Federal Forfeitures	0	10,000	10,000	10,000	0.00	0.00	0.00	0.00
30157 - Police Sex Offender Registrati	66,488	120,500	165,500	165,500	0.00	0.00	0.00	0.00
30158 - Police Donations Fund	(597)	105,600	105,600	11,500	0.00	0.00	0.00	0.00
30159 - Police StateAnti-Human Traffic	0	40,000	40,000	0	0.00	0.00	0.00	0.00
30163 - Civil Unrest May 2020	265,993	0	0	0	0.00	0.00	0.00	0.00
30164 - Community Safety Fund	0	3,000,000	4,000,000	3,350,700	0.00	3.00	3.00	0.00
30169 - Police Statewide SRO Program Grant	0	0	3,375,000	0	0.00	0.00	0.00	0.00
30170 - Community Education Commission	14,665	0	0	0	0.00	0.00	0.00	0.00
30171 - CCA Surplus Revenue 2010B	28,627,009	0	0	0	0.00	0.00	0.00	0.00
30172 - Fire HazMat Recovery	2	0	0	0	0.00	0.00	0.00	0.00
30176 - C-PACER	0	0	200,000	200,000	0.00	0.00	0.00	0.00
30195 - CBID Safety & Assessment Fund	3,151,294	3,518,700	4,140,000	4,100,000	0.00	0.00	0.00	0.00
30200 - Police Task Force Fund	1,581,396	1,691,800	1,679,800	2,220,000	6.00	6.00	6.00	0.00
30201 - Police 2020 JAG Grant	113,730	449,900	150,000	0	0.00	0.00	0.00	0.00
30202 - Police 2021 JAG Grant	24,145	0	0	530,800	0.00	0.00	0.00	0.00
30203 - Police 2022 JAG Grant	0	0	547,000	547,000	0.00	0.00	0.00	0.00
30204 - Health Title V Clean Air Act	79,229	50,000	50,000	50,000	1.00	0.00	0.00	0.00
30206 - Health Clean Air Permit Prgm	294,342	321,500	321,500	321,500	3.00	3.00	3.00	0.00
30207 - Police 2023 JAG Grant	0	0	594,900	0	0.00	0.00	0.00	0.00
30215 - Finance Innovation Investment	34,575	269,200	214,700	94,000	0.00	0.00	0.00	0.00
30216 - American Rescue Plan Act-COVID Stimulus	45,544,679	2,090,000	0	0	0.00	0.00	0.00	0.00
30218 - County Clerk Title Fees	35,231	55,000	55,000	55,000	0.00	0.00	0.00	0.00
30219 - Fire Special Events	273,478	0	0	0	0.00	0.00	0.00	0.00
30221 - Federal Funds Reserve	0	0	0	16,000,000	0.00	0.00	0.00	0.00
30260 - Farmers' Market Grant Fund	5,580	24,900	26,900	29,300	0.00	0.38	0.38	0.00
30262 - Fair Commission Sponsorships/Grants	339	8,500	10,200	10,200	0.00	0.00	0.00	0.00
30267 - Finance Pension Asset Management	0	0	0	1,327,600	0.00	0.00	7.00	7.00
30276 - SPA Pub Fac Arena Revenue 98	2,418	0	0	0	0.00	0.00	0.00	0.00
30277 - SPA Stadium Capital	5,512,032	0	0	0	0.00	0.00	0.00	0.00
30281 - SPA Stadium \$2 Ticket Tax	1,033,099	0	0	0	0.00	0.00	0.00	0.00
30287 - SPA Stadium Improv 15 Revenue	1,112	0	0	0	0.00	0.00	0.00	0.00
