

# 15 Finance - At A Glance

**Mission** To be a reliable and trusted partner that effectively and efficiently administers, preserves and provides financial leadership, advisory services, and innovative and equitable solutions for the benefit of Nashville and Davidson County.

**Budget Summary**

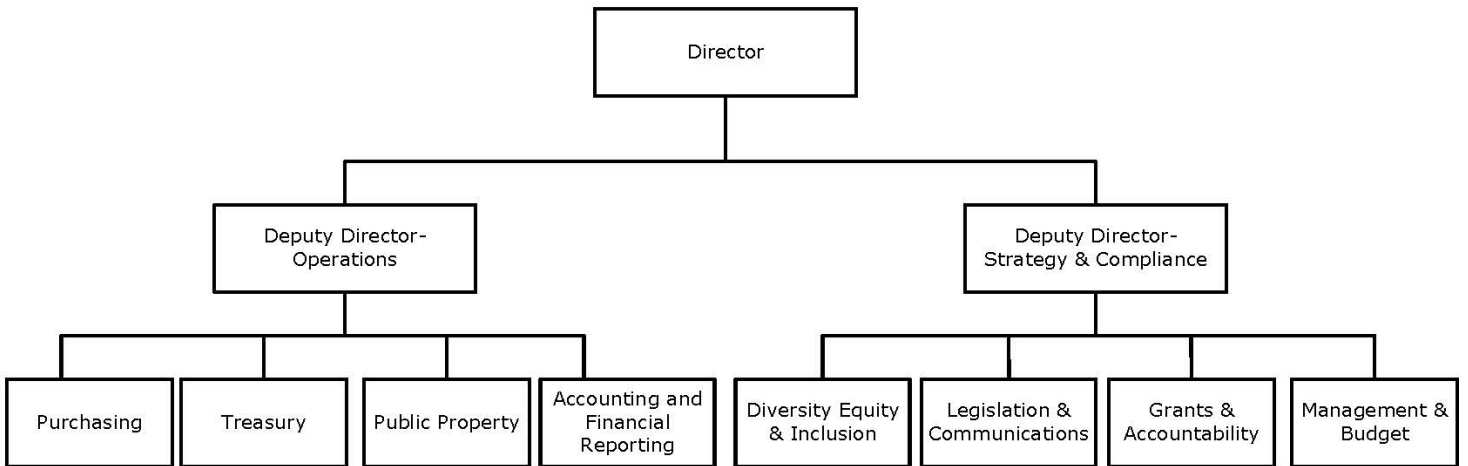
	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
<b>Expenditures and Transfers:</b>			
GSD General Fund	\$12,317,000	\$14,348,200	\$15,817,300
Internal Service Fund	1,166,600	1,243,500	1,333,700
Special Purpose Fund	2,600	3,700	0
<b>Total Expenditures and Transfers</b>	<u><u>\$13,486,200</u></u>	<u><u>\$15,595,400</u></u>	<u><u>\$17,151,000</u></u>
<b>Revenue and Transfers:</b>			
Program Revenue			
Charges, Commissions, and Fees	\$1,166,600	\$1,243,500	\$1,333,700
Other Governments and Agencies	0	0	0
Other Program Revenue	2,600	0	0
Total Program Revenue	<u>\$1,169,200</u>	<u>\$1,243,500</u>	<u>\$1,333,700</u>
Non-Program Revenue	\$0	\$0	\$0
Transfers from Other Funds and Units	0	0	0
<b>Total Revenue and Transfers</b>	<u><u>\$1,169,200</u></u>	<u><u>\$1,243,500</u></u>	<u><u>\$1,333,700</u></u>
<b>Expenditures per Capita</b>	\$19.17	\$22.02	\$24.06

<b>Position</b> Total Budgeted Positions	130	133	138
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# 15 Finance – At A Glance

## Organizational Structure



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## Programs

### Business Integrity and Accountability

Compliance Monitoring and Accountability

### Business Support and Solutions

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

### Executive Leadership

Executive Leadership  
Non-allocated Financial Transactions  
Diversity Equity and Inclusion

