

FY 2005-2006 Operating Budget

(July 1, 2005 - June 30, 2006)



Bill Purcell, Mayor

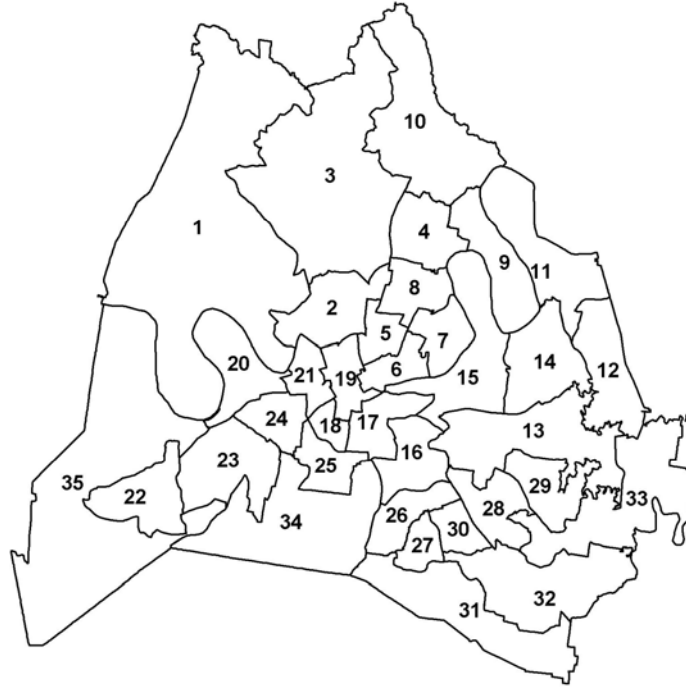
Howard Gentry, Jr., Vice Mayor

Members of the Metropolitan Council:

At Large	Buck Dozier	District #16	Amanda McClendon
At Large	Diane Neighbors	District #17	Ronnie Greer
At Large	Carolyn Baldwin Tucker	District #18	Ginger Hausser
At Large	David Briley	District #19	Ludye N. Wallace
At Large	Adam Dread	District #20	Billy Joe Walls
District # 1	Brenda Gilmore	District #21	Edward Whitmore
District # 2	Jamie D. Isabel	District #22	Eric Crafton
District # 3	Chester Hughes*	District #23	Vacant
District # 4	Michael Craddock	District #24	John Summers
District # 5	Pam Murray	District #25	Jim Shulman
District # 6	Mike Jameson	District #26	Greg Adkins
District # 7	Erik Cole	District #27	Randy Foster
District # 8	Jason Hart	District #28	Jason Alexander
District # 9	Jim Forkum	District #29	Vivian Wilhoite
District #10	Rip Ryman	District #30	Michael Kerstetter
District #11	Feller Brown	District #31	Parker Toler
District #12	Jim Gotto	District #32	Sam Coleman
District #13	Carl Burch	District #33	Tommy Bradley
District #14	Harold White	District #34	Lynn Williams
District #15	J. B. Loring	District #35	Charlie Tygard

* Deceased, served 2003-2004

Council Districts



Director of Finance: David Manning
 Associate Director: Gene Nolan
 Deputy Finance Director: Talia Lomax-O'dneal
 Office of Management and Budget Staff:

William Aaron
 Richard Breed
 Judy Cantlon
 Darlene Carlton
 Joya Caryl

Casey Dungan
 Kathy Green
 Ken Hartlage
 Chinita Hudson
 Bill Hyden

Labriah Lee
 Herb Majors
 Greg McClarin
 Heidi Runion
 Eric Russell

Leigh Anne Scheuerman
 Jeremy Stephens
 Rebekah Stephens
 Bill Tharp
 Casandra Davis (WEBudget)