30288 - SPA Arena Account 2019	27,588,314	29,009,600	29,009,600	29,009,600	0.00	0.00	0.00	0.00
30289 - SPA Arena Revenue 2019	8,856,339	2,168,000	2,168,000	2,168,000	0.00	0.00	0.00	0.00
30290 - SPA MLS Soccer Tax Revenue Fund	2,458,366	0	0	0	0.00	0.00	0.00	0.00
30318 - County Clerk EIVS Fees	45	5,000	5,000	5,000	0.00	0.00	0.00	0.00
30319 - POL COVID-19 2020 Emergency Supplement	514,955	1,311,300	0	0	0.00	0.00	0.00	0.00
30350 - SPA Ballpark Revenue 2013A	385,092	0	0	0	0.00	0.00	0.00	0.00
30351 - SPA Ballpark Revenue 2013B	633,768	0	0	0	0.00	0.00	0.00	0.00
30359 - Special Events Fund	0	10,256,000	14,040,000	14,040,000	0.00	0.00	0.00	0.00
30360 - Rainy Day Fund	605	3,934,200	0	0	0.00	0.00	0.00	0.00
30370 - ITS Community Asset & Land Use Fund	418	3,138,400	3,314,600	3,314,600	3.00	3.00	7.00	4.00
30401 - Library Services	1,319,419	1,695,200	772,000	0	11.22	11.87	11.87	0.00
30403 - Talking Library	0	0	0	0	0.00	0.00	0.00	0.00
30404 - Library Special Projects	421,179	977,200	837,500	52,000	0.00	0.00	0.00	0.00
30406 - CCA CMHOF Maintenance Reserve	342,651	0	0	0	0.00	0.00	0.00	0.00
30408 - NDOT Grants	326,779	1,162,900	1,222,900	1,501,800	9.00	9.00	9.00	0.00
30418 - County Clerk T&R Fees	0	350,000	350,000	350,000	0.00	0.00	0.00	0.00
30501 - Solid Waste Operations	33,575,635	42,657,200	52,467,700	53,778,100	126.00	114.00	119.00	5.00
30502 - Solid Waste Grant	3,201,637	2,729,700	1,086,100	0	0.00	0.00	0.00	0.00
30503 - Tire Waste	850,967	800,000	800,000	800,000	0.00	0.00	0.00	0.00
30508 - NDOT Sidewalk	1,724,873	4,350,000	0	0	0.00	0.00	0.00	0.00
30509 - NDOT Surplus Parking Fund	5,389,788	10,017,000	8,446,700	8,177,300	0.00	0.00	0.00	0.00
30511 - NDOT Paving	1,325,356	0	0	0	0.00	0.00	0.00	0.00
30512 - Parking Management Program	0	0	930,100	3,038,400	0.00	22.00	23.00	1.00
30600 - Demolition Fund	134,502	275,000	275,000	275,000	0.00	0.00	0.00	0.00
30702 - Advance Planning & Research	222,632	127,800	105,600	126,700	0.00	0.00	0.00	0.00
30704 - Planning Grant Fund	18,399	40,000	14,400	0	0.00	0.00	0.00	0.00
30705 - Congestion Mitigation Air Qual	0	0	0	0	0.00	0.00	0.00	0.00
30709 - Mixed Income PILOT - HEFB	0	0	30,000	30,000	0.00	0.00	0.00	0.00
30764 - Metro Area Computer Mapping	97,095	70,600	70,500	70,500	0.00	0.00	0.00	0.00
30801 - Parks Special Projects	181,620	782,000	318,100	319,900	2.17	2.17	2.17	0.00

