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OMB CIRCULAR A-87 COST ALLOCATION PLAN FOR METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Based on Actual Expenditures for the year ended June 30, 2003

October 2004

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Helping Government Serve the People
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OMB CIRCULAR A-87 COST ALLOCATION PLAN FOR METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Based on Actual Expenditures for the year ended June 30, 2003

CERTIFICATION

METROPOLITAN GOVERNMENT OF NASHVILLE/DAVIDSON COUNTY

CONSOLIDATED METROPOLITAN GOVERNMENT-WIDE COST ALLOCATION PLAN

Certification by the Director of Finance

I hereby certify, as the official provided responsibility by the Charter of the Metropolitan Government of Nashville and Davidson County, Tennessee, that the information contained in the Metropolitan Government of Nashville and Davidson County Consolidated Metropolitan Government-wide Cost Allocation Plan for the fiscal year ending June 30, 2003 is correct and was prepared in accordance with the policies and procedures contained in the Office of Management and Budget Circular A-87. I further certify that a consistent approach has been followed in treating a given type of cost as direct or indirect and that in no case have costs charged as direct to Federal programs been included in the indirect cost reflected in the plan which I have submitted.

David L. Manning
Director of Finance

Authorized to be filed with the Cognizant Federal Government Agencies by Council Resolution.

OMB CIRCULAR A-87 COST ALLOCATION PLAN FOR METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Based on Actual Expenditures for the year ended June 30, 2003

COST ALLOCATION METHODOLOGY

MAXIMUS

Cost Allocation Methodology
For Nashville/Davidson County, Tennessee

Part I: The Double Step-Down Methodology

I. Cost Allocation Overview

MAXIMUS applies a double step-down methodology in its cost allocation procedures for The Nashville/Davidson County, Tennessee. The proprietary software, MAXCARS, is the tool with which the step-down methodology is accomplished.

MAXCARS provides for the inputting of all allowable costs by cost center identifications consistent with the County's accounting code structure. This capability allows for efficient balancing with the County's financial reporting systems.

Additionally MAXCARS provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

A. Initiating the Process

Determination of the data to be included within the cost allocation process is accomplished through:

1) application of OMB Circular A-87 guidelines,
2) interviews,
3) review of financial documents,
4) review of organizational structure, and
5) analysis of statistical data relative to benefit of services provided.

B. Establishing the Cost Pools to Be Allocated	Basically the organizational structure of the County is analyzed to determine which departments or cost pools provide services to other departments. These cost pools become the “Central Service Departments” in the cost allocation plan. Next each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or functions such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received. Line items of expenditures are analyzed to determine which functions receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each function.
C. Establishing the Statistical Measurements or Bases for Allocation	Available statistical measurements are evaluated to establish the most equitable and meaningful basis for allocating each function within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example a function that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly, a function driven by the number of transactions for each benefiting department can be allocated by the number of transactions.
D. Accommodating Exceptions and Adjustments	Applicable cost adjustments for unallowable costs and for use charges are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation cycle.

II. The Double Step-Down Methodology

Because Central Service Departments provide services to other Central Service Departments, MAXIMUS employs a double step-down procedure. Simply stated this allows all Central Service Departments to allocate costs to all other Central Service Departments. Since the Central Service Departments cannot simultaneously allocate their costs, the process must be done sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receives from one another.

To demonstrate the potential inequity of a single step-down for the Nashville/Davidson County, consider the costs of the Purchasing function and of the Accounts Payable function. Purchasing processes the purchase orders for the materials and supplies that Accounts Payable uses to serve the departments of the County. This cost is rightfully allocable to all the departments that Accounts Payable serves. If Purchasing allocates its costs after Accounts Payable allocates its costs, and then the costs that are attributable to the services provided to Accounts Payable will be prorated to the other departments served by Purchasing. This method can then send costs to departments disproportionate to the benefit received from those costs.

Comparably Accounts Payable provides services to Purchasing. Similarly if Accounts Payable allocates its costs after Purchasing allocates its costs, then the costs that are attributable to the services provided to Purchasing will be prorated to the other departments served by Accounts Payable. Again this method can send costs to departments disproportionate to the benefit received from those costs.

The double step-down is supported by the OMB A-87 consistency of allocation requirement and has for over twenty years been widely accepted by Federal Cognizant Agencies.

A. The First Step-Down

The rule for this first round of allocations is that each Central Service Department can allocate to any other department regardless of the sequence of the departments and can allocate to itself providing the statistical measurements indicate a basis for the allocations.

1. The Process

The process of allocating during this round is achieved sequentially consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

1) costs from the audited financials,
2) cost adjustments,
3) credits, and
4) costs received from other Central Service Departments that have completed their first round allocations.

2. The Results	At the completion of the first step-down each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced after itself. These costs will be allocated in the second step-down.
B. The Second Step-Down	The rule for this second round of allocations is that each Central Service Department can allocate only to any other department sequenced after the allocating department providing the statistical measurements indicate a basis for the allocations.
1. The Process	The process of allocating during this round is achieved sequentially consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates: 1) costs received from other Central Service Departments that have completed their second round allocations, and 2) costs received in the first round from itself and from the Central Service Departments sequenced after the allocating department.
2. The Results	At the completion of the second step-down each Central Service Department has completed all allocations. All Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on equitable allocation statistics.
C. Supplemental Comments	When the relationships between and among the Central Service Departments are greatly intertwined, it may be prudent to implement three or more step-downs. Most often the double step-down is sufficient to accomplish an equitable allocation of all costs. If more than two step-downs are required the rules for all rounds of allocation except the final round are the same as defined above for the first step-down. The final round always follows the rules as defined above for the second step-down.

Part II: Tracking Costs in the Cost Allocation Plan

I. Cost Plan Organization

The MAXIMUS Cost Allocation Plan typically is organized as follows:

1) title page,
2) narrative of cost allocation methodology,
3) rate schedule(s) when applicable,
4) summary schedules, and
5) detail schedules.

A. Summary Schedules

The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan.

1. Schedule A

Schedule A – Allocated Costs by Department demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question:

Which Central Service Department actually allocated the costs to each Receiving Department?

This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.

2. Schedule C

Schedule C – Summary of Allocated Costs is the simplest report to use when balancing to the financials. This schedule demonstrates the full sequence of all departments. The Central Service Departments are listed first and in the order of their allocating sequence.

Basically this schedule demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations.

The Receiving Departments follow the Central Service Departments with the total allocations received from all Central Service Departments.

3. Schedule D	Schedule D – Detail of Allocated Costs provides a view of the allocation flow of costs for each Central Service Department. This schedule allows the reader to see how the process sequentially zeroes out all of the Central Service Department costs and allocates them to Receiving Departments.
4. Schedule E	Schedule E – Summary of Allocated Costs demonstrates for each Central Service Department the services or functions of the Central Service Department and the basis for the allocation of each function. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.
5. Schedule G	Schedule G – Origins of Costs demonstrates the original source of the costs received by each Receiving Department. For example costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule G as being from Purchasing. Note the contrast with Schedule A.
B. Detail Schedules	The detail schedules follow the summary schedules in the cost allocation plan. These schedules demonstrate the original costs being allocated by each Central Service Department. The adjustments are applied; the functions are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized. When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This will be demonstrated in a later section.
1. Schedule _.1	Schedule _.1 – Nature and Extent of Services is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments.
2. Schedule _.2	Schedule _.2 – Costs to be Allocated provides an overview of the total costs allocated by each Central Service Department: 1) expenditures from the financial reports – balances to Schedule C, 2) adjustments to financial reports – balances to Schedule C, and 3) incoming costs from other Central Service Departments. The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in Part I above, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

3. Schedule _.3

Schedule _.3 – Costs to be Allocated by Activity provides the following:

1) The expenditures from the financials are defined by type of expenditure and by activities or functions to the extent deemed necessary to insure the application of allocation bases that closely correlate to the benefits derived by the Receiving Departments. Each function is represented in its own column. The totals will balance with both Schedule C and with Schedule _.2 expenditure amounts.
2) Adjustments to the financial reports are applied to the expenditures and the results spread to the appropriate functions.
3) Incoming costs are demonstrated first in total and then spread to the appropriate functions for allocation for each step-down. The totals for each step-down balance to the totals on Schedule _.2.

It should be noted that incoming costs are coded to spread to only the functions that receive benefit from the services.

4. Schedule _.4

Schedules _.4 – Detail Activity Allocations represent the allocation results by function. Each function defined on Schedule _.3 is demonstrated on a Detail Allocation Schedule. Because the number of functions varies, the number of the last of these schedules varies.

The information provided includes:

1) the statistical measurement used as a basis for allocation;
2) the identification of statistical measurement;
3) the source of the statistical measurement;
4) the percent relationship of each statistical measurement to the whole or total statistical measurement base;
5) the results of the first step-down – balances to functional total after first additions on Schedule _.3;
6) the results of the second step-down – balances to functional total of second additions on Schedule _.3; and
7) the totals allocated from both step-downs – balances to functional grand total from Schedule _.3.

Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

5. Schedule _.5

Schedules _.5 – Allocation Summary for each Central Service Department provides a summary of costs allocated by each function. The function totals balance to the totals from each Detail Allocation schedule defined above.

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.

II. The Tracking Process

Typically for tracking costs that are being questioned, one begins with Schedule A. This is where the questioned cost is usually identified.

1) From Schedule A, the tracker will identify the allocating Central Service Department. From the Table of Contents the appropriate detail schedules for the allocating department will be identified.
2) Tracking begins with the last detail schedule. The questioned amount is located. A review of the summary amounts by functions indicates which detail allocation schedules to review.
3) Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each function.
4) Continuing backward through the detail schedules the composition of the total functional costs can be reviewed.
5) At this point any remaining questions should be regarding the incoming costs. If these costs are questioned, then from Schedule _.2, the tracker can identify which department allocated the questioned incoming costs. Referring again to the Table of Contents the detail schedules for the sending Central Service Department can be located. Tracking should continue by repeated the steps provided above in this section.

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Based on Actual Expenditures for the year ended June 30, 2003

COST ALLOCATION PLAN CONTROL SCHEDULE

Metropolitan Government of Nashville and Davidson County, Tennessee
Cost Allocation Plan Control Schedule
For the Fiscal Year Ended June 30, 2003

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
CENTRAL SERVICE DEPARTMENTS					
Building Use Allowance					
Equipment Use Allowance					
Bd of Hospital's Workmen's Comp.					
Employee Benefits	10101	001	01101104	$ 3,501,843.00	$ 52,700,261.22
	10101		01101107	6,900,360.00	
	10101		01101109	17,007,075.56	
	10101		01101110	200,000.00	
	10101		01101113	952,257.27	
	10101		01101114	289,333.67	
	10101		01101115	300,234.60	
	10101		01101120	1,434,765.08	
	10101		01101395	28,824.12	
	18301		01191102	8,872,977.00	
	18301		01191103	5,424,714.00	
	18301		01191106	4,592,400.00	
	18301		01191109	2,209,433.26	
	18301		01191111	9,900.00	
	18301		01191112	299,484.00	
	18301		01191113	651,750.00	
	18301		01191115	24,909.66	
Post Audits	10101	001	01101412	$ 2,336,985.92	$ 2,336,985.92
Corporate Dues	10101	001	01101303	$ 251,995.72	$ 251,995.72
Insurance/Judgements	10101	001	01101301	$ 1,980,147.50	$ 3,325,433.50
	10101		01101302	29,186.00	
	10101		01101308	890,000.00	
	18301		01191301	316,100.00	
	18301		01191308	110,000.00	
Civil Service Medical Exam	10101	038	38113100	$ 271,640.46	$ 271,640.46

Metropolitan Government of Nashville and Davidson County, Tennessee
Cost Allocation Plan Control Schedule
For the Fiscal Year Ended June 30, 2003

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
Human Resources	10101	008	08101000	$ 31.68	$ 4,195,124.04
(formerly Employee Benefits Board)	10101		08102000	2,409,662.68	
	10101		08103010	21,467.08	
	10101		08104000	5,810.80	
Human Resources (continued)	10101		08105000	31,489.00	
	10101		08107000	117,204.69	
	10101		08108000	1,546,578.11	
	10101		08108000	62,880.00	
General Services Administration	10101	010	10101000	$ 348,931.20	$ 348,931.20
Division of Buildings	10101	010	10103010	$ 8,694,880.38	$ 8,694,880.38
Central Printing (expenditure data from CAFR)	51136	010	10504100	$ 656,221.51	$ 656,221.51
Motor Pool (expenditure data from CAFR)	51154	010	10505100-10505400	$ 21,203,036.00	$ 21,203,036.00
Postal Service (expenditure data from CAFR)	51151	010	10502100	$ 854,757.00	$ 854,757.00
Radio Shop (expenditure data from CAFR)	51153	010	10503100	$ 2,800,487.00	$ 2,800,487.00
Director of Finance	10101	015	15101000	$ 697,549.48	$ 697,549.48
Division of Accounts	10101	015	15102000	$ 1,295,057.40	$ 1,295,057.40
Budget	10101	015	15103000	$ 1,291,938.89	$ 1,291,938.89
Internal Audit	10101	015	15109000	$ 778,088.87	$ 778,088.87
Payroll	10101	015	15110000	$ 947,922.43	$ 947,922.43
Fastnet	10101	015	15111000	$ 1,065,764.56	$ 1,065,764.56
Office of Support Svcs-Admin	10101	015	15114100	$ 433,913.47	$ 433,913.47
Division of Purchasing	10101	015	15114200	$ 1,245,180.76	$ 1,245,180.76
Division of Customer Svc/Claim	10101	015	15114500	$ 261,094.31	$ 261,094.31
Division of Surplus Prop Warehouse	10101	015	15114600	$ 255,391.25	$ 255,391.25
Division of Grants Monitoring	10101	015	15114700	$ 303,323.26	$ 303,323.26

Metropolitan Government of Nashville and Davidson County, Tennessee
Cost Allocation Plan Control Schedule
For the Fiscal Year Ended June 30, 2003

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
Division of Grants Coordination	10101	015	15114400	$ 170,107.79	$ 263,741.79
			15114900	93,634.00	
Division of Real Property Services (Formerly Facilities Planning/Constr)	51100	015	15502000	$ 1,077,047.42	$ 1,077,047.42
Treasury (expenditure data from CAFR)	51180	015	15505100	$ 405,067.67	$ 718,306.06
			15505200	236,133.23	
			15505300	77,105.16	
Information Systems (expenditure data from CAFR)	51137	014		$ 9,381,944.00	$ 9,381,944.00
Law	10101	006	06101000	$ 4,019,481.21	$ 4,019,481.21
Central Records	10101	003	03103000	$ 179,077.19	$ 179,077.19
DIRECT OR RECEIVING DEPARTMENTS					
ADA Management	30110		15700100		
	40130		15401300		
Office Supply Store	51140		015		
Legislative	10101		002		
	10101		03101000, 03106000, 03107000		
	30003		02103000,03107000		
Mayor	10101		0410101		
	10101		04101020		
	10101		04101030		
	10101		04102010		
	10101		04103010		
	30003		04302000		
	32000		04300200		
Elections	10101		005		
	30003		005		
Planning Commission	10101		007		
	30003		007		
	30703		007		

Metropolitan Government of Nashville and Davidson County, Tennessee
Cost Allocation Plan Control Schedule
For the Fiscal Year Ended June 30, 2003

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
Advance Planning & Research	10101		01101416		
	30702		007		
Register of Deeds	10101		009		
	30004		009		
	40110		009		
Historical Commission	10101		011		
	30003		011		
Community Education Alliance	10101		013		
	30003		013		
Government Access TV	10101		014		
	30003		014		
	30050		014		
	34100		014		
Assessor of Property	10101		016		
	30003		016		
Trustee	10101		017		
	30003		017		
County Clerk	10101		018		
	30003		018		
	40150		018		
District Attorney	10101		019		
	30010		019		
	30013		019		
	30015		019		
	30101		019		
	30103		019		
	30104		019		
	32000		019		
District Attorney - Drug Enforcement	30101		19103020		
District Attorney - Special Operations	30104		19300310		
Medical Examiner	10101		020		
	30003		020		

Metropolitan Government of Nashville and Davidson County, Tennessee
Cost Allocation Plan Control Schedule
For the Fiscal Year Ended June 30, 2003

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
Public Defender	10101		021		
	30003		021		
	30010		021		
	30013		021		
	32000		021		
Juvenile Court Clerk	10101		022		
	30003		022		
Circuit Court Clerk	10101		023		
	30003		023		
Criminal Court Clerk	10101		024		
	30003		024		
Clerk/Master of Chancery Court	10101		025		
	30003		025		
Juvenile Court	10101		026		
	30003		026		
	30010		026		
	30013		026		
	30030		026		
	32000		026		
	40150		026		
General Sessions Court	10101		027		
	30003		027		
	30102		027		
	32000		027		
State Trial Courts	10101		028		
	30003		028		
	30010		028		
	30013		028		
	30015		028		
	30020		028		
	30025		028		
	32000		028		
	40130		028		

Metropolitan Government of Nashville and Davidson County, Tennessee
Cost Allocation Plan Control Schedule
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DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
Justice Information Systems	10101		029		
	30003		029		
	30010		029		
	30013		029		
	40204		029		
Sheriff Administration	10101		30101000		
Sheriff Community Services	10101		30102020		
Sheriff Facility Maintenance	10101		30103052		
Sheriff Warehouse	10101		30103084		
Sheriff Criminal Justice Center	10101		30104010		
Sheriff Hill Jail	10101		30104020		
	40130		30400700		
Sheriff Men's Jail Annex	10101		30104050		
Sheriff-Correctional Work Center	10101		30104060		
Sheriff Transportation	10101		30104080		
Sheriff Substance Abuse	10101		30104110		
Sheriff Warrants	10101		30104120		
Sheriff Training Academy	10101		30106000		
			30400400		
Sheriff DeBerry	10101		30108000-8200		
	20236		001		
	20237		001		
	20238		001		
	40140		001		
Sheriff Centralized Processing	10101		30112000		
Sheriff - Law Enf. Block Grant	30010		030		
	30013		030		
Sheriff Byrne	10101		30100400-420		
	32000		30300400-420		
Sheriff Work Release	72101		030		
Sheriff - South Precinct	10101		30116000		
Sheriff - Courthouse	10101		30117000		

Metropolitan Government of Nashville and Davidson County, Tennessee
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DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
Sheriff - SORT	10101		30118000		
	30303		30118000		
Police	10101		031		
	18301		031		
	30003		031		
	30010		031		
	30013		031		
	30015		031		
	30147		031		
	30148		031		
	30149		031		
	30155		031		
Police (continued)	30156		031		
	32000		031		
	40150		031		
	40286		031		
Police Drug Enforcement	30147		31740201		
Fire	10101		032		
	18301		032		
	30003		032		
	40130		032		
	41100		032		
	48130		032		
Codes Administration	10101		033		
	30003		033		
Beer Board	10101		034		
Agricultural Extension	10101		035		
	30003		035		
Soil and Water Conservation	10101		036		
Social Services	10101		037		
	30003		037		
	30205		037		
	40130		037		

Metropolitan Government of Nashville and Davidson County, Tennessee
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DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
Social Services (continued)	40150		037		
	73170		037		
Health	10101		038		
	30003		038		
	30006		038		
	32000		038		
	32100		038		
	40130		038		
	41100		038		
Public Library	10101		039		
	30003		039		
	30401		039		
	30403		039		
Public Library (continued)	30404		039		
	40150		039		
	40204		039		
	40223		039		
	41100		039		
Parks	10101		01101217		
	10101		040		
	30003		040		
	30801		040		
	30802		040		
	30804		040		
	32000		040		
	40130		040		
	40204		040		
	40583		040		
	41100		040		
	73180		040		
Arts Commission	10101		041		
	32000		041		

Metropolitan Government of Nashville and Davidson County, Tennessee
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DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
Public Works	10101		042		
	18301		042		
	30003		042		
	30011		042		
	40130		042		
	40194		042		
	40204		042		
	40217		042		
	40223		042		
	40230		042		
	40583		042		
	41100		042		
	48130		042		
	48408		042		
	48418		042		
Solid Waste Disposal	30501		042		
	30502		042		
	30507		042		
Human Relations	10101		044		
	30003		044		
	30040		044		
Taxi, Transportation & License Bd.	10101		045		
	30003		045		
Caring for Children	10101		046		
	30205		046		
Farmer's Market	10101		01101233		
	60152		060		
Municipal Auditorium	10101		061		
	30003		061		
	40130		061		
	40150		061		
State Fair Board	60156		062		
Convention Center	60162		063		

Metropolitan Government of Nashville and Davidson County, Tennessee
Cost Allocation Plan Control Schedule
For the Fiscal Year Ended June 30, 2003

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
Sports Authority (Stadium)	10101		01101225/64101100		
	20283		001		
	40280		001		
	30276		064		
	30277		064		
	30278		064		
	31281		064		
	40606		064		
	60008		064		
	60284		064		
	60287		064		
Water and Sewer	27312		065		
	27313		065		
	47335		065		
	47340		065		
	67311		065		
	67331		065		
Bordeaux Hospital	10101		01101414		
	30003		066		
	62270		066		
General Hospital	10101		01101413		
	62269		067		
Metro Action Commission	10101		01101204, 01101215		
	30003		075		
	31500		075		
	31501		075		
	31502		075		
	31506		075		
	31503		075		
	31504		075		
	31505		075		
	31507		075		
	31508		075		

Metropolitan Government of Nashville and Davidson County, Tennessee
Cost Allocation Plan Control Schedule
For the Fiscal Year Ended June 30, 2003

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
Metro Action Commission (continued)	31509		075		
	31510		075		
	40150		075		
NCAC	10101		01101213		
	31001		076		
	31002		076		
	31003		076		
	31004		076		
	31005		076		
	31006		076		
	31007		076		
	31008		076		
	31009		076		
	31010		076		
	31011		076		
	31012		076		
	31013		076		
	31014		076		
	31015		076		
	31016		076		
	31017		076		
	31018		076		
	31019		016		
	31020		076		
	31021		076		
	31026		076		
	31028		076		
	31029		076		
MDHA	10101		01101210		
	31029		077		
	40130		077		
	40583		077		
	41100		077		

Metropolitan Government of Nashville and Davidson County, Tennessee
Cost Allocation Plan Control Schedule
For the Fiscal Year Ended June 30, 2003

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
Metro Transit Authority	10101		01101117		
	10101		01101304		
	40130		078		
	40204		078		
	40583		078		
	70155		078		
	70157		078		
NTTC	70252		079		
	70253		079		
	70255		079		
	70256		079		
Education	10101		01101214		
	25104		080		
	30010		080		
	35131		080		
	35132		080		
	35133		080		
	35142		080		
	35158		080		
Education (continued)	45100		001, 080		
	45130		080		
	45181		080		
	45288		001, 080		
	45592		080		
	46100		080		
	55145		080		
	75265		080		
	75266		080		
Self-Insurance Fund	50109		006		
	50122		006		
	50123		006		
	50135		006		
	50267		006		

Metropolitan Government of Nashville and Davidson County, Tennessee
Cost Allocation Plan Control Schedule
For the Fiscal Year Ended June 30, 2003

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES	TOTAL EXPENDITURES
Self-Insurance Fund (continued)	55143		006		
Arena	10101		01101221		
	20299		001		
	40606		001		
All Other	10101		01101118		
	10101		01101307		
	10101		01101326		
	10101		01101499-544		
	18301		01191326		
			01191499		
	20115		001		
	28315		001		
	30002		001		
	30005		001		
	30008		001		
	30009		001		
	32000		001		
	40130		001, 010, 015		
	40150		015		
	40194		001, 010, 015		
All Other (continued)	40204		001, 010		
	40207		001		
	40217		001		
	40223		001		
	40230		001,010		
	40583		001, 010		
	41100		001, 010		
	48130		001		
	48408		001		
	48418		001		
	73168		001		
	90241		001		

OMB CIRCULAR A-87 COST ALLOCATION PLAN FOR METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Based on Actual Expenditures for the year ended June 30, 2003

OMB CIRCULAR A-87 COST ALLOCATION PLAN

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Central Service Departments	LEGISLATIVE	MAYOR	FINANCE ADA	ELECTIONS	PLANNING COMM	ADV PLAN/RSCH	REGISTER/DEEDS
BUILDING USE ALLOWANCE	1,275.93	2,045.73	0.00	4,240.97	31,416.63	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	0.00	8,013.99	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	109,901.82	48,717.38	0.00	105,471.91	151,928.58	0.00	13,334.65
POST AUDITS	646.64	4,549.13	4.53	2,430.94	4,266.61	0.00	800.74
CORPORATE DUES	214,352.72	28,078.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	11,105.00	4,935.00	3,417.81	20,802.27	45,898.33	0.00	100.00
CIVIL SERVICE MEDICAL EXAM	0.00	803.67	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	0.00	0.00	0.00	65,129.64	215,213.70	0.00	0.00
CENTRAL PRINTING	2,316.68	14,406.58	79.07	16,835.35	4,449.18	0.00	556.26
FLEET MANAGEMENT	0.00	70,682.95	16,298.80	5,428.13	5,428.13	0.00	5,420.27
POSTAL SERVICE	(1,296.90)	2,900.63	1.03	5,764.70	2,365.98	0.00	428.30
RADIO SHOP	0.00	(21,827.50)	0.00	0.00	0.00	0.00	0.00
DIRECTOR OF FINANCE	0.00	0.00	76,351.55	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	617.65	4,833.01	287.45	2,892.93	4,512.69	0.00	1,153.62
FINANCE OMB	816.86	2,595.27	1,493.55	2,297.49	3,557.17	390.70	1,514.16
OFFC SUPP SVCS-ADMIN	0.00	0.00	108,818.75	0.00	0.00	0.00	0.00
FINANCE PURCHASING	634.87	289.64	374.91	1,066.93	20,409.29	0.00	905.86
FINANCE INTERNAL AUDIT	461.60	1,466.55	843.99	1,298.29	2,010.11	220.78	855.63
FINANCE PAYROLL	4,364.06	3,932.61	944.26	3,883.09	5,775.13	509.25	127.31
FINANCE FASTNET	822.98	2,185.63	1,965.90	3,081.85	3,128.11	0.00	715.05
FINANCE GRANTS	106.61	2,946.01	194.92	299.85	3,071.54	50.99	197.62
FINANCE REAL PROP SVCS	0.00	(211.40)	0.00	0.00	0.00	0.00	0.00
FINANCE TREASURY	(21.61)	(21.30)	(5.98)	(20.78)	(55.01)	(2.82)	120.73
FINANCE CUSTOMER SERVICE	0.00	52,504.42	0.00	0.00	0.00	0.00	0.00
FINANCE GRANTS MONITORING	2,487.58	2,588.26	84.55	9,031.93	2,642.71	22.12	8,987.58
FINANCE SUPPLY PROP	0.00	3,292.73	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES	9,908.53	9,590.59	6,079.81	17,103.57	25,696.92	2,337.97	1,658.13
INFORMATION SYSTEMS	2,245.53	11,400.89	2,520.74	19,747.77	33,529.32	0.00	23,588.15
DEPARTMENT OF LAW	54,926.73	82,476.59	0.00	(59,587.78)	47,660.31	0.00	852.35
CENTRAL RECORDS	2,041.43	0.00	601.07	3,442.13	57.02	0.00	5,840.20
Total Allocated	417,714.71	343,175.06	220,356.71	230,641.18	612,962.45	3,528.99	67,156.61
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	417,714.71	343,175.06	220,356.71	230,641.18	612,962.45	3,528.99	67,156.61

All Monetary Values Are $ Dollars

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	417,714.71	343,175.06	220,356.71	230,641.18	612,962.45	3,528.99	67,156.61

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Central Service Departments	HISTORICAL COMM	COMM ED ALLIANCE	GOVT ACCESS TV	ASSESSOR PROP	TRUSTEE	COUNTY CLERK	DISTRICT ATTOR
BUILDING USE ALLOWANCE	0.00	0.00	0.00	17,497.58	4,561.46	12,343.47	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	0.00	0.00	0.00	1,441.99	0.00	2,167.00	0.00
EMPLOYEE BENEFITS	0.00	17,816.80	0.00	226,024.11	53,338.45	266,639.36	14,461.14
POST AUDITS	592.25	421.53	0.00	1,542.57	1,056.08	4,214.32	6,073.57
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	987.00	1,604.00	0.00	15,320.26	17,006.00	13,348.00	25,552.46
CIVIL SERVICE MEDICAL EXAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	0.00	0.00	0.00	58,591.34	15,274.23	189,561.82	0.00
CENTRAL PRINTING	935.79	0.00	3,788.73	0.00	2,269.71	5,974.25	1,358.10
FLEET MANAGEMENT	0.00	0.00	5,444.96	168,233.15	5,420.27	27,131.46	(315.35)
POSTAL SERVICE	458.74	0.00	0.00	673.71	328.37	548.83	1,277.85
RADIO SHOP	0.00	0.00	0.00	0.00	0.00	0.00	(3,733.34)
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	583.96	394.08	3,398.63	1,939.85	1,110.87	1,924.25	6,885.95
FINANCE OMB	295.91	336.01	2,250.98	4,276.38	1,359.71	2,452.10	3,868.23
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	111.24	1,199.30	0.00	1,677.71	258.83	2,533.23	2,908.41
FINANCE INTERNAL AUDIT	167.21	189.87	1,272.01	2,416.54	768.36	1,385.66	2,185.89
FINANCE PAYROLL	608.28	1,007.90	785.11	9,644.08	2,825.67	8,795.32	7,847.54
FINANCE FASTNET	753.60	537.74	0.00	1,873.39	1,341.44	1,921.58	4,494.59
FINANCE GRANTS	38.62	43.86	293.78	558.11	177.45	320.02	504.84
FINANCE REAL PROP SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE TREASURY	(3.19)	(5.13)	(5.96)	(50.19)	(14.81)	(44.34)	(779.28)
FINANCE CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE GRANTS MONITORING	2,458.08	2,460.36	127.43	242.10	2,518.31	2,580.15	2,660.32
FINANCE SUPPLY PROP	0.00	0.00	0.00	0.00	0.00	0.00	67,500.96
HUMAN RESOURCES	1,917.91	2,425.78	4,548.80	23,047.56	6,912.51	52,372.34	36,296.01
INFORMATION SYSTEMS	1,691.18	318.66	2,111.51	72,462.22	67,411.35	18,486.93	17,983.47
DEPARTMENT OF LAW	12,947.12	351.27	0.00	116,945.91	64,065.17	10,348.69	1,335.84
CENTRAL RECORDS	0.00	0.00	0.00	0.00	649.99	6,606.33	0.00
Total Allocated	24,543.70	29,102.03	24,015.98	724,358.37	248,639.42	631,610.77	198,367.20
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	24,543.70	29,102.03	24,015.98	724,358.37	248,639.42	631,610.77	198,367.20

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	24,543.70	29,102.03	24,015.98	724,358.37	248,639.42	631,610.77	198,367.20

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Central Service Departments	DA DRUG ENF	DA SPECIAL OPNS	MEDICAL EXAMINER	PUBLIC DEFENDER	JUVENILE CT CLRK	CIRCUIT CT CLERK	CRIMINAL CT CLRK
BUILDING USE ALLOWANCE	0.00	0.00	0.00	16,738.00	0.00	850.31	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	0.00	0.00	1,152.99	511.99	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	0.00	1,401.23	22,054.29	36,649.33	294,164.44	155,300.06
POST AUDITS	0.00	0.00	6.05	2,003.38	806.78	2,216.39	1,648.33
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	0.00	0.00	0.00	61,852.69	4,565.00	10,921.03	12,463.51
CIVIL SERVICE MEDICAL EXAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	0.00	0.00	0.00	134,851.13	0.00	6,850.59	0.00
CENTRAL PRINTING	72.56	0.00	0.00	477.19	1,350.19	9,435.09	2,953.41
FLEET MANAGEMENT	0.00	0.00	0.00	10,852.00	5,414.46	43,410.58	5,424.21
POSTAL SERVICE	0.00	0.00	0.00	573.58	659.94	6,800.65	3,545.24
RADIO SHOP	(7,257.46)	0.00	0.00	0.00	0.00	(917.64)	0.00
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	5,194.01	179.08	44.05	2,221.12	960.77	2,404.91	1,949.88
FINANCE OMB	0.00	39.01	0.00	3,027.92	912.83	5,050.88	2,985.38
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	0.00	0.00	0.00	1,505.00	1,555.43	1,094.80	3,728.52
FINANCE INTERNAL AUDIT	0.00	22.04	0.00	1,711.04	515.83	2,854.20	1,687.00
FINANCE PAYROLL	173.29	0.00	0.00	5,697.32	3,469.33	7,759.11	9,693.59
FINANCE FASTNET	0.00	0.00	0.00	1,630.55	1,021.51	2,827.44	2,071.91
FINANCE GRANTS	0.00	5.09	0.00	395.18	119.14	659.19	2,996.92
FINANCE REAL PROP SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE TREASURY	(0.83)	(0.04)	0.00	59.04	(17.44)	(41.97)	(49.15)
FINANCE CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE GRANTS MONITORING	0.00	2.21	0.00	2,612.75	2,493.01	2,727.27	169.01
FINANCE SUPPLY PROP	2,469.55	0.00	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES	779.32	0.00	0.00	12,673.00	7,780.91	33,197.72	22,998.47
INFORMATION SYSTEMS	3,648.56	0.00	5.49	7,433.38	4,000.12	4,814.22	11,446.44
DEPARTMENT OF LAW	0.00	0.00	4,700.14	1,477.02	227.98	1,553.90	5,128.61
CENTRAL RECORDS	0.00	0.00	0.00	0.00	3,832.91	23,206.08	31,562.27
Total Allocated	5,079.00	247.39	7,309.95	290,357.57	76,318.03	461,839.19	277,703.61
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	5,079.00	247.39	7,309.95	290,357.57	76,318.03	461,839.19	277,703.61

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	5,079.00	247.39	7,309.95	290,357.57	76,318.03	461,839.19	277,703.61

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Central Service Departments	CLERK/MASTER	JUVENILE COURT	GEN SESSIONS CT	ST TRIAL COURTS	JUSTICE INFO SYS	SHERIFF ADMIN	SH COMM SERVICES
BUILDING USE ALLOWANCE	930.81	0.00	46,840.12	2,835.51	3,658.15	98,166.15	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	0.00	8,827.01	19,201.99	0.00	0.00	58,755.00	0.00
EMPLOYEE BENEFITS	26,669.14	191,049.31	166,541.66	77,305.17	4,439.69	752,664.15	0.00
POST AUDITS	740.32	6,501.13	6,516.25	6,254.87	1,000.18	1,867.40	818.87
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	5,454.83	23,060.29	122,523.59	39,786.28	14,198.86	133,521.57	0.00
CIVIL SERVICE MEDICAL EXAM	0.00	2,732.48	0.00	0.00	0.00	18,645.14	0.00
GENERAL SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	7,499.16	0.00	866,662.69	22,844.57	29,472.19	900,854.59	0.00
CENTRAL PRINTING	723.24	6,505.87	6,976.55	4,432.44	97.20	368.36	0.00
FLEET MANAGEMENT	0.00	92,200.25	(18.96)	32,537.60	0.00	75,871.46	32,486.18
POSTAL SERVICE	1,353.23	1,035.64	1,940.27	1,357.59	134.93	4,873.63	0.00
RADIO SHOP	0.00	(7,499.93)	(133.24)	(2,941.81)	0.00	(21,184.79)	(2,161.64)
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	813.49	6,782.12	6,470.50	6,666.25	1,053.18	2,165.76	931.20
FINANCE OMB	823.92	7,385.00	5,944.60	5,455.44	2,401.71	2,693.54	603.35
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	393.48	21,174.76	4,726.10	1,905.00	5,121.37	49,617.27	0.00
FINANCE INTERNAL AUDIT	465.58	4,173.18	3,359.23	3,082.81	1,357.17	1,522.09	340.94
FINANCE PAYROLL	1,906.18	13,233.64	14,559.83	13,194.74	1,517.16	10,676.74	1,640.94
FINANCE FASTNET	928.99	4,378.96	7,726.78	2,399.57	1,029.21	16,565.65	0.00
FINANCE GRANTS	107.53	3,571.12	775.83	712.00	2,920.75	2,958.84	78.74
FINANCE REAL PROP SVCS	0.00	(10,336.14)	0.00	0.00	0.00	0.00	0.00
FINANCE TREASURY	(9.90)	33.32	(75.27)	2,364.24	2,674.22	(53.55)	(8.42)
FINANCE CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE GRANTS MONITORING	46.64	2,859.41	2,777.86	2,750.18	2,577.29	2,593.81	34.15
FINANCE SUPPLY PROP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES	4,553.38	30,704.19	33,312.34	29,462.46	3,294.13	52,878.35	9,633.74
INFORMATION SYSTEMS	5,803.94	7,953.57	11,137.49	15,880.12	9,435.63	26,206.47	0.00
DEPARTMENT OF LAW	15,037.21	9,859.55	5,473.24	1,081.67	687.65	53,735.71	0.00
CENTRAL RECORDS	23,707.46	0.00	342.10	0.00	0.00	10,264.29	0.00
Total Allocated	97,948.63	426,184.73	1,333,581.55	269,366.70	87,070.67	2,256,227.63	44,398.05
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	97,948.63	426,184.73	1,333,581.55	269,366.70	87,070.67	2,256,227.63	44,398.05

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	97,948.63	426,184.73	1,333,581.55	269,366.70	87,070.67	2,256,227.63	44,398.05

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Central Service Departments	SH FACILITY MTN	SH WAREHOUSE	SH CRIM JUST CTR	SH HILL JAIL	SH MENS JAIL ANX	SH CORR WORK CTR	SH TRANSPORTATION
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
POST AUDITS	613.40	1,504.79	1,433.78	935.22	0.00	1,101.39	669.31
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CIVIL SERVICE MEDICAL EXAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CENTRAL PRINTING	0.00	6,716.56	0.00	0.00	0.00	0.00	0.00
FLEET MANAGEMENT	76,052.13	10,853.41	16,167.32	0.00	0.00	27,134.58	130,508.57
POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RADIO SHOP	0.00	0.00	(1,859.02)	(105.28)	0.00	(592.06)	(6,673.32)
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	669.78	2,455.75	1,654.60	1,063.23	0.00	1,316.42	553.19
FINANCE OMB	414.21	460.59	5,619.96	2,302.00	0.00	3,149.80	1,152.01
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	0.00	21,936.98	77.64	0.00	0.00	816.51	0.00
FINANCE INTERNAL AUDIT	234.07	260.27	3,175.78	1,300.84	0.00	1,779.92	650.99
FINANCE PAYROLL	969.01	173.29	14,358.25	5,672.57	0.00	7,522.17	3,097.99
FINANCE FASTNET	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE GRANTS	54.06	60.11	733.46	300.44	0.00	411.09	150.35
FINANCE REAL PROP SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE TREASURY	(5.03)	(1.28)	(73.99)	(29.31)	0.00	(38.96)	(15.91)
FINANCE CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE GRANTS MONITORING	23.45	26.07	318.16	130.33	0.00	178.32	65.21
FINANCE SUPPLY PROP	0.00	0.00	0.00	0.00	0.00	0.00	274.40
HUMAN RESOURCES	5,576.85	1,016.97	85,703.23	33,975.09	0.00	45,134.32	18,764.49
INFORMATION SYSTEMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEPARTMENT OF LAW	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CENTRAL RECORDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Allocated	84,601.93	45,463.51	127,309.17	45,545.13	0.00	87,913.50	149,197.28
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	84,601.93	45,463.51	127,309.17	45,545.13	0.00	87,913.50	149,197.28

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	84,601.93	45,463.51	127,309.17	45,545.13	0.00	87,913.50	149,197.28

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Central Service Departments	SH SUBSTANCE AB	SH WARRANTS	SH TRAINING ACAD	SH DEBERRY	SH CENTRAL PROC	SH LAW ENF BLOCK	SH SOUTH PRECINCT
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
POST AUDITS	0.00	1,454.93	714.62	498.59	557.51	864.21	326.34
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CIVIL SERVICE MEDICAL EXAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CENTRAL PRINTING	0.00	1,266.94	0.00	0.00	40.93	0.00	0.00
FLEET MANAGEMENT	0.00	205,949.61	0.00	5,444.96	0.00	0.00	0.00
POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RADIO SHOP	0.00	(7,473.54)	0.00	0.00	0.00	0.00	0.00
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	0.00	1,589.31	3,212.38	493.70	551.24	972.97	268.47
FINANCE OMB	0.00	1,761.35	214.84	12,599.63	2,914.85	1,866.25	59.74
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE INTERNAL AUDIT	0.00	995.31	121.40	7,119.91	1,647.15	1,054.59	33.76
FINANCE PAYROLL	0.00	4,250.90	385.48	212.20	8,657.39	1,460.59	176.83
FINANCE FASTNET	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE GRANTS	0.00	229.87	28.04	1,644.38	380.41	243.57	7.80
FINANCE REAL PROP SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE TREASURY	0.00	(22.00)	(2.05)	(13.45)	(44.15)	(8.80)	(0.90)
FINANCE CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE GRANTS MONITORING	0.00	99.72	12.16	713.30	165.01	105.65	3.38
FINANCE SUPPLY PROP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES	0.00	25,358.33	2,536.95	1,519.94	51,728.15	8,117.82	1,016.97
INFORMATION SYSTEMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEPARTMENT OF LAW	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CENTRAL RECORDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Allocated	0.00	235,460.73	7,223.82	30,233.16	66,598.49	14,676.85	1,892.39
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	0.00	235,460.73	7,223.82	30,233.16	66,598.49	14,676.85	1,892.39

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	0.00	235,460.73	7,223.82	30,233.16	66,598.49	14,676.85	1,892.39

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Central Service Departments	SH COURTHOUSE	SH SORT	POLICE	POLICE DRUG ENF	FIRE	CODES ADMIN	BEER BOARD
BUILDING USE ALLOWANCE	0.00	0.00	161,511.55	0.00	38,786.35	0.00	2,623.56
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	0.00	0.00	240,104.99	0.00	228,821.99	22,340.01	3,050.00
EMPLOYEE BENEFITS	0.00	0.00	8,057,860.86	0.00	7,247,776.32	335,050.31	8,151.47
POST AUDITS	344.48	923.13	68,072.12	0.00	57,276.01	135,199.33	1,606.03
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	0.00	0.00	902,532.05	0.00	351,294.89	13,709.69	10,208.19
CIVIL SERVICE MEDICAL EXAM	0.00	0.00	96,118.92	0.00	11,572.85	1,446.60	0.00
GENERAL SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	0.00	0.00	1,872,248.64	0.00	124,847.69	0.00	41,051.78
CENTRAL PRINTING	0.00	0.00	3,844.08	0.00	22,524.98	3,891.52	1,325.54
FLEET MANAGEMENT	0.00	0.00	5,434,344.48	0.00	(6,699.65)	347,242.76	16,280.47
POSTAL SERVICE	0.00	0.00	6,628.96	0.00	1,408.43	3,875.59	871.71
RADIO SHOP	0.00	(1,249.55)	(582,700.85)	0.00	(165,622.06)	(11,802.89)	(1,094.93)
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	262.37	704.91	52,875.13	658.43	42,945.72	6,025.88	1,273.88
FINANCE OMB	96.57	730.50	92,841.73	133.92	63,893.77	4,408.20	234.89
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	0.00	0.00	74,895.84	0.00	32,209.80	4,268.39	155.39
FINANCE INTERNAL AUDIT	54.58	412.80	52,463.83	75.68	36,105.66	2,491.03	132.73
FINANCE PAYROLL	254.63	0.00	198,525.91	265.24	130,196.84	10,323.09	565.84
FINANCE FASTNET	0.00	0.00	42,398.02	0.00	21,407.17	8,403.28	2,048.79
FINANCE GRANTS	12.61	95.34	14,724.12	17.48	10,946.11	575.32	30.65
FINANCE REAL PROP SVCS	0.00	0.00	(82,299.41)	0.00	(4,163.65)	0.00	0.00
FINANCE TREASURY	(1.31)	(0.72)	1,185.92	(1.39)	1,413.38	(53.55)	(2.93)
FINANCE CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE GRANTS MONITORING	5.46	41.35	14,157.85	7.58	12,519.04	2,690.89	2,454.63
FINANCE SUPPLY PROP	0.00	0.00	181,100.10	0.00	14,542.89	0.00	0.00
HUMAN RESOURCES	1,519.94	0.00	1,200,160.97	1,658.13	783,430.74	61,004.72	1,248.98
INFORMATION SYSTEMS	0.00	0.00	94,477.61	0.00	35,206.02	102,397.54	2,156.23
DEPARTMENT OF LAW	0.00	0.00	469,328.12	0.00	118,847.77	175,195.81	28,289.51
CENTRAL RECORDS	0.00	0.00	3,969.76	0.00	9,419.03	1,999.60	0.00
Total Allocated	2,549.33	1,657.76	18,671,371.30	2,815.07	9,220,908.09	1,230,683.12	122,662.41
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	2,549.33	1,657.76	18,671,371.30	2,815.07	9,220,908.09	1,230,683.12	122,662.41

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	2,549.33	1,657.76	18,671,371.30	2,815.07	9,220,908.09	1,230,683.12	122,662.41

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Central Service Departments	AGRICULTURAL EXT	SOIL & WATER	SOCIAL SERVICES	HEALTH	PUBLIC LIBRARY	PARKS	ARTS COMMISSION
BUILDING USE ALLOWANCE	5,028.94	0.00	9,371.50	0.00	0.00	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	0.00	0.00	57,989.00	44,867.01	12,796.99	126,617.99	0.00
EMPLOYEE BENEFITS	17,779.48	8,889.62	449,062.91	846,428.63	345,495.52	1,019,107.29	4,444.82
POST AUDITS	379.23	323.32	14,053.82	40,584.14	23,794.19	34,823.31	1,031.90
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	1,110.00	123.00	104,404.40	90,467.97	86,586.22	459,942.27	740.00
CIVIL SERVICE MEDICAL EXAM	0.00	0.00	3,696.88	0.00	0.00	4,822.02	160.74
GENERAL SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	16,839.61	0.00	143,920.54	0.00	0.00	0.00	0.00
CENTRAL PRINTING	0.00	0.00	2,163.66	146.97	18,391.59	6,078.90	2,331.56
FLEET MANAGEMENT	0.00	0.00	151,979.05	86,898.46	141,060.95	100,387.57	0.00
POSTAL SERVICE	69.90	9.73	615.42	31.89	5,044.08	8,493.16	912.10
RADIO SHOP	0.00	0.00	0.00	(4,112.48)	0.00	(6,923.70)	0.00
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	335.86	267.95	16,237.42	41,353.54	25,575.39	41,748.42	1,288.80
FINANCE OMB	172.54	41.43	9,142.39	27,669.23	14,655.15	28,955.09	1,868.76
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	19.68	0.00	12,604.15	56,035.96	11,699.16	160,106.80	9,636.91
FINANCE INTERNAL AUDIT	97.50	23.41	5,166.26	15,635.57	8,281.46	16,362.20	1,056.02
FINANCE PAYROLL	954.86	173.29	23,178.32	52,411.17	35,531.37	64,371.67	558.78
FINANCE FASTNET	483.76	412.45	16,889.44	50,448.60	18,063.19	30,874.35	1,119.79
FINANCE GRANTS	22.51	5.41	1,193.18	6,218.42	1,912.65	6,386.24	2,851.20
FINANCE REAL PROP SVCS	0.00	0.00	(9,115.57)	(3,473.87)	(2,819.27)	45,624.16	0.00
FINANCE TREASURY	(4.72)	(0.87)	(119.51)	(129.79)	473.29	(164.42)	(4.51)
FINANCE CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE GRANTS MONITORING	2,451.10	2,443.67	2,958.90	4,007.75	3,270.99	4,080.55	9,007.65
FINANCE SUPPLY PROP	0.00	0.00	548.79	274.40	0.00	45,000.64	0.00
HUMAN RESOURCES	2,243.38	574.52	134,731.83	122,692.48	187,656.18	371,192.64	1,796.16
INFORMATION SYSTEMS	2,191.38	486.28	38,872.72	50,463.30	58,173.44	24,978.66	1,083.81
DEPARTMENT OF LAW	0.00	0.00	10,116.05	58,733.08	34,605.49	36,855.97	4,745.53
CENTRAL RECORDS	0.00	0.00	416.22	23,722.67	3,463.08	0.00	0.00
Total Allocated	50,175.01	13,773.21	1,200,077.77	1,611,375.10	1,033,711.11	2,629,721.78	44,630.02
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	50,175.01	13,773.21	1,200,077.77	1,611,375.10	1,033,711.11	2,629,721.78	44,630.02