Fiscal Year 2005-2006 Operating Budget Book

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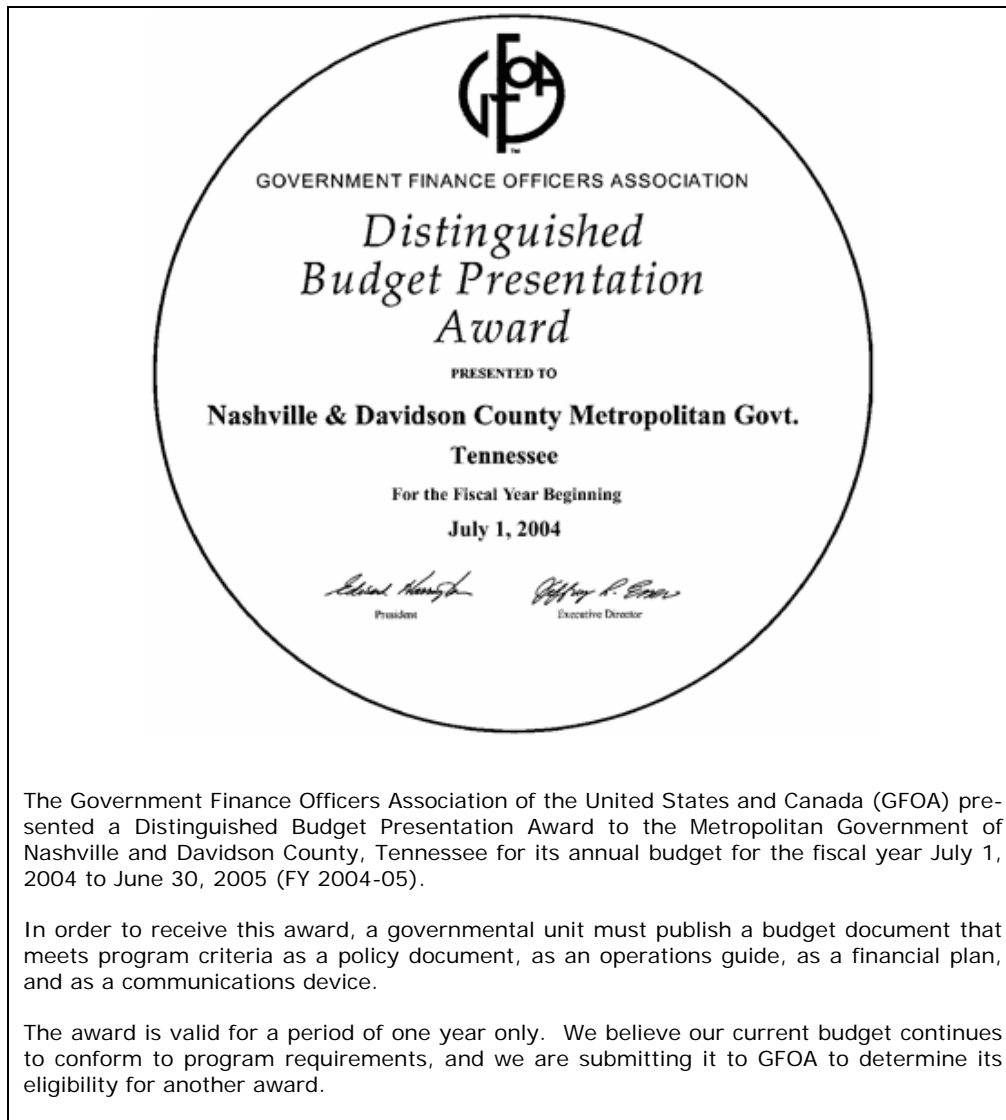


This book supersedes all similar information previously disseminated by the Office of Management and Budget.

