

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

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Fellow Nashvillians,

In my first year as Mayor, I presented the Metro Council a “crisis budget” as we dealt with the first wave of the pandemic, on the heels of a tornado that ripped through neighborhoods from North Nashville to Hermitage.

Already on shaky financial footing thanks to years of spending down reserves, the pandemic threatened to bring Nashville to its knees. We were facing the greatest set of challenges in Nashville’s history. We believed we would get through them and be a stronger city on the other side. We did. And we are.

Twelve months later, I developed an “investment budget” aimed at driving Nashville’s economic rebound coming out of the worst health crisis in our nation’s history.

This year, I present a budget for full recovery. This is our opportunity to invest in fundamentals, fix what has been broken, and repair a generation of problems that have been handed down.

At the centerpiece of this budget is my Agenda for Neighborhoods and Families, a series of smart investments and unprecedented resources to address the most critical issues facing our city, which include: investing in our children’s future through education; keeping our neighborhoods safe; building and preserving affordable housing; addressing homelessness; improving our city’s fundamental services and transportation infrastructure; and creating a greener, more sustainable city.

Some of those investments include an unprecedented investment in education, funding paid family leave for the first time ever for MNPS employees and hiring 157 new emergency response personnel to bolster community safety.

The Nashville we know and love is a city rooted in our neighborhood and in our families. That means that as we grow, we must do so in a way that works for every neighborhood, and make sure no one gets left behind. That requires investing alongside our growth and innovating to keep pace with the challenges presented by our growth.

Great schools, clean streets, safe neighborhoods, reliable city services and sound city finances, affordable housing, world-class parks and live-work-play communities to raise a family in. That is Nashville, Tennessee.

That is our vision.

I’m looking forward to working with all of you to make that vision a reality.

Sincerely,

A handwritten signature in blue ink that reads "John Cooper".

John Cooper
Mayor
Metropolitan Government of Nashville and Davidson County





Executive Summary

Introduction

The 2023 Fiscal Year Operating Budget was developed in a different environment than the FY 2021 and FY 2022 Operating Budgets. Those budgets were developed during dramatic health and economic uncertainty due to the COVID-19 Pandemic and multiple natural disasters that struck the county.

The FY 2023 budget represents a full recovery from these tumultuous years and places the government on firm financial footing for the future.

Core trends regarding revenue, spending, debt, cash & fund balances, and other post-employment benefit liabilities are favorable. The FY 2023 Operating Budget reflects the recent history and looks forward to continuous improvement in services offered by the government.

The summary and the remainder of this book present the Metropolitan Government's balanced \$2.959 billion operating budget for FY 2023. Tax supported funds balance as required, and total revenues equal total expenditures.



Budget Approach

Since the onset of the pandemic, Metro has operated in an economic environment filled with uncertainties. Initially, this came in the form of unprecedented economic disruption, hastened by the spread of the disease, as public health orders were enacted both nationwide and locally. Next, unknowns related to vaccine development, vaccine adoption rates, fiscal and monetary policy response, the threat of additional waves and disagreement among many economists on recovery timelines took centerstage. Ultimately, FY 2022's recovery occurred faster than anticipated, driven by strong consumer savings, pent-up demand and higher prices.

Despite many of Metro's revenues returning to pre-pandemic levels in FY 2022, growth in FY 2023 is expected to slow as economic headwinds present a new set of potential challenges for Metro. GDP contracted 1.4% in the first quarter of 2022, for the first time since early 2014, outside of the slowdown at the start of the pandemic. Interest rates are expected to continue to climb, as the Federal Reserve looks to combat inflation levels that are at a 40-year high. Ongoing supply chain issues tied to COVID pandemic and the war in Ukraine persist. These and other influences are contributing to the looming threat of a potential recession. FY 2023's revenues are mindful of potential downside exposure.

Budgeted revenues are expected to be sufficient to fund continued fiscal stability as well as pursue additional investments that will improve the quality of life for all Nashvillians.

At the beginning of each budget cycle, main priorities for investments are outlined for departments and agencies to build the budget. The main priorities outlined for FY 2023 are:

- Investment in Key Recovery Priorities
- Sustain and Further Neighborhood Infrastructure.

After several years of restrained growth within departmental and agency budgets, the FY 2023 budget allocates financial resources and personnel towards improving the neighborhoods in which Nashvillians live, work, and play.

Executive Summary

Budget Priorities

Invest in Key Recovery Priorities

Metro Government & MNPS Fiscal Sustainability and Strengthening

It continues to be our primary charge to deliver a structurally balanced budget. This includes matching recurring expenses with recurring revenues and maintaining fund balances at least at minimum policy level. Policy required minimum balances of 5% of budgeted expenditures is achieved. While a large increase over recent history is represented here, this fund balance projection is still slightly below recommended best practices and do not represent excess.

Fund Balance				
(in millions)	FY2021 Year Amount	FY2022 Projected	FY2023 Projected	FY2022-2023 Variance
GSD	\$251.6	\$301.0	\$287.0	(\$14.0)
GSD Debt	17.0	28.1	28.1	0.0
MNPS	113.8	202.9	202.9	0.0
MNPS Debt	18.6	65.6	65.6	0.0
USD	13.4	12.6	12.6	0.0
USD Debt	2.9	4.7	4.7	0.0
Total	\$417.3	\$614.9	\$600.9	(\$14.0)

A second key factor to fiscal sustainability is ensuring Metro's obligations on all outstanding debt, all debt service - including both principal and interest - is fully funded in this budget. This includes a planned issuance of additional bonds in order to take advantage of low interest rates. Additional details on Debt Service can be found beginning on page J-90-1.

Debt Service Budget			
(in millions)	FY2022	FY2023	FY2022-2023 Variance
GSD Debt	\$225.1	\$269.7	\$44.6
MNPS Debt	115.9	120.8	4.9
USD Debt	19.0	20.3	1.3
Total	\$360.0	\$410.8	\$50.8

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Education

The FY 2023 Operating Budget will strengthen Nashville’s public schools to provide a high-quality K-12 education for all students by increasing MNPS’s Operating Budget for FY 2023 by \$87.7 million. The Operating Budget provides funding for the Board of Education’s requested continuity budget, which was the minimum needed to maintain existing operations. Costs included in the continuity budget include increased fringe benefit costs, insurance premiums, and payments to charter schools.

Most importantly, the FY 2023 Operating Budget funds targeted investments in employee pay for support staff. The investment also funds steps and a 4% cost of living adjustment for all employees.

Upon Council approval, the Board of Education will approve the line item budget for MNPS.



MNPS Operating Budget FY2023	
Operating Funds	\$1,097,426,300
Property Tax Increment	8,076,200
Total Operating	\$1,105,502,500

Public Safety and Justice

The second key recovery priority of the FY 2023 Operating Budget is targeted investments in public safety and justice. These investments will help ensure community safety by meeting the needs of our first responders, reducing crime, and quickly responding to emergencies. What follows are selected highlights for the departments that support the public safety and justice system in Nashville.

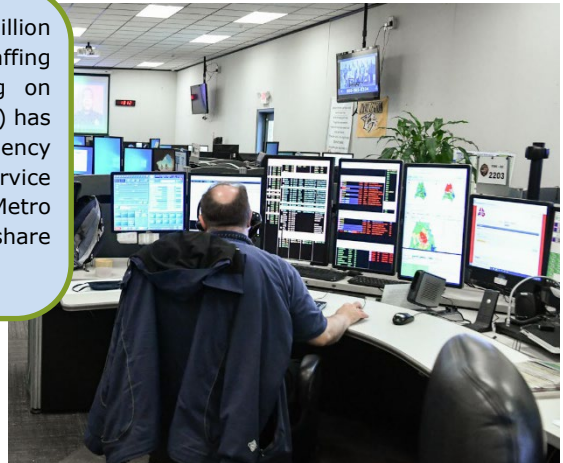


FIRE AND EMS The Administration continues to focus on emergency services as Nashville’s population grows. The Fire Department received 31 positions dedicated to improving the response time for fires and emergencies. Also, \$904 thousand was earmarked for our firefighters’ continuing education. For Davidson County’s Emergency Medical Services, \$3.5 million and 36 positions were approved for 3 additional medic units to respond to the increased volume of medical calls and reduce response times. To supply the ambulance service and fire trucks with needed equipment, a \$1 million was invested for the purchase of new boards, splints, and medical equipment.

The Fire Prevention Office received \$1.8 million and 13 FTEs for Fire Inspectors, Arson Investigators, and Administrative Staff.

Executive Summary

DEPARTMENT OF EMERGENCY COMMUNICATION Three million dollars and 40 positions were approved to meet the national staffing standards relative to 9-1-1 call processing. Besides focusing on emergencies and nonemergency calls, Nashville 311 (hubNashville) has been transferred from Public Works to the Department of Emergency Communications. hubNashville is a comprehensive customer service system, that makes it easier for people to connect with Metro representatives to make service requests, ask questions, and share feedback.



SHERIFF'S OFFICE The Sheriff's Office is taking a hands-on approach to assist with staffing issues of security partners through directly hiring for vital security support needed throughout Metropolitan Nashville- Davidson County. With a \$1.8 million investment that includes an increase of 39 Full-time security guards and contractual increases, the Sheriff's Office will be able to meet the critical security needs for the Courthouses and Metro buildings throughout the County.



POLICE The operating budget for FY 2023 continues funding of \$4.6 million for the new 9th Precinct with an additional 46 FTEs to complement the 40 FTEs already dedicated to this project. With an expected opening in FY 2024, more resources are expected to be deployed to ensure the 9th Precinct will be ready to serve the community without having to pull from other Precincts.

The deployment of the Body-Worn Camera program continues with an additional \$1.3 million commitment in this budget to provide an additional 4 Sworn FTEs and 5 technical FTEs to ensure timely processing of Body-Worn camera recordings.

To improve the efficacy of crime analysis, \$719 thousand was invested to bring in 8 FTEs as professional experts on tactical, administrative, and strategic analysis to predict criminal trends with the goal of crime reduction and equitable dispersal of MNPd resources.

As the volume has more than doubled since 2008, this budget invested \$219 thousand to the Property Room to bring in an additional 3 FTEs to reduce the processing backlog and bring the workload to a more manageable level.



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Sustain and Further Neighborhood Infrastructure



Transportation

Metro has restructured Public Works as a Department of Transportation to bring greater focus and accountability to how we connect our residents, businesses, schools, and neighborhoods. The goal is to ensure a high quality, multimodal transportation network while investing in existing and aging infrastructure.

NDOT Nashville has established an official Nashville Department of Transportation and Multimodal Infrastructure Investment and improvements are being made to vital transportation services. Forty-Five additional positions and \$6.9 million are being added to NDOT in FY 2023. Investments are being made in both field services as well as planning and administrative services. In response to a growing litter problem along Metro maintained roadways, \$2.2 million is being invested to keep the right of ways free of pollution and safe for pedestrians.

To ensure compliance with standard guidelines and improve safety, 6 new positions are being added to the marking and sign maintenance program. Additional investments are being made in street sweeping, GIS mapping, sidewalk & pothole repair, and transportation licensing.

WeGo The Operating Budget includes \$62.6 million funding allotment for WeGo Public Transit services. The increase will help address significant fiscal pressure from rising fuel prices, operator turnover and supply chain issues. Additional investments will be directed to the Better Bus program providing better service for Nashvillians.

Neighborhoods

The FY 2023 Operating Budget makes strategic investment that will ensure we are getting the basics right to foster livable communities. Nashville is a vibrant city due to the unique character of its neighborhoods, where citizens deserve a healthy and vibrant community to live, work, and play. As such, this budget includes significant investment for expanded services in across the county.

PARKS AND RECREATION A \$6.7 million investment has been included in the operating budget for Parks and Recreation. With the community expanding and more outdoor activities taking place, Parks and Recreation has seen a need in adding staff to meet community growth and demand. This funding will include 39.38 additional FTEs in various positions throughout Parks. Out of this funding, there are direct programs which will see an expansion: disABILITIES program (4.88 FTEs), a new Greenway Park Police bike unit (7 FTEs), Greenways & Open Space Division (5 FTEs), community centers (6.5 FTEs), and operational funding for the opening of Mill Ridge and Ravenwood parks (8 FTEs). Funding for positions and supplies has been included for routine maintenance, repairs to ensure aging facilities are being taken care of, continued safety, and the community is able to enjoy what every park has to offer. Funding includes an increase on facility operating costs for vegetation control, water costs, and pool chemicals.



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PUBLIC LIBRARY The Public Library has continued to see growth in expanding the services it provides to the community. Within this operating budget, Public Library will receive \$5.4 million in investment funding. This funding includes 6.53 additional FTEs throughout the system. \$1.7 million of the funding will focus on the Nashville After Zone Alliance (NAZA) to ensure the summer program and student transportation needs are met. Funding will transfer services from Information Technology Services to Public Library for the Public Educational & Government Television Studio to continue. Four FTEs and \$238.7 thousand is being provided for Maintenance & Custodial Workers to ensure Nashville Public Libraries are being maintained, cleaned, and repaired as needed. Within the final budget, Library's total FTEs were reduced by 9.96. This was a direct impact to Curbside Services, which would eliminate Curbside Services offered at thirteen branch locations.

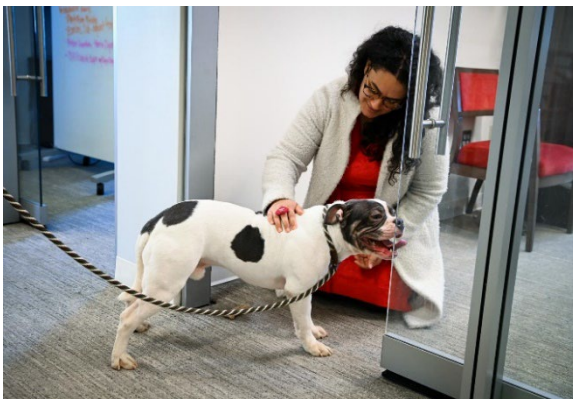


SOCIAL SERVICES Recognizing significant community needs, important investments are being made to address homelessness. The approach adds \$1.29 million and 28.4 new staff to include social service workers, nutrition staff, homeless outreach, and landlord engagements specialist. Social Services provides supportive services including case management, outreach, and improving access to disability and health care benefits. This approach will allow a coordinated increased outreach efforts and service delivery across four quadrants of the city for all citizens needing support.

CODES Significant investment of 31 FTEs and \$1.4 million is to improve the development services offered by Codes; this includes inspectors, plans examiners, and administrative staff. As Nashville continues to grow, additional support to enforce property standards is needed; this budget approves 4 additional FTEs and \$331.7 thousand to support the property standards division.

PLANNING As development continues across the city, additional investment in our Planning Department is essential to ensure sustainable growth. As such, 21 FTEs at a cost of \$2.6 million are invested for planning activities. This includes designation of a Design Director/City Architect and a Development and Infrastructure Director. Additionally, nineteen additional neighborhood Planning positions were added to serve and lead planning project teams.

PUBLIC HEALTH A \$5 million investment for Public Health has been included in the final budget. Within this investment, 18 additional FTEs will be added to Public Health. Direct programs that will see an expansion from investment funds are Partners in Care (PIC), HEALS Program, Animal Care and Control, Violence Interruption Pilot, Food and Public Facilities, and the Air Pollution Division. The PIC expansion is the largest investment for Public Health, totaling \$1.2 million. This expansion will add the Central and South precincts to the PIC pilot, which is currently at North and Hermitage precincts. The pilot provides immediate professional clinician services to individuals who are experiencing a mental health crisis. This includes an additional FTE for staff support of the program. Six additional FTEs were included within the operating budget to improve services at Animal Care and Control. The final budget includes one time funding of \$476 thousand for new hire health screenings.



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Affordable Housing



Key to maintaining vibrant communities in years ahead, is the support of building, funding, and the preserving of housing choices via implementation of recommendations from the Affordable Housing Task Force. The Operating Budget is just one of many methods for accomplishing this goal. Within the Operating Budget, the Barnes Fund is the primary funding source for affordable housing. The FY 2023 budget includes continuing existing momentum in the successful program, by contributing an additional \$15.0 million to the Fund in FY 2023. Additionally, to further housing planning efforts, four new positions are included for the Housing Division within the Planning Department at a cost of \$438 thousand. Two million dollars is invested in implementation of additional housing programs.

All budget priority highlights mentioned are the year over year changes from the FY 2022 operating budget and are detailed in the “Budget Changes and Impact Highlights” section of each department’s narrative in this document. This information is also accessible online via the Citizens’ Guide to the Budget at www.nashville.gov/citizens_budget.

FTE Adjustments

The table below illustrates changes in full-time equivalent (FTE) counts for FY 2021 through FY 2023 budget for positions funded by the general funds.

Building on the personnel increases in FY 2022, significant staff additions are being continued in FY 2023. These additional employees will better serve Nashvillians to ensure that quality services are received. While several departments received significant increases, the majority of the increases are driven by additional increases in the Public Safety Organizations: Department of Emergency Communications (42 FTEs), Fire & EMS (83.48 FTEs), Police (68 FTEs), and the Sheriff’s Office (39 FTEs). In addition to the Public Safety staff increases, additional staff are recommended to improve the quality of life in Nashville’s dynamic neighborhoods: Parks (39.38 FTEs), Codes (35 FTEs), and Public Works/NDOT (45 FTEs). Remaining FTE increases are targeted for positions that would result in direct improvement in existing services offered to the public or that would provide expanded or new services.

FTE by Fund Group				
	FY2021	FY2022	FY2023	FY2022-2023 Variance
GSD	6,708.69	7,128.56	7,603.42	474.86
USD	740.49	759.00	777.00	18.00
Total	7,449.18	7,887.56	8,380.42	492.86

Additional position details can be found with each department’s pages as well as Appendix 1.

Revenues

The feasibility of any government’s budget is always set by the availability of resources. Revenues and available fund balances must be able to support budgeted expenditures, and both the Metropolitan Charter and Tennessee Law prohibit deficit financing. The largest sources of revenue are property taxes and sales taxes, which are discussed below.

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Property Reappraisal

The Assessor’s Office conducts a property reappraisal every four years under Tennessee state law, with FY 2022 serving as the most recent. The reappraisal estimates the value of all property in Davidson County. This is performed to periodically adjust recorded property assessments to generally reflect market values.

Exclusive of new construction, state law requires that this reappraisal be revenue neutral for local governments. This means that as the aggregate value of existing property changes, the tax rate must change as well to ensure that the local government receives the same amount of revenue. So, if the property in the county collectively increases in value, the actual property tax rate needs to drop so that the revenue collected remains the same. As was the case in 2017, 2021’s (FY 2022) reappraisal resulted in nearly a \$1.00 decrease in the rate, as property values throughout Metro continued to climb. FY 2023’s projected growth assumes a continuation of this trend, despite a slight decrease in the rate, the result of lower-than-expected appeals following last year’s reappraisal.

Property Taxes

Property Tax Budget	
FY 2022	\$1,504.8M
FY 2023	1,607.3M
Change	\$102.5M

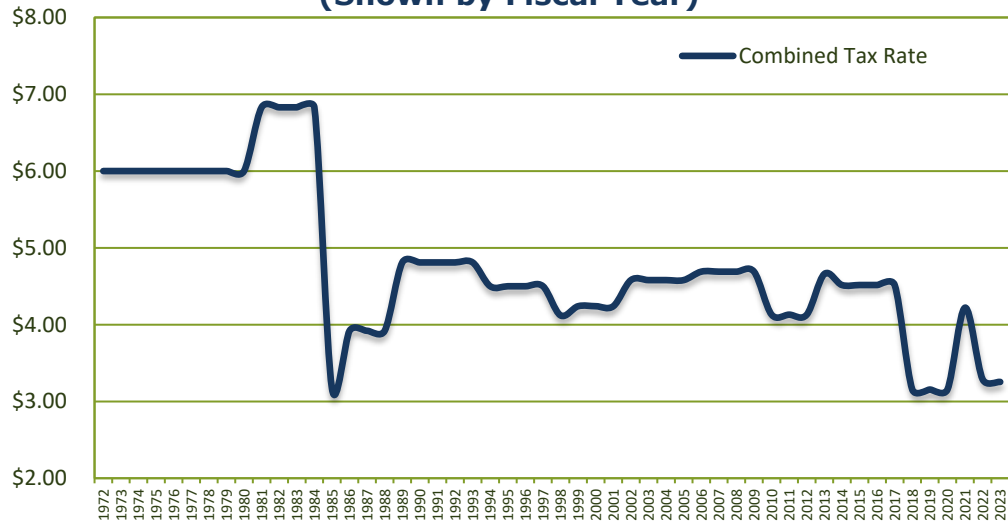
Property taxes are Metro’s predominant, and most stable, source of revenue. FY 2023’s projected increase is a combination of better than anticipated projected collections during FY 2022 and ongoing new development.