### Strategic Resource Allocation and Management

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

# 15 Finance - At a Glance

## Budget Changes and Impact Highlights

<b>Recommendation</b>				<b>Impact</b>
<b>Finance Administrator for Division of Accounts</b>				
Salary and Fringe	GSD	\$113,600		Position will work with Division of Accounts to ensure compliance with various accounting requirements.
<b>Division of Grants &amp; Accountability Assistant Director</b>				
Salary and Fringe	GSD	145,000 1.00 FTE		Funding provided for an Assistant Director. This will allow the program to effectively manage operations and provide additional capabilities in managing grant and compliance review expectations.
<b>Diversity, Equity, and Inclusion (DEI) Division Expansion</b>				
Salary and Fringe	GSD	323,200 3.50 FTEs		Funding provided to add one Administrative Services Officer 4 and two full-time and one part-time Administrative Services Officer 3 positions to enhance and expand DEI services.
<b>Contractual Increases</b>				
Payroll Software License & Management Consultant	GSD	22,000		Funding for software license critical to daily operational needs. Consultant funding provided for year-end support.
Printing & Equipment Rental	GSD ISF	1,100 700		Funding provided to cover the increased costs associated with daily printing and mailing needs for Collections.
<b>Software Licenses</b>				
Unclaimed Property and Payroll Support Licenses	GSD	29,500		Funding provided for HUB licenses for Unclaimed Property Process and Cherwell Software for Payroll Support tickets.
<b>Non-allocated Financial Transactions</b>				
Salary Adjustment	GSD	20,000		Reinstatement of salary funding removed during FY23 via resolution RS2022-1734.
Non-recurring	GSD	(235,000)		Removal of one-time funding provided in FY23 for Business Assistance Office disparity study.
Internal Service Charges*	GSD ISF	40,400 2,600		Delivery of centrally provided services including information systems, fleet management, radio, and surplus property.
Pay Plan Allocation	GSD ISF	1,009,300 86,900		Supports the hiring and retention of a qualified workforce.
<b>Special Purpose Fund Adjustment</b>				
Grant Fund	SPF	(3,700)		To adjust budget for grants. This reflects a timing difference in grant accounting.
<b>General Services District Total</b>		\$1,469,100 4.50 FTEs		
<b>Special Purpose Funds Total</b>		(\$3,700)		
<b>Internal Service Funds Total</b>		\$90,200		
<b>TOTAL</b>		<b>\$1,555,600</b> <b>4.50 FTEs</b>		

GSD - General Services District

SPF - Special Purpose Funds

ISF - Internal Service Funds

\* See Internal Service Charges section for details

# 15 Finance - Financial

<b>GSD General Fund</b>						
	FY2022 Budget	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY23-FY24 Difference	FY23-FY24 % Change
<b>OPERATING EXPENSE:</b>						
PERSONNEL SERVICES	11,160,800	10,317,922	12,500,800	14,095,000	1,594,200	12.75%
OTHER SERVICES:						
Utilities	1,400	814	1,400	1,400	0	0.00%
Professional & Purchased Services	175,200	299,187	700,500	483,400	(217,100)	-30.99%
Travel Tuition and Dues	62,600	73,729	216,700	224,100	7,400	3.41%
Communications	117,300	112,059	138,100	151,800	13,700	9.92%
Repairs and Maintenance Services	0	2,365	1,300	1,300	0	0.00%
Internal Service Fees	423,500	423,500	418,500	458,900	40,400	9.65%
Other Expense	376,200	304,664	370,900	401,400	30,500	8.22%
<b>TOTAL OTHER SERVICES</b>	<b>1,156,200</b>	<b>1,216,318</b>	<b>1,847,400</b>	<b>1,722,300</b>	<b>(125,100)</b>	<b>-6.77%</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>12,317,000</b>	<b>11,534,239</b>	<b>14,348,200</b>	<b>15,817,300</b>	<b>1,469,100</b>	<b>10.24%</b>
<b>TRANSFERS TO OTHER FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL EXPENSES &amp; TRANSFERS</b>	<b>12,317,000</b>	<b>11,534,239</b>	<b>14,348,200</b>	<b>15,817,300</b>	<b>1,469,100</b>	<b>10.24%</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%
Local Option Sales Tax	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
Compensation from Property	0	0	0	0	0	0.00%
<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>TRANSFERS FROM OTHER FUNDS</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>
Expenditures Per Capita	\$17.51	\$16.40	\$20.26	\$22.19	\$1.93	9.53%