Cover: Sunnyside Mansion (Photo by Greg McClarin)

Located at Granny White Pike and Kirkwood Avenue in Sevier Park, this Greek Revival style house, which incorporates Italianate design elements, was built in the 1850s by Mary Childress Benton and has recently undergone a major rehabilitation. Once the center of a farm, the house stood between Union and Confederate lines during the 1864 Battle of Nashville. It changed hands several times before being purchased by Granville Sevier in 1927. Sevier added the one-story brick wings and renovated it. The house and about 23 acres were sold to Nashville's government for use as a park in 1945. This historic site is among the oldest structures in Metropolitan Nashville and today houses the Metropolitan Historical Commission. (Source: *Historical Commission*)

Distinguished Budget Presentation Award



The GFOA is the leading association for government finance professionals in North America. This is our thirteenth year to win the award; it was given for our *FY 2005 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.

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How to Use this Book

Format and Organization

As the previous Table of Contents demonstrates, this book divides budget information into different sections, each with its own series of page numbers.

Section A is this Executive Summary of the budget, followed by supplemental information about Metro, its organization, finances, and budget.

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

Information is presented differently for the program budgets of the Results Matter departments than it is for the more traditional budgets of the other departments. The next few pages will review the format of traditional departments and Results Matter program-based-budget departments.

Section I contains various appendices of historical, statistical, and explanatory information that will help you understand the budget.

Traditional Agency Layout

91 Emergency Communications Center—At a Glance

Mission	To enhance the quality of life for all citizens in our community by processing all 9-1-1 calls and the dispatching of appropriate emergency responders in an expeditious, courteous, and professional manner; thereby saving lives, protecting property, curbing crime, and preventing major fire losses.			
Budget Summary	Expenditures and Transfers:	2002-03	2003-04	2003-04
	GSD General Fund	\$480,000	\$9,756,600	\$9,880,600
	Total Expenditures and Transfers	\$480,000	\$9,756,600	\$9,880,600
	Revenues and Transfers:			
	Program Revenue			
	Charges, Commissions, and Fees	\$0	\$0	\$0
	Other Governments and Agencies	0	0	124,400
Other Program Revenue	0	0	0	
Total Program Revenue	\$0	\$0	\$124,400	
Non-program Revenue	0	0	0	
Transfers From Other Funds and Units	0	0	0	
Total Revenues	\$0	\$0		

Positions	Total Budgeted Positions	0	183
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Contacts	Director of Emergency Communication Center: RoxAnn Brown 2060 15 th Avenue South 37212	Email: roxann.brown@metro-nashville.org Phone: 401-6322
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Organizational Structure

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graph TD
    A[Communications Director  
Director Chief] --> B[Communications Assistant Director  
Deputy Chief]
    B --> C[Operations]
    B --> D[Technology/Special Projects]
    B --> E[Administration & Support]
            