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	50,175.01	13,773.21	1,200,077.77	1,611,375.10	1,033,711.11	2,629,721.78	44,630.02

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Central Service Departments	PUBLIC WORKS	SOLID WASTE	HUMAN RELATIONS	CARING FOR CHILDREN	FARMERS MARKET	MUNI AUDITORIUM	STATE FAIR BD
BUILDING USE ALLOWANCE	0.00	0.00	0.00	9,059.90	0.00	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	88,157.01	24,865.01	0.00	0.00	2,117.00	0.00	3,083.00
EMPLOYEE BENEFITS	3,470,539.58	968,431.56	8,889.62	0.00	20,352.27	31,114.16	62,805.94
POST AUDITS	37,840.46	0.00	1,279.68	8,194.78	2,733.11	35,779.27	10,213.27
CORPORATE DUES	4,060.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	316,473.73	0.00	617.00	0.00	0.00	25,588.06	0.00
CIVIL SERVICE MEDICAL EXAM	11,572.85	3,214.68	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	0.00	0.00	0.00	139,135.30	0.00	0.00	0.00
CENTRAL PRINTING	5,159.86	916.72	518.59	0.00	0.00	0.00	3,818.97
FLEET MANAGEMENT	83,385.92	16,334.88	0.00	0.00	0.00	0.00	0.00
POSTAL SERVICE	729.33	148.80	57.05	20.30	8.49	0.00	10.36
RADIO SHOP	(50,391.92)	0.00	0.00	0.00	0.00	0.00	0.00
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	45,446.51	41.25	1,602.34	6,241.56	3,041.06	2,697.51	11,899.59
FINANCE OMB	68,772.53	8,604.73	250.16	4,080.26	764.78	1,327.71	3,101.23
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	150,658.48	0.00	231.01	521.04	405.98	18,452.10	7,733.61
FINANCE INTERNAL AUDIT	38,862.60	4,862.44	141.37	2,305.71	432.17	750.28	1,752.47
FINANCE PAYROLL	52,687.02	8,699.82	509.25	6,411.71	862.91	1,308.52	4,742.47
FINANCE FASTNET	25,302.35	17,855.05	1,466.71	0.00	3,486.60	2,549.90	13,028.95
FINANCE GRANTS	11,582.84	1,123.01	32.65	532.52	99.81	2,780.58	404.75
FINANCE REAL PROP SVCS	33,602.12	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE TREASURY	(277.29)	2,338.65	(2.38)	(34.59)	313.17	(7.55)	1,713.40
FINANCE CUSTOMER SERVICE	210,015.53	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE GRANTS MONITORING	12,795.24	487.14	2,455.49	231.00	2,484.62	2,516.49	9,077.43
FINANCE SUPPLY PROP	34,024.86	0.00	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES	285,977.70	55,867.33	1,215.64	39,629.32	2,060.98	6,288.75	10,936.25
INFORMATION SYSTEMS	30,605.56	6,460.39	1,030.93	0.00	989.59	1,315.84	3,811.41
DEPARTMENT OF LAW	92,845.39	400.97	17,818.56	4,952.29	5,383.13	4,120.85	13,706.45
CENTRAL RECORDS	2,049.52	0.00	0.00	0.00	0.00	0.00	525.78
Total Allocated	5,062,477.78	1,120,652.43	38,113.67	221,281.10	45,535.67	136,582.47	162,365.33
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	5,062,477.78	1,120,652.43	38,113.67	221,281.10	45,535.67	136,582.47	162,365.33

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	5,062,477.78	1,120,652.43	38,113.67	221,281.10	45,535.67	136,582.47	162,365.33

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Central Service Departments	CONVENTION CTR	SPORTS AUTHORITY	WATER & SEWER	BORDEAUX	GENERAL HOSP	METRO ACTION COM	NCAC
BUILDING USE ALLOWANCE	0.00	346.54	3,641.23	0.00	0.00	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	632.01	0.00	78,387.01	127,180.99	186,788.00	47,650.99	0.00
EMPLOYEE BENEFITS	23,064.15	0.00	2,872,474.33	1,033,377.79	1,970,885.60	240,462.72	48,893.63
POST AUDITS	62,437.84	2,319.14	74,807.66	32,091.72	64,038.40	27,930.87	58,179.37
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	0.00	0.00	13,199.25	0.00	0.00	0.00	7,526.00
CIVIL SERVICE MEDICAL EXAM	160.74	0.00	5,464.96	30,860.93	12,215.78	59,150.11	0.00
GENERAL SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	0.00	5,422.49	55,919.28	0.00	0.00	0.00	0.00
CENTRAL PRINTING	1,863.67	44.65	12,468.03	7,535.60	16,073.04	5,877.51	2,163.19
FLEET MANAGEMENT	0.00	0.00	(14,795.43)	27,106.44	21,704.11	(393.90)	(13.14)
POSTAL SERVICE	371.13	45.26	85.74	729.94	25.89	1,045.68	1,393.21
RADIO SHOP	0.00	0.00	(25,085.93)	(431.64)	0.00	0.00	0.00
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	9,939.03	1,930.97	116,079.58	34,324.46	84,282.44	29,134.52	84,562.58
FINANCE OMB	4,663.97	20,355.39	117,939.88	21,678.41	64,548.86	13,015.15	6,575.62
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	39,272.03	9,255.90	377,528.24	2,643.22	9,802.71	10,700.46	29,833.55
FINANCE INTERNAL AUDIT	2,635.55	11,502.61	66,646.53	12,250.23	36,475.84	7,354.72	3,715.81
FINANCE PAYROLL	4,558.57	222.80	77,258.73	49,044.41	81,555.60	34,385.55	431.45
FINANCE FASTNET	10,251.62	19.27	95,431.21	40,939.02	81,693.00	35,631.06	74,218.70
FINANCE GRANTS	608.69	5,263.90	17,999.70	2,829.26	11,031.60	1,698.62	3,465.49
FINANCE REAL PROP SVCS	(19,357.45)	(3,649.40)	81,424.87	0.00	0.00	(16,009.50)	(716.86)
FINANCE TREASURY	1,504.57	2,191.71	54,906.16	1,674.85	(8,162.08)	(56.56)	(4.99)
FINANCE CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE GRANTS MONITORING	9,165.90	3,593.70	9,118.18	3,668.60	6,095.59	9,638.68	9,274.12
FINANCE SUPPLY PROP	0.00	0.00	30,457.75	0.00	0.00	2,195.15	0.00
HUMAN RESOURCES	23,478.35	1,658.13	454,842.83	231,225.31	381,060.11	156,134.17	1,639.83
INFORMATION SYSTEMS	6,200.08	484.59	50,758.90	18,279.07	44,461.22	23,033.51	11,129.75
DEPARTMENT OF LAW	15,030.23	17,462.98	82,550.69	25,913.77	50,446.34	17,966.38	4,761.10
CENTRAL RECORDS	0.00	0.00	171.05	0.00	0.00	1,379.80	6,588.68
Total Allocated	196,480.68	78,470.63	4,709,680.43	1,702,922.38	3,115,022.05	707,925.69	353,617.09
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	196,480.68	78,470.63	4,709,680.43	1,702,922.38	3,115,022.05	707,925.69	353,617.09

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	196,480.68	78,470.63	4,709,680.43	1,702,922.38	3,115,022.05	707,925.69	353,617.09

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Central Service Departments	MDHA	METRO TRANSIT	NTTC	TAXI TRANSP & LICENSING	EDUCATION	SELF INSUR FUND	ARENA
BUILDING USE ALLOWANCE	0.00	0.00	0.00	1,185.65	0.00	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	0.00	0.00	0.00	12,447.00	286,481.97	0.00	0.00
EMPLOYEE BENEFITS	8,889.62	0.00	0.00	69,268.31	19,997,359.96	0.00	0.00
POST AUDITS	126.90	1,995.82	833.98	687.44	529,119.07	0.00	0.00
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	0.00	0.00	0.00	4,603.15	0.00	0.00	9,108.39
CIVIL SERVICE MEDICAL EXAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	0.00	0.00	0.00	9,552.32	0.00	0.00	0.00
CENTRAL PRINTING	0.00	0.00	0.00	380.92	649.75	0.00	0.00
FLEET MANAGEMENT	0.00	0.00	0.00	0.00	(63.59)	0.00	0.00
POSTAL SERVICE	0.00	0.00	0.00	73.32	51.77	0.00	0.00
RADIO SHOP	0.00	0.00	0.00	(794.16)	(28,975.20)	0.00	0.00
DIRECTOR OF FINANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	96.65	14,738.48	694.91	650.21	448,451.66	0.00	0.00
FINANCE OMB	711.96	8,698.09	11,834.04	181.20	520,918.12	106,439.29	0.00
OFFC SUPP SVCS-ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	0.00	9,017.24	0.31	206.25	176,147.74	0.00	0.00
FINANCE INTERNAL AUDIT	402.31	4,915.19	6,687.29	102.39	294,365.12	60,147.67	0.00
FINANCE PAYROLL	63.66	84.88	49.51	523.40	54,787.71	0.00	0.00
FINANCE FASTNET	161.90	2,546.04	0.00	876.94	610,631.41	0.00	0.00
FINANCE GRANTS	92.91	3,742.49	1,544.47	23.64	70,592.58	13,891.45	0.00
FINANCE REAL PROP SVCS	0.00	(1,710.55)	0.00	0.00	33,414.53	0.00	0.00
FINANCE TREASURY	(1.00)	235.25	729.62	(2.67)	35,122.92	(105.12)	0.00
FINANCE CUSTOMER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE GRANTS MONITORING	40.30	6,952.95	669.95	2,451.59	31,931.72	6,025.77	0.00
FINANCE SUPPLY PROP	0.00	3,018.34	0.00	0.00	274.40	0.00	0.00
HUMAN RESOURCES	1,105.44	0.00	0.00	1,325.89	227,040.69	0.00	0.00
INFORMATION SYSTEMS	3,028.54	6,639.83	0.00	3,823.08	32,276.49	0.00	0.00
DEPARTMENT OF LAW	(35,143.79)	18,658.97	0.00	20,533.65	437,345.31	(495,431.33)	0.00
CENTRAL RECORDS	0.00	0.00	0.00	22.81	0.00	0.00	0.00
Total Allocated	(20,424.60)	79,533.02	23,044.08	128,122.33	23,757,924.13	(309,032.27)	9,108.39
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	(20,424.60)	79,533.02	23,044.08	128,122.33	23,757,924.13	(309,032.27)	9,108.39

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	(20,424.60)	79,533.02	23,044.08	128,122.33	23,757,924.13	(309,032.27)	9,108.39

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Central Service Departments	ALL OTHER	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE ALLOWANCE	346,798.50	821,754.54	0.00	0.00	821,754.54
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	0.00	1,694,449.93	0.00	0.00	1,694,449.93
EMPLOYEE BENEFITS	5,673.99	51,908,403.13	0.00	0.00	51,908,403.13
POST AUDITS	131,894.78	1,528,567.52	0.00	0.00	1,528,567.52
CORPORATE DUES	0.00	246,490.72	0.00	0.00	246,490.72
INSURANCE/JUDGEMENTS	1,862.71	2,988,520.75	0.00	0.00	2,988,520.75
CIVIL SERVICE MEDICAL EXAM	0.00	262,639.35	0.00	0.00	262,639.35
GENERAL SERVICES ADMIN	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	2,449,382.60	7,371,125.90	0.00	777,673.32	8,148,799.22
CENTRAL PRINTING	7,121.20	219,676.73	0.00	0.00	219,676.73
FLEET MANAGEMENT	10,862.45	7,495,082.96	0.00	0.00	7,495,082.96
POSTAL SERVICE	392.47	68,875.65	0.00	0.00	68,875.65
RADIO SHOP	(3,637.83)	(967,183.71)	0.00	0.00	(967,183.71)
DIRECTOR OF FINANCE	0.00	76,351.55	0.00	0.00	76,351.55
FINANCE OPERATIONS	108,828.89	1,319,410.20	0.00	0.00	1,319,410.20
FINANCE OMB	31,482.40	1,358,131.28	0.00	0.00	1,358,131.28
OFFC SUPP SVCS-ADMIN	0.00	108,818.75	0.00	0.00	108,818.75
FINANCE PURCHASING	185,450.01	1,535,515.04	0.00	0.00	1,535,515.04
FINANCE INTERNAL AUDIT	17,790.35	767,464.97	0.00	0.00	767,464.97
FINANCE PAYROLL	1,697.53	1,078,704.66	0.00	0.00	1,078,704.66
FINANCE FASTNET	5,429.38	1,277,470.38	0.00	0.00	1,277,470.38
FINANCE GRANTS	10,766.52	233,446.85	0.00	0.00	233,446.85
FINANCE REAL PROP SVCS	(131,338.16)	(91,135.55)	0.00	0.00	(91,135.55)
FINANCE TREASURY	31,405.13	129,778.82	0.00	0.00	129,778.82
FINANCE CUSTOMER SERVICE	17,500.76	280,020.71	0.00	0.00	280,020.71
FINANCE GRANTS MONITORING	13,125.49	264,273.19	0.00	0.00	264,273.19
FINANCE SUPPLY PROP	22,225.92	407,200.88	0.00	0.00	407,200.88
HUMAN RESOURCES	16,838.99	5,489,849.93	0.00	0.00	5,489,849.93
INFORMATION SYSTEMS	0.00	1,036,078.92	0.00	0.00	1,036,078.92
DEPARTMENT OF LAW	194,209.06	1,861,533.21	419,251.00	0.00	2,280,784.21
CENTRAL RECORDS	9,122.65	175,003.93	0.00	0.00	175,003.93
Total Allocated	3,484,885.79	90,946,321.19	419,251.00	777,673.32	92,143,245.51
Roll Forward	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	3,484,885.79	90,946,321.19	419,251.00	777,673.32	92,143,245.51

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Allocated Costs By Department

Adjustments	0.00	0.00	0.00	0.00	0.00
Proposed Costs	3,484,885.79	90,946,321.19	419,251.00	777,673.32	92,143,245.51

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE ALLOWANCE	0.00	896,953.00	
EQUIPMENT USE ALLOWANCE	0.00	155,297.00	
EMPLOYEE WORKMEN'S COMP	1,729,818.95	0.00	
EMPLOYEE BENEFITS	52,700,261.22	0.00	
POST AUDITS	2,336,985.92	0.00	
CORPORATE DUES	251,995.72	0.00	
INSURANCE/JUDGEMENTS	3,325,433.50	0.00	
CIVIL SERVICE MEDICAL EXAM	271,640.46	0.00	
GENERAL SERVICES ADMIN	348,931.20	0.00	
GENERAL SERVICES BUILDINGS	8,694,880.38	(134,013.47)	
CENTRAL PRINTING	656,222.00	(542,484.00)	
FLEET MANAGEMENT	21,203,036.00	(13,932,215.00)	
POSTAL SERVICE	854,757.00	(846,166.00)	
RADIO SHOP	2,800,487.00	(4,052,369.00)	
DIRECTOR OF FINANCE	697,549.48	0.00	
FINANCE OPERATIONS	1,295,057.00	0.00	
FINANCE OMB	1,291,939.00	0.00	
OFFC SUPP SVCS-ADMIN	433,913.00	(4,144.00)	
FINANCE PURCHASING	1,245,181.00	0.00	
FINANCE INTERNAL AUDIT	778,089.00	0.00	
FINANCE PAYROLL	947,922.00	0.00	
FINANCE FASTNET	1,066,620.00	0.00	
FINANCE GRANTS COORDINATION	263,742.15	(375.00)	
FINANCE REAL PROP SVCS	1,077,047.00	(1,647,284.00)	
FINANCE TREASURY	718,306.00	(733,783.00)	
FINANCE CUSTOMER SERVICE	261,094.00	0.00	
FINANCE GRANTS MONITORING	255,391.00	0.00	
FINANCE SUPPLY PROP WAREHSE	303,323.00	0.00	
HUMAN RESOURCES	4,195,124.00	(62,880.00)	
INFORMATION SYSTEMS	9,381,944.00	(8,963,041.00)	
DEPARTMENT OF LAW	4,019,481.00	(1,575,499.00)	
CENTRAL RECORDS	179,077.00	0.00	
LEGISLATIVE			417,714.71
MAYOR			343,175.06
FINANCE ADA MANAGEMENT			220,356.71
ELECTIONS			230,641.18
PLANNING COMM			612,962.45

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
ADV PLAN/RSCH			3,528.99
REGISTER/DEEDS			67,156.61
HISTORICAL COMM			24,543.70
COMM ED ALLIANCE			29,102.03
GOVT ACCESS TV			24,015.98
ASSESSOR PROP			724,358.37
TRUSTEE			248,639.42
COUNTY CLERK			631,610.77
DISTRICT ATTOR			198,367.20
DA DRUG ENF			5,079.00
DA SPECIAL OPNS			247.39
MEDICAL EXAMINER			7,309.95
PUBLIC DEFENDER			290,357.57
JUVENILE CT CLRK			76,318.03
CIRCUIT CT CLERK			461,839.19
CRIMINAL CT CLRK			277,703.61
CLERK/MASTER			97,948.63
JUVENILE COURT			426,184.73
GEN SESSIONS CT			1,333,581.55
ST TRIAL COURTS			269,366.70
JUSTICE INFO SYS			87,070.67
SHERIFF ADMIN			2,256,227.63
SH COMM SERVICES			44,398.05
SH FACILITY MTN			84,601.93
SH WAREHOUSE			45,463.51
SH CRIM JUST CTR			127,309.17
SH HILL JAIL			45,545.13
SH MENS JAIL ANX			0.00
SH CORR WORK CTR			87,913.50
SH TRANSPORTATION			149,197.28
SH SUBSTANCE AB			0.00
SH WARRANTS			235,460.73
SH TRAINING ACAD			7,223.82
SH DEBERRY			30,233.16
SH CENTRAL PROC			66,598.49
SH LAW ENF BLOCK			14,676.85
SH SOUTH PRECINCT			1,892.39
SH COURTHOUSE			2,549.33

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
SH SORT			1,657.76
POLICE			18,671,371.30
POLICE DRUG ENF			2,815.07
FIRE			9,220,908.09
CODES ADMIN			1,230,683.12
BEER BOARD			122,662.41
AGRICULTURAL EXT			50,175.01
SOIL & WATER			13,773.21
SOCIAL SERVICES			1,200,077.77
HEALTH			1,611,375.10
PUBLIC LIBRARY			1,033,711.11
PARKS			2,629,721.78
ARTS COMMISSION			44,630.02
PUBLIC WORKS			5,062,477.78
SOLID WASTE			1,120,652.43
HUMAN RELATIONS			38,113.67
CARING FOR CHILDREN			221,281.10
FARMERS MARKET			45,535.67
MUNI AUDITORIUM			136,582.47
STATE FAIR BD			162,365.33
CONVENTION CTR			196,480.68
SPORTS AUTHORITY			78,470.63
WATER & SEWER			4,709,680.43
BORDEAUX			1,702,922.38
GENERAL HOSP			3,115,022.05
METRO ACTION COM			707,925.69
NCAC			353,617.09
MDHA			(20,424.60)
METRO TRANSIT			79,533.02
NTTC			23,044.08
TAXI TRANSP & LICENSING			128,122.33
EDUCATION			23,757,924.13
SELF INSUR FUND			(309,032.27)
ARENA			9,108.39
ALL OTHER			3,484,885.79

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Summary Of Allocated Costs

	Total Expenditures	Cost Adjustments	Total Allocated	
Direct Billed Total			419,251.00	
Unallocated Total			777,673.32	
				Deviation
Totals	123,585,248.98	(31,442,003.47)	92,143,245.51	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Detail Of Allocated Costs

Department	BUILDING USE 1.5	EQUIPMENT USE 2.5	EMPLOYEE WORKMEN'S 3.5	EMPLOYEE BENEFITS 4.5	POST AUDITS 5.5	CORPORATE DUES 6.5	INSURANCE/JUDGEMENT 7.5
BUILDING USE ALLOWANCE	(896,953.00)	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	(155,297.00)	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	0.00	0.00	(1,729,818.95)	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	0.00	0.00	(53,097,449.68)	109,520.77	0.00	0.00
POST AUDITS	619.73	0.00	0.00	0.00	(2,349,483.17)	0.00	2,236.55
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	(251,995.72)	0.00
INSURANCE/JUDGEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	(3,325,433.50)
CIVIL SERVICE MEDICAL EXAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES ADMIN	3,740.01	2,290.34	31,160.01	349,812.56	27,732.96	0.00	34,935.28
GENERAL SERVICES BUILDINGS	649.25	428.08	0.00	2,666.53	195,126.30	0.00	10,853.33
CENTRAL PRINTING	0.00	0.00	0.00	0.00	12,157.25	0.00	0.00
FLEET MANAGEMENT	0.00	0.00	0.00	0.00	34,018.04	0.00	0.00
POSTAL SERVICE	1,129.01	0.00	0.00	0.00	587.71	0.00	3,371.20
RADIO SHOP	0.00	0.00	0.00	0.00	2,191.99	0.00	0.00
DIRECTOR OF FINANCE	0.00	1,735.73	0.00	496,795.35	867.22	0.00	21,306.00
FINANCE OPERATIONS	3,925.18	1,853.79	396.01	481.27	1,319.50	1,530.00	11,736.98
FINANCE OMB	3,761.87	770.45	0.00	0.00	9,777.17	0.00	13,576.25
OFFC SUPP SVCS-ADMIN	0.00	2,729.49	0.00	0.00	574.12	0.00	17,625.00
FINANCE PURCHASING	5,089.39	3,785.69	0.00	0.00	10,023.28	0.00	18,568.13
FINANCE INTERNAL AUDIT	3,925.18	1,943.50	0.00	0.00	569.58	0.00	9,036.69
FINANCE PAYROLL	2,162.10	1,563.51	0.00	0.00	531.81	0.00	13,389.33
FINANCE FASTNET	5,691.13	99,469.61	0.00	0.00	1,488.18	0.00	9,789.10
FINANCE GRANTS	0.00	0.00	0.00	0.00	460.80	0.00	0.00
FINANCE REAL PROP SVCS	2,760.97	3,971.71	0.00	0.00	758.44	0.00	8,393.68
FINANCE TREASURY	2,238.62	0.00	0.00	0.00	1,187.52	0.00	16,535.98
FINANCE CUSTOMER SERVICE	0.00	0.00	0.00	0.00	413.97	0.00	0.00
FINANCE GRANTS MONITORING	0.00	0.00	0.00	0.00	610.39	0.00	0.00
FINANCE SUPPLY PROP	0.00	0.00	0.00	0.00	681.40	0.00	0.00
HUMAN RESOURCES	18,609.50	22,016.16	3,062.00	173,613.42	384,579.11	1,000.00	71,738.03
INFORMATION SYSTEMS	14,544.30	0.00	751.00	89,232.74	17,892.86	0.00	52,555.35
DEPARTMENT OF LAW	4,474.22	10,144.32	0.00	74,982.51	5,931.55	2,975.00	20,401.87
CENTRAL RECORDS	1,878.00	2,594.62	0.00	1,462.17	1,913.73	0.00	864.00
LEGISLATIVE	1,275.93	0.00	0.00	109,901.82	646.64	214,352.72	11,105.00
MAYOR	2,045.73	0.00	8,013.99	48,717.38	4,549.13	28,078.00	4,935.00
FINANCE ADA MANAGEMENT	0.00	0.00	0.00	0.00	4.53	0.00	3,417.81
ELECTIONS	4,240.97	0.00	0.00	105,471.91	2,430.94	0.00	20,802.27
PLANNING COMM	31,416.63	0.00	0.00	151,928.58	4,266.61	0.00	45,898.33
ADV PLAN/RSCH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REGISTER/DEEDS	0.00	0.00	0.00	13,334.65	800.74	0.00	100.00
HISTORICAL COMM	0.00	0.00	0.00	0.00	592.25	0.00	987.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Detail Of Allocated Costs

Department	BUILDING USE	EQUIPMENT USE	EMPLOYEE WORKMEN'S	EMPLOYEE BENEFITS	POST AUDITS	CORPORATE DUES	INSURANCE/JUDGEMENT
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
COMM ED ALLIANCE	0.00	0.00	0.00	17,816.80	421.53	0.00	1,604.00
GOVT ACCESS TV	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ASSESSOR PROP	17,497.58	0.00	1,441.99	226,024.11	1,542.57	0.00	15,320.26
TRUSTEE	4,561.46	0.00	0.00	53,338.45	1,056.08	0.00	17,006.00
COUNTY CLERK	12,343.47	0.00	2,167.00	266,639.36	4,214.32	0.00	13,348.00
DISTRICT ATTOR	0.00	0.00	0.00	14,461.14	6,073.57	0.00	25,552.46
DA DRUG ENF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DA SPECIAL OPNS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MEDICAL EXAMINER	0.00	0.00	1,152.99	1,401.23	6.05	0.00	0.00
PUBLIC DEFENDER	16,738.00	0.00	511.99	22,054.29	2,003.38	0.00	61,852.69
JUVENILE CT CLRK	0.00	0.00	0.00	36,649.33	806.78	0.00	4,565.00
CIRCUIT CT CLERK	850.31	0.00	0.00	294,164.44	2,216.39	0.00	10,921.03
CRIMINAL CT CLRK	0.00	0.00	0.00	155,300.06	1,648.33	0.00	12,463.51
CLERK/MASTER	930.81	0.00	0.00	26,669.14	740.32	0.00	5,454.83
JUVENILE COURT	0.00	0.00	8,827.01	191,049.31	6,501.13	0.00	23,060.29
GEN SESSIONS CT	46,840.12	0.00	19,201.99	166,541.66	6,516.25	0.00	122,523.59
ST TRIAL COURTS	2,835.51	0.00	0.00	77,305.17	6,254.87	0.00	39,786.28
JUSTICE INFO SYS	3,658.15	0.00	0.00	4,439.69	1,000.18	0.00	14,198.86
SHERIFF ADMIN	98,166.15	0.00	58,755.00	752,664.15	1,867.40	0.00	133,521.57
SH COMM SERVICES	0.00	0.00	0.00	0.00	818.87	0.00	0.00
SH FACILITY MTN	0.00	0.00	0.00	0.00	613.40	0.00	0.00
SH WAREHOUSE	0.00	0.00	0.00	0.00	1,504.79	0.00	0.00
SH CRIM JUST CTR	0.00	0.00	0.00	0.00	1,433.78	0.00	0.00
SH HILL JAIL	0.00	0.00	0.00	0.00	935.22	0.00	0.00
SH MENS JAIL ANX	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SH CORR WORK CTR	0.00	0.00	0.00	0.00	1,101.39	0.00	0.00
SH TRANSPORTATION	0.00	0.00	0.00	0.00	669.31	0.00	0.00
SH SUBSTANCE AB	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SH WARRANTS	0.00	0.00	0.00	0.00	1,454.93	0.00	0.00
SH TRAINING ACAD	0.00	0.00	0.00	0.00	714.62	0.00	0.00
SH DEBERRY	0.00	0.00	0.00	0.00	498.59	0.00	0.00
SH CENTRAL PROC	0.00	0.00	0.00	0.00	557.51	0.00	0.00
SH LAW ENF BLOCK	0.00	0.00	0.00	0.00	864.21	0.00	0.00
SH SOUTH PRECINCT	0.00	0.00	0.00	0.00	326.34	0.00	0.00
SH COURTHOUSE	0.00	0.00	0.00	0.00	344.48	0.00	0.00
SH SORT	0.00	0.00	0.00	0.00	923.13	0.00	0.00
POLICE	161,511.55	0.00	240,104.99	8,057,860.86	68,072.12	0.00	902,532.05
POLICE DRUG ENF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FIRE	38,786.35	0.00	228,821.99	7,247,776.32	57,276.01	0.00	351,294.89
CODES ADMIN	0.00	0.00	22,340.01	335,050.31	135,199.33	0.00	13,709.69

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department	BUILDING USE	EQUIPMENT USE	EMPLOYEE WORKMEN'S	EMPLOYEE BENEFITS	POST AUDITS	CORPORATE DUES	INSURANCE/JUDGEMENT
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
BEER BOARD	2,623.56	0.00	3,050.00	8,151.47	1,606.03	0.00	10,208.19
AGRICULTURAL EXT	5,028.94	0.00	0.00	17,779.48	379.23	0.00	1,110.00
SOIL & WATER	0.00	0.00	0.00	8,889.62	323.32	0.00	123.00
SOCIAL SERVICES	9,371.50	0.00	57,989.00	449,062.91	14,053.82	0.00	104,404.40
HEALTH	0.00	0.00	44,867.01	846,428.63	40,584.14	0.00	90,467.97
PUBLIC LIBRARY	0.00	0.00	12,796.99	345,495.52	23,794.19	0.00	86,586.22
PARKS	0.00	0.00	126,617.99	1,019,107.29	34,823.31	0.00	459,942.27
ARTS COMMISSION	0.00	0.00	0.00	4,444.82	1,031.90	0.00	740.00
PUBLIC WORKS	0.00	0.00	88,157.01	3,470,539.58	37,840.46	4,060.00	316,473.73
SOLID WASTE	0.00	0.00	24,865.01	968,431.56	0.00	0.00	0.00
HUMAN RELATIONS	0.00	0.00	0.00	8,889.62	1,279.68	0.00	617.00
CARING FOR CHILDREN	9,059.90	0.00	0.00	0.00	8,194.78	0.00	0.00
FARMERS MARKET	0.00	0.00	2,117.00	20,352.27	2,733.11	0.00	0.00
MUNI AUDITORIUM	0.00	0.00	0.00	31,114.16	35,779.27	0.00	25,588.06
STATE FAIR BD	0.00	0.00	3,083.00	62,805.94	10,213.27	0.00	0.00
CONVENTION CTR	0.00	0.00	632.01	23,064.15	62,437.84	0.00	0.00
SPORTS AUTHORITY	346.54	0.00	0.00	0.00	2,319.14	0.00	0.00
WATER & SEWER	3,641.23	0.00	78,387.01	2,872,474.33	74,807.66	0.00	13,199.25
BORDEAUX	0.00	0.00	127,180.99	1,033,377.79	32,091.72	0.00	0.00
GENERAL HOSP	0.00	0.00	186,788.00	1,970,885.60	64,038.40	0.00	0.00
METRO ACTION COM	0.00	0.00	47,650.99	240,462.72	27,930.87	0.00	0.00
NCAC	0.00	0.00	0.00	48,893.63	58,179.37	0.00	7,526.00
MDHA	0.00	0.00	0.00	8,889.62	126.90	0.00	0.00
METRO TRANSIT	0.00	0.00	0.00	0.00	1,995.82	0.00	0.00
NTTC	0.00	0.00	0.00	0.00	833.98	0.00	0.00
TAXI TRANSP & LICENSING	1,185.65	0.00	12,447.00	69,268.31	687.44	0.00	4,603.15
EDUCATION	0.00	0.00	286,481.97	19,997,359.96	529,119.07	0.00	0.00
SELF INSUR FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ARENA	0.00	0.00	0.00	0.00	0.00	0.00	9,108.39
ALL OTHER	346,798.50	0.00	0.00	5,673.99	131,894.78	0.00	1,862.71
Direct Billings	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Detail Of Allocated Costs

Department	CIVIL SERVICE MEDICAL	HUMAN RESOURCES	GENERAL SERVICES	GENERAL SERVICES	CENTRAL PRINTING	FLEET MANAGEMENT	POSTAL SERVICE
	10.5	32.5	11.5	12.5	13.5	14.5	15.5
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	1,757.89	0.00	0.00
POST AUDITS	0.00	0.00	0.00	9,640.97	0.00	0.00	0.00
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CIVIL SERVICE MEDICAL EXAM	(271,640.46)	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES ADMIN	8,840.37	11,308.39	(977,003.21)	58,182.38	661.80	(85.68)	76.18
GENERAL SERVICES BUILDINGS	0.00	25,520.50	460,547.02	(9,253,726.51)	0.00	58,492.56	181.55
CENTRAL PRINTING	0.00	4,687.45	93,904.28	0.00	(240,914.51)	10,889.92	0.00
FLEET MANAGEMENT	0.00	34,895.36	153,236.12	0.00	2,657.60	(7,667,613.92)	0.00
POSTAL SERVICE	0.00	3,124.97	51,916.66	8,464.21	51.63	5,444.96	(86,152.98)
RADIO SHOP	0.00	9,895.70	217,399.13	0.00	985.09	32,669.76	912.30
DIRECTOR OF FINANCE	0.00	12,250.38	0.00	0.00	869.74	0.00	130.99
FINANCE OPERATIONS	0.00	11,978.99	0.00	61,418.64	410.22	0.00	273.70
FINANCE OMB	0.00	8,854.04	0.00	58,863.31	55.81	0.00	54.88
OFFC SUPP SVCS-ADMIN	0.00	2,083.29	0.00	0.00	0.00	0.00	649.80
FINANCE PURCHASING	0.00	10,937.34	0.00	79,635.40	220.46	0.00	962.12
FINANCE INTERNAL AUDIT	0.00	6,249.93	0.00	61,418.64	0.00	0.00	33.55
FINANCE PAYROLL	0.00	8,854.04	0.00	33,831.09	486.03	0.00	3,529.51
FINANCE FASTNET	0.00	4,687.45	0.00	89,051.14	0.00	0.00	63.17
FINANCE GRANTS	0.00	2,083.29	0.00	0.00	0.00	0.00	127.99
FINANCE REAL PROP SVCS	0.00	7,291.57	0.00	43,201.90	1,101.83	10,853.85	0.00
FINANCE TREASURY	0.00	5,729.09	0.00	35,028.50	1,504.14	0.00	3,377.39
FINANCE CUSTOMER SERVICE	0.00	5,729.09	0.00	0.00	0.00	0.00	11.81
FINANCE GRANTS MONITORING	0.00	2,083.29	0.00	0.00	0.00	0.00	16.99
FINANCE SUPPLY PROP	0.00	2,083.29	0.00	57,260.44	36.75	0.00	22.16
HUMAN RESOURCES	0.00	(5,746,402.60)	0.00	224,384.90	5,437.06	10,854.47	2,860.45
INFORMATION SYSTEMS	0.00	52,847.17	0.00	222,653.39	396.73	27,126.07	297.09
DEPARTMENT OF LAW	0.00	21,068.04	0.00	61,892.38	388.37	10,853.23	883.41
CENTRAL RECORDS	160.74	2,310.01	0.00	0.00	4,216.63	5,431.82	2,812.29
LEGISLATIVE	0.00	9,908.53	0.00	0.00	2,316.68	0.00	(1,296.90)
MAYOR	803.67	9,590.59	0.00	0.00	14,406.58	70,682.95	2,900.63
FINANCE ADA MANAGEMENT	0.00	6,079.81	0.00	0.00	79.07	16,298.80	1.03
ELECTIONS	0.00	17,103.57	0.00	65,129.64	16,835.35	5,428.13	5,764.70
PLANNING COMM	0.00	25,696.92	0.00	215,213.70	4,449.18	5,428.13	2,365.98
ADV PLAN/RSCH	0.00	2,337.97	0.00	0.00	0.00	0.00	0.00
REGISTER/DEEDS	0.00	1,658.13	0.00	0.00	556.26	5,420.27	428.30
HISTORICAL COMM	0.00	1,917.91	0.00	0.00	935.79	0.00	458.74

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Detail Of Allocated Costs

Department	CIVIL SERVICE MEDICAL	HUMAN RESOURCES	GENERAL SERVICES	GENERAL SERVICES	CENTRAL PRINTING	FLEET MANAGEMENT	POSTAL SERVICE
	10.5	32.5	11.5	12.5	13.5	14.5	15.5
COMM ED ALLIANCE	0.00	2,425.78	0.00	0.00	0.00	0.00	0.00
GOVT ACCESS TV	0.00	4,548.80	0.00	0.00	3,788.73	5,444.96	0.00
ASSESSOR PROP	0.00	23,047.56	0.00	58,591.34	0.00	168,233.15	673.71
TRUSTEE	0.00	6,912.51	0.00	15,274.23	2,269.71	5,420.27	328.37
COUNTY CLERK	0.00	52,372.34	0.00	189,561.82	5,974.25	27,131.46	548.83
DISTRICT ATTOR	0.00	36,296.01	0.00	0.00	1,358.10	(315.35)	1,277.85
DA DRUG ENF	0.00	779.32	0.00	0.00	72.56	0.00	0.00
DA SPECIAL OPNS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MEDICAL EXAMINER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC DEFENDER	0.00	12,673.00	0.00	134,851.13	477.19	10,852.00	573.58
JUVENILE CT CLRK	0.00	7,780.91	0.00	0.00	1,350.19	5,414.46	659.94
CIRCUIT CT CLERK	0.00	33,197.72	0.00	6,850.59	9,435.09	43,410.58	6,800.65
CRIMINAL CT CLRK	0.00	22,998.47	0.00	0.00	2,953.41	5,424.21	3,545.24
CLERK/MASTER	0.00	4,553.38	0.00	7,499.16	723.24	0.00	1,353.23
JUVENILE COURT	2,732.48	30,704.19	0.00	0.00	6,505.87	92,200.25	1,035.64
GEN SESSIONS CT	0.00	33,312.34	0.00	866,662.69	6,976.55	(18.96)	1,940.27
ST TRIAL COURTS	0.00	29,462.46	0.00	22,844.57	4,432.44	32,537.60	1,357.59
JUSTICE INFO SYS	0.00	3,294.13	0.00	29,472.19	97.20	0.00	134.93
SHERIFF ADMIN	18,645.14	52,878.35	0.00	900,854.59	368.36	75,871.46	4,873.63
SH COMM SERVICES	0.00	9,633.74	0.00	0.00	0.00	32,486.18	0.00
SH FACILITY MTN	0.00	5,576.85	0.00	0.00	0.00	76,052.13	0.00
SH WAREHOUSE	0.00	1,016.97	0.00	0.00	6,716.56	10,853.41	0.00
SH CRIM JUST CTR	0.00	85,703.23	0.00	0.00	0.00	16,167.32	0.00
SH HILL JAIL	0.00	33,975.09	0.00	0.00	0.00	0.00	0.00
SH MENS JAIL ANX	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SH CORR WORK CTR	0.00	45,134.32	0.00	0.00	0.00	27,134.58	0.00
SH TRANSPORTATION	0.00	18,764.49	0.00	0.00	0.00	130,508.57	0.00
SH SUBSTANCE AB	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SH WARRANTS	0.00	25,358.33	0.00	0.00	1,266.94	205,949.61	0.00
SH TRAINING ACAD	0.00	2,536.95	0.00	0.00	0.00	0.00	0.00
SH DEBERRY	0.00	1,519.94	0.00	0.00	0.00	5,444.96	0.00
SH CENTRAL PROC	0.00	51,728.15	0.00	0.00	40.93	0.00	0.00
SH LAW ENF BLOCK	0.00	8,117.82	0.00	0.00	0.00	0.00	0.00
SH SOUTH PRECINCT	0.00	1,016.97	0.00	0.00	0.00	0.00	0.00
SH COURTHOUSE	0.00	1,519.94	0.00	0.00	0.00	0.00	0.00
SH SORT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
POLICE	96,118.92	1,200,160.97	0.00	1,872,248.64	3,844.08	5,434,344.48	6,628.96
POLICE DRUG ENF	0.00	1,658.13	0.00	0.00	0.00	0.00	0.00
FIRE	11,572.85	783,430.74	0.00	124,847.69	22,524.98	(6,699.65)	1,408.43
CODES ADMIN	1,446.60	61,004.72	0.00	0.00	3,891.52	347,242.76	3,875.59

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department	CIVIL SERVICE MEDICAL	HUMAN RESOURCES	GENERAL SERVICES	GENERAL SERVICES	CENTRAL PRINTING	FLEET MANAGEMENT	POSTAL SERVICE
	10.5	32.5	11.5	12.5	13.5	14.5	15.5
BEER BOARD	0.00	1,248.98	0.00	41,051.78	1,325.54	16,280.47	871.71
AGRICULTURAL EXT	0.00	2,243.38	0.00	16,839.61	0.00	0.00	69.90
SOIL & WATER	0.00	574.52	0.00	0.00	0.00	0.00	9.73
SOCIAL SERVICES	3,696.88	134,731.83	0.00	143,920.54	2,163.66	151,979.05	615.42
HEALTH	0.00	122,692.48	0.00	0.00	146.97	86,898.46	31.89
PUBLIC LIBRARY	0.00	187,656.18	0.00	0.00	18,391.59	141,060.95	5,044.08
PARKS	4,822.02	371,192.64	0.00	0.00	6,078.90	100,387.57	8,493.16
ARTS COMMISSION	160.74	1,796.16	0.00	0.00	2,331.56	0.00	912.10
PUBLIC WORKS	11,572.85	285,977.70	0.00	0.00	5,159.86	83,385.92	729.33
SOLID WASTE	3,214.68	55,867.33	0.00	0.00	916.72	16,334.88	148.80
HUMAN RELATIONS	0.00	1,215.64	0.00	0.00	518.59	0.00	57.05
CARING FOR CHILDREN	0.00	39,629.32	0.00	139,135.30	0.00	0.00	20.30
FARMERS MARKET	0.00	2,060.98	0.00	0.00	0.00	0.00	8.49
MUNI AUDITORIUM	0.00	6,288.75	0.00	0.00	0.00	0.00	0.00
STATE FAIR BD	0.00	10,936.25	0.00	0.00	3,818.97	0.00	10.36
CONVENTION CTR	160.74	23,478.35	0.00	0.00	1,863.67	0.00	371.13
SPORTS AUTHORITY	0.00	1,658.13	0.00	5,422.49	44.65	0.00	45.26
WATER & SEWER	5,464.96	454,842.83	0.00	55,919.28	12,468.03	(14,795.43)	85.74
BORDEAUX	30,860.93	231,225.31	0.00	0.00	7,535.60	27,106.44	729.94
GENERAL HOSP	12,215.78	381,060.11	0.00	0.00	16,073.04	21,704.11	25.89
METRO ACTION COM	59,150.11	156,134.17	0.00	0.00	5,877.51	(393.90)	1,045.68
NCAC	0.00	1,639.83	0.00	0.00	2,163.19	(13.14)	1,393.21
MDHA	0.00	1,105.44	0.00	0.00	0.00	0.00	0.00
METRO TRANSIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NTTC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAXI TRANSP & LICENSING	0.00	1,325.89	0.00	9,552.32	380.92	0.00	73.32
EDUCATION	0.00	227,040.69	0.00	0.00	649.75	(63.59)	51.77
SELF INSUR FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ARENA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ALL OTHER	0.00	16,838.99	0.00	2,449,382.60	7,121.20	10,862.45	392.47
Direct Billings	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	777,673.32	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00

All Monetary Values Are $ Dollars

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Detail Of Allocated Costs

Department	RADIO SHOP	DIRECTOR OF FINANCE	FINANCE OPERATIONS	FINANCE OMB	FINANCE PURCHASING	FINANCE INTERNAL	FINANCE PAYROLL
	16.5	17.5	18.5	19.5	20.5	21.5	22.5
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	0.00	16,106.80	149,000.28	76.67	84,683.96	0.00
POST AUDITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CIVIL SERVICE MEDICAL EXAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES ADMIN	(5,060.58)	0.00	56,031.38	231.50	24,245.95	131.58	2,838.88
GENERAL SERVICES BUILDINGS	(4,620.01)	0.00	147,260.53	5,880.64	2,545.20	3,342.25	4,033.48
CENTRAL PRINTING	0.00	0.00	525.25	0.00	71.74	0.00	765.50
FLEET MANAGEMENT	0.00	0.00	3,703.01	25,328.25	20,082.75	14,395.25	5,475.22
POSTAL SERVICE	0.00	0.00	629.48	0.00	0.00	0.00	511.48
RADIO SHOP	976,864.30	0.00	2,607.94	0.00	177.72	0.00	1,531.01
DIRECTOR OF FINANCE	0.00	(1,402,046.58)	1,308.61	462.81	33,699.93	263.04	3,017.38
FINANCE OPERATIONS	0.00	216,343.97	(1,630,917.51)	859.24	453.43	488.35	1,922.33
FINANCE OMB	0.00	313,551.08	646.43	(1,709,289.86)	661.99	487.17	1,390.27
OFFC SUPP SVCS-ADMIN	0.00	42,129.99	577.23	298.50	404.02	163.62	336.41
FINANCE PURCHASING	0.00	151,193.08	813.17	856.60	(1,841,361.68)	469.54	1,695.78
FINANCE INTERNAL AUDIT	0.00	98,869.27	578.03	535.27	146.48	(966,658.25)	961.17
FINANCE PAYROLL	0.00	108,630.25	553.38	652.11	0.00	368.50	(1,128,720.73)
FINANCE FASTNET	0.00	75,350.19	1,586.52	1,580.02	144.32	892.85	732.06
FINANCE GRANTS	0.00	34,189.47	423.33	117.02	0.00	66.13	353.65
FINANCE REAL PROP SVCS	0.00	113,843.56	32,356.99	740.94	9,732.67	418.69	1,198.88
FINANCE TREASURY	0.00	81,626.54	1,228.26	494.15	354.67	279.24	933.64
FINANCE CUSTOMER SERVICE	0.00	32,913.25	326.15	179.62	0.00	101.50	926.57
FINANCE GRANTS MONITORING	0.00	25,534.09	655.73	240.10	0.00	135.68	353.65
FINANCE SUPPLY PROP	0.00	31,520.29	770.42	208.67	0.00	117.92	332.43
HUMAN RESOURCES	0.00	0.00	8,445.10	146,037.11	64,741.05	82,523.96	6,050.97
INFORMATION SYSTEMS	0.00	0.00	24,683.91	16,014.88	138,157.52	9,049.83	9,071.16
DEPARTMENT OF LAW	0.00	0.00	8,201.25	924.90	463.95	522.65	4,664.66
CENTRAL RECORDS	0.00	0.00	1,488.41	515.97	9,686.58	291.57	919.49
LEGISLATIVE	0.00	0.00	617.65	816.86	634.87	461.60	4,364.06
MAYOR	(21,827.50)	0.00	4,833.01	2,595.27	289.64	1,466.55	3,932.61
FINANCE ADA MANAGEMENT	0.00	76,351.55	287.45	1,493.55	374.91	843.99	944.26
ELECTIONS	0.00	0.00	2,892.93	2,297.49	1,066.93	1,298.29	3,883.09
PLANNING COMM	0.00	0.00	4,512.69	3,557.17	20,409.29	2,010.11	5,775.13
ADV PLAN/RSCH	0.00	0.00	0.00	390.70	0.00	220.78	509.25
REGISTER/DEEDS	0.00	0.00	1,153.62	1,514.16	905.86	855.63	127.31
HISTORICAL COMM	0.00	0.00	583.96	295.91	111.24	167.21	608.28