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

FY 2023 Property Tax Distribution (Rates per \$100 of Assessed Value)			
District	Fund	2022 Rate	2023 Rate
GSD (General Service District)	General	\$1.296	\$1.299
	Schools General Purpose	1.030	0.986
	General Debt Service	0.467	0.523
	Schools Debt Service	0.160	0.114
	Subtotal- GSD	\$2.953	\$2.922
USD (Urban Service District)	General	\$0.283	\$0.283
	General Debt Service	0.052	0.049
	Subtotal- USD	\$0.335	\$0.332
Combined USD/GSD Rate		\$3.288	\$3.254

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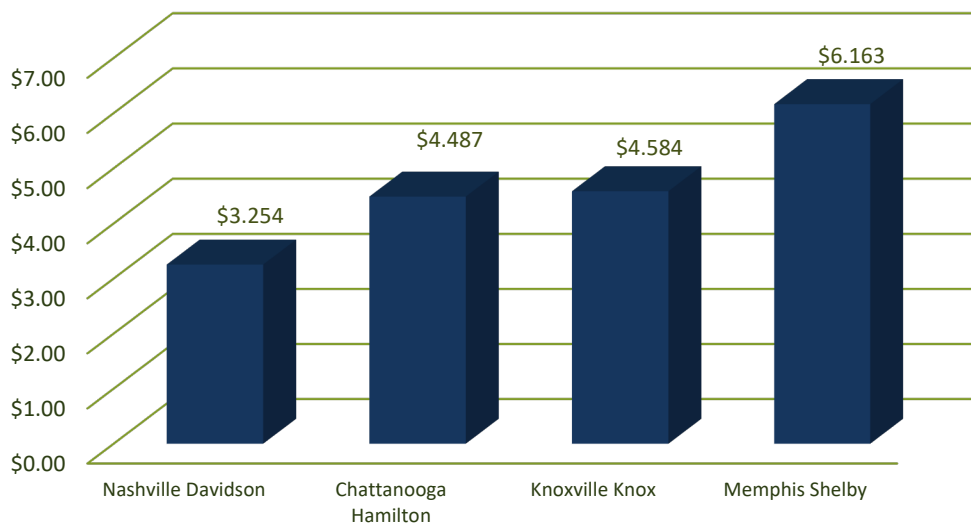
History of Property Tax Rates (Shown by Fiscal Year)



Over the course of the last 50 years, as with any major city, Metro has seen changes in its property tax rate. The need to stabilize overall revenues, fund critical initiatives and weather economic downturns have each served as driving factors. COVID-19's occurrence, in the face of existing financial challenges, necessitated the most recent increase, which occurred in FY 2021.

Following FY 2022's rate decrease due to the reappraisal, FY 2023's rate will also be lower than the preceding year. This reduction reflects appeals related to the reappraisal being lower than anticipated, triggering a state-mandated corresponding rate decrease. FY 2023's Certified Recapture Rate of \$3.254 marks the third lowest in Metro's history. This rate would also be \$1.00 less than the average rate over the previous quarter century and maintains Metro's highly competitive rate relative to other major cities in Tennessee

Major City/ County Tax Rates



Executive Summary

Local Option Sales Tax

Sales Tax Budget	
FY 2022	\$454.6M
FY 2023	592.9M
Change	\$138.3M

At the onset of the pandemic, the general consensus among economists apparent to us pointed to a prolonged recovery, one marred with concerns over virus containment and vaccine development. Several factors have contributed to a quicker than expected recovery of Local Option Sales Tax in FY 2022, chief among them, record federal stimulus, vaccine deployment, rising price levels and pent-up demand.

FY 2023's budget assumes continued source stability, albeit at a slower pace of growth given the changing economic landscape.

Federal, State and Other Revenues

Federal, State, & Other Gov't Agencies Budget	
FY 2022	\$415.4M
FY 2023	(410.8M)
Change	(\$4.6M)

Budgeted Federal, State and Other revenues are based on our best estimates of revenues from specific sources, to include state-shared revenues, reimbursements, and grants from various other organizations.

A return to normalcy for revenues such as State Sales Taxes (\$9.6M) and Excise Tax (\$4.2M), as well as increases in Cost Reimbursement from the State (\$3.2M), drive increases within the category. These gains, however, are offset by an unanticipated decrease of \$25.0M in state funding for MNPS in the first year of

TISA.

Other Local Revenues

Other Revenues Budget	
FY 2022	\$271.7M
FY 2023	333.5M
Change	\$61.8M

Other local revenues include a variety of sources ranging from taxes, licenses and permits to revenues from services provided to the public. Transfers from other funds are also included in this category.

While revenues in this category generally reflect increased optimism following COVID's impact over the last two years, growth is primarily driven by: Alcohol Beverage Gross Receipts (\$24.9M); Hotel & STR

Occupancy Taxes (\$9.1M); Construction-related Permits (\$6.7M); Wholesale Beer Tax (\$5.0) and Commissions and Fees (\$4.2M).

Economic Trends

The resources available to Metro are directly and indirectly dependent on the strengths of the national and state economies. Given these relationships, the status of these economies and their expected impact on Metro's revenues are reviewed prior to setting funding levels.

Going back to the early days of the pandemic, the national and local economies have been increasingly fluid environments, marked by challenges that neither faced during the longest expansion on record prior to COVID-19's arrival. The pandemic's disruption resulted in economic volatility that occurred nearly overnight, as public health orders closed businesses and minimized nonessential activity. In one month's time, local unemployment went from

Executive Summary

a record low of 2.4% to 16.1% (April 2020), surpassing levels attained during the Great Recession, as businesses braced for the uncertainty ahead. It would take roughly a year for vaccines to become widely available and even longer for adoption rates to reach levels of disease containment. In that time, many of Metro's revenues fell considerably, some by as much as $\frac{3}{4}$, as tourism, a critical economic engine locally, was halted. The path to recovery has been uneven, as attempts to reopen businesses were met with spikes in case levels, and in response, public health mandates were reinstated.

Waves of record-breaking federal stimulus have played a significant role in economic recovery. Five stimulus and relief packages, plus an additional supplemental package, have been signed into law since March of 2020. The largest, known as the CARES Act, is the largest single relief package in U.S. history, totaling \$2.3 trillion. The CARES Act provided a host of economic benefits, to include: direct cash payments to households, enhanced unemployment benefits, mortgage forbearance and a foreclosure moratorium, \$500 billion in government lending to private companies, another \$367 billion in loans and grants to small businesses, \$150 billion in grants to state and local governments, and other stimulus measures. This substantial infusion of cash into the economy has, in many ways, achieved its intended purpose; however, it has not come without potential consequence.

National GDP contracted an astounding 31.2% in Q2 2020, only to be followed up by expansion the following quarter at a rate of 33.8%, lending credence to the need for sizeable stimulus. However, economic performance since then may call into question the necessity for stimulus of the scope and magnitude deployed. Bolstered by stronger household balance sheets, the result of lower spending during the early stages of the pandemic met with direct stimulus payments, the national and local economies were firing on all cylinders heading into 2022. Pent up demand and higher prices have driven strong revenue collections across Metro, however, concerns of an economy possibly running too hot have since surfaced.

Ongoing supply chain issues, exacerbated by the war in Ukraine, and high demand have led to inflation levels that are at a 40-year high. To combat this, interest rates are expected to rise from near zero to 2.50% by the end of the year, with the Fed also planning to trim its balance sheet. Rising input costs and higher costs of capital have the potential to be passed along to consumers, contributing to higher prices. A pandemic shift in consumption patterns from service-oriented to goods-oriented, that is beginning to revert back to prepandemic norms, could mean less need to replace needle-moving purchases over the near term. With GDP falling 1.4% in Q1 2022, these and a confluence of other factors have heightened concerns of a potential recession going forward. Metro's efforts over the last few years to stabilize revenues through property taxes, seek out cost efficiencies and replenish cash and fund balances make it well positioned for a potential downturn.

Conclusion

Having weathered a challenging two fiscal years in FY 2021 and FY 2022, Metro looks forward to FY 2023 and continuing to serve its citizens with high quality services and programs while continuing to build upon a firm fiscal foundation.

Management, Goals and Performance

Metro Operations Management

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

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



Mayor’s Office

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

Metropolitan Council



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

Elected Officials

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

Boards and Commissions

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

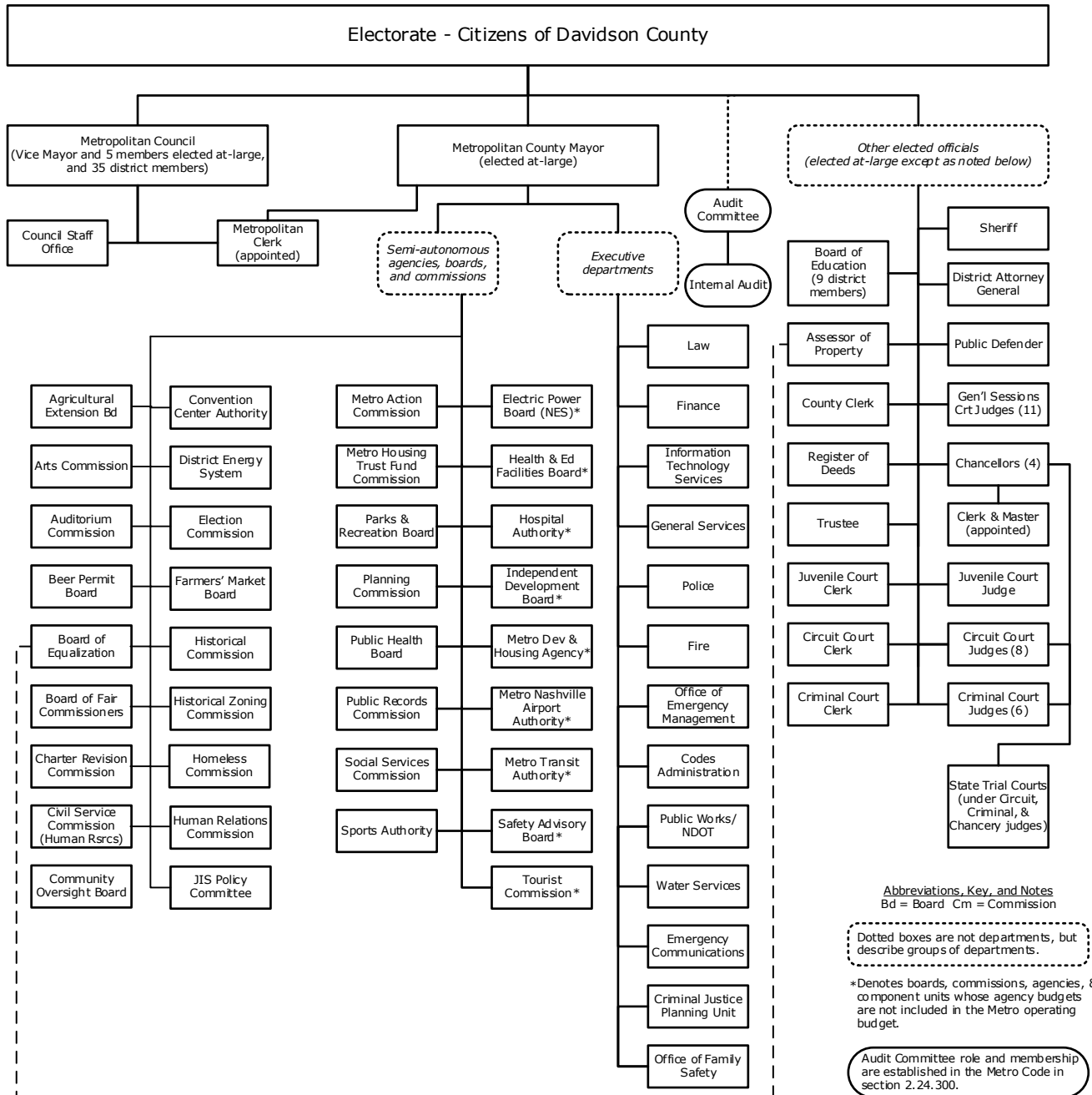
Management, Goals and Performance

Organization Structure

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

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

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



Management, Goals and Performance

Strategic Goals: Mayoral and Metro Council Priorities

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

Mayoral Priority Setting Process

The mayor and members of the Executive Leadership Team (ELT) use a four-step process for setting priorities. Once the priority areas are established, initiatives that advance the priority area are developed, deployed and results are reviewed to ensure outcomes are being achieved. The figure below shows the four-step mayoral priority setting process.



Council Priority Setting Process

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

Mayoral Priorities

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

Public Safety and Justice

Maintain and protect Metro Nashville’s quality of life.

Metro Nashville works to improve public safety by ensuring that police officers, fire fighters, and other emergency responders have the tools and resources necessary to keep the community safe by reducing crime and quickly responding to emergencies.

Neighborhoods and Community Engagement

Promote a healthy and vibrant community.

The purpose of the Office of Neighborhood and Community Engagement is to work strategically and intentionally with all residents to take steps toward improving local communities. This is achieved by protecting and enhancing Metro’s network of parks, libraries, and community centers, as well as preserving the vibrant arts, entertainment and music culture that has made Nashville an international destination.

Management, Goals and Performance

Transportation, Infrastructure, and Sustainability

Ensure a high-quality, multimodal transportation network and investing in existing and aging infrastructure.

Metro Nashville is focused on improving the infrastructure and ensuring a high-quality multimodal transportation network. Metro Nashville is addressing lagging infrastructure, preserving the region's natural resources, improving the transportation system, and expanding Metro parks to improve overall resident quality of life.

Effective and Sustainable Government

Ensure a responsive and transparent government by making a commitment to performance excellence.

By focusing on performance excellence, Metro departments are dedicated to providing efficient and effective services that maximizes taxpayer money and unlocks resources for priorities like education and infrastructure. Metro Nashville is dedicated to investing in long-term cost saving measures to create efficiency in local government.

Affordable Housing

Promote a housing strategy for Metro Nashville that invests in affordable housing and encourages a variety of housing choices.

Since its inception in 2013, the Barnes Housing Trust Fund has worked to create and preserve opportunities for affordable, fair housing. As our community continues to grow and housing needs expand, Metro Nashville is committed to leveraging the Barnes Fund to ensuring Nashville remains a home for everyone.

Education

Provide high-quality K-12 education for all students.

Metro Nashville is committed to strengthening Nashville's public schools, supporting our teachers, and ensuring all students from every neighborhood have access to high-quality educational experiences. This commitment includes an emphasis on teacher quality, school leadership, fair compensation, and an equitable working and learning environments for all. It also recognizes the importance of working with business and philanthropic partners to invest in cradle-to-career initiatives like early childhood education and pathways to living-wage careers and jobs.

Council Priorities

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

Budget Planning and Process - Diversity, Equity & Inclusion

Equity was a key priority for the 2023 budget process. The Office of Diversity, Equity, and Inclusion, as a way to intentionally incorporate equity into the budget process, created Nashville's first ever [Budget Equity Tool](#). This tool was designed to normalize and operationalize budget equity concepts and practices within Metro. The tool asked each department to consider how their investment requests as well as their current operations and practices furthered equity for Metro's residents and employees. Our primary goals were to make sure department heads and city leaders understood what operating with an equity lens meant, the importance of equity in delivering Metro services, their role in advancing equity within Metro, and the barriers and/or limitations that impact equity. As part of the Metro Budget 101 series, the Office of DEI was able to introduce the tool, how it was developed, its components, and the resources available for departments to complete the tool. With the Budget Equity Tool, the office strives to normalize equity in how Metro does business.

Performance Management, Performance Metrics and Goal Tracking

The Mayor's Office of Performance Management is responsible for tracking impactful and relevant operating performance variations, identifying items that require immediate attention, and supporting data-based decision making. The goal is to strengthen transparency and accountability within Metro by developing a metro-wide culture of ongoing performance reporting.

Shifting from on-demand analysis to continuous performance tracking, a set of measures has been developed for each department.

Management, Goals and Performance

The Mayor's Office meets with departments frequently to monitor operating conditions and progress toward meeting set goals. The section below presents a sample of key performance indicators (KPIs) that Metro uses to monitor performance. For a complete list of KPIs, please visit the Mayor's Office of Performance Management website <https://www.nashville.gov/departments/mayor/performance-management>.

Metro Priority Area / Department or Organization	Key Performance Metric	Goal	Status
Metro Priority Area: Public Safety and Justice			
Department of Emergency Communications	9-1-1 Average answer time	15 seconds	Needs Improvement
Police Department (MNPDP)	Clearance rate for Total Part I Crimes	Maintain clearance rate of 18.5%	On Track
Police Department (MNPDP)	Response time for Emergency (Code 3)	Response time below 6 minutes	On Track
Police Department (MNPDP)	Clearance rate for Property Crimes	Maintain clearance rate of 12.5%	On Track
Police Department (MNPDP)	Response time for all calls	Response time below 12 minutes	On Track
Police Department (MNPDP) and Community Oversight Board (COB)	Variance in Part One offenses reported County Wide (YTD)	Decrease the variance in Part One offenses by 5%	On Track
Fire Department	Average response time to medical incident	Below 8 minutes	On Track
Fire Department	Structure fire response first engine arrival time	Below 5 minutes	On Track
Metro Priority Area: Neighborhoods and Community Engagement			
Parks	Attendance-recreation	Increase by 10%	On Track
Waste Services	Hub data: Missed pickup-trash cart services	Reduce number of missed trash pickups	Needs Improvement
Waste Services	Recycling tonnage	Increase total tonnage of controlled recycling	Needs Improvement
Waste Services	Hub data: brush collection	Reduce number of missed brush pickups	On Track
Social Services	Families and individuals assisted	Increase number of families assisted by 3%	On Track
Social Services	Street homeless complaints response time	Maintain 72-hour response time	Within Range
Metro Priority Area: Transportation, Infrastructure & Sustainability			
MTA Metrics	On-time performance regional bus	88.5% on-time performance	Within Range
MTA Metrics	On-time performance train	96% On-Time Performance	Within Range
MTA Metrics	On-time performance WeGo	90% on-time performance	Within Range
MTA Metrics	Trip completion	99.7% trip completion	Within Range
Water & Sewer Metrics	Emergency water main break repaired	Decrease number of emergency break repairs to an average of 35 breaks	On Track
Code Administration	Building inspections TAT	Maintain TAT of 1.2 days	Within Range
Code Administration	Building permits TAT	Maintain TAT inspection time of 22 days	Within Range

Management, Goals and Performance

Long-Term Financial Planning

After a few turbulent years, Metro is in a stable financial position looking ahead to FY 2023. Regarding long-term planning, the administration stays committed to maintaining and continuing to improve the overall financial position of the government. Future budgets will continue to be structurally balanced, meet debt service and contractual obligations and fund Schools at or above state required levels.

The Mayors priorities have a significant impact on the operating budget process as improvements are chosen for the ability to positively impact outcomes for residents in these areas. Concurrently with the budget process, the Office of Performance Management (OPM) develops, measures, and reports the results of its daily operations to guide and improve programming using performance data. As part of the budgeting process departments set measurable targets to measure positive performance for FY 2023. These efforts strengthen transparency and accountability within Metro as well as setting service level expectations to the public. These initiatives build the foundation for both current and long-term operational and financial planning and management.

Metro Nashville and Its Budget

Metro Government

The Metropolitan Government was formed in 1963 with the merger of the governments of the former City of Nashville and Davidson County. Metro Nashville is a friendly, forward-thinking city with a diverse economy, strong transportation links, and many institutions of higher education. It is the capital of Tennessee, the largest city in the mid-state, and the hub of a state with nearly 6.9 million residents.

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

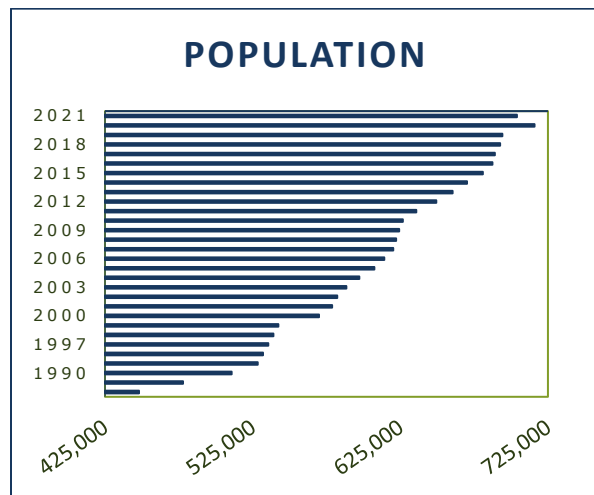


The Founding Fathers of Nashville
Statue of Nashville's founders at Ft. Nashborough

About Nashville - The city was founded on Christmas Day of 1779 on the banks of the Cumberland River as Fort Nashborough. The community changed its name to Nashville in 1784, which incorporated as a town in 1806 and was permanently established as the capital of Tennessee in 1843.

The city is a center for music, healthcare, hospitality, publishing, banking, and transportation industries. It is also home to some of the top U.S. universities, notable among which are Vanderbilt University and Belmont University. Nashville was the second hottest job market in 2019 according to *The Wall Street Journal*, one of the 15 best U.S. cities to live according to U.S. News & World Report and ranked among the 15 best places for business and careers in 2019 by *Forbes* magazine. Frequently cited are the area's low cost of living, a variety of residential opportunities, abundant recreational and tourist opportunities, a lively cultural base, diverse economy closely mirroring that of the nation, a regional hub for health care, and many institutions of higher education. Transportation is available by air, train, water, and road – 50% of the nation's population lives within 650 miles via one of the three interstate highways (I-65, I-40, and I-24) that converge in the city. Although it has a diverse and balanced economy with manufacturing, transportation, education, financial, healthcare, and other services, Nashville may be best known as the home of country music – Music City USA.

Nashville's weather and temperature range are fairly moderate compared to many other cities in the United States, and while Nashville has recorded temperatures as low as -17°F and as high as 109°F, that is not the norm—temperatures in Nashville typically range from an average low of 28°F in January to an average high of 89°F in July. Nashville is a great place to visit anytime of the year.