```


Budget Highlights FY 2005

- Training Expenses to be reimbursed by Emergency Communications District \$124,400
- Fleet adjustment 400
- Total \$124,000

Overview

OPERATIONS

When 9-1-1 rings, we answer. The Operations Division of the Emergency Communications Center consists of the dispatchers who are the voice on the other end of the phone calls made to 9-1-1, 862-8600 and a number of other public safety emergency numbers within Metro. They are also the voice on the other end of the radio for Metro's Police and Fire field personnel. MHPD and MFD field personnel receive calls for service from us and the informational support work needed to complete those calls.


ECC dispatchers carry multiple certifications to insure their level of knowledge and skill. These certifications include Emergency Medical Dispatch which allows us to provide callers with instructions that will help save a life and prevent further injury. Dispatchers also give callers instructions that will help the EMTs and Paramedics get a patient to the hospital quicker by having needed items (such as medications) available when they arrive. Our dispatchers are also trained in law enforcement and fire call taking and dispatch. The goal of the Operations Division is to provide professional 9-1-1 service to citizens and visitors of Davidson County when they are in need of help.

Last year the Operations Division accomplished the following:

- Received 342,941 calls on 9-1-1 lines.
- Received 813,991 calls on 7 digit lines including 862-8600.
- Dispatched 83,942 fire calls.
- Dispatched 782,965 police calls.

ADMINISTRATION AND SUPPORT

Much work goes on behind the scenes at a 9-1-1 center to make it function. That work is done by the Administration and Support Division. All dispatcher Training is produced and conducted by this busy division. Of special importance to us is our quality assurance program which is managed by this division. We randomly audit a percentage of our 9-1-1 calls to insure the highest standards. If you have been a caller to our center, you may receive a card or letter in the mail asking you about our service. We truly appreciate the responses we receive back. We also send out service level inquiries to our field first responder partners to make sure we are providing them the best service so they can provide the best service. Our Custodian of Records also works in this division. These staff members perform all research, records duplication (both voice and data) and dissemination of information. This information is used by both Police and Fire to aid in their investigations and by the courts in the justice process. All personnel assigned to this division are cross trained to work in Operations when needed and in times of emergency. The goal of the Administration and Support Division is to make sure the citizens and visitors to Davidson County receive the best 9-1-1 service available.



1. The department begins with a table that summarizes the agency's mission, financial budget for all of its annually-budgeted funds, and top management contacts who can explain the budget.

2. The organization chart shows major agency units (divisions, bureaus, etc.) and how they report to the agency's top-level elected official, board, or manager.

3. Budget highlights summarize changes between the FY 2005 and 2006 budgets.

4. The overview describes the activities of each major agency unit listed in the organization chart. The headings tie back to the organization chart. Graphs and photographs highlight certain activities.

How to Use this Book

Traditional Agency Layout

91 Emergency Communications Center--Performance

Objectives	Performance Measures	FY 2003 Budget	FY 2003 Actuals	FY 2004 Budget	FY 2005 Budget
OPERATIONS					
Reach full staffing and have 90% of that staff at the ET2 level	Percentage of staff at ET2 level	NA	NA	NA	90%
ADMINISTRATION AND SUPPORT					
1. Complete planning and preliminary design for new Emergency Communications Center	Preliminary design work completed by Emergency Communications Center	NA	NA	NA	YES
2. Implement Result's Matter Strategic Plan	Successful in gathering data to set our measurement numbers and percentages	NA	NA	NA	YES
3. Obtain a grant or any special events funding	Number of grants or special events funding received	NA	NA	NA	1

5. Performance information measures achievement of objectives for each significant activity or service from FY 2004 to 2006. The information is organized by units on the organization chart. The data usually measure workloads, not accomplishment of results.

91 Emergency Communications Center

GSD General Fund

	FY 2003 Budget	FY 2003 Actuals	FY 2004 Budget	FY 2005 Budget
OPERATING EXPENSE:				
PERSONAL SERVICES	480,000	414,534	9,460,000	9,460,000
OTHER SERVICES:				