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Detail Of Allocated Costs

Department	RADIO SHOP	DIRECTOR OF FINANCE	FINANCE OPERATIONS	FINANCE OMB	FINANCE PURCHASING	FINANCE INTERNAL	FINANCE PAYROLL
	16.5	17.5	18.5	19.5	20.5	21.5	22.5
COMM ED ALLIANCE	0.00	0.00	394.08	336.01	1,199.30	189.87	1,007.90
GOVT ACCESS TV	0.00	0.00	3,398.63	2,250.98	0.00	1,272.01	785.11
ASSESSOR PROP	0.00	0.00	1,939.85	4,276.38	1,677.71	2,416.54	9,644.08
TRUSTEE	0.00	0.00	1,110.87	1,359.71	258.83	768.36	2,825.67
COUNTY CLERK	0.00	0.00	1,924.25	2,452.10	2,533.23	1,385.66	8,795.32
DISTRICT ATTOR	(3,733.34)	0.00	6,885.95	3,868.23	2,908.41	2,185.89	7,847.54
DA DRUG ENF	(7,257.46)	0.00	5,194.01	0.00	0.00	0.00	173.29
DA SPECIAL OPNS	0.00	0.00	179.08	39.01	0.00	22.04	0.00
MEDICAL EXAMINER	0.00	0.00	44.05	0.00	0.00	0.00	0.00
PUBLIC DEFENDER	0.00	0.00	2,221.12	3,027.92	1,505.00	1,711.04	5,697.32
JUVENILE CT CLRK	0.00	0.00	960.77	912.83	1,555.43	515.83	3,469.33
CIRCUIT CT CLERK	(917.64)	0.00	2,404.91	5,050.88	1,094.80	2,854.20	7,759.11
CRIMINAL CT CLRK	0.00	0.00	1,949.88	2,985.38	3,728.52	1,687.00	9,693.59
CLERK/MASTER	0.00	0.00	813.49	823.92	393.48	465.58	1,906.18
JUVENILE COURT	(7,499.93)	0.00	6,782.12	7,385.00	21,174.76	4,173.18	13,233.64
GEN SESSIONS CT	(133.24)	0.00	6,470.50	5,944.60	4,726.10	3,359.23	14,559.83
ST TRIAL COURTS	(2,941.81)	0.00	6,666.25	5,455.44	1,905.00	3,082.81	13,194.74
JUSTICE INFO SYS	0.00	0.00	1,053.18	2,401.71	5,121.37	1,357.17	1,517.16
SHERIFF ADMIN	(21,184.79)	0.00	2,165.76	2,693.54	49,617.27	1,522.09	10,676.74
SH COMM SERVICES	(2,161.64)	0.00	931.20	603.35	0.00	340.94	1,640.94
SH FACILITY MTN	0.00	0.00	669.78	414.21	0.00	234.07	969.01
SH WAREHOUSE	0.00	0.00	2,455.75	460.59	21,936.98	260.27	173.29
SH CRIM JUST CTR	(1,859.02)	0.00	1,654.60	5,619.96	77.64	3,175.78	14,358.25
SH HILL JAIL	(105.28)	0.00	1,063.23	2,302.00	0.00	1,300.84	5,672.57
SH MENS JAIL ANX	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SH CORR WORK CTR	(592.06)	0.00	1,316.42	3,149.80	816.51	1,779.92	7,522.17
SH TRANSPORTATION	(6,673.32)	0.00	553.19	1,152.01	0.00	650.99	3,097.99
SH SUBSTANCE AB	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SH WARRANTS	(7,473.54)	0.00	1,589.31	1,761.35	0.00	995.31	4,250.90
SH TRAINING ACAD	0.00	0.00	3,212.38	214.84	0.00	121.40	385.48
SH DEBERRY	0.00	0.00	493.70	12,599.63	0.00	7,119.91	212.20
SH CENTRAL PROC	0.00	0.00	551.24	2,914.85	0.00	1,647.15	8,657.39
SH LAW ENF BLOCK	0.00	0.00	972.97	1,866.25	0.00	1,054.59	1,460.59
SH SOUTH PRECINCT	0.00	0.00	268.47	59.74	0.00	33.76	176.83
SH COURTHOUSE	0.00	0.00	262.37	96.57	0.00	54.58	254.63
SH SORT	(1,249.55)	0.00	704.91	730.50	0.00	412.80	0.00
POLICE	(582,700.85)	0.00	52,875.13	92,841.73	74,895.84	52,463.83	198,525.91
POLICE DRUG ENF	0.00	0.00	658.43	133.92	0.00	75.68	265.24
FIRE	(165,622.06)	0.00	42,945.72	63,893.77	32,209.80	36,105.66	130,196.84
CODES ADMIN	(11,802.89)	0.00	6,025.88	4,408.20	4,268.39	2,491.03	10,323.09

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Detail Of Allocated Costs

Department	RADIO SHOP	DIRECTOR OF FINANCE	FINANCE OPERATIONS	FINANCE OMB	FINANCE PURCHASING	FINANCE INTERNAL	FINANCE PAYROLL
	16.5	17.5	18.5	19.5	20.5	21.5	22.5
BEER BOARD	(1,094.93)	0.00	1,273.88	234.89	155.39	132.73	565.84
AGRICULTURAL EXT	0.00	0.00	335.86	172.54	19.68	97.50	954.86
SOIL & WATER	0.00	0.00	267.95	41.43	0.00	23.41	173.29
SOCIAL SERVICES	0.00	0.00	16,237.42	9,142.39	12,604.15	5,166.26	23,178.32
HEALTH	(4,112.48)	0.00	41,353.54	27,669.23	56,035.96	15,635.57	52,411.17
PUBLIC LIBRARY	0.00	0.00	25,575.39	14,655.15	11,699.16	8,281.46	35,531.37
PARKS	(6,923.70)	0.00	41,748.42	28,955.09	160,106.80	16,362.20	64,371.67
ARTS COMMISSION	0.00	0.00	1,288.80	1,868.76	9,636.91	1,056.02	558.78
PUBLIC WORKS	(50,391.92)	0.00	45,446.51	68,772.53	150,658.48	38,862.60	52,687.02
SOLID WASTE	0.00	0.00	41.25	8,604.73	0.00	4,862.44	8,699.82
HUMAN RELATIONS	0.00	0.00	1,602.34	250.16	231.01	141.37	509.25
CARING FOR CHILDREN	0.00	0.00	6,241.56	4,080.26	521.04	2,305.71	6,411.71
FARMERS MARKET	0.00	0.00	3,041.06	764.78	405.98	432.17	862.91
MUNI AUDITORIUM	0.00	0.00	2,697.51	1,327.71	18,452.10	750.28	1,308.52
STATE FAIR BD	0.00	0.00	11,899.59	3,101.23	7,733.61	1,752.47	4,742.47
CONVENTION CTR	0.00	0.00	9,939.03	4,663.97	39,272.03	2,635.55	4,558.57
SPORTS AUTHORITY	0.00	0.00	1,930.97	20,355.39	9,255.90	11,502.61	222.80
WATER & SEWER	(25,085.93)	0.00	116,079.58	117,939.88	377,528.24	66,646.53	77,258.73
BORDEAUX	(431.64)	0.00	34,324.46	21,678.41	2,643.22	12,250.23	49,044.41
GENERAL HOSP	0.00	0.00	84,282.44	64,548.86	9,802.71	36,475.84	81,555.60
METRO ACTION COM	0.00	0.00	29,134.52	13,015.15	10,700.46	7,354.72	34,385.55
NCAC	0.00	0.00	84,562.58	6,575.62	29,833.55	3,715.81	431.45
MDHA	0.00	0.00	96.65	711.96	0.00	402.31	63.66
METRO TRANSIT	0.00	0.00	14,738.48	8,698.09	9,017.24	4,915.19	84.88
NTTC	0.00	0.00	694.91	11,834.04	0.31	6,687.29	49.51
TAXI TRANSP & LICENSING	(794.16)	0.00	650.21	181.20	206.25	102.39	523.40
EDUCATION	(28,975.20)	0.00	448,451.66	520,918.12	176,147.74	294,365.12	54,787.71
SELF INSUR FUND	0.00	0.00	0.00	106,439.29	0.00	60,147.67	0.00
ARENA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ALL OTHER	(3,637.83)	0.00	108,828.89	31,482.40	185,450.01	17,790.35	1,697.53
Direct Billings	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Detail Of Allocated Costs

Department	FINANCE FASTNET	OFFC SUPP SVCS-ADMIN	FINANCE GRANTS	FINANCE REAL PROP	FINANCE TREASURY	INFORMATION SYSTEMS	DEPARTMENT OF LAW
	23.5	24.5	25.5	27.5	28.5	33.5	34.5
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	0.00	19,621.44	0.00	5,521.74	0.00	0.00
POST AUDITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CIVIL SERVICE MEDICAL EXAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES ADMIN	8,298.65	0.00	2,569.99	(7,258.57)	(14.18)	2,592.04	12,416.24
GENERAL SERVICES BUILDINGS	0.00	0.00	774.41	(232,224.58)	(25.83)	11,092.22	0.00
CENTRAL PRINTING	3,441.87	0.00	0.00	0.00	57.75	675.50	0.00
FLEET MANAGEMENT	48,456.36	0.00	3,335.41	0.00	690.26	4,956.37	2,575.25
POSTAL SERVICE	1,688.82	0.00	0.00	0.00	404.18	237.67	0.00
RADIO SHOP	4,008.59	0.00	0.00	0.00	736.93	1,901.54	0.00
DIRECTOR OF FINANCE	1,080.55	0.00	2,600.45	0.00	(26.51)	1,743.09	123,984.58
FINANCE OPERATIONS	902.97	0.00	113.15	0.00	(10.32)	4,282.62	0.00
FINANCE OMB	789.62	0.00	112.88	0.00	(7.71)	3,928.20	0.00
OFFC SUPP SVCS-ADMIN	717.85	(498,629.16)	37.91	0.00	(1.94)	518.41	0.00
FINANCE PURCHASING	876.53	212,857.61	58,661.09	0.00	(9.18)	4,831.39	31,899.24
FINANCE INTERNAL AUDIT	712.17	0.00	67.98	0.00	(5.25)	3,480.66	0.00
FINANCE PAYROLL	664.95	0.00	82.82	0.00	(7.23)	2,950.23	195.64
FINANCE FASTNET	(1,367,085.78)	0.00	200.67	0.00	388.43	9,263.83	0.00
FINANCE GRANTS	587.84	48,727.96	(351,027.68)	0.00	(1.81)	518.41	0.00
FINANCE REAL PROP SVCS	1,696.07	0.00	96.70	330,618.70	(6.44)	0.00	0.00
FINANCE TREASURY	6,630.12	0.00	64.49	0.00	(158,456.68)	2,362.18	10,871.07
FINANCE CUSTOMER SERVICE	528.09	46,909.04	23.44	0.00	(4.60)	864.06	0.00
FINANCE GRANTS MONITORING	503.04	36,392.04	31.33	0.00	(1.93)	1,067.72	0.00
FINANCE SUPPLY PROP	848.04	44,923.76	27.23	0.00	14.21	864.06	0.00
HUMAN RESOURCES	2,056.49	0.00	21,666.68	0.00	21,006.33	13,594.91	210,918.07
INFORMATION SYSTEMS	728.55	0.00	4,697.41	0.00	8.99	(1,124,060.61)	20,355.55
DEPARTMENT OF LAW	2,041.07	0.00	120.71	0.00	(23.14)	10,152.68	(2,693,999.85)
CENTRAL RECORDS	2,357.16	0.00	2,674.64	0.00	(4.89)	6,103.90	0.00
LEGISLATIVE	822.98	0.00	106.61	0.00	(21.61)	2,245.53	54,926.73
MAYOR	2,185.63	0.00	2,946.01	(211.40)	(21.30)	11,400.89	82,476.59
FINANCE ADA MANAGEMENT	1,965.90	108,818.75	194.92	0.00	(5.98)	2,520.74	0.00
ELECTIONS	3,081.85	0.00	299.85	0.00	(20.78)	19,747.77	(59,587.78)
PLANNING COMM	3,128.11	0.00	3,071.54	0.00	(55.01)	33,529.32	47,660.31
ADV PLAN/RSCH	0.00	0.00	50.99	0.00	(2.82)	0.00	0.00
REGISTER/DEEDS	715.05	0.00	197.62	0.00	120.73	23,588.15	852.35
HISTORICAL COMM	753.60	0.00	38.62	0.00	(3.19)	1,691.18	12,947.12

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Detail Of Allocated Costs

Department	FINANCE FASTNET	OFFC SUPP SVCS-ADMIN	FINANCE GRANTS	FINANCE REAL PROP	FINANCE TREASURY	INFORMATION SYSTEMS	DEPARTMENT OF LAW
	23.5	24.5	25.5	27.5	28.5	33.5	34.5
COMM ED ALLIANCE	537.74	0.00	43.86	0.00	(5.13)	318.66	351.27
GOVT ACCESS TV	0.00	0.00	293.78	0.00	(5.96)	2,111.51	0.00
ASSESSOR PROP	1,873.39	0.00	558.11	0.00	(50.19)	72,462.22	116,945.91
TRUSTEE	1,341.44	0.00	177.45	0.00	(14.81)	67,411.35	64,065.17
COUNTY CLERK	1,921.58	0.00	320.02	0.00	(44.34)	18,486.93	10,348.69
DISTRICT ATTOR	4,494.59	0.00	504.84	0.00	(779.28)	17,983.47	1,335.84
DA DRUG ENF	0.00	0.00	0.00	0.00	(0.83)	3,648.56	0.00
DA SPECIAL OPNS	0.00	0.00	5.09	0.00	(0.04)	0.00	0.00
MEDICAL EXAMINER	0.00	0.00	0.00	0.00	0.00	5.49	4,700.14
PUBLIC DEFENDER	1,630.55	0.00	395.18	0.00	59.04	7,433.38	1,477.02
JUVENILE CT CLRK	1,021.51	0.00	119.14	0.00	(17.44)	4,000.12	227.98
CIRCUIT CT CLERK	2,827.44	0.00	659.19	0.00	(41.97)	4,814.22	1,553.90
CRIMINAL CT CLRK	2,071.91	0.00	2,996.92	0.00	(49.15)	11,446.44	5,128.61
CLERK/MASTER	928.99	0.00	107.53	0.00	(9.90)	5,803.94	15,037.21
JUVENILE COURT	4,378.96	0.00	3,571.12	(10,336.14)	33.32	7,953.57	9,859.55
GEN SESSIONS CT	7,726.78	0.00	775.83	0.00	(75.27)	11,137.49	5,473.24
ST TRIAL COURTS	2,399.57	0.00	712.00	0.00	2,364.24	15,880.12	1,081.67
JUSTICE INFO SYS	1,029.21	0.00	2,920.75	0.00	2,674.22	9,435.63	687.65
SHERIFF ADMIN	16,565.65	0.00	2,958.84	0.00	(53.55)	26,206.47	53,735.71
SH COMM SERVICES	0.00	0.00	78.74	0.00	(8.42)	0.00	0.00
SH FACILITY MTN	0.00	0.00	54.06	0.00	(5.03)	0.00	0.00
SH WAREHOUSE	0.00	0.00	60.11	0.00	(1.28)	0.00	0.00
SH CRIM JUST CTR	0.00	0.00	733.46	0.00	(73.99)	0.00	0.00
SH HILL JAIL	0.00	0.00	300.44	0.00	(29.31)	0.00	0.00
SH MENS JAIL ANX	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SH CORR WORK CTR	0.00	0.00	411.09	0.00	(38.96)	0.00	0.00
SH TRANSPORTATION	0.00	0.00	150.35	0.00	(15.91)	0.00	0.00
SH SUBSTANCE AB	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SH WARRANTS	0.00	0.00	229.87	0.00	(22.00)	0.00	0.00
SH TRAINING ACAD	0.00	0.00	28.04	0.00	(2.05)	0.00	0.00
SH DEBERRY	0.00	0.00	1,644.38	0.00	(13.45)	0.00	0.00
SH CENTRAL PROC	0.00	0.00	380.41	0.00	(44.15)	0.00	0.00
SH LAW ENF BLOCK	0.00	0.00	243.57	0.00	(8.80)	0.00	0.00
SH SOUTH PRECINCT	0.00	0.00	7.80	0.00	(0.90)	0.00	0.00
SH COURTHOUSE	0.00	0.00	12.61	0.00	(1.31)	0.00	0.00
SH SORT	0.00	0.00	95.34	0.00	(0.72)	0.00	0.00
POLICE	42,398.02	0.00	14,724.12	(82,299.41)	1,185.92	94,477.61	469,328.12
POLICE DRUG ENF	0.00	0.00	17.48	0.00	(1.39)	0.00	0.00
FIRE	21,407.17	0.00	10,946.11	(4,163.65)	1,413.38	35,206.02	118,847.77
CODES ADMIN	8,403.28	0.00	575.32	0.00	(53.55)	102,397.54	175,195.81

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Detail Of Allocated Costs

Department	FINANCE FASTNET	OFFC SUPP SVCS-ADMIN	FINANCE GRANTS	FINANCE REAL PROP	FINANCE TREASURY	INFORMATION SYSTEMS	DEPARTMENT OF LAW
	23.5	24.5	25.5	27.5	28.5	33.5	34.5
BEER BOARD	2,048.79	0.00	30.65	0.00	(2.93)	2,156.23	28,289.51
AGRICULTURAL EXT	483.76	0.00	22.51	0.00	(4.72)	2,191.38	0.00
SOIL & WATER	412.45	0.00	5.41	0.00	(0.87)	486.28	0.00
SOCIAL SERVICES	16,889.44	0.00	1,193.18	(9,115.57)	(119.51)	38,872.72	10,116.05
HEALTH	50,448.60	0.00	6,218.42	(3,473.87)	(129.79)	50,463.30	58,733.08
PUBLIC LIBRARY	18,063.19	0.00	1,912.65	(2,819.27)	473.29	58,173.44	34,605.49
PARKS	30,874.35	0.00	6,386.24	45,624.16	(164.42)	24,978.66	36,855.97
ARTS COMMISSION	1,119.79	0.00	2,851.20	0.00	(4.51)	1,083.81	4,745.53
PUBLIC WORKS	25,302.35	0.00	11,582.84	33,602.12	(277.29)	30,605.56	92,845.39
SOLID WASTE	17,855.05	0.00	1,123.01	0.00	2,338.65	6,460.39	400.97
HUMAN RELATIONS	1,466.71	0.00	32.65	0.00	(2.38)	1,030.93	17,818.56
CARING FOR CHILDREN	0.00	0.00	532.52	0.00	(34.59)	0.00	4,952.29
FARMERS MARKET	3,486.60	0.00	99.81	0.00	313.17	989.59	5,383.13
MUNI AUDITORIUM	2,549.90	0.00	2,780.58	0.00	(7.55)	1,315.84	4,120.85
STATE FAIR BD	13,028.95	0.00	404.75	0.00	1,713.40	3,811.41	13,706.45
CONVENTION CTR	10,251.62	0.00	608.69	(19,357.45)	1,504.57	6,200.08	15,030.23
SPORTS AUTHORITY	19.27	0.00	5,263.90	(3,649.40)	2,191.71	484.59	17,462.98
WATER & SEWER	95,431.21	0.00	17,999.70	81,424.87	54,906.16	50,758.90	82,550.69
BORDEAUX	40,939.02	0.00	2,829.26	0.00	1,674.85	18,279.07	25,913.77
GENERAL HOSP	81,693.00	0.00	11,031.60	0.00	(8,162.08)	44,461.22	50,446.34
METRO ACTION COM	35,631.06	0.00	1,698.62	(16,009.50)	(56.56)	23,033.51	17,966.38
NCAC	74,218.70	0.00	3,465.49	(716.86)	(4.99)	11,129.75	4,761.10
MDHA	161.90	0.00	92.91	0.00	(1.00)	3,028.54	(35,143.79)
METRO TRANSIT	2,546.04	0.00	3,742.49	(1,710.55)	235.25	6,639.83	18,658.97
NTTC	0.00	0.00	1,544.47	0.00	729.62	0.00	0.00
TAXI TRANSP & LICENSING	876.94	0.00	23.64	0.00	(2.67)	3,823.08	20,533.65
EDUCATION	610,631.41	0.00	70,592.58	33,414.53	35,122.92	32,276.49	437,345.31
SELF INSUR FUND	0.00	0.00	13,891.45	0.00	(105.12)	0.00	(495,431.33)
ARENA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ALL OTHER	5,429.38	0.00	10,766.52	(131,338.16)	31,405.13	0.00	194,209.06
Direct Billings	0.00	0.00	0.00	0.00	0.00	0.00	419,251.00
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Detail Of Allocated Costs

Department	CENTRAL RECORDS	FINANCE CUSTOMER	FINANCE GRANTS	FINANCE SUPPLY PROP	Total Plan Allocated
	35.5	29.5	30.5	31.5	
BUILDING USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00
EQUIPMENT USE ALLOWANCE	0.00	0.00	0.00	0.00	0.00
EMPLOYEE WORKMEN'S COMP	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS	0.00	0.00	10,898.91	0.00	0.00
POST AUDITS	0.00	0.00	0.00	0.00	0.00
CORPORATE DUES	0.00	0.00	0.00	0.00	0.00
INSURANCE/JUDGEMENTS	0.00	0.00	0.00	0.00	0.00
CIVIL SERVICE MEDICAL EXAM	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES ADMIN	0.00	0.00	2,394.53	0.00	0.00
GENERAL SERVICES BUILDINGS	0.00	0.00	336.17	0.00	0.00
CENTRAL PRINTING	0.00	0.00	0.00	0.00	0.00
FLEET MANAGEMENT	0.00	0.00	1,447.89	41,539.78	0.00
POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00
RADIO SHOP	0.00	0.00	0.00	0.00	0.00
DIRECTOR OF FINANCE	0.00	0.00	2,407.76	0.00	0.00
FINANCE OPERATIONS	15,131.37	0.00	49.12	0.00	0.00
FINANCE OMB	28.15	0.00	49.00	0.00	0.00
OFFC SUPP SVCS-ADMIN	0.00	0.00	16.46	0.00	0.00
FINANCE PURCHASING	2,766.79	0.00	47.23	0.00	0.00
FINANCE INTERNAL AUDIT	16.89	0.00	29.51	0.00	0.00
FINANCE PAYROLL	2,324.71	0.00	35.95	0.00	0.00
FINANCE FASTNET	0.00	0.00	87.11	0.00	0.00
FINANCE GRANTS	0.00	0.00	6.45	0.00	0.00
FINANCE REAL PROP SVCS	399.73	0.00	40.85	765.71	0.00
FINANCE TREASURY	3,460.84	0.00	27.24	0.00	0.00
FINANCE CUSTOMER SERVICE	0.00	(350,025.89)	9.90	0.00	0.00
FINANCE GRANTS MONITORING	0.00	0.00	(323,013.12)	0.00	0.00
FINANCE SUPPLY PROP	0.00	0.00	6,472.30	(449,506.37)	0.00
HUMAN RESOURCES	35,807.36	70,005.18	13,150.29	0.00	0.00
INFORMATION SYSTEMS	745.14	0.00	3,347.97	0.00	0.00
DEPARTMENT OF LAW	0.00	0.00	8,954.22	0.00	0.00
CENTRAL RECORDS	(235,684.91)	0.00	8,931.07	0.00	0.00
LEGISLATIVE	2,041.43	0.00	2,487.58	0.00	417,714.71
MAYOR	0.00	52,504.42	2,588.26	3,292.73	343,175.06
FINANCE ADA MANAGEMENT	601.07	0.00	84.55	0.00	220,356.71
ELECTIONS	3,442.13	0.00	9,031.93	0.00	230,641.18
PLANNING COMM	57.02	0.00	2,642.71	0.00	612,962.45
ADV PLAN/RSCH	0.00	0.00	22.12	0.00	3,528.99
REGISTER/DEEDS	5,840.20	0.00	8,987.58	0.00	67,156.61
HISTORICAL COMM	0.00	0.00	2,458.08	0.00	24,543.70

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Detail Of Allocated Costs

Department	CENTRAL RECORDS	FINANCE CUSTOMER	FINANCE GRANTS	FINANCE SUPPLY PROP	Total Plan Allocated
	35.5	29.5	30.5	31.5	
COMM ED ALLIANCE	0.00	0.00	2,460.36	0.00	29,102.03
GOVT ACCESS TV	0.00	0.00	127.43	0.00	24,015.98
ASSESSOR PROP	0.00	0.00	242.10	0.00	724,358.37
TRUSTEE	649.99	0.00	2,518.31	0.00	248,639.42
COUNTY CLERK	6,606.33	0.00	2,580.15	0.00	631,610.77
DISTRICT ATTOR	0.00	0.00	2,660.32	67,500.96	198,367.20
DA DRUG ENF	0.00	0.00	0.00	2,469.55	5,079.00
DA SPECIAL OPNS	0.00	0.00	2.21	0.00	247.39
MEDICAL EXAMINER	0.00	0.00	0.00	0.00	7,309.95
PUBLIC DEFENDER	0.00	0.00	2,612.75	0.00	290,357.57
JUVENILE CT CLRK	3,832.91	0.00	2,493.01	0.00	76,318.03
CIRCUIT CT CLERK	23,206.08	0.00	2,727.27	0.00	461,839.19
CRIMINAL CT CLRK	31,562.27	0.00	169.01	0.00	277,703.61
CLERK/MASTER	23,707.46	0.00	46.64	0.00	97,948.63
JUVENILE COURT	0.00	0.00	2,859.41	0.00	426,184.73
GEN SESSIONS CT	342.10	0.00	2,777.86	0.00	1,333,581.55
ST TRIAL COURTS	0.00	0.00	2,750.18	0.00	269,366.70
JUSTICE INFO SYS	0.00	0.00	2,577.29	0.00	87,070.67
SHERIFF ADMIN	10,264.29	0.00	2,593.81	0.00	2,256,227.63
SH COMM SERVICES	0.00	0.00	34.15	0.00	44,398.05
SH FACILITY MTN	0.00	0.00	23.45	0.00	84,601.93
SH WAREHOUSE	0.00	0.00	26.07	0.00	45,463.51
SH CRIM JUST CTR	0.00	0.00	318.16	0.00	127,309.17
SH HILL JAIL	0.00	0.00	130.33	0.00	45,545.13
SH MENS JAIL ANX	0.00	0.00	0.00	0.00	0.00
SH CORR WORK CTR	0.00	0.00	178.32	0.00	87,913.50
SH TRANSPORTATION	0.00	0.00	65.21	274.40	149,197.28
SH SUBSTANCE AB	0.00	0.00	0.00	0.00	0.00
SH WARRANTS	0.00	0.00	99.72	0.00	235,460.73
SH TRAINING ACAD	0.00	0.00	12.16	0.00	7,223.82
SH DEBERRY	0.00	0.00	713.30	0.00	30,233.16
SH CENTRAL PROC	0.00	0.00	165.01	0.00	66,598.49
SH LAW ENF BLOCK	0.00	0.00	105.65	0.00	14,676.85
SH SOUTH PRECINCT	0.00	0.00	3.38	0.00	1,892.39
SH COURTHOUSE	0.00	0.00	5.46	0.00	2,549.33
SH SORT	0.00	0.00	41.35	0.00	1,657.76
POLICE	3,969.76	0.00	14,157.85	181,100.10	18,671,371.30
POLICE DRUG ENF	0.00	0.00	7.58	0.00	2,815.07
FIRE	9,419.03	0.00	12,519.04	14,542.89	9,220,908.09
CODES ADMIN	1,999.60	0.00	2,690.89	0.00	1,230,683.12

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department	CENTRAL RECORDS	FINANCE CUSTOMER	FINANCE GRANTS	FINANCE SUPPLY PROP	Total Plan Allocated
	35.5	29.5	30.5	31.5	
BEER BOARD	0.00	0.00	2,454.63	0.00	122,662.41
AGRICULTURAL EXT	0.00	0.00	2,451.10	0.00	50,175.01
SOIL & WATER	0.00	0.00	2,443.67	0.00	13,773.21
SOCIAL SERVICES	416.22	0.00	2,958.90	548.79	1,200,077.77
HEALTH	23,722.67	0.00	4,007.75	274.40	1,611,375.10
PUBLIC LIBRARY	3,463.08	0.00	3,270.99	0.00	1,033,711.11
PARKS	0.00	0.00	4,080.55	45,000.64	2,629,721.78
ARTS COMMISSION	0.00	0.00	9,007.65	0.00	44,630.02
PUBLIC WORKS	2,049.52	210,015.53	12,795.24	34,024.86	5,062,477.78
SOLID WASTE	0.00	0.00	487.14	0.00	1,120,652.43
HUMAN RELATIONS	0.00	0.00	2,455.49	0.00	38,113.67
CARING FOR CHILDREN	0.00	0.00	231.00	0.00	221,281.10
FARMERS MARKET	0.00	0.00	2,484.62	0.00	45,535.67
MUNI AUDITORIUM	0.00	0.00	2,516.49	0.00	136,582.47
STATE FAIR BD	525.78	0.00	9,077.43	0.00	162,365.33
CONVENTION CTR	0.00	0.00	9,165.90	0.00	196,480.68
SPORTS AUTHORITY	0.00	0.00	3,593.70	0.00	78,470.63
WATER & SEWER	171.05	0.00	9,118.18	30,457.75	4,709,680.43
BORDEAUX	0.00	0.00	3,668.60	0.00	1,702,922.38
GENERAL HOSP	0.00	0.00	6,095.59	0.00	3,115,022.05
METRO ACTION COM	1,379.80	0.00	9,638.68	2,195.15	707,925.69
NCAC	6,588.68	0.00	9,274.12	0.00	353,617.09
MDHA	0.00	0.00	40.30	0.00	(20,424.60)
METRO TRANSIT	0.00	0.00	6,952.95	3,018.34	79,533.02
NTTC	0.00	0.00	669.95	0.00	23,044.08
TAXI TRANSP & LICENSING	22.81	0.00	2,451.59	0.00	128,122.33
EDUCATION	0.00	0.00	31,931.72	274.40	23,757,924.13
SELF INSUR FUND	0.00	0.00	6,025.77	0.00	(309,032.27)
ARENA	0.00	0.00	0.00	0.00	9,108.39
ALL OTHER	9,122.65	17,500.76	13,125.49	22,225.92	3,484,885.79
Direct Billings	0.00	0.00	0.00	0.00	419,251.00
Unallocated	0.00	0.00	0.00	0.00	777,673.32
Total	0.00	0.00	0.00	0.00	92,143,245.51

All Monetary Values Are $ Dollars

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
BUILDING USE ALLOWANCE		
1.4.1 STAHLMAN BLDG	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY
1.4.2 LINDSLEY HALL	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
1.4.3 COURTHOUSE	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY
1.4.4 HOWARD OFFICE	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
1.4.5 CRIMINAL JUSTICE BLDG	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
1.4.6 RECORDS CENTER	DIRECT ALLOCATION TO RECORDS CENTER	DIRECT ASSIGNED
1.4.7 222 BUILDING	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
1.4.8 CLIFFORD ALLEN	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY
1.4.9 COMMUNICATIONS	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS
1.4.10 BEN WEST	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
1.4.11 CITY HALL	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBEL HAYES REPORT
EQUIPMENT USE ALLOWANCE		
2.4.1 EQUIP USE ALLOW	EQUIPMENT COSTS PER INVENTORY RECORDS AS OF 6/30/03	FY 2003 FIXED ASSETS REPORT
EMPLOYEE WORKMEN'S COMP		
3.4.1 WORKERS COMP	BD HOSP INJURED ON DUTY COSTS BY AGENCY FOR FY 2003	GENERAL HOSPITAL'S RECORDS FOR FY 2003
EMPLOYEE BENEFITS		
4.4.1 COUNTY PENSION	RETIRED EMPLOYEES FOR ACCOUNTS 12600166 AND 12600167	EMPLOYEE BENEFIT BOARD
4.4.2 EDUCAT PENSION	DIRECT ALLOCATION TO BOARD OF EDUCATION	DIRECT ASSIGNED
4.4.3 CIVIL SVC PENS	RETIRED EMPLOYEES FOR ACCOUNT 12604100	EMPLOYEE BENEFIT BOARD
4.4.4 POLICE/FIRE PEN	RETIRED EMPLOYEES FOR ACCOUNT 12605100	EMPLOYEE BENEFIT BOARD
4.4.5 DEATH BENEFIT	DIRECT ALLOCATION TO FIRE	DIRECT ASSIGNED
4.4.6 HEALTH BENEFIT	ALL RETIREES	PERSONNEL RECORDS
4.4.7 LIFE BENEFIT	ALL RETIREES	PERSONNEL RECORDS
4.4.8 UNEMPLOY COMP	UNEMPLOYMENT COSTS PER DEPARTMENT SERVED	FY 2003 UNEMPLOYMENT COST REPORTS
4.4.9 LINE OF DUTY	BD HOSP INJURED ON DUTY COSTS BY AGENCY FOR FY 2003	GENERAL HOSPITAL'S RECORDS FOR FY 2003
4.4.10 COUNCIL PENSION	DIRECT ALLOCATION TO COUNCIL	DIRECT ASSIGNED
POST AUDITS		
5.4.1 POST AUDITS	TOTAL TRANSACTIONS BY FUND/DEPARTMENT	FY 2003 FINANCE DEPT RECORDS
5.4.2 INTERNAL AUDIT	INTERNAL AUDIT EXPENDITURES BY BENEFITING DEPARTMENT	FINANCE EXPENDITURE RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
CORPORATE DUES		
6.4.1 CORPORATE DUES	DIRECT IDENTIFICATION OF COST TO BENEFITING DEPARTMENTS	FINANCE DIVISION OF ACCOUNTS
INSURANCE/JUDGEMENTS		
7.4.1 BUILDING INSUR	SQUARE FOOTAGE FOR COVERED DEPARTMENTS	INSURANCE DIVISION RECORDS
7.4.2 SELF-INS LIAB	FY 2003 LIABILITY PREMIUM CALCULATIONS BY DEPT/DIV	INSURANCE DIVISION RECORDS
7.4.3 SURETY BONDS	AMOUNT OF SURETY BOND FOR PRINCIPAL OFFICIALS	DEPARTMENT OF LAW
7.4.4 JUDGMENTS/LOSS	PREMIUMS FOR JUDGMENTS/LOSSES COVERAGE BY DEPT	INSURANCE DIVISION RECORDS FY2003
CIVIL SERVICE MEDICAL EXAM		
8.4.1 MEDICAL EXAMS	NUMBER OF EXAMS PERFORMED IN FY 2003	CIVIL SERVICE MEDICAL RECORDS
GENERAL SERVICES ADMIN		
9.4.1 GEN SVCS ADMIN	EMPLOYEE SALARIES OF SECTIONS SUPERVISED	FY 2003 ACCOUNTING RECORDS
GENERAL SERVICES BUILDINGS		
10.4.1 POLICE BLDGS	DIRECT ALLOCATION TO POLICE	DIRECT ASSIGNED
10.4.2 COMMUNICATIONS	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS
10.4.3 CRIM JUSTICE	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
10.4.4 CLIFFORD ALLEN	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY
10.4.5 METRO OFFICE	DIRECT ALLOCATION TO ALL OTHER	DIRECT ASSIGNED
10.4.6 COURT HOUSE	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY
10.4.7 STAHLMAN BLDG	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY
10.4.8 HOWARD OFFICE	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
10.4.9 LINDSLEY HALL	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
10.4.10 222 BUILDING	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
10.4.11 BEN WEST BLDG	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
10.4.12 MTA BUILDING	DIRECT TO POLICE & SURPLUS WAREHOUSE	DIRECT ASSIGNED
10.4.13 FIRE HALL	DIRECT ALLOCATION TO FIRE	DIRECT ASSIGNED
CENTRAL PRINTING		
11.4.1 CENTRAL PRINT	FY 2003 CENTRAL PRINT SHOP BILLINGS BY DEPT	GENERAL SERVICES RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
FLEET MANAGEMENT		
12.4.1 MOTOR POOL	FY 2003 MOTOR POOL BILLINGS BY DEPT	GENERAL SERVICES RECORDS
12.4.2 DEPRECIATION	NUMBER OF VEHICLES ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES RECORDS
POSTAL SERVICE		
13.4.1 POSTAL SERVICE	FY 2003 POSTAL SERVICE BILLINGS BY DEPT	GENERAL SERVICES RECORDS
RADIO SHOP		
14.4.1 RADIO SHOP	FY 2003 RADIO SHOP BILLINGS BY DEPT	GENERAL SERVICES RECORDS
DIRECTOR OF FINANCE		
15.4.1 DIR OF FINANCE	TOTAL SALARIES FOR EACH FINANCE DIVISION	FY 2003 EXPENDITURE REPORT
15.4.2 WORD PROCESSING	ESTIMATED EFFORT DEVOTED TO EACH FINANCE DIVISION	WORD PROCESSING SECTION
15.4.3 REVENUE ESTIMAT	DIRECT ALLOCATION TO FINANCE DIVISION OF BUDGETS	DIRECT ASSIGNMENT
FINANCE OPERATIONS		
16.4.1 DIV OF ACCOUNTS	TOTAL TRANSACTIONS BY FUND/DEPARTMENT	FY 2003 FINANCE DEPT RECORDS
16.4.2 ACCOUNTS PAYABLE	ACCOUNTS PAYABLE TRANSACTIONS PK & PV	ACCOUNTING TRANSACTIONS COUNT
16.4.3 FACILITY PLANNG	DIRECT ALLOCATION TO FACILITY PLANNING	DIRECT ASSIGNED
16.4.4 INVENTORY CNTRL	NUMBER OF FIXED ASSETS PER DEPARTMENT	FIXED ASSETS REPORT
FINANCE OMB		
17.4.1 BUDGET DIVISION	TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS	FY 2003 EXPENDITURE REPORTS
OFFC SUPP SVCS-ADMIN		
18.4.1 SUPPORT SVC ADM	FY 2003 SALARIES OF SECTIONS SUPERVISED	FY 2003 EXPENDITURE REPORTS
FINANCE PURCHASING		
19.4.1 PURCHASING P.O.	NON-CONTRACT P.O. INITIATED BY FINANCE PURCHASING	FINANCE PURCHASING
19.4.2 DEPARTMTS P.O.	NON-CONTRACT P.O. INITIATED BY DEPARTMENTS	FINANCE PURCHASING
19.4.3 DPV EFFORT	DPV TRANSACTIONS PROCESSED FOR THE YEAR	FINANCE PURCHASING
19.4.4 PROCUREMT CARD	PROCUREMENT CARD TRANSACTIONS BY DEPARTMENT	FINANCE PURCHASING
19.4.5 RFP'S	NUMBER OF RFP'S PER AGENCY SERVED	FINANCE PURCHASING

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
FINANCE INTERNAL AUDIT		
20.4.1 INTERNAL AUDIT	TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS	FY 2003 EXPENDITURE REPORTS
FINANCE PAYROLL		
21.4.1 PAYROLL	PAYROLL CHECKS ISSUED FOR COUNTY RETIREES AND CURRENT	FY 2003 PAYROLL RECORDS
FINANCE FASTNET		
22.4.1 FASTNET	NUMBER OF FASTNET TRANSACTIONS BY AGENCY	ACCOUNTING RECORDS
FINANCE GRANTS COORDINATION		
23.4.1 GRANTS COORD	TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS	FY 2003 EXPENDITURE REPORTS
23.4.2 MIN/SMALL BUS-VENDOR	DIRECT ALLOCATION TO PURCHASING	DIRECT ASSIGNED
23.4.3 MIN/SMALL BUS-METRO	METRO AGENCIES SERVED DURING YEAR	DIVISION OF MINORITY AND SMALL BUSINESS ASSISTANCE
FINANCE REAL PROP SVCS		
24.4.1 PROJECT ADMIN	FY 2003 FACILITIES PLANNING BILLINGS FOR EACH DEPT	FY 2003 FACILITIES PLANNING RECORDS
24.4.2 REAL ESTATE MGMT	EFFORT EXPENDED BY ASSIGNED PERSONNEL	AGENCY PERSONNEL
FINANCE TREASURY		
25.4.1 DIRECT FUNDS	ACCOUNT VALUE OF DIRECT FUNDS	FINANCE TREASURER RECORDS
25.4.2 PENSION MGMT	PAYROLL CHECKS ISSUED FOR COUNTY RETIREES AND CURRENT	FY 2003 PAYROLL RECORDS
25.4.3 DEBT MGMT	TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS	FY 2003 EXPENDITURE REPORTS
FINANCE CUSTOMER SERVICE		
26.4.1 CUSTOMER SVCE	CALL CENTER INCIDENT SUMMARY	FINANCE CUSTOMER CALL CENTER INCIDENT SUMMARY WEIGHTED
FINANCE GRANTS MONITORING		
27.4.1 GRANTS MNTRING	TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS	FY 2003 EXPENDITURE REPORTS
27.4.2 PROCUREMENT	PROCUREMENT PRACTICES MONITORED	FINANCE GRANTS MONITORING REPORT
27.4.3 PROMPT PAY REPORTS	PROMPT-PAY REPORTS TO AGENCIES	FINANCE GRANTS MONITORING
FINANCE SUPPLY PROP WAREHSE		
28.4.1 SUPP PROPTY WAR	SURPLUS ITEMS SOLD BY AGENCY	E-BID NASHVILLE REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
HUMAN RESOURCES		
29.4.1 HUMAN RESOURCES	NO. FTE'S BY FUND/DEPT/DIVISION WEIGHTED FOR SVC LEVEL	FY 2003 PAYROLL RECORDS
29.4.2 BENEFITS BRD	WEIGHTED FTES & PENSIONERS BY DEPARTMENT	FY 2003 PAYROLL RECORDS
INFORMATION SYSTEMS		
30.4.1 INFORM SYSTEMS	FY 2003 INFORMATION SYSTEM ALLOCATIONS FOR EACH DEPT	FY 2003 INFORMATION SYSTEMS RECORDS
DEPARTMENT OF LAW		
31.4.1 LEGAL SERVICES	ATTORNEY HOURS COST IDENTIFIED TO FUNDS/DEPT/DIV	DEPARTMENT OF LAW
31.4.2 RISK MANAGEMENT	DIRECT ALLOCATION TO INSURANCE PROGRAM	DIRECT ASSIGNED
CENTRAL RECORDS		
32.4.1 RECORDS STORAGE	CUBIC FEET STORED FOR EACH DEPARTMENT	FY 2003 CENTRAL RECORDS INFORMATION
32.4.2 DATA REQUESTS	NUMBER OF RECORDS REQUESTED BY EACH DEPARTMENT	FY 2003 CENTRAL RECORDS INFORMATION

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

BUILDING USE ALLOWANCE

NATURE AND EXTENT OF SERVICES

The Metropolitan Government has several buildings that provide space for Central Services activities or various departments. The costs for these buildings, excluding Federal funds, reported by the Division of Facilities Planning/Real Property Administration follow:

1.	Stahlman Building	$5,257,014
2.	Lindsley Hall	$1,192,163
3.	Courthouse	$13,773,833
4.	Howard Office Building	$3,429,030
5.	Police Building	$10,200,850
6.	Records Center Alterations	$77,934
7.	222 Building	$2,760,522
8.	Clifford Allen	$1,355,660
9.	Communications	$4,921,196
10.	Ben West	$1,750,310
11.	City Hall	$290,884

As allowed by OMB Circular A-87, the building use allowance was calculated at 2% of the building costs. The costs were allocated based on square footage assigned to each department.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department BUILDING USE ALLOWANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0.00			0.00
Total Allocated Additions:			0.00	0.00
BUILDING USE ALLOW	896,953.00			
Total Departmental Cost Adjustments:	896,953.00			896,953.00
Total To Be Allocated:	896,953.00	0.00		896,953.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE ALLOWANCE

	Total	General & Admin	STAHLMAN BLDG	LINDSLEY HALL	COURTHOUSE
Wages & Benefits					
SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
BUILDING USE ALLOW	896,953.00	0.00	105,122.89	23,858.95	272,225.25
Functional Cost	896,953.00	0.00	105,122.89	23,858.95	272,225.25
Allocation Step 1					
1st Allocation	896,953.00	0.00	105,122.89	23,858.95	272,225.25
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 001 BUILDING USE					
Total Allocated	896,953.00	0.00	105,122.89	23,858.95	272,225.25

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE ALLOWANCE

	HOWARD OFFICE	CRIMINAL JUSTICE BLDG	RECORDS CENTER	222 BUILDING	CLIFFORD ALLEN
Wages & Benefits					
SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
BUILDING USE ALLOW	68,616.90	204,056.81	1,524.82	55,252.30	27,087.98
Functional Cost	68,616.90	204,056.81	1,524.82	55,252.30	27,087.98
Allocation Step 1					
1st Allocation	68,616.90	204,056.81	1,524.82	55,252.30	27,087.98
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 001 BUILDING USE					
Total Allocated	68,616.90	204,056.81	1,524.82	55,252.30	27,087.98

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE ALLOWANCE

	COMMUNICATIONS	BEN WEST	CITY HALL
Wages & Benefits			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00
Departmental Totals			
Total Expenditures	0.00	0.00	0.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
BUILDING USE ALLOW	98,395.74	34,981.17	5,830.19
Functional Cost	98,395.74	34,981.17	5,830.19
Allocation Step 1			
1st Allocation	98,395.74	34,981.17	5,830.19
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 001 BUILDING USE			
Total Allocated	98,395.74	34,981.17	5,830.19

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE

Activity - STAHLMAN BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POSTAL SERVICE	1,363.15	0.9994	1,050.59		1,050.59		1,050.59
HUMAN RESOURCES	11,418.96	8.3718	8,800.72		8,800.72		8,800.72
PUBLIC DEFENDER	21,717.61	15.9223	16,738.00		16,738.00		16,738.00
CIRCUIT CT CLERK	1,103.28	0.8089	850.31		850.31		850.31
CLERK/MASTER	1,207.73	0.8855	930.81		930.81		930.81
GEN SESSIONS CT	11,592.50	8.4991	8,934.46		8,934.46		8,934.46
ST TRIAL COURTS	3,679.09	2.6973	2,835.51		2,835.51		2,835.51
JUSTICE INFO SYS	4,746.46	3.4799	3,658.15		3,658.15		3,658.15
TAXI TRANSP & LICENSING	1,538.39	1.1279	1,185.65		1,185.65		1,185.65
ALL OTHER	78,030.15	57.2079	60,138.69		60,138.69		60,138.69
SubTotal	136,397.32	100.0000	105,122.89		105,122.89		105,122.89
TOTAL	136,397.32	100.0000	105,122.89		105,122.89		105,122.89

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE

Activity - LINDSLEY HALL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PLANNING COMM	17,194.31	86.0255	20,524.79		20,524.79		20,524.79
ALL OTHER	2,793.14	13.9745	3,334.16		3,334.16		3,334.16
SubTotal	19,987.45	100.0000	23,858.95		23,858.95		23,858.95
TOTAL	19,987.45	100.0000	23,858.95		23,858.95		23,858.95

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE

Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	147,134.73	100.0000	272,225.25		272,225.25		272,225.25
SubTotal	147,134.73	100.0000	272,225.25		272,225.25		272,225.25
TOTAL	147,134.73	100.0000	272,225.25		272,225.25		272,225.25

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE

Activity - HOWARD OFFICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL SERVICES BUILDINGS	951.64	0.9462	649.25		649.25		649.25
INFORMATION SYSTEMS	21,250.85	21.1293	14,498.25		14,498.25		14,498.25
ELECTIONS	6,216.21	6.1806	4,240.97		4,240.97		4,240.97
PLANNING COMM	15,964.75	15.8734	10,891.84		10,891.84		10,891.84
COUNTY CLERK	18,092.47	17.9890	12,343.47		12,343.47		12,343.47
SOCIAL SERVICES	13,736.30	13.6577	9,371.50		9,371.50		9,371.50
CARING FOR CHILDREN	13,279.58	13.2036	9,059.90		9,059.90		9,059.90
WATER & SEWER	5,337.14	5.3066	3,641.23		3,641.23		3,641.23
ALL OTHER	5,746.47	5.7136	3,920.49		3,920.49		3,920.49
SubTotal	100,575.41	100.0000	68,616.90		68,616.90		68,616.90
TOTAL	100,575.41	100.0000	68,616.90		68,616.90		68,616.90

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE

Activity - CRIMINAL JUSTICE BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SHERIFF ADMIN	118,582	48.1073	98,166.15		98,166.15		98,166.15
POLICE	123,095	49.9381	101,902.16		101,902.16		101,902.16
ALL OTHER	4,818	1.9546	3,988.50		3,988.50		3,988.50
SubTotal	246,495	100.0000	204,056.81		204,056.81		204,056.81
TOTAL	246,495	100.0000	204,056.81		204,056.81		204,056.81