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

Expenditures Overview: Financial Schedules

SCHEDULE 3 - HISTORICAL EXPENDITURES

	FY2022 Actuals	FY2023 Budget	FY2024 Budget	FY2025 Budget	FTE FY2023	FTE FY2024	FTE FY2025	FTE FY2024- FY2025
30802 - Parks Resale Inventory	2,381,688	2,250,000	2,575,000	2,800,000	0.00	0.00	0.00	0.00
31282 - SPA Pub Imp Stadium Revenue 04	6,347,682	0	0	0	0.00	0.00	0.00	0.00
31283 - SPA Stadium Capital Improvements	1,903	0	0	0	0.00	0.00	0.00	0.00
31500 - MAC Admin & Leasehold	1,253,725	13,028,400	12,470,600	8,476,600	21.98	21.98	21.98	0.00
31501 - MAC Local Programs	1,823	1,500	2,500	2,500	0.00	0.00	0.00	0.00
31502 - MAC Headstart Grant	19,327,306	24,590,100	21,330,000	22,424,500	296.98	195.44	195.44	0.00
31503 - MAC LIHEAP Grant	5,884,915	12,379,600	11,460,200	13,022,200	4.00	14.50	14.50	0.00
31504 - MAC CSBG Grant	1,807,310	2,816,000	1,799,700	1,959,700	16.00	20.00	20.00	0.00
31505 - MAC Summer Food Program	735,474	1,265,700	1,462,700	1,212,700	15.49	16.33	16.33	0.00
31506 - MAC CACFP	1,150,305	1,503,100	1,570,100	1,570,100	10.00	4.00	4.00	0.00
31508 - MAC BF/AF Care Program	120,457	1,409,200	1,414,700	814,700	8.75	8.75	8.75	0.00
31511 - MAC Parent Club Federal Funds	4,500	4,500	4,500	4,500	0.00	0.00	0.00	0.00
31512 - MAC Community Srvc Assistance	364,800	364,800	364,800	364,800	0.00	0.00	0.00	0.00
31514 - MAC ComSrv Poverty Summit	26,081	25,100	25,100	25,100	0.00	0.00	0.00	0.00
31519 - MAC Share the Warmth	26,187	100,000	100,000	100,000	0.00	0.00	0.00	0.00
31521 - MAC The Kresge Foundation Grant	217,300	200,000	39,100	416,200	3.00	3.00	3.00	0.00
31522 - MAC Youth Grant	2,378,984	3,842,200	3,941,300	3,341,300	11.00	10.00	10.00	0.00
31523 - MAC Workforce	201,414	478,900	586,400	400,900	5.00	4.00	4.00	0.00
31524 - MAC VOCA	523,044	629,100	0	0	0.00	0.00	0.00	0.00
31525 - MAC CDBG-CV - MDHA	145,415	0	0	0	0.00	0.00	0.00	0.00
31526 - MAC Federal COVID Rent-Utility Asst	15,403,120	0	0	0	0.00	0.00	0.00	0.00
31527 - MAC ERA II Emergency Rent Assistance	22,558,799	0	0	0	0.00	0.00	0.00	0.00
31528 - MAC State Reallocated Funding	19,532,305	30,704,900	53,000	0	0.00	0.00	0.00	0.00
31529 - MAC CSBG CARES Grant	35,661	255,400	6,800	0	0.00	0.00	0.00	0.00
32032 - Fire Emergency Services Grant	0	0	0	0	0.00	0.00	0.00	0.00
32041 - Arts Com Contrib/Donations Fun	1	0	0	0	0.00	0.00	0.00	0.00
32051 - OFS Grant Fund	725,098	917,500	987,900	573,500	13.98	12.50	12.50	0.00
32060 - General Services Grant Fund	0	0	644,400	644,400	0.00	0.00	0.00	0.00
32104 - OFS Donations Fund	18,222	0	0	0	0.00	0.00	0.00	0.00
32137 - Homelessness Grants	691,064	779,800	0	0	3.00	0.00	0.00	0.00
32138 - OHS Homelessness Grants Fund	0	0	0	494,000	0.00	3.00	3.00	0.00
32200 - Health Department Grant Fund	44,177,301	62,391,200	61,081,700	44,327,200	358.64	339.84	339.84	0.00
32201 - HEA Donations Fund	0	0	0	0	0.00	0.00	0.00	0.00
32205 - Election Commission Grant Fund	51	0	614,200	0	0.00	0.00	0.00	0.00
32211 - Historical Commission Grant Fund	103,994	112,100	88,900	71,700	0.00	0.00	0.00	0.00
32219 - District Attorney Grant Fund	268,563	340,800	320,400	320,400	4.00	2.00	2.00	0.00