Utilities	0	0	0	0
Professional and Purchased Services	0	2,256	15,600	15,600
Travel, Tuition, and Dues	0	18,343	26,800	26,800
Communications	0	0	1,000	1,000
Repairs & Maintenance Services	0	1,185	12,800	12,800
Internal Service Fees	0	0	77,600	77,600
TOTAL OTHER SERVICES	0	21,784	133,800	133,800
OTHER EXPENSE	0	43,682	162,800	162,800
PENSION, ANNUITY, DFRT, & OTHER COSTS	0	0	0	0
EQUIPMENT, BUILDINGS, & LAND	0	0	0	0
SPECIAL PROJECTS	0	0	0	0
TOTAL OPERATING EXPENSE	480,000	480,000	9,756,600	9,880,000
TRANSFERS TO OTHER FUNDS AND UNITS	0	0	0	0
TOTAL EXPENSE AND TRANSFERS	480,000	480,000	9,756,600	9,880,000
PROGRAM REVENUE:				
Charges, Commissions, & Fees	0	0	0	0
Other Governments & Agencies				
Federal Direct	0	0	0	0
Fed Through State Pass-Through	0	0	0	0
Fed Through Other Pass-Through	0	0	0	0
State Direct	0	0	0	0
Other Government Agencies	0	0	0	124,400
Subtotal Other Governments & Agencies	0	0	0	124,400
Other Program Revenue	0	0	0	0
TOTAL PROGRAM REVENUE	0	0	0	124,400
NON-PROGRAM REVENUE:				
Property Taxes	0	0	0	0
Local Option Sales Tax	0	0	0	0
Other Tax, Licenses, & Permits	0	0	0	0
Fines, Forfeits, & Penalties	0	0	0	0
Compensation From Property	0	0	0	0
TOTAL NON-PROGRAM REVENUE	0	0	0	0
TRANSFERS FROM OTHER FUNDS AND UNITS:				
TOTAL REVENUE AND TRANSFERS				

6. Financial schedules describe the department's expenditures and revenues. One page covers each of three types of funds that the agency may operate in:

- The GSD General Fund
- The USD General Fund
- Special-Purpose funds, with the combined total of annually-budgeted enterprise, internal service, special revenue, and similar funds.

Money in these fund types is not necessarily interchangeable; you cannot spend money in one fund for the financial activities of another fund.

Expenditures are grouped by object of expenditure. Revenues are grouped into program and non-program revenues associated with the department. These revenue and expenditure object groups are defined at the end of this section.

7. 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 of each.

91 Emergency Communications Center--Financial

Class	Grade	FY 2003		FY 2004		FY 2005	
		Bud. Pos.	Bud. FTE	Bud. Pos.	Bud. FTE	Bud. Pos.	Bud. FTE
911 Emergency Communications Center							
Administrative Assistant	7241 SR09	0	0.0	0	0.0	1	1.0
Admin Svcs Officer 3	7244 SR10	0	0.0	1	1.0	0	0.0
Admin Svcs Officer 3	7244 SR10	0	0.0	0	0.0	1	1.0
Custodian 1	7280 TG03	0	0.0	1	1.0	0	0.0
Emerg Comm Center Manager	7177 SR13	0	0.0	0	0.0	3	3.0
Emerg Comm Center Asst Supv	7026 SR10	0	0.0	8	8.0	9	9.0
Emerg Comm Center Supv	7027 SR11	0	0.0	5	5.0	8	8.0
Emerg Comm Ctr Asst Mgr	10162 SR12	0	0.0	1	1.0	1	1.0
Emerg Communications Dir	10142 DP02	0	0.0	1	1.0	1	1.0
Emerg Telecomm Trng Officer	7775 SR09	0	0.0	24	24.0	21	21.0
Emerg Telecommunicator 1	7291 SR06	0	0.0	20	20.0	48	48.0

How to Use this Book

Results Matter Agency Layout

Results Matter (RM) agencies' budgets have been reorganized into program budgets that directly link to the agencies' strategic business plans. Those agencies' budget book pages have been formatted to emphasize their strategic business plans, lines of business, programs, and results for customers, and to link dollars to results at the program level.

Accountability is demonstrated by being willing and able to tell taxpayers what they are getting for their money in terms of results.

Products are countable deliverables that a customer receives from the agency. They are things customers receive, not processes the agency does. "Circulating library books" is a process; a library book checked out is a product; "library book check-outs" measure what is delivered to customers.

Programs are groups of products with a common purpose or result.

Lines of business are groups of programs with a common purpose that produce key results for citizens.

The agency's **mission** is a clear, concise purpose for the entire agency, focusing on the broad yet distinct results that it will achieve for its customers.

Strategic goals describe the significant results to be achieved by the agency over the next few years.

Results are the benefit or impact that the customer and citizen experiences as a result of receiving the department's products or deliverables. Results promote accountability.

1. RM departments display the logo in the upper-right corner of each page.

2. The department begins with a table that summarizes the agency's financial budget for all of its annually-budgeted funds, location, and top managers who can explain the budget.

08 Human Resources-At a Glance

Budget Summary	2002-03	2003-04	2004-05
Expenditures and Transfers:			
GSD General Fund	\$4,541,089	\$6,177,000	\$6,177,000
Total Expenditures and Transfers	\$4,541,089	\$6,177,000	\$6,177,000
