

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

# FY 2014-2015 Operating Budget

(July 1, 2014 - June 30, 2015)



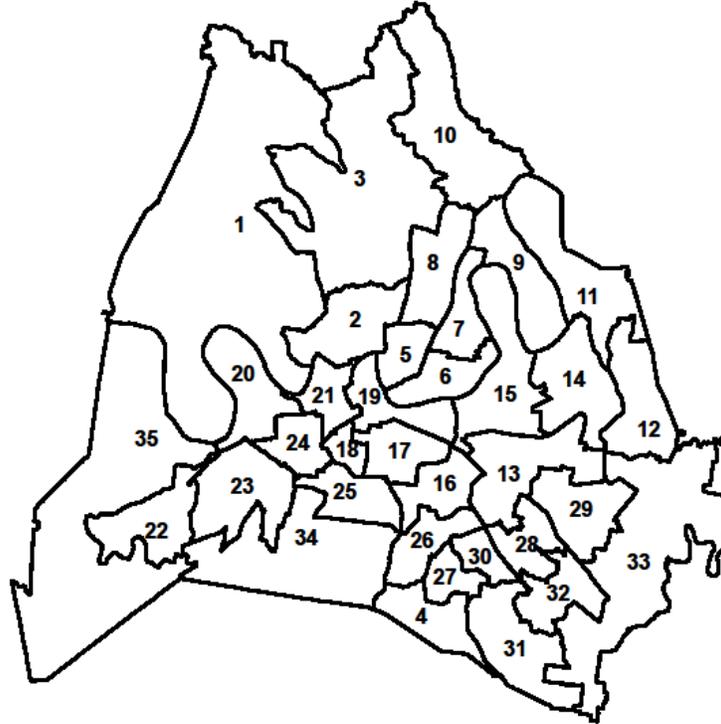
**Karl Dean, Mayor**

Diane Neighbors, Vice Mayor

Members of the Metropolitan Council:

At Large	Megan Barry	District #16	Tony Tenpenny
At Large	Ronnie Steine	District #17	Sandra Moore
At Large	Tim Garrett	District #18	Burkley Allen
At Large	Charlie Tygard	District #19	Erica Gilmore
At Large	Jerry Maynard	District #20	Buddy Baker
District # 1	Lonnell Matthews, Jr.	District #21	Edith Taylor Langster
District # 2	Frank Harrison	District #22	Sheri Weiner
District # 3	Walter Hunt	District #23	Emily Evans
District # 4	Brady Banks	District #24	Jason Holleman
District # 5	Scott Davis	District #25	Sean McGuire
District # 6	Peter Westerholm	District #26	Chris Harmon
District # 7	Anthony Davis	District #27	Davette Blalock
District # 8	Karen Bennett	District #28	Duane A. Dominy
District # 9	Bill Pridemore	District #29	Karen Y. Johnson
District #10	Doug Pardue	District #30	Jason Potts
District #11	Vacant	District #31	Fabian Bedne
District #12	Steve Glover	District #32	Jacobia Dowell
District #13	Josh Stites	District #33	Robert Duvall
District #14	James Bruce Stanley	District #34	Carter Todd
District #15	Phil Claiborne	District #35	Bo Mitchell

Council Districts



Director of Finance: Richard M. Riebeling  
Deputy Finance Director: Talia Lomax-O'dneal  
Deputy Finance Director: Gene Nolan

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Finance Manager:	Herb Majors	Finance Administrator:	Chinita White
Finance Manager:	Greg McClarin	Human Resources Coordinator:	Kim Northern

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Fiscal Year 2014-2015 Operating Budget Book