# 15 Finance - Financial

<b>Internal Service Fund</b>						
	FY2022 Budget	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY23-FY24 Difference	FY23-FY24 % Change
<b>OPERATING EXPENSE:</b>						
PERSONNEL SERVICES	1,004,200	951,273	1,076,200	1,163,100	86,900	8.07%
OTHER SERVICES:						
Utilities	500	0	500	500	0	0.00%
Professional & Purchased Services	90,200	86,537	90,200	90,200	0	0.00%
Travel Tuition and Dues	3,600	5,976	10,300	16,100	5,800	56.31%
Communications	13,600	8,495	12,300	12,800	500	4.07%
Repairs and Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	37,000	30,083	36,800	39,400	2,600	7.07%
Other Expense	17,500	9,458	17,200	11,600	(5,600)	-32.56%
TOTAL OTHER SERVICES	162,400	140,550	167,300	170,600	3,300	1.97%
<b>TOTAL OPERATING EXPENSES</b>	<b>1,166,600</b>	<b>1,091,823</b>	<b>1,243,500</b>	<b>1,333,700</b>	<b>90,200</b>	<b>7.25%</b>
<b>TRANSFERS TO OTHER FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL EXPENSES &amp; TRANSFERS</b>	<b>1,166,600</b>	<b>1,091,823</b>	<b>1,243,500</b>	<b>1,333,700</b>	<b>90,200</b>	<b>7.25%</b>
<b>PROGRAM REVENUE:</b>						
Charges, Commissions, & Fees	1,166,600	1,040,850	1,243,500	1,333,700	90,200	7.25%
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>1,166,600</b>	<b>1,040,850</b>	<b>1,243,500</b>	<b>1,333,700</b>	<b>90,200</b>	<b>7.25%</b>
<b>NON-PROGRAM REVENUE:</b>						
Property Taxes	0	0	0	0	0	0.00%
Local Option Sales Tax	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
Compensation from Property	0	0	0	0	0	0.00%
<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>TRANSFERS FROM OTHER FUNDS</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>1,166,600</b>	<b>1,040,850</b>	<b>1,243,500</b>	<b>1,333,700</b>	<b>90,200</b>	<b>7.25%</b>
Expenditures Per Capita	\$1.66	\$1.55	\$1.76	\$1.87	\$0.11	6.25%

# 15 Finance - Financial

## Special Purpose Fund

	FY2022 Budget	FY2022 Actual	FY2023 Budget	FY2024 Budget	FY23-FY24 Difference	FY23-FY24 % Change
<b>OPERATING EXPENSE:</b>						
PERSONNEL SERVICES	0	0	0	0	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	0	0	0	0	0.00%
Travel Tuition and Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs and Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
Other Expense	2,600	1	3,700	0	(3,700)	-100.00%
<b>TOTAL OTHER SERVICES</b>	<b>2,600</b>	<b>1</b>	<b>3,700</b>	<b>0</b>	<b>(3,700)</b>	<b>-100.00%</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>2,600</b>	<b>1</b>	<b>3,700</b>	<b>0</b>	<b>(3,700)</b>	<b>-100.00%</b>
<b>TRANSFERS TO OTHER FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL EXPENSES &amp; TRANSFERS</b>	<b>2,600</b>	<b>1</b>	<b>3,700</b>	<b>0</b>	<b>(3,700)</b>	<b>-100.00%</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	2,600	0	0	0	0	0.00%
<b>TOTAL PROGRAM REVENUE</b>	<b>2,600</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%
Local Option Sales Tax	0	0	0	0	0	0.00%
Other Tax, Licenses & Permits	0	0	0	0	0	0.00%
Fines, Forfeits & Penalties	0	0	0	0	0	0.00%
Compensation from Property	0	0	0	0	0	0.00%
<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>TRANSFERS FROM OTHER FUNDS</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>2,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Expenditures Per Capita	\$0.00	\$0.00	\$0.01	\$0.00	(\$0.01)	-100.00%