Revenues and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	\$0	\$0	\$0
Other Governments and Agencies	6,000	6,000	6,000
Other Program Revenue	0	0	0
Total Program Revenue	\$6,000	\$6,000	\$6,000
Non-program Revenue	0	0	0
Transfers From Other Funds and Units	1,226,052	2,257,000	2,257,000
Total Revenues	\$1,232,052	\$2,263,000	\$2,263,000

Positions	Total Budgeted Positions	63	64
Contacts	Director of Human Resources: Randy Lovett	email: randy.lovett@nashville.gov	
	Financial Manager: John Kennedy	email: john.kennedy@nashville.gov	
	Suite 200, 222 Building 37201	Phone: 862-6640	FAX: 862-6641

Lines of Business and Programs

<p>Information Resources Employee Information Management Human Resources Communication</p> <p>Strategic Consulting Project Consultation</p> <p>Workforce Development Mandatory Training Performance and Productivity Support Employee Education and Leadership Development</p> <p>Human Capital Compensation Development and Administration Career Opportunities and Staffing Services Management Benefits</p>	<p>Metro Commitment to Safety Boards and Commission Labor Relations Equal Employee Opportunity Drug-Free Workplace Program</p> <p>Administrative Nonallocated Financial Information Technology Human Resources Finance Procurement Records Management Executive Leadership</p>
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08 Human Resources At a Glance

Mission	The mission of Human Resources is to provide human resources business and benefits products to: <ul style="list-style-type: none"> Metropolitan Government employees and agencies so they can provide quality government services, and Metropolitan Government retirees so they can receive the benefits to which they are entitled.
Goals	<p>HR Communication Commitment to Employees So that Metro government employees can be productive and make informed decisions about their employment, by 2005 N/A% of Metro employees will be fully informed about key issues in a timely manner.</p> <p>HR Compliance Commitment By 2005, N/A% of Metro Departments will be certified by the HR Department as compliant with rules, policies and regulations and other applicable laws.</p> <p>HR Staffing Commitment To ensure that Metro agencies have the personnel they need to meet their goals, by 2005, N/A% of hires and N/A% of promotions are completed according to predetermined requirement.</p> <p>HR Commitment to Cost Containment and Quality Benefits In the next 5 years, to support Metro Government in provide quality health insurance coverage to employees and retirees, we will ensure that the annual rate of increase in Metro Government health care costs is N/A% of appropriate benchmark rates.</p> <p>HR Information Commitment to Management So that Metro Government decision makers can make informed decisions regarding human resource matters, we will ensure that by 2005, N/A% of decision makers have appropriate access to accurate and timely Human Resource data.</p> <p>HR Commitment to Performance Excellence In the next 5 years, Metro Departments will have implemented a Performance Management system, which includes developing employee performance plans, providing coaching and counseling, and conducting employee appraisals in a way that measures performance in terms of results that align with desired organizational results.</p>

3. Instead of an organization chart, the bottom of the page presents the agency's lines of business (in bold) and programs.

4. The department's mission and goals are articulated.

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Metropolitan Nashville / Davidson County FY 2006 Operating Budget

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How to Use this Book

Results Matter Agency Layout

08 Human Resources-At a Glance

Budget Change and Result Highlights FY 2005

Recommendation	Result
Reductions in miscellaneous expenses, such as training, travel, and supplies	-\$34,900 Minimal impact to program results
ALOB Records Management Program - Reduction of a Part-time Staff Position, Fringe Benefits, and Miscellaneous Expenses	-\$20,900 (-0.50 FTE) Minimal impact to program results
Reduction of ...	-\$33,900 (-0.25 FTE) Minimal impact on program results
... and support	-\$164,400 (-2.0 FTE) Minimal impact on program results
... occurring	-\$20,000 No impact on program results

6. Each line of business and its purpose is stated in a text box that spans the page.

7. Under the line of business, each program is listed, with its purpose ...

5. The department's highlights are presented on a program basis. If reductions were made by improving efficiency, this may be short. If reductions affected results or achievement of goals, they will be longer.

... a narrative describing the results expected through this year's budget ...