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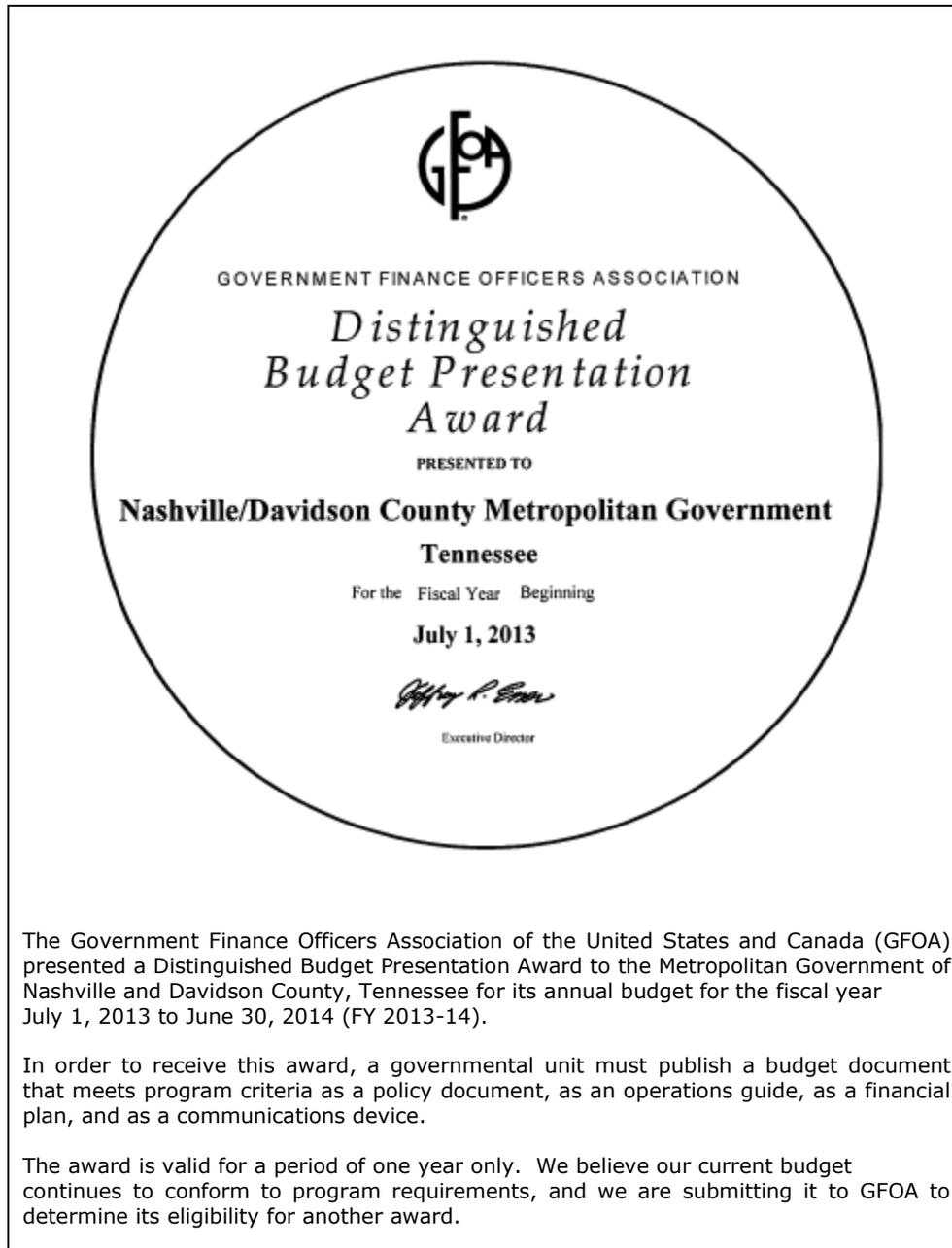


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# Distinguished Budget Presentation Award



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 *FY2014 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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 For an ADA accommodation, please contact Kimberly Northern at 615-880-1710 or by email at [kimberly.northern@nashville.gov](mailto:kimberly.northern@nashville.gov)

# 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, each with its own series of page numbers.

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

**Section B** is the Performance Measurement Review section which details performance data by department linked to their annual program budget.

**Section C** is the Internal Services 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 D-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.

**Section K** (on CD) presents the program budgets for each department in the same order as Sections D-J.

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.

## Format and Organization of the Department Pages

Sections D-J of this book contain 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 of 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.

**Accomplishments, goals and strategic issues** – As departments present their budget for the upcoming year, it is important that decision-makers recognize the accomplishments of the current year and understand the long-term goals and the strategic issues facing the department. Including this information will assist decision-makers in allocating resources toward those activities and programs that will help the department overcome the issues they are facing and achieve their long-term goals.

**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.

**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.

**Budget highlights** – Budget highlights summarize changes between the FY14 and FY15 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.

A CD affixed to the inside cover contains various appendices of historical, statistical, and explanatory information that will help you understand the budget. The program budgets are also included on the cd.