32226 - Juvenile Court Grant Fund	2,779,502	3,152,100	2,839,200	2,739,200	31.20	31.20	31.20	0.00
32227 - General Sessions Court Grant Fund	82,230	575,700	145,400	445,400	1.00	1.00	1.00	0.00
32228 - State Trial Court Grant Fund	3,216,386	3,347,800	3,657,400	1,795,800	49.57	49.81	49.81	0.00
32229 - Veteran's Treatment Court Operations	(723)	4,800	3,200	2,700	0.00	0.00	0.00	0.00
32230 - Sheriff Grant Fund	187,860	0	188,600	188,600	0.00	0.00	0.00	0.00
32231 - Police Grant Fund	1,538,218	1,776,600	5,023,800	1,953,000	8.00	9.00	9.00	0.00
32232 - Fire Department Grant Fund	0	390,500	390,500	0	0.00	0.00	0.00	0.00
32237 - Social Services Grant Fund	1,830,778	1,148,000	927,300	927,300	0.00	0.00	0.00	0.00
32238 - Municipal Grant Fund	0	0	0	0	0.00	0.00	0.00	0.00
32241 - Arts Commission Grant Fund	137,558	129,100	173,900	0	0.00	0.00	0.00	0.00
32250 - OEM Grant Fund	716,439	1,657,800	2,289,300	702,400	0.00	0.00	0.00	0.00
32300 - Parks Department Grant Fund	202,578	937,800	892,000	186,500	6.29	5.81	5.81	0.00
32305 - MAY ECD Financial Empowerment	69,390	0	0	0	0.00	0.00	0.00	0.00
33000 - Parks Master Plan	148,165	229,000	229,000	229,000	3.00	3.00	3.00	0.00
33024 - Criminal Court Clerk Victims Assistance	72,299	50,500	50,500	50,500	0.00	0.00	0.00	0.00
33075 - General Services Energy Program	0	0	40,000	40,000	0.00	0.00	0.00	0.00
34150 - Nashville Educ Comm & Arts TV	226	0	0	0	0.00	0.00	0.00	0.00
34155 - Nash Educ Comm & ArtsTVCapital	189,356	0	200,000	200,000	0.00	0.00	0.00	0.00
35039 - MNPS Flood 2010	2,378	0	0	0	0.00	0.00	0.00	0.00
35119 - MNPS Special Projects	15,261,881	0	0	0	0.00	0.00	0.00	0.00
35132 - X-MNPS Federal/State Grants	0	325,659,000	233,258,400	131,973,400	0.00	0.00	0.00	0.00
35133 - MNPS Unemployment Comp	80,262	0	0	0	0.00	0.00	0.00	0.00
35135 - MNPS Charter School	189,004,354	190,395,600	212,400,000	212,395,700	0.00	0.00	0.00	0.00
35137 - MNPS IDEA	22,298,598	26,052,172	0	0	0.00	0.00	0.00	0.00
35154 - MNPS Title I	43,115,566	49,660,030	0	0	0.00	0.00	0.00	0.00
35158 - MNPS School Lunchroom	59,128,776	52,729,200	58,744,100	62,548,000	0.00	0.00	0.00	0.00
35160 - MNPS Other Title Grants	9,059,797	8,326,289	0	0	0.00	0.00	0.00	0.00
35164 - MNPS ROTC	339,643	0	0	0	0.00	0.00	0.00	0.00
35200 - MNPS Other State Grants	34,611,810	0	0	0	0.00	0.00	0.00	0.00
35300 - MNPS Other Federal Grants	22,589,031	1,746,532	0	0	0.00	0.00	0.00	0.00
35302 - MNPS ESSER 2.0	39,451,343	59,373,012	0	0	0.00	0.00	0.00	0.00
35303 - MNPS ESSER 3.0	11,264,511	270,515,322	0	0	0.00	0.00	0.00	0.00
35400 - MNPS Other Federal Direct	5,821,108	0	0	0	0.00	0.00	0.00	0.00
37039 - W&S SW Flood 2010 Home Buyouts	9,736,693	0	0	0	0.00	0.00	0.00	0.00
37040 - W&S Flood 2010 Capital	395	0	0	0	0.00	0.00	0.00	0.00
37041 - W&S Stormwater Tree Bank	125,963	0	225,000	325,000	0.00	0.00	0.00	0.00
37100 - Stormwater	72	0	0	0	0.00	0.00	0.00	0.00
37150 - W&S SW Tree Canopy Fund	0	1,500,000	1,500,000	1,500,000	0.00	0.00	0.00	0.00
38005 - Gulch Central Business Imp Dst	727,827	758,300	880,300	983,500	0.00	0.00	0.00	0.00
39005 - South Nashville Central Business Imp Dst	419,856	150,000	550,000	725,000	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

