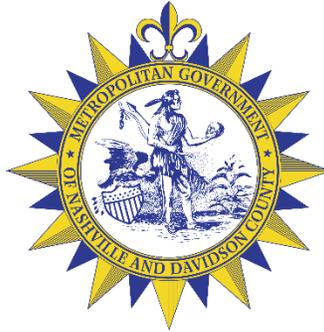


THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

FY 2024-2025 Operating Budget

(July 1, 2024 - June 30, 2025)



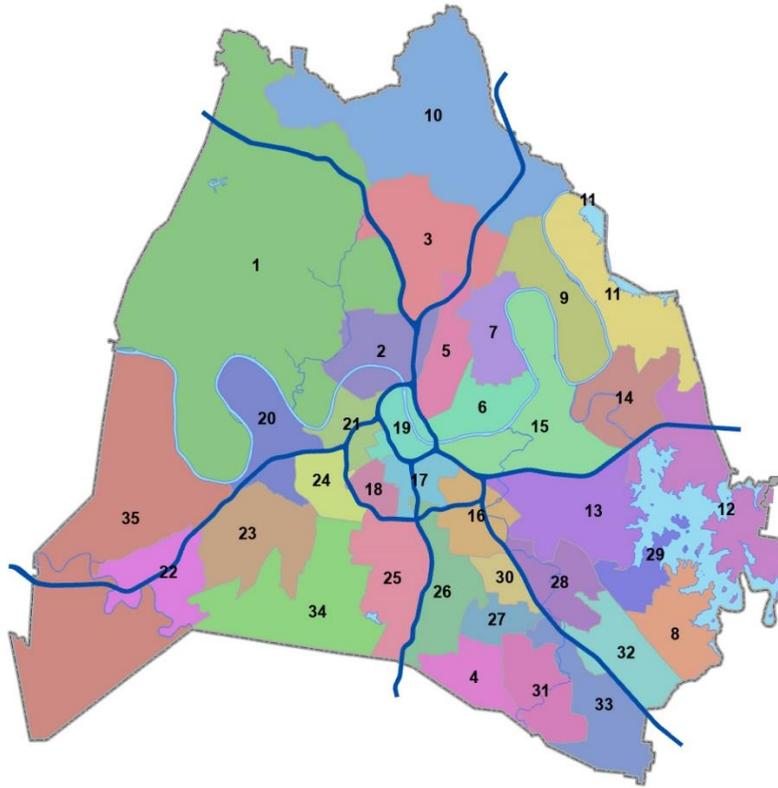
Freddie O'Connell, Mayor

Angie Emery Henderson, Vice Mayor

Members of the Metropolitan Council:

At Large	Zulfat Suara	District #16	Ginny Welsch
At Large	Delishia Porterfield	District #17	Terry Vo
At Large	Quinn Evans Segall	District #18	Tom Cash
At Large	Burkley Allen	District #19	Jacob Kupin
At Large	Olivia Hill	District #20	Rollin Horton
District # 1	Joy Kimbrough	District #21	Brandon Taylor
District # 2	Kyonzté Toombs	District #22	Sheri Weiner
District # 3	Jennifer Gamble	District #23	Thom Druffel
District # 4	Mike Coretese	District #24	Brenda Gadd
District # 5	Sean Parker	District #25	Jeff Preptit
District # 6	Clay Capp	District #26	Courtney Johnston
District # 7	Emily Benedict	District #27	Robert Nash
District # 8	Deonté Harrell	District #28	David Benton
District # 9	Tonya Hancock	District #29	Tasha Ellis
District #10	Jennifer Frensley Webb	District #30	Sandra Sepulveda
District #11	Jeff Eslick	District #31	John Rutherford
District #12	Erin Evans	District #32	Joy Styles
District #13	Russ Bradford	District #33	Antoinette Lee
District #14	Jordan Huffman	District #34	Sandy Ewing
District #15	Jeff Gregg	District #35	Jason Spain

Council Districts



Director of Finance: Kevin Crumbo
Budget Officer: Aaron Pratt
Assistant Budget Officer: Adrienne Frame
Deputy Finance Director: Talia Lomax-O'dneal
Deputy Finance Director: Kevin Brown
Deputy Finance Director: Michelle Hernandez Lane

