

THE METROPOLITAN GOVERNMENT  
OF  
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

# **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

For the Year Ended June 30, 2005

**Schedule begins on next page.**

Prepared by  
DEPARTMENT OF FINANCE  
David L. Manning, Director of Finance  
Talia Lomax-O'dneal, Deputy Director  
Gene Nolan, Associate Director

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DETAILED SCHEDULE OF EXPENDITURES AND OTHER FINANCING SOURCES (USES) - BUDGET AND ACTUAL  
GENERAL FUND - GENERAL SERVICES DISTRICT

For the Year Ended June 30, 2005

|                                               | Final<br>Budget    | Actual<br>Amounts  | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|-----------------------------------------------|--------------------|--------------------|-----------------------------------------------------------|
| <u>GENERAL GOVERNMENT:</u>                    |                    |                    |                                                           |
| Legislative (Office of Clerk and Council)     | \$ 2,706,900       | \$ 2,649,525       | \$ 57,375                                                 |
| Executive (Office of the Mayor)               | 3,764,500          | 3,587,379          | 177,121                                                   |
| Election Commission                           | 3,218,000          | 3,044,814          | 173,186                                                   |
| Department of Law                             | 4,674,100          | 4,643,856          | 30,244                                                    |
| Planning Commission                           | 3,845,600          | 3,784,676          | 60,924                                                    |
| County Register of Deeds                      | 516,100            | 2,344,778          | (1,828,678)                                               |
| Historical Commission                         | 559,600            | 550,823            | 8,777                                                     |
| Community Education Alliance                  | 591,900            | 519,326            | 72,574                                                    |
| Telecommunications                            | 555,100            | 548,805            | 6,295                                                     |
| Total General Government                      | <u>20,431,800</u>  | <u>21,673,982</u>  | <u>(1,242,182)</u>                                        |
| <u>FISCAL ADMINISTRATION:</u>                 |                    |                    |                                                           |
| Department of Finance                         | 1,179,400          | 1,090,269          | 89,131                                                    |
| Assessor of Property                          | 7,094,600          | 6,991,425          | 103,175                                                   |
| Metropolitan Trustee                          | 2,013,700          | 1,984,205          | 29,495                                                    |
| County Clerk                                  | 4,215,900          | 4,114,254          | 101,646                                                   |
| Total Fiscal Administration                   | <u>14,503,600</u>  | <u>14,180,153</u>  | <u>323,447</u>                                            |
| <u>ADMINISTRATION OF JUSTICE:</u>             |                    |                    |                                                           |
| District Attorney                             | 4,165,000          | 4,160,640          | 4,360                                                     |
| Public Defender                               | 4,892,100          | 4,836,477          | 55,623                                                    |
| Juvenile Court Clerk                          | 1,577,800          | 1,511,688          | 66,112                                                    |
| Circuit Court Clerk                           | 3,808,500          | 8,900,427          | (5,091,927)                                               |
| Criminal Court Clerk                          | 5,395,500          | 5,225,213          | 170,287                                                   |
| Clerk and Master                              | 1,726,800          | 1,621,431          | 105,369                                                   |
| Juvenile Court                                | 9,278,100          | 9,357,045          | (78,945)                                                  |
| General Sessions Court                        | 9,290,300          | 9,267,803          | 22,497                                                    |
| State Trial Courts                            | 6,278,100          | 6,276,948          | 1,152                                                     |
| Justice Information System                    | 2,470,300          | 2,237,190          | 233,110                                                   |
| Criminal Justice Planning                     | 439,900            | 356,342            | 83,558                                                    |
| Total Administration of Justice               | <u>49,322,400</u>  | <u>53,751,204</u>  | <u>(4,428,804)</u>                                        |
| <u>LAW ENFORCEMENT AND CARE OF PRISONERS:</u> |                    |                    |                                                           |
| Sheriff                                       | 48,301,800         | 48,438,820         | (137,020)                                                 |
| Police Department                             | 122,923,500        | 121,292,780        | 1,630,720                                                 |
| Emergency Communication Center                | 11,253,896         | 11,083,675         | 170,221                                                   |
| Total Law Enforcement and Care of Prisoners   | <u>182,479,196</u> | <u>180,815,275</u> | <u>1,663,921</u>                                          |
| <u>FIRE PREVENTION AND CONTROL:</u>           |                    |                    |                                                           |
| Fire Department                               | 39,844,888         | 39,772,195         | 72,693                                                    |
| <u>REGULATION AND INSPECTION:</u>             |                    |                    |                                                           |
| Department of Codes Administration            | 7,060,700          | 6,571,793          | 488,907                                                   |
| Taxicab and Wrecker Licensing Board           | 314,800            | 299,770            | 15,030                                                    |
| Beer Board                                    | 361,400            | 344,500            | 16,900                                                    |
| Total Regulation and Inspection               | <u>7,736,900</u>   | <u>7,216,063</u>   | <u>520,837</u>                                            |

