

17 Trustee - At A Glance

Mission To annually gather revenue from Davidson County's Real Property Tax, Public Utility Tax, Personal Property Tax, Central Business Improvement District Tax, Gulch Business Improvement District Tax, South Nashville Business Improvement District (SONA) Tax, and Vegetation Liens. Additionally, to manage the Tax Relief Program for the State of Tennessee and Metro Government, along with the Davidson County Tax Freeze Program, while administrating the C-PACER program.

Budget Summary

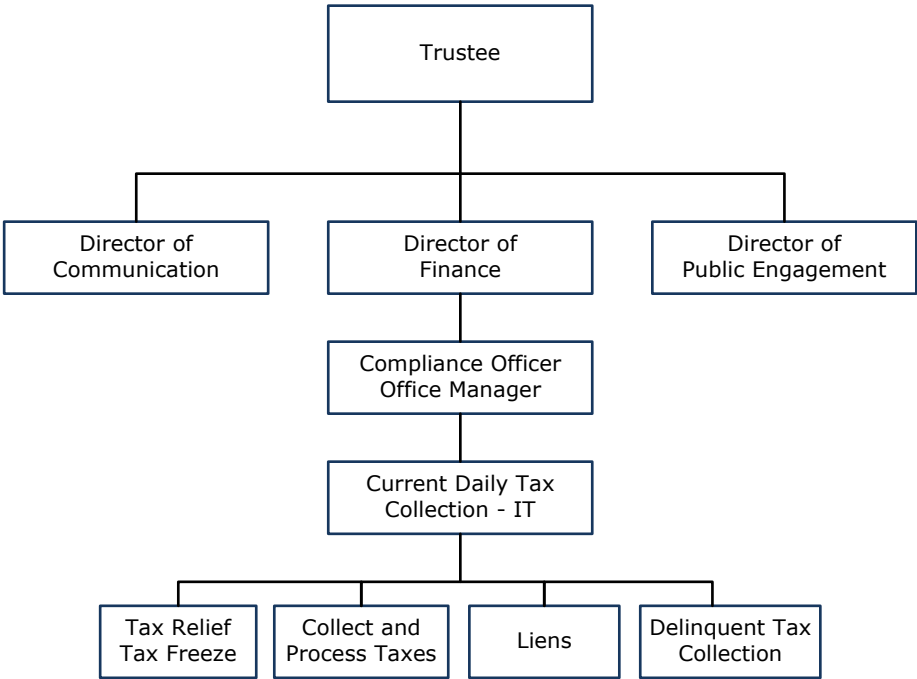
	2023-24	2024-25	2025-26
Expenditures and Transfers:			
GSD General Fund	\$3,229,300	\$3,230,100	\$3,662,800
Special Purpose Fund	200,000	200,000	200,000
Total Expenditures and Transfers	<u>\$3,429,300</u>	<u>\$3,430,100</u>	<u>\$3,862,800</u>
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	\$0	\$0	\$0
Other Governments and Agencies	0	0	0
Other Program Revenue	0	0	0
Total Program Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Non-Program Revenue	\$200,000	\$200,000	\$200,000
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	<u>\$200,000</u>	<u>\$200,000</u>	<u>\$200,000</u>
Expenditures per Capita	\$4.77	\$4.70	\$5.23

Position	Total Budgeted Positions	28	28	29
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Organizational Structure



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Budget Changes and Impact Highlights

Recommendation			Impact
Tax Bills and Mailing			
Tax bill remittance and mail-out	GSD	\$83,000	Funding of increased postage and paper costs.
Operations			
Staffing	GSD	123,700 1.00 FTE	The addition of an Information System Analyst 3 for operational support.
Training and Office Supplies	GSD	10,500	Operational support to maintain departmental efficiency.
Non-allocated Financial Transactions			
Budget Adjustment Savings	GSD	45,700	Reinstatement of agency's share of FY25 Budget Adjustment Savings.
Internal Service Charges*	GSD	62,300	Delivery of centrally provided services including information systems, fleet management, radio, and surplus property.
Pay Plan Allocation	GSD	107,500	Supports the hiring and retention of a qualified workforce.
General Services District Total		\$432,700 1.00 FTE	
TOTAL		\$432,700 1.00 FTE	