Finance Manager: Ken Hartlage
Finance Manager: Brandon Hess

Finance Manager: Greg McClarin
Finance Manager: Rose Wood

Office of Management and Budget Staff:

Amanda Brown Brittany Bryant Alla Cross Ernest Franklin Libbe Jefferson
Michael Harris Necol Lyons Leah Moore

Fiscal Year 2024-2025 Recommended Budget Book

The Metropolitan Government of Nashville and Davidson County
Department of Finance – Office of Management and Budget
700 President Ronald Reagan Way, Suite 310 Nashville, Tennessee 37210
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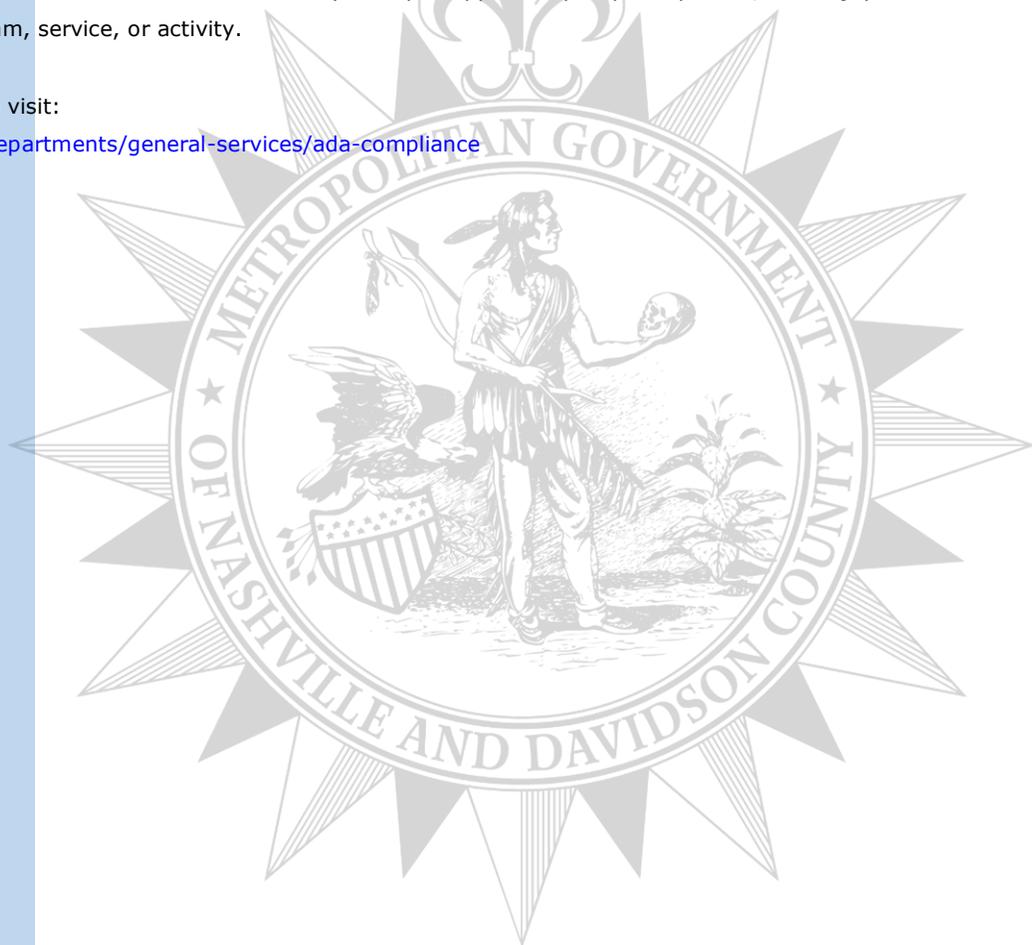


Americans with Disabilities Act

It is the policy of the Metropolitan Government of Nashville and Davidson County to ensure that program, service, and activity communications with participants and members of the public with disabilities are as effective as communications with others. Toward that end, Metropolitan Government will furnish appropriate auxiliary aids and services as necessary to afford an individual with a disability an equal opportunity to participate in, and enjoy the benefits of, any Metro program, service, or activity.