Source: U.S. Census Bureau QuickFacts

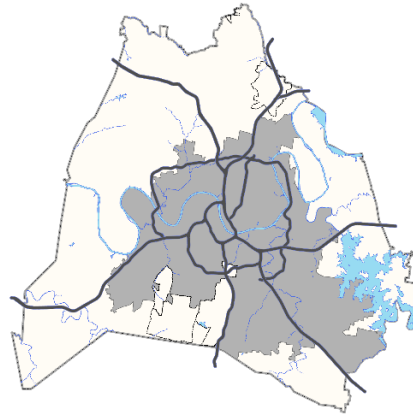
RACIAL AND AGE COMPOSITION	
White	65.5%
Black or African American	27.4%
Hispanic or Latino (of any race)	10.4%
Asian	4.0%
American Indian and Alaska Native	0.5%
Native Hawaiian and Other Pacific Islander	0.1%
Other or Two or More Races	2.5%
Under 5 Years	6.6%
6-18 Years	20.6%
19- 64 Years	60.3%
65 Years and over	12.5%

Metro Nashville and Its Budget

Services Districts

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

The geographic areas, purposes, and functions of these two districts determine the way services are budgeted and provided in Metro. The two districts relate services provided to taxes paid. The GSD receives a base level of services; its property is taxed at the GSD rate to fund these services. The USD receives more of certain services, which are funded by an additional USD rate to fund those services.



General Service District (GSD)	Urban Service District (USD)
<p>325.96 Square Miles</p> <p>203,551* people</p> <p>General government, financial management, schools, justice administration, law enforcement and incarceration, basic fire and ambulance, regulation and inspection, social services, health, hospitals, libraries, public works, traffic control, recreation.</p>	<p>199.24 Square Miles</p> <p>512,333* people</p> <p>GSD Services plus additional police protection, additional fire protection, and additional public services including trash and recycling collection and street lighting.</p>
<p>*Source: U.S. Census Bureau American Community Survey 5-year estimates, the 2021 Decennial Census</p>	

Other Governments

A variety of services are provided to Metro citizens directly by the federal, state, and other local governments. This book does not cover those services. However, information on them is available from various web sites.

- For federal services, see the U.S. Government site at www.usa.gov/.
- For state services, see www.tn.gov
- For any of the six satellite cities within Davidson County, some basic information is provided under the listing for Satellite Cities in the Glossary (Appendix 2). For more current and detailed information, contact the satellite city directly.
- For additional information on the Board of Education budget, see their website at www.mnps.org

Metro Nashville and Its Budget

Departments and Their Budget Fund Types

Department	Dept. Number	GSD General Fund	USD General Fund	Special Revenue Fund (s)	Proprietary Fund (s)
Administrative	01	✓	✓	✓	
Agricultural Extension	35	✓			
Arts Commission	41	✓		✓	
Assessor of Property	16	✓			
Board of Fair Commissioners	62				✓
Beer Board	34	✓			
Circuit Court Clerk	23	✓			
Clerk and Master	25	✓			
Codes Administration	33	✓		✓	
Community Oversight Board	52	✓			
County Clerk	18	✓		✓	
Criminal Court Clerk	24	✓		✓	
Criminal Justice Planning	47	✓			
DES- District Energy System	68				✓
District Attorney	19	✓		✓	
Department of Emergency Communications	91	✓			
Election Commission	05	✓			
Farmers' Market	60				✓
Finance	15	✓		✓	✓
Fire	32	✓	✓	✓	
General Services	10	✓			✓
General Sessions Court	27	✓		✓	
Health	38	✓		✓	
Historical Commission	11	✓		✓	
Human Relations Commission	44	✓			
Human Resources	08	✓			
Information Technology Systems	14			✓	✓
Internal Audit	48	✓			
Justice Integration Services	29	✓			
Juvenile Court	26	✓		✓	
Juvenile Court Clerk	22	✓		✓	
Law	06	✓			
Mayor's Office	04	✓		✓	
Metro Action Commission	75			✓	
Metropolitan Clerk	03	✓			
Metropolitan Council	02	✓			
Metropolitan Nashville Public Schools	80	✓		✓	✓
Municipal Auditorium	61				✓
Music City Center	71				✓
Office of Emergency Management	49	✓		✓	
Office of Family Safety	51	✓		✓	
Parks	40	✓		✓	
Planning Commission	07	✓		✓	
Police	31	✓	✓	✓	✓
Public Defender	21	✓			
Public Library	39	✓		✓	
Public Works / NDOT	42	✓	✓	✓	
Register of Deeds	09	✓		✓	
Sheriff	30	✓		✓	
Social Services	37	✓		✓	
Sports Authority	64	✓			✓
State Trial Courts	28	✓		✓	
Trustee	17	✓			
Water and Sewer	65			✓	✓
Waste Services	65			✓	

Metro Nashville and Its Budget

Financial Organization

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

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

The Fund Structure

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

Budgetary Funds

Most of Metro's tax dollars are deposited into and spent out of six basic funds in the two districts:

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

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

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

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

The *School Fund* is Metro's biggest special revenue fund (described more generically below). It receives a dedicated portion of the property tax and, by state law, a portion of the local option sales tax. This fund's expenditures are budgeted and controlled by the Metropolitan Board of Public Education (MBOE) for the Metropolitan Nashville Public Schools (MNPS).

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

Comparison of the FY2022 and FY2023 Budget Ordinances - Six Budgetary Funds				
	FY2022 Operating	FY2023 Operating	Change	% Change
GSD General Fund	\$1,135,078,000	\$1,285,568,800	\$150,490,800	13.26%
GSD Debt Service Fund	225,074,700	269,723,100	\$44,648,400	19.84%
GSD School Fund	1,014,661,600	1,105,502,500	\$90,840,900	8.95%
GSD Schools Debt Service Fund	115,942,200	120,799,100	\$4,856,900	4.19%
USD General Fund	140,832,000	160,712,600	\$19,880,600	14.12%
USD Debt Service Fund	19,053,700	20,294,700	\$1,241,000	6.51%
Duplicated by Interfund Transfers	(4,061,900)	(4,061,900)	\$0	0.00%
Total Budget	\$2,646,580,300	\$2,958,538,900	\$311,958,600	11.79%

Metro Nashville and Its Budget

Summary of the FY2023 Budget – Six Budgetary Funds

Per Budget Ordinance

	GSD General Fund	GSD Debt Service	GSD School Debt Svc	GSD School Fund	USD General Fund	USD Debt Services	Duplicated by Interfund Transfers	Total
Property Taxes	\$670,621,800	\$248,976,500	\$55,141,400	\$473,830,000	\$140,472,200	\$18,248,200	-	\$1,607,290,100
Local Option Sales Tax	209,383,100	2,871,600	64,032,200	316,603,500	-	-	-	592,890,400
Grants & Contributions	144,294,100	4,921,700	-	260,835,500	710,600	-	-	410,761,900
All Other Revenues	247,269,900	12,953,300	1,625,500	54,233,500	19,529,800	2,046,500	(4,061,900)	333,596,600
Reserves	-	-	-	-	-	-	-	-
Fund Balance Appropriated	14,000,000	-	-	-	-	-	-	14,000,000
Total Revenues	<u>\$1,285,568,900</u>	<u>269,723,100</u>	<u>120,799,100</u>	<u>1,105,502,500</u>	<u>160,712,600</u>	<u>20,294,700</u>	<u>(4,061,900)</u>	<u>\$2,958,539,000</u>
General Government								
General Government	332,855,800	-	-	-	30,993,500	-	-	363,849,300
Fiscal Administration	34,468,800	-	-	-	-	-	-	34,468,800
Public Safety								
Administration of Justice	83,676,300	-	-	-	-	-	-	83,676,300
Law Enforcement & Jails	340,185,200	-	-	-	481,000	-	(481,000)	340,185,200
Fire Prevention & Control	79,602,900	-	-	-	86,464,300	-	-	166,067,200
Other								
Regulation & Inspection	54,712,300	-	-	-	2,322,600	-	-	57,034,900
Health & Social Services								
Social Services	10,125,800	-	-	-	-	-	-	10,125,800
Health & Hospitals	117,578,300	-	-	-	-	-	-	117,578,300
Recreation & Culture								
Public Libraries	37,910,800	-	-	-	-	-	-	37,910,800
Recreational & Cultural	81,032,000	-	-	-	465,500	-	(188,900)	81,308,600
Infrastructure & Transportation								
Infrastructure & Transportation	113,420,700	-	-	-	39,985,700	-	-	153,406,400
Education								
Education	-	-	-	1,109,002,500	-	-	(192,000)	1,105,310,500
Debt Service								
Debt Service	-	269,723,100	1,105,502,500	-	-	20,294,700	(3,200,000)	407,616,900
Other Appropriations								
Other Appropriations	-	-	-	-	-	-	-	-
Total Expenditures	<u>\$1,288,483,800</u>	<u>\$269,723,100</u>	<u>\$120,799,100</u>	<u>\$1,109,002,500</u>	<u>\$161,957,300</u>	<u>\$20,294,700</u>	<u>\$(4,061,900)</u>	<u>\$ 2,958,539,000</u>
Projected Surplus (Deficit)	-	-	-	-	-	-	-	-

Metro Nashville and Its Budget

Proprietary Funds (Special Purpose Funds)

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

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

Enterprise Funds provide services to the public on the same basis. The primary enterprise funds are the Farmers' Market, State Fair, Municipal Auditorium, Community Education and Water Services funds.

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

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

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

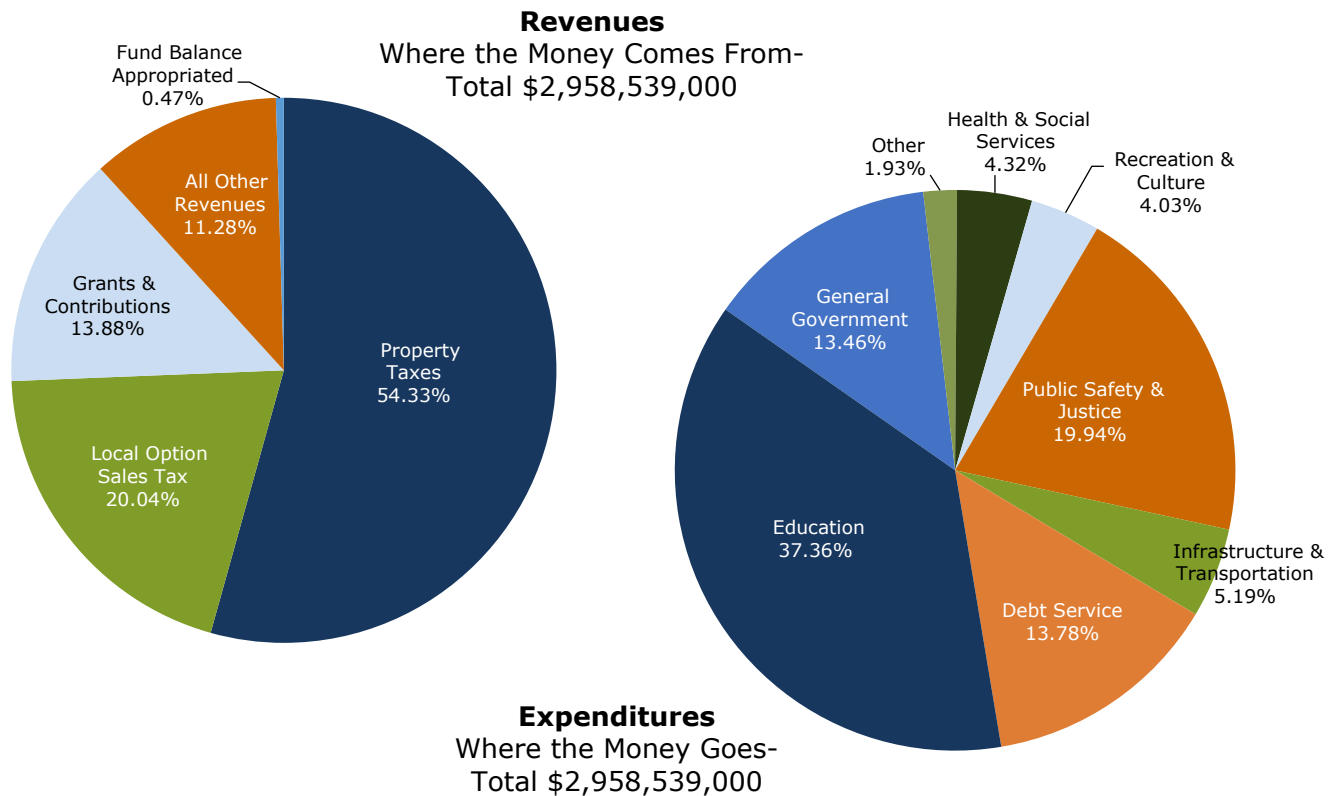
Accounting & Budgeting

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

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

At a Glance

The \$2.96 billion FY 2023 budget for the Metropolitan Government's six budgetary (tax-supported) funds supports a wide range of public services. This budget represents a 11.8% increase from the FY 2022 budget.



Metro Nashville and Its Budget

The Budget Process

The Operating Budget, Capital Improvements Budget (CIB), and Capital Plan are developed through a multi-step information gathering and priority setting process that establishes objectives and priorities of the city and creates a financial plan for the operations of the government for the fiscal year. The Charter defines much of the process. The Mayor’s Office, Finance Department, Office of Management & Budget (OMB), agency officials, and the Metropolitan Council are key participants. The FY 2023 operating budget calendar is, as scheduled:

January 3	The Mayor’s Office and Finance Department introduced the operating/capital budget process for FY2023.
January 24	Operating budget instructions released.
January 24– February 11	Departments submit their operating budget proposals in the form of Investment Requests and Revenue Estimates to the OMB in the NORBeRT system.
February 11 – April 28	Mayor’s Office, Finance Director, DEI and OMB staff review budget submissions.
March 7 – April 1	The Mayor’s Office and Finance Director hold budget discussions with agency heads to discuss Investment Requests and Revenue Estimates.
March 15	Pre-Budget Public Comment Period
April 27	Mayor John Cooper give the State of Metro Address
April 29	Operating Budget Ordinance and Tax Levy filed by Mayor. Finance Director gives Budget Presentation
May 1	Charter deadline to file the Operating Budget and tax levy ordinances.
May 13	Capital Improvements Budget (CIB) Ordinance filed by Mayor.
May 14	Charter deadline to file the Capital Improvements Budget Ordinance.
May 17	First reading of the Mayor’s Recommended Operating Budget, tax levy ordinances and Capital Improvements Budget by the Council.
May 18 – May 25	Council Budget and Finance Committee hold five (5) committee meetings and hearings regarding departmental budgets.
June 7	Public hearing and Second reading of the Operating Budget and CIB by the Council.
June 9 – June 14	Council Budget and Finance Committee sponsored work sessions on Operating Budget
June 14	Third and final reading of the CIB by the Council.
June 15	Charter deadline for the Council to pass the CIB
June 21	Third and final reading of the Operating Budget Ordinance; the Council adopted a Substitute Operating Budget Ordinance (with changes to the Mayor’s Recommended Budget) and the tax levy ordinance.
June 30	Charter deadline for the Council to pass balanced budget and property tax levy ordinances.

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

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

July 1, 2022 – June 30, 2023: Agencies provide services to customers and citizens. The FY 2022-2023 budget may be amended as permitted by the Charter, the budget ordinance, and internal controls.

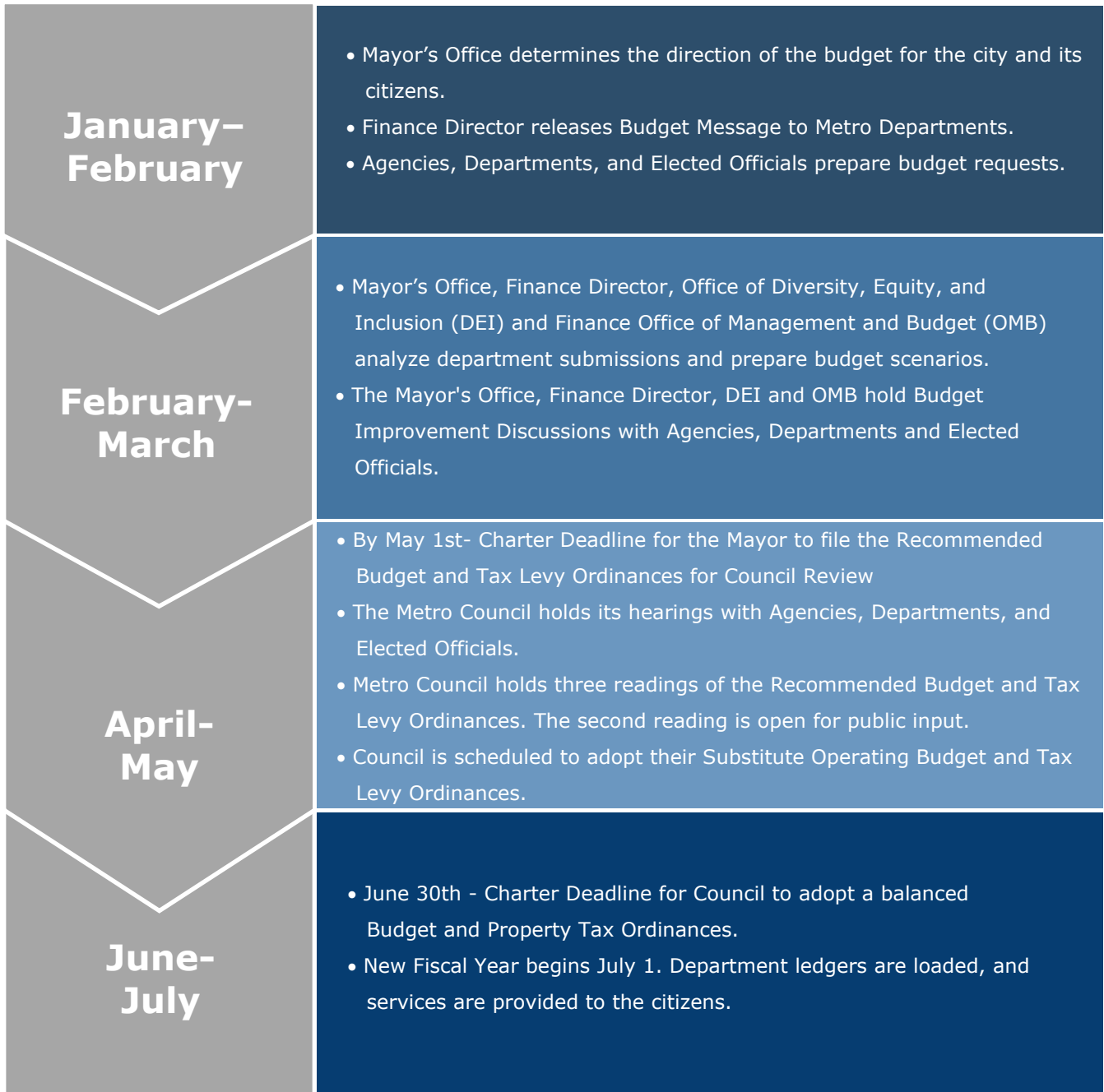
Late 2022 – An Independent CPA firm conducts the annual audit for FY 2021-2022.

Late autumn 2022: The Division of Accounts issues the *Annual Comprehensive Financial Report*, summarizing the government's financial condition and results of operations for Fiscal Year 2021-2022.

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

Metro Nashville and Its Budget

Operating Budget Process



Metro Nashville and Its Budget

Financial Policies

The budget is governed by policies set out in the Charter and by executive decision. These policies are enforced by the Department of Finance through ongoing processes, internal control systems, special analyses, and in the annual independent audit.

The primary fiscal policies stated in the Charter are:

- **Fiscal year** - The fiscal year begins on July 1 and ends on the following June 30. (Charter §6.01) By custom, each fiscal year can be referenced in two ways: by using both years (e.g., "2022-2023") or by the calendar year in which the fiscal year ends (e.g., "FY2023" for 2022-2023).
- **Budget Preparation** - The budget process (described on the previous page) must begin by March 1. All officers and agencies must furnish such information as the Finance Director requests in the format he or she specifies. Agencies are entitled to a hearing before the Director on any contemplated changes in their budgets (§6.02); this is assured through the Mayor's budget hearings, in which all departments are generally asked to present their budgets to the Mayor and the Director. Operationally, most budget preparation is coordinated by the Office of Management and Budget (OMB).
- **Scope of the Operating Budget/ Balanced Budget** - The budget ordinance is organized by district, fund, and account number. Each fund's budget must be balanced: estimated revenues plus estimated fund balances must cover all budgeted expenditures (§6.03).
- **Public Inspection** - The Mayor's recommended budget is submitted to the Council by May 1 as an ordinance accompanied by a transmittal message. The Metropolitan Clerk publishes the ordinance's revenue and expenditure summaries in major local newspapers. The operating budget, the capital improvements budget, the budget message, and all supporting schedules are public records in the Office of the Metropolitan Clerk and are open to public inspection (§6.04). The OMB also prepares a Recommended Budget Book, intended primarily for the Council but also useful to the media and the public, containing more information on the recommended budget. Copies of the ordinance are available in the Clerk's office and from the Finance Department; the budget is available at www.nashville.gov/citizens_budget.
- **Council Hearings** - Once in the Council's hands, the budget goes through three readings. Between first and third readings, the Budget and Finance Committee holds a public series of departmental hearings, and the Council holds a Charter-mandated hearing for public comment (§6.05).
- **Council Action** - The Council may approve the Mayor's budget, amend it, or create a substitute. They cannot change revenue estimates except to correct errors. A balanced budget must be approved by midnight June 30, or the Mayor's budget and proposed tax rate take effect by default (§6.06).
- **Authorized Spending** - Departments cannot overspend their budgets. The amount set out in the adopted operating budget for each organizational unit, purpose, or activity constitutes the annual appropriation for such item; no expenditure shall be made or encumbrance created in excess of the otherwise unencumbered balance of the appropriation or allotment to which it is chargeable (§6.06).
- **Property Tax Levies** - The budget is accompanied by a property tax levy ordinance that sets a tax rate sufficient to fund the budget (§6.07).
- **Allotments** - Annual appropriations are divided into quarterly allotments based upon estimated needs (§6.08).
- **Administrative Impoundments** - Unencumbered funds in each account at the end of each quarter may be unallocated through "administrative impoundments." These are merely allotment adjustments, not the "charter impoundments" discussed immediately below in §6.09.
- **Impoundment of Funds** - If the Finance Director certifies that the revenues or other resources actually realized for any fund are less than was anticipated and are insufficient to meet the amounts appropriated from such fund, the mayor is obligated to impound such appropriations as may be needed to prevent deficit operation (§6.09). Such impoundments reduce appropriations and allotments in order to keep the budget balanced.
- **Additional Appropriations** - The Council may make appropriations in addition to the current operating budget, but only from an existing, unappropriated surplus in the fund to which it applies (§6.10). This is done by resolution based on available fund balance or previously unbudgeted revenue.
- **Intradepartmental Budget Transfers** - Funds may be transferred within a department's expenditure budget by the department head and the Mayor and are available for use when allotted (§6.11). As an administrative matter, the Deputy Finance Director also approves the transfer.
- **Interdepartmental Budget Transfers** - At the end of any quarter, the Council may, by resolution, transfer the unencumbered balance of any appropriation (or any portion thereof) to another appropriation within the same district and fund (§6.11).
- **Lapse of Appropriations** - At the end of the fiscal year, all unencumbered balances of appropriations in the current operating budget lapse into the unappropriated fund balance or reserves of the fund or funds from which such appropriations were made (§6.12). Unencumbered appropriations cannot be carried over from one fiscal year to the next.