**Budget and performance information by program** – Each program listed includes a statement of purpose – a "mini-mission" as well as a table that presents the budget; full-time equivalent (FTE) positions by fund type (GSD General, USD General, and other Special Purpose Funds); and its key result measure. This presentation is designed to consistently present budgetary and performance information in a format that is easy to read.

Where the targeted or actual performance is listed as NA, departments did not report the data. There are a few reasons that data might not be reported for a particular reporting period. They are:

- The measure for which the department is reporting is a new measure, thus data was not collected for the measure for that year.
- The department underwent changes internally that prohibited the collection of data for that measure.
- The department may be in the process of collecting data for the first year, or baseline data, and would not have established a target for that measure yet.

The table for each program also includes a difference column and % change column. These two columns show the difference in the budget and performance from FY14 – FY15.

# 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 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

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 EXPENSE –

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,

# How to Use this Book

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, 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

**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 EBS 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

**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 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.

**Please see the example pages on the following pages for additional information.**

# Performance Measure Review

In 2002, the Metro Nashville Government deployed a government-wide strategic planning and performance measurement initiative through the Office of Management and Budget in the Department of Finance. The planning and performance initiative continues today and provides the necessary tools and data to manage effectively and improve performance.

Department strategic business plans and performance data are assessed, tracked, and reported to citizens, employees, and Metro's leadership to support more informed decisions at all levels of an organization.

In order to ensure that the reported performance data is accurate, the Office of Financial Accountability (OFA), part of the Department of Finance, conducts annual performance measure reviews of a selected sample of each department's performance measures. Specifically, the OFA samples and tests a minimum of the program measures associated with at least ten percent of departmental budgeted program measures. In Nashville Public Schools have separate departments are briefed on the outcomes through an exit interview process that respond to and discuss the findings. Reports on the validity of the departments' results for the purpose of these reviews, the term verified means that the OFA has conducted tests to affirm, or assure the accuracy and correctness of the reported performance measure result.

Departmental performance data serve to inform the budget process by linking the performance of each program budget. In essence, the review demonstrates, at least in part, how well the department performed within the budget approved by the Metro Council. The results of the performance measure review are an important part of the budget process that assures decision-makers that the data upon which budgetary decisions are made is accurate.

For questions regarding the reported data, please contact the department director. Department contact information can be found at [www.nashville.gov](http://www.nashville.gov). Additionally, more information regarding performance measurement activity within the Metropolitan Government can be found at the City of Nashville's Guide to Metro's Performance Measurement located at [www.nashville.gov/performance](http://www.nashville.gov/performance).

Department	Program	FY13 Reported Result	Reviewed Result	Verified	FY13 Budget
Agricultural Extension	<u>Family and Consumer Science</u> Percentage of participants who establish and adhere to a savings plan for 1 year	82%	82%	Yes	\$ 87,100
Arts Commission	<u>ARTober Program</u> Number of Organizations with paid executive staff	33	33	Yes	\$ 17,900
Arts Commission	<u>Arts and Cultural Programs</u> Number of special populations	6	6	Yes	\$ 2,220
Assessor of Property	<u>Assessment</u> The number of residential and commercial real property parcels and personal property accounts assessed pursuant to applicable laws, rules, and regulations.	261,800	261,800	Yes	\$ 1,100,000
Beer Board	<u>Permit Application</u> Total number of permits or licenses issued for off-premises consumption	129	129	Yes	\$ 176,900
Circuit Court Clerk	<u>Traffic Violations Bureau</u> Number of citations issued	1,000	1,000	Yes	\$ 3,102,800
Circuit Court Clerk	<u>Probate Administration</u> Number of cases filed in Probate Court	13	13	Yes	\$ 13,700
Clerk & Master	<u>Administration</u> Amount of delinquent real property taxes collected	3.98	3.98	Yes	\$ 1,569,700
Codes Administration	<u>Administrative</u> Percentage of budget variance	9%	9%	Yes	\$ 1,198,300

Indicates the Office of Financial Accountability's result for the FY13 program measure tested

Indicates the Department's result for the FY13 program measure tested

States the department being tested

Indicates program(s) or business units tested for accuracy

Indicates the FY13 program budget

Program measure reviewed is italicized under the program name

Indicates if the Office of Financial Accountability was able to achieve the same result as the Department for the selected program measure data

# Department Name-At a Glance

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

**Mission** The mission of the Department of Finance is to provide financial management, information, and business services to policy makers, departments, agencies, investors, and the Nashville community so they can have confidence in Metro Government, make informed decisions, and achieve their results.