For more information, please visit:

<https://www.nashville.gov/departments/general-services/ada-compliance>



For an ADA accommodation, please contact
Kimberly Northern at 615-880-1710
or by email at
kimberly.northern@nashville.gov

Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Nashville/Davidson County Metropolitan Government
Tennessee**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Metropolitan Government of Nashville and Davidson County, Tennessee for its annual budget for the fiscal year July 1, 2023 to June 30, 2024 (FY 2023-24).

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

The GFOA is the leading association for government finance professionals in North America. We first received the award for the fiscal year 1991-1992 book, and we have received it every year since. This year's was given for our *FY2024 Operating Budget* book. GFOA's Distinguished Budget Presentation Awards Program is the only national awards program in governmental budgeting. The government also holds GFOA's Certificate of Achievement for Excellence in Financial Reporting for our Comprehensive Annual Financial Report.

How to Use this Book

How to Read Budget Book Financial Schedules (Revenue and Expenditure Object Groups)

The Chart of Accounts

The budget is organized according to Metro's chart of accounts – the financial accounting and coding structure used in both the budget ordinance and this book. The chart of accounts is composed of funds, business units (BUs), and object accounts.

Funds are accounting entities with their own assets, liabilities, equity, revenues, and expenditures, for certain specific activities or to accomplish definite objectives. Funds may involve many agencies. Legal requirements or financial policies usually restrict our ability to move money between funds, so we cannot necessarily replace or fund operations in one fund with money from another fund. Likewise, in special purpose funds, we often cannot move money from one department to another.

Each fund is made up of one or more **business units** (BUs). BUs are the lowest levels at which we manage and/or report separate financial data; they represent an organizational unit, program, or activity within an agency and fund. A fund may have several BUs, but each BU is associated with only one fund. BUs can also be grouped by **agency**. In departments with strategic business plans, related BUs also form **programs** and **lines of business** that may cross funds.

Object accounts represent individual types and sources of revenues or uses of expenditures.

The Finance Department maintains detailed financial information by fund, business unit, and object account. However, this book presents the budget at a more understandable level by agency, fund (or groups of minor funds), and object group.

Changes in Presentation

Changes in reporting requirements have caused many Transfers to Component Units (certain Metro agencies) to be now classified as Other Expenses. In FY 2005, the Finance Department split the General Government Grants Fund into individual departmental grants funds; these were and are classified as special purpose (specifically, special revenue) funds.

How to Read the Financial Pages

Each agency's financial page presents a summary of revenues and expenditures for the department's operations in one of three fund types:

- The GSD General Fund,
- The USD General Fund, and
- Special Purpose funds (the combined total of annually budgeted enterprise, internal service, special revenue, and similar funds, although that money may not be interchangeable).

The top half of the page presents uses of money – expenses, expenditures, and transfers to other funds and component units of the government. The bottom half presents sources of money – revenues and transfers from other funds.

The difference between total expenditures and program revenues indicates how much the agency's programs depend on public money.

The remainder of this page and the next page describe, in order, what is represented by the rows of the expenditure and revenue financial tables.

Operating Expense

Personal Services – Salaries and wages (regular, holiday, injured on duty, leave, longevity, shift differential, out of class pay, open range increases, overtime, and perfect attendance); fringe benefits (auto allowance, dental, group health, group life, social security, pension, and FSA pre-tax savings); and per diem and other fees (instructors, court reporter, game official, jury pay, legislative delegate, other per diem fees, poll workers, and witness fees)

Other Services

Utilities – Electricity, gas, water, cable television

Professional and Purchased Services – Accounting, appraisals, architectural, auditing, demolition, dialysis, engineering, facilities management, investigators, laboratory, landscaping, legal, management and software consultants, project administration and management, subcontractors, administrative services, archiving, billing, bottled water, care of persons and animals, chipper service, collections, disposal, recycling, flight service, food preparation, grounds maintenance, hazardous waste disposal, health services, internet services, interpreters, janitorial, laundry, meter reading, other purchased services, personal contract service, pest control, property protection, recycling, sweeping, and towing

Travel, Tuition, and Dues – Local and out-of-town travel, parking, memberships, registration, and tuition

How to Use this Book

Communications – Pagers, postage and delivery, telephones, and subscriptions

Repairs & Maintenance Services – Repairs to and maintenance of vehicles, buildings, computers, office equipment, roads & streets; electrical, mechanical & plumbing systems; and other items

Internal Service Fees – Payments to Metro internal service funds for facilities management, information systems, fleet management, postal service, and radio shop