	FY2022 Actuals	FY2023 Budget	FY2024 Budget	FY2025 Budget	FTE FY2023	FTE FY2024	FTE FY2025	FTE FY2024- FY2025
40283 - SPA Arena Capital Improv Fund	1	0	0	0	0.00	0.00	0.00	0.00
40297 - SPA NHC Contr Bellevue IceRink	1	0	0	0	0.00	0.00	0.00	0.00
40298 - SPA MLS Soccer Constr Rev Bds 2020	100,386,250	0	0	0	0.00	0.00	0.00	0.00
40299 - SPA MLS Soccer Cap Int Rev Bds 2020	6,919,545	0	0	0	0.00	0.00	0.00	0.00
40301 - SPA MLS Contribution Soccer Constr	79,573,367	0	0	0	0.00	0.00	0.00	0.00
40471 - CCA Non-Bond Funded Cap Proj	6,000,070	0	0	0	0.00	0.00	0.00	0.00
47335 - W&S Extension & Replacement	118,750,329	129,026,200	163,121,600	157,607,000	0.00	0.00	0.00	0.00
47336 - W&S SRF Capital Proj 2020	25,454,753	0	0	0	0.00	0.00	0.00	0.00
47337 - W&S Revenue Bonds Series 2021A	87,926,424	0	0	0	0.00	0.00	0.00	0.00
47344 - X-W&S Rev Bonds 2013 Constr	766,641	0	0	0	0.00	0.00	0.00	0.00
47345 - W&S Rev Bonds 2013 Unspent CP	18,439,634	0	0	0	0.00	0.00	0.00	0.00
47346 - W&S SW Capital Improvements	0	0	2,000,000	5,332,800	0.00	0.00	0.00	0.00
47352 - W&S Stormwater Quality Project	18	245,000	245,000	245,000	0.00	0.00	0.00	0.00
47410 - W&S Construction Cap Proj FY10	111,888,105	0	0	0	0.00	0.00	0.00	0.00
47465 - W&S Non-Bond Funded Cap Projs	0	0	18,000,000	0	0.00	0.00	0.00	0.00
49116 - USD DES FY16 S/F Capital Projs	1,742,090	0	0	0	0.00	0.00	0.00	0.00
49964 - SPA CAFR Elimination	(1,491,972)	0	0	0	0.00	0.00	0.00	0.00
49999 - CCA Capital Project CAFR	(111,411,731)	0	0	0	0.00	0.00	0.00	0.00
50109 - Property Loss	7,922,174	0	0	0	0.00	0.00	0.00	0.00
50122 - Metro Self-Insured Liability	4,111,882	0	0	0	0.00	0.00	0.00	0.00
50123 - Employee Blanket Bond	11,091	0	0	0	0.00	0.00	0.00	0.00
50135 - Employee ProfessionalLiability	150,270	0	0	0	0.00	0.00	0.00	0.00
50165 - Self-Insured Death Benefit	400,278	0	0	0	0.00	0.00	0.00	0.00
50267 - Judgments & Losses	3,205,218	0	0	0	0.00	0.00	0.00	0.00
51137 - Information Technology Service	37,295,555	42,626,000	47,190,600	51,719,200	164.99	169.99	170.99	1.00
51138 - ITS Technology Revolving	2,262,286	0	257,400	393,000	0.00	0.00	0.00	0.00
51154 - Office of Fleet Management	24,212,599	29,978,200	38,222,400	39,868,500	71.00	93.00	93.00	0.00
51155 - General Services Energy	0	40,000	0	0	0.00	0.00	0.00	0.00
51180 - Treasury Management	1,091,823	1,243,500	1,333,700	1,612,200	8.00	8.00	10.00	2.00
52177 - Employees Med Benefit Trust	138,875,343	0	0	0	0.00	0.00	0.00	0.00
52180 - Cigna Choice Fund	150,882,164	0	0	0	0.00	0.00	0.00	0.00
52200 - IOD Network (Injured-On-Duty)	19,529,822	0	0	0	0.00	0.00	0.00	0.00
55143 - MNPS Self-Insured Liability	1,826,031	0	0	0	0.00	0.00	0.00	0.00
55145 - MNPS Prof Employees Trust	152,974,488	0	144,700	144,700	0.00	0.00	0.00	0.00
55146 - MNPS Print Shop	1,234,369	1,200,000	1,200,000	1,200,000	0.00	0.00	0.00	0.00
60002 - MTA-Component Unit	286,985	0	0	0	1.00	1.00	1.00	0.00
60008 - SPA Sports Authority Component Unit	1,475,631	2,258,100	2,116,400	2,081,600	4.00	4.00	4.00	0.00
60152 - Farmers Market	2,041,046	2,399,800	2,608,600	2,829,000	7.48	7.48	7.48	0.00
60156 - Fair Commission	2,623,915	4,675,800	4,713,200	4,787,800	27.84	27.84	27.84	0.00
60161 - Municipal Auditorium	1,991,358	2,221,900	2,801,700	2,988,400	9.00	9.00	9.00	0.00
60271 - Music City Center Operations	23,334,901	47,061,900	55,154,500	58,624,000	0.00	0.00	0.00	0.00
61190 - Surplus Property Auction	1,103,724	1,195,000	1,287,000	1,354,000	8.00	8.00	8.00	0.00
61200 - Police Impound	375,149	500,000	500,000	500,000	0.00	0.00	0.00	0.00
63100 - CCA Revenue 2010A	26,667,133	0	0	0	0.00	0.00	0.00	0.00
63300 - CCA Revenue 2010B	78,034,998	0	0	0	0.00	0.00	0.00	0.00
67311 - W&S Revenue	(806,597,950)	340,250,000	378,110,000	392,880,000	0.00	0.00	0.00	0.00
67331 - W&S Operating	138,056,488	162,289,000	183,716,300	196,751,600	804.00	839.00	884.00	45.00
67332 - W&S Operating Reserve	0	383,000	857,100	521,400	0.00	0.00	0.00	0.00
67411 - W&S SW Stormwater Revenue	7,803,966	45,535,000	38,345,000	38,580,000	0.00	0.00	0.00	0.00
67431 - W&S SW Stormwater Operating	24,188,306	30,895,400	33,188,600	33,747,200	133.00	133.00	134.00	1.00
68200 - DES Revenue Account (Oper)	(4,407,284)	0	0	0	0.00	0.00	0.00	0.00
68201 - DES Oper General Acct	19,899,694	20,537,900	22,187,200	22,506,200	0.00	0.00	0.00	0.00
68202 - DES Oper EDS Repair&Replace	103,204	0	0	0	0.00	0.00	0.00	0.00
68206 - DES Operating Reserve	873	0	0	0	0.00	0.00	0.00	0.00
TOTAL SPECIAL REVENUE, WORKING CAPITAL, & OTHER FUNDS	2,021,018,927	2,447,529,457	2,070,885,000	2,000,929,700	2,288.50	2,242.31	2,308.31	66.00
GROSS FTEs					19,598.57	20,210.10	20,275.10	65.00