GSD - General Services District

* See Internal Service Charges section for details

17 Trustee - Financial

GSD General Fund

	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2026 Budget	FY25-FY26 Difference	FY25-FY26 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	1,678,500	1,380,014	1,784,100	1,963,400	179,300	10.05%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	17,700	13,649	17,700	17,700	0	0.00%
Fringe Benefits	525,200	482,089	546,800	598,700	51,900	9.49%
TOTAL PERSONNEL EXPENSES	2,221,400	1,875,752	2,348,600	2,579,800	231,200	9.84%
OTHER EXPENSES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	19,700	8,249	19,700	19,700	0	0.00%
Travel, Tuition & Dues	24,600	23,020	24,600	33,600	9,000	36.59%
Communications	334,800	372,546	347,800	430,800	83,000	23.86%
Repairs & Maintenance Services	1,000	793	1,000	1,000	0	0.00%
Internal Service Fees	248,600	248,600	154,900	217,200	62,300	40.22%
All Other Expenses	379,200	270,237	333,500	380,700	47,200	14.15%
TOTAL OTHER EXPENSES	1,007,900	923,445	881,500	1,083,000	201,500	22.86%
TOTAL OPERATING EXPENSES	3,229,300	2,799,197	3,230,100	3,662,800	432,700	13.40%
TRANSFERS TO OTHER FUNDS	0	0	0	0	0	0.00%
TOTAL EXPENSES & TRANSFERS	3,229,300	2,799,197	3,230,100	3,662,800	432,700	13.40%
PROGRAM REVENUE:						
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%
TOTAL PROGRAM REVENUE	0	0	0	0	0	0.00%
NON-PROGRAM REVENUE:						
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	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%
TOTAL NON-PROGRAM REVENUE	0	0	0	0	0	0.00%
TRANSFERS FROM OTHER FUNDS	0	0	0	0	0	0.00%
TOTAL REVENUE & TRANSFERS	0	0	0	0	0	0.00%
Expenditures Per Capita	\$4.49	\$3.89	\$4.43	\$4.96	\$0.53	11.96%

17 Trustee - Financial

Special Purpose Fund

	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2026 Budget	FY25-FY26 Difference	FY25-FY26 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	0	0	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	0	0	0	0	0	0.00%
Fringe Benefits	0	0	0	0	0	0.00%
TOTAL PERSONNEL EXPENSES	0	0	0	0	0	0.00%
OTHER EXPENSES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	0	0	0	0	0	0.00%
Travel, Tuition & Dues	200,000	28,253	193,000	193,000	0	0.00%
Communications	0	0	2,000	2,000	0	0.00%
Repairs & Maintenance Services	0	0	0	0	0	0.00%
Internal Service Fees	0	0	0	0	0	0.00%
All Other Expenses	0	0	5,000	5,000	0	0.00%
TOTAL OTHER EXPENSES	200,000	28,253	200,000	200,000	0	0.00%
TOTAL OPERATING EXPENSES	200,000	28,253	200,000	200,000	0	0.00%
TRANSFERS TO OTHER FUNDS	0	0	0	0	0	0.00%
TOTAL EXPENSES & TRANSFERS	200,000	28,253	200,000	200,000	0	0.00%
PROGRAM REVENUE:						
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%
TOTAL PROGRAM REVENUE	0	0	0	0	0	0.00%
NON-PROGRAM REVENUE:						
Local Option Sales Tax	0	0	0	0	0	0.00%
Property Taxes	200,000	95,396	200,000	200,000	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%
TOTAL NON-PROGRAM REVENUE	200,000	95,396	200,000	200,000	0	0.00%
TRANSFERS FROM OTHER FUNDS	0	0	0	0	0	0.00%
TOTAL REVENUE & TRANSFERS	200,000	95,396	200,000	200,000	0	0.00%
Expenditures Per Capita	\$0.28	\$0.04	\$0.27	\$0.27	\$0.00	0.00%

17 Trustee - Financial

Title	Grade	Class	FY2024 Budgeted		FY2025 Budgeted		FY2026 Budgeted		Variance	
			Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE
GSD General 10101										
Administrative Services Manager	OR07	07242	2	2.00	1	1.00	1	1.00	0	0.00
Administrative Services Officer 3	OR03	07244	2	2.00	2	2.00	2	2.00	0	0.00
Administrative Services Officer 4	OR05	07245	0	0.00	1	1.00	1	1.00	0	0.00
Finance Manager	OR10	06232	1	1.00	1	1.00	1	1.00	0	0.00
Finance Officer	OR04	11177	1	1.00	1	1.00	1	1.00	0	0.00
Info Sys Operations Analyst 1	OR04	10475	1	1.00	1	1.00	1	1.00	0	0.00
Info Sys Operations Analyst 2	OR05	10476	1	1.00	0	0.00	0	0.00	0	0.00
Info Sys Operations Analyst 3	OR06	10477	0	0.00	0	0.00	1	1.00	1	1.00
Office Support Rep Senior	ST06	11041	6	6.00	6	6.00	6	6.00	0	0.00
Office Support Specialist 1	ST07	10123	5	5.00	6	6.00	6	6.00	0	0.00
Office Support Specialist 2	ST08	10124	2	2.00	2	2.00	2	2.00	0	0.00
Public Information Coordinator	OR06	10132	1	1.00	1	1.00	1	1.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	5	2.20	5	2.20	5	2.20	0	0.00
Trustee	NS	05635	1	1.00	1	1.00	1	1.00	0	0.00
10101 Total Positions & FTEs			28	25.20	28	25.20	29	26.20	1	1.00

Department Totals			28	25.20	28	25.20	29	26.20	1	1.00
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17 Trustee

Program Purpose Statements

Administration Line of Business

Administration Program

The purpose of the Administration program is to collect and process real property, utility and personalty taxes & C-PACER fees.