Other Expenses

Supplies and materials (various parts and supplies, fuel, books, clothing, computer hardware and software, food and ice, furniture, paint, repair & maintenance parts and supplies, signs, uniforms); miscellaneous other expenses and payments (bad debt, council reimbursements, court costs, damages and small claims, parking violation fees, refund errors); fixed charges (bank fees, deferred compensation payments, finance charges, fixed charges, insurance, interest expense, investment fees, rent, surety bonds); licenses, permits, and fees (alarm permits, auto emission tests, beer permits, driver's license, drug tests, elevator permits, food service permits, hazardous waste permits, notary, pharmacy license, software licenses, state water quality permits, underground tank fees, vehicle registrations, water pollution fees); taxes paid by Metro agencies (business, demolition, nursing home, personalty, professional privilege, and sales taxes); and grant contributions and awards made by Metro agencies to others (contract performance bonus, contributions and grants, employee awards, training stipend); printing, advertising, promotion, amortization expense, arbitrage rebate, bond sale expense, compensation for damages, debt service, dental claims, depreciation, discount on bonds, educational programs, health claims, interest expense, pension, principal retirement, buildings, building improvements, capital outlay, computer equipment, furniture and fixtures, infrastructure, land, machinery, motor vehicles, budget allotment offset, budget intra-fund transfer

Transfers to Other Funds/Units – Transfers and subsidies to other agencies, funds, debt service, environmental remediation, local grant match, and operational transfers

Program Revenue - Fees, charges, grants, and contributions specifically generated by or for services that the department provides. They are intended to fully or partially fund the specific program, and so reduce the net cost of the program to be financed from the government's general revenues. They may be generated either from the program's customers (like user fees) or from outside parties (like grants).

Charges, Commissions, and Fees – Charges and fees to customers made by Metro agencies for the services they provide, including enterprise fund charges, internal service fund charges, admissions, advertising, ambulance fees, appeals, concessions, data processing fee, day care service, disposal fee, drug testing, dumping, engineering fee, entry fees, external source recovery, fire hydrant inspection, golf cart rental, green fees, immunization fees, legal services, lobbyist registration, maps, Medical Examiner fees, medical services, membership fees, client reimbursements, parking, Police secondary employment, publications, radio repair, vehicle emission test fees, workshop fees, and court, court clerk, and elected officials' commissions and fees

Federal (Direct and Pass Through) – Grants, revenues, and reimbursements that Metro receives directly from the Federal government such as Department of Justice revenue sharing, Medicare, SSI reimbursements, and other federal grants, Federal grants, revenues, and reimbursements that Metro receives through the state, such as most Medicaid/TennCare, Federal grants, revenues, and reimbursements that Metro receives other than federal direct or federal through state, including some Medicaid/TennCare and Medicare

State Direct – Revenues from grants, revenues, reimbursements, and state-shared revenues that Metro receives from the state, such as alcoholic beverage tax apportionment, drug enforcement, education appropriation, excise tax allocation, felony forfeitures, gas and fuel tax, gas inspection fees, post-mortem reimbursements, and Metro's share of the state sales tax levy

Other Government Agencies – Revenues from agencies of other governmental units

Other Program Revenue – Cash contributions from groups or individuals, sale of donated property, cost reimbursement, litigation settlement, premium for property loss, premium for self-insured liability, recycling rebate, sales of miscellaneous items, unapplied deposit, unclaimed property, vending revenue, bond proceeds, contributions of capital, easement rights, finance charges, Metro Investment Pool interest, notes proceeds, premium on bonds

Non-Program Revenue – Revenues that are recorded by the accounting system in the department's business units but are not intended to support the department's programs. This includes:

Property Taxes – Real, personal, and public utility *ad valorem* taxes and payments in lieu of them.

Local Option Sales Tax – Local option sales taxes, Tennessee telecommunication sales tax

Other Taxes, Licenses, and Permits – Alarm permits, alcoholic beverage tax, beer permits, building and excavation permits, business tax, taxicab and wrecker license, franchises, hotel occupancy tax, marriage license, motor vehicle license, obstruction and street closure permits, sidewalk and right-of-way permits, solicitation permits, wholesale liquor tax

How to Use this Book

Fines, Forfeits, and Penalties – Civil fines, confiscated cash, court-ordered restitutions, recovered judgments, litigation tax, Metro court fines and costs, offender program income, traffic violation and DUI fines, vehicle tow-in fees, warrant fees

Compensation From Property – Abandoned vehicle auction, gain (loss) on sale of property, insurance, and external source recovery, rent, subrogation recovery

Transfers from Other Funds/Units – Capital improvement plan, Council appropriations, debt service, environmental remediation, equity transfers between funds, Farmers’ Market subsidy, hospital subsidies, legal services, local match for grants, Police service, school program.

