

1017 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

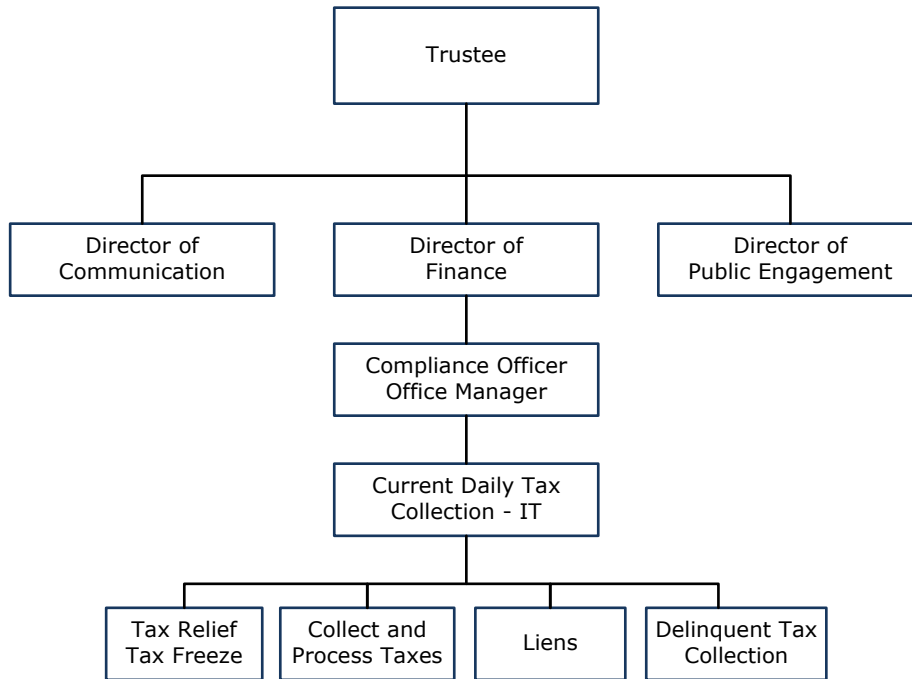
	2024-25	2025-26	2026-27
Expenditures and Transfers:			
GSD General Fund	\$3,230,100	\$3,662,800	\$3,607,900
Special Purpose Fund	200,000	200,000	200,000
Total Expenditures and Transfers	\$3,430,100	\$3,862,800	\$3,807,900
Revenue and Transfers:			
Program Revenue			
Charges, Commissions, and Fees	\$200,000	\$200,000	\$200,000
Other Governments and Agencies	0	0	0
Other Program Revenue	0	0	0
Total Program Revenue	\$200,000	\$200,000	\$200,000
Non-Program Revenue			
	\$0	\$0	\$0
Transfers from Other Funds and Units	0	0	0
Total Revenue and Transfers	\$200,000	\$200,000	\$200,000
Expenditures per Capita	\$4.66	\$5.18	\$5.04

Position	Total Budgeted Positions	28	28	28
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Contacts	Metropolitan Trustee: Erica S. Gilmore Financial Manager: Eugene Hampton 700 President Ronald Reagan Way Suite 220 37210	email: erica.gilmore@nashville.gov email: eugene.hampton@nashville.gov Phone: 615-862-6330
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1017 Trustee - At A Glance

Organizational Structure



1017 Trustee - At a Glance

Budget Changes and Impact Highlights

Recommendation			Impact
Non-allocated Financial Transactions			
Budget Efficiency Adjustment	GSD	(\$54,900)	Agency's share of 1.5% Budget Efficiency Adjustment.
General Services District Total		(\$54,900)	
TOTAL		(\$54,900)	