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE

Activity - RECORDS CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CENTRAL RECORDS	100	100.0000	1,524.82		1,524.82		1,524.82
SubTotal	100	100.0000	1,524.82		1,524.82		1,524.82
TOTAL	100	100.0000	1,524.82		1,524.82		1,524.82

Allocation Basis: DIRECT ALLOCATION TO RECORDS CENTER

Allocation Source: DIRECT ASSIGNED

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE

Activity - 222 BUILDING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POST AUDITS	904.35	1.1216	619.73		619.73		619.73
GENERAL SERVICES ADMIN	5,457.67	6.7690	3,740.01		3,740.01		3,740.01
FINANCE OPERATIONS	5,727.89	7.1041	3,925.18		3,925.18		3,925.18
FINANCE OMB	5,489.58	6.8085	3,761.87		3,761.87		3,761.87
FINANCE PURCHASING	7,426.78	9.2112	5,089.39		5,089.39		5,089.39
FINANCE INTERNAL AUDIT	5,727.89	7.1041	3,925.18		3,925.18		3,925.18
FINANCE PAYROLL	3,155.08	3.9131	2,162.10		2,162.10		2,162.10
FINANCE FASTNET	8,304.89	10.3003	5,691.13		5,691.13		5,691.13
FINANCE REAL PROP SVCS	4,029.00	4.9970	2,760.97		2,760.97		2,760.97
FINANCE TREASURY	3,266.75	4.0516	2,238.62		2,238.62		2,238.62
HUMAN RESOURCES	14,313.62	17.7528	9,808.78		9,808.78		9,808.78
DEPARTMENT OF LAW	5,772.07	7.1589	3,955.46		3,955.46		3,955.46
GEN SESSIONS CT	4,267.61	5.2930	2,924.49		2,924.49		2,924.49
BEER BOARD	3,828.48	4.7483	2,623.56		2,623.56		2,623.56
SPORTS AUTHORITY	505.70	0.6272	346.54		346.54		346.54
ALL OTHER	2,450.54	3.0393	1,679.29		1,679.29		1,679.29
SubTotal	80,627.90	100.0000	55,252.30		55,252.30		55,252.30
TOTAL	80,627.90	100.0000	55,252.30		55,252.30		55,252.30

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE

Activity - CLIFFORD ALLEN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ASSESSOR PROP	18,140.29	64.5954	17,497.58		17,497.58		17,497.58
TRUSTEE	4,729.01	16.8394	4,561.46		4,561.46		4,561.46
AGRICULTURAL EXT	5,213.66	18.5652	5,028.94		5,028.94		5,028.94
SubTotal	28,082.96	100.0000	27,087.98		27,087.98		27,087.98
TOTAL	28,082.96	100.0000	27,087.98		27,087.98		27,087.98

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE

Activity - COMMUNICATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POLICE	21,553	60.5813	59,609.39		59,609.39		59,609.39
FIRE	14,024	39.4187	38,786.35		38,786.35		38,786.35
SubTotal	35,577	100.0000	98,395.74		98,395.74		98,395.74
TOTAL	35,577	100.0000	98,395.74		98,395.74		98,395.74

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE

Activity - BEN WEST

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GEN SESSIONS CT	25,035.73	100.0000	34,981.17		34,981.17		34,981.17
SubTotal	25,035.73	100.0000	34,981.17		34,981.17		34,981.17
TOTAL	25,035.73	100.0000	34,981.17		34,981.17		34,981.17

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE

Activity - CITY HALL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	13,197.83	21.8848	1,275.93		1,275.93		1,275.93
MAYOR	21,160.42	35.0886	2,045.73		2,045.73		2,045.73
POSTAL SERVICE	811.14	1.3450	78.42		78.42		78.42
INFORMATION SYSTEMS	476.31	0.7898	46.05		46.05		46.05
DEPARTMENT OF LAW	5,365.94	8.8979	518.76		518.76		518.76
CENTRAL RECORDS	3,653.21	6.0578	353.18		353.18		353.18
ALL OTHER	15,640.97	25.9361	1,512.12		1,512.12		1,512.12
SubTotal	60,305.82	100.0000	5,830.19		5,830.19		5,830.19
TOTAL	60,305.82	100.0000	5,830.19		5,830.19		5,830.19

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBEL HAYES REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department BUILDING USE ALLOWANCE

Receiving Department	Total	STAHLMAN BLDG	LINDSLEY HALL	COURTHOUSE	HOWARD OFFICE	CRIMINAL JUSTICE BLDG	RECORDS CENTER
POST AUDITS	619.73	0.00	0.00	0.00	0.00	0.00	0.00
LEGISLATIVE	1,275.93	0.00	0.00	0.00	0.00	0.00	0.00
MAYOR	2,045.73	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES ADMIN	3,740.01	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	649.25	0.00	0.00	0.00	649.25	0.00	0.00
POSTAL SERVICE	1,129.01	1,050.59	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	3,925.18	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OMB	3,761.87	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	5,089.39	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE INTERNAL AUDIT	3,925.18	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PAYROLL	2,162.10	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE FASTNET	5,691.13	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE REAL PROP SVCS	2,760.97	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE TREASURY	2,238.62	0.00	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES	18,609.50	8,800.72	0.00	0.00	0.00	0.00	0.00
INFORMATION SYSTEMS	14,544.30	0.00	0.00	0.00	14,498.25	0.00	0.00
DEPARTMENT OF LAW	4,474.22	0.00	0.00	0.00	0.00	0.00	0.00
CENTRAL RECORDS	1,878.00	0.00	0.00	0.00	0.00	0.00	1,524.82
ELECTIONS	4,240.97	0.00	0.00	0.00	4,240.97	0.00	0.00
PLANNING COMM	31,416.63	0.00	20,524.79	0.00	10,891.84	0.00	0.00
ASSESSOR PROP	17,497.58	0.00	0.00	0.00	0.00	0.00	0.00
TRUSTEE	4,561.46	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY CLERK	12,343.47	0.00	0.00	0.00	12,343.47	0.00	0.00
PUBLIC DEFENDER	16,738.00	16,738.00	0.00	0.00	0.00	0.00	0.00
CIRCUIT CT CLERK	850.31	850.31	0.00	0.00	0.00	0.00	0.00
CLERK/MASTER	930.81	930.81	0.00	0.00	0.00	0.00	0.00
GEN SESSIONS CT	46,840.12	8,934.46	0.00	0.00	0.00	0.00	0.00
ST TRIAL COURTS	2,835.51	2,835.51	0.00	0.00	0.00	0.00	0.00
JUSTICE INFO SYS	3,658.15	3,658.15	0.00	0.00	0.00	0.00	0.00
SHERIFF ADMIN	98,166.15	0.00	0.00	0.00	0.00	98,166.15	0.00
POLICE	161,511.55	0.00	0.00	0.00	0.00	101,902.16	0.00
FIRE	38,786.35	0.00	0.00	0.00	0.00	0.00	0.00
BEER BOARD	2,623.56	0.00	0.00	0.00	0.00	0.00	0.00
AGRICULTURAL EXT	5,028.94	0.00	0.00	0.00	0.00	0.00	0.00
SOCIAL SERVICES	9,371.50	0.00	0.00	0.00	9,371.50	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department BUILDING USE ALLOWANCE

Receiving Department	Total	STAHLMAN BLDG	LINDSLEY HALL	COURTHOUSE	HOWARD OFFICE	CRIMINAL JUSTICE BLDG	RECORDS CENTER
CARING FOR CHILDREN	9,059.90	0.00	0.00	0.00	9,059.90	0.00	0.00
SPORTS AUTHORITY	346.54	0.00	0.00	0.00	0.00	0.00	0.00
WATER & SEWER	3,641.23	0.00	0.00	0.00	3,641.23	0.00	0.00
TAXI TRANSP & LICENSING	1,185.65	1,185.65	0.00	0.00	0.00	0.00	0.00
ALL OTHER	346,798.50	60,138.69	3,334.16	272,225.25	3,920.49	3,988.50	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	896,953.00	105,122.89	23,858.95	272,225.25	68,616.90	204,056.81	1,524.82

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department BUILDING USE ALLOWANCE

Receiving Department	222 BUILDING	CLIFFORD ALLEN	COMMUNICATIONS	BEN WEST	CITY HALL
POST AUDITS	619.73	0.00	0.00	0.00	0.00
LEGISLATIVE	0.00	0.00	0.00	0.00	1,275.93
MAYOR	0.00	0.00	0.00	0.00	2,045.73
GENERAL SERVICES ADMIN	3,740.01	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	0.00	0.00	0.00	0.00	0.00
POSTAL SERVICE	0.00	0.00	0.00	0.00	78.42
FINANCE OPERATIONS	3,925.18	0.00	0.00	0.00	0.00
FINANCE OMB	3,761.87	0.00	0.00	0.00	0.00
FINANCE PURCHASING	5,089.39	0.00	0.00	0.00	0.00
FINANCE INTERNAL AUDIT	3,925.18	0.00	0.00	0.00	0.00
FINANCE PAYROLL	2,162.10	0.00	0.00	0.00	0.00
FINANCE FASTNET	5,691.13	0.00	0.00	0.00	0.00
FINANCE REAL PROP SVCS	2,760.97	0.00	0.00	0.00	0.00
FINANCE TREASURY	2,238.62	0.00	0.00	0.00	0.00
HUMAN RESOURCES	9,808.78	0.00	0.00	0.00	0.00
INFORMATION SYSTEMS	0.00	0.00	0.00	0.00	46.05
DEPARTMENT OF LAW	3,955.46	0.00	0.00	0.00	518.76
CENTRAL RECORDS	0.00	0.00	0.00	0.00	353.18
ELECTIONS	0.00	0.00	0.00	0.00	0.00
PLANNING COMM	0.00	0.00	0.00	0.00	0.00
ASSESSOR PROP	0.00	17,497.58	0.00	0.00	0.00
TRUSTEE	0.00	4,561.46	0.00	0.00	0.00
COUNTY CLERK	0.00	0.00	0.00	0.00	0.00
PUBLIC DEFENDER	0.00	0.00	0.00	0.00	0.00
CIRCUIT CT CLERK	0.00	0.00	0.00	0.00	0.00
CLERK/MASTER	0.00	0.00	0.00	0.00	0.00
GEN SESSIONS CT	2,924.49	0.00	0.00	34,981.17	0.00
ST TRIAL COURTS	0.00	0.00	0.00	0.00	0.00
JUSTICE INFO SYS	0.00	0.00	0.00	0.00	0.00
SHERIFF ADMIN	0.00	0.00	0.00	0.00	0.00
POLICE	0.00	0.00	59,609.39	0.00	0.00
FIRE	0.00	0.00	38,786.35	0.00	0.00
BEER BOARD	2,623.56	0.00	0.00	0.00	0.00
AGRICULTURAL EXT	0.00	5,028.94	0.00	0.00	0.00
SOCIAL SERVICES	0.00	0.00	0.00	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department BUILDING USE ALLOWANCE

Receiving Department	222 BUILDING	CLIFFORD ALLEN	COMMUNICATIONS	BEN WEST	CITY HALL
CARING FOR CHILDREN	0.00	0.00	0.00	0.00	0.00
SPORTS AUTHORITY	346.54	0.00	0.00	0.00	0.00
WATER & SEWER	0.00	0.00	0.00	0.00	0.00
TAXI TRANSP & LICENSING	0.00	0.00	0.00	0.00	0.00
ALL OTHER	1,679.29	0.00	0.00	0.00	1,512.12
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	55,252.30	27,087.98	98,395.74	34,981.17	5,830.19

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

EQUIPMENT USE ALLOWANCE

NATURE AND EXTENT OF SERVICES

The Division of Public Property Administration maintains equipment inventory records for each central Service Department. A 6 $^{2}/_{3}$% use allowance based on the original cost of the equipment was calculated for inclusion in the cost plan. The use allowance was identified directly to each of the central service departments. Central service departments using actual depreciation expense were excluded from the calculation.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department EQUIPMENT USE ALLOWANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0.00			0.00
Total Allocated Additions:			0.00	0.00
EQUIPMENT USE ALLOW	155,297.00			
Total Departmental Cost Adjustments:	155,297.00			155,297.00
Total To Be Allocated:	155,297.00	0.00		155,297.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department EQUIPMENT USE ALLOWANCE

	Total	General & Admin	EQUIP USE ALLOW
Wages & Benefits			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00
Departmental Totals			
Total Expenditures	0.00	0.00	0.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
EQUIPMENT USE ALLOW	155,297.00	0.00	155,297.00
Functional Cost	155,297.00	0.00	155,297.00
Allocation Step 1			
1st Allocation	155,297.00	0.00	155,297.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 002 EQUIPMENT USE			
Total Allocated	155,297.00	0.00	155,297.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE ALLOWANCE

Activity - EQUIP USE ALLOW

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL SERVICES ADMIN	34,338	1.4748	2,290.34		2,290.34		2,290.34
GENERAL SERVICES BUILDINGS	6,418	0.2757	428.08		428.08		428.08
DIRECTOR OF FINANCE	26,023	1.1177	1,735.73		1,735.73		1,735.73
FINANCE OPERATIONS	27,793	1.1937	1,853.79		1,853.79		1,853.79
FINANCE OMB	11,551	0.4961	770.45		770.45		770.45
OFFC SUPP SVCS-ADMIN	40,922	1.7576	2,729.49		2,729.49		2,729.49
FINANCE PURCHASING	56,757	2.4377	3,785.69		3,785.69		3,785.69
FINANCE INTERNAL AUDIT	29,138	1.2515	1,943.50		1,943.50		1,943.50
FINANCE PAYROLL	23,441	1.0068	1,563.51		1,563.51		1,563.51
FINANCE FASTNET	1,491,301	64.0511	99,469.61		99,469.61		99,469.61
FINANCE REAL PROP SVCS	59,546	2.5575	3,971.71		3,971.71		3,971.71
HUMAN RESOURCES	330,078	14.1768	22,016.16		22,016.16		22,016.16
DEPARTMENT OF LAW	152,089	6.5322	10,144.32		10,144.32		10,144.32
CENTRAL RECORDS	38,900	1.6708	2,594.62		2,594.62		2,594.62
SubTotal	2,328,295	100.0000	155,297.00		155,297.00		155,297.00
TOTAL	2,328,295	100.0000	155,297.00		155,297.00		155,297.00

Allocation Basis: EQUIPMENT COSTS PER INVENTORY RECORDS AS OF 6/30/03

Allocation Source: FY 2003 FIXED ASSETS REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE ALLOWANCE

Receiving Department	Total	EQUIP USE ALLOW
GENERAL SERVICES ADMIN	2,290.34	2,290.34
GENERAL SERVICES BUILDINGS	428.08	428.08
DIRECTOR OF FINANCE	1,735.73	1,735.73
FINANCE OPERATIONS	1,853.79	1,853.79
FINANCE OMB	770.45	770.45
OFFC SUPP SVCS-ADMIN	2,729.49	2,729.49
FINANCE PURCHASING	3,785.69	3,785.69
FINANCE INTERNAL AUDIT	1,943.50	1,943.50
FINANCE PAYROLL	1,563.51	1,563.51
FINANCE FASTNET	99,469.61	99,469.61
FINANCE REAL PROP SVCS	3,971.71	3,971.71
HUMAN RESOURCES	22,016.16	22,016.16
DEPARTMENT OF LAW	10,144.32	10,144.32
CENTRAL RECORDS	2,594.62	2,594.62
Direct Billed	0.00	0.00
Total	155,297.00	155,297.00

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

BOARD OF HOSPITALS WORKMEN'S COMPENSATION

NATURE AND EXTENT OF SERVICES

The Metropolitan Board of Hospitals provides inpatient, outpatient, and emergency service to all Metropolitan Government employees who are injured or become ill in the line of duty. This cost was allocated based on the charges made for the services provided to benefiting departments.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department EMPLOYEE WORKMEN'S COMP

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,729,818.95			1,729,818.95
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	1,729,818.95	0.00		1,729,818.95

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department EMPLOYEE WORKMEN'S COMP

	Total	General & Admin	WORKERS COMP
Wages & Benefits			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00
Other Expense & Cost			
WORKERS COMPENSATION	1,729,818.95	0.00	1,729,818.95
Departmental Totals			
Total Expenditures	1,729,818.95	0.00	1,729,818.95
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	1,729,818.95	0.00	1,729,818.95
Allocation Step 1			
1st Allocation	1,729,818.95	0.00	1,729,818.95
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 003 EMPLOYEE			
Total Allocated	1,729,818.95	0.00	1,729,818.95

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE WORKMEN'S COMP

Activity - WORKERS COMP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAYOR	8,014	0.4633	8,013.99		8,013.99		8,013.99
GENERAL SERVICES ADMIN	31,160	1.8013	31,160.01		31,160.01		31,160.01
FINANCE OPERATIONS	396	0.0229	396.01		396.01		396.01
HUMAN RESOURCES	3,062	0.1770	3,062.00		3,062.00		3,062.00
INFORMATION SYSTEMS	751	0.0434	751.00		751.00		751.00
ASSESSOR PROP	1,442	0.0834	1,441.99		1,441.99		1,441.99
COUNTY CLERK	2,167	0.1253	2,167.00		2,167.00		2,167.00
MEDICAL EXAMINER	1,153	0.0667	1,152.99		1,152.99		1,152.99
PUBLIC DEFENDER	512	0.0296	511.99		511.99		511.99
JUVENILE COURT	8,827	0.5103	8,827.01		8,827.01		8,827.01
GEN SESSIONS CT	19,202	1.1101	19,201.99		19,201.99		19,201.99
SHERIFF ADMIN	58,755	3.3966	58,755.00		58,755.00		58,755.00
POLICE	240,105	13.8804	240,104.99		240,104.99		240,104.99
FIRE	228,822	13.2281	228,821.99		228,821.99		228,821.99
CODES ADMIN	22,340	1.2915	22,340.01		22,340.01		22,340.01
BEER BOARD	3,050	0.1763	3,050.00		3,050.00		3,050.00
SOCIAL SERVICES	57,989	3.3523	57,989.00		57,989.00		57,989.00
HEALTH	44,867	2.5937	44,867.01		44,867.01		44,867.01
PUBLIC LIBRARY	12,797	0.7398	12,796.99		12,796.99		12,796.99
PARKS	126,618	7.3197	126,617.99		126,617.99		126,617.99
PUBLIC WORKS	88,157	5.0963	88,157.01		88,157.01		88,157.01
SOLID WASTE	24,865	1.4374	24,865.01		24,865.01		24,865.01
FARMERS MARKET	2,117	0.1224	2,117.00		2,117.00		2,117.00
STATE FAIR BD	3,083	0.1782	3,083.00		3,083.00		3,083.00
CONVENTION CTR	632	0.0365	632.01		632.01		632.01
WATER & SEWER	78,387	4.5315	78,387.01		78,387.01		78,387.01
BORDEAUX	127,181	7.3523	127,180.99		127,180.99		127,180.99
GENERAL HOSP	186,788	10.7981	186,788.00		186,788.00		186,788.00
METRO ACTION COM	47,651	2.7547	47,650.99		47,650.99		47,650.99
TAXI TRANSP & LICENSING	12,447	0.7196	12,447.00		12,447.00		12,447.00
EDUCATION	286,482	16.5613	286,481.97		286,481.97		286,481.97
SubTotal	1,729,819	100.0000	1,729,818.95		1,729,818.95		1,729,818.95

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE WORKMEN'S COMP

Activity - WORKERS COMP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
TOTAL	1,729,819	100.0000	1,729,818.95		1,729,818.95		1,729,818.95

Allocation Basis: BD HOSP INJURED ON DUTY COSTS BY AGENCY FOR FY 2003

Allocation Source: GENERAL HOSPITAL'S RECORDS FOR FY 2003

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department EMPLOYEE WORKMEN'S COMP

Receiving Department	Total	WORKERS COMP
MAYOR	8,013.99	8,013.99
GENERAL SERVICES ADMIN	31,160.01	31,160.01
FINANCE OPERATIONS	396.01	396.01
HUMAN RESOURCES	3,062.00	3,062.00
INFORMATION SYSTEMS	751.00	751.00
ASSESSOR PROP	1,441.99	1,441.99
COUNTY CLERK	2,167.00	2,167.00
MEDICAL EXAMINER	1,152.99	1,152.99
PUBLIC DEFENDER	511.99	511.99
JUVENILE COURT	8,827.01	8,827.01
GEN SESSIONS CT	19,201.99	19,201.99
SHERIFF ADMIN	58,755.00	58,755.00
POLICE	240,104.99	240,104.99
FIRE	228,821.99	228,821.99
CODES ADMIN	22,340.01	22,340.01
BEER BOARD	3,050.00	3,050.00
SOCIAL SERVICES	57,989.00	57,989.00
HEALTH	44,867.01	44,867.01
PUBLIC LIBRARY	12,796.99	12,796.99
PARKS	126,617.99	126,617.99
PUBLIC WORKS	88,157.01	88,157.01
SOLID WASTE	24,865.01	24,865.01
FARMERS MARKET	2,117.00	2,117.00
STATE FAIR BD	3,083.00	3,083.00
CONVENTION CTR	632.01	632.01
WATER & SEWER	78,387.01	78,387.01
BORDEAUX	127,180.99	127,180.99
GENERAL HOSP	186,788.00	186,788.00
METRO ACTION COM	47,650.99	47,650.99
TAXI TRANSP & LICENSING	12,447.00	12,447.00
EDUCATION	286,481.97	286,481.97

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department EMPLOYEE WORKMEN'S COMP

Receiving Department	Total	WORKERS COMP
Direct Billed	0.00	0.00
Total	1,729,818.95	1,729,818.95

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

EMPLOYEE BENEFITS

NATURE AND EXTENT OF SERVICES

Employee Benefits include costs recorded in accounts 01101104, 01101107, 01101109, 01101110, 01101113, 01101114, 01101115, 01101120, and 01101395 of fund 10101 and accounts 01191102, 01191103, 01191106, 01191109, 01191111, 01191112, 01191113, and 01191115 of fund 18301. The costs have been identified to the following areas:

1) County Pension - represents the costs recorded in account 01101104 and applicable to the Davidson County Retirement Fund. These costs were allocated based on the number of retired employees by department as identified by Employee Benefits Board records for funds 12600166 and 12600167.

2) Education Pension - represents the costs recorded in accounts 01101107 and 01191106. These costs are applicable to the Teachers Pension Department and Fund, and the Davidson County Teachers' Retirement Fund. The costs were directly allocated to the Education Department.

3) Civil Service Pension - represents the costs recorded in account 01191103 and applicable to the Civil Service Employees' Pension Fund. These costs were allocated based on the number of retired employees by department as identified by Employee Benefits Board records for fund 12604100.

4) Police/Fire Pension - represents the costs recorded in account 01191102 and applicable to the Police and Fireman Pension Fund. These costs were allocated based on the number of retired employees by department as identified by Employee Benefits Board records for fund 12605100.

5) Death Benefit - represents the costs recorded in 01101110. The costs have been allocated directly to departments receiving benefits.

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

EMPLOYEE BENEFITS
(CONTINUED)

6) Health Benefit - represents the costs recorded in accounts 01101109, 01191112, 01101113, 01101395 and 01191109 for the employer's costs of retirees' health insurance and line-of-duty medical expenses. These costs were allocated on the basis of Employee Benefits Board records that identify the number retired employees by department and receiving medical benefits in all retirement funds.

7) Life Benefit - represents the costs recorded in accounts 01101115 and 01191115 for the employer's costs of retirees' life insurance. The costs were allocated on the basis of Employee Benefits Board records that identify the number of retired employees by department and receiving life insurance in all funds.

8) Unemployment Compensation - represents the cost recorded in account 01101114 for unemployment compensation benefits. These costs were allocated based on the unemployment costs per department served.

9) Line of Duty Medical - represents the costs recorded in account 01101120 and 01191113 for medical expenses incurred in treating line-of-duty injuries. These costs were allocated on the basis of medical expenses paid on behalf of each department as reflected in General Hospital's records.

10) Council Pension - represents the costs recorded in account 01191111 for direct pension payments to retired Council employees. These costs were directly allocated to Legislative.

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department EMPLOYEE BENEFITS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	52,700,261.22			52,700,261.22
POST AUDITS		109,520.77	109,520.77	
CENTRAL PRINTING		1,757.89	1,757.89	
FINANCE OPERATIONS		16,106.80	16,106.80	
FINANCE OMB		149,000.28	149,000.28	
FINANCE PURCHASING		76.67	76.67	
FINANCE INTERNAL AUDIT		84,683.96	84,683.96	
FINANCE GRANTS COORDINATION		19,621.44	19,621.44	
FINANCE TREASURY		5,521.74	5,521.74	
FINANCE GRANTS MONITORING		10,898.91	10,898.91	
Total Allocated Additions:		397,188.46	397,188.46	397,188.46
Total To Be Allocated:	52,700,261.22	397,188.46		53,097,449.68

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department EMPLOYEE BENEFITS

	Total	General & Admin	COUNTY PENSION	EDUCAT PENSION	CIVIL SVC PENS
Wages & Benefits					
SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
Other Expense & Cost					
GSD CO RETIREMENT	3,501,843.00	0.00	3,501,843.00	0.00	0.00
GSD TEACHERS	6,900,360.00	0.00	0.00	6,900,360.00	0.00
GSD HEALTH INS	17,007,075.56	0.00	0.00	0.00	0.00
GSD LOD MED	1,434,765.08	0.00	0.00	0.00	0.00
GSD UNEMPLOY COMP	289,333.67	0.00	0.00	0.00	0.00
GSD GROUP LIFE	300,234.60	0.00	0.00	0.00	0.00
GSD LOD MEDICAL	952,257.27	0.00	0.00	0.00	0.00
GSD HEALTH INSUR	28,824.12	0.00	0.00	0.00	0.00
USD POLICE/FIRE	8,872,977.00	0.00	0.00	0.00	0.00
USD CIVIL SERVICE	5,424,714.00	0.00	0.00	0.00	5,424,714.00
USD TEACHERS	4,592,400.00	0.00	0.00	4,592,400.00	0.00
USD HEALTH INSURANCE	2,209,433.26	0.00	0.00	0.00	0.00
USD DIRECT PENSION	9,900.00	0.00	0.00	0.00	0.00
USD PENSIONER LOD	299,484.00	0.00	0.00	0.00	0.00
USD EMPLOYEE LOD	651,750.00	0.00	0.00	0.00	0.00
USD GROUP LIFE INS	24,909.66	0.00	0.00	0.00	0.00
GSD DEATH BENEFIT	200,000.00	0.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	52,700,261.22	0.00	3,501,843.00	11,492,760.00	5,424,714.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	52,700,261.22	0.00	3,501,843.00	11,492,760.00	5,424,714.00
Allocation Step 1					
1st Allocation	52,700,261.22	0.00	3,501,843.00	11,492,760.00	5,424,714.00
Allocation Step 2					
Inbound- All Others	397,188.46	397,188.46	0.00	0.00	0.00
Reallocate Admin Costs		(397,188.46)	26,392.38	86,618.06	40,884.59
2nd Allocation	397,188.46	0.00	26,392.38	86,618.06	40,884.59

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department EMPLOYEE BENEFITS

	Total	General & Admin	COUNTY PENSION	EDUCAT PENSION	CIVIL SVC PENS
Total For 004 EMPLOYEE BENEFITS					
Total Allocated	53,097,449.68	0.00	3,528,235.38	11,579,378.06	5,465,598.59

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department EMPLOYEE BENEFITS

	POLICE/FIRE PEN	DEATH BENEFIT	HEALTH BENEFIT	LIFE BENEFIT	UNEMPLOY COMP
Wages & Benefits					
SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
Other Expense & Cost					
GSD CO RETIREMENT	0.00	0.00	0.00	0.00	0.00
GSD TEACHERS	0.00	0.00	0.00	0.00	0.00
GSD HEALTH INS	0.00	0.00	17,007,075.56	0.00	0.00
GSD LOD MED	0.00	0.00	0.00	0.00	0.00
GSD UNEMPLOY COMP	0.00	0.00	0.00	0.00	289,333.67
GSD GROUP LIFE	0.00	0.00	0.00	300,234.60	0.00
GSD LOD MEDICAL	0.00	0.00	952,257.27	0.00	0.00
GSD HEALTH INSUR	0.00	0.00	28,824.12	0.00	0.00
USD POLICE/FIRE	8,872,977.00	0.00	0.00	0.00	0.00
USD CIVIL SERVICE	0.00	0.00	0.00	0.00	0.00
USD TEACHERS	0.00	0.00	0.00	0.00	0.00
USD HEALTH INSURANCE	0.00	0.00	2,209,433.26	0.00	0.00
USD DIRECT PENSION	0.00	0.00	0.00	0.00	0.00
USD PENSIONER LOD	0.00	0.00	299,484.00	0.00	0.00
USD EMPLOYEE LOD	0.00	0.00	0.00	0.00	0.00
USD GROUP LIFE INS	0.00	0.00	0.00	24,909.66	0.00
GSD DEATH BENEFIT	0.00	200,000.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	8,872,977.00	200,000.00	20,497,074.21	325,144.26	289,333.67
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	8,872,977.00	200,000.00	20,497,074.21	325,144.26	289,333.67
Allocation Step 1					
1st Allocation	8,872,977.00	200,000.00	20,497,074.21	325,144.26	289,333.67
Allocation Step 2					
Inbound- All Others	0.00	0.00	0.00	0.00	0.00
Reallocate Admin Costs	66,873.43	1,507.33	154,481.30	2,450.65	2,180.56
2nd Allocation	66,873.43	1,507.33	154,481.30	2,450.65	2,180.56

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department EMPLOYEE BENEFITS

	POLICE/FIRE PEN	DEATH BENEFIT	HEALTH BENEFIT	LIFE BENEFIT	UNEMPLOY COMP
Total For 004 EMPLOYEE BENEFITS					
Total Allocated	8,939,850.43	201,507.33	20,651,555.51	327,594.91	291,514.23

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department EMPLOYEE BENEFITS

	LINE OF DUTY	COUNCIL PENSION
Wages & Benefits		
SALARIES & WAGES	0.00	0.00
FRINGE BENEFITS	0.00	0.00
Other Expense & Cost		
GSD CO RETIREMENT	0.00	0.00
GSD TEACHERS	0.00	0.00
GSD HEALTH INS	0.00	0.00
GSD LOD MED	1,434,765.08	0.00
GSD UNEMPLOY COMP	0.00	0.00
GSD GROUP LIFE	0.00	0.00
GSD LOD MEDICAL	0.00	0.00
GSD HEALTH INSUR	0.00	0.00
USD POLICE/FIRE	0.00	0.00
USD CIVIL SERVICE	0.00	0.00
USD TEACHERS	0.00	0.00
USD HEALTH INSURANCE	0.00	0.00
USD DIRECT PENSION	0.00	9,900.00
USD PENSIONER LOD	0.00	0.00
USD EMPLOYEE LOD	651,750.00	0.00
USD GROUP LIFE INS	0.00	0.00
GSD DEATH BENEFIT	0.00	0.00
Departmental Totals		
Total Expenditures	2,086,515.08	9,900.00
Deductions		
Total Deductions	0.00	0.00
Functional Cost	2,086,515.08	9,900.00
Allocation Step 1		
1st Allocation	2,086,515.08	9,900.00
Allocation Step 2		
Inbound- All Others	0.00	0.00
Reallocate Admin Costs	15,725.49	74.67
2nd Allocation	15,725.49	74.67

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department EMPLOYEE BENEFITS

	LINE OF DUTY	COUNCIL PENSION
Total For 004 EMPLOYEE BENEFITS		
Total Allocated	2,102,240.57	9,974.67

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - COUNTY PENSION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	4	0.0829	2,902.47		2,902.47	21.88	2,924.35
MAYOR	8	0.1658	5,804.97		5,804.97	43.75	5,848.72
GENERAL SERVICES ADMIN	60	1.2433	43,537.22		43,537.22	328.13	43,865.35
DIRECTOR OF FINANCE	54	1.1189	39,183.49		39,183.49	295.31	39,478.80
HUMAN RESOURCES	18	0.3730	13,061.17		13,061.17	98.44	13,159.61
INFORMATION SYSTEMS	19	0.3937	13,786.79		13,786.79	103.91	13,890.70
DEPARTMENT OF LAW	6	0.1243	4,353.74		4,353.74	32.81	4,386.55
CENTRAL RECORDS	2	0.0414	1,451.23		1,451.23	10.94	1,462.17
ELECTIONS	17	0.3523	12,335.56		12,335.56	92.97	12,428.53
PLANNING COMM	24	0.4973	17,414.88		17,414.88	131.25	17,546.13
REGISTER/DEEDS	3	0.0622	2,176.85		2,176.85	16.41	2,193.26
COMM ED ALLIANCE	4	0.0829	2,902.47		2,902.47	21.88	2,924.35
ASSESSOR PROP	35	0.7252	25,396.70		25,396.70	191.41	25,588.11
TRUSTEE	12	0.2487	8,707.44		8,707.44	65.63	8,773.07
COUNTY CLERK	49	1.0153	35,555.40		35,555.40	267.97	35,823.37
DISTRICT ATTOR	3	0.0622	2,176.85		2,176.85	16.41	2,193.26
PUBLIC DEFENDER	4	0.0829	2,902.47		2,902.47	21.88	2,924.35
JUVENILE CT CLRK	8	0.1658	5,804.97		5,804.97	43.75	5,848.72
CIRCUIT CT CLERK	56	1.1604	40,634.72		40,634.72	306.25	40,940.97
CRIMINAL CT CLRK	34	0.7045	24,671.08		24,671.08	185.94	24,857.02
CLERK/MASTER	6	0.1243	4,353.74		4,353.74	32.81	4,386.55
JUVENILE COURT	25	0.5180	18,140.49		18,140.49	136.72	18,277.21
GEN SESSIONS CT	32	0.6631	23,219.85		23,219.85	175.00	23,394.85
ST TRIAL COURTS	16	0.3315	11,609.94		11,609.94	87.50	11,697.44
SHERIFF ADMIN	135	2.7973	97,958.74		97,958.74	738.29	98,697.03
POLICE	546	11.3137	396,188.61		396,188.61	2,985.96	399,174.57
FIRE	362	7.5010	262,674.50		262,674.50	1,979.70	264,654.20
CODES ADMIN	54	1.1189	39,183.49		39,183.49	295.31	39,478.80
BEER BOARD	1	0.0207	725.62		725.62	5.47	731.09
AGRICULTURAL EXT	4	0.0829	2,902.47		2,902.47	21.88	2,924.35
SOIL & WATER	2	0.0414	1,451.23		1,451.23	10.94	1,462.17
SOCIAL SERVICES	85	1.7613	61,677.72		61,677.72	464.85	62,142.57

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - COUNTY PENSION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
HEALTH	162	3.3568	117,550.46		117,550.46	885.94	118,436.40
PUBLIC LIBRARY	69	1.4298	50,067.78		50,067.78	377.35	50,445.13
PARKS	144	2.9838	104,489.32		104,489.32	787.51	105,276.83
ARTS COMMISSION	1	0.0207	725.62		725.62	5.47	731.09
PUBLIC WORKS	332	6.8794	240,905.89		240,905.89	1,815.64	242,721.53
SOLID WASTE	94	1.9478	68,208.30		68,208.30	514.07	68,722.37
HUMAN RELATIONS	2	0.0414	1,451.23		1,451.23	10.94	1,462.17
FARMERS MARKET	4	0.0829	2,902.47		2,902.47	21.88	2,924.35
MUNI AUDITORIUM	7	0.1450	5,079.35		5,079.35	38.28	5,117.63
STATE FAIR BD	12	0.2487	8,707.44		8,707.44	65.63	8,773.07
CONVENTION CTR	5	0.1036	3,628.08		3,628.08	27.34	3,655.42
WATER & SEWER	364	7.5425	264,125.74		264,125.74	1,990.64	266,116.38
BORDEAUX	180	3.7298	130,611.64		130,611.64	984.38	131,596.02
GENERAL HOSP	346	7.1695	251,064.60		251,064.60	1,892.20	252,956.80
METRO ACTION COM	41	0.8496	29,750.43		29,750.43	224.22	29,974.65
NCAC	11	0.2279	7,981.82		7,981.82	60.16	8,041.98
MDHA	2	0.0414	1,451.23		1,451.23	10.94	1,462.17
TAXI TRANSP & LICENSING	2	0.0414	1,451.23		1,451.23	10.94	1,462.17
EDUCATION	1,360	28.1809	986,843.50		986,843.50	7,437.50	994,281.00
SubTotal	4,826	100.0000	3,501,843.00		3,501,843.00	26,392.38	3,528,235.38
TOTAL	4,826	100.0000	3,501,843.00		3,501,843.00	26,392.38	3,528,235.38

Allocation Basis: RETIRED EMPLOYEES FOR ACCOUNTS 12600166 AND 12600167

Allocation Source: EMPLOYEE BENEFIT BOARD

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - EDUCAT PENSION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EDUCATION	100	100.0000	11,492,760.00		11,492,760.00	86,618.06	11,579,378.06
SubTotal	100	100.0000	11,492,760.00		11,492,760.00	86,618.06	11,579,378.06
TOTAL	100	100.0000	11,492,760.00		11,492,760.00	86,618.06	11,579,378.06

Allocation Basis: DIRECT ALLOCATION TO BOARD OF EDUCATION

Allocation Source: DIRECT ASSIGNED

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - CIVIL SVC PENS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL SERVICES ADMIN	2	0.6920	37,541.30		37,541.30	282.94	37,824.24
DIRECTOR OF FINANCE	11	3.8062	206,476.98		206,476.98	1,556.16	208,033.14
HUMAN RESOURCES	4	1.3841	75,082.54		75,082.54	565.88	75,648.42
DEPARTMENT OF LAW	2	0.6920	37,541.30		37,541.30	282.94	37,824.24
PLANNING COMM	2	0.6920	37,541.30		37,541.30	282.94	37,824.24
ASSESSOR PROP	3	1.0381	56,311.89		56,311.89	424.41	56,736.30
COUNTY CLERK	1	0.3460	18,770.65		18,770.65	141.47	18,912.12
CIRCUIT CT CLERK	2	0.6920	37,541.30		37,541.30	282.94	37,824.24
JUVENILE COURT	3	1.0381	56,311.89		56,311.89	424.41	56,736.30
SHERIFF ADMIN	1	0.3460	18,770.65		18,770.65	141.47	18,912.12
POLICE	1	0.3460	18,770.65		18,770.65	141.47	18,912.12
FIRE	3	1.0381	56,311.89		56,311.89	424.41	56,736.30
CODES ADMIN	3	1.0381	56,311.89		56,311.89	424.41	56,736.30
HEALTH	2	0.6920	37,541.30		37,541.30	282.94	37,824.24
PUBLIC LIBRARY	1	0.3460	18,770.65		18,770.65	141.47	18,912.12
PARKS	8	2.7682	150,165.09		150,165.09	1,131.75	151,296.84
PUBLIC WORKS	83	28.7200	1,557,962.69		1,557,962.69	11,741.91	1,569,704.60
SOLID WASTE	23	7.9585	431,724.67		431,724.67	3,253.79	434,978.46
WATER & SEWER	50	17.3010	938,531.83		938,531.83	7,073.46	945,605.29
BORDEAUX	2	0.6920	37,541.30		37,541.30	282.94	37,824.24
GENERAL HOSP	6	2.0761	112,623.84		112,623.84	848.82	113,472.66
TAXI TRANSP & LICENSING	2	0.6920	37,541.30		37,541.30	282.94	37,824.24
EDUCATION	74	25.6055	1,389,027.10		1,389,027.10	10,468.72	1,399,495.82
SubTotal	289	100.0000	5,424,714.00		5,424,714.00	40,884.59	5,465,598.59
TOTAL	289	100.0000	5,424,714.00		5,424,714.00	40,884.59	5,465,598.59

Allocation Basis: RETIRED EMPLOYEES FOR ACCOUNT 12604100

Allocation Source: EMPLOYEE BENEFIT BOARD

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - POLICE/FIRE PEN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	3	0.6696	59,417.27		59,417.27	447.81	59,865.08
ELECTIONS	1	0.2232	19,805.73		19,805.73	149.27	19,955.00
COUNTY CLERK	1	0.2232	19,805.73		19,805.73	149.27	19,955.00
SHERIFF ADMIN	1	0.2232	19,805.73		19,805.73	149.27	19,955.00
POLICE	222	49.5537	4,396,877.12		4,396,877.12	33,138.18	4,430,015.30
FIRE	215	47.9911	4,258,236.69		4,258,236.69	32,093.28	4,290,329.97
PARKS	1	0.2232	19,805.73		19,805.73	149.27	19,955.00
WATER & SEWER	1	0.2232	19,805.73		19,805.73	149.27	19,955.00
GENERAL HOSP	2	0.4464	39,611.54		39,611.54	298.54	39,910.08
EDUCATION	1	0.2232	19,805.73		19,805.73	149.27	19,955.00
SubTotal	448	100.0000	8,872,977.00		8,872,977.00	66,873.43	8,939,850.43
TOTAL	448	100.0000	8,872,977.00		8,872,977.00	66,873.43	8,939,850.43

Allocation Basis: RETIRED EMPLOYEES FOR ACCOUNT 12605100

Allocation Source: EMPLOYEE BENEFIT BOARD

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - DEATH BENEFIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE	100	100.0000	200,000.00		200,000.00	1,507.33	201,507.33
SubTotal	100	100.0000	200,000.00		200,000.00	1,507.33	201,507.33
TOTAL	100	100.0000	200,000.00		200,000.00	1,507.33	201,507.33

Allocation Basis: DIRECT ALLOCATION TO FIRE

Allocation Source: DIRECT ASSIGNED

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - HEALTH BENEFIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	10	0.1770	36,284.33		36,284.33	273.47	36,557.80
MAYOR	8	0.1416	29,027.55		29,027.55	218.77	29,246.32
GENERAL SERVICES ADMIN	62	1.0975	224,963.38		224,963.38	1,695.49	226,658.87
DIRECTOR OF FINANCE	65	1.1506	235,848.76		235,848.76	1,777.53	237,626.29
HUMAN RESOURCES	21	0.3717	76,197.26		76,197.26	574.28	76,771.54
INFORMATION SYSTEMS	19	0.3363	68,940.47		68,940.47	519.59	69,460.06
DEPARTMENT OF LAW	8	0.1416	29,027.55		29,027.55	218.77	29,246.32
ELECTIONS	18	0.3186	65,311.88		65,311.88	492.24	65,804.12
PLANNING COMM	26	0.4603	94,339.42		94,339.42	711.01	95,050.43
REGISTER/DEEDS	3	0.0531	10,885.38		10,885.38	82.04	10,967.42
COMM ED ALLIANCE	4	0.0708	14,513.77		14,513.77	109.39	14,623.16
ASSESSOR PROP	38	0.6727	137,880.74		137,880.74	1,039.17	138,919.91
TRUSTEE	12	0.2124	43,541.32		43,541.32	328.16	43,869.48
COUNTY CLERK	51	0.9028	185,050.66		185,050.66	1,394.68	186,445.34
DISTRICT ATTOR	3	0.0531	10,885.38		10,885.38	82.04	10,967.42
PUBLIC DEFENDER	4	0.0708	14,513.77		14,513.77	109.39	14,623.16
JUVENILE CT CLRK	8	0.1416	29,027.55		29,027.55	218.77	29,246.32
CIRCUIT CT CLERK	58	1.0267	210,449.61		210,449.61	1,586.11	212,035.72
CRIMINAL CT CLRK	34	0.6019	123,366.97		123,366.97	929.79	124,296.76
CLERK/MASTER	6	0.1062	21,770.56		21,770.56	164.08	21,934.64
JUVENILE COURT	28	0.4957	101,596.41		101,596.41	765.71	102,362.12
GEN SESSIONS CT	32	0.5665	116,110.19		116,110.19	875.09	116,985.28
ST TRIAL COURTS	16	0.2832	58,055.09		58,055.09	437.55	58,492.64
SHERIFF ADMIN	137	2.4252	497,096.68		497,096.68	3,746.49	500,843.17
POLICE	769	13.6130	2,790,272.66		2,790,272.66	21,029.58	2,811,302.24
FIRE	580	10.2673	2,104,496.92		2,104,496.92	15,861.06	2,120,357.98
CODES ADMIN	57	1.0090	206,821.22		206,821.22	1,558.76	208,379.98
BEER BOARD	1	0.0177	3,628.39		3,628.39	27.35	3,655.74
AGRICULTURAL EXT	4	0.0708	14,513.77		14,513.77	109.39	14,623.16
SOIL & WATER	2	0.0354	7,256.78		7,256.78	54.69	7,311.47
SOCIAL SERVICES	85	1.5047	308,417.63		308,417.63	2,324.47	310,742.10
HEALTH	164	2.9032	595,064.70		595,064.70	4,484.85	599,549.55

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - HEALTH BENEFIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PUBLIC LIBRARY	70	1.2392	253,990.93		253,990.93	1,914.27	255,905.20
PARKS	153	2.7084	555,151.78		555,151.78	4,184.04	559,335.82
ARTS COMMISSION	1	0.0177	3,628.39		3,628.39	27.35	3,655.74
PUBLIC WORKS	415	7.3464	1,505,803.82		1,505,803.82	11,348.87	1,517,152.69
SOLID WASTE	117	2.0712	424,527.82		424,527.82	3,199.56	427,727.38
HUMAN RELATIONS	2	0.0354	7,256.78		7,256.78	54.69	7,311.47
FARMERS MARKET	4	0.0708	14,513.77		14,513.77	109.39	14,623.16
MUNI AUDITORIUM	7	0.1239	25,399.15		25,399.15	191.43	25,590.58
STATE FAIR BD	12	0.2124	43,541.32		43,541.32	328.16	43,869.48
CONVENTION CTR	5	0.0885	18,142.17		18,142.17	136.73	18,278.90
WATER & SEWER	415	7.3464	1,505,803.82		1,505,803.82	11,348.87	1,517,152.69
BORDEAUX	182	3.2218	660,376.58		660,376.58	4,977.09	665,353.67
GENERAL HOSP	352	6.2312	1,277,211.84		1,277,211.84	9,626.02	1,286,837.86
METRO ACTION COM	41	0.7258	148,766.12		148,766.12	1,121.21	149,887.33
NCAC	11	0.1947	39,912.93		39,912.93	300.81	40,213.74
MDHA	2	0.0354	7,256.78		7,256.78	54.69	7,311.47
TAXI TRANSP & LICENSING	4	0.0708	14,513.77		14,513.77	109.39	14,623.16
EDUCATION	1,523	26.9610	5,526,119.69		5,526,119.69	41,648.97	5,567,768.66
SubTotal	5,649	100.0000	20,497,074.21		20,497,074.21	154,481.30	20,651,555.51
TOTAL	5,649	100.0000	20,497,074.21		20,497,074.21	154,481.30	20,651,555.51