Department Name – At A Glance

Each department's budget pages include the department's **mission statement**.

Mission

[Blurred mission statement text]

Budget Summary

Expenditures and Transfers:

The mission statement is followed by a **summary table** that summarizes the agency's financial budget for all of its annually budgeted funds as well as information about the number of positions within the department.

Expenditures and Transfers

Revenues:

Commissions, and Fees
 Other Governments and Agencies
 Other Program Revenue
 Total Program Revenue

Non-Program Revenue
 Transfers from Other Funds and Units

Total Revenue and Transfers

Expenditures per Capita

	FY23	FY24	FY25
Expenditures and Transfers:			
Expenditures and Transfers	[Blurred]	[Blurred]	[Blurred]
Revenues:			
Commissions, and Fees	[Blurred]	[Blurred]	[Blurred]
Other Governments and Agencies	[Blurred]	[Blurred]	[Blurred]
Other Program Revenue	[Blurred]	[Blurred]	[Blurred]
Total Program Revenue	[Blurred]	[Blurred]	[Blurred]
Non-Program Revenue	[Blurred]	[Blurred]	[Blurred]
Transfers from Other Funds and Units	[Blurred]	[Blurred]	[Blurred]
Total Revenue and Transfers	[Blurred]	[Blurred]	[Blurred]
Expenditures per Capita	[Blurred]	[Blurred]	[Blurred]

Position Total Budgeted Positions

	FY23	FY24	FY25
Total Budgeted Positions	[Blurred]	[Blurred]	[Blurred]

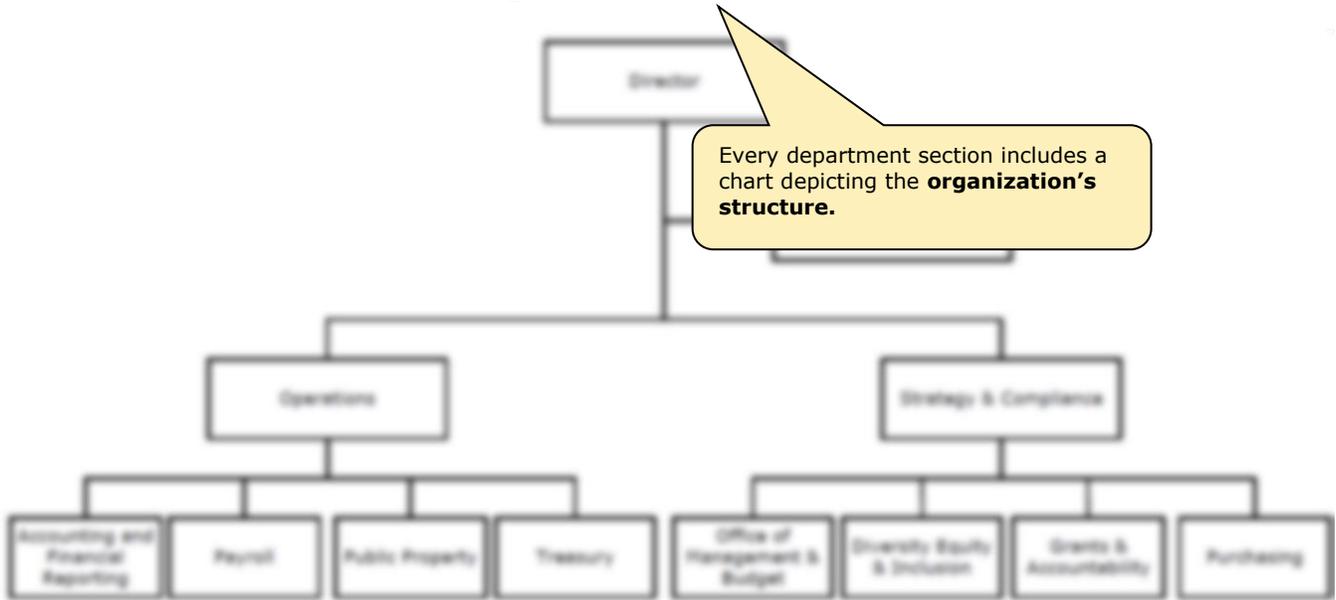
Contacts

[Blurred contact information]