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- **Capital Improvements Budget Preparation** - By March 1, the Planning Commission shall begin to prepare a Capital Improvements Budget (CIB). The CIB includes a program of proposed capital expenditures for the ensuing fiscal year and the next five fiscal years thereafter, accompanied by the Commission's report and recommendations with respect to the program. By May 15, the Mayor shall submit the CIB to the Council and shall recommend those projects to be undertaken during the ensuing fiscal year and the method of financing them, and shall include in the appropriate current operating budget any projects to be financed from current revenues for the ensuing fiscal year. By June 15, the Council shall accept, with or without amendment, or reject, the proposed program and proposed means of financing (§6.13).
- **Capital Improvements Budget Expenditures** - Expenditures for the construction of any building, structure, work or improvement must be included in the CIB, except to meet a public emergency (§6.13).
- **Capital Improvements Budget Amendments** - Amendments to the CIB may be made by recommendation of the Mayor, Planning Commission, and a two-thirds vote of Council (§6.13).
- **GSD General Fund Reserve (Four Percent Reserve Fund)** - Four percent of original revenues are deposited to the Four Percent Reserve Fund. The Mayor and Council may appropriate money from this fund by resolution for the purpose of equipment for any department that derives its operating funds from the general fund budget (§6.14).
- **Advance Planning and Research Fund** - The APR Fund, established for the use of the planning commission to prepare plans for capital projects and studies and research, must be at least \$50,000 at the start of each year (§6.14).
- **USD General Fund Reserve** - The Council has not exercised its ability to create a contingent reserve fund not to exceed four (4%) percent of the general fund revenue of the USD (§6.14).
- **Post Audit** - The Council shall provide annually for an independent audit of the accounts and other evidence of financial transactions of the government and of every department, office and agency. The audit shall be made by a certified public accountant (CPA) or firm of CPAs thoroughly qualified in governmental accounting to perform the audit; the auditor shall be chosen by a three-member audit board consisting of the presiding officer of the Council, the chairman of the finance committee of the Council, and the chairman of the board of education. The audit report shall be available to the public and to the press. In addition, the Council may at any time order an examination or special audit of any department, office or agency of the government (§6.15).
- **Mayor's Veto Power** - The Mayor has line-item veto power, that is, the ability to reduce or veto specific appropriations or parts of appropriations within an ordinance. The Council may override such a veto by the affirmative vote of 27 members (§5.04).
- **Bond Issues** - Bond issues and debt service shall be prepared and administered in accordance with Article 7 of the Charter (§7.01 et seq.).
- **Transfer of School Funds Within School Budget** - Within the constraints of general law, the Metropolitan Board of Public Education (MBOE) has authority over the distribution of, and transfer of funds within, its budget (§9.12).
- **Referendum as to School Budget** - The MBOE may initiate a referendum to levy additional property taxes for schools (§9.04(3)).
- **No Diversion of School Funds** - No funds that are appropriated for the use of, or transferred to, the school system shall be diverted from that use for any other purpose (§9.11).
- **Transfers to School Fund from General Funds; Borrowing Money** - The Council and the Mayor may advance cash or transfer monies from the general fund to the school fund, provided the advance or transfer is reimbursed the following year (§9.13). An advance involves a loan of cash with the establishment of an asset (a receivable or a "due from") on the books of the loaning fund and a liability (a debt or a "due to") on the part of the recipient. A transfer would include appropriation of one fund's revenues or fund balance to another, handled through the budget as if it were an expenditure to one fund and a revenue (or source of operating resources) to the other.

Other important policies include:

- **Functions of Director of Finance** - The Director of Finance is responsible to the mayor for the administration of financial affairs and shall supervise the divisions of budgets, accounts, purchasing, collections, and treasury. The Director of Finance, or his designee, shall compile for the mayor the current budget of estimated revenues and proposed expenditures for each of the operating funds and assist in the preparation of the capital improvements budget (§8.103).
- **Functions of Budget Officer** - The budget officer compiles the departmental estimates and other necessary data and assists in the preparation of the budgets. The budget officer monitors departmental budgets as compared to actual activity and alerts the Finance Director of any significant issues. Along with the chief accountant, the budget director writes, revises, and maintains a proper standard procedure manual to be followed by all departments to insure uniform accounting and budgetary procedures (§8.104).
- **Funds Budgeted** - The budget ordinance and book contain annually budgeted governmental operating funds, debt service funds, enterprise funds, internal service funds, and special revenue and other grant funds with fiscal years beginning July 1. It does not include grant funds with non-Metro fiscal years, capital projects, bond funds, fiduciary funds, permanent funds, component unit funds (unless the component unit receives significant general fund money), and other funds with multi-

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year budgets. The budgets of funds that are not included in the annual operating budget are approved through other processes as required by law.

- **Basis of Budgeting and Accounting** - All annually budgeted funds are budgeted using the current financial resources measurement focus and the modified accrual basis of accounting.

Revenues are recognized as soon as they are both measurable and available. Revenues are available when they are collectible within the fiscal year or soon enough thereafter to pay liabilities of that year (collected within 60 days of the end of the fiscal year). Property taxes, franchise taxes, licenses, interest, and certain portions of special assessments associated with the fiscal year are accrued. All other revenue items are measurable and available only when Metro receives the cash.

Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to non-vested sick pay, compensated absences and other long-term commitments and contingencies, are recorded only when payment is due.

Actual revenues and expenditures of governmental funds are presented in this book using the same modified accrual basis. Actual revenues and expenditures of proprietary funds are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year in which the levy is assessed. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

- Accounting and financial reporting shall conform to generally accepted accounting principles (GAAP) for governments as promulgated by the Governmental Accounting Standards Board (GASB), the federal Office of Management and Budget, the Federal Comptroller General, and the State of Tennessee.
- Current operating costs will be financed by current operating revenues. Only capital goods will be financed by long-term debt, and then, only as provided by the Charter. The government shall refrain from using nonrecurring revenue to fund ongoing operations of the three operating funds. Nonrecurring revenue shall be those funds not normally accrued to the benefit of the operating funds each year, including transfers from special, enterprise, and internal service funds. Any nonrecurring revenue received shall be utilized to fund activities that do not require ongoing funding or to build reserves. To protect the financial position of this government in the event of unexpected emergencies or unforeseen downturns in revenue collection, fund balances will not be appropriated in any budgetary fund unless the audited unreserved undesignated fund balances of that fund are at least 5% of the fund's budgeted expenditures (Resolution R89-959 adopted 11/21/1991).
- The government will strive to maximize service efficiency and effectiveness to its citizen taxpayers in a manner consistent with practices of sound financial management.
- Revenue estimates will be realistic and accurate without being optimistic. Operationally, this means that estimates will be based on objective judgment and should be 95% to 100% of actual collections without exceeding those actual collections.
- The government will not commit to programs with significant future costs without first identifying those costs and the sources of funds to finance those programs.
- Generally, the government will not use local funding to make up for lost state and federal categorical grants.
- Adjustments and amendments to the operating budget will be done in accordance with provisions of Article 6 of the Charter.
- Staffing levels will be limited to final position counts and FTEs noted in this book. Exceptions to this policy (as for new grant-funded staff) are strictly regulated by the Finance Department.
- USD tax-supported debt will be no more than 15% of the total assessed valuation of USD property, per § 7.08 of the Charter.
- Capital expenditures are authorized through an annual Capital Plan. Major capital expenditures for General Fund departments shall be funded through issuance of bonds or notes. Smaller capital expenditures for GSD General Fund departments shall be made from the Four Percent Reserve Fund. Capital expenditures for grants will be made through the grant's operating budget. Capital expenditures for enterprise and internal service fund operations will be made from those funds.
- The Four Percent Reserve Fund will maintain a minimum fund balance of \$1,000,000: \$500,000 by Administration policy and an additional \$500,000 by Council policy.
- The government will control costs by appropriate competitive bidding (as specified in the purchasing ordinance).
- Investments shall be made in conformance with the government's investment policy (available at www.nashville.gov) and instructions given to the government's investment manager. Those documents establish a hierarchy of objectives of (1) preserving principal, (2) maintaining liquidity, and (3) maximizing return. They also define allowable types of investments, required collateralization, custody, internal controls, diversification, and operation of the Metro investment pool.
- Indirect Cost Planning and Recovery - Where allowable under Federal, State and Local statutes and grant regulations, Metro departments and agencies shall develop an annual indirect cost recovery plan which must include both cost identified

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in the Local Cost Allocation Plan (LOCAP) and departmental indirect cost allocations. Indirect costs must be recovered when funding is made available through reimbursement or draw-down processes, in accordance with the terms of each departmental indirect cost rate proposal or cost allocation plan and applicable Federal, State and Local grantor's regulations. Departments and agencies shall make provisions for indirect costs in their grant budgets both during the application submission and in the general ledger. Funds collected from grantors for indirect cost recovery shall be deposited into the General Fund based on guidance provided by the Finance Director or his designee.

- Debt Management Policy establishes the objectives and practices for debt management within Metro and assists concerned parties in understanding Metro's approach to debt management. A more detailed overview of the Debt Management Policy can be found with the Debt Service Fund pages.
- Self-Funding Policy establishes uniform guidelines for use of self-funding as a designated source for capital assets that are determined to either provide cost savings to Metro to cover the cost of funding assets or provide specific benefits to one or more agencies such that the cost for an asset should be recovered from the operating budgets of the beneficiaries.
- Disallowed Cost Policy provides guidelines on ensuring costs charged to grants are allowable and an appropriate course of action in situations where costs are questioned.
- Grant Drawdown and Reimbursement Policy ensures that Metro departments and agencies that are grant recipients receive revenue as early and as often as is allowable under the terms of the grant contract.
- Grants Management Policy establishes the responsibilities of the Metro departments and agencies as well as the Division of Grants Coordination in developing funding opportunities that are well suited to local needs while controlling costs associated with financial assistance.
- Unclaimed Property Policy establishes uniform guidelines across Metro for the disposition of unclaimed property.

Budget Overview

The following pages provide background information on Metro's revenues and ongoing expenditures. Revenue projections and expenditure changes are discussed in the Executive Summary at the beginning of this section.

Revenues

Deficit financing is prohibited by both Tennessee Law and the Metropolitan Charter; expenditures must be matched by equal dollars of revenue and appropriated fund balances.

The operating budgets for the GSD and the USD are supported by a variety of revenue sources. The primary sources are presented in the Executive Summary and discussed on the following pages.

Detailed revenue projections are included in the budget ordinance, which is included in the Executive Summary.

Recent revenue trends can be seen in Appendix 1 in Schedule 1 - Summary of Revenues, Expenditures, and Changes in Fund Balances.

Property Taxes

The largest single source of operating revenue is the property tax. The property tax is authorized by the State Constitution as an *ad valorem* ("according to value") tax based on the market value of property. This tax is levied based on the assessed value of various types of property, including:

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

Property tax law and policy are set by the State Constitution, legislature, courts, and Board of Equalization. The Legislature makes laws which govern the administration of the tax. The State Board of Equalization establishes rules and regulations to be followed by local assessors, and the entire process is subject to court interpretation.

The tax bill for a property is determined by:

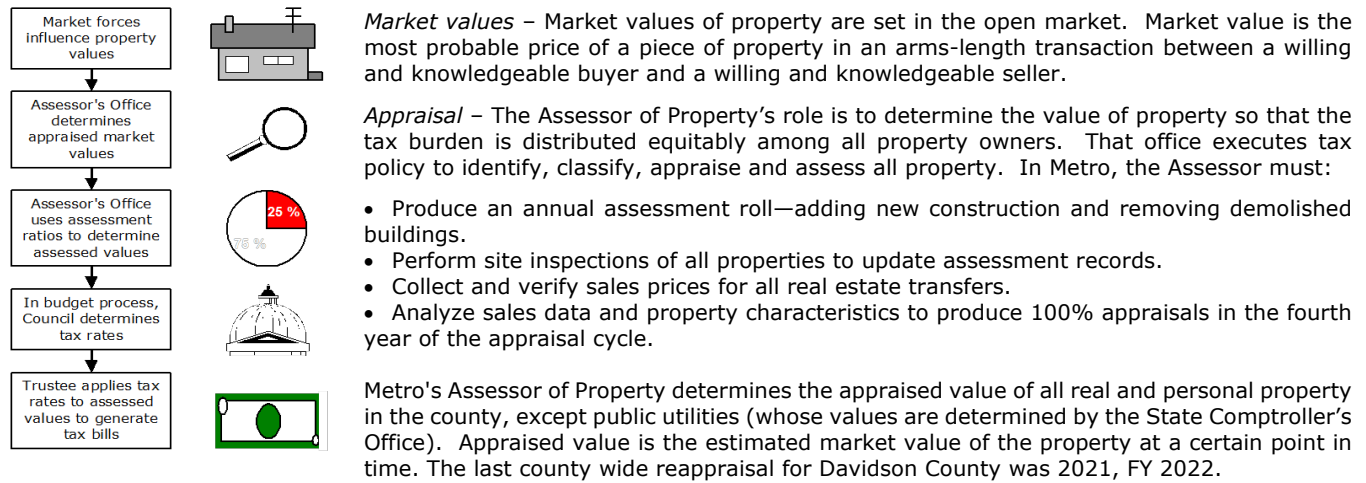
- The appraised value of the property – what it would bring if sold on the open market and its classification – whether it is used for residential, utility, commercial, industrial or farm purposes, which determines the percentage of assessment,
- The assessment - applying the classification percentage to the appraised value to arrive at an assessed value; and,
- The tax rate set by the local governing body which is applied to the assessment to calculate your property tax bill.

Certain types of property (governmental, religious, educational, etc.) are exempt from property taxes.

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How the Property Tax Works

The following diagram shows the appraisal and budgetary process.



The appraised value of a property is an estimate of its market value. Three appraisal methods are used to estimate each property's market value:

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

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

In most years, appraised values on existing real property do not change unless there are substantial taxable additions or improvements to the property, the property is rezoned, or the owner files and wins an appeal from the county or state Board of Equalization. New construction between reappraisals is valued at levels consistent with tax roll appraisals of similar existing properties.

However, over time, the market values of properties may change considerably and at different rates. The resulting inconsistency within the market causes some property owners to pay taxes based on appraisals that exceeded the current value of their property, while others pay on appraisals that reflected only a portion of the current value.

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

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

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

Assessment: In Tennessee the assessed value upon which taxes are levied is a fraction (percentage) of the appraisal. The percentage varies depending on the classification of the property, which is determined by its use. The assessed value, not the appraised value, is applied to the tax rate to produce a tax bill. One of the reasons the Assessor inspects all property is to verify how it is used. The Tennessee Constitution mandates assessment percentages to be applied to the appraised value of different classes of property.

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

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

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

If the value of a piece of property changes (usually because of an improvement to or demolition of the property), notices of the property's new appraised value, the classification in which it is now placed, and the resulting assessment are mailed by the Assessor. There is a process established for appeals of the appraisal, but the Assessor can only consider information about value, not tax bills.

Tax rate set through budget process: The tax rate is set through the budget process in the form of a tax levy ordinance that is recommended by the Mayor and approved by the Council. That ordinance (printed in the Executive Summary of this book) sets the GSD and USD rates per \$100 of assessed value.

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

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

With FY 2023's certified recaptured property tax rate of \$3.254, the calculation would be:

$$\begin{aligned} \text{tax} &= (\$25,000/\$100) \times \$3.254 \text{ per } \$100 \\ &= \$253.25 \times \$3.254 \\ &= \$824.08 \end{aligned}$$

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

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

Property Value Trends: Metro expects many of the contributing growth factors of recent years to continue into FY 2023. Namely, demand is anticipated to remain high, while inventory fails to keep pace. Despite rising interest rates, this disparity should continue to drive new development while helping to safeguard against a correction in market prices.

Property Tax Rates: FY 2022 and FY 2023 tax rates are shown in the Executive Summary and in the tables on the following pages. The combined rate is the total paid for property in the USD; property outside the USD is taxed at the GSD rate. Residents of the seven satellite cities within Metro pay the GSD rate plus the rate set by that satellite city.

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

Historic property tax rates, tax rate changes, and property values are presented in the following tables. The **History of Property Tax Rates** table presents historic nominal property tax rates along with a summary of changes that have taken place. If no changes occurred, then the fiscal year is not presented. The **Property Tax Rate Changes** table shows the history and type of tax rate changes, whether from budget-related tax increase, redistribution of the rate between funds, changes in the fire tax or county-wide property reappraisals.

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

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History of Property Tax Rates

Tax Year	Fiscal Year	GSD					USD			Totals	
		General Fund	School Fund	Debt Service Fund	School Debt Service	GSD Total	General Fund	Debt Service Fund	USD Total	Combined Total GSD+USD	Fire District Transfer*
1971	1972	1.71	2.08	0.32	-	4.11	1.60	0.29	1.89	6.00	-
1972	1973	1.63	2.08	0.40	-	4.11	1.57	0.32	1.89	6.00	-
1973	1974	1.63	2.02	0.46	-	4.11	1.55	0.34	1.89	6.00	-
1974	1975	1.63	2.02	0.46	-	4.11	1.55	0.34	1.89	6.00	-
1975	1976	1.63	2.02	0.46	-	4.11	1.59	0.30	1.89	6.00	-
1976	1977	1.63	2.02	0.46	-	4.11	1.55	0.34	1.89	6.00	-
1977	1978	1.96	2.02	0.46	-	4.44	1.22	0.34	1.56	6.00	0.33
1978	1979	1.99	2.02	0.43	-	4.44	1.29	0.27	1.56	6.00	0.33
1979	1980	1.99	2.02	0.43	-	4.44	1.29	0.27	1.56	6.00	0.33
1980	1981	2.39	2.08	0.45	-	4.92	1.64	0.27	1.91	6.83	0.33
1981	1982	2.39	2.08	0.45	-	4.92	1.64	0.27	1.91	6.83	0.33
1982	1983	2.39	2.08	0.45	-	4.92	1.64	0.27	1.91	6.83	0.33
1983	1984	2.39	2.08	0.45	-	4.92	1.64	0.27	1.91	6.83	0.33
1984	1985	1.11	0.96	0.21	-	2.28	0.76	0.13	0.89	3.17	0.16
1985	1986	1.45	1.09	0.35	-	2.89	0.90	0.13	1.03	3.92	0.16
1986	1987	1.45	1.09	0.35	-	2.89	0.90	0.13	1.03	3.92	0.16
1987	1988	1.47	1.07	0.35	-	2.89	0.90	0.13	1.03	3.92	0.16
1988	1989	1.97	1.24	0.43	-	3.64	1.02	0.15	1.17	4.81	0.16
1989	1990	1.97	1.24	0.43	-	3.64	1.02	0.15	1.17	4.81	0.16
1990	1991	1.97	1.24	0.43	-	3.64	1.02	0.15	1.17	4.81	0.16
1991	1992	1.92	1.29	0.43	-	3.64	1.02	0.15	1.17	4.81	0.16
1992	1993	1.92	1.29	0.43	-	3.64	1.02	0.15	1.17	4.81	0.16
1993	1994	1.95	1.01	0.43	0.11	3.50	0.88	0.12	1.00	4.50	0.12
1994	1995	1.95	1.01	0.43	0.11	3.50	0.88	0.12	1.00	4.50	0.12
1995	1996	1.91	1.01	0.47	0.11	3.50	0.88	0.12	1.00	4.50	0.12
1996	1997	1.91	1.01	0.47	0.11	3.50	0.88	0.12	1.00	4.50	0.12
1997	1998	1.69	0.96	0.49	0.13	3.27	0.74	0.11	0.85	4.12	0.10
1998	1999	1.68	0.96	0.50	0.25	3.39	0.74	0.11	0.85	4.24	0.10
1999	2000	1.68	0.96	0.50	0.25	3.39	0.74	0.11	0.85	4.24	0.10
2000	2001	1.68	0.96	0.50	0.25	3.39	0.74	0.11	0.85	4.24	0.10
2001	2002	1.97	1.24	0.43	0.20	3.84	0.64	0.10	0.74	4.58	0.09
2002	2003	1.94	1.27	0.43	0.20	3.84	0.64	0.10	0.74	4.58	0.09
2003	2004	1.94	1.27	0.43	0.20	3.84	0.64	0.10	0.74	4.58	0.09
2004	2005	1.94	1.27	0.43	0.20	3.84	0.64	0.10	0.74	4.58	0.09
2005	2006	2.00	1.33	0.54	0.17	4.04	0.56	0.09	0.65	4.69	0.08
2006	2007	2.07	1.33	0.47	0.17	4.04	0.56	0.09	0.65	4.69	0.08
2007	2008	2.06	1.33	0.48	0.17	4.04	0.56	0.09	0.65	4.69	0.08
2008	2009	2.06	1.33	0.48	0.17	4.04	0.53	0.12	0.65	4.69	0.08
2009	2010	1.82	1.17	0.42	0.15	3.56	0.46	0.11	0.57	4.13	0.07
2010	2011	1.82	1.17	0.42	0.15	3.56	0.46	0.11	0.57	4.13	0.07
2011	2012	1.82	1.17	0.42	0.15	3.56	0.46	0.11	0.57	4.13	0.07
2012	2013	1.96	1.40	0.43	0.25	4.04	0.51	0.11	0.62	4.66	0.08
2013	2014	1.905	1.416	0.423	0.180	3.924	0.480	0.112	0.592	4.516	0.080
2014	2015	1.905	1.416	0.423	0.180	3.924	0.480	0.112	0.592	4.516	0.080
2015	2016	1.905	1.416	0.423	0.180	3.924	0.495	0.097	0.592	4.516	0.080
2016	2017	1.905	1.416	0.423	0.180	3.924	0.495	0.097	0.592	4.516	0.080
2017	2018	1.338	0.994	0.297	0.126	2.755	0.334	0.066	0.400	3.155	0.050
2018	2019	1.338	0.994	0.297	0.126	2.755	0.334	0.066	0.400	3.155	0.050
2019	2020	1.338	0.994	0.297	0.126	2.755	0.334	0.066	0.400	3.155	0.050
2020	2021	1.725	1.290	0.567	0.206	3.788	0.359	0.074	0.433	4.221	0.050
2021	2022	1.296	1.030	0.467	0.160	2.953	0.283	0.052	0.335	3.288	0.050
2022	2023	1.299	0.986	0.523	0.114	2.922	0.283	0.049	0.332	3.254	0.050

* The Fire District transfer of the GSD General Fund to the USD General Fund for fire protection.