Allocation Basis: ALL RETIREES

Allocation Source: PERSONNEL RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - LIFE BENEFIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	10	0.1770	575.58		575.58	4.34	579.92
MAYOR	8	0.1416	460.46		460.46	3.47	463.93
GENERAL SERVICES ADMIN	62	1.0975	3,568.59		3,568.59	26.90	3,595.49
DIRECTOR OF FINANCE	65	1.1506	3,741.26		3,741.26	28.20	3,769.46
HUMAN RESOURCES	21	0.3717	1,208.71		1,208.71	9.11	1,217.82
INFORMATION SYSTEMS	19	0.3363	1,093.60		1,093.60	8.24	1,101.84
DEPARTMENT OF LAW	8	0.1416	460.46		460.46	3.47	463.93
ELECTIONS	18	0.3186	1,036.04		1,036.04	7.81	1,043.85
PLANNING COMM	26	0.4603	1,496.50		1,496.50	11.28	1,507.78
REGISTER/DEEDS	3	0.0531	172.67		172.67	1.30	173.97
COMM ED ALLIANCE	4	0.0708	230.23		230.23	1.74	231.97
ASSESSOR PROP	38	0.6727	2,187.20		2,187.20	16.49	2,203.69
TRUSTEE	12	0.2124	690.69		690.69	5.21	695.90
COUNTY CLERK	51	0.9028	2,935.45		2,935.45	22.12	2,957.57
DISTRICT ATTOR	3	0.0531	172.67		172.67	1.30	173.97
PUBLIC DEFENDER	4	0.0708	230.23		230.23	1.74	231.97
JUVENILE CT CLRK	8	0.1416	460.46		460.46	3.47	463.93
CIRCUIT CT CLERK	58	1.0267	3,338.35		3,338.35	25.16	3,363.51
CRIMINAL CT CLRK	34	0.6019	1,956.97		1,956.97	14.75	1,971.72
CLERK/MASTER	6	0.1062	345.35		345.35	2.60	347.95
JUVENILE COURT	28	0.4957	1,611.62		1,611.62	12.15	1,623.77
GEN SESSIONS CT	32	0.5665	1,841.85		1,841.85	13.88	1,855.73
ST TRIAL COURTS	16	0.2832	920.93		920.93	6.94	927.87
SHERIFF ADMIN	137	2.4252	7,885.42		7,885.42	59.43	7,944.85
POLICE	769	13.6130	44,261.98		44,261.98	333.61	44,595.59
FIRE	580	10.2673	33,383.55		33,383.55	251.62	33,635.17
CODES ADMIN	57	1.0090	3,280.80		3,280.80	24.73	3,305.53
BEER BOARD	1	0.0177	57.56		57.56	0.43	57.99
AGRICULTURAL EXT	4	0.0708	230.23		230.23	1.74	231.97
SOIL & WATER	2	0.0354	115.11		115.11	0.87	115.98
SOCIAL SERVICES	85	1.5047	4,892.42		4,892.42	36.87	4,929.29
HEALTH	164	2.9032	9,439.49		9,439.49	71.15	9,510.64

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - LIFE BENEFIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PUBLIC LIBRARY	70	1.2392	4,029.05		4,029.05	30.37	4,059.42
PARKS	153	2.7084	8,806.35		8,806.35	66.37	8,872.72
ARTS COMMISSION	1	0.0177	57.56		57.56	0.43	57.99
PUBLIC WORKS	415	7.3464	23,886.51		23,886.51	180.04	24,066.55
SOLID WASTE	117	2.0712	6,734.27		6,734.27	50.76	6,785.03
HUMAN RELATIONS	2	0.0354	115.11		115.11	0.87	115.98
FARMERS MARKET	4	0.0708	230.23		230.23	1.74	231.97
MUNI AUDITORIUM	7	0.1239	402.91		402.91	3.04	405.95
STATE FAIR BD	12	0.2124	690.69		690.69	5.21	695.90
CONVENTION CTR	5	0.0885	287.79		287.79	2.17	289.96
WATER & SEWER	415	7.3464	23,886.51		23,886.51	180.04	24,066.55
BORDEAUX	182	3.2218	10,475.53		10,475.53	78.96	10,554.49
GENERAL HOSP	352	6.2312	20,260.36		20,260.36	152.70	20,413.06
METRO ACTION COM	41	0.7258	2,359.87		2,359.87	17.79	2,377.66
NCAC	11	0.1947	633.14		633.14	4.77	637.91
MDHA	2	0.0354	115.11		115.11	0.87	115.98
TAXI TRANSP & LICENSING	4	0.0708	230.23		230.23	1.74	231.97
EDUCATION	1,523	26.9610	87,660.61		87,660.61	660.66	88,321.27
SubTotal	5,649	100.0000	325,144.26		325,144.26	2,450.65	327,594.91
TOTAL	5,649	100.0000	325,144.26		325,144.26	2,450.65	327,594.91

Allocation Basis: ALL RETIREES

Allocation Source: PERSONNEL RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - UNEMPLOY COMP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAYOR	2,928.00	1.1729	3,393.48		3,393.48	25.57	3,419.05
GENERAL SERVICES BUILDINGS	2,283.55	0.9147	2,646.58		2,646.58	19.95	2,666.53
DIRECTOR OF FINANCE	6,754.82	2.7058	7,828.66		7,828.66	59.00	7,887.66
HUMAN RESOURCES	2,650.31	1.0616	3,071.64		3,071.64	23.15	3,094.79
INFORMATION SYSTEMS	3,312.00	1.3267	3,838.52		3,838.52	28.93	3,867.45
DEPARTMENT OF LAW	2,621.78	1.0502	3,038.57		3,038.57	22.90	3,061.47
ELECTIONS	5,344.15	2.1407	6,193.73		6,193.73	46.68	6,240.41
COMM ED ALLIANCE	31.96	0.0128	37.04		37.04	0.28	37.32
ASSESSOR PROP	705.36	0.2825	817.49		817.49	6.16	823.65
COUNTY CLERK	-75.00	-0.0300	-86.92		-86.92	-0.66	-87.58
DISTRICT ATTOR	964.70	0.3864	1,118.06		1,118.06	8.43	1,126.49
PUBLIC DEFENDER	3,128.00	1.2530	3,625.27		3,625.27	27.32	3,652.59
JUVENILE CT CLRK	933.76	0.3740	1,082.20		1,082.20	8.16	1,090.36
CRIMINAL CT CLRK	3,575.00	1.4320	4,143.33		4,143.33	31.23	4,174.56
JUVENILE COURT	1,132.56	0.4537	1,312.61		1,312.61	9.89	1,322.50
GEN SESSIONS CT	830.44	0.3326	962.46		962.46	7.25	969.71
ST TRIAL COURTS	5,298.60	2.1224	6,140.94		6,140.94	46.28	6,187.22
JUSTICE INFO SYS	3,802.05	1.5230	4,406.48		4,406.48	33.21	4,439.69
SHERIFF ADMIN	29,893.86	11.9745	34,646.21		34,646.21	261.11	34,907.32
POLICE	53,149.06	21.2897	61,598.38		61,598.38	464.23	62,062.61
FIRE	2,114.50	0.8470	2,450.65		2,450.65	18.47	2,469.12
SOCIAL SERVICES	663.86	0.2659	769.40		769.40	5.80	775.20
HEALTH	22,763.51	9.1183	26,382.31		26,382.31	198.83	26,581.14
PUBLIC LIBRARY	532.25	0.2132	616.87		616.87	4.65	621.52
PARKS	17,548.77	7.0295	20,338.57		20,338.57	153.28	20,491.85
PUBLIC WORKS	8,356.05	3.3472	9,684.44		9,684.44	72.99	9,757.43
STATE FAIR BD	4,899.11	1.9624	5,677.94		5,677.94	42.79	5,720.73
CONVENTION CTR	61.48	0.0246	71.25		71.25	0.54	71.79
WATER & SEWER	3,695.34	1.4802	4,282.80		4,282.80	32.28	4,315.08
BORDEAUX	28,677.47	11.4872	33,236.44		33,236.44	250.49	33,486.93
GENERAL HOSP	25,941.91	10.3915	30,066.00		30,066.00	226.59	30,292.59
METRO ACTION COM	268.10	0.1074	310.72		310.72	2.34	313.06

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - UNEMPLOY COMP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	4,859.08	1.9464	5,631.55		5,631.55	42.44	5,673.99
SubTotal	249,646.39	100.0000	289,333.67		289,333.67	2,180.56	291,514.23
TOTAL	249,646.39	100.0000	289,333.67		289,333.67	2,180.56	291,514.23

Allocation Basis: UNEMPLOYMENT COSTS PER DEPARTMENT SERVED

Allocation Source: FY 2003 UNEMPLOYMENT COST REPORTS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - LINE OF DUTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAYOR	8,014	0.4633	9,666.51		9,666.51	72.85	9,739.36
GENERAL SERVICES ADMIN	31,160	1.8013	37,585.34		37,585.34	283.27	37,868.61
FINANCE OPERATIONS	396	0.0229	477.67		477.67	3.60	481.27
HUMAN RESOURCES	3,062	0.1770	3,693.40		3,693.40	27.84	3,721.24
INFORMATION SYSTEMS	751	0.0434	905.86		905.86	6.83	912.69
ASSESSOR PROP	1,442	0.0834	1,739.34		1,739.34	13.11	1,752.45
COUNTY CLERK	2,167	0.1253	2,613.84		2,613.84	19.70	2,633.54
MEDICAL EXAMINER	1,153	0.0667	1,390.75		1,390.75	10.48	1,401.23
PUBLIC DEFENDER	512	0.0296	617.57		617.57	4.65	622.22
JUVENILE COURT	8,827	0.5103	10,647.17		10,647.17	80.24	10,727.41
GEN SESSIONS CT	19,202	1.1101	23,161.53		23,161.53	174.56	23,336.09
SHERIFF ADMIN	58,755	3.3966	70,870.53		70,870.53	534.13	71,404.66
POLICE	240,105	13.8804	289,615.68		289,615.68	2,182.75	291,798.43
FIRE	228,822	13.2281	276,006.07		276,006.07	2,080.18	278,086.25
CODES ADMIN	22,340	1.2915	26,946.61		26,946.61	203.09	27,149.70
BEER BOARD	3,050	0.1763	3,678.92		3,678.92	27.73	3,706.65
SOCIAL SERVICES	57,989	3.3523	69,946.58		69,946.58	527.17	70,473.75
HEALTH	44,867	2.5937	54,118.78		54,118.78	407.88	54,526.66
PUBLIC LIBRARY	12,797	0.7398	15,435.79		15,435.79	116.34	15,552.13
PARKS	126,618	7.3197	152,727.17		152,727.17	1,151.06	153,878.23
PUBLIC WORKS	88,157	5.0963	106,335.36		106,335.36	801.42	107,136.78
SOLID WASTE	24,865	1.4374	29,992.28		29,992.28	226.04	30,218.32
FARMERS MARKET	2,117	0.1224	2,553.54		2,553.54	19.25	2,572.79
STATE FAIR BD	3,083	0.1782	3,718.73		3,718.73	28.03	3,746.76
CONVENTION CTR	632	0.0365	762.33		762.33	5.75	768.08
WATER & SEWER	78,387	4.5315	94,550.74		94,550.74	712.60	95,263.34
BORDEAUX	127,181	7.3523	153,406.26		153,406.26	1,156.18	154,562.44
GENERAL HOSP	186,788	10.7981	225,304.49		225,304.49	1,698.06	227,002.55
METRO ACTION COM	47,651	2.7547	57,476.83		57,476.83	433.19	57,910.02
TAXI TRANSP & LICENSING	12,447	0.7196	15,013.62		15,013.62	113.15	15,126.77
EDUCATION	286,482	16.5613	345,555.79		345,555.79	2,604.36	348,160.15
SubTotal	1,729,819	100.0000	2,086,515.08		2,086,515.08	15,725.49	2,102,240.57

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - LINE OF DUTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
TOTAL	1,729,819	100.0000	2,086,515.08		2,086,515.08	15,725.49	2,102,240.57

Allocation Basis: BD HOSP INJURED ON DUTY COSTS BY AGENCY FOR FY 2003

Allocation Source: GENERAL HOSPITAL'S RECORDS FOR FY 2003

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - COUNCIL PENSION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	100	100.0000	9,900.00		9,900.00	74.67	9,974.67
SubTotal	100	100.0000	9,900.00		9,900.00	74.67	9,974.67
TOTAL	100	100.0000	9,900.00		9,900.00	74.67	9,974.67

Allocation Basis: DIRECT ALLOCATION TO COUNCIL

Allocation Source: DIRECT ASSIGNED

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department EMPLOYEE BENEFITS

Receiving Department	Total	COUNTY PENSION	EDUCAT PENSION	CIVIL SVC PENS	POLICE/FIRE PEN	DEATH BENEFIT	HEALTH BENEFIT
LEGISLATIVE	109,901.82	2,924.35	0.00	0.00	59,865.08	0.00	36,557.80
MAYOR	48,717.38	5,848.72	0.00	0.00	0.00	0.00	29,246.32
GENERAL SERVICES ADMIN	349,812.56	43,865.35	0.00	37,824.24	0.00	0.00	226,658.87
GENERAL SERVICES BUILDINGS	2,666.53	0.00	0.00	0.00	0.00	0.00	0.00
DIRECTOR OF FINANCE	496,795.35	39,478.80	0.00	208,033.14	0.00	0.00	237,626.29
FINANCE OPERATIONS	481.27	0.00	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES	173,613.42	13,159.61	0.00	75,648.42	0.00	0.00	76,771.54
INFORMATION SYSTEMS	89,232.74	13,890.70	0.00	0.00	0.00	0.00	69,460.06
DEPARTMENT OF LAW	74,982.51	4,386.55	0.00	37,824.24	0.00	0.00	29,246.32
CENTRAL RECORDS	1,462.17	1,462.17	0.00	0.00	0.00	0.00	0.00
ELECTIONS	105,471.91	12,428.53	0.00	0.00	19,955.00	0.00	65,804.12
PLANNING COMM	151,928.58	17,546.13	0.00	37,824.24	0.00	0.00	95,050.43
REGISTER/DEEDS	13,334.65	2,193.26	0.00	0.00	0.00	0.00	10,967.42
COMM ED ALLIANCE	17,816.80	2,924.35	0.00	0.00	0.00	0.00	14,623.16
ASSESSOR PROP	226,024.11	25,588.11	0.00	56,736.30	0.00	0.00	138,919.91
TRUSTEE	53,338.45	8,773.07	0.00	0.00	0.00	0.00	43,869.48
COUNTY CLERK	266,639.36	35,823.37	0.00	18,912.12	19,955.00	0.00	186,445.34
DISTRICT ATTOR	14,461.14	2,193.26	0.00	0.00	0.00	0.00	10,967.42
MEDICAL EXAMINER	1,401.23	0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC DEFENDER	22,054.29	2,924.35	0.00	0.00	0.00	0.00	14,623.16
JUVENILE CT CLRK	36,649.33	5,848.72	0.00	0.00	0.00	0.00	29,246.32
CIRCUIT CT CLERK	294,164.44	40,940.97	0.00	37,824.24	0.00	0.00	212,035.72
CRIMINAL CT CLRK	155,300.06	24,857.02	0.00	0.00	0.00	0.00	124,296.76
CLERK/MASTER	26,669.14	4,386.55	0.00	0.00	0.00	0.00	21,934.64
JUVENILE COURT	191,049.31	18,277.21	0.00	56,736.30	0.00	0.00	102,362.12
GEN SESSIONS CT	166,541.66	23,394.85	0.00	0.00	0.00	0.00	116,985.28
ST TRIAL COURTS	77,305.17	11,697.44	0.00	0.00	0.00	0.00	58,492.64
JUSTICE INFO SYS	4,439.69	0.00	0.00	0.00	0.00	0.00	0.00
SHERIFF ADMIN	752,664.15	98,697.03	0.00	18,912.12	19,955.00	0.00	500,843.17
POLICE	8,057,860.86	399,174.57	0.00	18,912.12	4,430,015.30	0.00	2,811,302.24
FIRE	7,247,776.32	264,654.20	0.00	56,736.30	4,290,329.97	201,507.33	2,120,357.98
CODES ADMIN	335,050.31	39,478.80	0.00	56,736.30	0.00	0.00	208,379.98
BEER BOARD	8,151.47	731.09	0.00	0.00	0.00	0.00	3,655.74
AGRICULTURAL EXT	17,779.48	2,924.35	0.00	0.00	0.00	0.00	14,623.16
SOIL & WATER	8,889.62	1,462.17	0.00	0.00	0.00	0.00	7,311.47

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department EMPLOYEE BENEFITS

Receiving Department	Total	COUNTY PENSION	EDUCAT PENSION	CIVIL SVC PENS	POLICE/FIRE PEN	DEATH BENEFIT	HEALTH BENEFIT
SOCIAL SERVICES	449,062.91	62,142.57	0.00	0.00	0.00	0.00	310,742.10
HEALTH	846,428.63	118,436.40	0.00	37,824.24	0.00	0.00	599,549.55
PUBLIC LIBRARY	345,495.52	50,445.13	0.00	18,912.12	0.00	0.00	255,905.20
PARKS	1,019,107.29	105,276.83	0.00	151,296.84	19,955.00	0.00	559,335.82
ARTS COMMISSION	4,444.82	731.09	0.00	0.00	0.00	0.00	3,655.74
PUBLIC WORKS	3,470,539.58	242,721.53	0.00	1,569,704.60	0.00	0.00	1,517,152.69
SOLID WASTE	968,431.56	68,722.37	0.00	434,978.46	0.00	0.00	427,727.38
HUMAN RELATIONS	8,889.62	1,462.17	0.00	0.00	0.00	0.00	7,311.47
FARMERS MARKET	20,352.27	2,924.35	0.00	0.00	0.00	0.00	14,623.16
MUNI AUDITORIUM	31,114.16	5,117.63	0.00	0.00	0.00	0.00	25,590.58
STATE FAIR BD	62,805.94	8,773.07	0.00	0.00	0.00	0.00	43,869.48
CONVENTION CTR	23,064.15	3,655.42	0.00	0.00	0.00	0.00	18,278.90
WATER & SEWER	2,872,474.33	266,116.38	0.00	945,605.29	19,955.00	0.00	1,517,152.69
BORDEAUX	1,033,377.79	131,596.02	0.00	37,824.24	0.00	0.00	665,353.67
GENERAL HOSP	1,970,885.60	252,956.80	0.00	113,472.66	39,910.08	0.00	1,286,837.86
METRO ACTION COM	240,462.72	29,974.65	0.00	0.00	0.00	0.00	149,887.33
NCAC	48,893.63	8,041.98	0.00	0.00	0.00	0.00	40,213.74
MDHA	8,889.62	1,462.17	0.00	0.00	0.00	0.00	7,311.47
TAXI TRANSP & LICENSING	69,268.31	1,462.17	0.00	37,824.24	0.00	0.00	14,623.16
EDUCATION	19,997,359.96	994,281.00	11,579,378.06	1,399,495.82	19,955.00	0.00	5,567,768.66
ALL OTHER	5,673.99	0.00	0.00	0.00	0.00	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	53,097,449.68	3,528,235.38	11,579,378.06	5,465,598.59	8,939,850.43	201,507.33	20,651,555.51

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department EMPLOYEE BENEFITS

Receiving Department	LIFE BENEFIT	UNEMPLOY COMP	LINE OF DUTY	COUNCIL PENSION
LEGISLATIVE	579.92	0.00	0.00	9,974.67
MAYOR	463.93	3,419.05	9,739.36	0.00
GENERAL SERVICES ADMIN	3,595.49	0.00	37,868.61	0.00
GENERAL SERVICES BUILDINGS	0.00	2,666.53	0.00	0.00
DIRECTOR OF FINANCE	3,769.46	7,887.66	0.00	0.00
FINANCE OPERATIONS	0.00	0.00	481.27	0.00
HUMAN RESOURCES	1,217.82	3,094.79	3,721.24	0.00
INFORMATION SYSTEMS	1,101.84	3,867.45	912.69	0.00
DEPARTMENT OF LAW	463.93	3,061.47	0.00	0.00
CENTRAL RECORDS	0.00	0.00	0.00	0.00
ELECTIONS	1,043.85	6,240.41	0.00	0.00
PLANNING COMM	1,507.78	0.00	0.00	0.00
REGISTER/DEEDS	173.97	0.00	0.00	0.00
COMM ED ALLIANCE	231.97	37.32	0.00	0.00
ASSESSOR PROP	2,203.69	823.65	1,752.45	0.00
TRUSTEE	695.90	0.00	0.00	0.00
COUNTY CLERK	2,957.57	(87.58)	2,633.54	0.00
DISTRICT ATTOR	173.97	1,126.49	0.00	0.00
MEDICAL EXAMINER	0.00	0.00	1,401.23	0.00
PUBLIC DEFENDER	231.97	3,652.59	622.22	0.00
JUVENILE CT CLRK	463.93	1,090.36	0.00	0.00
CIRCUIT CT CLERK	3,363.51	0.00	0.00	0.00
CRIMINAL CT CLRK	1,971.72	4,174.56	0.00	0.00
CLERK/MASTER	347.95	0.00	0.00	0.00
JUVENILE COURT	1,623.77	1,322.50	10,727.41	0.00
GEN SESSIONS CT	1,855.73	969.71	23,336.09	0.00
ST TRIAL COURTS	927.87	6,187.22	0.00	0.00
JUSTICE INFO SYS	0.00	4,439.69	0.00	0.00
SHERIFF ADMIN	7,944.85	34,907.32	71,404.66	0.00
POLICE	44,595.59	62,062.61	291,798.43	0.00
FIRE	33,635.17	2,469.12	278,086.25	0.00
CODES ADMIN	3,305.53	0.00	27,149.70	0.00
BEER BOARD	57.99	0.00	3,706.65	0.00
AGRICULTURAL EXT	231.97	0.00	0.00	0.00
SOIL & WATER	115.98	0.00	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department EMPLOYEE BENEFITS

Receiving Department	LIFE BENEFIT	UNEMPLOY COMP	LINE OF DUTY	COUNCIL PENSION
SOCIAL SERVICES	4,929.29	775.20	70,473.75	0.00
HEALTH	9,510.64	26,581.14	54,526.66	0.00
PUBLIC LIBRARY	4,059.42	621.52	15,552.13	0.00
PARKS	8,872.72	20,491.85	153,878.23	0.00
ARTS COMMISSION	57.99	0.00	0.00	0.00
PUBLIC WORKS	24,066.55	9,757.43	107,136.78	0.00
SOLID WASTE	6,785.03	0.00	30,218.32	0.00
HUMAN RELATIONS	115.98	0.00	0.00	0.00
FARMERS MARKET	231.97	0.00	2,572.79	0.00
MUNI AUDITORIUM	405.95	0.00	0.00	0.00
STATE FAIR BD	695.90	5,720.73	3,746.76	0.00
CONVENTION CTR	289.96	71.79	768.08	0.00
WATER & SEWER	24,066.55	4,315.08	95,263.34	0.00
BORDEAUX	10,554.49	33,486.93	154,562.44	0.00
GENERAL HOSP	20,413.06	30,292.59	227,002.55	0.00
METRO ACTION COM	2,377.66	313.06	57,910.02	0.00
NCAC	637.91	0.00	0.00	0.00
MDHA	115.98	0.00	0.00	0.00
TAXI TRANSP & LICENSING	231.97	0.00	15,126.77	0.00
EDUCATION	88,321.27	0.00	348,160.15	0.00
ALL OTHER	0.00	5,673.99	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00
Total	327,594.91	291,514.23	2,102,240.57	9,974.67

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

POST AUDITS

NATURE AND EXTENT OF SERVICES

Post Audit Cost is for the annual audit of all Metropolitan Government departments by an independent certified public accountant. The outside audit firm estimated the amount of time devoted to the audit of each Balance Sheet or Revenue/Expense Account. For purposes of cost allocation, we have allocated the cost by total accounting transactions that were processed for each fund, department or division.

Additional auditing services were allocated to benefiting departments based on the amount expended per department.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department POST AUDITS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,336,985.92			2,336,985.92
BUILDING USE ALLOWANCE	619.73		619.73	
INSURANCE/JUDGEMENTS		2,236.55	2,236.55	
GENERAL SERVICES BUILDINGS		9,640.97	9,640.97	
Total Allocated Additions:	619.73	11,877.52	12,497.25	12,497.25
Total To Be Allocated:	2,337,605.65	11,877.52		2,349,483.17

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department POST AUDITS

	Total	General & Admin	POST AUDITS	INTERNAL AUDIT
Wages & Benefits				
SALARIES & WAGES	0.00	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00	0.00
Other Expense & Cost				
MANAGEMENT CONSULTANT	707,119.50	0.00	707,119.50	0.00
AUDITING SERVICE	1,528,017.48	0.00	678,039.48	849,978.00
SOFTWARE CONS FEES	94,825.94	0.00	94,825.94	0.00
PRINTING	5,978.00	0.00	5,978.00	0.00
OTHER LICENSE & FEES	1,045.00	0.00	1,045.00	0.00
Departmental Totals				
Total Expenditures	2,336,985.92	0.00	1,487,007.92	849,978.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost	2,336,985.92	0.00	1,487,007.92	849,978.00
Allocation Step 1				
Inbound- All Others	619.73	0.00	619.73	0.00
1st Allocation	2,337,605.65	0.00	1,487,627.65	849,978.00
Allocation Step 2				
Inbound- All Others	11,877.52	0.00	11,877.52	0.00
2nd Allocation	11,877.52	0.00	11,877.52	0.00
Total For 005 POST AUDITS				
Total Allocated	2,349,483.17	0.00	1,499,505.17	849,978.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department POST AUDITS

Activity - POST AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	14,473	1.4581	21,690.62		21,690.62		21,690.62
LEGISLATIVE	428	0.0431	641.44		641.44	5.20	646.64
MAYOR	3,011	0.3033	4,512.57		4,512.57	36.56	4,549.13
GENERAL SERVICES ADMIN	18,356	1.8493	27,510.06		27,510.06	222.90	27,732.96
GENERAL SERVICES BUILDINGS	129,151	13.0112	193,558.03		193,558.03	1,568.27	195,126.30
CENTRAL PRINTING	480	0.0484	719.37		719.37	5.83	725.20
FLEET MANAGEMENT	3,384	0.3409	5,071.59		5,071.59	41.09	5,112.68
POSTAL SERVICE	389	0.0392	582.99		582.99	4.72	587.71
RADIO SHOP	505	0.0509	756.85		756.85	6.13	762.98
DIRECTOR OF FINANCE	574	0.0578	860.25		860.25	6.97	867.22
FINANCE OPERATIONS	478	0.0482	716.38		716.38	5.80	722.18
FINANCE OMB	418	0.0421	626.45		626.45	5.08	631.53
OFFC SUPP SVCS-ADMIN	380	0.0383	569.51		569.51	4.61	574.12
FINANCE PURCHASING	464	0.0467	695.39		695.39	5.63	701.02
FINANCE INTERNAL AUDIT	377	0.0380	565.00		565.00	4.58	569.58
FINANCE PAYROLL	352	0.0355	527.54		527.54	4.27	531.81
FINANCE FASTNET	985	0.0992	1,476.22		1,476.22	11.96	1,488.18
FINANCE GRANTS COORDINATION	305	0.0307	457.10		457.10	3.70	460.80
FINANCE REAL PROP SVCS	502	0.0506	752.34		752.34	6.10	758.44
FINANCE TREASURY	786	0.0792	1,177.98		1,177.98	9.54	1,187.52
FINANCE CUSTOMER SERVICE	274	0.0276	410.64		410.64	3.33	413.97
FINANCE GRANTS MONITORING	404	0.0407	605.48		605.48	4.91	610.39
FINANCE SUPPLY PROP WAREHSE	451	0.0454	675.92		675.92	5.48	681.40
HUMAN RESOURCES	5,785	0.5828	8,669.95		8,669.95	70.25	8,740.20
INFORMATION SYSTEMS	11,843	1.1931	17,749.05		17,749.05	143.81	17,892.86
DEPARTMENT OF LAW	3,926	0.3955	5,883.88		5,883.88	47.67	5,931.55
CENTRAL RECORDS	1,233	0.1242	1,847.89		1,847.89	14.97	1,862.86
FINANCE ADA MANAGEMENT	3	0.0003	4.49		4.49	0.04	4.53
ELECTIONS	1,609	0.1621	2,411.40		2,411.40	19.54	2,430.94
PLANNING COMM	2,824	0.2845	4,232.32		4,232.32	34.29	4,266.61
REGISTER/DEEDS	530	0.0534	794.30		794.30	6.44	800.74
HISTORICAL COMM	392	0.0395	587.49		587.49	4.76	592.25

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department POST AUDITS

Activity - POST AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM ED ALLIANCE	279	0.0281	418.14		418.14	3.39	421.53
ASSESSOR PROP	1,021	0.1029	1,530.17		1,530.17	12.40	1,542.57
TRUSTEE	699	0.0704	1,047.59		1,047.59	8.49	1,056.08
COUNTY CLERK	1,001	0.1008	1,500.20		1,500.20	12.16	1,512.36
DISTRICT ATTOR	4,020	0.4050	6,024.76		6,024.76	48.81	6,073.57
MEDICAL EXAMINER	4	0.0004	6.00		6.00	0.05	6.05
PUBLIC DEFENDER	1,326	0.1336	1,987.28		1,987.28	16.10	2,003.38
JUVENILE CT CLRK	534	0.0538	800.30		800.30	6.48	806.78
CIRCUIT CT CLERK	1,467	0.1478	2,198.58		2,198.58	17.81	2,216.39
CRIMINAL CT CLRK	1,091	0.1099	1,635.08		1,635.08	13.25	1,648.33
CLERK/MASTER	490	0.0494	734.37		734.37	5.95	740.32
JUVENILE COURT	4,303	0.4335	6,448.88		6,448.88	52.25	6,501.13
GEN SESSIONS CT	4,313	0.4345	6,463.88		6,463.88	52.37	6,516.25
ST TRIAL COURTS	4,140	0.4171	6,204.60		6,204.60	50.27	6,254.87
JUSTICE INFO SYS	662	0.0667	992.14		992.14	8.04	1,000.18
SHERIFF ADMIN	1,236	0.1245	1,852.39		1,852.39	15.01	1,867.40
SH COMM SERVICES	542	0.0546	812.29		812.29	6.58	818.87
SH FACILITY MTN	406	0.0409	608.47		608.47	4.93	613.40
SH WAREHOUSE	996	0.1003	1,492.70		1,492.70	12.09	1,504.79
SH CRIM JUST CTR	949	0.0956	1,422.26		1,422.26	11.52	1,433.78
SH HILL JAIL	619	0.0624	927.70		927.70	7.52	935.22
SH CORR WORK CTR	729	0.0734	1,092.54		1,092.54	8.85	1,101.39
SH TRANSPORTATION	443	0.0446	663.93		663.93	5.38	669.31
SH WARRANTS	963	0.0970	1,443.24		1,443.24	11.69	1,454.93
SH TRAINING ACAD	473	0.0477	708.88		708.88	5.74	714.62
SH DEBERRY	330	0.0332	494.58		494.58	4.01	498.59
SH CENTRAL PROC	369	0.0372	553.03		553.03	4.48	557.51
SH LAW ENF BLOCK	572	0.0576	857.26		857.26	6.95	864.21
SH SOUTH PRECINCT	216	0.0218	323.72		323.72	2.62	326.34
SH COURTHOUSE	228	0.0230	341.71		341.71	2.77	344.48
SH SORT	611	0.0616	915.71		915.71	7.42	923.13
POLICE	34,691	3.4949	51,991.25		51,991.25	421.25	52,412.50

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department POST AUDITS

Activity - POST AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE	28,527	2.8739	42,753.29		42,753.29	346.40	43,099.69
CODES ADMIN	4,361	0.4393	6,535.82		6,535.82	52.96	6,588.78
BEER BOARD	1,063	0.1071	1,593.12		1,593.12	12.91	1,606.03
AGRICULTURAL EXT	251	0.0253	376.18		376.18	3.05	379.23
SOIL & WATER	214	0.0216	320.72		320.72	2.60	323.32
SOCIAL SERVICES	9,302	0.9371	13,940.87		13,940.87	112.95	14,053.82
HEALTH	26,862	2.7062	40,257.96		40,257.96	326.18	40,584.14
PUBLIC LIBRARY	15,749	1.5866	23,602.95		23,602.95	191.24	23,794.19
PARKS	23,049	2.3220	34,543.43		34,543.43	279.88	34,823.31
ARTS COMMISSION	683	0.0688	1,023.61		1,023.61	8.29	1,031.90
PUBLIC WORKS	25,046	2.5232	37,536.33		37,536.33	304.13	37,840.46
HUMAN RELATIONS	847	0.0853	1,269.39		1,269.39	10.29	1,279.68
CARING FOR CHILDREN	5,424	0.5464	8,128.92		8,128.92	65.86	8,194.78
FARMERS MARKET	1,809	0.1822	2,711.14		2,711.14	21.97	2,733.11
MUNI AUDITORIUM	1,346	0.1356	2,017.24		2,017.24	16.34	2,033.58
STATE FAIR BD	6,760	0.6810	10,131.18		10,131.18	82.09	10,213.27
CONVENTION CTR	5,319	0.5359	7,971.56		7,971.56	64.59	8,036.15
SPORTS AUTHORITY	1,535	0.1546	2,300.50		2,300.50	18.64	2,319.14
WATER & SEWER	49,514	4.9882	74,206.41		74,206.41	601.25	74,807.66
BORDEAUX	21,241	2.1399	31,833.79		31,833.79	257.93	32,091.72
GENERAL HOSP	42,386	4.2701	63,523.71		63,523.71	514.69	64,038.40
METRO ACTION COM	18,487	1.8625	27,706.38		27,706.38	224.49	27,930.87
NCAC	38,508	3.8795	57,711.77		57,711.77	467.60	58,179.37
MDHA	84	0.0085	125.88		125.88	1.02	126.90
METRO TRANSIT	1,321	0.1331	1,979.78		1,979.78	16.04	1,995.82
NTTC	552	0.0556	827.28		827.28	6.70	833.98
TAXI TRANSP & LICENSING	455	0.0458	681.91		681.91	5.53	687.44
EDUCATION	316,823	31.9182	474,821.12		474,821.12	3,847.17	478,668.29
ALL OTHER	70,302	7.0825	105,361.29		105,361.29	853.67	106,214.96
SubTotal	992,615	100.0000	1,487,627.65		1,487,627.65	11,877.52	1,499,505.17
TOTAL	992,615	100.0000	1,487,627.65		1,487,627.65	11,877.52	1,499,505.17

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department POST AUDITS

Allocation Basis: TOTAL TRANSACTIONS BY FUND/DEPARTMENT

Allocation Source: FY 2003 FINANCE DEPT RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department POST AUDITS

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	153,656	10.3332	87,830.15		87,830.15		87,830.15
CENTRAL PRINTING	20,000	1.3450	11,432.05		11,432.05		11,432.05
FLEET MANAGEMENT	50,569	3.4007	28,905.36		28,905.36		28,905.36
RADIO SHOP	2,500	0.1681	1,429.01		1,429.01		1,429.01
FINANCE OPERATIONS	1,045	0.0703	597.32		597.32		597.32
FINANCE OMB	16,000	1.0760	9,145.64		9,145.64		9,145.64
FINANCE PURCHASING	16,309	1.0968	9,322.26		9,322.26		9,322.26
HUMAN RESOURCES	657,518	44.2175	375,838.91		375,838.91		375,838.91
CENTRAL RECORDS	89	0.0060	50.87		50.87		50.87
COUNTY CLERK	4,727	0.3179	2,701.96		2,701.96		2,701.96
POLICE	27,396	1.8424	15,659.62		15,659.62		15,659.62
FIRE	24,801	1.6678	14,176.32		14,176.32		14,176.32
CODES ADMIN	225,000	15.1310	128,610.55		128,610.55		128,610.55
MUNI AUDITORIUM	59,037	3.9702	33,745.69		33,745.69		33,745.69
CONVENTION CTR	95,174	6.4004	54,401.69		54,401.69		54,401.69
EDUCATION	88,262	5.9355	50,450.78		50,450.78		50,450.78
ALL OTHER	44,926	3.0212	25,679.82		25,679.82		25,679.82
SubTotal	1,487,009	100.0000	849,978.00		849,978.00		849,978.00
TOTAL	1,487,009	100.0000	849,978.00		849,978.00		849,978.00

Allocation Basis: INTERNAL AUDIT EXPENDITURES BY BENEFITING DEPARTMENT

Allocation Source: FINANCE EXPENDITURE RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department POST AUDITS

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
EMPLOYEE BENEFITS	109,520.77	21,690.62	87,830.15
LEGISLATIVE	646.64	646.64	0.00
MAYOR	4,549.13	4,549.13	0.00
GENERAL SERVICES ADMIN	27,732.96	27,732.96	0.00
GENERAL SERVICES BUILDINGS	195,126.30	195,126.30	0.00
CENTRAL PRINTING	12,157.25	725.20	11,432.05
FLEET MANAGEMENT	34,018.04	5,112.68	28,905.36
POSTAL SERVICE	587.71	587.71	0.00
RADIO SHOP	2,191.99	762.98	1,429.01
DIRECTOR OF FINANCE	867.22	867.22	0.00
FINANCE OPERATIONS	1,319.50	722.18	597.32
FINANCE OMB	9,777.17	631.53	9,145.64
OFFC SUPP SVCS-ADMIN	574.12	574.12	0.00
FINANCE PURCHASING	10,023.28	701.02	9,322.26
FINANCE INTERNAL AUDIT	569.58	569.58	0.00
FINANCE PAYROLL	531.81	531.81	0.00
FINANCE FASTNET	1,488.18	1,488.18	0.00
FINANCE GRANTS	460.80	460.80	0.00
FINANCE REAL PROP SVCS	758.44	758.44	0.00
FINANCE TREASURY	1,187.52	1,187.52	0.00
FINANCE CUSTOMER SERVICE	413.97	413.97	0.00
FINANCE GRANTS MONITORING	610.39	610.39	0.00
FINANCE SUPPLY PROP	681.40	681.40	0.00
HUMAN RESOURCES	384,579.11	8,740.20	375,838.91
INFORMATION SYSTEMS	17,892.86	17,892.86	0.00
DEPARTMENT OF LAW	5,931.55	5,931.55	0.00
CENTRAL RECORDS	1,913.73	1,862.86	50.87
FINANCE ADA MANAGEMENT	4.53	4.53	0.00
ELECTIONS	2,430.94	2,430.94	0.00
PLANNING COMM	4,266.61	4,266.61	0.00
REGISTER/DEEDS	800.74	800.74	0.00
HISTORICAL COMM	592.25	592.25	0.00
COMM ED ALLIANCE	421.53	421.53	0.00
ASSESSOR PROP	1,542.57	1,542.57	0.00
TRUSTEE	1,056.08	1,056.08	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department POST AUDITS

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
COUNTY CLERK	4,214.32	1,512.36	2,701.96
DISTRICT ATTOR	6,073.57	6,073.57	0.00
MEDICAL EXAMINER	6.05	6.05	0.00
PUBLIC DEFENDER	2,003.38	2,003.38	0.00
JUVENILE CT CLRK	806.78	806.78	0.00
CIRCUIT CT CLERK	2,216.39	2,216.39	0.00
CRIMINAL CT CLRK	1,648.33	1,648.33	0.00
CLERK/MASTER	740.32	740.32	0.00
JUVENILE COURT	6,501.13	6,501.13	0.00
GEN SESSIONS CT	6,516.25	6,516.25	0.00
ST TRIAL COURTS	6,254.87	6,254.87	0.00
JUSTICE INFO SYS	1,000.18	1,000.18	0.00
SHERIFF ADMIN	1,867.40	1,867.40	0.00
SH COMM SERVICES	818.87	818.87	0.00
SH FACILITY MTN	613.40	613.40	0.00
SH WAREHOUSE	1,504.79	1,504.79	0.00
SH CRIM JUST CTR	1,433.78	1,433.78	0.00
SH HILL JAIL	935.22	935.22	0.00
SH CORR WORK CTR	1,101.39	1,101.39	0.00
SH TRANSPORTATION	669.31	669.31	0.00
SH WARRANTS	1,454.93	1,454.93	0.00
SH TRAINING ACAD	714.62	714.62	0.00
SH DEBERRY	498.59	498.59	0.00
SH CENTRAL PROC	557.51	557.51	0.00
SH LAW ENF BLOCK	864.21	864.21	0.00
SH SOUTH PRECINCT	326.34	326.34	0.00
SH COURTHOUSE	344.48	344.48	0.00
SH SORT	923.13	923.13	0.00
POLICE	68,072.12	52,412.50	15,659.62
FIRE	57,276.01	43,099.69	14,176.32
CODES ADMIN	135,199.33	6,588.78	128,610.55
BEER BOARD	1,606.03	1,606.03	0.00
AGRICULTURAL EXT	379.23	379.23	0.00
SOIL & WATER	323.32	323.32	0.00
SOCIAL SERVICES	14,053.82	14,053.82	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department POST AUDITS

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
HEALTH	40,584.14	40,584.14	0.00
PUBLIC LIBRARY	23,794.19	23,794.19	0.00
PARKS	34,823.31	34,823.31	0.00
ARTS COMMISSION	1,031.90	1,031.90	0.00
PUBLIC WORKS	37,840.46	37,840.46	0.00
HUMAN RELATIONS	1,279.68	1,279.68	0.00
CARING FOR CHILDREN	8,194.78	8,194.78	0.00
FARMERS MARKET	2,733.11	2,733.11	0.00
MUNI AUDITORIUM	35,779.27	2,033.58	33,745.69
STATE FAIR BD	10,213.27	10,213.27	0.00
CONVENTION CTR	62,437.84	8,036.15	54,401.69
SPORTS AUTHORITY	2,319.14	2,319.14	0.00
WATER & SEWER	74,807.66	74,807.66	0.00
BORDEAUX	32,091.72	32,091.72	0.00
GENERAL HOSP	64,038.40	64,038.40	0.00
METRO ACTION COM	27,930.87	27,930.87	0.00
NCAC	58,179.37	58,179.37	0.00
MDHA	126.90	126.90	0.00
METRO TRANSIT	1,995.82	1,995.82	0.00
NTTC	833.98	833.98	0.00
TAXI TRANSP & LICENSING	687.44	687.44	0.00
EDUCATION	529,119.07	478,668.29	50,450.78
ALL OTHER	131,894.78	106,214.96	25,679.82
Direct Billed	0.00	0.00	0.00
Total	2,349,483.17	1,499,505.17	849,978.00

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

CORPORATE DUES

NATURE AND EXTENT OF SERVICES

The costs in account 10101-01101303 were analyzed to determine whether any of these costs were allocable under OMB Circular A-87. We have identified the costs of memberships to such organizations as Tennessee County Services Association and Tennessee Municipal League, and allocated those costs to the departments benefiting from the membership.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department CORPORATE DUES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	251,995.72			251,995.72
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	251,995.72	0.00		251,995.72

All Monetary Values Are $ Dollars

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department CORPORATE DUES

	Total	General & Admin	CORPORATE DUES
Wages & Benefits			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00
Other Expense & Cost			
CORPORATE DUES	251,995.72	0.00	251,995.72
Departmental Totals			
Total Expenditures	251,995.72	0.00	251,995.72
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	251,995.72	0.00	251,995.72
Allocation Step 1			
1st Allocation	251,995.72	0.00	251,995.72
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 006 CORPORATE DUES			
Total Allocated	251,995.72	0.00	251,995.72

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department CORPORATE DUES

Activity - CORPORATE DUES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	214,352	85.0620	214,352.72		214,352.72		214,352.72
MAYOR	28,078	11.1423	28,078.00		28,078.00		28,078.00
FINANCE OPERATIONS	1,530	0.6072	1,530.00		1,530.00		1,530.00
HUMAN RESOURCES	1,000	0.3968	1,000.00		1,000.00		1,000.00
DEPARTMENT OF LAW	2,975	1.1806	2,975.00		2,975.00		2,975.00
PUBLIC WORKS	4,060	1.6111	4,060.00		4,060.00		4,060.00
SubTotal	251,995	100.0000	251,995.72		251,995.72		251,995.72
TOTAL	251,995	100.0000	251,995.72		251,995.72		251,995.72

Allocation Basis: DIRECT IDENTIFICATION OF COST TO BENEFITING DEPARTMENTS

Allocation Source: FINANCE DIVISION OF ACCOUNTS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department CORPORATE DUES

Receiving Department	Total	CORPORATE DUES
LEGISLATIVE	214,352.72	214,352.72
MAYOR	28,078.00	28,078.00
FINANCE OPERATIONS	1,530.00	1,530.00
HUMAN RESOURCES	1,000.00	1,000.00
DEPARTMENT OF LAW	2,975.00	2,975.00
PUBLIC WORKS	4,060.00	4,060.00
Direct Billed	0.00	0.00
Total	251,995.72	251,995.72

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

INSURANCE

NATURE AND EXTENT OF SERVICES

Insurance represents General fund costs as charged to accounts 01101301, 01101302, and 01101308 in fund 10101 and accounts 01191301, and 01191308 in fund 18301 and incurred for:

- Property Buildings and Contents – "All risk" excluding specific exclusions are covered. The per occurrence deductible is $10,000 subject to an annual loss aggregated of $5 million. Participating units of Metro fund the $10,000 deductible and premiums. The aggregate loss retention is funded through the Property Loss Aggregate Fund. Participating units of Metro fund the amount.
- Boiler and Machinery - Fees for annual inspection by Boiler Inspection Division of Tennessee Department of Labor.
- Vehicle and non-vehicle liability for bodily injury and property damage to the public. According to criteria established, losses are paid from the self-insured fund or the judgment and losses fund. Excess liability coverage for out-of-state travel is covered by commercial insurance.
- Vehicle Physical Damage – MNBOE pays to a maximum of $100,000 per occurrence for damage to MNBOE vehicles, subject to a maximum of $75,000 per vehicle. MNBOE purchases commercial insurance covers excess amounts up to $10,000,000 per occurrence. Physical damage to other Metro vehicles is paid for out of Office of Fleet Management funds.
- Commercial Surety Bonds for employee dishonesty, failure of officials to perform duty, and losses caused by officials. (Self-insured Employee Blanket Bond Fund pays for losses due to "employee dishonesty" up to $100,000 per occurrence with a deductible of $5,000. The Employee Blanket Bond Fund did not require annual contributions from participating units in FY 2003.)
- Judgments and Losses resulting from liability claims against Metro's Departments/Agencies.
- Commercial liability and auto liability for losses at Stadium.
- Commercial liability for operation of and physical damage to Police Department helicopters.