The table includes **expenditures per capita** information. The *per capita* number is taken from population obtained from the Census Bureau. Due to delays in reporting data, we use Census information that is two years prior to the fiscal year. Census data from 2023 was used for FY25, 2022 was used for FY24, and Census Data from 2021 was used for FY23.

Department Name – At A Glance

Organizational Structure



Department Name – Financial

GSD General Fund						
	FY2023 Budget	FY2023 Actual	FY2024 Budget	FY2025 Budget	FY2024-FY23 Difference	FY2024-FY23 % Change
OPERATING EXPENSE:						
PERSONNEL SERVICES	11,040,000	10,217,000	11,040,000	11,040,000		0.00%
OTHER SERVICES:						
Utilities	1,000	800				-20.00%
Professional & Purchased Services	170,000	200,000				17.65%
Travel Tuition and Dues	60,000	70,000	200,000	200,000	1,400	2.33%
Communications	100,000	100,000	100,000	100,000	0	0.00%
Repairs and Maintenance Services	0	1,000	1,000	1,000	0	0.00%
Internal Service Fees	600,000	600,000	600,000	600,000	0	0.00%
Other Expense	170,000	200,000	170,000	600,000	430,000	252.94%
TOTAL OTHER SERVICES	1,100,000	1,100,000	1,070,000	1,060,000	100,000	9.17%
TOTAL OPERATING EXPENSES	12,140,000	11,317,000	12,110,000	12,100,000	100,000	0.83%
TRANSFERS TO OTHER FUNDS	0	0	0	0	0	0.00%
TOTAL EXPENSES & TRANSFERS	12,140,000	11,317,000	12,110,000	12,100,000	100,000	0.83%
PROGRAM REVENUE:						
Charges, Commissions, & Fees	0	0	0	0	0	0.00%
Federal (Direct & Pass Through)	0	0	0	0	0	0.00%
State Direct	0	0	0	0	0	0.00%
Other Government Agencies	0	0	0	0	0	0.00%
Other Program Revenue	0	0	0	0	0	0.00%
TOTAL PROGRAM REVENUE	0	0	0	0	0	0.00%
NON-PROGRAM REVENUE:						
Property Taxes	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
Compensation from Property	0	0	0	0	0	0.00%
TOTAL NON-PROGRAM REVENUE	0	0	0	0	0	0.00%
TRANSFERS FROM OTHER FUNDS	0	0	0	0	0	0.00%
TOTAL REVENUE & TRANSFERS	0	0	0	0	0	0.00%
Expenditures Per Capita	\$17.35	\$16.40	\$16.26	\$16.41	\$0.15	0.91%

This table includes a **difference column** and a **% change column** for each expenditure listed.

The end of this financial table includes information about the **Expenditures Per Capita** for the department. The *per capita* number is taken from population obtained from the Census Bureau. Due to delays in reporting data, we use Census information that is two years prior to the fiscal year. Census data from 2023 was used for FY25, 2022 was used for FY24, and Census Data from 2021 was used for FY23.