## Budget Summary

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Expenditures and Transfers:</b>			
GSD General Fund	\$ 8,015,200	\$ 8,052,700	\$ 7,464,700
Internal Service Fund	758,600	787,400	791,500
<b>Total Expenditures and Transfers</b>	<b>\$ 8,773,800</b>	<b>\$ 8,840,100</b>	<b>\$ 8,256,200</b>
<b>Revenues and Transfers:</b>			
Program Revenue			
Charges, Commissions, and Fees	\$ 758,600	\$ 770,000	\$ 791,500
Other Governments and Agencies	0	0	0
Other Program Revenue	0	0	0
<b>Total Program Revenue</b>	<b>\$ 758,600</b>	<b>\$ 770,000</b>	<b>\$ 791,500</b>
Non-program Revenue	0	0	0
Transfers From Other Funds and Units	0	17,400	0
<b>Total Revenues</b>	<b>\$ 758,600</b>	<b>\$ 787,400</b>	<b>\$ 791,500</b>
<b>Expenditures Per Capita</b>	<b>\$ 14.00</b>	<b>\$ 13.91</b>	<b>\$ 12.74</b>

Total Budgeted Positions 103 103 103

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106 Metro Courthouse 37201 Phone: 862-6151 FAX: 862-6156

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.

Readers will also find **contact information** for the department so they can have their budget questions answered.

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 2 years prior to the fiscal year. Census data from 2013 was used for FY15, 2012 was used for FY14, and Census Data from 2011 was used for FY13.

# Department Name-At a Glance

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## Accomplishments

A brief list of the department's **accomplishments** from the previous fiscal year

- Financial Operations received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the 23rd consecutive year
  - Financial Operations worked with ITS Department to implement employee self-service, eliminating the need for paper direct deposit advices for employees
  - In FY14, an additional \$5.5 million of appealed flood-related costs were approved by FEMA
  - The Office of Management and Budget (OMB) completed a responsibly balanced budget for Metro, received the GFOA Distinguished Budget Presentation Award for the 23rd year, published 48 departmental or organizational strategic business plans (26% increase from 2013), participated in the Ideas to Reality program and significantly reduced paper usage, through business process improvement
  - OMB compiled, presented, set-up and tracked two Capital Spending Plans totaling \$410 million in 72 individual projects
  - OMB drafted, filed and set-up three 4% Reserve Fund Resolutions totaling \$29.1 million in 68 individual allocations
  - OMB recovered over \$13 million in indirect costs to the general fund
  - Division of Grants Coordination (DGC) reviewed, tracked and managed the execution 119 grant contracts and amendments worth over \$51 million on behalf of 22 departments and agencies
  - DGC planned and managed the Community Enhancement Fund Program and coordinated completion of direct appropriation contracts totalling almost \$5 Million
  - The Office of Financial Accountability conducted 378 reviews which included 33 private not-for-profit recipients of Community Enhancement Funds and Direct Appropriation grants; 37 federal and state grants to Metro departments to ensure compliance with the grant requirements; and completed 240 Prompt Pay reviews
- 

## Goals

The department's **goals** for the next two to five years

- By June 2015, the financial health of Metro will be strengthened, as evidenced by:
    - Outstanding debt and approved capital spending is balanced with revenue
    - Develop a multi-year revenue and expenditure strategic plan
    - AA bond rating or better
    - Undesignated actual fund balance in each of the 6 tax supported funds is 5% of subsequent year budgeted expenditures
  - Continuing to effectively and efficiently manage the finances of the government, as evidenced by:
    - At least 85% of routine internal and external business transactions will be conducted electronically
    - Reviewing and reporting departmental performance results annually
  - Reviewing, monitoring and reporting departmental financial results at least monthly
- 