# 15 Finance - Financial

Title	Grade	Class	FY2022 Budgeted		FY2023 Budgeted		FY2024 Budgeted		Variance	
			Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE
<b>GSD General 10101</b>										
Accountant	OR04	11170	0	0.00	15	15.00	9	9.00	-6	-6.00
Accountant 2	OR03	10861	11	11.00	0	0.00	0	0.00	0	0.00
Accountant 3	OR05	10862	6	6.00	0	0.00	0	0.00	0	0.00
Accountant Chief	OR13	01050	0	0.00	1	1.00	1	1.00	0	0.00
Accountant Senior	OR06	11171	0	0.00	7	7.00	4	4.00	-3	-3.00
Accounts Payable Specialist 1	OR01	11249	0	0.00	0	0.00	2	2.00	2	2.00
Accounts Payable Specialist 2	OR03	11250	0	0.00	0	0.00	3	3.00	3	3.00
Accounts Payable Specialist 3	OR04	11251	0	0.00	0	0.00	3	3.00	3	3.00
Administrative Services Manager	OR07	07242	1	1.00	1	1.00	1	1.00	0	0.00
Administrative Services Officer 2	OR01	07243	2	2.00	2	2.00	2	2.00	0	0.00
Administrative Services Officer 3	OR03	07244	7	7.00	2	2.00	4	3.50	2	1.50
Administrative Services Officer 4	OR05	07245	4	4.00	3	3.00	1	1.00	-2	-2.00
Application Technician 2	ST08	10102	6	6.00	5	5.00	0	0.00	-5	-5.00
Application Technician 3	ST09	10103	3	3.00	3	3.00	0	0.00	-3	-3.00
Assistant Accountant Chief	OR11	10943	1	1.00	1	1.00	1	1.00	0	0.00
Assistant Budget Officer	OR11	10942	1	1.00	1	1.00	1	1.00	0	0.00
Assistant Metropolitan Treasurer	OR11	10944	1	1.00	1	1.00	1	1.00	0	0.00
Assistant Public Property Officer	OR11	10945	1	1.00	1	1.00	1	1.00	0	0.00
Assistant Purchasing Agent	OR11	10946	1	1.00	1	1.00	1	1.00	0	0.00
Budget Officer	OR13	00800	0	0.00	1	1.00	1	1.00	0	0.00
Business Development Officer	OR07	06699	1	1.00	1	1.00	1	1.00	0	0.00
Chief Diversity Equity & Inclusion Officer	OR13	11104	1	1.00	1	1.00	1	1.00	0	0.00
Collections Specialist 1	OR01	11254	0	0.00	0	0.00	1	1.00	1	1.00
Collections Specialist 4	OR06	11257	0	0.00	0	0.00	1	1.00	1	1.00
Compliance Monitor	OR04	11175	0	0.00	2	2.00	2	2.00	0	0.00
Compliance Monitor Senior	OR07	11176	0	0.00	2	2.00	2	2.00	0	0.00
Finance Administrator	OR08	10108	11	11.00	12	12.00	13	13.00	1	1.00
Finance Assistant Director	OR13	06108	3	2.25	3	2.25	2	2.00	-1	-0.25
Finance Deputy Director	OR13	07704	5	4.25	3	2.25	2	2.00	-1	-0.25
Finance Director	DP02	01570	1	1.00	1	1.00	1	1.00	0	0.00
Finance Manager	OR10	06232	10	10.00	13	13.00	13	13.00	0	0.00
Finance Officer	OR04	11177	0	0.00	4	4.00	4	4.00	0	0.00
Finance Officer 1	OR01	10150	1	1.00	0	0.00	0	0.00	0	0.00
Finance Officer 2	OR03	10151	4	4.00	0	0.00	0	0.00	0	0.00
Finance Officer 3	OR05	10152	6	6.00	0	0.00	0	0.00	0	0.00
Finance Officer Senior	OR06	11178	0	0.00	2	2.00	2	2.00	0	0.00
Human Resources Administrator	OR08	07346	1	1.00	1	1.00	0	0.00	-1	-1.00
Human Resources Analyst 3	OR05	06874	1	1.00	0	0.00	0	0.00	0	0.00
Human Resources Analyst Senior	OR06	11181	0	0.00	1	1.00	1	1.00	0	0.00
Human Resources Manager	OR10	06531	0	0.00	0	0.00	1	1.00	1	1.00
Info Sys Applications Analyst 3	OR06	07783	1	1.00	1	1.00	1	1.00	0	0.00
Info Sys Operations Analyst 1	OR04	10475	1	1.00	0	0.00	0	0.00	0	0.00
Management & Budget Analyst	OR04	11184	0	0.00	6	6.00	6	6.00	0	0.00
Management & Budget Analyst 2	OR03	10874	5	5.00	0	0.00	0	0.00	0	0.00
Management & Budget Analyst 3	OR06	10875	1	1.00	0	0.00	0	0.00	0	0.00
Management & Budget Analyst Senior	OR07	11185	0	0.00	1	1.00	1	1.00	0	0.00
Payroll Analyst 2	OR06	11264	0	0.00	0	0.00	4	4.00	4	4.00
Payroll Manager	OR09	11188	0	0.00	0	0.00	1	1.00	1	1.00
Payroll Specialist 2	OR03	11266	0	0.00	0	0.00	5	5.00	5	5.00
Procurement Officer	OR04	11190	0	0.00	12	12.00	12	12.00	0	0.00
Procurement Officer 1	OR01	10876	2	2.00	0	0.00	0	0.00	0	0.00
Procurement Officer 2	OR03	10877	9	9.00	0	0.00	0	0.00	0	0.00
Procurement Officer 3	OR05	10878	4	4.00	0	0.00	0	0.00	0	0.00
Procurement Officer Senior	OR06	11191	0	0.00	5	5.00	5	5.00	0	0.00
Public Property Officer	OR13	11192	0	0.00	1	1.00	1	1.00	0	0.00
Purchasing Agent	OR13	04000	1	1.00	1	1.00	1	1.00	0	0.00
Research Analyst 2	OR05	07391	1	1.00	1	1.00	1	1.00	0	0.00