(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 FY25, 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 FY25 billings and the FY24-FY25 budget change broken down by Internal Service Fund. Once the Budget Ordinance is adopted, the FY24-FY25 change for each internal service fee will be allocated to departmental budgets.

Summary Schedule FY2025				
Internal Service Billings				
	ITS	Fleet	Surplus Pro	Total
	FY25 Billings	FY25 Billing	FY25 Billing	FY25
	(Includes Radio Billings)			Billings
10101 GSD General	34,003,700	19,847,100	220,700	54,071,500
18301 USD General	-	10,494,300	2,200	10,496,500
General Fund Subsidies				
30501 Solid Waste Operations	285,600	4,566,300	10,600	4,862,500
60008 SPA Sports Authority CU	50,700	-	800	51,500
Total General Fund Subsidies	336,300	4,566,300	11,400	4,914,000
Other Special Rev/Grant Funds				
30200 Police Task Force Fund	-	26,200	-	26,200
31500 MAC Admin & Leasehold	1,199,100	-	11,400	1,210,500
31502 MAC Headstart Grant	-	314,400	-	314,400
32226 Juvenile Court Grant Fund	-	26,000	-	26,000
35131 MNPS General Purpose	5,882,400	-	65,600	5,948,000
51137 Information Technology Service	-	34,600	9,500	44,100
51154 Office of Fleet Management	531,800	-	7,700	539,500
51180 Treasury Management	35,700	-	500	36,200
60152 Farmers Market	56,000	-	500	56,500
60156 Fair Commission	142,700	-	-	142,700
60161 Municipal Auditorium	57,700	-	600	58,300
60271 Music City Center Operations	379,300	-	-	379,300
61190 Surplus Property Auction	27,400	3,800	-	31,200
67331 W&S Operating	3,481,700	3,521,600	36,700	7,040,000
67431 W&S SW Stormwater Operating	494,500	1,032,600	6,700	1,533,800
Total Other Special Rev/Grant Funds	12,288,300	4,959,200	139,200	17,386,700
Direct Billings to Outside Accounts/Fund				
Balance	5,090,900	1,600	980,500	6,073,000
Grand Total	51,719,200	39,868,500	1,354,000	92,941,700