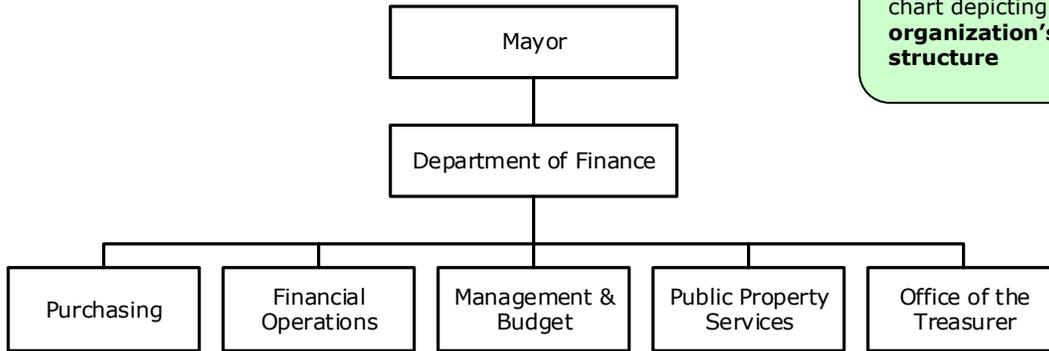
## Strategic Issues

The **strategic issues** facing the department during the upcoming fiscal year

- Meeting the demand for accountable and responsible government operations
- Establishing a culture that fully implements and continuously improves best business practices and technologies
- Establishing meaningful communication and business practices that will result in efficient operations with reduced costs
- Prioritization and management of limited resources
- Continued need to focus on key financial and performance indicators

# Department Name-At a Glance

## Organizational Structure



Every department section includes a chart depicting the **organization's structure**

**Programs** are listed for every department.

## Programs

### Business Integrity and Accountability

Compliance Monitoring and Accountability

### Business Support and Solutions

Cash Operations  
 Purchasing  
 Business Assistance Office  
 Real Estate Management  
 Accounts Payable  
 Financial Accounting and Reporting  
 Payroll Operations  
 Tourism Tax

### Executive Leadership

Executive Leadership  
 Non-allocated Financial Transactions

### Strategic Resource Allocation and Management

Budget Planning and Management  
 Investment Committee Support  
 Investor Relations  
 Grants Assessment and Resource  
 Cost Planning and Management

# Department Name - At a Glance

## Budget Changes and Impact Highlights

Recommendation				Impact
<b>Purchasing Reduction</b> Eliminates salary savings generated by backfilling positions at lower salaries	GSD	\$(42,800)	No	The department's <b>highlights</b> present changes in funding and FTEs along with the impact on performance.
<b>Treasury Collections Reduction</b> Reduction of postage and printing	GSD	(4,900)	No	
<b>Financial Operations Reductions</b> Eliminates savings generated from staffing restructuring and reorganization and reduces other miscellaneous line items	GSD	(50,000)		No impact on services or staffing levels
<b>Office of Management &amp; Budget Reduction</b> Eliminates salary savings and reduces other miscellaneous line items	GSD	(11,500)		No impact on services or staffing levels
<b>Public Property Officer Position</b> Add a new position midyear	GSD	68,000 0.50 FTE		Will significantly improve the quality, responsiveness and timeliness around all public property issues
<b>Non-allocated Financial Transactions</b> Insurance Billings	SPF**	800		No impact on performance. Represents direct charges to department for insurance costs
Internal Service Charges*	GSD SPF	(3,000) (200)		Delivery of centrally provided services including information systems, fleet management, radio, and surplus property
Building Operations Support Services Charge Elimination	GSD	(530,800)		Elimination of internal service charge for facility management services
Postal Service Charge Elimination	GSD	(13,000)		Elimination of internal service charge for postal services
LOCAP Adjustments	SPF	3,500		Change in facility management and postal service costs
<b>Systems Advisor Position</b> Add a new position	GSD	1.00 FTE		Will manage implementation of new budget system that is planned for FY2016
<b>General Services District Total</b>		\$(588,000) 1.50 FTE		
<b>Internal Service Funds Total</b>		\$4,100		
<b>TOTAL</b>		\$(583,900) 1.50 FTE		