** Reappraisals took place in tax years 1973, 1984, 1993, 1997, 2001, 2005, 2009, 2013, 2017 and 2021 (fiscal years 1973-74, 1984-85, 1993-94, 1997-98, 2001-02, 2005-06, 2009-10, 2013-14, 2017-18 and 2021-2022).

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Property Tax Rate Changes

Tax Year	Fiscal Year	Type Chng	General Fund	School Fund	GSD Debt Service Fund	School Debt Service	GSD Total	General Fund	USD Debt Service Fund	USD Total	Totals Combined GSD+USD	Fire District Transfer*
1971	1972	T	0.31	0.30	-	-	0.61	-	0.09	0.09	0.70	-
1972	1973	D	(0.08)	-	0.08	-	-	(0.03)	0.03	-	-	-
1973	1974	D	-	(0.06)	0.06	-	-	(0.02)	0.02	-	-	-
1977	1978	F	0.33	-	-	-	0.33	(0.33)	-	(0.33)	-	0.33
1978	1979	D	0.03	-	(0.03)	-	-	0.07	(0.07)	-	-	-
1980	1981	T	0.40	0.06	0.02	-	0.48	0.35	-	0.35	0.83	-
1984	1985	R	(1.28)	(1.12)	(0.24)	-	(2.64)	(0.88)	(0.14)	(1.02)	(3.66)	-
			<i>1.11</i>	<i>0.96</i>	<i>0.21</i>	-	<i>2.28</i>	<i>0.76</i>	<i>0.13</i>	<i>0.89</i>	<i>3.17</i>	<i>0.16</i>
1985	1986	T	0.34	0.13	0.14	-	0.61	0.14	-	0.14	0.75	-
1987	1988	D	0.02	(0.02)	-	-	-	-	-	-	-	-
1988	1989	T	0.52	0.15	0.08	-	0.75	0.12	0.02	0.14	0.89	-
1988	1989	D	(0.02)	0.02	-	-	-	-	-	-	-	-
1991	1992	D	(0.05)	0.05	-	-	-	-	-	-	-	-
1993	1994	R	(0.43)	(0.28)	(0.09)	-	(0.80)	(0.22)	(0.03)	(0.25)	(1.05)	-
			<i>1.49</i>	<i>1.01</i>	<i>0.34</i>	-	<i>2.84</i>	<i>0.80</i>	<i>0.12</i>	<i>0.92</i>	<i>3.76</i>	<i>0.12</i>
1993	1994	T	0.46	-	0.09	0.11	0.66	0.08	-	0.08	0.74	-
1995	1996	D	(0.04)	-	0.04	-	-	-	-	-	-	-
1997	1998	R	(0.39)	(0.21)	(0.10)	(0.02)	(0.72)	(0.18)	(0.02)	(0.20)	(0.92)	-
			<i>1.52</i>	<i>0.80</i>	<i>0.37</i>	<i>0.09</i>	<i>2.78</i>	<i>0.70</i>	<i>0.10</i>	<i>0.80</i>	<i>3.58</i>	<i>0.10</i>
1997	1998	T	0.17	0.16	0.12	0.04	0.49	0.04	0.01	0.05	0.54	-
1998	1999	T	(0.01)	-	0.01	0.12	0.12	-	-	-	0.12	-
2000	2001	R	(0.21)	(0.12)	(0.07)	(0.03)	(0.43)	(0.10)	(0.01)	(0.11)	(0.54)	(0.01)
			<i>1.47</i>	<i>0.84</i>	<i>0.43</i>	<i>0.22</i>	<i>2.96</i>	<i>0.64</i>	<i>0.10</i>	<i>0.74</i>	<i>3.70</i>	<i>0.09</i>
2001	2002	T	0.50	0.40	-	(0.02)	0.88	-	-	-	0.88	-
2002	2003	D	(0.03)	0.03	-	-	-	-	-	-	-	-
2005	2006	R	(0.24)	(0.16)	(0.04)	(0.03)	(0.47)	(0.08)	(0.01)	(0.09)	(0.56)	-
			<i>1.70</i>	<i>1.11</i>	<i>0.39</i>	<i>0.17</i>	<i>3.37</i>	<i>0.56</i>	<i>0.09</i>	<i>0.65</i>	<i>4.02</i>	<i>0.08</i>
2005	2006	T	0.30	0.22	0.15	-	0.67	-	-	-	0.67	-
2006	2007	D	0.07	-	(0.07)	-	-	-	-	-	-	-
2007	2008	D	(0.01)	-	0.01	-	-	-	-	-	-	-
2008	2009	D	-	-	-	-	-	(0.03)	0.03	-	-	-
2009	2010	R	(0.24)	(0.16)	(0.06)	(0.02)	(0.48)	(0.07)	(0.01)	(0.08)	(0.56)	(0.01)
			<i>1.82</i>	<i>1.17</i>	<i>0.42</i>	<i>0.15</i>	<i>3.56</i>	<i>0.46</i>	<i>0.11</i>	<i>0.57</i>	<i>4.13</i>	<i>0.07</i>
2010	2011	N	-	-	-	-	-	-	-	-	-	-
2011	2012	N	-	-	-	-	-	-	-	-	-	-
2012	2013	T	0.14	0.23	0.01	0.10	0.48	.05	-	.05	0.53	0.01
2013	2014	R	(0.055)	0.016	(0.007)	(0.07)	(0.116)	(0.030)	0.002	(0.028)	(0.144)	-
			<i>1.905</i>	<i>1.416</i>	<i>0.423</i>	<i>0.180</i>	<i>3.924</i>	<i>0.480</i>	<i>0.112</i>	<i>0.592</i>	<i>4.516</i>	<i>0.080</i>
2014	2015	N	-	-	-	-	-	-	-	-	-	-
2015	2016	D	-	-	-	-	-	0.015	(0.015)	-	-	-
2016	2017	N	-	-	-	-	-	-	-	-	-	-
2017	2018	R	(0.567)	(0.422)	(0.126)	(0.054)	(1.169)	(0.161)	(0.031)	(0.192)	(1.361)	(0.030)
			<i>1.338</i>	<i>0.994</i>	<i>0.297</i>	<i>0.126</i>	<i>2.755</i>	<i>0.334</i>	<i>0.066</i>	<i>0.400</i>	<i>3.155</i>	<i>0.050</i>
2018	2019	N	-	-	-	-	-	-	-	-	-	-
2019	2020	N	-	-	-	-	-	-	-	-	-	-
2020	2021	T	.387	.296	.270	.080	1.033	.025	.008	.033	1.066	-
2021	2022	R	(0.429)	(0.260)	(0.100)	(0.046)	(0.835)	(0.076)	(0.022)	(0.098)	(0.933)	-
2022	2023	RR	0.003	(0.044)	0.056	(0.046)	(0.031)	-	(0.003)	(0.003)	(0.034)	-

Nominal rates per \$100 of assessed value from tax levy ordinances, not adjusted for appraisal (sales) or assessment ratios.

* The Fire District transfer of the GSD General Fund to the USD General Fund for fire protection.

** Reappraisals took place in tax years 1973, 1984, 1993, 1997, 2001, 2005, 2009, 2013, 2017 and 2021 (fiscal years 1973-74, 1984-85, 1993-94, 1997-98, 2001-02, 2005-06, 2009-10, 2013-14, 2017-18, 2021-2022).

Metro Nashville and Its Budget

Property Tax Base, Assessment, Levy, and Appraisal Ratios Property Taxes

Tax Year	Fiscal Year	Tax Base (billions)	Assessment (billions)		Tax Levy (in millions)			Uncollected %	Appraisal Ratio	
			GSD	USD	GSD	USD	Total			
			\$	\$	\$	\$	\$			
1971	1972	n/a	1.298	0.728	53.6	13.9	67.5	3.79%		
1972	1973	n/a	1.365	0.736	56.3	14.0	70.3	4.08%		
1973	1974	**	n/a	1.449	0.765	58.7	15.3	74.0	5.33%	
1974	1975	n/a	1.590	1.009	64.3	18.7	83.0	4.63%		
1975	1976	n/a	1.670	1.056	68.1	19.8	87.9	4.70%		
1976	1977	n/a	1.726	1.087	70.5	20.4	90.9	4.99%	0.6500	
1977	1978	n/a	1.742	1.266	72.9	23.7	96.6	4.48%	0.6500	
1978	1979	n/a	1.794	1.328	74.9	25.0	99.9	3.13%	0.6660	
1979	1980	n/a	1.868	1.376	78.0	25.9	103.9	4.03%	0.6100	
1980	1981	n/a	1.940	1.428	90.3	32.0	122.4	3.06%	0.6100	
1981	1982	n/a	1.955	1.435	91.0	32.2	123.2	3.19%	0.4480	
1982	1983	n/a	2.020	1.487	94.0	33.4	127.4	3.07%	0.4480	
1983	1984	n/a	2.060	1.521	96.2	34.3	130.4	2.54%	0.4305	
1984	1985	**	n/a	4.497	3.298	96.8	34.5	131.3	3.68%	1.0000
1985	1986	n/a	4.944	3.606	132.2	41.4	173.5	2.65%	0.9476	
1986	1987	n/a	5.159	3.749	143.1	44.6	187.7	3.18%	0.9476	
1987	1988	n/a	5.644	4.089	156.6	48.7	205.2	6.26%	0.8138	
1988	1989	21.405	5.920	4.271	208.7	56.8	265.5	5.02%	0.8138	
1989	1990	23.350	5.985	4.259	211.1	56.6	267.7	5.70%	0.7766	
1990	1991	23.979	6.132	4.561	215.9	60.7	276.6	5.83%	0.7766	
1991	1992	23.986	5.975	4.408	210.4	58.6	269.1	6.35%	0.7767	
1992	1993	23.711	6.032	4.438	212.5	59.0	271.5	4.92%	0.7767	
1993	1994	**	24.155	7.646	5.536	261.7	62.0	323.7	4.67%	1.0000
1994	1995	n/a	24.555	7.809	5.543	266.7	62.1	328.8	3.04%	1.0000
1995	1996	n/a	26.686	7.949	5.567	271.5	62.4	333.9	2.87%	0.9054
1996	1997	n/a	27.908	8.193	5.692	279.9	63.7	343.7	2.97%	0.9054
1997	1998	**	33.706	10.648	7.303	340.9	69.4	410.3	3.46%	1.0000
1998	1999	n/a	34.408	10.896	7.491	361.8	71.1	433.0	3.65%	1.0000
1999	2000	n/a	38.576	11.087	7.579	368.2	72.0	440.2	3.61%	0.9098
2000	2001	n/a	39.576	11.390	7.752	378.4	73.6	452.0	3.50%	0.9098
2001	2002	**	42.634	13.373	9.029	504.5	75.8	580.4	3.85%	1.0000
2002	2003	n/a	42.989	13.463	9.022	508.9	74.9	583.8	3.90%	1.0000
2003	2004	n/a	45.151	13.280	8.792	502.1	73.0	575.0	3.27%	0.9455
2004	2005	n/a	45.746	13.432	9.168	507.5	76.1	583.6	3.08%	0.9455
2005	2006	n/a	50.477	15.534	10.514	619.2	76.7	695.5	3.28%	1.0000
2006	2007	n/a	51.736	15.968	10.920	633.5	79.7	713.3	0.64%	1.0000
2007	2008	n/a	60.386	16.237	11.053	643.7	80.7	724.4	0.77%	0.8780
2008	2009	n/a	61.881	16.413	11.309	659.8	82.6	742.3	1.01%	0.8780
2009	2010	n/a	63.157	19.222	13.253	675.0	84.8	759.9	1.45%	1.0000
2010	2011	n/a	63.281	19.209	13.220	674.6	84.6	759.2	1.07%	1.0000
2011	2012	n/a	63.128	19.104	13.245	670.8	84.8	755.6	1.35%	0.9982
2012	2013	n/a	63.259	19.161	13.283	763.5	93.0	856.4	1.29%	0.9982
2013	2014	n/a	65.810	20.210	14.287	781.6	96.0	877.6	1.56%	1.0000
2014	2015	n/a	66.271	20.376	14.405	788.0	96.8	884.8	0.89%	1.0000
2015	2016	n/a	67.533	20.743	14.703	802.1	98.8	900.9	1.24%	.8822
2016	2017	n/a	78.263	21.315	15.126	824.4	101.8	926.3	0.83%	.8822
2017	2018	n/a	99.660	31.145	23.743	853.4	107.9	961.3	1.87%	1.0000
2018	2019	n/a	102.920	32.221	24.546	875.6	110.5	986.1	0.51%	1.0000
2019	2020	n/a	123.954	33.016	25.235	897.3	113.2	1010.5	0.66%	.8477
2020	2021	n/a	128.201	34.128	26.159	1279.7	126.3	1406.0	2.21%	1.0000

** Tax Levy - Assessment per \$100 x Tax Rate

*** Appraisal Ratio - Assessed value and market value

Note: In June 2007 the Metropolitan Government sold the majority of the 2006-07 and 2005-06 real estate property taxes outstanding to an outside party.

Metro Nashville and Its Budget

Local Option Sales Tax

Local option sales tax collections provide the second largest source of revenue to the operating budget. With the exception of select items purchased within downtown's CBID, which now include an additional tax of 0.50%, Nashville's 9.25% sales tax rate consists of a 2.25% local option tax and a 7.00% state tax (the total rate is 6.25% on unprepared food, because the state rate for such food is 4.00%). The tax is levied on all retail sales in Davidson County, although the local portion is limited to the first \$1,600 of the cost of each item. Tennessee Code Annotated, Title 67, Chapter 6, Part 7 states, at least 1/2 of the local sales tax must be allocated to schools. The local option rate can be raised by referendum. Sales and sales taxes should reflect economic activity at the national and local levels, although some activities are not subject to the tax.

State Sales Tax Rate	7.00%
State Food Tax	4.00%
Local Option Sales Tax Rate	2.25%
CBID Additional Fee Downtown – Sales Tax	.50%
Property Tax (per \$100 assessed value)	
General Services District	2.922
Urban Services District	3.254
Income Tax on Salaries and Wages	None
Lottery	Yes

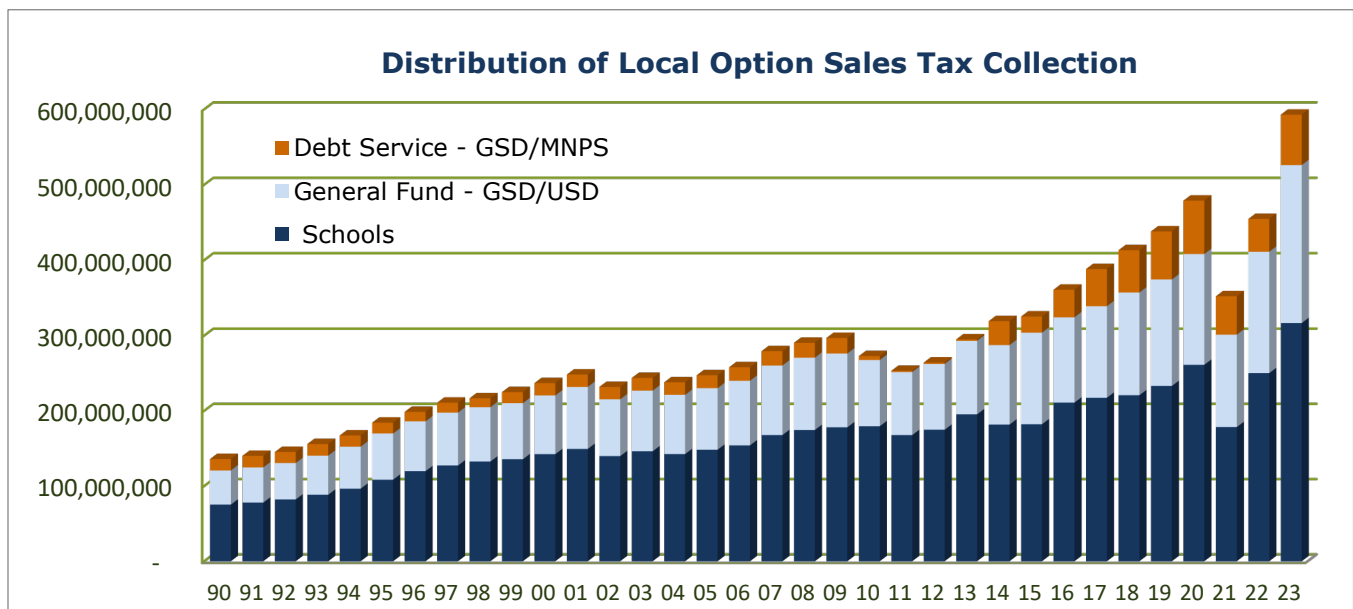
State & Federal Revenues

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

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

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

The Finance Department has moved most grant revenues and expenditures from the general funds to various grant special revenue funds. This practice began in FY 2000.



Sources: FY90-03 Comprehensive Annual Financial Reports; FY04-23 Budget Ordinance

Metro Nashville and Its Budget

Other Local Revenues

The Metropolitan Government generates various revenues locally.

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

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

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

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

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

Transfers from Other Funds

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

Fund Balances

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

Fund balances frequently increase by the end of the year due to actual revenues being higher than actual expenditures, often because of unspent appropriations and/or higher-than-estimated revenue collections. It is Metro's policy that General Fund fund balances as a percentage of expenditures should be above 5% to handle unanticipated contingencies. The FY 2023 budget makes maintaining the recently replenished fund balances for all six tax supported funds a priority.

Revenue Conclusion

We anticipate revenues sufficient to fund budgeted expenditure appropriations in FY 2023 and will monitor the ongoing economic reverberations of the COVID-19 crisis for any material changes.

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.

Investments

The budget began with FY 2022 baseline budget with additional investments recommended for approval through the budget process outline above. The FY 2032 budget includes significant improvements to departmental budgets.

The budget was initially projected with no inflation or other increases. During the process, adjustments were made as follows:

- Elimination of FY 2022 nonrecurring budgeted expenditures from the FY 2023 projections.
- Pay plan improvements implemented & other adjustments that occurred in FY 2022 were carried forward to FY 2023 during this fiscal year.
- Ensure sufficient funding is allocated to meet all debt service obligations.
- Focused departmental improvements were recommended that are in alignment with the budget priorities of: Education, Public Safety & Justice, Transportation, Affordable Housing, and Neighborhoods. Investments were evaluated on if they were critical to maintain current service, keep up with increased demand, improve the government's interface with citizens, improve internal efficiencies and/or provide a new or expanded service to the public. Investments were also evaluated on their contribution to improve equity.
- 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.
- 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.

Metro Nashville and Its Budget

- Pay Plan Improvements- The budget funds a Cost-of-Living Adjustment (COLA), Open Range and Increment raises as well as several class adjustments, these improvements will be allocated to the impacted departments upon final budget approval. These improvements have been approved by the Civil Service Commission.
- 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 2023.

Expenditure numbers are presented in the budget ordinance, which is included at the end of this section, and in the three schedules of Appendix 1; more detail is presented in each department's "Financial" pages.

Expenditure Conclusion: The overall operating budget looks forward to a successful FY 2023 that maintains a stable fiscal foundation and meetings required expenditures, while enabling improved departmental operations and quality of life for Nashvillians.

