

THE METROPOLITAN GOVERNMENT  
OF  
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

# **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

For the Year Ended June 30, 2004

**Schedule begins on next page.**

Prepared by  
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THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
GENERAL FUND

For the Year Ended June 30, 2004

	General Services District		
	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES:			
Property taxes	\$ 268,365,100	\$ 264,946,380	\$ (3,418,720)
Local option sales tax	77,622,200	78,191,007	568,807
Other taxes, licenses and permits	61,273,800	66,156,489	4,882,689
Fines, forfeits and penalties	8,471,900	9,543,823	1,071,923
Revenues from the use of money or property	688,300	91,593	(596,707)
Revenues from other governmental agencies	68,897,066	75,171,680	6,274,614
Commissions and fees	10,640,500	19,637,940	8,997,440
Charges for current services	21,434,300	21,537,521	103,221
Compensation for loss, sale or damage to property	5,303,300	1,020,384	(4,282,916)
Contributions and gifts	608,134	539,404	(68,730)
Miscellaneous	474,500	1,034,395	559,895
Total revenues	<u>523,779,100</u>	<u>537,870,616</u>	<u>14,091,516</u>
EXPENDITURES:			
General government	36,047,034	37,309,809	(1,262,775)
Fiscal administration	21,495,200	21,008,051	487,149
Administration of justice	45,957,600	50,333,461	(4,375,861)
Law enforcement and care of prisoners	167,622,900	167,481,033	141,867
Fire prevention and control	31,929,460	31,913,934	15,526
Regulation and inspection	7,269,000	7,239,736	29,264
Conservation of natural resources	463,100	398,925	64,175
Public welfare	14,393,300	14,185,717	207,583
Public health and hospitals	77,562,900	74,714,817	2,848,083
Public library system	19,514,300	19,425,446	88,854
Public works, highways and streets	23,384,700	23,349,516	35,184
Recreational and cultural	33,795,775	33,654,421	141,354
Employee benefits	33,858,900	33,646,840	212,060
Miscellaneous	28,476,603	34,507,383	(6,030,780)
Total expenditures	<u>541,770,772</u>	<u>549,169,089</u>	<u>(7,398,317)</u>
Excess (deficiency) of revenues over expenditures	<u>(17,991,672)</u>	<u>(11,298,473)</u>	<u>6,693,199</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	22,409,400	23,376,347	966,947
Transfers out	(44,494,598)	(44,798,423)	(303,825)
Total other financing sources (uses)	<u>(22,085,198)</u>	<u>(21,422,076)</u>	<u>663,122</u>
Net change in fund balances	(40,076,870)	(32,720,549)	7,356,321
FUND BALANCES, beginning of year	<u>63,900,208</u>	<u>63,900,208</u>	<u>-</u>
FUND BALANCES, end of year	<u>\$ 23,823,338</u>	<u>\$ 31,179,659</u>	<u>\$ 7,356,321</u>

See accompanying accountants' report.

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL  
 GENERAL FUND  
 (CONTINUED)  
 For the Year Ended June 30, 2004

Urban Services District			Total General Fund		
Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
\$ 73,971,500	\$ 73,836,531	\$ (134,969)	\$ 342,336,600	\$ 338,782,911	\$ (3,553,689)
1,055,900	1,062,415	6,515	78,678,100	79,253,422	575,322
10,632,100	10,549,449	(82,651)	71,905,900	76,705,938	4,800,038
-	-	-	8,471,900	9,543,823	1,071,923
163,000	(10,810)	(173,810)	851,300	80,783	(770,517)
8,574,500	5,614,542	(2,959,958)	77,471,566	80,786,222	3,314,656
-	-	-	10,640,500	19,637,940	8,997,440
646,300	748,654	102,354	22,080,600	22,286,175	205,575
100,000	605,522	505,522	5,403,300	1,625,906	(3,777,394)
-	-	-	608,134	539,404	(68,730)
-	-	-	474,500	1,034,395	559,895
<u>95,143,300</u>	<u>92,406,303</u>	<u>(2,736,997)</u>	<u>618,922,400</u>	<u>630,276,919</u>	<u>11,354,519</u>
-	-	-	36,047,034	37,309,809	(1,262,775)
-	-	-	21,495,200	21,008,051	487,149
-	-	-	45,957,600	50,333,461	(4,375,861)
-	-	-	167,622,900	167,481,033	141,867
61,352,320	61,352,246	74	93,281,780	93,266,180	15,600
-	-	-	7,269,000	7,239,736	29,264
-	-	-	463,100	398,925	64,175
-	-	-	14,393,300	14,185,717	207,583
-	-	-	77,562,900	74,714,817	2,848,083
-	-	-	19,514,300	19,425,446	88,854
6,564,000	6,552,001	11,999	29,948,700	29,901,517	47,183
-	-	-	33,795,775	33,654,421	141,354
21,668,600	21,245,979	422,621	55,527,500	54,892,819	634,681
2,155,180	1,266,657	888,523	30,631,783	35,774,040	(5,142,257)
<u>91,740,100</u>	<u>90,416,883</u>	<u>1,323,217</u>	<u>633,510,872</u>	<u>639,585,972</u>	<u>(6,075,100)</u>
<u>3,403,200</u>	<u>1,989,420</u>	<u>(1,413,780)</u>	<u>(14,588,472)</u>	<u>(9,309,053)</u>	<u>5,279,419</u>
-	185,656	185,656	22,409,400	23,562,003	1,152,603
(12,374,000)	(12,374,000)	-	(56,868,598)	(57,172,423)	(303,825)
<u>(12,374,000)</u>	<u>(12,188,344)</u>	<u>185,656</u>	<u>(34,459,198)</u>	<u>(33,610,420)</u>	<u>848,778</u>
(8,970,800)	(10,198,924)	(1,228,124)	(49,047,670)	(42,919,473)	6,128,197
<u>15,205,044</u>	<u>15,205,044</u>	<u>-</u>	<u>79,105,252</u>	<u>79,105,252</u>	<u>-</u>
<u>\$ 6,234,244</u>	<u>\$ 5,006,120</u>	<u>\$ (1,228,124)</u>	<u>\$ 30,057,582</u>	<u>\$ 36,185,779</u>	<u>\$ 6,128,197</u>

See accompanying accountants' report.