# 15 Finance - Financial

Title	Grade	Class	FY2022		FY2023		FY2024		Variance	
			Budgeted Pos.	Budgeted FTE	Budgeted Pos.	Budgeted FTE	Budgeted Pos.	Budgeted FTE	Pos.	FTE
Seasonal/Part-time/Temporary	NS	09020	4	1.00	4	1.00	6	1.50	2	0.50
Special Assistant to the Director	OR07	05945	1	1.00	1	1.00	1	1.00	0	0.00
Special Projects Manager	OR11	07762	2	2.00	1	1.00	1	1.00	0	0.00
Treasury Analyst	OR04	11200	0	0.00	0	0.00	1	1.00	1	1.00
<b>10101 Total Positions &amp; FTEs</b>			<b>122</b>	<b>117.50</b>	<b>125</b>	<b>120.50</b>	<b>130</b>	<b>125.00</b>	<b>5</b>	<b>4.50</b>
<b>Treasury Management 51180</b>										
Finance Manager	OR10	06232	3	3.00	3	3.00	3	3.00	0	0.00
Finance Officer 2	OR03	10151	3	3.00	0	0.00	0	0.00	0	0.00
Info Sys Advisor 1	OR08	07234	1	1.00	1	1.00	1	1.00	0	0.00
Metropolitan Treasurer	OR13	03160	1	1.00	1	1.00	1	1.00	0	0.00
Treasury Analyst	OR04	11200	0	0.00	2	2.00	2	2.00	0	0.00
Treasury Analyst Senior	OR06	11201	0	0.00	1	1.00	1	1.00	0	0.00
<b>51180 Total Positions &amp; FTEs</b>			<b>8</b>	<b>8.00</b>	<b>8</b>	<b>8.00</b>	<b>8</b>	<b>8.00</b>	<b>0</b>	<b>0.00</b>
<b>Department Totals</b>			<b>130</b>	<b>125.50</b>	<b>133</b>	<b>128.50</b>	<b>138</b>	<b>133.00</b>	<b>5</b>	<b>4.50</b>