Metro Nashville and its Budget

The Capital Improvements Budget and Capital Spending Plan Process

Capital improvements (capital expenditures) are any expenditures requiring Council authorization regarding the acquisition, replacement, construction, renovation or modification to any equipment, land, building, public utility, public thoroughfare, or place of public activity; and, which has a useful life expectancy of ten years or greater.

Capital improvements are planned and authorized in a process that is related to, but independent of, the operating budget process.

The Capital Improvements Budget

As specified in § 6.13 of the Charter, the **Capital Improvements Budget (CIB)** must be prepared annually to “include a program of proposed capital expenditures for the ensuing fiscal year and the next five fiscal years thereafter...”

The capital improvements program is a tool for implementing long-range policies of the General Plan through timely scheduling of infrastructure and facilities in coordination with general development needs. The CIB is prepared annually by the Planning and Finance Departments.

Departments submit project requests through an internet-based budgeting system to the Planning staff. The Planning Department, Finance Director, and staff along with the Mayor review the CIB requests, edit as needed and then submit a Recommended CIB to Council by May 15th. The Council has 30 days to review, amend and approve by June 15th.

The CIB is strictly a planning document; it does not appropriate funds or authorize or approve any projects. The **Capital Spending Plan (CSP)** is where funding and approval to commence a project is authorized. The CIB document is available separately from the Planning Department web site.

The FY 2023 CIB Ordinance was approved on June 15, 2022 [BL2022-1268]. Tables and charts on the FY 2023 CIB are provided below and on the page that follows. Again, this CIB legislation is just the long-range planning document. It does not appropriate funds or authorize or approve any projects. Capital projects are approved and funded through the Capital Spending Plan (CSP).

The FY 2022 Capital Spending Plan was approved on December 7, 2021 [RS2021-1201] in the amount of \$564,369,500. The FY 2021 Capital Spending Plan was approved on March 3, 2021 [RS2021-757] in the amount of \$481,610,000. Details on the FY 2022 and FY 2021 Capital Spending Plans are provided at the end of this section.

FY2022-2023 to FY2027-2028 Capital Improvements Budget - Final - By Agency									
Departments	% of '22-'23		FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	Total	% of '23-'28
	FY2022-23	Total							
Administrative	\$275,000,000	2.966%	\$5,000,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$290,000,000	1.349%
Arts Commission	4,575,000	0.049%	2,050,000					6,625,000	0.031%
Assessor of Property	20,000	0.000%						20,000	0.000%
Council Office	1,097,555,800	11.838%	116,601,000	65,370,000.00	1,685,000.00	17,500,000.00		1,298,711,800	6.043%
County Clerk	2,000,000	0.022%						2,000,000	0.009%
District Energy System (DES)	3,419,800	0.037%	495,000					3,914,800	0.018%
Farmers Market	4,300,000	0.046%						4,300,000	0.020%
Finance	7,200,000	0.078%						7,200,000	0.034%
Fire Department - GSD	205,950,000	2.221%	91,200,000	92,000,000	32,000,000	2,000,000	2,000,000	425,150,000	1.978%
Fire Department - USD	15,000,000	0.162%						15,000,000	0.070%
General Hospital	19,795,800	0.214%	1,129,300					20,925,100	0.097%
General Services	784,069,500	8.457%	61,000,000	10,000,000	10,000,000			865,069,500	4.025%
Health Department	1,800,000	0.019%	10,000,000					11,800,000	0.055%
Historical Commission	180,000	0.002%						180,000	0.001%
Information Technology Services	22,959,000	0.248%	22,003,000	6,741,000	2,927,000			54,630,000	0.254%
Justice Integration Services	200,000	0.002%						200,000	0.001%
MDHA	110,600,000	1.193%	30,500,000	20,500,000	20,500,000	20,500,000	20,500,000	223,100,000	1.038%
Metro Action Commission	23,000,000	0.248%	12,760,000	12,000,000	12,000,000			59,750,000	0.278%
MNPS (Schools)	1,176,664,000	12.691%	858,866,200	838,358,700	894,602,200	623,878,000	731,560,900	5,123,930,000	23.841%
Metro Transit Authority	543,973,000	5.867%	43,055,700	69,917,500	93,247,100	70,941,500	71,338,700	892,473,500	4.153%
Municipal Auditorium	7,250,000	0.078%						7,250,000	0.034%
Parks & Recreation	1,038,673,300	11.203%	448,170,000	436,170,000	436,170,000	390,170,000	390,126,800	3,139,480,100	14.608%
Planning	61,254,500	0.661%	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	66,254,500	0.308%
Police	78,700,000	0.849%	28,915,000	16,570,000				124,185,000	0.578%
Public Library	181,798,100	1.961%	128,779,100	96,075,200	162,726,400	5,786,400	4,927,300	580,092,500	2.699%
Public Works / NDOT	586,650,000	6.327%	446,320,000	505,350,000	444,000,000	302,435,200	233,450,000	2,518,205,200	11.717%
Sheriff's Office	3,000,000	0.032%						3,000,000	0.014%
Social Services	772,500	0.008%						772,500	0.004%
Sports Authority	2,202,988,400	23.760%	1,210,000	2,000,000	850,000	850,000	850,000	2,208,748,400	10.277%
Fairgrounds Nashville (State Fair)	151,000,000	1.629%	9,000,000					160,000,000	0.744%
Water & Sewer - GSD	655,496,000	7.070%	657,787,500	966,009,500	409,734,000	312,010,000	319,305,000	3,320,342,000	15.449%
Water & Sewer - USD	5,900,000	0.064%	19,230,000	19,135,000	6,975,000	3,900,000	3,576,500	58,716,500	0.273%
Totals	\$9,271,744,700	100.000%	\$2,995,061,800	\$3,159,696,900	\$2,530,916,700	\$1,753,471,100	\$1,781,135,200	\$21,492,026,400	100.000%

Metro Nashville and its Budget

Areas of Emphasis

The Administration has announced six priorities for the capital program of Metro Nashville / Davidson County. (Any projects not falling within one of the other five priorities is captured within Effective Government.) For more details on the Mayor's priorities go to <http://www.nashville.gov/Mayors-Office.aspx>.

The six areas of emphasis:

- **Education** – (1) Early Childhood Education. (2) Nashville GRAD Program.
- **Neighborhoods and Community Engagement** – (1) Youth. (2) National Night Out Against Crime. (3) REAL Nashville Dialogue. (4) Community Beautification.
- **Housing** – (1) Affordable Housing – Barnes Fund. (2) Workforce Housing. (3) Income Limits. (4) Incentives. (5) Grants.
- **Public Safety and Justice** – (1) Community Oversight Board. (2) Body Camera Pilot Program. (3) Reducing Disparities.
- **Transportation, Infrastructure and Sustainability** – (1) Metro Transportation Plan. (2) Climate Change and Sustainability Initiatives. (3) Neighborhood Infrastructure.
- **Effective Government**

The alignment of the capital plan to the Administration's priorities is detailed on the following pages.

Capital Funding Sources

Metro has fourteen different types of proposed funding for capital projects.

The "Capital Improvement Budget Funding Sources" table [following page] and "Funding Type Distribution" graph below it show the amounts estimated by type and year in the *2022-2023 to 2027-2028 CIB*.

Possible funding sources for specific projects include:

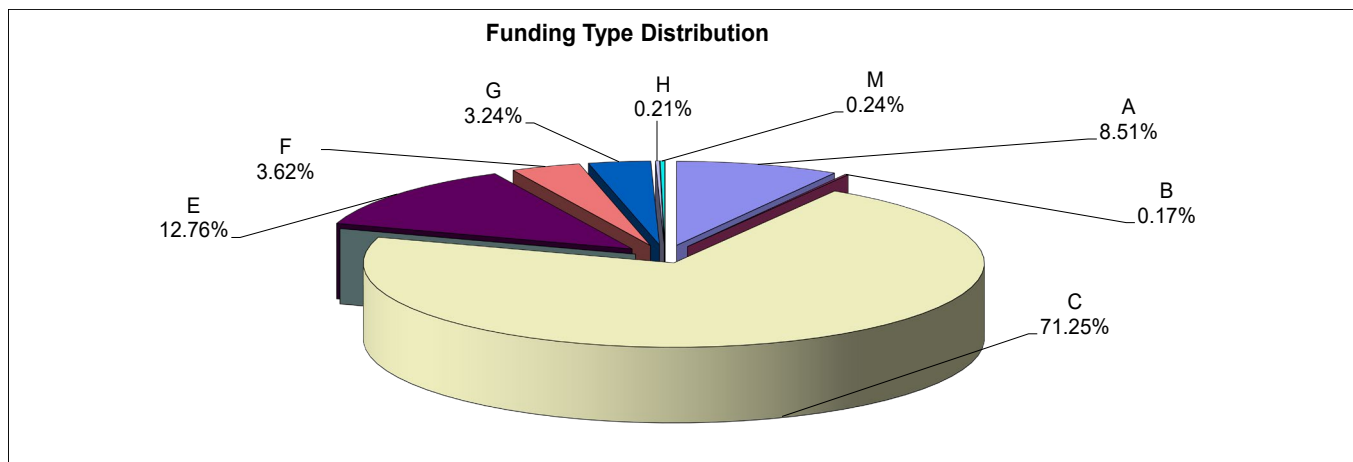
- Bond and note authorizations (described in Section J of this book) for the Debt Service funds, approved by the Council, including:
 - Approved General Obligation (B) and,
 - Proposed General Obligation (C) bonds and notes.
- Four Percent Reserve Fund (Fund 30003 in section J of this book) appropriations by the Council throughout the year, including:
 - Approved 4% (L) and,
 - Proposed 4% (M) funding.
- Grant operating budgets included in the operating budget, added grant contingency transfers, or Council resolutions denote funds as:
 - Federal (F) and,
 - State (G).
 - Approved Community Development (I) and,
 - Proposed Community Development (K).
- Revenue bond authorizations or operations for enterprise-type activities, approved in the budget or by Council resolution, including:
 - Approved Revenue (D),
 - Proposed Revenue (E) and,
 - Enterprise (H) funds.
- Other sources, including:
 - Miscellaneous funds (A) and,
 - Approved Miscellaneous funds (O), which, individually, do not comprise major funding categories, and
 - Operating budget funds (P).

The proposed funding for these requests is summarized on the following table and pie chart.

Metro Nashville and its Budget

Capital Improvement Budget (CIB) Funding Sources 2022-23 through 2027-28

FUND DESCRIPTION	TYPE	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	TOTAL
Miscellaneous	A	\$1,753,500,000	\$25,000,000	\$25,000,000	\$25,000,000			\$1,828,500,000
Approved General Obligation Bonds	B	34,175,000	2,050,000					\$36,225,000
Proposed General Obligation Bonds	C	5,997,287,200	2,245,392,000	2,109,764,900	2,066,657,700	\$1,433,661,100	\$1,460,953,700	\$15,313,716,600
Approved Revenue Bonds	D							\$0
Proposed Revenue Bonds	E	675,570,500	560,957,500	591,342,000	362,509,000	273,660,000	279,131,500	\$2,743,170,500
Federal Funds	F	199,975,000	117,510,000	394,115,000	39,000,000	14,050,000	14,100,000	\$778,750,000
State Funds	G	577,600,000	27,660,000	27,725,000	27,250,000	20,300,000	14,850,000	\$695,385,000
Enterprise	H	12,500,000	6,800,000	6,000,000	5,500,000	6,500,000	7,000,000	\$44,300,000
Approved Community Development	I							\$0
Proposed Community Development	K							\$0
Approved 4%	L							\$0
Proposed 4%	M	21,137,000	9,692,300	5,750,000	5,000,000	5,300,000	5,100,000	\$51,979,300
Approved Miscellaneous Operating	O							\$0
	P							\$0
Totals by Year		\$9,271,744,700	\$2,995,061,800	\$3,159,696,900	\$2,530,916,700	\$1,753,471,100	\$1,781,135,200	\$21,492,026,400



Financial Considerations

Metro’s short- and medium-term capital requests, as identified by the individual departments, far exceed its capacity to raise funds to pay for those needs.

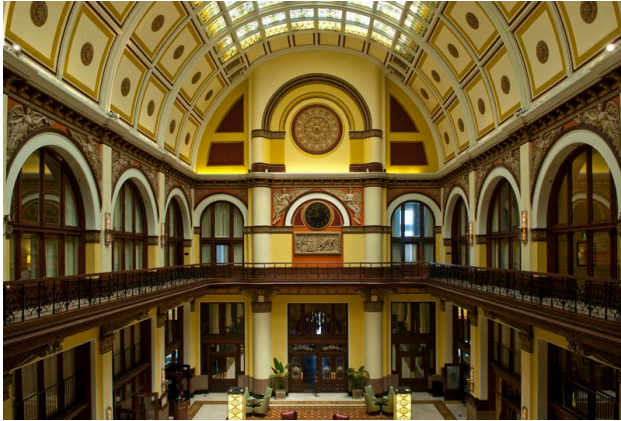
Financial projections determine the constraints for programming the projects according to a schedule that is fiscally and administratively practical. The Department of Finance annually develops two programs based on financial considerations:

- (1) The current debt level program assumes no change in the amount or distribution of tax rates. Projects scheduled in this program are either committed or are considered to have the highest priority in meeting community needs.
- (2) The essential needs program assumes additional revenues would be available to retire general obligation bonds, but total outstanding indebtedness would remain below limits set by Metro.



The scale of general obligation (GO) bond funding in the recommended program depends upon resources available under present tax levels but may reflect additional funding requirements to meet priority needs. In recommending a program whose funding would exceed present tax-level resources; the Planning Commission may advise the Mayor of estimated additional tax levy needed for debt service.

Metro Nashville and its Budget



The Capital Spending Plan: Approval and Appropriation

The CIB is strictly a planning document; it does not appropriate funds, authorize spending or approve any projects.

The **Capital Spending Plan** is a compilation of projects from the CIB that have been selected by the Mayor, Finance Director, and staff for recommendation to the Council for approval and funding. The capital spending plan typically recommends \$200 million to \$400 million worth of projects that align with the Mayor's and Metro's areas of emphasis described on previous pages. The Capital Spending Plan selects, specifies, and recommends for funding the CIB projects to be developed.

Currently, Metropolitan Government of Nashville has no significant, non-recurring capital expenditures.

March 2020 Tornado and COVID-19 Contingency Funds – In a substitute filing, \$21.75 million in tornado funding as well as \$5.0 million in Covid-19 contingency funds were added to the FY 2020 Capital Spending Plan.

Highlights of the FY 2021-2022 and FY 2020-2021 Capital Spending Plans – The FY 2021-22 Capital Spending Plan [RS2021-1201] was approved on December 7, 2021, in the amount of \$564,369,500. The FY 2020-21 Capital Spending Plan [RS2021-757] was approved on March 3, 2021, in the amount of \$481,610,000. The plans align with the current Administration's priorities as follows:

FY 2021-22:

Education - \$134,200,000
Effective Government – \$56,006,000
Neighborhoods – \$139,785,000
Housing – \$5,000,000
Public Safety – \$67,054,000
Transportation / Infrastructure – \$162,324,500

FY 2020-2021:

Education - \$190,970,000
Effective Government – \$34,700,000
Neighborhoods - \$62,858,000
Housing - \$2,000,000
Public Safety – \$69,200,000
Transportation / Infrastructure - \$121,882,000

Details on these FY 2021-22 and FY 2020-21 Capital Spending Plan allocations are on the pages below.

FY 2021-22: Education – 33 projects totaling \$134,200,000. [Operating Budget Impact - \$0]

- Hillwood High School - Final Phase - Construction – \$29,000,000
- Hunters Lane High School – Track / Stadium – \$2,870,000
- Antioch Cluster Elem – Design - \$3,000,000
- Antioch Cluster Elem – Land Purchase - \$6,000,000
- Percy Priest Elem - Design - \$3,000,000
- Haywood Elem - Design - \$2,400,000
- Paragon Mills Elem - Design - \$2,930,000



- Security Vestibules - \$315,000
- Roofing - Replacement / Repairs - \$10,120,000
- Tech - Computer Replacements - \$8,415,000
- Pre-K and K4 Playgrounds - \$392,000
- ADA Compliance - \$500,000
- Environment Remediation - \$925,000
- Paving Upgrades - \$3,710,000
- Electrical Upgrades - \$14,275,000
- Emergency Construction / Contingency - \$4,008,000
- Music Makes Us - Upgrades - \$4,033,000
- Bus and Fleet Replacements - \$6,000,000
- Plumbing Upgrades - \$1,020,000
- Facility Condition Assessment - \$1,250,000
- Central Services - Furniture & Equipment - \$300,000
- Elevator Remediations - \$600,000
- Fire Alarm Remediations - \$1,240,000
- Site Improvements - \$1,510,000
- Office of School Improvements - Small Projs - \$500,000
- Athletic Facility Upgrades - \$1,630,000
- Auditorium Upgrades - \$650,000
- Tech - Infrastructure Projects - \$4,878,000
- Tech - Facility Infrastructure Projects - \$6,534,000
- Schools - Safety & Security - \$250,000
- Exterior Building Improvements - \$9,310,000
- Interior Building Improvements - \$2,110,000
- Waverly-Belmont Elem - Parking - \$525,000



Metro Nashville and its Budget

FY 2021-22: Effective Government – 15 projects totaling \$56,006,000. [Operating Budget Impact - \$15,000]

- Finance: Satellite City Payments - Road Maintenance - \$1,500,000
- Finance: Participatory Budgeting - Public Capital - \$2,000,000
- Gen. Srvc: Building Operations - Major Maintenance - \$10,000,000
- Gen. Srvc: New Facility Planning - Site Evaluation & Relocation Projects - \$2,500,000
- Gen. Srvc: Roofing / Life, Health & Safety - \$5,000,000
- Gen. Srvc: HeadStart Facility Assessmnts - \$2,000,000
- ITS: Metro Private Fiber Optic Network - \$2,250,000
- ITS: Carrier Redundancy - Phone System - \$1,082,000
- ITS: Fiber to Support Transportation Projs - \$2,900,000
- Police: Training Acad. - Utility / Safety - \$5,000,000
- Police: Helicopter Hangar - Construct - \$250,000
- Solid Waste: Heavy Fleet - Garbage Trucks - \$1,280,000
- Solid Waste: Security - Equip / Imprvmts - \$1,000,000
- Admin: GSD Project Contingency - \$14,444,000
- Admin: MNPS Project Contingency - \$4,800,000



FY 2021-22: Neighborhoods – 26 projects totaling \$139,785,000. [Operating Budget Impact - \$334,000]

- Parks: Wharf Park - 88 Hermitage/Acquire - \$20,000,000
- Parks: Wharf Park - Design/Engineering - \$3,000,000
- Parks: Old Hickory Commtty Ctr - Repairs - \$13,400,000
- Parks: Zoo Parking - Design / Construct - \$15,000,000
- Parks: Fort Negley - Repairs / Upgrades - \$1,000,000
- Parks: Roofing - Repairs / Replacements - \$1,400,000
- Parks: Park Amenity / Improvements - \$5,000,000
- Parks: Heavy Equipment / Fleet - \$1,000,000
- Parks: General Repairs Fund - Maintenance - \$1,750,000
- Parks: Trinity Hills - Park Development - \$1,750,000
- Parks: Dist. 30 Park Master Plan - \$1,000,000
- Parks: 1st & Gay St. Park Development - \$3,000,000
- Parks: Open Space Acquisitions - \$2,000,000
- Parks: Greenways - Gen. Repairs Fund - \$8,660,000
- Parks: Two Rivers Mansion Pavilion - New - \$1,000,000
- Parks: Napier Rec. Center Pool - Repairs - \$500,000
- Parks: Lockeland Springs - Repairs/Upgrades - \$800,000
- Parks: Global Mall - Master Plan Implemntn - \$5,025,000
- Planning Dept: Neighborhood Planning & Infrastructure - \$2,000,000

FY 2021-22: Neighborhoods – [Cont.]