\* See Internal Service Charges section for details

\*\* SPF – Special Purpose Funds

# Department Name-Financial

<b>GSD General Fund</b>						
	<b>FY 2013 Budget</b>	<b>FY 2013 Actuals</b>	<b>FY 2014 Budget</b>	<b>FY 2015 Budget</b>	<b>FY14-FY15 Difference</b>	<b>FY14-FY15 % Change</b>
<b>OPERATING EXPENSES:</b>						
PERSONAL SERVICES	6,965,300	6,965,300	6,965,300	6,965,300	(4,800)	-0.07%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	76,400	63,951	76,400	76,400	0	0.00%
Travel, Tuition, and Dues	10,800	15,005	8,400	5,400	(3,000)	-35.71%
Communications	95,000	52,651	92,500	87,500	(5,000)	-5.41%
Repairs & Maintenance Services	12,300	430	11,000	8,300	(2,700)	-24.55%
Internal Service Fees	653,300	643,142	728,600	181,800	(546,800)	-75.05%
Other Expenses	202,100	158,156	200,600	192,300	(8,300)	-4.14%
<b>TOTAL OTHER SERVICES</b>	<b>1,049,900</b>	<b>933,335</b>	<b>1,117,500</b>	<b>551,700</b>	<b>(565,800)</b>	<b>-50.63%</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>8,015,200</b>	<b>7,605,153</b>	<b>8,035,300</b>	<b>7,464,700</b>	<b>(570,600)</b>	<b>-7.10%</b>
<b>TRANSFERS TO OTHER FUNDS/UNITS</b>	<b>0</b>	<b>0</b>	<b>17,400</b>	<b>0</b>	<b>(17,400)</b>	<b>-100.00%</b>
<b>TOTAL EXPENSES &amp; TRANSFERS</b>	<b>8,015,200</b>	<b>7,605,153</b>	<b>8,052,700</b>	<b>7,464,700</b>	<b>(588,000)</b>	<b>-7.30%</b>
<b>PROGRAM REVENUE:</b>						
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%
<b>TOTAL PROGRAM REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>NON-PROGRAM REVENUE:</b>						
Property Taxes	0	0	0	0	0	0.00%
Licenses	0	0	0	0	0	0.00%
Commodities	0	0	0	0	0	0.00%
Fines	0	0	0	0	0	0.00%
Contributions	0	0	0	0	0	0.00%
<b>TOTAL NON-PROGRAM REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL REVENUE &amp; TRANSFERS FROM OTHER FUNDS/UNITS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL REVENUE &amp; TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Expenditures Per Capita</b>	<b>\$109.29</b>	<b>\$111.43</b>	<b>\$130.47</b>	<b>\$107.36</b>	<b>-\$23.11</b>	<b>-17.71%</b>

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 2 years prior to the fiscal year. Census data from 2013 was used for FY15, 2012 was used for FY14, and Census Data from 2011 was used for FY13.

# Department Name-Financial

Title	Grade	FY 2013 Budgeted		FY 2014 Budgeted		FY 2015 Budgeted		FY14-FY15 Variance	
		Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE
<b>GSD General 1</b>									
Admin Asst	SR0900	0	0.00	1	1.00	1	1.00	0	0.00
Admin Spec		0	0.00	1	1.00	1	1.00	0	0.00
Admin Svcs		0	0.00	1	1.00	1	1.00	0	0.00
Admin Svcs		0	0.00	1	1.00	1	1.00	0	0.00
Admin Svcs		0	0.00	6	6.00	6	6.00	0	0.00
Admin Svcs		0	0.00	4	4.00	4	4.00	0	0.00
Application Tech 1	SR0700	4	4.00	2	2.00	2	2.00	0	0.00
Application Tech 2	SR0800	6	6.00	8	8.00	8	8.00	0	0.00
Application Tech 3	SR0900	6	6.00	8	8.00	8	8.00	0	0.00
Business Development Officer	SR1200	1	1.00	1	1.00	1	1.00	0	0.00
Finance Admin	SR1300	8	8.00	7	7.00	7	7.00	0	0.00
Finance Asst Dir	SR1500	2	2.00	2	2.00	3	2.50	1	0.50
Finance Deputy Dir	SR1600	2	2.00	2	2.00	2	2.00	0	0.00
Finance Dir	DP0300	1	1.00	1	1.00	1	1.00	0	0.00
Finance Mgr	SR1400	9	9.00	8	8.00	8	8.00	0	0.00
Finance Officer 1	SR0800	3	3.00	3	3.00	3	3.00	0	0.00
Finance Officer 2	SR1000	10	10.00	12	12.00	12	12.00	0	0.00
Finance Officer 3	SR1200	26	26.00	22	22.00	22	22.00	0	0.00
Finance Spec	SR1100	2	2.00	1	1.00	1	1.00	0	0.00
Information Systems Advisor 1	SR1300	1	1.00	1	1.00	1	1.00	0	0.00
Information Systems Advisor 2	SR1400	0	0.00	0	0.00	1	1.00	1	1.00
Office Support Spec 1	SR0700	1	1.00	0	0.00	0	0.00	0	0.00
Special Projects Mgr	SR1500	1	1.00	3	3.00	3	3.00	0	0.00
Stores Mgr	SR1000	1	1.00	0	0.00	0	0.00	0	0.00
Technical Specialist 1	SR1100	2	2.00	1	1.00	1	1.00	0	0.00
<b>Total Positions &amp; FTE</b>		<b>96</b>	<b>96.00</b>	<b>96</b>	<b>96.00</b>	<b>98</b>	<b>97.50</b>	<b>2</b>	<b>1.50</b>
<b>Treasury Management 51180</b>									
Admin Svcs Officer 3	SR1000	1	1.00	0	0.00	0	0.00	0	0.00
Finance Mgr	SR1400	3	3.00	3	3.00	3	3.00	0	0.00
Finance Officer 2	SR1000	2	2.00	3	3.00	3	3.00	0	0.00
Metropolitan Treasurer	SR1500	1	1.00	1	1.00	1	1.00	0	0.00
<b>Total Positions &amp; FTEs</b>		<b>7</b>	<b>7.00</b>	<b>7</b>	<b>7.00</b>	<b>7</b>	<b>7.00</b>	<b>0</b>	<b>0.00</b>
<b>Department Totals</b>		<b>103</b>	<b>103.00</b>	<b>103</b>	<b>103.00</b>	<b>105</b>	<b>104.50</b>	<b>2</b>	<b>1.50</b>