Property insurance and boiler and machinery were allocated based on property values for covered property. Liability insurance and security bonds were allocated based on premium calculations by department. Judgment and Losses were allocated based on premiums paid by Metro's Departments/Agencies. All other insurance was identified to the department incurring the cost.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department INSURANCE/JUDGEMENTS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,325,433.50			3,325,433.50
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	3,325,433.50	0.00		3,325,433.50

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE/JUDGEMENTS

	Total	General & Admin	BUILDING INSUR	SELF-INS LIAB	SURETY BONDS
Wages & Benefits					
SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
Other Expense & Cost					
BUILDING INSURANCE	650,783.00	0.00	650,783.00	0.00	0.00
VEHICLES/EQUIP INSU	755,526.00	0.00	0.00	755,526.00	0.00
LIABILITY/PROP INSU	889,938.50	0.00	0.00	889,938.50	0.00
JUDGMENTS/LOSSES	1,000,000.00	0.00	0.00	0.00	0.00
SURETY BONDS	29,186.00	0.00	0.00	0.00	29,186.00
Departmental Totals					
Total Expenditures	3,325,433.50	0.00	650,783.00	1,645,464.50	29,186.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	3,325,433.50	0.00	650,783.00	1,645,464.50	29,186.00
Allocation Step 1					
1st Allocation	3,325,433.50	0.00	650,783.00	1,645,464.50	29,186.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 007					
Total Allocated	3,325,433.50	0.00	650,783.00	1,645,464.50	29,186.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE/JUDGEMENTS

	JUDGMENTS/LOSS
Wages & Benefits	
SALARIES & WAGES	0.00
FRINGE BENEFITS	0.00
Other Expense & Cost	
BUILDING INSURANCE	0.00
VEHICLES/EQUIP INSU	0.00
LIABILITY/PROP INSU	0.00
JUDGMENTS/LOSSES	1,000,000.00
SURETY BONDS	0.00
Departmental Totals	
Total Expenditures	1,000,000.00
Deductions	
Total Deductions	0.00
Functional Cost	1,000,000.00
Allocation Step 1	
1st Allocation	1,000,000.00
Allocation Step 2	
2nd Allocation	0.00
Total For 007	
Total Allocated	1,000,000.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department INSURANCE/JUDGEMENTS

Activity - BUILDING INSUR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POST AUDITS	904	0.3437	2,236.55		2,236.55		2,236.55
GENERAL SERVICES ADMIN	5,457	2.0740	13,497.33		13,497.33		13,497.33
GENERAL SERVICES BUILDINGS	951	0.3616	2,353.50		2,353.50		2,353.50
POSTAL SERVICE	1,363	0.5180	3,371.20		3,371.20		3,371.20
FINANCE OPERATIONS	4,665	1.7728	11,536.98		11,536.98		11,536.98
FINANCE OMB	5,489	2.0861	13,576.25		13,576.25		13,576.25
OFFC SUPP SVCS-ADMIN	7,126	2.7083	17,625.00		17,625.00		17,625.00
FINANCE PURCHASING	7,426	2.8223	18,367.13		18,367.13		18,367.13
FINANCE INTERNAL AUDIT	3,654	1.3886	9,036.69		9,036.69		9,036.69
FINANCE PAYROLL	5,414	2.0574	13,389.33		13,389.33		13,389.33
FINANCE FASTNET	3,958	1.5042	9,789.10		9,789.10		9,789.10
FINANCE REAL PROP SVCS	3,122	1.1864	7,721.00		7,721.00		7,721.00
FINANCE TREASURY	3,266	1.2414	8,078.98		8,078.98		8,078.98
HUMAN RESOURCES	26,032	9.8929	64,381.03		64,381.03		64,381.03
INFORMATION SYSTEMS	21,250	8.0757	52,555.35		52,555.35		52,555.35
DEPARTMENT OF LAW	5,772	2.1935	14,274.87		14,274.87		14,274.87
FINANCE ADA MANAGEMENT	1,382	0.5252	3,417.81		3,417.81		3,417.81
ELECTIONS	6,216	2.3623	15,373.27		15,373.27		15,373.27
PLANNING COMM	15,964	6.0669	39,482.33		39,482.33		39,482.33
PUBLIC DEFENDER	21,717	8.2531	53,709.69		53,709.69		53,709.69
CIRCUIT CT CLERK	1,103	0.4193	2,728.52		2,728.52		2,728.52
CLERK/MASTER	1,207	0.4590	2,986.83		2,986.83		2,986.83
GEN SESSIONS CT	41,255	15.6780	102,029.59		102,029.59		102,029.59
ST TRIAL COURTS	3,679	1.3981	9,098.73		9,098.73		9,098.73
JUSTICE INFO SYS	4,746	1.8037	11,738.44		11,738.44		11,738.44
POLICE	21,553	8.1905	53,302.60		53,302.60		53,302.60
FIRE	14,024	5.3294	34,682.67		34,682.67		34,682.67
BEER BOARD	3,828	1.4549	9,468.19		9,468.19		9,468.19
SOCIAL SERVICES	13,736	5.2200	33,971.17		33,971.17		33,971.17
WATER & SEWER	5,337	2.0282	13,199.25		13,199.25		13,199.25
TAXI TRANSP & LICENSING	1,538	0.5845	3,803.62		3,803.62		3,803.62
SubTotal	263,145	100.0000	650,783.00		650,783.00		650,783.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department INSURANCE/JUDGEMENTS

Activity - BUILDING INSUR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
TOTAL	263,145	100.0000	650,783.00		650,783.00		650,783.00

Allocation Basis: SQUARE FOOTAGE FOR COVERED DEPARTMENTS

Allocation Source: INSURANCE DIVISION RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department INSURANCE/JUDGEMENTS

Activity - SELF-INS LIAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL SERVICES ADMIN	5,000	0.4331	7,125.95		7,125.95		7,125.95
GENERAL SERVICES BUILDINGS	5,964	0.5166	8,499.83		8,499.83		8,499.83
FINANCE REAL PROP SVCS	472	0.0409	672.68		672.68		672.68
ASSESSOR PROP	1,400	0.1213	1,995.26		1,995.26		1,995.26
DISTRICT ATTOR	9,705	0.8406	13,831.46		13,831.46		13,831.46
CIRCUIT CT CLERK	100	0.0087	142.51		142.51		142.51
CRIMINAL CT CLRK	100	0.0087	142.51		142.51		142.51
JUVENILE COURT	4,180	0.3620	5,957.29		5,957.29		5,957.29
ST TRIAL COURTS	8,200	0.7102	11,686.55		11,686.55		11,686.55
JUSTICE INFO SYS	255	0.0221	363.42		363.42		363.42
SHERIFF ADMIN	39,699	3.4385	56,578.57		56,578.57		56,578.57
POLICE	445,843	38.6157	635,410.45		635,410.45		635,410.45
FIRE	116,624	10.1012	166,211.22		166,211.22		166,211.22
CODES ADMIN	1,655	0.1433	2,358.69		2,358.69		2,358.69
SOCIAL SERVICES	27,085	2.3459	38,601.23		38,601.23		38,601.23
HEALTH	18,634	1.6140	26,556.97		26,556.97		26,556.97
PUBLIC LIBRARY	28,061	2.4305	39,992.22		39,992.22		39,992.22
PARKS	234,854	20.3414	334,711.27		334,711.27		334,711.27
PUBLIC WORKS	181,888	15.7539	259,224.73		259,224.73		259,224.73
MUNI AUDITORIUM	17,002	1.4726	24,231.06		24,231.06		24,231.06
TAXI TRANSP & LICENSING	561	0.0486	799.53		799.53		799.53
ARENA	6,391	0.5535	9,108.39		9,108.39		9,108.39
ALL OTHER	886	0.0767	1,262.71		1,262.71		1,262.71
SubTotal	1,154,559	100.0000	1,645,464.50		1,645,464.50		1,645,464.50
TOTAL	1,154,559	100.0000	1,645,464.50		1,645,464.50		1,645,464.50

Allocation Basis: FY 2003 LIABILITY PREMIUM CALCULATIONS BY DEPT/DIV

Allocation Source: INSURANCE DIVISION RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department INSURANCE/JUDGEMENTS

Activity - SURETY BONDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
DIRECTOR OF FINANCE	1,812	6.2085	1,812.00		1,812.00		1,812.00
FINANCE OPERATIONS	200	0.6853	200.00		200.00		200.00
FINANCE PURCHASING	201	0.6887	201.00		201.00		201.00
FINANCE TREASURY	8,457	28.9762	8,457.00		8,457.00		8,457.00
HUMAN RESOURCES	201	0.6887	201.00		201.00		201.00
DEPARTMENT OF LAW	80	0.2741	80.00		80.00		80.00
REGISTER/DEEDS	100	0.3426	100.00		100.00		100.00
TRUSTEE	13,305	45.5868	13,305.00		13,305.00		13,305.00
COUNTY CLERK	1,750	5.9960	1,750.00		1,750.00		1,750.00
CIRCUIT CT CLERK	400	1.3705	400.00		400.00		400.00
CRIMINAL CT CLRK	600	2.0558	600.00		600.00		600.00
JUVENILE COURT	200	0.6853	200.00		200.00		200.00
GEN SESSIONS CT	1,000	3.4263	1,000.00		1,000.00		1,000.00
SHERIFF ADMIN	200	0.6853	200.00		200.00		200.00
PUBLIC LIBRARY	80	0.2741	80.00		80.00		80.00
ALL OTHER	600	2.0558	600.00		600.00		600.00
SubTotal	29,186	100.0000	29,186.00		29,186.00		29,186.00
TOTAL	29,186	100.0000	29,186.00		29,186.00		29,186.00

Allocation Basis: AMOUNT OF SURETY BOND FOR PRINCIPAL OFFICIALS

Allocation Source: DEPARTMENT OF LAW

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department INSURANCE/JUDGEMENTS

Activity - JUDGMENTS/LOSS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	11,105	1.1105	11,105.00		11,105.00		11,105.00
MAYOR	4,935	0.4935	4,935.00		4,935.00		4,935.00
GENERAL SERVICES ADMIN	14,312	1.4312	14,312.00		14,312.00		14,312.00
DIRECTOR OF FINANCE	19,494	1.9494	19,494.00		19,494.00		19,494.00
HUMAN RESOURCES	7,156	0.7156	7,156.00		7,156.00		7,156.00
DEPARTMENT OF LAW	6,047	0.6047	6,047.00		6,047.00		6,047.00
CENTRAL RECORDS	864	0.0864	864.00		864.00		864.00
ELECTIONS	5,429	0.5429	5,429.00		5,429.00		5,429.00
PLANNING COMM	6,416	0.6416	6,416.00		6,416.00		6,416.00
HISTORICAL COMM	987	0.0987	987.00		987.00		987.00
COMM ED ALLIANCE	1,604	0.1604	1,604.00		1,604.00		1,604.00
ASSESSOR PROP	13,325	1.3325	13,325.00		13,325.00		13,325.00
TRUSTEE	3,701	0.3701	3,701.00		3,701.00		3,701.00
COUNTY CLERK	11,598	1.1598	11,598.00		11,598.00		11,598.00
DISTRICT ATTOR	11,721	1.1721	11,721.00		11,721.00		11,721.00
PUBLIC DEFENDER	8,143	0.8143	8,143.00		8,143.00		8,143.00
JUVENILE CT CLRK	4,565	0.4565	4,565.00		4,565.00		4,565.00
CIRCUIT CT CLERK	7,650	0.7650	7,650.00		7,650.00		7,650.00
CRIMINAL CT CLRK	11,721	1.1721	11,721.00		11,721.00		11,721.00
CLERK/MASTER	2,468	0.2468	2,468.00		2,468.00		2,468.00
JUVENILE COURT	16,903	1.6903	16,903.00		16,903.00		16,903.00
GEN SESSIONS CT	19,494	1.9494	19,494.00		19,494.00		19,494.00
ST TRIAL COURTS	19,001	1.9001	19,001.00		19,001.00		19,001.00
JUSTICE INFO SYS	2,097	0.2097	2,097.00		2,097.00		2,097.00
SHERIFF ADMIN	76,743	7.6743	76,743.00		76,743.00		76,743.00
POLICE	213,819	21.3819	213,819.00		213,819.00		213,819.00
FIRE	150,401	15.0401	150,401.00		150,401.00		150,401.00
CODES ADMIN	11,351	1.1351	11,351.00		11,351.00		11,351.00
BEER BOARD	740	0.0740	740.00		740.00		740.00
AGRICULTURAL EXT	1,110	0.1110	1,110.00		1,110.00		1,110.00
SOIL & WATER	123	0.0123	123.00		123.00		123.00
SOCIAL SERVICES	31,832	3.1832	31,832.00		31,832.00		31,832.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department INSURANCE/JUDGEMENTS

Activity - JUDGMENTS/LOSS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
HEALTH	63,911	6.3911	63,911.00		63,911.00		63,911.00
PUBLIC LIBRARY	46,514	4.6514	46,514.00		46,514.00		46,514.00
PARKS	125,231	12.5231	125,231.00		125,231.00		125,231.00
ARTS COMMISSION	740	0.0740	740.00		740.00		740.00
PUBLIC WORKS	57,249	5.7249	57,249.00		57,249.00		57,249.00
HUMAN RELATIONS	617	0.0617	617.00		617.00		617.00
MUNI AUDITORIUM	1,357	0.1357	1,357.00		1,357.00		1,357.00
NCAC	7,526	0.7526	7,526.00		7,526.00		7,526.00
SubTotal	1,000,000	100.0000	1,000,000.00		1,000,000.00		1,000,000.00
TOTAL	1,000,000	100.0000	1,000,000.00		1,000,000.00		1,000,000.00

Allocation Basis: PREMIUMS FOR JUDGMENTS/LOSSES COVERAGE BY DEPT

Allocation Source: INSURANCE DIVISION RECORDS FY2003

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department INSURANCE/JUDGEMENTS

Receiving Department	Total	BUILDING INSUR	SELF-INS LIAB	SURETY BONDS	JUDGMENTS/LOSS
POST AUDITS	2,236.55	2,236.55	0.00	0.00	0.00
LEGISLATIVE	11,105.00	0.00	0.00	0.00	11,105.00
MAYOR	4,935.00	0.00	0.00	0.00	4,935.00
GENERAL SERVICES ADMIN	34,935.28	13,497.33	7,125.95	0.00	14,312.00
GENERAL SERVICES BUILDINGS	10,853.33	2,353.50	8,499.83	0.00	0.00
POSTAL SERVICE	3,371.20	3,371.20	0.00	0.00	0.00
DIRECTOR OF FINANCE	21,306.00	0.00	0.00	1,812.00	19,494.00
FINANCE OPERATIONS	11,736.98	11,536.98	0.00	200.00	0.00
FINANCE OMB	13,576.25	13,576.25	0.00	0.00	0.00
OFFC SUPP SVCS-ADMIN	17,625.00	17,625.00	0.00	0.00	0.00
FINANCE PURCHASING	18,568.13	18,367.13	0.00	201.00	0.00
FINANCE INTERNAL AUDIT	9,036.69	9,036.69	0.00	0.00	0.00
FINANCE PAYROLL	13,389.33	13,389.33	0.00	0.00	0.00
FINANCE FASTNET	9,789.10	9,789.10	0.00	0.00	0.00
FINANCE REAL PROP SVCS	8,393.68	7,721.00	672.68	0.00	0.00
FINANCE TREASURY	16,535.98	8,078.98	0.00	8,457.00	0.00
HUMAN RESOURCES	71,738.03	64,381.03	0.00	201.00	7,156.00
INFORMATION SYSTEMS	52,555.35	52,555.35	0.00	0.00	0.00
DEPARTMENT OF LAW	20,401.87	14,274.87	0.00	80.00	6,047.00
CENTRAL RECORDS	864.00	0.00	0.00	0.00	864.00
FINANCE ADA MANAGEMENT	3,417.81	3,417.81	0.00	0.00	0.00
ELECTIONS	20,802.27	15,373.27	0.00	0.00	5,429.00
PLANNING COMM	45,898.33	39,482.33	0.00	0.00	6,416.00
REGISTER/DEEDS	100.00	0.00	0.00	100.00	0.00
HISTORICAL COMM	987.00	0.00	0.00	0.00	987.00
COMM ED ALLIANCE	1,604.00	0.00	0.00	0.00	1,604.00
ASSESSOR PROP	15,320.26	0.00	1,995.26	0.00	13,325.00
TRUSTEE	17,006.00	0.00	0.00	13,305.00	3,701.00
COUNTY CLERK	13,348.00	0.00	0.00	1,750.00	11,598.00
DISTRICT ATTOR	25,552.46	0.00	13,831.46	0.00	11,721.00
PUBLIC DEFENDER	61,852.69	53,709.69	0.00	0.00	8,143.00
JUVENILE CT CLRK	4,565.00	0.00	0.00	0.00	4,565.00
CIRCUIT CT CLERK	10,921.03	2,728.52	142.51	400.00	7,650.00
CRIMINAL CT CLRK	12,463.51	0.00	142.51	600.00	11,721.00
CLERK/MASTER	5,454.83	2,986.83	0.00	0.00	2,468.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department INSURANCE/JUDGEMENTS

Receiving Department	Total	BUILDING INSUR	SELF-INS LIAB	SURETY BONDS	JUDGMENTS/LOSS
JUVENILE COURT	23,060.29	0.00	5,957.29	200.00	16,903.00
GEN SESSIONS CT	122,523.59	102,029.59	0.00	1,000.00	19,494.00
ST TRIAL COURTS	39,786.28	9,098.73	11,686.55	0.00	19,001.00
JUSTICE INFO SYS	14,198.86	11,738.44	363.42	0.00	2,097.00
SHERIFF ADMIN	133,521.57	0.00	56,578.57	200.00	76,743.00
POLICE	902,532.05	53,302.60	635,410.45	0.00	213,819.00
FIRE	351,294.89	34,682.67	166,211.22	0.00	150,401.00
CODES ADMIN	13,709.69	0.00	2,358.69	0.00	11,351.00
BEER BOARD	10,208.19	9,468.19	0.00	0.00	740.00
AGRICULTURAL EXT	1,110.00	0.00	0.00	0.00	1,110.00
SOIL & WATER	123.00	0.00	0.00	0.00	123.00
SOCIAL SERVICES	104,404.40	33,971.17	38,601.23	0.00	31,832.00
HEALTH	90,467.97	0.00	26,556.97	0.00	63,911.00
PUBLIC LIBRARY	86,586.22	0.00	39,992.22	80.00	46,514.00
PARKS	459,942.27	0.00	334,711.27	0.00	125,231.00
ARTS COMMISSION	740.00	0.00	0.00	0.00	740.00
PUBLIC WORKS	316,473.73	0.00	259,224.73	0.00	57,249.00
HUMAN RELATIONS	617.00	0.00	0.00	0.00	617.00
MUNI AUDITORIUM	25,588.06	0.00	24,231.06	0.00	1,357.00
WATER & SEWER	13,199.25	13,199.25	0.00	0.00	0.00
NCAC	7,526.00	0.00	0.00	0.00	7,526.00
TAXI TRANSP & LICENSING	4,603.15	3,803.62	799.53	0.00	0.00
ARENA	9,108.39	0.00	9,108.39	0.00	0.00
ALL OTHER	1,862.71	0.00	1,262.71	600.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	3,325,433.50	650,783.00	1,645,464.50	29,186.00	1,000,000.00

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

CIVIL SERVICE MEDICAL EXAMINER

NATURE AND EXTENT OF SERVICES

The Board of Health (budget caption "Civil Service Medical Examination") provides employment physicals to all Metropolitan Government employees, annual physicals for drivers of automotive equipment, and influenza immunizations to all employees.

This cost was allocated to departments based on number of examinations performed.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department CIVIL SERVICE MEDICAL EXAM

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	271,640.46			271,640.46
Total Allocated Additions:			0.00	0.00
Total To Be Allocated:	271,640.46	0.00		271,640.46

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department CIVIL SERVICE MEDICAL EXAM

	Total	General & Admin	MEDICAL EXAMS
Wages & Benefits			
SALARIES & WAGES	156,237.93	0.00	156,237.93
FRINGE BENEFITS	37,036.16	0.00	37,036.16
Other Expense & Cost			
MEDICAL SERVICES	75,000.00	0.00	75,000.00
EMPLOYEE TRAVEL	603.25	0.00	603.25
OTHER REPAIR/MAINT	324.00	0.00	324.00
MATERIALS/SUPPLIES	1,779.30	0.00	1,779.30
INSURANCE LIAB/PROP	259.82	0.00	259.82
PROF PRIVILEGE TAX	400.00	0.00	400.00
Departmental Totals			
Total Expenditures	271,640.46	0.00	271,640.46
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	271,640.46	0.00	271,640.46
Allocation Step 1			
1st Allocation	271,640.46	0.00	271,640.46
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 009 CIVIL SERVICE			
Total Allocated	271,640.46	0.00	271,640.46

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department CIVIL SERVICE MEDICAL EXAM

Activity - MEDICAL EXAMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAYOR	5	0.2959	803.67		803.67		803.67
GENERAL SERVICES ADMIN	55	3.2544	8,840.37		8,840.37		8,840.37
CENTRAL RECORDS	1	0.0592	160.74		160.74		160.74
JUVENILE COURT	17	1.0059	2,732.48		2,732.48		2,732.48
SHERIFF ADMIN	116	6.8639	18,645.14		18,645.14		18,645.14
POLICE	598	35.3848	96,118.92		96,118.92		96,118.92
FIRE	72	4.2604	11,572.85		11,572.85		11,572.85
CODES ADMIN	9	0.5325	1,446.60		1,446.60		1,446.60
SOCIAL SERVICES	23	1.3609	3,696.88		3,696.88		3,696.88
PARKS	30	1.7751	4,822.02		4,822.02		4,822.02
ARTS COMMISSION	1	0.0592	160.74		160.74		160.74
PUBLIC WORKS	72	4.2604	11,572.85		11,572.85		11,572.85
SOLID WASTE	20	1.1834	3,214.68		3,214.68		3,214.68
CONVENTION CTR	1	0.0592	160.74		160.74		160.74
WATER & SEWER	34	2.0118	5,464.96		5,464.96		5,464.96
BORDEAUX	192	11.3609	30,860.93		30,860.93		30,860.93
GENERAL HOSP	76	4.4970	12,215.78		12,215.78		12,215.78
METRO ACTION COM	368	21.7751	59,150.11		59,150.11		59,150.11
SubTotal	1,690	100.0000	271,640.46		271,640.46		271,640.46
TOTAL	1,690	100.0000	271,640.46		271,640.46		271,640.46

Allocation Basis: NUMBER OF EXAMS PERFORMED IN FY 2003

Allocation Source: CIVIL SERVICE MEDICAL RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department CIVIL SERVICE MEDICAL EXAM

Receiving Department	Total	MEDICAL EXAMS
MAYOR	803.67	803.67
GENERAL SERVICES ADMIN	8,840.37	8,840.37
CENTRAL RECORDS	160.74	160.74
JUVENILE COURT	2,732.48	2,732.48
SHERIFF ADMIN	18,645.14	18,645.14
POLICE	96,118.92	96,118.92
FIRE	11,572.85	11,572.85
CODES ADMIN	1,446.60	1,446.60
SOCIAL SERVICES	3,696.88	3,696.88
PARKS	4,822.02	4,822.02
ARTS COMMISSION	160.74	160.74
PUBLIC WORKS	11,572.85	11,572.85
SOLID WASTE	3,214.68	3,214.68
CONVENTION CTR	160.74	160.74
WATER & SEWER	5,464.96	5,464.96
BORDEAUX	30,860.93	30,860.93
GENERAL HOSP	12,215.78	12,215.78
METRO ACTION COM	59,150.11	59,150.11
Direct Billed	0.00	0.00
Total	271,640.46	271,640.46

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

GENERAL SERVICES ADMINISTRATION

NATURE AND EXTENT OF SERVICES

General Services Administration costs, as charged in account 10101000 in fund 10101, represent the cost of the Director's Office to supervise and direct the various divisions within the Department. The divisions include: Construction/Maintenance, Metro Courthouse, Howard Office Building, Metro Office Building, Ben West Building, Lindsley Hall Building, Justice Center, Communications Center, South Station, Centrex Operations, Motor Pool, Central Printing, Postal Service and the Stahlman Building. This cost was allocated based on the salaries and wages of employees supervised by the Director.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department GENERAL SERVICES ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	348,931.20			348,931.20
BUILDING USE ALLOWANCE	3,740.01		3,740.01	
EQUIPMENT USE ALLOWANCE	2,290.34		2,290.34	
EMPLOYEE WORKMEN'S COMP	31,160.01		31,160.01	
EMPLOYEE BENEFITS	347,195.83	2,616.73	349,812.56	
POST AUDITS	27,510.06	222.90	27,732.96	
INSURANCE/JUDGEMENTS	34,935.28		34,935.28	
CIVIL SERVICE MEDICAL EXAM	8,840.37		8,840.37	
GENERAL SERVICES BUILDINGS		58,182.38	58,182.38	
CENTRAL PRINTING		661.80	661.80	
FLEET MANAGEMENT		(85.68)	(85.68)	
POSTAL SERVICE		76.18	76.18	
RADIO SHOP		(5,060.58)	(5,060.58)	
FINANCE OPERATIONS		56,031.38	56,031.38	
FINANCE OMB		231.50	231.50	
FINANCE PURCHASING		24,245.95	24,245.95	
FINANCE INTERNAL AUDIT		131.58	131.58	
FINANCE PAYROLL		2,838.88	2,838.88	
FINANCE FASTNET		8,298.65	8,298.65	
FINANCE GRANTS COORDINATION		2,569.99	2,569.99	
FINANCE REAL PROP SVCS		(7,258.57)	(7,258.57)	
FINANCE TREASURY		(14.18)	(14.18)	
FINANCE GRANTS MONITORING		2,394.53	2,394.53	
HUMAN RESOURCES		11,308.39	11,308.39	
INFORMATION SYSTEMS		2,592.04	2,592.04	
DEPARTMENT OF LAW		12,416.24	12,416.24	
Total Allocated Additions:	455,671.90	172,400.11	628,072.01	628,072.01
Total To Be Allocated:	804,603.10	172,400.11		977,003.21

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES ADMIN

	Total	General & Admin	GEN SVCS ADMIN
Wages & Benefits			
SALARIES & WAGES	289,718.17	0.00	289,718.17
FRINGE BENEFITS	55,012.13	0.00	55,012.13
Other Expense & Cost			
TUITION	(79.00)	0.00	(79.00)
TRAVEL	5.00	0.00	5.00
TELEPHONE/TELEGRAPH	515.20	0.00	515.20
CENTRAL PRINT CHG	115.00	0.00	115.00
POSTAL SVC CHARGES	103.45	0.00	103.45
TELECOMMUN CHARGES	3,335.02	0.00	3,335.02
MEMBERSHIP DUES	115.00	0.00	115.00
HOST & HOSTESS	91.23	0.00	91.23
Departmental Totals			
Total Expenditures	348,931.20	0.00	348,931.20
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	348,931.20	0.00	348,931.20
Allocation Step 1			
Inbound- All Others	455,671.90	0.00	455,671.90
1st Allocation	804,603.10	0.00	804,603.10
Allocation Step 2			
Inbound- All Others	172,400.11	0.00	172,400.11
2nd Allocation	172,400.11	0.00	172,400.11
Total For 011 GENERAL SERVICES			
Total Allocated	977,003.21	0.00	977,003.21

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES ADMIN

Activity - GEN SVCS ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL SERVICES BUILDINGS	1,555,759	47.1387	379,279.77		379,279.77	81,267.25	460,547.02
CENTRAL PRINTING	317,215	9.6115	77,334.11		77,334.11	16,570.17	93,904.28
FLEET MANAGEMENT	517,642	15.6843	126,196.37		126,196.37	27,039.75	153,236.12
POSTAL SERVICE	175,378	5.3139	42,755.55		42,755.55	9,161.11	51,916.66
RADIO SHOP	734,389	22.2516	179,037.30		179,037.30	38,361.83	217,399.13
SubTotal	3,300,383	100.0000	804,603.10		804,603.10	172,400.11	977,003.21
TOTAL	3,300,383	100.0000	804,603.10		804,603.10	172,400.11	977,003.21

Allocation Basis: EMPLOYEE SALARIES OF SECTIONS SUPERVISED

Allocation Source: FY 2003 ACCOUNTING RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES ADMIN

Receiving Department	Total	GEN SVCS ADMIN
GENERAL SERVICES BUILDINGS	460,547.02	460,547.02
CENTRAL PRINTING	93,904.28	93,904.28
FLEET MANAGEMENT	153,236.12	153,236.12
POSTAL SERVICE	51,916.66	51,916.66
RADIO SHOP	217,399.13	217,399.13
Direct Billed	0.00	0.00
Total	977,003.21	977,003.21

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

DIVISION OF BUILDINGS

NATURE AND EXTENT OF SERVICES

This Division provides services to maintain and operate all Metropolitan buildings except for the Board of Education and Board of Hospitals. The costs were charged to account 10103010 in fund 10101.

The Department of General Services identified the utility costs to each building. In addition, janitorial services and salaries and fringe benefits of certain employees were identified directly to specific buildings. The remaining costs were allocated to the various buildings based on square feet. Each building's cost was then allocated based on the square feet occupied by each department. A cost adjustment is included and represents revenue collected from Non-Metro governmental agencies for rent/lease of the Stahlman building.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department GENERAL SERVICES BUILDINGS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,694,880.38			8,694,880.38
BUILDING USE ALLOWANCE	649.25		649.25	
EQUIPMENT USE ALLOWANCE	428.08		428.08	
EMPLOYEE BENEFITS	2,646.58	19.95	2,666.53	
POST AUDITS	193,558.03	1,568.27	195,126.30	
INSURANCE/JUDGEMENTS	10,853.33		10,853.33	
GENERAL SERVICES ADMIN	379,279.77	81,267.25	460,547.02	
GENERAL SERVICES BUILDINGS		9,802.26	9,802.26	
FLEET MANAGEMENT		58,492.56	58,492.56	
POSTAL SERVICE		181.55	181.55	
RADIO SHOP		(4,620.01)	(4,620.01)	
FINANCE OPERATIONS		147,260.53	147,260.53	
FINANCE OMB		5,880.64	5,880.64	
FINANCE PURCHASING		2,545.20	2,545.20	
FINANCE INTERNAL AUDIT		3,342.25	3,342.25	
FINANCE PAYROLL		4,033.48	4,033.48	
FINANCE GRANTS COORDINATION		774.41	774.41	
FINANCE REAL PROP SVCS		(232,224.58)	(232,224.58)	
FINANCE TREASURY		(25.83)	(25.83)	
FINANCE GRANTS MONITORING		336.17	336.17	
HUMAN RESOURCES		25,520.50	25,520.50	
INFORMATION SYSTEMS		11,092.22	11,092.22	
Total Allocated Additions:	587,415.04	115,246.82	702,661.86	702,661.86
LEASE PAYMENTS	(134,013.47)			
Total Departmental Cost Adjustments:	(134,013.47)			(134,013.47)
Total To Be Allocated:	9,148,281.95	115,246.82		9,263,528.77

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department GENERAL SERVICES BUILDINGS

	Total	General & Admin	POLICE BLDGS	COMMUNICATIONS	CRIM JUSTICE
Wages & Benefits					
SALARIES & WAGES	1,555,759.36	0.00	199,137.20	74,676.45	241,142.70
FRINGE BENEFITS	460,931.49	0.00	37,335.45	19,820.05	66,374.13
Other Expense & Cost					
ELECTRIC	1,695,096.07	0.00	154,253.74	117,470.16	346,308.12
WATER	392,654.58	0.00	14,214.10	11,583.31	161,381.04
GAS	312,877.32	0.00	19,116.80	0.00	10,168.51
THERMAL	1,118,484.56	0.00	0.00	0.00	530,385.38
ARCHITECTURAL SVCS	650.00	0.00	83.20	31.20	100.75
LANDSCAPING	46,750.86	0.00	5,984.11	2,244.04	7,246.38
REFUSE DISPOSAL	1,236.92	0.00	158.33	59.37	191.72
BOTTLED WATER	1,828.72	0.00	234.08	87.78	283.45
OTHR PURCH SVCE	273.00	0.00	34.94	13.10	42.32
PROPERTY PROTECTION	1,465,398.18	0.00	0.00	0.00	148,444.84
LAUNDRY SERVICES	13,989.24	0.00	1,790.62	671.48	2,168.33
PEST CONTROL SERVICE	14,688.69	0.00	1,880.15	705.06	2,276.75
JANITORIAL SERVICES	611,045.69	0.00	98,622.77	0.00	26,397.17
LOCK & KEY	4,381.15	0.00	560.79	210.30	679.08
SECURITY MONITORING	4,905.36	0.00	627.89	235.46	760.33
BUS SERVICES	42,006.55	0.00	5,376.84	2,016.31	6,511.02
TRAVEL	10,845.25	0.00	1,388.19	520.57	1,681.01
HVAC/PLUMB MAINT	125,317.10	0.00	16,040.59	6,015.22	19,424.15
OTHER REPAIRS/MAINT	228,759.25	0.00	10,225.54	5,764.73	60,163.67
CENTRAL PRINT CHARG	1,574.61	0.00	201.55	75.58	244.06
INFO SYST CHARGE	82,188.00	0.00	10,520.06	3,945.02	12,739.14
TELCOMM CHARGE	50,700.15	0.00	6,489.62	2,433.61	7,858.52
PRINTING	704.88	0.00	90.22	33.83	109.26
MOTOR POOL CHARGES	43,391.00	0.00	5,554.05	2,082.77	6,725.61
SUPPLIES/MATERIALS	375,621.80	0.00	16,790.29	9,465.67	98,788.53
HOST & HOSTESS	2,942.39	0.00	376.63	141.23	456.07
EQUIPMENT RENTAL	9.80	0.00	1.25	0.47	1.52
LICENSE/PERMIT/FEES	5,214.00	0.00	667.39	250.27	808.17
TELEPHONE	6,620.32	0.00	847.40	317.78	1,026.15
COMPU HWARE <$5000	4,798.00	0.00	614.14	230.30	743.69
FURNITURE <$5000	1,071.22	0.00	137.12	51.42	166.04
OTHER CONTRACT SVCS	11,939.87	0.00	1,528.30	573.11	1,850.68
TRANSFER COMMUN ED	225.00	0.00	28.80	10.80	34.88

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES BUILDINGS

	Total	General & Admin	POLICE BLDGS	COMMUNICATIONS	CRIM JUSTICE
Departmental Totals					
Total Expenditures	8,694,880.38	0.00	610,912.15	261,736.45	1,763,683.17
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
LEASE PAYMENTS	(134,013.47)	0.00	0.00	0.00	0.00
Functional Cost	8,560,866.91	0.00	610,912.15	261,736.45	1,763,683.17
Allocation Step 1					
Inbound- All Others	587,415.04	0.00	75,189.13	28,195.92	91,049.33
Unallocated Costs	(758,542.35)	0.00	0.00	0.00	0.00
1st Allocation	8,389,739.60	0.00	686,101.28	289,932.37	1,854,732.50
Allocation Step 2					
Inbound- All Others	115,246.82	0.00	14,751.59	5,531.85	17,863.26
Unallocated Costs	(19,130.97)	0.00	0.00	0.00	0.00
2nd Allocation	96,115.85	0.00	14,751.59	5,531.85	17,863.26
Total For 012 GENERAL SERVICES					
Total Allocated	8,485,855.45	0.00	700,852.87	295,464.22	1,872,595.76

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department GENERAL SERVICES BUILDINGS

	CLIFFORD ALLEN	METRO OFFICE	COURT HOUSE	STAHLMAN BLDG	HOWARD OFFICE
Wages & Benefits					
SALARIES & WAGES	0.00	0.00	160,243.21	197,581.44	238,031.18
FRINGE BENEFITS	0.00	0.00	138,279.47	47,015.01	53,468.05
Other Expense & Cost					
ELECTRIC	57,294.25	169.51	197,648.20	130,691.91	244,771.87
WATER	3,926.55	0.00	90,153.49	34,043.15	21,753.06
GAS	13,359.86	0.00	0.00	14,705.23	86,072.56
THERMAL	0.00	0.00	351,875.24	236,223.94	0.00
ARCHITECTURAL SVCS	0.00	0.00	66.95	82.55	99.45
LANDSCAPING	0.00	0.00	4,815.34	5,937.36	7,152.88
REFUSE DISPOSAL	0.00	0.00	127.40	157.09	189.25
BOTTLED WATER	0.00	0.00	188.36	232.25	279.79
OTHR PURCH SVCE	0.00	0.00	28.12	34.67	41.77
PROPERTY PROTECTION	0.00	0.00	584,107.71	69,020.25	153,720.27
LAUNDRY SERVICES	0.00	0.00	1,440.89	1,776.63	2,140.35
PEST CONTROL SERVICE	0.00	0.00	1,512.94	1,865.46	2,247.37
JANITORIAL SERVICES	4,399.53	0.00	82,002.33	19,492.36	25,663.92
LOCK & KEY	0.00	0.00	451.26	556.41	670.32
SECURITY MONITORING	0.00	0.00	505.25	622.98	750.52
BUS SERVICES	0.00	0.00	4,326.67	5,334.83	6,427.00
TRAVEL	0.00	0.00	1,117.06	1,377.35	1,659.32
HVAC/PLUMB MAINT	0.00	0.00	12,907.66	15,915.27	19,173.52
OTHER REPAIRS/MAINT	4,437.93	6,245.13	34,588.40	31,111.26	18,712.51
CENTRAL PRINT CHARG	0.00	0.00	162.18	199.98	240.92
INFO SYST CHARGE	0.00	0.00	8,465.36	10,437.88	12,574.76
TELCOMM CHARGE	0.00	0.00	5,222.12	6,438.92	7,757.12
PRINTING	0.00	0.00	72.60	89.52	107.85
MOTOR POOL CHARGES	0.00	0.00	4,469.27	5,510.66	6,638.82
SUPPLIES/MATERIALS	7,287.06	10,254.48	56,794.02	51,084.56	30,725.86
HOST & HOSTESS	0.00	0.00	303.07	373.68	450.19
EQUIPMENT RENTAL	0.00	0.00	1.01	1.24	1.50
LICENSE/PERMIT/FEES	0.00	0.00	537.04	662.18	797.74
TELEPHONE	0.00	0.00	681.89	840.78	1,012.91
COMPU HWARE <$5000	0.00	0.00	494.19	609.35	734.09
FURNITURE <$5000	0.00	0.00	110.34	136.04	163.90
OTHER CONTRACT SVCS	0.00	0.00	1,229.81	1,516.36	1,826.80
TRANSFER COMMUN ED	0.00	0.00	23.18	28.58	34.42

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES BUILDINGS

	CLIFFORD ALLEN	METRO OFFICE	COURT HOUSE	STAHLMAN BLDG	HOWARD OFFICE
Departmental Totals					
Total Expenditures	90,705.18	16,669.12	1,744,952.03	891,707.13	946,091.84
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
LEASE PAYMENTS	0.00	0.00	0.00	(134,013.47)	0.00
Functional Cost	90,705.18	16,669.12	1,744,952.03	757,693.66	946,091.84
Allocation Step 1					
Inbound- All Others	0.00	0.00	60,503.75	74,601.71	89,874.50
Unallocated Costs	0.00	0.00	0.00	0.00	0.00
1st Allocation	90,705.18	16,669.12	1,805,455.78	832,295.37	1,035,966.34
Allocation Step 2					
Inbound- All Others	0.00	0.00	11,870.42	14,636.35	17,632.76
Unallocated Costs	0.00	0.00	0.00	0.00	0.00
2nd Allocation	0.00	0.00	11,870.42	14,636.35	17,632.76
Total For 012 GENERAL SERVICES					
Total Allocated	90,705.18	16,669.12	1,817,326.20	846,931.72	1,053,599.10

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department GENERAL SERVICES BUILDINGS

	LINDSLEY HALL	222 BUILDING	BEN WEST BLDG	MTA BUILDING	FIRE HALL
Wages & Benefits					
SALARIES & WAGES	0.00	62,230.37	124,460.75	0.00	0.00
FRINGE BENEFITS	0.00	23,046.57	50,241.53	0.00	0.00
Other Expense & Cost					
ELECTRIC	34,410.45	175,950.97	57,972.29	66,447.77	2,203.62
WATER	588.98	11,858.17	5,850.55	3,730.22	392.65
GAS	0.00	48,589.85	0.00	39,266.10	4,755.74
THERMAL	0.00	0.00	0.00	0.00	0.00
ARCHITECTURAL SVCS	0.00	26.00	52.00	0.00	0.00
LANDSCAPING	0.00	1,870.03	3,740.07	0.00	0.00
REFUSE DISPOSAL	0.00	49.48	98.95	0.00	0.00
BOTTLED WATER	0.00	73.15	146.30	0.00	0.00
OTHR PURCH SVCE	0.00	10.92	21.84	0.00	0.00
PROPERTY PROTECTION	0.00	112,982.20	397,122.91	0.00	0.00
LAUNDRY SERVICES	0.00	559.57	1,119.14	0.00	0.00
PEST CONTROL SERVICE	0.00	587.55	1,175.10	0.00	0.00
JANITORIAL SERVICES	5,866.04	342,735.53	5,866.04	0.00	0.00
LOCK & KEY	0.00	175.25	350.49	0.00	0.00
SECURITY MONITORING	0.00	196.21	392.43	0.00	0.00
BUS SERVICES	0.00	1,680.26	3,360.52	0.00	0.00
TRAVEL	0.00	433.81	867.62	0.00	0.00
HVAC/PLUMB MAINT	0.00	5,012.68	10,025.37	0.00	0.00
OTHER REPAIRS/MAINT	5,627.48	14,960.85	4,895.45	1,921.58	388.89
CENTRAL PRINT CHARG	0.00	62.98	125.97	0.00	0.00
INFO SYST CHARGE	0.00	3,287.52	6,575.04	0.00	0.00
TELCOMM CHARGE	0.00	2,028.01	4,056.01	0.00	0.00
PRINTING	0.00	28.20	56.39	0.00	0.00
MOTOR POOL CHARGES	0.00	1,735.64	3,471.28	0.00	0.00
SUPPLIES/MATERIALS	9,240.30	24,565.67	8,038.31	3,155.22	638.56
HOST & HOSTESS	0.00	117.70	235.39	0.00	0.00
EQUIPMENT RENTAL	0.00	0.39	0.78	0.00	0.00
LICENSE/PERMIT/FEES	0.00	208.56	417.12	0.00	0.00
TELEPHONE	0.00	264.81	529.63	0.00	0.00
COMPU HWARE <$5000	0.00	191.92	383.84	0.00	0.00
FURNITURE <$5000	0.00	42.85	85.70	0.00	0.00
OTHER CONTRACT SVCS	0.00	477.59	955.19	0.00	0.00
TRANSFER COMMUN ED	0.00	9.00	18.00	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES BUILDINGS

	LINDSLEY HALL	222 BUILDING	BEN WEST BLDG	MTA BUILDING	FIRE HALL
Departmental Totals					
Total Expenditures	55,733.25	836,050.26	692,708.00	114,520.89	8,379.46
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
LEASE PAYMENTS	0.00	0.00	0.00	0.00	0.00
Functional Cost	55,733.25	836,050.26	692,708.00	114,520.89	8,379.46
Allocation Step 1					
Inbound- All Others	0.00	23,496.60	46,993.20	0.00	0.00
Unallocated Costs	0.00	0.00	0.00	0.00	0.00
1st Allocation	55,733.25	859,546.86	739,701.20	114,520.89	8,379.46
Allocation Step 2					
Inbound- All Others	0.00	4,609.87	9,219.75	0.00	0.00
Unallocated Costs	0.00	0.00	0.00	0.00	0.00
2nd Allocation	0.00	4,609.87	9,219.75	0.00	0.00
Total For 012 GENERAL SERVICES					
Total Allocated	55,733.25	864,156.73	748,920.95	114,520.89	8,379.46

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES BUILDINGS

	OTHER BUILDINGS
Wages & Benefits	
SALARIES & WAGES	258,256.06
FRINGE BENEFITS	25,351.23
Other Expense & Cost	
ELECTRIC	109,503.21
WATER	33,179.31
GAS	76,842.67
THERMAL	0.00
ARCHITECTURAL SVCS	107.90
LANDSCAPING	7,760.65
REFUSE DISPOSAL	205.33
BOTTLED WATER	303.56
OTHR PURCH SVCE	45.32
PROPERTY PROTECTION	0.00
LAUNDRY SERVICES	2,322.23
PEST CONTROL SERVICE	2,438.31
JANITORIAL SERVICES	0.00
LOCK & KEY	727.25
SECURITY MONITORING	814.29
BUS SERVICES	6,973.10
TRAVEL	1,800.32
HVAC/PLUMB MAINT	20,802.64
OTHER REPAIRS/MAINT	29,715.83
CENTRAL PRINT CHARG	261.39
INFO SYST CHARGE	13,643.22
TELCOMM CHARGE	8,416.22
PRINTING	117.01
MOTOR POOL CHARGES	7,202.90
SUPPLIES/MATERIALS	48,793.27
HOST & HOSTESS	488.43
EQUIPMENT RENTAL	1.64
LICENSE/PERMIT/FEES	865.53
TELEPHONE	1,098.97
COMPU HWARE <$5000	796.48
FURNITURE <$5000	177.81
OTHER CONTRACT SVCS	1,982.03
TRANSFER COMMUN ED	37.34

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES BUILDINGS

	OTHER BUILDINGS
Departmental Totals	
Total Expenditures	661,031.45
Deductions	
Total Deductions	0.00
Cost Adjustments	
LEASE PAYMENTS	0.00
Functional Cost	661,031.45
Allocation Step 1	
Inbound- All Others	97,510.90
Unallocated Costs	(758,542.35)
1st Allocation	0.00
Allocation Step 2	
Inbound- All Others	19,130.97
Unallocated Costs	(19,130.97)
2nd Allocation	0.00
Total For 012 GENERAL SERVICES	
Total Allocated	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES BUILDINGS

Activity - POLICE BLDGS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POLICE	100	100.0000	686,101.28		686,101.28	14,751.59	700,852.87
SubTotal	100	100.0000	686,101.28		686,101.28	14,751.59	700,852.87
TOTAL	100	100.0000	686,101.28		686,101.28	14,751.59	700,852.87

Allocation Basis: DIRECT ALLOCATION TO POLICE

Allocation Source: DIRECT ASSIGNED

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES BUILDINGS

Activity - COMMUNICATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POLICE	21,553	60.5813	175,644.72		175,644.72	3,351.27	178,995.99
FIRE	14,024	39.4187	114,287.65		114,287.65	2,180.58	116,468.23
SubTotal	35,577	100.0000	289,932.37		289,932.37	5,531.85	295,464.22
TOTAL	35,577	100.0000	289,932.37		289,932.37	5,531.85	295,464.22

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES BUILDINGS

Activity - CRIM JUSTICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SHERIFF ADMIN	118,582	48.1073	892,261.06		892,261.06	8,593.53	900,854.59
POLICE	123,095	49.9381	926,218.76		926,218.76	8,920.57	935,139.33
ALL OTHER	4,818	1.9546	36,252.68		36,252.68	349.16	36,601.84
SubTotal	246,495	100.0000	1,854,732.50		1,854,732.50	17,863.26	1,872,595.76
TOTAL	246,495	100.0000	1,854,732.50		1,854,732.50	17,863.26	1,872,595.76

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES BUILDINGS

Activity - CLIFFORD ALLEN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ASSESSOR PROP	18,140.29	64.5954	58,591.34		58,591.34		58,591.34
TRUSTEE	4,729.01	16.8394	15,274.23		15,274.23		15,274.23
AGRICULTURAL EXT	5,213.66	18.5652	16,839.61		16,839.61		16,839.61
SubTotal	28,082.96	100.0000	90,705.18		90,705.18		90,705.18
TOTAL	28,082.96	100.0000	90,705.18		90,705.18		90,705.18

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES BUILDINGS

Activity - METRO OFFICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	100	100.0000	16,669.12		16,669.12		16,669.12
SubTotal	100	100.0000	16,669.12		16,669.12		16,669.12
TOTAL	100	100.0000	16,669.12		16,669.12		16,669.12

Allocation Basis: DIRECT ALLOCATION TO ALL OTHER

Allocation Source: DIRECT ASSIGNED

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES BUILDINGS

Activity - COURT HOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	147,134.73	100.0000	1,805,455.78		1,805,455.78	11,870.42	1,817,326.20
SubTotal	147,134.73	100.0000	1,805,455.78		1,805,455.78	11,870.42	1,817,326.20
TOTAL	147,134.73	100.0000	1,805,455.78		1,805,455.78	11,870.42	1,817,326.20

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES BUILDINGS

Activity - STAHLMAN BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POSTAL SERVICE	1,363.15	0.9994	8,317.93		8,317.93	146.28	8,464.21
HUMAN RESOURCES	11,418.96	8.3718	69,678.40		69,678.40	1,225.33	70,903.73
PUBLIC DEFENDER	21,717.61	15.9223	132,520.68		132,520.68	2,330.45	134,851.13
CIRCUIT CT CLERK	1,103.28	0.8089	6,732.20		6,732.20	118.39	6,850.59
CLERK/MASTER	1,207.73	0.8855	7,369.56		7,369.56	129.60	7,499.16
GEN SESSIONS CT	11,592.50	8.4991	70,737.34		70,737.34	1,243.95	71,981.29
ST TRIAL COURTS	3,679.09	2.6973	22,449.78		22,449.78	394.79	22,844.57
JUSTICE INFO SYS	4,746.46	3.4799	28,962.86		28,962.86	509.33	29,472.19
TAXI TRANSP & LICENSING	1,538.39	1.1279	9,387.24		9,387.24	165.08	9,552.32
ALL OTHER	78,030.15	57.2079	476,139.38		476,139.38	8,373.15	484,512.53
SubTotal	136,397.32	100.0000	832,295.37		832,295.37	14,636.35	846,931.72
TOTAL	136,397.32	100.0000	832,295.37		832,295.37	14,636.35	846,931.72

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES BUILDINGS

Activity - HOWARD OFFICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL SERVICES BUILDINGS	951.64	0.9462	9,802.26		9,802.26		9,802.26
INFORMATION SYSTEMS	21,250.85	21.1293	218,892.14		218,892.14	3,761.25	222,653.39
ELECTIONS	6,216.21	6.1806	64,029.41		64,029.41	1,100.23	65,129.64
PLANNING COMM	15,964.75	15.8734	164,443.22		164,443.22	2,825.66	167,268.88
COUNTY CLERK	18,092.47	17.9890	186,359.57		186,359.57	3,202.25	189,561.82
SOCIAL SERVICES	13,736.30	13.6577	141,489.30		141,489.30	2,431.24	143,920.54
CARING FOR CHILDREN	13,279.58	13.2036	136,784.90		136,784.90	2,350.40	139,135.30
WATER & SEWER	5,337.14	5.3066	54,974.64		54,974.64	944.64	55,919.28
ALL OTHER	5,746.47	5.7136	59,190.90		59,190.90	1,017.09	60,207.99
SubTotal	100,575.41	100.0000	1,035,966.34		1,035,966.34	17,632.76	1,053,599.10
TOTAL	100,575.41	100.0000	1,035,966.34		1,035,966.34	17,632.76	1,053,599.10