Expenditures Overview: Internal Service Funds

Summary Schedule FY2025 Internal Service Budget Variances FY2024 - FY2025

	ITS FY24 - FY25 Budget Variance	Fleet FY24 - FY25 Budget Variance	Surplus Property FY24 - FY25 Budget Variance	Total FY24 - FY25 Budget Variance
10101 GSD General	3,373,700	1,140,800	(35,700)	4,478,800
18301 USD General	-	77,800	(8,400)	69,400
General Fund Subsidies				
30501 Solid Waste Operations	27,300	(632,900)	(600)	(606,200)
60008 SPA Sports Authority C U	3,300	-	(400)	2,900
General Fund Subsidies	30,600	(632,900)	(1,000)	(603,300)
Total Other Special Rev/Grant Funds				
30101 Metro Major Drug Program	(45,300)	-	-	(45,300)
30200 Police Task Force Fund	-	8,700	-	8,700
31500 MAC Admin & Leasehold	(59,200)	-	7,900	(51,300)
31502 MAC Headstart Grant	-	76,600	-	76,600
32226 Juvenile Court Grant Fund	-	(400)	-	(400)
35131 MNPS General Purpose	785,700	-	65,600	851,300
51137 Information Technology Service	-	3,400	(1,900)	1,500
51154 Office of Fleet Management	(27,000)	-	200	(26,800)
51180 Treasury Management	6,200	-	100	6,300
60152 Farmers Market	6,200	-	(100)	6,100
60156 Fair Commission	23,400	-	-	23,400
60161 Municipal Auditorium	6,400	-	-	6,400
60271 Music City Center Operations	84,200	-	-	84,200
61190 Surplus Property Auction	500	(4,700)	-	(4,200)
67331 W&S Operating	58,600	677,600	(6,500)	729,700
67431 W&S SW Stormwater Operating	32,300	298,900	(1,500)	329,700
Total Other Special Rev/Grant Funds	872,000	1,060,100	63,800	1,995,900
Direct Billings to Outside Accounts/Fund Balance	252,300	400	48,300	301,000
Grand Total	4,528,600	1,646,200	67,000	6,241,800

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 FY25 Budget.

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	3,979	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	\$373,500	Allocated	A department with 2% of Metro's budgeted expenditures will pay 2% of the costs allocated to departments.