See accompanying accountants' report.

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DETAILED SCHEDULE OF EXPENDITURES AND OTHER FINANCING SOURCES (USES) - BUDGET AND ACTUAL  
GENERAL FUND - GENERAL SERVICES DISTRICT  
(CONTINUED)

For the Year Ended June 30, 2005

|                                                    | Final<br>Budget | Actual<br>Amounts | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|----------------------------------------------------|-----------------|-------------------|-----------------------------------------------------------|
| <u>CONSERVATION OF NATURAL RESOURCES:</u>          |                 |                   |                                                           |
| Agricultural Extension Service                     | \$ 360,500      | \$ 286,195        | \$ 74,305                                                 |
| Soil and Water Conservation                        | 85,500          | 66,371            | 19,129                                                    |
| Total Conservation of Natural Resources            | 446,000         | 352,566           | 93,434                                                    |
| <u>PUBLIC WELFARE:</u>                             |                 |                   |                                                           |
| Social Services Commission                         | 9,911,800       | 9,059,041         | 852,759                                                   |
| Human Relations Commission                         | 366,800         | 353,918           | 12,882                                                    |
| Caring for Children                                | 1,115,300       | 1,040,815         | 74,485                                                    |
| Total Public Welfare                               | 11,393,900      | 10,453,774        | 940,126                                                   |
| <u>PUBLIC HEALTH AND HOSPITALS:</u>                |                 |                   |                                                           |
| Board of Health                                    | 29,593,100      | 29,200,091        | 393,009                                                   |
| General Hospital                                   | 19,979,300      | 19,979,300        | -                                                         |
| Bordeaux Long Term Care                            | 9,740,900       | 9,740,900         | -                                                         |
| Total Public Health and Hospitals                  | 59,313,300      | 58,920,291        | 393,009                                                   |
| <u>PUBLIC LIBRARY SYSTEM:</u>                      |                 |                   |                                                           |
| Public Library                                     | 18,770,300      | 18,527,933        | 242,367                                                   |
| <u>PUBLIC WORKS, HIGHWAYS AND STREETS:</u>         |                 |                   |                                                           |
| Public Works                                       | 24,870,100      | 23,794,797        | 1,075,303                                                 |
| <u>RECREATIONAL AND CULTURAL:</u>                  |                 |                   |                                                           |
| Parks and Recreation                               | 27,132,800      | 27,112,368        | 20,432                                                    |
| Municipal Auditorium                               | 1,791,200       | 1,603,547         | 187,653                                                   |
| Arts Commission                                    | 2,329,615       | 2,322,834         | 6,781                                                     |
| Sports Authority                                   | 164,800         | 164,800           | -                                                         |
| Total Recreational and Cultural                    | 31,418,415      | 31,203,549        | 214,866                                                   |
| <u>EMPLOYEE BENEFITS:</u>                          |                 |                   |                                                           |
| Contribution to Closed Pension Plans               | 10,402,300      | 10,402,300        | -                                                         |
| Employer's Contribution for Group Health Insurance | 19,682,200      | 22,901,351        | (3,219,151)                                               |
| Unemployment Compensation                          | 400,000         | 429,928           | (29,928)                                                  |
| Employer's Contribution for Group Life Insurance   | 724,000         | 174,909           | 549,091                                                   |
| Total Employee Benefits                            | 31,208,500      | 33,908,488        | (2,699,988)                                               |