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 Budgets

**\*\* Program Budgets are only included in online documents \*\***

**Strategic Resource Allocation and Management Line of Business** – The purpose of the Strategic Resource Allocation and Management Line of Business is to provide knowledge, planning, advisory and consultation products to Metro departments and agencies, policymakers and the Nashville community and investors so they can make better informed decisions and have confidence that Metro is using public resources in the most effective and efficient way possible.

## Cost Planning and Management

The purpose of the Cost Planning and Management Program is to provide cost information and support products to Metro departments and agencies so they can make informed decisions and use the cost information to make resource and operational decisions.

Each program includes a purpose statement that describes what the program provides to its customers

and support products to Metro departments and agencies so they can make informed decisions and use the cost information to make resource and operational decisions.

<b>Budget &amp; Performance Summary</b>		<b>2013 Budget</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>FY14-FY15 Difference</b>	<b>FY14-FY15 % Change</b>
<b>Budget:</b>	GSD General Fund	\$173,700	\$154,106	\$174,000	\$209,800	\$35,800	36%
	Special Purpose Fund				0	(88,500)	-100%
	Total				800	(\$52,700)	20%
<b>FTEs:</b>	GSD General Fund	2.00	2.00	3.00	3.00	0.00	0%
	Special Purpose Fund					(1.50)	100%
	Total				8.00	(1.50)	33%

The table includes information about the program's budget, FTEs and performance

## Performance

No performance measure currently established

## Budget Planning and Management

The purpose of the Budget Planning and Management Program is to provide budgetary assistance, information, and documentation products to the Mayor, Council, and Metro departments and agencies so they can make timely, well informed budgetary decisions and so they can manage their budget results.

<b>Budget &amp; Performance Summary</b>		<b>2013 Budget</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>FY14-FY15 Difference</b>	<b>FY14-FY15 % Change</b>
<b>Budget:</b>	GSD General Fund	\$173,700	\$154,106	\$174,000	\$209,800	\$35,800	36%
<b>FTEs:</b>	GSD General Fund	2.00	2.00	3.00	3.00	0.00	0%

## Performance

Percentage of customers (Mayor, Council Members and Departments/Agencies) who report they have the information they need to make timely, well informed budgetary decisions

85%      85.7%      80%      NR

## Investor Relations

The purpose of the Investor Relations Program is to provide debt management products to investors and the Metro Government so Metro can issue debt at the lowest cost.

<b>Budget &amp; Performance Summary</b>		<b>2013 Budget</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>FY14-FY15 Difference</b>	<b>FY14-FY15 % Change</b>
<b>Budget:</b>	GSD General Fund	\$173,700	\$154,106	\$174,000	\$209,800	\$35,800	36%
<b>FTEs:</b>	GSD General Fund	2.00	2.00	3.00	3.00	0.00	0%

## Performance

Percentage of time Metro completes debt activities (compliance reports, continuous disclosure statements, debt payments) accurately and timely

NA      100%      90%      NR