Expenditures Overview: Internal Service Funds

Allocation Method by Activity					
Information Technology Services Department					
Activity	Allocation Basis	Total Allocation Units	Costs Allocated to Departments	Allocation or Cost Per Unit	Example
Imaging Usage	Number of pages imaged	3,557,999	\$235,828	\$0.066	Department is charged \$.0055 monthly for each page imaged
Imaging Storage	Gigabytes of image storage required and access to imaged pages	18,384	\$550,263	\$29.93	Department is charged \$2.49 monthly per GB of stored images
R12 HR and Payroll	Number of paychecks	651,713	\$3,428,632	\$5.26	Department is charged \$0.44 monthly for each paycheck
R12 General Accounting	Number of R12 financial transactions (GL, AP, invoices, etc.)	417,095	\$6,078,340	\$14.57	Department is charged \$1.21 monthly for each R12 transaction
R12 and Procurement Storage	Number of stored paychecks, accounting transactions, and purchase orders	9,252,689	\$2,341,352	\$0.25	Department is charged \$0.021 monthly for each stored transaction
Kronos Time and Attendance	Number of Kronos transactions	105,925	\$1,071,486	\$10.12	Department is charged \$0.84 monthly for each Kronos transaction
Oracle ULA	Percent of Use	52	\$926,654	\$17,820.27	Allocated to depts based on % of use
ESRI	Percent of Use	97	\$1,807,515	\$18,707.46	Allocated to depts based on % of use
HubNashville	Percent of Use	96	\$1,199,163	\$12,458.84	Allocated to depts based on % of use
Budget System	Allocated to departments based on budget size	1,496,329,500	\$1,144,893	\$0.001	Department is charged \$0.001 per budgeted dollar
Tax System	Allocated 100% to Trustee	N/A	\$31,406	N/A	Allocated 100% to Trustee
Land and Permitting System	Allocated to departments based on access, utilization, and transactions	% use	\$1,363,495	N/A	Allocated to depts based on % of use
Nashville.gov	Equally distributed across departments on the Nashville.gov platform	54	\$900,520	\$16,676.30	Departments on Nashville.gov are charged \$1,389.69 monthly
External Site - Full Support	Full support of sites external to Nashville.gov platform	2	\$65,316	\$32,658.00	Department is charged \$2,721.50 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	568,041	\$35,707	\$0.063	Department is charged \$0.063 per page view
Web Traffic Tier 3 (Above 100k Page Views)	Number of web page views	21,083,398	\$287,391	\$0.014	Department is charged \$0.014 per page view
Application Maintenance & Support	Number of allocated application support hours	5,196	\$608,627	\$117.13	Department is charged \$117.13 for each allocated hour

Expenditures Overview: Internal Service Funds

Allocation Method by Activity					
Information Technology Services Department					
Activity	Allocation Basis	Total Allocation Units	Costs Allocated to Departments	Allocation or Cost Per Unit	Example
Database Support	Number of databases supported	565	\$303,096	\$536.45	Department is charged \$536.45 for each database supported
Desk Side Support	Number of personal computing devices supported	10,639	\$4,250,474	\$399.52	Department is charged \$33.29 monthly per device supported
PC Asset Management	Number of PC devices managed (purchased/inventory records mgmt).	14,180	\$774,461	\$54.62	Department is charged \$4.55 monthly per device managed
M365	Number of PCs	11,495	\$692,544	\$60.25	Department is charged \$5.02 monthly per mailbox
Physical Server Housing	Facility housing allocated by units of rack space for physical servers	86	\$479,558	\$5,576.26	Department is charged \$464.69 monthly per device housed in the ITS Data Center
Virtual Server Housing	Facility housing allocated by units of rack space for virtual servers	21.64	\$60,461	\$2,793.95	Department is charged \$232.83 monthly per device housed in the ITS Data Center
Managed Physical Server	Number of physical servers supported	263	\$1,875,527	\$7,131.28	Department is charged \$594.27 monthly per physical server supported
Managed Virtual Server	Number of virtual servers supported	325	\$854,911	\$2,630.50	Department is charged \$219.21 monthly per virtual server supported
Storage (GB)	Gigabytes of storage space allocated	469,569	\$857,262	\$1.83	Departments is charged \$0.15 monthly per GB of storage space
Network Nodes	Number of connections to the Metro network. (computing devices, VPN accounts, and multifunction devices)	19,057	\$13,148,698	\$689.97	Department is charged \$57.50 monthly per connection
800 MHz Radio (Access to radio service w/Metro Owned Equipment)	Number of radios	7,270	\$2,312,380	\$318.07	Department is charged \$26.51 monthly per connection
800 MHz Radio (Access to radio service w/o Metro Owned Equipment)	Number of radios	1,690	\$385,320	\$228.00	Department is charged \$19.00 monthly per connection