Department Name

Title	Grade	Class	FY2022		FY2023		FY2024		Variance	
			Budgeted Pos.	FTE	Budgeted Pos.	FTE	Budgeted Pos.	FTE	Pos.	FTE
GSD General 10101										
Accountant	0804	11170	0	0.00	10	10.00	10	10.00	0	0.00
Accountant 2			1	11.00	0	0.00	0	0.00	0	0.00
Accountant 3			0	0.00	0	0.00	0	0.00	0	0.00
Accountant Clerk			0	0.00	1	1.00	1	1.00	0	0.00
Accountant Senior			0	0.00	7	7.00	7	7.00	0	0.00
Administrative			1	1.00	1	1.00	1	1.00	0	0.00
Administrative 2			2	2.00	2	2.00	2	2.00	0	0.00
Administrative Services Officer 1	0803	07244	7	7.00	2	2.00	2	2.00	0	0.00
Administrative Services Officer 4	0805	07245	4	4.00	3	3.00	4	4.00	1	1.00
Application Technician 1	0708	10102	0	0.00	0	0.00	0	0.00	0	0.00
Application Technician 2	0709	10103	2	2.00	2	2.00	2	2.00	0	0.00
Assistant Accountant Chief	0811	10943	1	1.00	1	1.00	1	1.00	0	0.00
Assistant Budget Officer	0811	10942	1	1.00	1	1.00	1	1.00	0	0.00
Assistant Metropolitan Treasurer	0811	10944	1	1.00	1	1.00	1	1.00	0	0.00
Assistant Public Property Officer	0811	10945	1	1.00	1	1.00	1	1.00	0	0.00
Assistant Purchasing Agent	0811	10946	1	1.00	1	1.00	1	1.00	0	0.00
Budget Officer	0813	08000	0	0.00	1	1.00	1	1.00	0	0.00
Business Development Officer	0807	08000	1	1.00	1	1.00	1	1.00	0	0.00
Chief Diversity Equity & Inclusion Officer	0813	11104	1	1.00	1	1.00	1	1.00	0	0.00
Compliance Monitor	0804	11175	0	0.00	2	2.00	2	2.00	0	0.00
Compliance Monitor Senior	0807	11176	0	0.00	2	2.00	2	2.00	0	0.00
Finance Administrator	0808	10100	11	11.00	12	12.00	12	12.00	0	0.00
Finance Assistant Director	0812	08100	3	3.25	3	3.25	3	3.25	0	0.00
Finance Deputy Director	0813	07704	0	4.25	0	3.25	0	3.25	0	0.00
Finance Director	0812	01370	1	1.00	1	1.00	1	1.00	0	0.00
Finance Manager	0812	08232	10	10.00	12	12.00	12	12.00	0	0.00
Finance Officer	0804	11177	0	0.00	4	4.00	4	4.00	0	0.00
Finance Officer 1	0805	10100	1	1.00	0	0.00	0	0.00	0	0.00
Finance Officer 2	0805	10101	4	4.00	0	0.00	0	0.00	0	0.00
Finance Officer 3	0805	10102	0	0.00	0	0.00	0	0.00	0	0.00
Finance Officer Senior	0808	11178	0	0.00	2	2.00	2	2.00	0	0.00
Human Resources Administrator	0808	07340	1	1.00	1	1.00	1	1.00	0	0.00
Human Resources Analyst 1	0805	08074	1	1.00	0	0.00	0	0.00	0	0.00
Human Resources Analyst Senior	0808	11181	0	0.00	1	1.00	1	1.00	0	0.00
Info Sys Applications Analyst 1	0808	07783	1	1.00	1	1.00	1	1.00	0	0.00
Info Sys Operations Analyst 1	0804	10470	1	1.00	0	0.00	0	0.00	0	0.00
Management & Budget Analyst	0804	11184	0	0.00	0	0.00	0	0.00	0	0.00
Management & Budget Analyst 2	0803	10074	0	0.00	0	0.00	0	0.00	0	0.00
Management & Budget Analyst 3	0806	10075	1	1.00	0	0.00	0	0.00	0	0.00
Management & Budget Analyst Senior	0807	11185	0	0.00	1	1.00	1	1.00	0	0.00
Procurement Officer	0804	11180	0	0.00	12	12.00	12	12.00	0	0.00
Procurement Officer 1	0805	10076	2	2.00	0	0.00	0	0.00	0	0.00
Procurement Officer 2	0805	10077	0	0.00	0	0.00	0	0.00	0	0.00
Procurement Officer 3	0805	10078	4	4.00	0	0.00	0	0.00	0	0.00
Procurement Officer Senior	0808	11181	0	0.00	0	0.00	0	0.00	0	0.00
Public Property Officer	0813	11182	0	0.00	1	1.00	1	1.00	0	0.00
Purchasing Agent	0813	04000	1	1.00	1	1.00	1	1.00	0	0.00
Research Analyst 1	0805	07381	1	1.00	1	1.00	1	1.00	0	0.00
Seasonal/Part-time/Temporary	NS	08020	4	1.00	4	1.00	4	1.00	0	0.00
Special Assistant to the Director	0807	08045	1	1.00	1	1.00	1	1.00	0	0.00
Special Projects Manager	0811	07782	2	2.00	2	2.00	2	2.00	0	0.00
10101 Total Positions & FTEs			622	617.00	620	626.00	627	633.00	5	6.00
Department Totals			1,000	1,000.00	1,000	1,000.00	1,000	1,000.00	0	0.00

The end of the financial information presents the budgeted headcount and full-time-equivalent (FTE) position information by fund and classification, along with the class number and pay grade.