... and a table presenting its budget, full-time-equivalent (FTE) positions by fund type (GSD General, USD General, and other Special Purpose funds), and its key result measure.

The table is designed to consistently present budgetary and performance information in a format that is easy for the eye to scan. For example, the 2005 1st half column is primarily for performance information; 1st half financial information is not meaningful and is not presented.

Almost all performance measures for RM agencies are new. They measure results experienced by customers, replacing previous measures of work output generated by the agency. Therefore, many measures for RM programs are not available ("N/A"). Baseline data will be developed this fiscal year.

Most agencies report some actual performance for the first half of fiscal year 2005. Some are not reported ("N/R") because data was not collected, or the measure is an annual measure and the fiscal year is not complete, or for some other reason.

9. Like traditionally-presented departments, 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 of each.

8. Financial pages are like those of traditionally-presented departments.

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 many BUs but each BU is associated with only one fund. BUs can also be grouped by **agency**. In Results Matter agencies, 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 all of the next, 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, and out of class pay, open range increases, overtime, perfect attendance), fringe benefits (auto allowance, dental, group health, group life, social security, pension, FSA pre-tax savings), and per diem & other fees (instructors, court reporter, game official, jury pay, legislative delegate, other per diem fees, poll workers, 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, & towing

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

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

Printing – Binding, printing, advertising, & promotion

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 printing, facilities project management, information systems, motor pool, postal service, radio shop, treasury management

OTHER EXPENSE –

Supplies and materials (various parts and supplies, fuel, books, clothing, computer hardware & software, food & ice, furniture, paint, repair & maintenance parts & supplies, signs, uniforms), miscellaneous other expenses & payments (bad debt, council reimbursements, court costs, damages & 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, & fees (alarm permits, auto emission tests, beer permits, drivers license, drug tests, elevator permits, food service permits, hazardous waste permits, notary, pharmacy license, software licenses, state water quality permits, underground tank fees, vehicle

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registrations, water pollution fees), taxes paid by Metro agencies (business, demolition, nursing home, personalty, professional privilege, & sales taxes), and grant contributions & awards made by Metro agencies to others (contract performance bonus, contributions and grants, employee awards, training stipend)

PENSION, ANNUITY, DEBT, & OTHER COSTS – 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

EQUIPMENT, BUILDINGS, & LAND – Buildings, building improvements, capital outlay, computer equipment, furniture and fixtures, infrastructure, land, machinery, motor vehicles

SPECIAL PROJECTS – Budget allotment offset, budget intra-fund transfer, NCAC charges

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

Other Governments and Agencies – grants, donations, and other revenues from other governments and agencies, broken out as follows:

Federal Direct – 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 Through State – Federal grants, revenues, and reimbursements that Metro receives through the state, such as most Medicaid/TennCare

Federal Through Other Pass-Through – Federal grants, revenues, and reimbursements that Metro receives other than federal direct or federal through state, including some Medicaid/TennCare & Medicare

State Direct – 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 & 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 Fastnet 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 & excavation permits, business tax, taxicab & wrecker license, franchises, hotel occupancy tax, marriage license, motor vehicle license, obstruction & street closure permits, sidewalk & right-of-way permits, solicitation permits, wholesale liquor tax

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 & DUI fines, vehicle tow-in fees, warrant fees

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

TRANSFERS FROM OTHER FUNDS AND 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.