- Planning Dept: 2nd Ave Recovery - \$20,000,000
- Planning Dept: Global Mall - Infrastructure - \$1,000,000
- Library: Major Repairs - System-wide - \$4,000,000
- Library: Richland Campus - Master Plan - \$250,000
- Library: Hadley Park - Master Plan - \$250,000
- Library: Main Library - Major Repairs - \$5,000,000
- Fairgrounds: Infrastructure - \$22,000,000



FY 2021-22: Housing – 1 project totaling \$5,000,000. [Operating Budget Impact - \$0]

- MDHA – Infrastructure Participation Agreements - \$5,000,000



FY 2021-22: Public Safety and Justice – 10 projects totaling \$67,054,000. [Operating Budget Impact- \$829,000]

- Fire: Fire Station #25 - Replacement - \$12,000,000
- Fire: Fire Station - Design / Planning - \$1,000,000
- Fire: Heavy Apparatus - Replacements - \$15,000,000
- Fire: Major Repairs - Maintenance - \$1,000,000
- Gen. Srvc: Access Control - Card Readers - \$2,000,000
- Gen. Srvc: ECC / EOC - Design/Plan - \$1,000,000
- ITS: 800MHz Radio - Expansion Equipment - \$1,554,000
- Juvenile Court: Juvenile Justice Ctr - New - \$30,000,000
- Police: Training Academy - Vehicle Course - \$2,500,000
- Police: Police/Fire Academy - Design/Plan - \$1,000,000

Metro Nashville and its Budget



FY 2021-22: Transportation Plan / Infrastructure – 20 projects totaling \$162,324,500. [Oper. Budget Impact – \$250,000]

- Gen. Svcs: Fleet - New & Replacements - \$10,000,000
- Water: Stormwater - Countywide Projects - \$12,550,000
- Water: Engineering & Design - \$3,000,000

State of Good Repair:

- Public Works/NDOT: Paving/Sidewalks - Annual Repairs - \$50,000,000

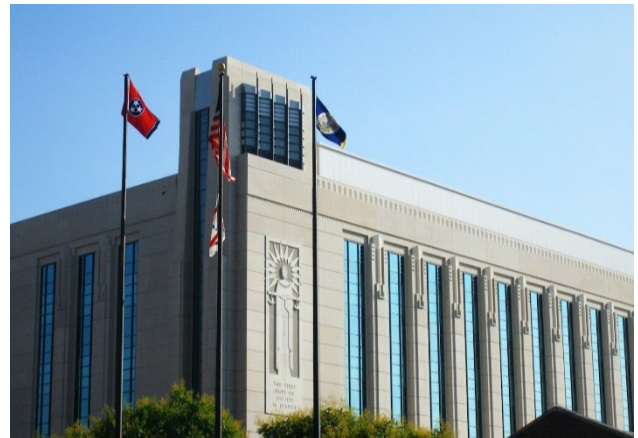
Restoration & Resiliency:

- Public Works/NDOT: East Bank Partnership Funds - Spine Connector - \$20,000,000
- Public Works/NDOT: East Bank Partnership Funds - Traffic Mgmt / Signal Upgrades - \$5,000,000
- Public Works/NDOT: USD Annexation - Streetlights - \$500,000
- Public Works/NDOT: Traffic Mgmt / Signals - \$7,000,000
- Public Works/NDOT: Safety / Vision Zero / Traffic Calming - \$17,214,500
- Public Works/NDOT: Active Transportation/Bikeways - \$2,000,000
- Public Works/NDOT: Sidewalk Construction - \$5,000,000
- MTA: MTA Grant Matching Funds - \$5,000,000
- MTA: RTA Grant Matching Funds - \$760,000
- MTA: Replacement Buses - 40', 45' & 60' - \$10,000,000
- MTA: Neighborhood Transits Ctr - Upgrades - \$3,300,000
- MTA: Replace Body-on-Chassis Buses - \$2,000,000
- MTA: Service Expansion – Better Bus Svcs. - \$2,000,000
- MTA: Transit Stops / Shelter Improvements - \$3,000,000
- MTA: Murfreesboro Pk – Bus Rapid Transit - \$2,000,000
- MTA: Clarksville Pk – Bus Rapid Transit - \$2,000,000



FY 2020-21: Education – 7 projects totaling \$190,970,000. [Operating Budget Impact – \$850,000]

- Hillwood High School – Construction - \$100,000,000
- Cane Ridge High School – Addition - \$18,840,000
- Cane Ridge Middle School – Design - \$4,280,000
- ADA Compliance - \$1,000,000
- Environmental Remediation - \$250,000
- HVAC Upgrades / Repairs - \$20,700,000
- Emergency Construction / Contingency - \$1,500,000



FY 2020-21: Effective Government – 9 projects totaling \$34,700,000. [Operating Budget Impact – \$100,000]

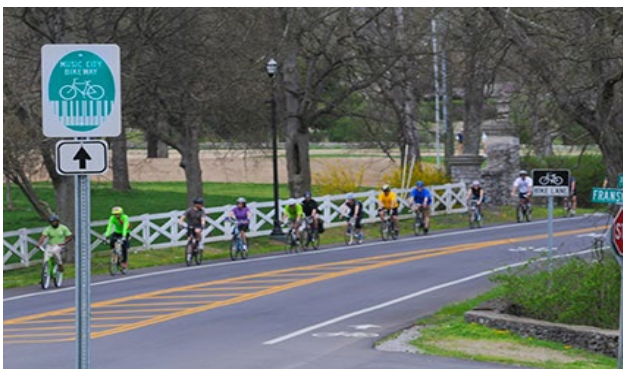
- Gen. Svcs: Building Operations – Maintenance – \$8,000,000
- Gen. Svcs: Sustainability – Revolving & Innovation Funds – \$2,000,000
- Gen. Svcs: New Facility Planning – Site Evaluation & Relocation Projects - \$2,500,000
- ITS: Expertise & Resources – For Tech & Construction Projects - \$2,700,000
- Muni Auditorium: Repairs & Major Maintenance – \$2,500,000
- Finance: Hyperion Upgrades – Budget Mgmt System – \$2,000,000
- Finance: Participatory Budgeting – N. Nashville Infrastructure Pilot - \$2,000,000
- Admin: GSD Project Contingency - \$7,000,000
- Admin: MNPS Project Contingency - \$6,000,000

Metro Nashville and its Budget



FY 2020-21: Neighborhoods – 27 projects totaling \$62,858,000. [Operating Budget Impact - \$367,000]

- Public Works: Madison Station Blvd – Phase 2 - \$5,000,000
- Public Works: Solid Waste – Facilities, Equipment and Maintenance - \$2,150,000
- Public Works: Satellite City – Road Infrastructure Payments - \$1,300,000
- Planning Dept: Neighborhood Planning & Infrastructure – \$900,000
- Planning Dept: East Bank Planning, Open Space & Infrastructure Study - \$538,000
- Library: Maintenance & General Repairs - \$1,700,000
- Parks: Buildings – Repair / Replace Mechanical Systems - \$2,000,000
- Parks: Shelby Park Repairs – Bridge & Sevier Lake Dam – \$350,000
- Parks: Ascend Amphitheatre – Electrical Repairs – \$1,200,000
- Parks: Park Lighting Repairs & Upgrades - \$1,000,000
- Parks: Playgrounds – New, Repairs & Upgrades – \$1,000,000
- Parks: HVAC Repairs & Maintenance - \$150,000
- Parks: Warner Park – Fence Replacement - \$85,000
- Parks: Greenways – Bridge Repairs - \$100,000
- Parks: Antioch Greenway - Repairs - \$85,000
- Parks: Fort Negley - Repairs & Maintenance - \$1,000,000
- Parks: Greenways – Charlotte Corridor – Trails – \$9,520,000
- Parks: Parks Tree Inventory – Replace - \$750,000
- Parks: Bells Bend Property – Acquisition - \$2,000,000
- Parks: Clinton Fisk Park – Improvements & Upgrades – \$750,000
- Parks: Old Hickory Community Center – Playground & Upgrades - \$3,400,000
- Parks: Fair Park – Phase II - \$7,000,000



FY 2020-21: Neighborhoods – [Cont.]

- MAC: Sprinkler System Installations - \$500,000
- MAC: North Center Repairs – Walls & Floors - \$150,000
- MAC: Douglass Center Repairs – Tile - \$150,000
- MAC: Richland Center Repairs – Wall & Parking Lot – \$250,000
- Water: Water & Stormwater Projects - \$19,830,000



FY 2020-21: Housing – 1 project totaling \$2,000,000. [Operating Budget Impact - \$0]

- MDHA – Infrastructure Participation Agreements – \$2,000,000



FY 2020-21: Public Safety and Justice – 10 projects totaling \$69,200,000. [Operating Budget Impact- \$3,652,350]

- Gen. Svcs: Fleet Mgmt. – Replacements \$10,000,000
- ITS: Radio System Upgrade – Maintenance - \$6,500,000
- Fire: Fire Stations #2 – Construction - \$14,000,000
- Fire: Heavy Apparatus – Replacements - \$15,000,000
- Juvenile Court: Juvenile Justice Ctr – Program Manager – \$450,000
- Juvenile Court: Portable Trailer – Court Space - \$750,000
- Police: Southeast Police Prec. – New - \$12,000,000
- Police: Emergency Comm. Ctr. / Office of Emergency Mgmt – Planning & Design - \$3,000,000
- Police: Automated Fingerprint ID System – Upgrade – \$4,000,000
- Police: Crime Lab – Instrument Upgrades - \$3,500,000

Metro Nashville and its Budget



FY 2020-21: Transportation Plan / Infrastructure – 19 projects totaling \$121,882,000. [Oper. Budget Impact - \$0]

- MTA: MTA Grant Matching Funds - \$4,000,000
- MTA: RTA Grant Matching Funds - \$660,000
- MTA: Shelters / Regional Transit Centers - \$2,000,000
- State of Good Repair:*
- Public Works: Paving - \$30,000,000
- Public Works: Sidewalks - \$10,000,000
- Public Works: Bridges Program - \$7,750,000
- Public Works: Countywide Bridge Lighting - \$2,250,000
- Sidewalks:*
- Public Works: Sidewalks – Walk/Bike Plan - \$11,000,000
- Jefferson Street Cap:*
- Public Works: Roadways – Right-of-Way - \$5,800,000

Restoration & Resiliency:

- Public Works: Roadways – State Routes - \$15,000,000

Safety, Vision Zero & Traffic Calming:

- Public Works: Traffic Management Prog. - \$15,000,000

Active Transportation:

- Public Works: Bikeways - \$4,500,000
- Public Works: Roadways – Right-of-Way - \$2,500,000

Traffic Mgmt & Signal Upgrades:

- Public Works: Traffic Control Center - \$500,000
- Public Works: Traffic Management Program - \$5,300,000
- Public Works: Roadways – Right-of-Way - \$1,700,000

Downtown / Neighborhood Traffic Project:

- Public Works: Roadways - \$1,000,000

IT Upgrades:

- Public Works: IT Upgrades - \$1,922,000

Land Purchase:

- Public Works: Roadways – Land Purchases - \$1,000,000

Metro Nashville and its Budget



Operating Budget Impacts

Approved capital expenditures affect the budget in three ways.

- First, Operating Capital Reserve Fund expenditures are drawn from a reserve pool historically representing 4% of the locally generated revenues to the GSD General Fund. The Mayor's FY22 Recommended Budget increased the Operating Capital Reserve Fund to 5%.
- Second, debt service – the repayment of principal and interest owed on general obligation debt from the debt service fund – is an operating budget expenditure. The debt service budget is discussed in Section J of this book. Capital debt capacity is determined before any capital spending plan is proposed.
- Third, potential improvements may commit Metro to operating costs that will be reflected in future years' departmental operating budgets. These costs are considered in the process of considering and approving prospective capital improvements.

Operating costs for completed or soon-to-be-completed capital plan projects are identified in that respective department's operating budget section elsewhere in this budget book.

Most projects replace existing facilities and do not create additional operating costs.

Details, program descriptions, and estimated operating budget impacts of each prospective capital improvement project are noted in the *Capital Improvements Budget* (CIB) book available on the Planning Department's as well as the Finance Department's Capital Improvements webpages. The estimated operating budget impact for recently approved capital projects are noted in the tables presented below.

Summary

Capital projects are budgeted in a multi-step process. The CIB, approved around mid-June of each year, proposes more capital projects than the government can afford from all funding sources. It is from this CIB that the individual projects will be selected, approved, and funded in what is known as a Capital Plan or Capital Spending Plan. When the capital projects are approved and/or completed, their operation may or may not affect future operating budgets.

A flowchart of the CIB and Capital Spending Plan process, the estimated operating budget impacts of the FY 2021-22 and the FY 2020-21 Capital Spending Plans projects, and their approved project lists are presented on the following pages.

Again, currently, the Metropolitan Government of Nashville has no significant, non-recurring capital expenditures.

Metro Nashville and its Budget

Estimated Operating Budget Impacts of the recently approved Capital Spending Plans:

FY 2021-2022 Capital Spending Plan = \$ 1,428,000 Estimated Operating Budget Impact

FY 2020-2021 Capital Spending Plan = \$ 4,969,350 Estimated Operating Budget Impact

FY2021-2022 Capital Projects – Estimated Operating Budget Impact Details:

Effective Government - \$15,000

- ITS – Carrier Redundancy for Metro Phone Services - \$15,000 Annual Maintenance and Support Fees.

Neighborhoods - \$334,000

- Parks – Wharf Park – 88 Hermitage – Property Acquisition - \$110,000 Legal Fees & Closing Costs / Fees.
- Parks – Old Hickory Community Center – Repairs, Improvements, & Upgrades - \$10,000 Annual Maint. & Support Fees.
- Parks – Gen. Park Amenities – General Repairs, Maint., & Upgrades - \$30,000 Additional Utility Costs & Annual Maintenance.
- Parks – Trinity Hills Park Development – Design and Engineering - \$10,000 Neighborhood Meetings / Planning Support Fees.
- Parks – 1st & Gay Ave Park Development – Design, Engineering, Property Maintenance - \$25,000 Annual Maint. & Support.
- Parks – Open Space Acquisition – Property Purchase for Park Use - \$100,000 Legal Fees & Closing Costs / Maintenance.
- Parks – Greenways General Fund – Repairs and Upgrades - \$14,000 Annual Maintenance and Support Fees.
- Parks – Two Rivers Mansion Pavilion – New Event Pavilion - \$30,000 Staffing, Utilities, and Support Fees.
- Parks – Lockeland Springs – Repairs and Upgrades - \$5,000 Additional Utility Costs & Annual Maintenance.

Public Safety - \$829,000

- Fire – Fire Station #25 – Replacement - \$809,000 Staffing, Utilities, Maintenance.
- Fire – Fleet – Heavy Equipment – New and Replacements of Heavy Fleet - \$20,000 Annual Maintenance.

Transportation / Infrastructure - \$250,000

- General Services – Fleet – Heavy Fleet – New and Replacements of Heavy Fleet - \$250,000 Annual Maintenance.

FY2020-2021 Capital Projects – Estimated Operating Budget Impact Details:

Education - \$850,000

- Hillwood High School – Bellevue – New Construction - \$650,000 Yearly Utility Costs and General Operation of the Facility.
- Cane Ridge High School – Addtnl. Classrooms - \$200,000 Addnl. Sq. Footage Costs for Utilities, Custodial & Maintenance.

Effective Government - \$100,000

- Finance – Hyperion Budget System Upgrade - \$100,000 Annual Maintenance and Support Fees.

Neighborhoods - \$367,000

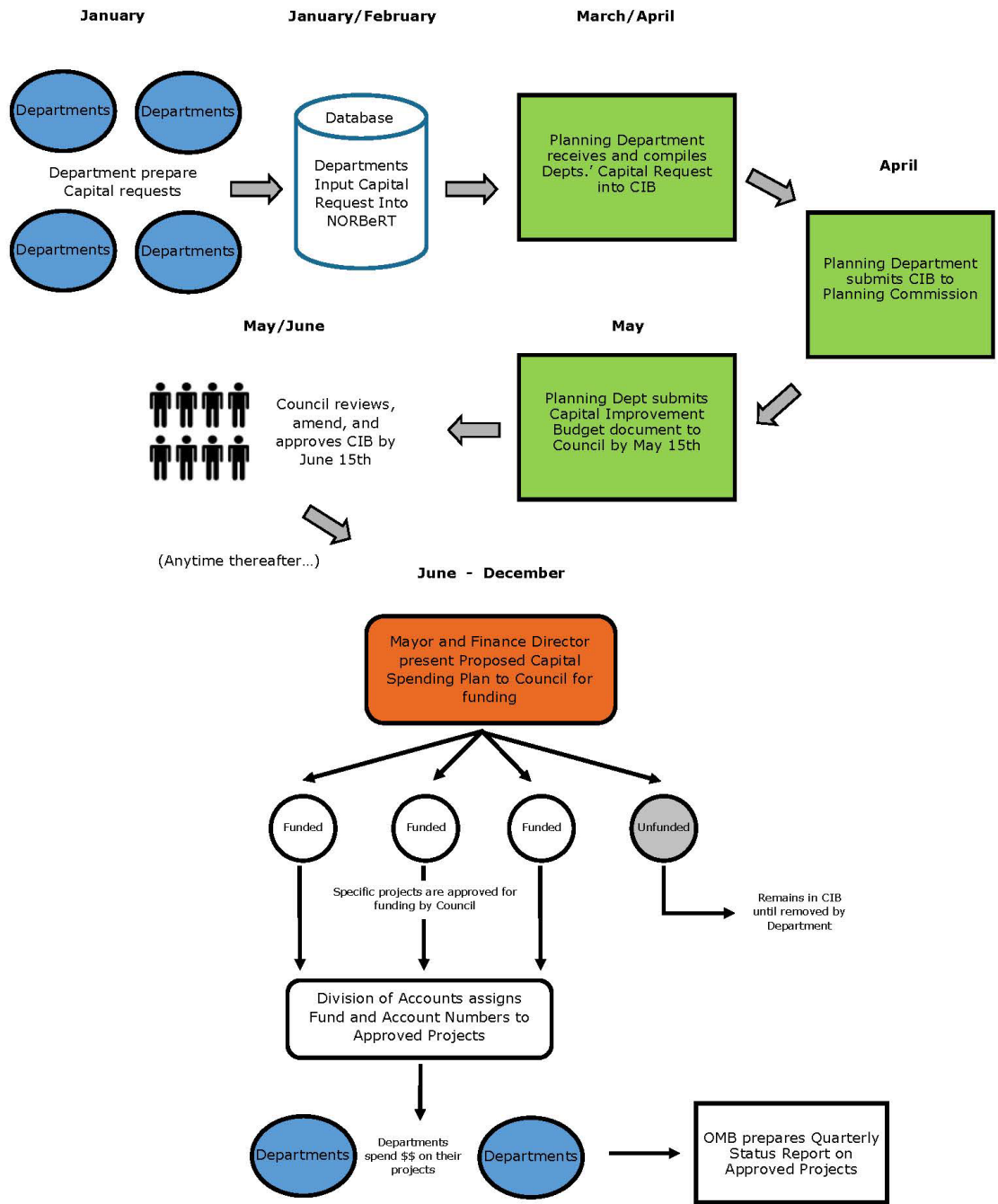
- Parks – Park Buildings – Repair / Replace Mechanical Systems - \$110,000 Annual Maintenance and Support Fees.
- Parks – Ascend Amphitheatre – Electrical Repairs / Upgrades - \$10,000 Annual Maintenance and Support Fees.
- Parks – Park Lighting Countywide - \$85,000 Additional Utility Costs and Annual Maintenance.
- Parks – Greenways – Charlotte Corridor - \$140,000 Annual Maintenance and Support Fees.
- Parks – Bells Bend Property – Property Acquisition - \$5,000 Annual Maintenance and Support Fees.
- Parks – Old Hickory Community Center – Playgrounds and Upgrades - \$5,000 Annual Maintenance and Support Fees.
- MAC – North Center Repairs – Damaged Walls and Flooring Repairs - \$5,000 Annual Maintenance and Support Fees.
- MAC – Douglass Center Repairs – Damaged Tile - \$2,000 Annual Maintenance and Support Fees.
- MAC – Richland Center Repairs – Wall Repair and Parking Lot - \$5,000 Annual Maintenance and Support Fees.

Public Safety - \$3,652,350

- ITS – Radio System Upgrades & Maintenance Contracts - \$2,718,600 Annual Maintenance and System Upgrade Agreement.
- Police – Southeast Police Precinct – New Precinct - \$168,750 Estimated Utilities, Janitorial Services and Routine Maintenance.
- Police – Automated Fingerprint ID System (AFIS) – System Upgrade - \$565,000 Annual Maintenance Contract / Warranty.
- Police – Crime Lab Instrument Upgrades – Updated Equipment - \$200,000 Annual Maintenance Contracts / Warranties.