Department Name

Program Purpose Statements

Programs are listed for every department.

Executive Leadership Program
The purpose of the Executive Leadership Program is to provide senior management with the skills and knowledge necessary to lead the Department and its staff.

Business Systems Administration and Management
The purpose of the Business Systems Administration and Management Program is to provide staff with the skills and knowledge necessary to manage the Department's business systems.

Human Resources Administration and Management
The purpose of the Human Resources Administration and Management Program is to provide staff with the skills and knowledge necessary to manage the Department's human resources.

Public and Client Management
The purpose of the Public and Client Management Program is to provide staff with the skills and knowledge necessary to manage the Department's public and client relations.

Information Technology Support Program
The purpose of the Information Technology Support Program is to provide staff with the skills and knowledge necessary to support the Department's information technology systems.

Public Relations Program
The purpose of the Public Relations Program is to provide staff with the skills and knowledge necessary to manage the Department's public relations.

Business Support and Services
The purpose of the Business Support and Services Program is to provide staff with the skills and knowledge necessary to support the Department's business operations.

Business Systems Administration
The purpose of the Business Systems Administration Program is to provide staff with the skills and knowledge necessary to manage the Department's business systems.

Public Information Program
The purpose of the Public Information Program is to provide staff with the skills and knowledge necessary to manage the Department's public information.

How to Use this Book

Format and Organization of this Book

As the previous Table of Contents demonstrates, this book divides budget information into different sections.

Section A is the Executive Summary of the budget.

Section B is Metro Nashville and its Budget which is supplemental information about Metro, its organization, finances, along with a Management, Goals and Performance Section, a Budget Overview, a Revenue Overview, and an Expenditure Overview of the budget. Financial Schedules along with Internal Services are included in the Expenditure Overview section which details the individual internal service charges by type for each department. It also contains the methodology for calculating each internal service charge.

Sections C-J present more descriptive operational and budget information about each department (board, commission, or elected office). These departments are grouped by function into each section.

All departments included in this book have a uniform format. Each department's budget is presented in a program-based format that provides the reader with a wealth of information, not only about the department's budget, but also about its mission, goals and performance toward providing the very best results possible for citizens.

The following pages provide an example and explanation of each part of the agency budget book pages.

The Budget Ordinance and Tax Levy filed as required by Metro Code Included in the **Appendices**.

Supplemental budget resources are available on Nashville.gov Citizen Guide to the Budget webpage.

Format and Organization of the Department Pages

Sections C-J of this book contains information at the department level about the:

Mission – Every department's budget pages include a mission statement. A mission statement is a clear, concise statement of purpose for the entire department that focuses on broad, yet distinct results that will be achieved. This statement answers the question, "*Why does this department exist?*"

Budget summary – Following the mission statement is a table that summarizes the department's financial information for all its annually budgeted funds. It also includes the location of the department as well as the top managers who can explain the budget. This table also contains *per capita* expenditure information at the department level.

Organizational structure – The organization chart shows major department units (divisions/bureaus, etc.) and how they report to the department's director, elected official or board.

Budget highlights – Budget highlights summarize changes between the FY24 and FY25 budgets. Changes in funding and FTEs are noted, along with the impact of that funding change on performance.

Financial – This table includes a difference column and a % change column for each expenditure listed. At the bottom of the financial page is the *per capita* expenditure information for the department.

FTE information – The FTE information found at the end of each department's information presents the budgeted headcount and full-time equivalent (FTE) position information by fund and classification, along with the class number and pay grade.

Listing of the programs and lines of business – In addition to the organization chart, these pages also include a listing of the lines of business (**in bold**) and programs. Lines of business are composed of program(s) that consist of a department's work product(s). Each program listed includes a statement of purpose – a "mini-mission."

Examples are provided following the How to Read Budget Book Financial Schedules and Financial Pages.