GSD - General Services District

1017 Trustee - Financial

GSD General Fund						
	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	1,784,100	1,619,391	1,963,400	1,963,400	0	0.00%
Overtime	0	0	0	0	0	0.00%
All Other Salary Codes	17,700	14,270	17,700	17,700	0	0.00%
Fringe Benefits	546,800	554,950	598,700	598,700	0	0.00%
TOTAL PERSONNEL EXPENSES	2,348,600	2,188,610	2,579,800	2,579,800	0	0.00%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	405,300	303,505	408,300	408,300	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	0	0.00%
Repairs & Maintenance Services	1,000	1,093	1,000	1,000	0	0.00%
Internal Service Fees	172,400	172,054	234,700	234,700	0	0.00%
All Other Expenses	302,800	419,957	439,000	384,100	(54,900)	-12.51%
TOTAL OTHER SERVICES	881,500	896,609	1,083,000	1,028,100	(54,900)	-5.07%
TOTAL OPERATING EXPENSES	3,230,100	3,085,219	3,662,800	3,607,900	(54,900)	-1.50%
TRANSFERS TO OTHER FUNDS	0	0	0	0	0	0.00%
TOTAL EXPENSES & TRANSFERS	3,230,100	3,085,219	3,662,800	3,607,900	(54,900)	-1.50%
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:						
Compensation from Property	0	0	0	0	0	0.00%
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%
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	\$4.39	\$4.19	\$4.91	\$4.78	(\$0.13)	-2.65%

1017 Trustee - Financial

Special Purpose Fund

	FY2025 Budget	FY2025 Actual	FY2026 Budget	FY2027 Budget	FY26-FY27 Difference	FY26-FY27 % Change
OPERATING EXPENSE:						
PERSONNEL EXPENSES:						
Regular, Leave & Holiday Pay	0	0	0	0	0	0.00%
Overtime	0	0	0	50,000	50,000	100%
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	50,000	50,000	100%
OTHER SERVICES:						
Utilities	0	0	0	0	0	0.00%
Professional & Purchased Services	8,000	4,500	8,000	8,000	0	0.00%
Travel, Tuition & Dues	0	0	0	0	0	0.00%
Communications	0	0	0	0	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	192,000	17,801	192,000	142,000	(50,000)	-26.04%
TOTAL OTHER SERVICES	200,000	22,301	200,000	150,000	(50,000)	-25.00%
TOTAL OPERATING EXPENSES	200,000	22,301	200,000	200,000	0	0.00%
TRANSFERS TO OTHER FUNDS	0	0	0	0	0	0.00%
TOTAL EXPENSES & TRANSFERS	200,000	22,301	200,000	200,000	0	0.00%
PROGRAM REVENUE:						
Charges, Commissions, & Fees	200,000	162,259	200,000	200,000	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	200,000	162,259	200,000	200,000	0	0.00%
NON-PROGRAM REVENUE:						
Compensation from Property	0	0	0	0	0	0.00%
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%
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	200,000	162,259	200,000	200,000	0	0.00%
Expenditures Per Capita	\$0.27	\$0.03	\$0.27	\$0.26	(\$0.01)	-3.70%

1017 Trustee - Financial

Title	Grade	Class	FY2025		FY2026		FY2027		Variance	
			Budgeted Pos.	Budgeted FTE	Budgeted Pos.	Budgeted FTE	Budgeted Pos.	Budgeted FTE	Pos.	FTE
GSD General 10101										
Admin Svcs Mgr	OR07	07242	1	1.00	1	1.00	1	1.00	0	0.00
Admin Svcs Officer 3	OR03	07244	2	2.00	2	2.00	2	2.00	0	0.00
Admin Svcs Officer 4	OR05	07245	1	1.00	1	1.00	1	1.00	0	0.00
Finance Mgr	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 Systems App Tech 1	IT02	07784	0	0.00	1	1.00	1	1.00	0	0.00
Information Sys Oper Analyst 1	OR04	10475	1	1.00	0	0.00	0	0.00	0	0.00
Information Sys Oper Analyst 1	IT04	10475	0	0.00	1	1.00	1	1.00	0	0.00
Information Sys Oper Analyst 3	IT06	10477	0	0.00	1	1.00	1	1.00	0	0.00
Office Support Rep	ST06	11040	0	0.00	1	1.00	1	1.00	0	0.00
Office Support Rep Sr	ST06	11041	6	6.00	5	5.00	5	5.00	0	0.00
Office Support Spec 1	ST07	10123	6	6.00	6	6.00	6	6.00	0	0.00
Office Support Spec 2	ST08	10124	2	2.00	2	2.00	2	2.00	0	0.00
Pub Info Coord	OR06	10132	1	1.00	1	1.00	1	1.00	0	0.00
Seasonal/Part-time/Temporary	NS	09020	5	2.20	3	2.20	3	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	27.20	28	27.20	0	0.00

Department Totals			28	25.20	28	27.20	28	27.20	0	0.00
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1017 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.