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES BUILDINGS

Activity - LINDSLEY HALL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PLANNING COMM	17,194.31	86.0255	47,944.82		47,944.82		47,944.82
ALL OTHER	2,793.14	13.9745	7,788.43		7,788.43		7,788.43
SubTotal	19,987.45	100.0000	55,733.25		55,733.25		55,733.25
TOTAL	19,987.45	100.0000	55,733.25		55,733.25		55,733.25

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES BUILDINGS

Activity - 222 BUILDING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POST AUDITS	904.35	1.1216	9,640.97		9,640.97		9,640.97
GENERAL SERVICES ADMIN	5,457.67	6.7690	58,182.38		58,182.38		58,182.38
FINANCE OPERATIONS	5,727.89	7.1041	61,063.10		61,063.10	355.54	61,418.64
FINANCE OMB	5,489.58	6.8085	58,522.56		58,522.56	340.75	58,863.31
FINANCE PURCHASING	7,426.78	9.2112	79,174.40		79,174.40	461.00	79,635.40
FINANCE INTERNAL AUDIT	5,727.89	7.1041	61,063.10		61,063.10	355.54	61,418.64
FINANCE PAYROLL	3,155.08	3.9131	33,635.25		33,635.25	195.84	33,831.09
FINANCE FASTNET	8,304.89	10.3003	88,535.63		88,535.63	515.51	89,051.14
FINANCE REAL PROP SVCS	4,029.00	4.9970	42,951.81		42,951.81	250.09	43,201.90
FINANCE TREASURY	3,266.75	4.0516	34,825.72		34,825.72	202.78	35,028.50
HUMAN RESOURCES	14,313.62	17.7528	152,592.68		152,592.68	888.49	153,481.17
DEPARTMENT OF LAW	5,772.07	7.1589	61,534.09		61,534.09	358.29	61,892.38
GEN SESSIONS CT	4,267.61	5.2930	45,495.55		45,495.55	264.90	45,760.45
BEER BOARD	3,828.48	4.7483	40,814.14		40,814.14	237.64	41,051.78
SPORTS AUTHORITY	505.70	0.6272	5,391.10		5,391.10	31.39	5,422.49
ALL OTHER	2,450.54	3.0393	26,124.38		26,124.38	152.11	26,276.49
SubTotal	80,627.90	100.0000	859,546.86		859,546.86	4,609.87	864,156.73
TOTAL	80,627.90	100.0000	859,546.86		859,546.86	4,609.87	864,156.73

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES BUILDINGS

Activity - BEN WEST BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GEN SESSIONS CT	25,035.73	100.0000	739,701.20		739,701.20	9,219.75	748,920.95
SubTotal	25,035.73	100.0000	739,701.20		739,701.20	9,219.75	748,920.95
TOTAL	25,035.73	100.0000	739,701.20		739,701.20	9,219.75	748,920.95

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES BUILDINGS

Activity - MTA BUILDING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FINANCE SUPPLY PROP WAREHSE	50	50.0000	57,260.44		57,260.44		57,260.44
POLICE	50	50.0000	57,260.45		57,260.45		57,260.45
SubTotal	100	100.0000	114,520.89		114,520.89		114,520.89
TOTAL	100	100.0000	114,520.89		114,520.89		114,520.89

Allocation Basis: DIRECT TO POLICE & SURPLUS WAREHOUSE

Allocation Source: DIRECT ASSIGNED

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES BUILDINGS

Activity - FIRE HALL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE	100	100.0000	8,379.46		8,379.46		8,379.46
SubTotal	100	100.0000	8,379.46		8,379.46		8,379.46
TOTAL	100	100.0000	8,379.46		8,379.46		8,379.46

Allocation Basis: DIRECT ALLOCATION TO FIRE

Allocation Source: DIRECT ASSIGNED

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES BUILDINGS

Receiving Department	Total	POLICE BLDGS	COMMUNICATIONS	CRIM JUSTICE	CLIFFORD ALLEN	METRO OFFICE	COURT HOUSE
POST AUDITS	9,640.97	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES ADMIN	58,182.38	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	9,802.26	0.00	0.00	0.00	0.00	0.00	0.00
POSTAL SERVICE	8,464.21	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	61,418.64	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OMB	58,863.31	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PURCHASING	79,635.40	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE INTERNAL AUDIT	61,418.64	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE PAYROLL	33,831.09	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE FASTNET	89,051.14	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE REAL PROP SVCS	43,201.90	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE TREASURY	35,028.50	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE SUPPLY PROP	57,260.44	0.00	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES	224,384.90	0.00	0.00	0.00	0.00	0.00	0.00
INFORMATION SYSTEMS	222,653.39	0.00	0.00	0.00	0.00	0.00	0.00
DEPARTMENT OF LAW	61,892.38	0.00	0.00	0.00	0.00	0.00	0.00
ELECTIONS	65,129.64	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING COMM	215,213.70	0.00	0.00	0.00	0.00	0.00	0.00
ASSESSOR PROP	58,591.34	0.00	0.00	0.00	58,591.34	0.00	0.00
TRUSTEE	15,274.23	0.00	0.00	0.00	15,274.23	0.00	0.00
COUNTY CLERK	189,561.82	0.00	0.00	0.00	0.00	0.00	0.00
PUBLIC DEFENDER	134,851.13	0.00	0.00	0.00	0.00	0.00	0.00
CIRCUIT CT CLERK	6,850.59	0.00	0.00	0.00	0.00	0.00	0.00
CLERK/MASTER	7,499.16	0.00	0.00	0.00	0.00	0.00	0.00
GEN SESSIONS CT	866,662.69	0.00	0.00	0.00	0.00	0.00	0.00
ST TRIAL COURTS	22,844.57	0.00	0.00	0.00	0.00	0.00	0.00
JUSTICE INFO SYS	29,472.19	0.00	0.00	0.00	0.00	0.00	0.00
SHERIFF ADMIN	900,854.59	0.00	0.00	900,854.59	0.00	0.00	0.00
POLICE	1,872,248.64	700,852.87	178,995.99	935,139.33	0.00	0.00	0.00
FIRE	124,847.69	0.00	116,468.23	0.00	0.00	0.00	0.00
BEER BOARD	41,051.78	0.00	0.00	0.00	0.00	0.00	0.00
AGRICULTURAL EXT	16,839.61	0.00	0.00	0.00	16,839.61	0.00	0.00
SOCIAL SERVICES	143,920.54	0.00	0.00	0.00	0.00	0.00	0.00
CARING FOR CHILDREN	139,135.30	0.00	0.00	0.00	0.00	0.00	0.00
SPORTS AUTHORITY	5,422.49	0.00	0.00	0.00	0.00	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES BUILDINGS

Receiving Department	Total	POLICE BLDGS	COMMUNICATIONS	CRIM JUSTICE	CLIFFORD ALLEN	METRO OFFICE	COURT HOUSE
WATER & SEWER	55,919.28	0.00	0.00	0.00	0.00	0.00	0.00
TAXI TRANSP & LICENSING	9,552.32	0.00	0.00	0.00	0.00	0.00	0.00
ALL OTHER	2,449,382.60	0.00	0.00	36,601.84	0.00	16,669.12	1,817,326.20
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	8,485,855.45	700,852.87	295,464.22	1,872,595.76	90,705.18	16,669.12	1,817,326.20

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES BUILDINGS

Receiving Department	STAHLMAN BLDG	HOWARD OFFICE	LINDSLEY HALL	222 BUILDING	BEN WEST BLDG	MTA BUILDING	FIRE HALL
POST AUDITS	0.00	0.00	0.00	9,640.97	0.00	0.00	0.00
GENERAL SERVICES ADMIN	0.00	0.00	0.00	58,182.38	0.00	0.00	0.00
GENERAL SERVICES BUILDINGS	0.00	9,802.26	0.00	0.00	0.00	0.00	0.00
POSTAL SERVICE	8,464.21	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE OPERATIONS	0.00	0.00	0.00	61,418.64	0.00	0.00	0.00
FINANCE OMB	0.00	0.00	0.00	58,863.31	0.00	0.00	0.00
FINANCE PURCHASING	0.00	0.00	0.00	79,635.40	0.00	0.00	0.00
FINANCE INTERNAL AUDIT	0.00	0.00	0.00	61,418.64	0.00	0.00	0.00
FINANCE PAYROLL	0.00	0.00	0.00	33,831.09	0.00	0.00	0.00
FINANCE FASTNET	0.00	0.00	0.00	89,051.14	0.00	0.00	0.00
FINANCE REAL PROP SVCS	0.00	0.00	0.00	43,201.90	0.00	0.00	0.00
FINANCE TREASURY	0.00	0.00	0.00	35,028.50	0.00	0.00	0.00
FINANCE SUPPLY PROP	0.00	0.00	0.00	0.00	0.00	57,260.44	0.00
HUMAN RESOURCES	70,903.73	0.00	0.00	153,481.17	0.00	0.00	0.00
INFORMATION SYSTEMS	0.00	222,653.39	0.00	0.00	0.00	0.00	0.00
DEPARTMENT OF LAW	0.00	0.00	0.00	61,892.38	0.00	0.00	0.00
ELECTIONS	0.00	65,129.64	0.00	0.00	0.00	0.00	0.00
PLANNING COMM	0.00	167,268.88	47,944.82	0.00	0.00	0.00	0.00
ASSESSOR PROP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRUSTEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY CLERK	0.00	189,561.82	0.00	0.00	0.00	0.00	0.00
PUBLIC DEFENDER	134,851.13	0.00	0.00	0.00	0.00	0.00	0.00
CIRCUIT CT CLERK	6,850.59	0.00	0.00	0.00	0.00	0.00	0.00
CLERK/MASTER	7,499.16	0.00	0.00	0.00	0.00	0.00	0.00
GEN SESSIONS CT	71,981.29	0.00	0.00	45,760.45	748,920.95	0.00	0.00
ST TRIAL COURTS	22,844.57	0.00	0.00	0.00	0.00	0.00	0.00
JUSTICE INFO SYS	29,472.19	0.00	0.00	0.00	0.00	0.00	0.00
SHERIFF ADMIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
POLICE	0.00	0.00	0.00	0.00	0.00	57,260.45	0.00
FIRE	0.00	0.00	0.00	0.00	0.00	0.00	8,379.46
BEER BOARD	0.00	0.00	0.00	41,051.78	0.00	0.00	0.00
AGRICULTURAL EXT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SOCIAL SERVICES	0.00	143,920.54	0.00	0.00	0.00	0.00	0.00
CARING FOR CHILDREN	0.00	139,135.30	0.00	0.00	0.00	0.00	0.00
SPORTS AUTHORITY	0.00	0.00	0.00	5,422.49	0.00	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES BUILDINGS

Receiving Department	STAHLMAN BLDG	HOWARD OFFICE	LINDSLEY HALL	222 BUILDING	BEN WEST BLDG	MTA BUILDING	FIRE HALL
WATER & SEWER	0.00	55,919.28	0.00	0.00	0.00	0.00	0.00
TAXI TRANSP & LICENSING	9,552.32	0.00	0.00	0.00	0.00	0.00	0.00
ALL OTHER	484,512.53	60,207.99	7,788.43	26,276.49	0.00	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	846,931.72	1,053,599.10	55,733.25	864,156.73	748,920.95	114,520.89	8,379.46

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

CENTRAL PRINTING

NATURE AND EXTENT OF SERVICES

Central Printing offers printing and duplicating services to all Metropolitan Government departments on a reimbursable basis. Costs were allocated to departments based on the services provided and billed to the departments. The costs and revenues were taken from of the Government's CAFR for FY 2003.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department CENTRAL PRINTING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	656,222.00			656,222.00
POST AUDITS	12,151.42	5.83	12,157.25	
GENERAL SERVICES ADMIN	77,334.11	16,570.17	93,904.28	
FLEET MANAGEMENT		10,889.92	10,889.92	
FINANCE OPERATIONS		525.25	525.25	
FINANCE PURCHASING		71.74	71.74	
FINANCE PAYROLL		765.50	765.50	
FINANCE FASTNET		3,441.87	3,441.87	
FINANCE TREASURY		57.75	57.75	
HUMAN RESOURCES		4,687.45	4,687.45	
INFORMATION SYSTEMS		675.50	675.50	
Total Allocated Additions:	89,485.53	37,690.98	127,176.51	127,176.51
OPERATING REVENUE	(535,435.00)			
NONOPERATING REVENUE	(7,049.00)			
Total Departmental Cost Adjustments:	(542,484.00)			(542,484.00)
Total To Be Allocated:	203,223.53	37,690.98		240,914.51

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department CENTRAL PRINTING

	Total	General & Admin	CENTRAL PRINT
Wages & Benefits			
SALARIES & WAGES	317,215.00	0.00	317,215.00
FRINGE BENEFITS	89,015.00	0.00	89,015.00
Other Expense & Cost			
CONTRACTUAL SERVICES	69,763.00	0.00	69,763.00
SUPPLIES/MATRIALS	148,938.00	0.00	148,938.00
DEPRECIATION	20,536.00	0.00	20,536.00
OTHER EXPENSES	10,755.00	0.00	10,755.00
Departmental Totals			
Total Expenditures	656,222.00	0.00	656,222.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
OPERATING REVENUE	(535,435.00)	0.00	(535,435.00)
NONOPERATING REVENUE	(7,049.00)	0.00	(7,049.00)
Functional Cost	113,738.00	0.00	113,738.00
Allocation Step 1			
Inbound- All Others	89,485.53	0.00	89,485.53
1st Allocation	203,223.53	0.00	203,223.53
Allocation Step 2			
Inbound- All Others	37,690.98	0.00	37,690.98
2nd Allocation	37,690.98	0.00	37,690.98
Total For 013 CENTRAL PRINTING			
Total Allocated	240,914.51	0.00	240,914.51

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department CENTRAL PRINTING

Activity - CENTRAL PRINT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	4,489	0.8650	1,757.89		1,757.89		1,757.89
LEGISLATIVE	4,981	0.9598	1,950.56		1,950.56	366.12	2,316.68
MAYOR	30,975	5.9687	12,129.81		12,129.81	2,276.77	14,406.58
GENERAL SERVICES ADMIN	1,690	0.3257	661.80		661.80		661.80
FLEET MANAGEMENT	5,714	1.1011	2,237.60		2,237.60	420.00	2,657.60
POSTAL SERVICE	111	0.0214	43.47		43.47	8.16	51.63
RADIO SHOP	2,118	0.4081	829.41		829.41	155.68	985.09
DIRECTOR OF FINANCE	1,870	0.3603	732.29		732.29	137.45	869.74
FINANCE OPERATIONS	882	0.1700	345.39		345.39	64.83	410.22
FINANCE OMB	120	0.0231	46.99		46.99	8.82	55.81
FINANCE PURCHASING	474	0.0913	185.62		185.62	34.84	220.46
FINANCE PAYROLL	1,045	0.2014	409.22		409.22	76.81	486.03
FINANCE REAL PROP SVCS	2,369	0.4565	927.70		927.70	174.13	1,101.83
FINANCE TREASURY	3,234	0.6232	1,266.43		1,266.43	237.71	1,504.14
FINANCE SUPPLY PROP WAREHSE	79	0.0152	30.94		30.94	5.81	36.75
HUMAN RESOURCES	11,690	2.2526	4,577.80		4,577.80	859.26	5,437.06
INFORMATION SYSTEMS	853	0.1644	334.03		334.03	62.70	396.73
DEPARTMENT OF LAW	835	0.1609	326.99		326.99	61.38	388.37
CENTRAL RECORDS	9,066	1.7470	3,550.25		3,550.25	666.38	4,216.63
FINANCE ADA MANAGEMENT	170	0.0328	66.57		66.57	12.50	79.07
ELECTIONS	36,197	6.9750	14,174.74		14,174.74	2,660.61	16,835.35
PLANNING COMM	9,566	1.8433	3,746.05		3,746.05	703.13	4,449.18
REGISTER/DEEDS	1,196	0.2305	468.35		468.35	87.91	556.26
HISTORICAL COMM	2,012	0.3877	787.90		787.90	147.89	935.79
GOVT ACCESS TV	8,146	1.5697	3,189.97		3,189.97	598.76	3,788.73
TRUSTEE	4,880	0.9403	1,911.01		1,911.01	358.70	2,269.71
COUNTY CLERK	12,845	2.4752	5,030.10		5,030.10	944.15	5,974.25
DISTRICT ATTOR	2,920	0.5627	1,143.47		1,143.47	214.63	1,358.10
DA DRUG ENF	156	0.0301	61.09		61.09	11.47	72.56
PUBLIC DEFENDER	1,026	0.1977	401.78		401.78	75.41	477.19
JUVENILE CT CLRK	2,903	0.5594	1,136.81		1,136.81	213.38	1,350.19
CIRCUIT CT CLERK	20,286	3.9090	7,944.00		7,944.00	1,491.09	9,435.09

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department CENTRAL PRINTING

Activity - CENTRAL PRINT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CRIMINAL CT CLRK	6,350	1.2236	2,486.66		2,486.66	466.75	2,953.41
CLERK/MASTER	1,555	0.2996	608.94		608.94	114.30	723.24
JUVENILE COURT	13,988	2.6954	5,477.70		5,477.70	1,028.17	6,505.87
GEN SESSIONS CT	15,000	2.8904	5,874.00		5,874.00	1,102.55	6,976.55
ST TRIAL COURTS	9,530	1.8364	3,731.95		3,731.95	700.49	4,432.44
JUSTICE INFO SYS	209	0.0403	81.84		81.84	15.36	97.20
SHERIFF ADMIN	792	0.1526	310.15		310.15	58.21	368.36
SH WAREHOUSE	14,441	2.7827	5,655.10		5,655.10	1,061.46	6,716.56
SH WARRANTS	2,724	0.5249	1,066.72		1,066.72	200.22	1,266.94
SH CENTRAL PROC	88	0.0170	34.46		34.46	6.47	40.93
POLICE	8,265	1.5926	3,236.57		3,236.57	607.51	3,844.08
FIRE	48,430	9.3319	18,965.20		18,965.20	3,559.78	22,524.98
CODES ADMIN	8,367	1.6123	3,276.52		3,276.52	615.00	3,891.52
BEER BOARD	2,850	0.5492	1,116.06		1,116.06	209.48	1,325.54
SOCIAL SERVICES	4,652	0.8964	1,821.72		1,821.72	341.94	2,163.66
HEALTH	316	0.0609	123.74		123.74	23.23	146.97
PUBLIC LIBRARY	39,543	7.6197	15,485.04		15,485.04	2,906.55	18,391.59
PARKS	13,070	2.5185	5,118.21		5,118.21	960.69	6,078.90
ARTS COMMISSION	5,013	0.9660	1,963.09		1,963.09	368.47	2,331.56
PUBLIC WORKS	11,094	2.1377	4,344.41		4,344.41	815.45	5,159.86
SOLID WASTE	1,971	0.3798	771.84		771.84	144.88	916.72
HUMAN RELATIONS	1,115	0.2149	436.63		436.63	81.96	518.59
STATE FAIR BD	8,211	1.5822	3,215.43		3,215.43	603.54	3,818.97
CONVENTION CTR	4,007	0.7721	1,569.14		1,569.14	294.53	1,863.67
SPORTS AUTHORITY	96	0.0185	37.59		37.59	7.06	44.65
WATER & SEWER	26,807	5.1656	10,497.62		10,497.62	1,970.41	12,468.03
BORDEAUX	16,202	3.1220	6,344.70		6,344.70	1,190.90	7,535.60
GENERAL HOSP	34,558	6.6591	13,532.91		13,532.91	2,540.13	16,073.04
METRO ACTION COM	12,637	2.4351	4,948.65		4,948.65	928.86	5,877.51
NCAC	4,651	0.8962	1,821.33		1,821.33	341.86	2,163.19
TAXI TRANSP & LICENSING	819	0.1578	320.72		320.72	60.20	380.92
EDUCATION	1,397	0.2692	547.07		547.07	102.68	649.75

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department CENTRAL PRINTING

Activity - CENTRAL PRINT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ALL OTHER	15,311	2.9503	5,995.79		5,995.79	1,125.41	7,121.20
SubTotal	518,957	100.0000	203,223.53		203,223.53	37,690.98	240,914.51
TOTAL	518,957	100.0000	203,223.53		203,223.53	37,690.98	240,914.51

Allocation Basis: FY 2003 CENTRAL PRINT SHOP BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department CENTRAL PRINTING

Receiving Department	Total	CENTRAL PRINT
EMPLOYEE BENEFITS	1,757.89	1,757.89
LEGISLATIVE	2,316.68	2,316.68
MAYOR	14,406.58	14,406.58
GENERAL SERVICES ADMIN	661.80	661.80
FLEET MANAGEMENT	2,657.60	2,657.60
POSTAL SERVICE	51.63	51.63
RADIO SHOP	985.09	985.09
DIRECTOR OF FINANCE	869.74	869.74
FINANCE OPERATIONS	410.22	410.22
FINANCE OMB	55.81	55.81
FINANCE PURCHASING	220.46	220.46
FINANCE PAYROLL	486.03	486.03
FINANCE REAL PROP SVCS	1,101.83	1,101.83
FINANCE TREASURY	1,504.14	1,504.14
FINANCE SUPPLY PROP	36.75	36.75
HUMAN RESOURCES	5,437.06	5,437.06
INFORMATION SYSTEMS	396.73	396.73
DEPARTMENT OF LAW	388.37	388.37
CENTRAL RECORDS	4,216.63	4,216.63
FINANCE ADA MANAGEMENT	79.07	79.07
ELECTIONS	16,835.35	16,835.35
PLANNING COMM	4,449.18	4,449.18
REGISTER/DEEDS	556.26	556.26
HISTORICAL COMM	935.79	935.79
GOVT ACCESS TV	3,788.73	3,788.73
TRUSTEE	2,269.71	2,269.71
COUNTY CLERK	5,974.25	5,974.25
DISTRICT ATTOR	1,358.10	1,358.10
DA DRUG ENF	72.56	72.56
PUBLIC DEFENDER	477.19	477.19
JUVENILE CT CLRK	1,350.19	1,350.19
CIRCUIT CT CLERK	9,435.09	9,435.09
CRIMINAL CT CLRK	2,953.41	2,953.41
CLERK/MASTER	723.24	723.24
JUVENILE COURT	6,505.87	6,505.87

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department CENTRAL PRINTING

Receiving Department	Total	CENTRAL PRINT
GEN SESSIONS CT	6,976.55	6,976.55
ST TRIAL COURTS	4,432.44	4,432.44
JUSTICE INFO SYS	97.20	97.20
SHERIFF ADMIN	368.36	368.36
SH WAREHOUSE	6,716.56	6,716.56
SH WARRANTS	1,266.94	1,266.94
SH CENTRAL PROC	40.93	40.93
POLICE	3,844.08	3,844.08
FIRE	22,524.98	22,524.98
CODES ADMIN	3,891.52	3,891.52
BEER BOARD	1,325.54	1,325.54
SOCIAL SERVICES	2,163.66	2,163.66
HEALTH	146.97	146.97
PUBLIC LIBRARY	18,391.59	18,391.59
PARKS	6,078.90	6,078.90
ARTS COMMISSION	2,331.56	2,331.56
PUBLIC WORKS	5,159.86	5,159.86
SOLID WASTE	916.72	916.72
HUMAN RELATIONS	518.59	518.59
STATE FAIR BD	3,818.97	3,818.97
CONVENTION CTR	1,863.67	1,863.67
SPORTS AUTHORITY	44.65	44.65
WATER & SEWER	12,468.03	12,468.03
BORDEAUX	7,535.60	7,535.60
GENERAL HOSP	16,073.04	16,073.04
METRO ACTION COM	5,877.51	5,877.51
NCAC	2,163.19	2,163.19
TAXI TRANSP & LICENSING	380.92	380.92
EDUCATION	649.75	649.75
ALL OTHER	7,121.20	7,121.20

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department CENTRAL PRINTING

Receiving Department	Total	CENTRAL PRINT
Direct Billed	0.00	0.00
Total	240,914.51	240,914.51

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

FLEET MANAGEMENT

NATURE AND EXTENT OF SERVICES

This division maintains control of a vehicle pool for rental by any Metropolitan Government department. It also provides repair and maintenance services for other vehicles owned by other departments within the Metropolitan Government. Departments are billed for the services provided. All costs except depreciation were allocated to departments based on the billings. Depreciation expense was allocated based on motor pool vehicles assigned to departments. The costs and revenues were taken from of the Government's CAFR for FY 2003.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department FLEET MANAGEMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	21,203,036.00			21,203,036.00
POST AUDITS	33,976.95	41.09	34,018.04	
GENERAL SERVICES ADMIN	126,196.37	27,039.75	153,236.12	
CENTRAL PRINTING	2,237.60	420.00	2,657.60	
FLEET MANAGEMENT		(525.60)	(525.60)	
FINANCE OPERATIONS		3,703.01	3,703.01	
FINANCE OMB		25,328.25	25,328.25	
FINANCE PURCHASING		20,082.75	20,082.75	
FINANCE INTERNAL AUDIT		14,395.25	14,395.25	
FINANCE PAYROLL		5,475.22	5,475.22	
FINANCE FASTNET		48,456.36	48,456.36	
FINANCE GRANTS COORDINATION		3,335.41	3,335.41	
FINANCE TREASURY		690.26	690.26	
FINANCE GRANTS MONITORING		1,447.89	1,447.89	
FINANCE SUPPLY PROP WAREHSE		41,539.78	41,539.78	
HUMAN RESOURCES		34,895.36	34,895.36	
INFORMATION SYSTEMS		4,956.37	4,956.37	
DEPARTMENT OF LAW		2,575.25	2,575.25	
Total Allocated Additions:	162,410.92	233,856.40	396,267.32	396,267.32
OPERATING REVENUE	(13,041,750.00)			
NONOPERATING REVENUE	(890,465.00)			
Total Departmental Cost Adjustments:	(13,932,215.00)			(13,932,215.00)
Total To Be Allocated:	7,433,231.92	233,856.40		7,667,088.32

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FLEET MANAGEMENT

	Total	General & Admin	MOTOR POOL	DEPRECIATION
Wages & Benefits				
SALARIES & WAGES	4,788,982.00	0.00	4,788,982.00	0.00
FRINGE BENEFITS	1,026,210.00	0.00	1,026,210.00	0.00
Other Expense & Cost				
CONTRACTUAL SERVICES	1,632,309.00	0.00	1,632,309.00	0.00
SUPPLIES/MATERIALS	5,855,798.00	0.00	5,855,798.00	0.00
DEPRECIATION	7,775,404.00	0.00	0.00	7,775,404.00
OTHER EXPENSES	124,333.00	0.00	124,333.00	0.00
Departmental Totals				
Total Expenditures	21,203,036.00	0.00	13,427,632.00	7,775,404.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
OPERATING REVENUE	(13,041,750.00)	0.00	(13,041,750.00)	0.00
NONOPERATING REVENUE	(890,465.00)	0.00	(890,465.00)	0.00
Functional Cost	7,270,821.00	0.00	(504,583.00)	7,775,404.00
Allocation Step 1				
Inbound- All Others	162,410.92	0.00	162,410.92	0.00
1st Allocation	7,433,231.92	0.00	(342,172.08)	7,775,404.00
Allocation Step 2				
Inbound- All Others	233,856.40	0.00	233,856.40	0.00
2nd Allocation	233,856.40	0.00	233,856.40	0.00
Total For 014 FLEET MANAGEMENT				
Total Allocated	7,667,088.32	0.00	(108,315.68)	7,775,404.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FLEET MANAGEMENT

Activity - MOTOR POOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAYOR	12,373	0.0950	-324.90		-324.90	223.37	-101.53
GENERAL SERVICES ADMIN	3,263	0.0250	-85.68		-85.68		-85.68
GENERAL SERVICES BUILDINGS	53,391	0.4097	-1,402.00		-1,402.00		-1,402.00
FLEET MANAGEMENT	20,016	0.1536	-525.60		-525.60		-525.60
FINANCE REAL PROP SVCS	4,395	0.0337	-115.41		-115.41	79.34	-36.07
HUMAN RESOURCES	4,320	0.0332	-113.44		-113.44	77.99	-35.45
INFORMATION SYSTEMS	12,031	0.0923	-315.92		-315.92	217.19	-98.73
DEPARTMENT OF LAW	4,471	0.0343	-117.41		-117.41	80.72	-36.69
CENTRAL RECORDS	1,600	0.0123	-42.02		-42.02	28.88	-13.14
FINANCE ADA MANAGEMENT	4,396	0.0337	-115.44		-115.44	79.36	-36.08
ELECTIONS	2,051	0.0157	-53.86		-53.86	37.03	-16.83
PLANNING COMM	2,051	0.0157	-53.86		-53.86	37.03	-16.83
REGISTER/DEEDS	3,008	0.0231	-78.99		-78.99	54.30	-24.69
ASSESSOR PROP	68,315	0.5243	-1,793.89		-1,793.89	1,233.28	-560.61
TRUSTEE	3,008	0.0231	-78.99		-78.99	54.30	-24.69
COUNTY CLERK	11,374	0.0873	-298.67		-298.67	205.33	-93.34
DISTRICT ATTOR	38,429	0.2949	-1,009.11		-1,009.11	693.76	-315.35
PUBLIC DEFENDER	4,621	0.0355	-121.34		-121.34	83.42	-37.92
JUVENILE CT CLRK	3,717	0.0285	-97.60		-97.60	67.10	-30.50
CIRCUIT CT CLERK	18,169	0.1394	-477.10		-477.10	328.00	-149.10
CRIMINAL CT CLRK	2,529	0.0194	-66.41		-66.41	45.66	-20.75
JUVENILE COURT	44,365	0.3405	-1,164.99		-1,164.99	800.92	-364.07
GEN SESSIONS CT	2,310	0.0177	-60.66		-60.66	41.70	-18.96
ST TRIAL COURTS	16,105	0.1236	-422.90		-422.90	290.74	-132.16
SHERIFF ADMIN	43,623	0.3348	-1,145.50		-1,145.50	787.52	-357.98
SH COMM SERVICES	22,371	0.1717	-587.44		-587.44	403.86	-183.58
SH FACILITY MTN	21,606	0.1658	-567.36		-567.36	390.05	-177.31
SH WAREHOUSE	4,449	0.0341	-116.83		-116.83	80.32	-36.51
SH CRIM JUST CTR	20,418	0.1567	-536.16		-536.16	368.60	-167.56
SH CORR WORK CTR	10,994	0.0844	-288.69		-288.69	198.47	-90.22
SH TRANSPORTATION	20,773	0.1594	-545.48		-545.48	375.01	-170.47
SH WARRANTS	116,847	0.8967	-3,068.30		-3,068.30	2,109.43	-958.87

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FLEET MANAGEMENT

Activity - MOTOR POOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POLICE	3,947,814	30.2964	-103,666.00		-103,666.00	71,269.59	-32,396.41
FIRE	2,806,974	21.5414	-73,708.60		-73,708.60	50,674.07	-23,034.53
CODES ADMIN	150,466	1.1547	-3,951.10		-3,951.10	2,716.35	-1,234.75
BEER BOARD	6,630	0.0509	-174.10		-174.10	119.69	-54.41
SOCIAL SERVICES	58,472	0.4487	-1,535.42		-1,535.42	1,055.59	-479.83
HEALTH	26,919	0.2066	-706.87		-706.87	485.97	-220.90
PUBLIC LIBRARY	61,906	0.4751	-1,625.59		-1,625.59	1,117.58	-508.01
PARKS	1,037,222	7.9599	-27,236.51		-27,236.51	18,724.88	-8,511.63
PUBLIC WORKS	2,445,512	18.7674	-64,216.94		-64,216.94	44,148.62	-20,068.32
WATER & SEWER	1,802,961	13.8364	-47,344.13		-47,344.13	32,548.70	-14,795.43
BORDEAUX	14,423	0.1107	-378.74		-378.74	260.38	-118.36
GENERAL HOSP	9,228	0.0708	-242.32		-242.32	166.59	-75.73
METRO ACTION COM	48,000	0.3684	-1,260.44		-1,260.44	866.54	-393.90
NCAC	1,600	0.0123	-42.02		-42.02	28.88	-13.14
EDUCATION	7,748	0.0595	-203.46		-203.46	139.87	-63.59
ALL OTHER	3,347	0.0257	-87.89		-87.89	60.42	-27.47
SubTotal	13,030,611	100.0000	-342,172.08		-342,172.08	233,856.40	-108,315.68
TOTAL	13,030,611	100.0000	-342,172.08		-342,172.08	233,856.40	-108,315.68

Allocation Basis: FY 2003 MOTOR POOL BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FLEET MANAGEMENT

Activity - DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAYOR	13	0.9104	70,784.48		70,784.48		70,784.48
GENERAL SERVICES BUILDINGS	11	0.7703	59,894.56		59,894.56		59,894.56
CENTRAL PRINTING	2	0.1401	10,889.92		10,889.92		10,889.92
POSTAL SERVICE	1	0.0700	5,444.96		5,444.96		5,444.96
RADIO SHOP	6	0.4202	32,669.76		32,669.76		32,669.76
FINANCE REAL PROP SVCS	2	0.1401	10,889.92		10,889.92		10,889.92
HUMAN RESOURCES	2	0.1401	10,889.92		10,889.92		10,889.92
INFORMATION SYSTEMS	5	0.3501	27,224.80		27,224.80		27,224.80
DEPARTMENT OF LAW	2	0.1401	10,889.92		10,889.92		10,889.92
CENTRAL RECORDS	1	0.0700	5,444.96		5,444.96		5,444.96
FINANCE ADA MANAGEMENT	3	0.2101	16,334.88		16,334.88		16,334.88
ELECTIONS	1	0.0700	5,444.96		5,444.96		5,444.96
PLANNING COMM	1	0.0700	5,444.96		5,444.96		5,444.96
REGISTER/DEEDS	1	0.0700	5,444.96		5,444.96		5,444.96
GOVT ACCESS TV	1	0.0700	5,444.96		5,444.96		5,444.96
ASSESSOR PROP	31	2.1709	168,793.76		168,793.76		168,793.76
TRUSTEE	1	0.0700	5,444.96		5,444.96		5,444.96
COUNTY CLERK	5	0.3501	27,224.80		27,224.80		27,224.80
PUBLIC DEFENDER	2	0.1401	10,889.92		10,889.92		10,889.92
JUVENILE CT CLRK	1	0.0700	5,444.96		5,444.96		5,444.96
CIRCUIT CT CLERK	8	0.5602	43,559.68		43,559.68		43,559.68
CRIMINAL CT CLRK	1	0.0700	5,444.96		5,444.96		5,444.96
JUVENILE COURT	17	1.1905	92,564.32		92,564.32		92,564.32
ST TRIAL COURTS	6	0.4202	32,669.76		32,669.76		32,669.76
SHERIFF ADMIN	14	0.9804	76,229.44		76,229.44		76,229.44
SH COMM SERVICES	6	0.4202	32,669.76		32,669.76		32,669.76
SH FACILITY MTN	14	0.9804	76,229.44		76,229.44		76,229.44
SH WAREHOUSE	2	0.1401	10,889.92		10,889.92		10,889.92
SH CRIM JUST CTR	3	0.2101	16,334.88		16,334.88		16,334.88
SH CORR WORK CTR	5	0.3501	27,224.80		27,224.80		27,224.80
SH TRANSPORTATION	24	1.6807	130,679.04		130,679.04		130,679.04
SH WARRANTS	38	2.6611	206,908.48		206,908.48		206,908.48

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FLEET MANAGEMENT

Activity - DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SH DEBERRY	1	0.0700	5,444.96		5,444.96		5,444.96
POLICE	1,004	70.3080	5,466,740.89		5,466,740.89		5,466,740.89
FIRE	3	0.2101	16,334.88		16,334.88		16,334.88
CODES ADMIN	64	4.4818	348,477.51		348,477.51		348,477.51
BEER BOARD	3	0.2101	16,334.88		16,334.88		16,334.88
SOCIAL SERVICES	28	1.9608	152,458.88		152,458.88		152,458.88
HEALTH	16	1.1204	87,119.36		87,119.36		87,119.36
PUBLIC LIBRARY	26	1.8207	141,568.96		141,568.96		141,568.96
PARKS	20	1.4006	108,899.20		108,899.20		108,899.20
PUBLIC WORKS	19	1.3305	103,454.24		103,454.24		103,454.24
SOLID WASTE	3	0.2101	16,334.88		16,334.88		16,334.88
BORDEAUX	5	0.3501	27,224.80		27,224.80		27,224.80
GENERAL HOSP	4	0.2801	21,779.84		21,779.84		21,779.84
ALL OTHER	2	0.1401	10,889.92		10,889.92		10,889.92
SubTotal	1,428	100.0000	7,775,404.00		7,775,404.00		7,775,404.00
TOTAL	1,428	100.0000	7,775,404.00		7,775,404.00		7,775,404.00

Allocation Basis: NUMBER OF VEHICLES ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FLEET MANAGEMENT

Receiving Department	Total	MOTOR POOL	DEPRECIATION
MAYOR	70,682.95	(101.53)	70,784.48
GENERAL SERVICES ADMIN	(85.68)	(85.68)	0.00
GENERAL SERVICES BUILDINGS	58,492.56	(1,402.00)	59,894.56
CENTRAL PRINTING	10,889.92	0.00	10,889.92
FLEET MANAGEMENT	(525.60)	(525.60)	0.00
POSTAL SERVICE	5,444.96	0.00	5,444.96
RADIO SHOP	32,669.76	0.00	32,669.76
FINANCE REAL PROP SVCS	10,853.85	(36.07)	10,889.92
HUMAN RESOURCES	10,854.47	(35.45)	10,889.92
INFORMATION SYSTEMS	27,126.07	(98.73)	27,224.80
DEPARTMENT OF LAW	10,853.23	(36.69)	10,889.92
CENTRAL RECORDS	5,431.82	(13.14)	5,444.96
FINANCE ADA MANAGEMENT	16,298.80	(36.08)	16,334.88
ELECTIONS	5,428.13	(16.83)	5,444.96
PLANNING COMM	5,428.13	(16.83)	5,444.96
REGISTER/DEEDS	5,420.27	(24.69)	5,444.96
GOVT ACCESS TV	5,444.96	0.00	5,444.96
ASSESSOR PROP	168,233.15	(560.61)	168,793.76
TRUSTEE	5,420.27	(24.69)	5,444.96
COUNTY CLERK	27,131.46	(93.34)	27,224.80
DISTRICT ATTOR	(315.35)	(315.35)	0.00
PUBLIC DEFENDER	10,852.00	(37.92)	10,889.92
JUVENILE CT CLRK	5,414.46	(30.50)	5,444.96
CIRCUIT CT CLERK	43,410.58	(149.10)	43,559.68
CRIMINAL CT CLRK	5,424.21	(20.75)	5,444.96
JUVENILE COURT	92,200.25	(364.07)	92,564.32
GEN SESSIONS CT	(18.96)	(18.96)	0.00
ST TRIAL COURTS	32,537.60	(132.16)	32,669.76
SHERIFF ADMIN	75,871.46	(357.98)	76,229.44
SH COMM SERVICES	32,486.18	(183.58)	32,669.76
SH FACILITY MTN	76,052.13	(177.31)	76,229.44
SH WAREHOUSE	10,853.41	(36.51)	10,889.92
SH CRIM JUST CTR	16,167.32	(167.56)	16,334.88
SH CORR WORK CTR	27,134.58	(90.22)	27,224.80
SH TRANSPORTATION	130,508.57	(170.47)	130,679.04

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FLEET MANAGEMENT

Receiving Department	Total	MOTOR POOL	DEPRECIATION
SH WARRANTS	205,949.61	(958.87)	206,908.48
SH DEBERRY	5,444.96	0.00	5,444.96
POLICE	5,434,344.48	(32,396.41)	5,466,740.89
FIRE	(6,699.65)	(23,034.53)	16,334.88
CODES ADMIN	347,242.76	(1,234.75)	348,477.51
BEER BOARD	16,280.47	(54.41)	16,334.88
SOCIAL SERVICES	151,979.05	(479.83)	152,458.88
HEALTH	86,898.46	(220.90)	87,119.36
PUBLIC LIBRARY	141,060.95	(508.01)	141,568.96
PARKS	100,387.57	(8,511.63)	108,899.20
PUBLIC WORKS	83,385.92	(20,068.32)	103,454.24
SOLID WASTE	16,334.88	0.00	16,334.88
WATER & SEWER	(14,795.43)	(14,795.43)	0.00
BORDEAUX	27,106.44	(118.36)	27,224.80
GENERAL HOSP	21,704.11	(75.73)	21,779.84
METRO ACTION COM	(393.90)	(393.90)	0.00
NCAC	(13.14)	(13.14)	0.00
EDUCATION	(63.59)	(63.59)	0.00
ALL OTHER	10,862.45	(27.47)	10,889.92
Direct Billed	0.00	0.00	0.00
Total	7,667,088.32	(108,315.68)	7,775,404.00

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

POSTAL SERVICE

NATURE AND EXTENT OF SERVICES

This division provides postage and postal services to all Metropolitan Government departments. Departments are billed for this service. Costs were allocated to departments based on the billings. The costs and revenues were taken from of the Government's CAFR for FY 2003.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department POSTAL SERVICE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	854,757.00			854,757.00
BUILDING USE ALLOWANCE	1,129.01		1,129.01	
POST AUDITS	582.99	4.72	587.71	
INSURANCE/JUDGEMENTS	3,371.20		3,371.20	
GENERAL SERVICES ADMIN	42,755.55	9,161.11	51,916.66	
GENERAL SERVICES BUILDINGS	8,317.93	146.28	8,464.21	
CENTRAL PRINTING	43.47	8.16	51.63	
FLEET MANAGEMENT	5,444.96		5,444.96	
FINANCE OPERATIONS		629.48	629.48	
FINANCE PAYROLL		511.48	511.48	
FINANCE FASTNET		1,688.82	1,688.82	
FINANCE TREASURY		404.18	404.18	
HUMAN RESOURCES		3,124.97	3,124.97	
INFORMATION SYSTEMS		237.67	237.67	
Total Allocated Additions:	61,645.11	15,916.87	77,561.98	77,561.98
OPERATING REVENUE	(844,294.00)			
NONOPERATING REVENUE	(1,872.00)			
Total Departmental Cost Adjustments:	(846,166.00)			(846,166.00)
Total To Be Allocated:	70,236.11	15,916.87		86,152.98

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department POSTAL SERVICE

	Total	General & Admin	POSTAL SERVICE
Wages & Benefits			
SALARIES & WAGES	175,378.00	0.00	175,378.00
FRINGE BENEFITS	59,852.00	0.00	59,852.00
Other Expense & Cost			
CONTRACTUAL SERVICES	612,743.00	0.00	612,743.00
SUPPLIES/MATERIALS	2,962.00	0.00	2,962.00
DEPRECIATION	3,822.00	0.00	3,822.00
Departmental Totals			
Total Expenditures	854,757.00	0.00	854,757.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
OPERATING REVENUE	(844,294.00)	0.00	(844,294.00)
NONOPERATING REVENUE	(1,872.00)	0.00	(1,872.00)
Functional Cost	8,591.00	0.00	8,591.00
Allocation Step 1			
Inbound- All Others	61,645.11	0.00	61,645.11
1st Allocation	70,236.11	0.00	70,236.11
Allocation Step 2			
Inbound- All Others	15,916.87	0.00	15,916.87
2nd Allocation	15,916.87	0.00	15,916.87
Total For 015 POSTAL SERVICE			
Total Allocated	86,152.98	0.00	86,152.98

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department POSTAL SERVICE

Activity - POSTAL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	-12,524	-1.5043	-1,056.58		-1,056.58	-240.32	-1,296.90
MAYOR	28,011	3.3645	2,363.13		2,363.13	537.50	2,900.63
GENERAL SERVICES ADMIN	903	0.1085	76.18		76.18		76.18
GENERAL SERVICES BUILDINGS	2,152	0.2585	181.55		181.55		181.55
RADIO SHOP	8,810	1.0582	743.25		743.25	169.05	912.30
DIRECTOR OF FINANCE	1,265	0.1519	106.72		106.72	24.27	130.99
FINANCE OPERATIONS	2,643	0.3175	222.98		222.98	50.72	273.70
FINANCE OMB	530	0.0637	44.71		44.71	10.17	54.88
OFFC SUPP SVCS-ADMIN	6,275	0.7537	529.39		529.39	120.41	649.80
FINANCE PURCHASING	9,291	1.1160	783.83		783.83	178.29	962.12
FINANCE INTERNAL AUDIT	324	0.0389	27.33		27.33	6.22	33.55
FINANCE PAYROLL	34,084	4.0940	2,875.47		2,875.47	654.04	3,529.51
FINANCE FASTNET	610	0.0733	51.46		51.46	11.71	63.17
FINANCE GRANTS COORDINATION	1,236	0.1485	104.27		104.27	23.72	127.99
FINANCE TREASURY	32,615	3.9176	2,751.54		2,751.54	625.85	3,377.39
FINANCE CUSTOMER SERVICE	114	0.0137	9.62		9.62	2.19	11.81
FINANCE GRANTS MONITORING	164	0.0197	13.84		13.84	3.15	16.99
FINANCE SUPPLY PROP WAREHSE	214	0.0257	18.05		18.05	4.11	22.16
HUMAN RESOURCES	27,623	3.3179	2,330.39		2,330.39	530.06	2,860.45
INFORMATION SYSTEMS	2,869	0.3446	242.04		242.04	55.05	297.09
DEPARTMENT OF LAW	8,531	1.0247	719.71		719.71	163.70	883.41
CENTRAL RECORDS	27,158	3.2621	2,291.16		2,291.16	521.13	2,812.29
FINANCE ADA MANAGEMENT	10	0.0012	0.84		0.84	0.19	1.03
ELECTIONS	55,669	6.6867	4,696.47		4,696.47	1,068.23	5,764.70
PLANNING COMM	22,848	2.7444	1,927.55		1,927.55	438.43	2,365.98
REGISTER/DEEDS	4,136	0.4968	348.93		348.93	79.37	428.30
HISTORICAL COMM	4,430	0.5321	373.73		373.73	85.01	458.74
ASSESSOR PROP	6,506	0.7815	548.87		548.87	124.84	673.71
TRUSTEE	3,171	0.3809	267.52		267.52	60.85	328.37
COUNTY CLERK	5,300	0.6366	447.13		447.13	101.70	548.83
DISTRICT ATTOR	12,340	1.4822	1,041.06		1,041.06	236.79	1,277.85
PUBLIC DEFENDER	5,539	0.6653	467.29		467.29	106.29	573.58