Metro Nashville and its Budget

Flowchart of Capital Improvement Budget (CIB) and Capital Spending Plan Process:



Metro Nashville and its Budget

FY 2021-2022 CAPITAL SPENDING PLAN				
AGENCY / PROJECT NAME	DESCRIPTION	ALLOCATION	PRIORITY CATEGORY	OPERATING BUDGET IMPACT
METRO SCHOOLS				
<i>DESIGN / CONSTRUCTION PROJECTS :</i>				
HILLWOOD HIGH (FINAL PHASE)	Final Phase of Construction	\$29,000,000	Education	
HUNTERS LANE HS - TRACK/STADIUM	Completion of Track/Stadium Upgrds	2,870,000	Education	
ANTIOCH CLUSTER ELEM - DESIGN	Design of New Antioch Cluster Elem	3,000,000	Education	
ANTIOCH CLUSTER ELEM - LAND	Purchase Land for New Antioch Elem	6,000,000	Education	
PERCY PRIEST ELEM - DESIGN	Design of New Percy Priest Elem	3,000,000	Education	
HAYWOOD ELEM - DESIGN	Design of New Haywood Elem	2,400,000	Education	
PARAGON MILLS ELEM - DESIGN	Design of New Paragon Mills Elem	2,930,000	Education	
<i>DISTRICT-WIDE DEFERRED MAINTENANCE PROJECTS :</i>				
SECURITY VESTIBULES	Security Vestibules	315,000	Education	
ROOFING - REPLACEMENT/REPAIR	Roofing - Replacement/Repair	10,120,000	Education	
TECH - COMPUTER REPLACEMENTS	Technology - Personal Computing Repl	8,415,000	Education	
PRE-K AND K4 PLAYGROUNDS	Pre-K and K4 Playgrounds	392,000	Education	
ADA COMPLIANCE	ADA Compliance	500,000	Education	
ENVIRONMENTAL REMEDIATION	Environmental Remediation	925,000	Education	
PAVING UPGRADES	Paving Upgrades	3,710,000	Education	
ELECTRICAL UPGRADES	Electrical Upgrades	14,275,000	Education	
EMERGENCY CONSTRCTN & CONTINGCY	Emergency Construction and Continge	4,008,000	Education	
MUSIC MAKES US - UPGRADES	Music Makes Us - Upgrades	4,033,000	Education	
BUS AND FLEET REPLACEMENT	Bus and Fleet Replacement	6,000,000	Education	
PLUMBING UPGRADES	Plumbing Upgrades	1,020,000	Education	
FACILITY CONDITION ASSESSMENT	Facility Condition Assessment	1,250,000	Education	
CENTRL SRVCS - FURNITURE & EQUIP	Central Services - Furniture and Equip	300,000	Education	
ELEVATOR REMEDIATIONS	Elevator Remediations	600,000	Education	
FIRE ALARM REMEDIATIONS	Fire Alarm Remediations	1,240,000	Education	
SITE IMPROVEMENTS	Site Improvements	1,510,000	Education	
OFFICE OF SCHOOL IMPRVMTS-PROJS	Office of School Improvements - Smal	500,000	Education	
ATHLETIC FACILITY UPGRADES	Athletic Facility Upgrades	1,630,000	Education	
AUDITORIUM UPGRADES	Auditorium Upgrades	650,000	Education	
TECH - INFRASTRUCTURE PROJECTS	Technology - Infrastructure Replaceme	4,878,000	Education	
TECH - FACILITY INFRASTRCTR PROJ	Technology - Facility Infrastructure Im	6,534,000	Education	
SCHOOL - SAFETY AND SECURITY	School - Safety and Security	250,000	Education	
EXTERIOR BUILDING IMPROVEMENTS	Exterior Building Improvements	9,310,000	Education	
INTERIOR BUILDING IMPROVEMENTS	Interior Building Improvements	2,110,000	Education	
WAVERLY-BELMONT ELEM - PARKING	Waverly-Belmont Elementary - School	525,000	Education	
TOTAL -- MNPS Projects		\$134,200,000		\$0
PUBLIC LIBRARY				
MAJOR REPAIRS SYSTEMWIDE	Maintenance & Repairs - All Facilities	\$4,000,000	Neighborhoods	
MASTER PLAN - RICHLAND CAMPUS	Design, Engineering and Planning	250,000	Neighborhoods	
MASTER PLAN - HADLEY PARK BRANCH	Design, Engineering and Planning	250,000	Neighborhoods	
MAIN LIBRARY INFRASTRCTR/REPAIRS	Major Maintenance & Repairs at Main	5,000,000	Neighborhoods	
FAIRGROUNDS - NASHVILLE				
FAIRGROUNDS INFRASTRUCTURE	Infrastructure Improvements	22,000,000	Neighborhoods	

Metro Nashville and its Budget

FY 2021-2022 CAPITAL SPENDING PLAN				
AGENCY / PROJECT NAME	DESCRIPTION	ALLOCATION	PRIORITY CATEGORY	OPERATING BUDGET IMPACT
PARKS				
WHARF PARK-88 HERMITAGE ACQSTN	Acquisition of 88 Hermitage property	\$20,000,000	Neighborhoods	\$110,000
WHARF PARK-DESIGN	Design and Engineering of park	3,000,000	Neighborhoods	
OLD HICKORY COMMUNITY CENTER	Repairs and Upgrades	13,400,000	Neighborhoods	10,000
ZOO PARKING	Design, Engineering & Construction	15,000,000	Neighborhoods	
FORT NEGLEY	Repairs and Upgrades	1,000,000	Neighborhoods	
ROOF REPLACEMENTS	General Roof Repair / Replacements	1,400,000	Neighborhoods	
GENERAL PARK/AMENITY IMPRVMTS	Improvements, Repairs & Upgrades	5,000,000	Neighborhoods	30,000
FLEET ITEMS - HEAVY EQUIPMENT	Replacement of Heavy Fleet	1,000,000	Neighborhoods	
GENERAL REPAIRS FUND	Maintenance and Repairs	1,750,000	Neighborhoods	
TRINITY HILLS PARK DEVELOPMENT	Design and Engineering of park	1,750,000	Neighborhoods	10,000
DIST.30 PARK MASTERPLAN/DESIGN	Masterplanning of Dist. 30 park	1,000,000	Neighborhoods	
1ST & GAY PARK DEVELOPMENT	Design and Engineering of park	3,000,000	Neighborhoods	25,000
OPEN SPACE ACQUISITION	Acquisition of Open Spaces for parks	2,000,000	Neighborhoods	100,000
GREENWAYS GENERAL FUND	Repairs and Upgrades	8,660,000	Neighborhoods	14,000
TWO RIVERS MANSION PAVILION	Event Pavilion at Two Rivers Mansion	1,000,000	Neighborhoods	30,000
NAPIER REC CENTER POOL	Repairs and Upgrades to pool	500,000	Neighborhoods	
LOCKELAND SPRINGS	Repairs and Upgrades	800,000	Neighborhoods	5,000
GLOBAL MALL	Master Plan and Implementation	5,025,000	Neighborhoods	
FINANCE				
SATELLITE CITY PAYMENTS	Satellite City Road Repair Allocation	1,500,000	Effective Govt	
PARTICIPATORY BUDGETING	Year 2 Citizen Infrastructure Projects	2,000,000	Effective Govt	
FIRE DEPARTMENT				
FIRE STATION #25	Replacement of Station	12,000,000	Public Safety	809,000
FIRE STATION #24 - PLANNING	Planning, Design & Engineering	1,000,000	Public Safety	
REPLACEMENT OF HEAVY APPARATUS	Heavy Fleet Replacements	15,000,000	Public Safety	20,000
MAJOR REPAIR/MAINTENANCE	Major Repairs and Maintenance	1,000,000	Public Safety	
GENERAL SERVICES				
BUILDING OPERS MAJOR MAINT	Major Maintenance Funds	10,000,000	Effective Govt	
FLEET-REPLACEMENTS & ADDITIONS	Fleet Purchases-New & Replacement	10,000,000	Transportation	250,000
ACCESS CONTROL MIGRATION	Card Readers, Secure Access	2,000,000	Public Safety	
NEW FACILITY PLANNING, SITE EVAL, UNEXPECTED RELOCATION	Planning, Evaluations, Relocations	2,500,000	Effective Govt	
ROOFING/LIFE, HEALTH & SAFETY	Roofing and Life / Safety Repairs	5,000,000	Effective Govt	
HEADSTART FACILITY ASSESSMENTS AND MAJOR REPAIRS	Assessments - HeadStart Facilities	2,000,000	Effective Govt	
EMERGENCY COMM CTR / OPERATIONS CENTER REPLACEMENT - PLANNING	Planning for Replacement of the ECC / Emergency Operations Center	1,000,000	Public Safety	
INFORMATION TECHNOLOGY SERVICES (ITS)				
800MHZ RADIO SYSTEM EXPANSION / EQUIPMENT YEAR 2 OF 5	Radio System Expand / Equipment	1,554,000	Public Safety	
INFRASTRUCTURE GROWTH - METRO PRIVATE FIBEROPTIC NETWORK	Fiber Optic Cabling for Metro Network	2,250,000	Effective Govt	
CARRIER REDUNDANCY FOR METRO PHONE SERVICE	Phone Service Backup Equipment	1,082,000	Effective Govt	15,000
FIBER TO SUPPORT FY2022 TRANSPORTATION PLAN	Fiber Optic Cabling for the FY2022 Transportation Plan	2,900,000	Effective Govt	
JUVENILE COURT				
NEW FACILITY - JUVENILE JUSTICE CENTER - PHASE 1	Phase 1 of Replacement of Juvenile Justice Center	30,000,000	Public Safety	

Metro Nashville and its Budget

FY 2021-2022 CAPITAL SPENDING PLAN				
AGENCY / PROJECT NAME	DESCRIPTION	ALLOCATION	PRIORITY CATEGORY	OPERATING BUDGET IMPACT
POLICE				
TRAINING ACADEMY SITE - NEW VEHICLE OPERATIONS COURSE	Construct Vehicle Opers Course	\$2,500,000	Public Safety	
MNPD TRAINING ACADEMY - UTILITY SAFETY UPGRADES	Major Maintenance - Academy Bldgs	5,000,000	Effective Govt	
HELICOPTER HANGAR	Construct Helicopter Hangar	250,000	Effective Govt	
MNPD / FIRE TRAINING ACADEMY - PLANNING & DESIGN	Planning & Design of Improvements	1,000,000	Public Safety	
SOLID WASTE				
HEAVY EQUIPMENT-GARBAGE TRUCKS SECURITY	Replacement of Heavy Equipment Security Equipment / Improvements	1,280,000	Effective Govt	
WATER / STORMWATER				
COUNTY-WIDE PROJECTS ENGINEERING AND DESIGN	Major Capital Stormwater Constructn Capital Engineering & Plans Review	12,550,000	Infrastructure	
PLANNING DEPARTMENT				
NEIGHBORHOOD PLANNING & INFRASTRUCTURE STUDIES	Neighborhood Planning to Address Character, Growth, Infrastructure	2,000,000	Neighborhoods	
2ND AVE RECOVERY - DETAILED DESIGN PROJECTS	1st & 2nd Avenues & Riverfront Projs	20,000,000	Neighborhoods	
GLOBAL MALL - INFRASTRCTR COORD	Master Plan & Implementation	1,000,000	Neighborhoods	
PUBLIC WORKS / NDOT				
STATE OF GOOD REPAIR RESTORATION & RESILIENCY - PARTNERSHIP FUNDS: EAST BANK - EAST BANK SPINE CONNECTOR - TRAFFIC MGMT / SIGNAL UPGRADES	Annual Repairs - Paving & Sidewalks	50,000,000	Transportation	
USD ANNEXATION - STREETLIGHTS	Spine Planning / ROW / Construction	20,000,000	Transportation	
TRAFFIC MGMT / SIGNAL UPGRADES	Traffic Mgmt and Signal Upgrades	5,000,000	Transportation	
SAFETY / VISION ZERO / TRAFFIC	Addition of Streetlights in Annex Dist	500,000	Transportation	
ACTIVE TRANSPORTATION/BIKEWAYS	Traffic Mgmt and Signal Upgrades	7,000,000	Transportation	
SIDEWALK CONSTRUCTION	Safety Imprvmnts-High Accident Areas	17,214,500	Transportation	
	Improvements Bikeways/Walkways	2,000,000	Transportation	
	New and Replacement Sidewalks	5,000,000	Transportation	
MTA				
MTA GRANT MATCH - FED / STATE	Funds for Fed / State Grant Matches	5,000,000	Transportation	
RTA GRANT MATCH THRU MTA	Funds for Fed / State Grant Matches	760,000	Transportation	
REPLACEMENT BUSES - 40', 45' & 60'	Replace Full-Size Buses	10,000,000	Transportation	
NEIGHBORHOOD TRANSIT CENTERS	Improvements at Transit Centers	3,300,000	Transportation	
REPLACE BODY-ON-CHASSIS BUSES	Replacement of Small Buses	2,000,000	Transportation	
EXPANSION BUSES - SRVC IMPRVMTS	Better Bus Service Improvements	2,000,000	Transportation	
TRANSIT STOPS / SHELTER IMPRVMTS	Build / Improve Transit Stop Shelters	3,000,000	Transportation	
MURFREESBORO PK-PLANNING BRT	Bus Rapid Transit Planning	2,000,000	Transportation	
CLARKSVILLE PK-PLANNING BRT	Bus Rapid Transit Planning	2,000,000	Transportation	
MDHA				
MDHA AFFORD HOUSING DEVELOPMT	Incl. Infrastrctr Participation Agrmts	5,000,000	Afford Housing	
TOTAL -- General Government Projects		\$410,925,500		\$1,428,000
CONTINGENCY ACCOUNTS				
GSD CAPITAL CONTINGENCY	Contingency Funds for GSD	\$14,444,000	Effective Govt	
MNPS CAPITAL CONTINGENCY	Contingency Funds for MNPS	4,800,000	Effective Govt	
GRAND TOTAL		\$564,369,500		\$1,428,000

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FY 2020-2021 CAPITAL SPENDING PLAN				
AGENCY / PROJECT NAME	DESCRIPTION	ALLOCATION	PRIORITY CATEGORY	OPERATING BUDGET IMPACT
METRO SCHOOLS				
<u>DESIGN / CONSTRUCTION PROJECTS:</u>				
HILLWOOD HIGH SCHOOL-BELLEVUE	Phase 2 - Construction	\$100,000,000	Education	\$650,000
CANE RIDGE HIGH SCHOOL- ADDITION	Add Additional Classrooms	18,840,000	Education	200,000
CANE RIDGE MIDDLE - NEW (DESIGN)	Phase 1 - Design	4,280,000	Education	
<u>DISTRICT-WIDE PROJECTS:</u>				
ADA COMPLIANCE	ADA Compliance Projects	1,000,000	Education	
ENVIRONMENTAL REMEDIATION	Removal and Safety Issues	250,000	Education	
HVAC UPGRADES / REPAIRS	Boilers, Chillers, Cooling Towers, etc.	61,600,000	Education	
EMERGENCY CONSTRUCTION	Emergency Repairs & Contingency	5,000,000	Education	
TOTAL -- MNPS Projects		\$190,970,000		\$850,000
PUBLIC WORKS				
MADISON STATION BLVD	Phase 2	\$5,000,000	Neighborhoods	
SOLID WASTE	Facilities, Equipment & Maintenance	2,150,000	Neighborhoods	
SATELLITE CITY PAYMENT - ROADS	Road Infrastructure Payment	1,300,000	Neighborhoods	
GENERAL SERVICES				
FLEET MGMT - REPLACEMENT FUNDS	Heavy Equipment Replacements	10,000,000	Public Safety	
BUILDING OPERS - MAINTENANCE	Major Maintenance - Buildings	8,000,000	Effective Govt	
SUSTAINABILITY	Revolving & Innovation Fund	2,000,000	Effective Govt	
NEW FACILITY PLANNING	Site Evaluation & Relocation Projects	2,500,000	Effective Govt	
PLANNING DEPARTMENT				
NEIGHBORHOOD PLANNING & INFRASTRUCTURE STUDIES	For N. Nashville, Edgehill & Southeast	900,000	Neighborhoods	
EAST BANK PLANNING, OPEN SPACE & INFRASTRUCTURE STUDY	Planning and Infrastructure Studies	538,000	Neighborhoods	
INFORMATION TECHNOLOGY SERVICES (ITS)				
RADIO SYSTEM UPGRADES / MAINT EXPERTISE & RESOURCES	System Upgrades & Maint. Contract For Technology & Construction Projs	6,500,000	Public Safety	\$2,718,600
		2,700,000	Effective Govt	
FIRE				
FIRE STATION 2	Replacement of Fire Station 2	14,000,000	Public Safety	
HEAVY APPARATUS - REPLACEMENT	Replacement of Heavy Apparatus	15,000,000	Public Safety	
LIBRARY				
MAINTENANCE - GENERAL REPAIRS	Maintenance & General Repairs	1,700,000	Neighborhoods	
JUVENILE COURT				
JUVENILE JUSTICE CENTER	New JJC Process / Program Manager	450,000	Public Safety	
JUVENILE JUSTICE CENTER	Portable Trailer for Additional Court	750,000	Public Safety	
MUNICIPAL AUDITORIUM				
REPAIRS & MAJOR MAINTENANCE	Plumbing & HVAC, Repairs/Renovtns	2,500,000	Effective Govt	
MDHA				
AFFORDABLE HOUSING AGREEMENTS	Incl. Infrastrctr Participation Agrmts	2,000,000	Affordable	

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FY 2020-2021 CAPITAL SPENDING PLAN				
AGENCY / PROJECT NAME	DESCRIPTION	ALLOCATION	PRIORITY CATEGORY	OPERATING BUDGET IMPACT
PARKS				
PARK BUILDINGS	Repair / Replace Mechanical Systems	\$2,000,000	Neighborhoods	\$110,000
SHELBY PARK REPAIRS	Bridge Repair and Sevier Lake Dam	350,000	Neighborhoods	
ASCEND AMPHITHEATRE	Electrical Repairs	1,200,000	Neighborhoods	10,000
PARK LIGHTING	Light Repairs and Upgrades	1,000,000	Neighborhoods	85,000
PLAYGROUNDS SYSTEM-WIDE	New, Repairs and Upgrades	1,000,000	Neighborhoods	
HVAC REPAIRS & MAINTENANCE	Boilers, Chillers, Cooling Towers, etc.	150,000	Neighborhoods	
WARNER PARK FENCE REPLACEMENT	Fence Repairs and Replacement	85,000	Neighborhoods	
GREENWAYS - BRIDGE REPAIRS	Bridge Repair on System Greenways	100,000	Neighborhoods	
ANTIOCH GREENWAY - REPAIRS	Repairs on Antioch Greenway	85,000	Neighborhoods	
FORT NEGLEY REPAIRS	Maintenance and Repairs	1,000,000	Neighborhoods	
GREENWAYS - CHARLOTTE CORRIDOR	Trails on Segment 2 and 4	9,520,000	Neighborhoods	140,000
PARK TREE INVENTORY	Replacement of Park Trees	750,000	Neighborhoods	
BELLS BEND PROPERTY	Property Acquisition	2,000,000	Neighborhoods	5,000
CLINTON FISK PARK	Improvements and Upgrades	750,000	Neighborhoods	
OLD HICKORY COMMUNITY CENTER	Playground and Upgrades	3,400,000	Neighborhoods	5,000
FAIR PARK	Phase II	7,000,000	Neighborhoods	
FINANCE				
HYPERION UPGRADE	Budget Management System Upgrade	2,000,000	Effective Govt	100,000
PARTICIPATORY BUDGETING	Pilot for N. Nashville Infrastructure	2,000,000	Effective Govt	
POLICE				
SOUTHEAST POLICE PRECINCT	Construction of Southeast Police	12,000,000	Public Safety	168,750
EMERG COMM CTR / OEM CAMPUS	Planning/Design - New ECC / OEM	3,000,000	Public Safety	
AFIS UPGRADE	Automated Fingerprint ID System	4,000,000	Public Safety	565,000
CRIME LAB INSTRUMENT UPGRADES	Equipment Updates for Crime Lab	3,500,000	Public Safety	200,000
METRO ACTION COMMISSION				
SPRINKLER SYSTEM INSTALLATIONS	HeadStart Facilities Installations	500,000	Neighborhoods	
NORTH CENTER - REPAIRS	Damaged Walls and Flooring Repairs	150,000	Neighborhoods	5,000
DOUGLASS CENTER - REPAIRS	Damaged Tile	150,000	Neighborhoods	2,000
RICHLAND CENTER - REPAIRS	Side Wall Repairs and Parking Lot	250,000	Neighborhoods	5,000
WATER / STORMWATER				
WATER / STORMWATER PROJECTS	State of Good Repair/Stormwater	19,830,000	Neighborhoods	
METRO TRANSIT AUTHORITY (MTA)				
MTA GRANT MATCH - MTA	Capital Grant Matches for MTA	4,000,000	Transportation	
MTA GRANT MATCH - RTA	Capital Grant Matches for RTA	660,000	Transportation	
SHELTERS / REG. TRANSIT CENTERS	Shelter Improvements & Regional Transit Centers	2,000,000	Transportation	
TOTAL -- General Government Projects		\$162,418,000		\$4,119,350

Metro Nashville and its Budget

FY 2020-2021 CAPITAL SPENDING PLAN				
AGENCY / PROJECT NAME	DESCRIPTION	ALLOCATION	PRIORITY CATEGORY	OPERATING BUDGET IMPACT
TRANSPORTATION PLAN				
<u>STATE OF GOOD REPAIR</u>				
PAVING	Paving Projects	\$30,000,000	Transportation	
SIDEWALKS	Sidewalk Projects	10,000,000	Transportation	
BRIDGE PROGRAM	Bridge Program	7,750,000	Transportation	
COUNTYWIDE BRIDGE LIGHTING	Bridge Lighting Projs - Countywide	2,250,000	Transportation	
<u>SIDEWALKS</u>				
SIDEWALKS - WALK/BIKE UPDATES	Sidewalks - Walk/Bike Updates; Lower Broadway Pedestrian	11,000,000	Transportation	
<u>JEFFERSON STREET CAP</u>				
ROADWAYS - RIGHT-OF-WAY	Roadways and Right-Of-Way	5,800,000	Transportation	
<u>RESTORATION & RESILIENCY</u>				
ROADWAYS - STATE ROUTES	Roadways, Right-Of-Way State	15,000,000	Transportation	
<u>SAFETY, VISION ZERO & TRAFFIC CALMING</u>				
TRAFFIC MANAGEMENT PROGRAM	Traffic Management Program	15,000,000	Transportation	
<u>ACTIVE TRANSPORTATION</u>				
BIKEWAYS	Bikeways	4,500,000	Transportation	
ROADWAYS - RIGHT-OF-WAY	Roadways and Right-Of-Way	2,500,000	Transportation	
<u>TRAFFIC MGMT & SIGNAL UPGRADES</u>				
TRAFFIC CONTROL CENTER	Traffic Control Center	500,000	Transportation	
TRAFFIC MGMT PROGRAM	Traffic Management Program	5,300,000	Transportation	
ROADWAYS - RIGHT-OF-WAY	Roadways and Right-Of-Way	1,700,000	Transportation	
<u>DOWNTOWN / NEIGHBORHOOD TRAFFIC PROJECT</u>				
ROADWAYS	Roadways	1,000,000	Transportation	
<u>IT UPGRADES</u>				
IT UPGRADES	IT Upgrades	1,922,000	Transportation	
<u>LAND PURCHASE</u>				
ROADWAYS - LAND PURCHASE	Roadways - Land Purchase	1,000,000	Transportation	
TOTAL -- Transportation Plan Projects		\$115,222,000		\$0
CONTINGENCY ACCOUNTS				
GSD CAPITAL CONTINGENCY	Contingency Funds for GSD	\$7,000,000	Effective Govt	
MNPS CAPITAL CONTINGENCY	Contingency Funds for MNPS	6,000,000	Effective Govt	
GRAND TOTAL		\$481,610,000		\$4,969,350