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DETAILED SCHEDULE OF EXPENDITURES AND OTHER FINANCING SOURCES (USES) - BUDGET AND ACTUAL  
GENERAL FUND - GENERAL SERVICES DISTRICT  
(CONTINUED)

For the Year Ended June 30, 2005

|                                      | Final<br>Budget        | Actual<br>Amounts      | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|--------------------------------------|------------------------|------------------------|-----------------------------------------------------------|
| <u>MISCELLANEOUS:</u>                |                        |                        |                                                           |
| Contributions and Community Support  | \$ 3,614,016           | \$ 3,427,542           | \$ 186,474                                                |
| Subsidies                            | 15,823,100             | 15,557,363             | 265,737                                                   |
| Administration and Internal Support  | 8,826,792              | 13,918,997             | (5,092,205)                                               |
| Total Miscellaneous                  | <u>28,263,908</u>      | <u>32,903,902</u>      | <u>(4,639,994)</u>                                        |
| Total Expenditures                   | <u>\$ 520,003,207</u>  | <u>\$ 527,474,172</u>  | <u>\$ (7,470,965)</u>                                     |
| <u>TRANSFERS IN:</u>                 |                        |                        |                                                           |
| USD General Fund                     | \$ 1,433,000           | \$ 481,000             | \$ (952,000)                                              |
| General Purpose School               | 103,000                | 109,939                | 6,939                                                     |
| Nonmajor Governmental Funds          | 8,168,788              | 7,865,536              | (303,252)                                                 |
| District Energy System               | 31,960                 | 23,044                 | (8,916)                                                   |
| Water and Sewerage Services          | 6,630,503              | 4,828,021              | (1,802,482)                                               |
| Nonmajor Enterprise Funds            | 4,029,149              | 1,439,118              | (2,590,031)                                               |
| Internal Service Funds               | 1,870,000              | 1,670,000              | (200,000)                                                 |
| Fiduciary Funds                      | 150,000                | 153,976                | 3,976                                                     |
| Total Transfers In                   | <u>22,416,400</u>      | <u>16,570,634</u>      | <u>(5,845,766)</u>                                        |
| <u>TRANSFERS OUT:</u>                |                        |                        |                                                           |
| General Purpose School Fund          | (900)                  | -                      | 900                                                       |
| GSD General Purpose Debt Service     | (3,356,100)            | (3,335,845)            | 20,255                                                    |
| General Fund 4% Reserve              | (18,738,500)           | (17,804,280)           | 934,220                                                   |
| Nonmajor Governmental Funds          | (14,097,885)           | (13,770,401)           | 327,484                                                   |
| District Energy System               | (1,698,900)            | (1,698,900)            | -                                                         |
| Water and Sewerage Services          | -                      | (100)                  | (100)                                                     |
| Internal Service Funds               | (2,900,000)            | (2,898,730)            | 1,270                                                     |
| Fiduciary Funds                      | -                      | (8,333)                | (8,333)                                                   |
| Total Transfers Out                  | <u>(40,792,285)</u>    | <u>(39,516,589)</u>    | <u>1,275,696</u>                                          |
| Total Other Financing Sources (Uses) | <u>\$ (18,375,885)</u> | <u>\$ (22,945,955)</u> | <u>\$ (4,570,070)</u>                                     |

See accompanying accountants' report.