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department POSTAL SERVICE

Activity - POSTAL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
JUVENILE CT CLRK	6,373	0.7655	537.65		537.65	122.29	659.94
CIRCUIT CT CLERK	65,673	7.8883	5,540.45		5,540.45	1,260.20	6,800.65
CRIMINAL CT CLRK	34,236	4.1123	2,888.29		2,888.29	656.95	3,545.24
CLERK/MASTER	13,068	1.5697	1,102.47		1,102.47	250.76	1,353.23
JUVENILE COURT	10,001	1.2013	843.73		843.73	191.91	1,035.64
GEN SESSIONS CT	18,737	2.2506	1,580.73		1,580.73	359.54	1,940.27
ST TRIAL COURTS	13,110	1.5747	1,106.02		1,106.02	251.57	1,357.59
JUSTICE INFO SYS	1,303	0.1565	109.93		109.93	25.00	134.93
SHERIFF ADMIN	47,064	5.6531	3,970.52		3,970.52	903.11	4,873.63
POLICE	64,015	7.6892	5,400.58		5,400.58	1,228.38	6,628.96
FIRE	13,601	1.6337	1,147.44		1,147.44	260.99	1,408.43
CODES ADMIN	37,426	4.4954	3,157.42		3,157.42	718.17	3,875.59
BEER BOARD	8,418	1.0111	710.18		710.18	161.53	871.71
AGRICULTURAL EXT	675	0.0811	56.95		56.95	12.95	69.90
SOIL & WATER	94	0.0113	7.93		7.93	1.80	9.73
SOCIAL SERVICES	5,943	0.7138	501.38		501.38	114.04	615.42
HEALTH	308	0.0370	25.98		25.98	5.91	31.89
PUBLIC LIBRARY	48,710	5.8508	4,109.38		4,109.38	934.70	5,044.08
PARKS	82,017	9.8515	6,919.33		6,919.33	1,573.83	8,493.16
ARTS COMMISSION	8,808	1.0580	743.08		743.08	169.02	912.10
PUBLIC WORKS	7,043	0.8460	594.18		594.18	135.15	729.33
SOLID WASTE	1,437	0.1726	121.23		121.23	27.57	148.80
HUMAN RELATIONS	551	0.0662	46.48		46.48	10.57	57.05
CARING FOR CHILDREN	196	0.0235	16.54		16.54	3.76	20.30
FARMERS MARKET	82	0.0098	6.92		6.92	1.57	8.49
STATE FAIR BD	100	0.0120	8.44		8.44	1.92	10.36
CONVENTION CTR	3,584	0.4305	302.36		302.36	68.77	371.13
SPORTS AUTHORITY	437	0.0525	36.87		36.87	8.39	45.26
WATER & SEWER	828	0.0995	69.85		69.85	15.89	85.74
BORDEAUX	7,049	0.8467	594.68		594.68	135.26	729.94
GENERAL HOSP	250	0.0300	21.09		21.09	4.80	25.89
METRO ACTION COM	10,098	1.2129	851.91		851.91	193.77	1,045.68

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department POSTAL SERVICE

Activity - POSTAL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
NCAC	13,454	1.6160	1,135.04		1,135.04	258.17	1,393.21
TAXI TRANSP & LICENSING	708	0.0850	59.73		59.73	13.59	73.32
EDUCATION	500	0.0601	42.18		42.18	9.59	51.77
ALL OTHER	3,790	0.4552	319.74		319.74	72.73	392.47
SubTotal	832,534	100.0000	70,236.11		70,236.11	15,916.87	86,152.98
TOTAL	832,534	100.0000	70,236.11		70,236.11	15,916.87	86,152.98

Allocation Basis: FY 2003 POSTAL SERVICE BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department POSTAL SERVICE

Receiving Department	Total	POSTAL SERVICE
LEGISLATIVE	(1,296.90)	(1,296.90)
MAYOR	2,900.63	2,900.63
GENERAL SERVICES ADMIN	76.18	76.18
GENERAL SERVICES BUILDINGS	181.55	181.55
RADIO SHOP	912.30	912.30
DIRECTOR OF FINANCE	130.99	130.99
FINANCE OPERATIONS	273.70	273.70
FINANCE OMB	54.88	54.88
OFFC SUPP SVCS-ADMIN	649.80	649.80
FINANCE PURCHASING	962.12	962.12
FINANCE INTERNAL AUDIT	33.55	33.55
FINANCE PAYROLL	3,529.51	3,529.51
FINANCE FASTNET	63.17	63.17
FINANCE GRANTS	127.99	127.99
FINANCE TREASURY	3,377.39	3,377.39
FINANCE CUSTOMER SERVICE	11.81	11.81
FINANCE GRANTS MONITORING	16.99	16.99
FINANCE SUPPLY PROP	22.16	22.16
HUMAN RESOURCES	2,860.45	2,860.45
INFORMATION SYSTEMS	297.09	297.09
DEPARTMENT OF LAW	883.41	883.41
CENTRAL RECORDS	2,812.29	2,812.29
FINANCE ADA MANAGEMENT	1.03	1.03
ELECTIONS	5,764.70	5,764.70
PLANNING COMM	2,365.98	2,365.98
REGISTER/DEEDS	428.30	428.30
HISTORICAL COMM	458.74	458.74
ASSESSOR PROP	673.71	673.71
TRUSTEE	328.37	328.37
COUNTY CLERK	548.83	548.83
DISTRICT ATTOR	1,277.85	1,277.85
PUBLIC DEFENDER	573.58	573.58
JUVENILE CT CLRK	659.94	659.94
CIRCUIT CT CLERK	6,800.65	6,800.65
CRIMINAL CT CLRK	3,545.24	3,545.24

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department POSTAL SERVICE

Receiving Department	Total	POSTAL SERVICE
CLERK/MASTER	1,353.23	1,353.23
JUVENILE COURT	1,035.64	1,035.64
GEN SESSIONS CT	1,940.27	1,940.27
ST TRIAL COURTS	1,357.59	1,357.59
JUSTICE INFO SYS	134.93	134.93
SHERIFF ADMIN	4,873.63	4,873.63
POLICE	6,628.96	6,628.96
FIRE	1,408.43	1,408.43
CODES ADMIN	3,875.59	3,875.59
BEER BOARD	871.71	871.71
AGRICULTURAL EXT	69.90	69.90
SOIL & WATER	9.73	9.73
SOCIAL SERVICES	615.42	615.42
HEALTH	31.89	31.89
PUBLIC LIBRARY	5,044.08	5,044.08
PARKS	8,493.16	8,493.16
ARTS COMMISSION	912.10	912.10
PUBLIC WORKS	729.33	729.33
SOLID WASTE	148.80	148.80
HUMAN RELATIONS	57.05	57.05
CARING FOR CHILDREN	20.30	20.30
FARMERS MARKET	8.49	8.49
STATE FAIR BD	10.36	10.36
CONVENTION CTR	371.13	371.13
SPORTS AUTHORITY	45.26	45.26
WATER & SEWER	85.74	85.74
BORDEAUX	729.94	729.94
GENERAL HOSP	25.89	25.89
METRO ACTION COM	1,045.68	1,045.68
NCAC	1,393.21	1,393.21
TAXI TRANSP & LICENSING	73.32	73.32
EDUCATION	51.77	51.77
ALL OTHER	392.47	392.47

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department POSTAL SERVICE

Receiving Department	Total	POSTAL SERVICE
Direct Billed	0.00	0.00
Total	86,152.98	86,152.98

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

RADIO SHOP

NATURE AND EXTENT OF SERVICES

The Radio Shop provides service and maintenance for Metropolitan Government radio communication equipment. Departments are billed for the services provided. The residual was allocated to departments based on billings. The costs and revenues were taken from of the Government's CAFR for FY 2003.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department RADIO SHOP

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,800,487.00			2,800,487.00
POST AUDITS	2,185.86	6.13	2,191.99	
GENERAL SERVICES ADMIN	179,037.30	38,361.83	217,399.13	
CENTRAL PRINTING	829.41	155.68	985.09	
FLEET MANAGEMENT	32,669.76		32,669.76	
POSTAL SERVICE	743.25	169.05	912.30	
FINANCE OPERATIONS		2,607.94	2,607.94	
FINANCE PURCHASING		177.72	177.72	
FINANCE PAYROLL		1,531.01	1,531.01	
FINANCE FASTNET		4,008.59	4,008.59	
FINANCE TREASURY		736.93	736.93	
HUMAN RESOURCES		9,895.70	9,895.70	
INFORMATION SYSTEMS		1,901.54	1,901.54	
Total Allocated Additions:	215,465.58	59,552.12	275,017.70	275,017.70
NONOPERATING REVENUE	(50,785.00)			
OPERATING REVENUE	(4,001,584.00)			
Total Departmental Cost Adjustments:	(4,052,369.00)			(4,052,369.00)
Total To Be Allocated:	(1,036,416.42)	59,552.12		(976,864.30)

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department RADIO SHOP

	Total	General & Admin	RADIO SHOP
Wages & Benefits			
SALARIES & WAGES	734,389.00	0.00	734,389.00
FRINGE BENEFITS	214,639.00	0.00	214,639.00
Other Expense & Cost			
CONTRACTUAL SERVICES	980,416.00	0.00	980,416.00
SUPPLIES/MATERIALS	651,907.00	0.00	651,907.00
DEPRECIATION	14,780.00	0.00	14,780.00
OTHER EXPENSES	204,356.00	0.00	204,356.00
Departmental Totals			
Total Expenditures	2,800,487.00	0.00	2,800,487.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
NONOPERATING REVENUE	(50,785.00)	0.00	(50,785.00)
OPERATING REVENUE	(4,001,584.00)	0.00	(4,001,584.00)
Functional Cost	(1,251,882.00)	0.00	(1,251,882.00)
Allocation Step 1			
Inbound- All Others	215,465.58	0.00	215,465.58
1st Allocation	(1,036,416.42)	0.00	(1,036,416.42)
Allocation Step 2			
Inbound- All Others	59,552.12	0.00	59,552.12
2nd Allocation	59,552.12	0.00	59,552.12
Total For 016 RADIO SHOP			
Total Allocated	(976,864.30)	0.00	(976,864.30)

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department RADIO SHOP

Activity - RADIO SHOP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAYOR	82,730	2.2357	-23,171.48		-23,171.48	1,343.98	-21,827.50
GENERAL SERVICES ADMIN	18,068	0.4883	-5,060.58		-5,060.58		-5,060.58
GENERAL SERVICES BUILDINGS	16,495	0.4458	-4,620.01		-4,620.01		-4,620.01
DISTRICT ATTOR	14,150	0.3824	-3,963.21		-3,963.21	229.87	-3,733.34
DA DRUG ENF	27,507	0.7434	-7,704.32		-7,704.32	446.86	-7,257.46
CIRCUIT CT CLERK	3,478	0.0940	-974.14		-974.14	56.50	-917.64
JUVENILE COURT	28,426	0.7682	-7,961.72		-7,961.72	461.79	-7,499.93
GEN SESSIONS CT	505	0.0136	-141.44		-141.44	8.20	-133.24
ST TRIAL COURTS	11,150	0.3013	-3,122.95		-3,122.95	181.14	-2,941.81
SHERIFF ADMIN	80,294	2.1699	-22,489.20		-22,489.20	1,304.41	-21,184.79
SH COMM SERVICES	8,193	0.2214	-2,294.74		-2,294.74	133.10	-2,161.64
SH CRIM JUST CTR	7,046	0.1904	-1,973.48		-1,973.48	114.46	-1,859.02
SH HILL JAIL	399	0.0108	-111.76		-111.76	6.48	-105.28
SH CORR WORK CTR	2,244	0.0606	-628.51		-628.51	36.45	-592.06
SH TRANSPORTATION	25,293	0.6835	-7,084.21		-7,084.21	410.89	-6,673.32
SH WARRANTS	28,326	0.7655	-7,933.71		-7,933.71	460.17	-7,473.54
SH SORT	4,736	0.1280	-1,326.49		-1,326.49	76.94	-1,249.55
POLICE	2,208,536	59.6845	-618,579.31		-618,579.31	35,878.46	-582,700.85
FIRE	627,736	16.9642	-175,819.86		-175,819.86	10,197.80	-165,622.06
CODES ADMIN	44,735	1.2089	-12,529.63		-12,529.63	726.74	-11,802.89
BEER BOARD	4,150	0.1122	-1,162.35		-1,162.35	67.42	-1,094.93
HEALTH	15,587	0.4212	-4,365.70		-4,365.70	253.22	-4,112.48
PARKS	26,242	0.7092	-7,350.01		-7,350.01	426.31	-6,923.70
PUBLIC WORKS	190,994	5.1615	-53,494.69		-53,494.69	3,102.77	-50,391.92
WATER & SEWER	95,080	2.5695	-26,630.54		-26,630.54	1,544.61	-25,085.93
BORDEAUX	1,636	0.0442	-458.22		-458.22	26.58	-431.64
TAXI TRANSP & LICENSING	3,010	0.0813	-843.06		-843.06	48.90	-794.16
EDUCATION	109,821	2.9679	-30,759.28		-30,759.28	1,784.08	-28,975.20
ALL OTHER	13,788	0.3726	-3,861.82		-3,861.82	223.99	-3,637.83
SubTotal	3,700,355	100.0000	-1,036,416.42		-1,036,416.42	59,552.12	-976,864.30
TOTAL	3,700,355	100.0000	-1,036,416.42		-1,036,416.42	59,552.12	-976,864.30

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department RADIO SHOP

Allocation Basis: FY 2003 RADIO SHOP BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department RADIO SHOP

Receiving Department	Total	RADIO SHOP
MAYOR	(21,827.50)	(21,827.50)
GENERAL SERVICES ADMIN	(5,060.58)	(5,060.58)
GENERAL SERVICES BUILDINGS	(4,620.01)	(4,620.01)
DISTRICT ATTOR	(3,733.34)	(3,733.34)
DA DRUG ENF	(7,257.46)	(7,257.46)
CIRCUIT CT CLERK	(917.64)	(917.64)
JUVENILE COURT	(7,499.93)	(7,499.93)
GEN SESSIONS CT	(133.24)	(133.24)
ST TRIAL COURTS	(2,941.81)	(2,941.81)
SHERIFF ADMIN	(21,184.79)	(21,184.79)
SH COMM SERVICES	(2,161.64)	(2,161.64)
SH CRIM JUST CTR	(1,859.02)	(1,859.02)
SH HILL JAIL	(105.28)	(105.28)
SH CORR WORK CTR	(592.06)	(592.06)
SH TRANSPORTATION	(6,673.32)	(6,673.32)
SH WARRANTS	(7,473.54)	(7,473.54)
SH SORT	(1,249.55)	(1,249.55)
POLICE	(582,700.85)	(582,700.85)
FIRE	(165,622.06)	(165,622.06)
CODES ADMIN	(11,802.89)	(11,802.89)
BEER BOARD	(1,094.93)	(1,094.93)
HEALTH	(4,112.48)	(4,112.48)
PARKS	(6,923.70)	(6,923.70)
PUBLIC WORKS	(50,391.92)	(50,391.92)
WATER & SEWER	(25,085.93)	(25,085.93)
BORDEAUX	(431.64)	(431.64)
TAXI TRANSP & LICENSING	(794.16)	(794.16)
EDUCATION	(28,975.20)	(28,975.20)
ALL OTHER	(3,637.83)	(3,637.83)
Direct Billed	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department RADIO SHOP

Receiving Department	Total	RADIO SHOP
Total	(976,864.30)	(976,864.30)

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

DIRECTOR OF FINANCE

NATURE AND EXTENT OF SERVICES

The Director of Finance is responsible for fiscal administration of Metropolitan Government. Under the Director, major functions and activities are performed by the following divisions: Internal Audit, FASTnet, Accounting, Management Support Services, Office of Management and Budget, Public Property Administration, Purchasing, Treasury, Payroll, and the Office Supply Store Room.

For Plan purposes, the Word Processing unit costs are included in this Office. The Word Processing Section provides specialized typing support for the divisions and/or sections of the Finance Department.

The Director's costs were allocated to Divisions based on the total salary dollars for each Finance division. Word Processing costs were allocated to other Finance Department divisions based on level of services provided. Costs pertaining to Revenue Estimates have been allocated directly to Finance Budget.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department DIRECTOR OF FINANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	697,549.48			697,549.48
EQUIPMENT USE ALLOWANCE	1,735.73		1,735.73	
EMPLOYEE BENEFITS	493,079.15	3,716.20	496,795.35	
POST AUDITS	860.25	6.97	867.22	
INSURANCE/JUDGEMENTS	21,306.00		21,306.00	
CENTRAL PRINTING	732.29	137.45	869.74	
POSTAL SERVICE	106.72	24.27	130.99	
FINANCE OPERATIONS		1,308.61	1,308.61	
FINANCE OMB		462.81	462.81	
FINANCE PURCHASING		33,699.93	33,699.93	
FINANCE INTERNAL AUDIT		263.04	263.04	
FINANCE PAYROLL		3,017.38	3,017.38	
FINANCE FASTNET		1,080.55	1,080.55	
FINANCE GRANTS COORDINATION		2,600.45	2,600.45	
FINANCE TREASURY		(26.51)	(26.51)	
FINANCE GRANTS MONITORING		2,407.76	2,407.76	
HUMAN RESOURCES		12,250.38	12,250.38	
INFORMATION SYSTEMS		1,743.09	1,743.09	
DEPARTMENT OF LAW		123,984.58	123,984.58	
Total Allocated Additions:	517,820.14	186,676.96	704,497.10	704,497.10
Total To Be Allocated:	1,215,369.62	186,676.96		1,402,046.58

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department DIRECTOR OF FINANCE

	Total	General & Admin	DIR OF FINANCE	WORD PROCESSING	REVENUE ESTIMAT
Wages & Benefits					
SALARIES & WAGES	499,363.15	0.00	431,699.44	67,663.71	0.00
FRINGE BENEFITS	115,248.92	0.00	95,184.08	20,064.84	0.00
Other Expense & Cost					
CABLE TV	558.62	0.00	558.62	0.00	0.00
CONSULTANT SERVICES	46,283.00	0.00	0.00	0.00	46,283.00
WATER SERVICES	305.90	0.00	305.90	0.00	0.00
TEMP SERVICES	3,206.95	0.00	3,206.95	0.00	0.00
TRAVEL	2,293.06	0.00	2,293.06	0.00	0.00
TELEPHONE	411.45	0.00	355.70	55.75	0.00
POSTAGE	72.86	0.00	72.86	0.00	0.00
PRINTING/BINDING	1,359.05	0.00	1,359.05	0.00	0.00
DUES/SUBSCRIPTIONS	1,619.55	0.00	1,400.10	219.45	0.00
INFO SYSTMS CHG	12,912.00	0.00	12,912.00	0.00	0.00
CENTRAL PRINT CHARGE	1,870.15	0.00	1,870.15	0.00	0.00
POSTAL SVC CHARGE	884.94	0.00	884.94	0.00	0.00
TELECOMM CHARGE	4,494.12	0.00	3,885.17	608.95	0.00
OFFICE SUPPLY CHRGE	573.49	0.00	495.78	77.71	0.00
HOST & HOSTESS	2,387.74	0.00	2,387.74	0.00	0.00
SUPPLIES/MATERIALS	1,711.53	0.00	1,479.62	231.91	0.00
EQUIPMENT RENTAL	1,294.00	0.00	1,294.00	0.00	0.00
SOFTWARE	699.00	0.00	699.00	0.00	0.00
Departmental Totals					
Total Expenditures	697,549.48	0.00	562,344.16	88,922.32	46,283.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	697,549.48	0.00	562,344.16	88,922.32	46,283.00
Allocation Step 1					
Inbound- All Others	517,820.14	0.00	447,660.90	70,159.24	0.00
1st Allocation	1,215,369.62	0.00	1,010,005.06	159,081.56	46,283.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department DIRECTOR OF FINANCE

	Total	General & Admin	DIR OF FINANCE	WORD PROCESSING	REVENUE ESTIMAT
Allocation Step 2					
Inbound- All Others	186,676.96	0.00	161,384.17	25,292.79	0.00
2nd Allocation	186,676.96	0.00	161,384.17	25,292.79	0.00
Total For 017 DIRECTOR OF					
Total Allocated	1,402,046.58	0.00	1,171,389.23	184,374.35	46,283.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department DIRECTOR OF FINANCE

Activity - DIR OF FINANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FINANCE OPERATIONS	946,243	13.4323	135,666.63		135,666.63	21,677.55	157,344.18
FINANCE OMB	864,413	12.2707	123,934.36		123,934.36	19,802.91	143,737.27
OFFC SUPP SVCS-ADMIN	253,363	3.5966	36,325.67		36,325.67	5,804.32	42,129.99
FINANCE PURCHASING	898,163	12.7498	128,773.23		128,773.23	20,576.10	149,349.33
FINANCE INTERNAL AUDIT	594,584	8.4403	85,247.89		85,247.89	13,621.38	98,869.27
FINANCE PAYROLL	653,285	9.2736	93,664.09		93,664.09	14,966.16	108,630.25
FINANCE FASTNET	453,144	6.4325	64,969.07		64,969.07	10,381.12	75,350.19
FINANCE GRANTS COORDINATION	205,610	2.9187	29,479.13		29,479.13	4,710.34	34,189.47
FINANCE REAL PROP SVCS	684,637	9.7187	98,159.15		98,159.15	15,684.41	113,843.56
FINANCE TREASURY	490,889	6.9684	70,380.72		70,380.72	11,245.82	81,626.54
FINANCE CUSTOMER SERVICE	197,935	2.8098	28,378.74		28,378.74	4,534.51	32,913.25
FINANCE GRANTS MONITORING	153,558	2.1798	22,016.22		22,016.22	3,517.87	25,534.09
FINANCE SUPPLY PROP WAREHSE	189,558	2.6908	27,177.69		27,177.69	4,342.60	31,520.29
FINANCE ADA MANAGEMENT	459,166	6.5180	65,832.47		65,832.47	10,519.08	76,351.55
SubTotal	7,044,548	100.0000	1,010,005.06		1,010,005.06	161,384.17	1,171,389.23
TOTAL	7,044,548	100.0000	1,010,005.06		1,010,005.06	161,384.17	1,171,389.23

Allocation Basis: TOTAL SALARIES FOR EACH FINANCE DIVISION

Allocation Source: FY 2003 EXPENDITURE REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department DIRECTOR OF FINANCE

Activity - WORD PROCESSING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FINANCE OPERATIONS	32.00	32.0000	50,906.10		50,906.10	8,093.69	58,999.79
FINANCE OMB	67.00	67.0000	106,584.64		106,584.64	16,946.17	123,530.81
FINANCE PURCHASING	1.00	1.0000	1,590.82		1,590.82	252.93	1,843.75
SubTotal	100.00	100.0000	159,081.56		159,081.56	25,292.79	184,374.35
TOTAL	100.00	100.0000	159,081.56		159,081.56	25,292.79	184,374.35

Allocation Basis: ESTIMATED EFFORT DEVOTED TO EACH FINANCE DIVISION

Allocation Source: WORD PROCESSING SECTION

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department DIRECTOR OF FINANCE

Activity - REVENUE ESTIMAT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FINANCE OMB	100	100.0000	46,283.00		46,283.00		46,283.00
SubTotal	100	100.0000	46,283.00		46,283.00		46,283.00
TOTAL	100	100.0000	46,283.00		46,283.00		46,283.00

Allocation Basis: DIRECT ALLOCATION TO FINANCE DIVISION OF BUDGETS

Allocation Source: DIRECT ASSIGNMENT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department DIRECTOR OF FINANCE

Receiving Department	Total	DIR OF FINANCE	WORD PROCESSING	REVENUE ESTIMAT
FINANCE OPERATIONS	216,343.97	157,344.18	58,999.79	0.00
FINANCE OMB	313,551.08	143,737.27	123,530.81	46,283.00
OFFC SUPP SVCS-ADMIN	42,129.99	42,129.99	0.00	0.00
FINANCE PURCHASING	151,193.08	149,349.33	1,843.75	0.00
FINANCE INTERNAL AUDIT	98,869.27	98,869.27	0.00	0.00
FINANCE PAYROLL	108,630.25	108,630.25	0.00	0.00
FINANCE FASTNET	75,350.19	75,350.19	0.00	0.00
FINANCE GRANTS	34,189.47	34,189.47	0.00	0.00
FINANCE REAL PROP SVCS	113,843.56	113,843.56	0.00	0.00
FINANCE TREASURY	81,626.54	81,626.54	0.00	0.00
FINANCE CUSTOMER SERVICE	32,913.25	32,913.25	0.00	0.00
FINANCE GRANTS MONITORING	25,534.09	25,534.09	0.00	0.00
FINANCE SUPPLY PROP	31,520.29	31,520.29	0.00	0.00
FINANCE ADA MANAGEMENT	76,351.55	76,351.55	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00
Total	1,402,046.58	1,171,389.23	184,374.35	46,283.00

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

FINANCE OPERATIONS / DIVISION OF ACCOUNTS

NATURE AND EXTENT OF SERVICES

Division of Accounts maintains accounting systems for all departments and agencies of the General Services District and the Urban Services District of the Metropolitan Government. The division is also responsible for public (non real) property control. The costs were allocated to departments based on the number of accounting transactions. Costs applicable to Finance Director have been allocated directly to Director of Finance. Costs applicable to Accounts Payable activities have been allocated on the number of PK and PV transactions per department. Costs applicable to Facility Planning have been allocated directly to Facilities Planning. Costs applicable to Inventory Control have been allocated based on the number of fixed assets per department.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department FINANCE OPERATIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,295,057.00			1,295,057.00
BUILDING USE ALLOWANCE	3,925.18		3,925.18	
EQUIPMENT USE ALLOWANCE	1,853.79		1,853.79	
EMPLOYEE WORKMEN'S COMP	396.01		396.01	
EMPLOYEE BENEFITS	477.67	3.60	481.27	
POST AUDITS	1,313.70	5.80	1,319.50	
CORPORATE DUES	1,530.00		1,530.00	
INSURANCE/JUDGEMENTS	11,736.98		11,736.98	
GENERAL SERVICES BUILDINGS	61,063.10	355.54	61,418.64	
CENTRAL PRINTING	345.39	64.83	410.22	
POSTAL SERVICE	222.98	50.72	273.70	
DIRECTOR OF FINANCE	186,572.73	29,771.24	216,343.97	
FINANCE OPERATIONS		686.04	686.04	
FINANCE OMB		859.24	859.24	
FINANCE PURCHASING		453.43	453.43	
FINANCE INTERNAL AUDIT		488.35	488.35	
FINANCE PAYROLL		1,922.33	1,922.33	
FINANCE FASTNET		902.97	902.97	
FINANCE GRANTS COORDINATION		113.15	113.15	
FINANCE TREASURY		(10.32)	(10.32)	
FINANCE GRANTS MONITORING		49.12	49.12	
HUMAN RESOURCES		11,978.99	11,978.99	
INFORMATION SYSTEMS		4,282.62	4,282.62	
CENTRAL RECORDS		15,131.37	15,131.37	
Total Allocated Additions:	269,437.53	67,109.02	336,546.55	336,546.55
Total To Be Allocated:	1,564,494.53	67,109.02		1,631,603.55

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE OPERATIONS

	Total	General & Admin	DIV OF ACCOUNTS	ACCOUNTS PAYABLE	FACILITY PLANNG
Wages & Benefits					
SALARIES & WAGES	946,243.00	0.00	656,598.02	226,814.45	17,410.87
FRINGE BENEFITS	238,439.00	0.00	165,452.82	57,153.83	4,387.28
Other Expense & Cost					
CONTRCT SVCS	935.00	0.00	648.80	224.12	17.20
MANAGEMT CONSULTING	1,850.00	0.00	1,850.00	0.00	0.00
TRAVEL	10,850.00	0.00	7,528.81	2,600.75	199.64
POSTAGE	267.00	0.00	185.27	64.00	4.91
PRINTING	3,233.00	0.00	2,243.38	774.95	59.49
SUBSCRIPTIONS	2,950.00	0.00	2,047.00	707.12	54.28
TUITION/MEMBER DUES	16,703.00	0.00	11,590.21	4,003.71	307.34
OTHER REPAIRS/MAINT	6,463.00	0.00	4,484.68	1,549.18	118.92
CENTRAL PRINT CHARGE	882.00	0.00	612.01	211.42	16.23
POSTAL SVC CHARGE	2,750.00	0.00	1,908.22	659.18	50.60
TELECOMM CHARGE	6,305.00	0.00	4,375.04	1,511.31	116.01
INFO SYS CHARGE	33,242.00	0.00	23,066.62	7,968.11	611.65
MOTOR POOL MAINT	0.00	0.00	0.00	0.00	0.00
SUPPLIES/MATERIALS	23,770.00	0.00	16,494.00	5,697.67	437.37
OTHER LICENSE/FEES	100.00	0.00	69.39	23.97	1.84
TRANSFER COMMUNITY ED	75.00	0.00	52.04	17.98	1.38
Departmental Totals					
Total Expenditures	1,295,057.00	0.00	899,206.31	309,981.75	23,795.01
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	1,295,057.00	0.00	899,206.31	309,981.75	23,795.01
Allocation Step 1					
Inbound- All Others	269,437.53	0.00	186,981.76	64,574.17	4,958.52
1st Allocation	1,564,494.53	0.00	1,086,188.07	374,555.92	28,753.53
Allocation Step 2					
Inbound- All Others	67,109.02	0.00	46,571.70	16,083.54	1,235.02
2nd Allocation	67,109.02	0.00	46,571.70	16,083.54	1,235.02

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE OPERATIONS

	Total	General & Admin	DIV OF ACCOUNTS	ACCOUNTS PAYABLE	FACILITY PLANNG
Total For 018 FINANCE					
Total Allocated	1,631,603.55	0.00	1,132,759.77	390,639.46	29,988.55

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE OPERATIONS

	INVENTORY CNTRL
Wages & Benefits	
SALARIES & WAGES	45,419.66
FRINGE BENEFITS	11,445.07
Other Expense & Cost	
CONTRCT SVCS	44.88
MANAGEMT CONSULTING	0.00
TRAVEL	520.80
POSTAGE	12.82
PRINTING	155.18
SUBSCRIPTIONS	141.60
TUITION/MEMBER DUES	801.74
OTHER REPAIRS/MAINT	310.22
CENTRAL PRINT CHARGE	42.34
POSTAL SVC CHARGE	132.00
TELECOMM CHARGE	302.64
INFO SYS CHARGE	1,595.62
MOTOR POOL MAINT	0.00
SUPPLIES/MATERIALS	1,140.96
OTHER LICENSE/FEES	4.80
TRANSFER COMMUNITY ED	3.60
Departmental Totals	
Total Expenditures	62,073.93
Deductions	
Total Deductions	0.00
Functional Cost	62,073.93
Allocation Step 1	
Inbound- All Others	12,923.08
1st Allocation	74,997.01
Allocation Step 2	
Inbound- All Others	3,218.76
2nd Allocation	3,218.76

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE OPERATIONS

	INVENTORY CNTRL
Total For 018 FINANCE	
Total Allocated	78,215.77

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - DIV OF ACCOUNTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	14,473	1.4581	15,837.36		15,837.36		15,837.36
LEGISLATIVE	428	0.0431	468.34		468.34	24.17	492.51
MAYOR	3,011	0.3033	3,294.84		3,294.84	170.01	3,464.85
GENERAL SERVICES ADMIN	18,356	1.8493	20,086.41		20,086.41		20,086.41
GENERAL SERVICES BUILDINGS	129,151	13.0112	141,325.97		141,325.97		141,325.97
CENTRAL PRINTING	480	0.0484	525.25		525.25		525.25
FLEET MANAGEMENT	3,384	0.3409	3,703.01		3,703.01		3,703.01
POSTAL SERVICE	389	0.0392	425.67		425.67		425.67
RADIO SHOP	505	0.0509	552.61		552.61		552.61
DIRECTOR OF FINANCE	574	0.0578	628.11		628.11		628.11
FINANCE OPERATIONS	478	0.0482	523.06		523.06		523.06
FINANCE OMB	418	0.0421	457.40		457.40	23.60	481.00
OFFC SUPP SVCS-ADMIN	380	0.0383	415.83		415.83	21.46	437.29
FINANCE PURCHASING	464	0.0467	507.74		507.74	26.20	533.94
FINANCE INTERNAL AUDIT	377	0.0380	412.53		412.53	21.29	433.82
FINANCE PAYROLL	352	0.0355	385.18		385.18	19.87	405.05
FINANCE FASTNET	985	0.0992	1,077.86		1,077.86	55.62	1,133.48
FINANCE GRANTS COORDINATION	305	0.0307	333.75		333.75	17.22	350.97
FINANCE REAL PROP SVCS	502	0.0506	549.32		549.32	28.34	577.66
FINANCE TREASURY	786	0.0792	860.10		860.10	44.38	904.48
FINANCE CUSTOMER SERVICE	274	0.0276	299.83		299.83	15.47	315.30
FINANCE GRANTS MONITORING	404	0.0407	442.09		442.09	22.81	464.90
FINANCE SUPPLY PROP WAREHSE	451	0.0454	493.52		493.52	25.46	518.98
HUMAN RESOURCES	5,785	0.5828	6,330.35		6,330.35	326.64	6,656.99
INFORMATION SYSTEMS	11,843	1.1931	12,959.43		12,959.43	668.69	13,628.12
DEPARTMENT OF LAW	3,926	0.3955	4,296.10		4,296.10	221.67	4,517.77
CENTRAL RECORDS	1,233	0.1242	1,349.23		1,349.23	69.62	1,418.85
FINANCE ADA MANAGEMENT	3	0.0003	3.28		3.28	0.17	3.45
ELECTIONS	1,609	0.1621	1,760.68		1,760.68	90.85	1,851.53
PLANNING COMM	2,824	0.2845	3,090.22		3,090.22	159.45	3,249.67
REGISTER/DEEDS	530	0.0534	579.96		579.96	29.93	609.89
HISTORICAL COMM	392	0.0395	428.96		428.96	22.13	451.09

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - DIV OF ACCOUNTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM ED ALLIANCE	279	0.0281	305.31		305.31	15.75	321.06
ASSESSOR PROP	1,021	0.1029	1,117.25		1,117.25	57.65	1,174.90
TRUSTEE	699	0.0704	764.89		764.89	39.47	804.36
COUNTY CLERK	1,001	0.1008	1,095.37		1,095.37	56.52	1,151.89
DISTRICT ATTOR	4,020	0.4050	4,398.96		4,398.96	226.98	4,625.94
MEDICAL EXAMINER	4	0.0004	4.38		4.38	0.23	4.61
PUBLIC DEFENDER	1,326	0.1336	1,451.01		1,451.01	74.87	1,525.88
JUVENILE CT CLRK	534	0.0538	584.34		584.34	30.15	614.49
CIRCUIT CT CLERK	1,467	0.1478	1,605.29		1,605.29	82.83	1,688.12
CRIMINAL CT CLRK	1,091	0.1099	1,193.85		1,193.85	61.60	1,255.45
CLERK/MASTER	490	0.0494	536.20		536.20	27.67	563.87
JUVENILE COURT	4,303	0.4335	4,708.64		4,708.64	242.96	4,951.60
GEN SESSIONS CT	4,313	0.4345	4,719.58		4,719.58	243.52	4,963.10
ST TRIAL COURTS	4,140	0.4171	4,530.27		4,530.27	233.76	4,764.03
JUSTICE INFO SYS	662	0.0667	724.41		724.41	37.38	761.79
SHERIFF ADMIN	1,236	0.1245	1,352.52		1,352.52	69.79	1,422.31
SH COMM SERVICES	542	0.0546	593.09		593.09	30.60	623.69
SH FACILITY MTN	406	0.0409	444.27		444.27	22.92	467.19
SH WAREHOUSE	996	0.1003	1,089.89		1,089.89	56.24	1,146.13
SH CRIM JUST CTR	949	0.0956	1,038.46		1,038.46	53.58	1,092.04
SH HILL JAIL	619	0.0624	677.36		677.36	34.95	712.31
SH CORR WORK CTR	729	0.0734	797.72		797.72	41.16	838.88
SH TRANSPORTATION	443	0.0446	484.77		484.77	25.01	509.78
SH WARRANTS	963	0.0970	1,053.78		1,053.78	54.37	1,108.15
SH TRAINING ACAD	473	0.0477	517.59		517.59	26.71	544.30
SH DEBERRY	330	0.0332	361.11		361.11	18.63	379.74
SH CENTRAL PROC	369	0.0372	403.79		403.79	20.83	424.62
SH LAW ENF BLOCK	572	0.0576	625.93		625.93	32.30	658.23
SH SOUTH PRECINCT	216	0.0218	236.37		236.37	12.20	248.57
SH COURTHOUSE	228	0.0230	249.50		249.50	12.87	262.37
SH SORT	611	0.0616	668.60		668.60	34.50	703.10
POLICE	34,691	3.4949	37,961.30		37,961.30	1,958.74	39,920.04

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - DIV OF ACCOUNTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE	28,527	2.8739	31,216.22		31,216.22	1,610.71	32,826.93
CODES ADMIN	4,361	0.4393	4,772.11		4,772.11	246.23	5,018.34
BEER BOARD	1,063	0.1071	1,163.21		1,163.21	60.02	1,223.23
AGRICULTURAL EXT	251	0.0253	274.66		274.66	14.17	288.83
SOIL & WATER	214	0.0216	234.17		234.17	12.08	246.25
SOCIAL SERVICES	9,302	0.9371	10,178.90		10,178.90	525.21	10,704.11
HEALTH	26,862	2.7062	29,394.26		29,394.26	1,516.70	30,910.96
PUBLIC LIBRARY	15,749	1.5866	17,233.64		17,233.64	889.23	18,122.87
PARKS	23,049	2.3220	25,221.81		25,221.81	1,301.40	26,523.21
ARTS COMMISSION	683	0.0688	747.38		747.38	38.56	785.94
PUBLIC WORKS	25,046	2.5232	27,407.07		27,407.07	1,414.16	28,821.23
HUMAN RELATIONS	847	0.0853	926.84		926.84	47.82	974.66
CARING FOR CHILDREN	5,424	0.5464	5,935.31		5,935.31	306.25	6,241.56
FARMERS MARKET	1,809	0.1822	1,979.53		1,979.53	102.14	2,081.67
MUNI AUDITORIUM	1,346	0.1356	1,472.88		1,472.88	76.00	1,548.88
STATE FAIR BD	6,760	0.6810	7,397.26		7,397.26	381.69	7,778.95
CONVENTION CTR	5,319	0.5359	5,820.41		5,820.41	300.32	6,120.73
SPORTS AUTHORITY	1,535	0.1546	1,679.70		1,679.70	86.67	1,766.37
WATER & SEWER	49,514	4.9882	54,181.65		54,181.65	2,795.69	56,977.34
BORDEAUX	21,241	2.1399	23,243.37		23,243.37	1,199.32	24,442.69
GENERAL HOSP	42,386	4.2701	46,381.70		46,381.70	2,393.22	48,774.92
METRO ACTION COM	18,487	1.8625	20,229.75		20,229.75	1,043.82	21,273.57
NCAC	38,508	3.8795	42,138.12		42,138.12	2,174.26	44,312.38
MDHA	84	0.0085	91.91		91.91	4.74	96.65
METRO TRANSIT	1,321	0.1331	1,445.53		1,445.53	74.59	1,520.12
NTTC	552	0.0556	604.04		604.04	31.17	635.21
TAXI TRANSP & LICENSING	455	0.0458	497.90		497.90	25.69	523.59
EDUCATION	316,823	31.9182	346,689.64		346,689.64	17,888.62	364,578.26
ALL OTHER	70,302	7.0825	76,929.31		76,929.31	3,969.43	80,898.74
SubTotal	992,615	100.0000	1,086,188.07		1,086,188.07	46,571.70	1,132,759.77
TOTAL	992,615	100.0000	1,086,188.07		1,086,188.07	46,571.70	1,132,759.77

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Allocation Basis: TOTAL TRANSACTIONS BY FUND/DEPARTMENT

Allocation Source: FY 2003 FINANCE DEPT RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - ACCOUNTS PAYABLE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	156	0.0719	269.44		269.44		269.44
LEGISLATIVE	61	0.0281	105.36		105.36	4.98	110.34
MAYOR	755	0.3481	1,304.01		1,304.01	61.68	1,365.69
GENERAL SERVICES ADMIN	14,600	6.7324	25,216.69		25,216.69		25,216.69
GENERAL SERVICES BUILDINGS	3,436	1.5844	5,934.56		5,934.56		5,934.56
POSTAL SERVICE	118	0.0544	203.81		203.81		203.81
RADIO SHOP	1,190	0.5487	2,055.33		2,055.33		2,055.33
DIRECTOR OF FINANCE	394	0.1817	680.50		680.50		680.50
FINANCE OPERATIONS	93	0.0429	160.63		160.63		160.63
FINANCE OMB	86	0.0397	148.54		148.54	7.03	155.57
OFFC SUPP SVCS-ADMIN	76	0.0350	131.26		131.26	6.21	137.47
FINANCE PURCHASING	153	0.0706	264.26		264.26	12.50	276.76
FINANCE INTERNAL AUDIT	77	0.0355	132.99		132.99	6.29	139.28
FINANCE PAYROLL	82	0.0378	141.63		141.63	6.70	148.33
FINANCE FASTNET	245	0.1130	423.16		423.16	20.02	443.18
FINANCE GRANTS COORDINATION	40	0.0184	69.09		69.09	3.27	72.36
FINANCE REAL PROP SVCS	990	0.4565	1,709.90		1,709.90	80.88	1,790.78
FINANCE TREASURY	179	0.0825	309.16		309.16	14.62	323.78
FINANCE CUSTOMER SERVICE	6	0.0028	10.36		10.36	0.49	10.85
FINANCE GRANTS MONITORING	21	0.0097	36.27		36.27	1.72	37.99
FINANCE SUPPLY PROP WAREHSE	139	0.0641	240.08		240.08	11.36	251.44
HUMAN RESOURCES	949	0.4376	1,639.09		1,639.09	77.53	1,716.62
INFORMATION SYSTEMS	6,112	2.8184	10,556.47		10,556.47	499.32	11,055.79
DEPARTMENT OF LAW	2,020	0.9315	3,488.88		3,488.88	165.02	3,653.90
CENTRAL RECORDS	33	0.0152	57.00		57.00	2.70	59.70
FINANCE ADA MANAGEMENT	157	0.0724	271.17		271.17	12.83	284.00
ELECTIONS	558	0.2573	963.76		963.76	45.59	1,009.35
PLANNING COMM	656	0.3025	1,133.02		1,133.02	53.59	1,186.61
REGISTER/DEEDS	227	0.1047	392.07		392.07	18.54	410.61
HISTORICAL COMM	68	0.0314	117.45		117.45	5.56	123.01
COMM ED ALLIANCE	39	0.0180	67.36		67.36	3.19	70.55
GOVT ACCESS TV	189	0.0872	326.44		326.44	15.44	341.88

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - ACCOUNTS PAYABLE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ASSESSOR PROP	397	0.1831	685.69		685.69	32.43	718.12
TRUSTEE	164	0.0756	283.25		283.25	13.40	296.65
COUNTY CLERK	397	0.1831	685.69		685.69	32.43	718.12
DISTRICT ATTOR	1,169	0.5391	2,019.06		2,019.06	95.50	2,114.56
DA SPECIAL OPNS	99	0.0457	170.99		170.99	8.09	179.08
PUBLIC DEFENDER	368	0.1697	635.60		635.60	30.06	665.66
JUVENILE CT CLRK	171	0.0789	295.34		295.34	13.97	309.31
CIRCUIT CT CLERK	384	0.1771	663.23		663.23	31.37	694.60
CRIMINAL CT CLRK	373	0.1720	644.24		644.24	30.47	674.71
CLERK/MASTER	138	0.0636	238.35		238.35	11.27	249.62
JUVENILE COURT	967	0.4459	1,670.17		1,670.17	79.00	1,749.17
GEN SESSIONS CT	802	0.3698	1,385.19		1,385.19	65.52	1,450.71
ST TRIAL COURTS	1,008	0.4648	1,740.99		1,740.99	82.35	1,823.34
JUSTICE INFO SYS	157	0.0724	271.17		271.17	12.83	284.00
SHERIFF ADMIN	411	0.1895	709.87		709.87	33.58	743.45
SH COMM SERVICES	170	0.0784	293.62		293.62	13.89	307.51
SH FACILITY MTN	112	0.0516	193.44		193.44	9.15	202.59
SH WAREHOUSE	724	0.3339	1,250.47		1,250.47	59.15	1,309.62
SH CRIM JUST CTR	311	0.1434	537.15		537.15	25.41	562.56
SH HILL JAIL	194	0.0895	335.07		335.07	15.85	350.92
SH CORR WORK CTR	264	0.1217	455.97		455.97	21.57	477.54
SH TRANSPORTATION	24	0.0111	41.45		41.45	1.96	43.41
SH WARRANTS	266	0.1227	459.43		459.43	21.73	481.16
SH TRAINING ACAD	1,475	0.6802	2,547.58		2,547.58	120.50	2,668.08
SH DEBERRY	63	0.0291	108.81		108.81	5.15	113.96
SH CENTRAL PROC	70	0.0323	120.90		120.90	5.72	126.62
SH LAW ENF BLOCK	174	0.0802	300.53		300.53	14.21	314.74
SH SOUTH PRECINCT	11	0.0051	19.00		19.00	0.90	19.90
SH SORT	1	0.0005	1.73		1.73	0.08	1.81
POLICE	7,162	3.3026	12,369.99		12,369.99	585.10	12,955.09
POLICE DRUG ENF	364	0.1678	628.69		628.69	29.74	658.43
FIRE	5,594	2.5795	9,661.79		9,661.79	457.00	10,118.79

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - ACCOUNTS PAYABLE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CODES ADMIN	557	0.2568	962.04		962.04	45.50	1,007.54
BEER BOARD	28	0.0129	48.36		48.36	2.29	50.65
AGRICULTURAL EXT	26	0.0120	44.91		44.91	2.12	47.03
SOIL & WATER	12	0.0055	20.72		20.72	0.98	21.70
SOCIAL SERVICES	3,059	1.4106	5,283.41		5,283.41	249.90	5,533.31
HEALTH	5,773	2.6621	9,970.96		9,970.96	471.62	10,442.58
PUBLIC LIBRARY	4,120	1.8998	7,115.94		7,115.94	336.58	7,452.52
PARKS	8,417	3.8813	14,537.59		14,537.59	687.62	15,225.21
ARTS COMMISSION	278	0.1282	480.15		480.15	22.71	502.86
PUBLIC WORKS	9,191	4.2382	15,874.43		15,874.43	750.85	16,625.28
SOLID WASTE	1	0.0005	1.73		1.73	0.08	1.81
HUMAN RELATIONS	347	0.1600	599.33		599.33	28.35	627.68
FARMERS MARKET	420	0.1937	725.41		725.41	34.31	759.72
MUNI AUDITORIUM	635	0.2928	1,096.75		1,096.75	51.88	1,148.63
STATE FAIR BD	1,722	0.7941	2,974.19		2,974.19	140.68	3,114.87
CONVENTION CTR	1,623	0.7484	2,803.20		2,803.20	132.59	2,935.79
SPORTS AUTHORITY	91	0.0420	157.17		157.17	7.43	164.60
WATER & SEWER	11,106	5.1213	19,181.96		19,181.96	907.30	20,089.26
BORDEAUX	5,264	2.4274	9,091.82		9,091.82	430.04	9,521.86
GENERAL HOSP	16,066	7.4084	27,748.72		27,748.72	1,312.51	29,061.23
METRO ACTION COM	4,294	1.9801	7,416.47		7,416.47	350.80	7,767.27
NCAC	22,238	10.2545	38,408.82		38,408.82	1,816.72	40,225.54
METRO TRANSIT	1,825	0.8416	3,152.09		3,152.09	149.09	3,301.18
NTTC	33	0.0152	57.00		57.00	2.70	59.70
TAXI TRANSP & LICENSING	70	0.0323	120.90		120.90	5.72	126.62
EDUCATION	46,368	21.3810	80,085.42		80,085.42	3,787.98	83,873.40
ALL OTHER	15,408	7.1050	26,612.24		26,612.24	1,258.75	27,870.99
SubTotal	216,861	100.0000	374,555.92		374,555.92	16,083.54	390,639.46
TOTAL	216,861	100.0000	374,555.92		374,555.92	16,083.54	390,639.46

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Allocation Basis: ACCOUNTS PAYABLE TRANSACTIONS PK & PV

Allocation Source: ACCOUNTING TRANSACTIONS COUNT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - FACILITY PLANNG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FINANCE REAL PROP SVCS	100	100.0000	28,753.53		28,753.53	1,235.02	29,988.55
SubTotal	100	100.0000	28,753.53		28,753.53	1,235.02	29,988.55
TOTAL	100	100.0000	28,753.53		28,753.53	1,235.02	29,988.55

Allocation Basis: DIRECT ALLOCATION TO FACILITY PLANNING

Allocation Source: DIRECT ASSIGNED

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - INVENTORY CNTRL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	6	0.0188	14.09		14.09	0.71	14.80
MAYOR	1	0.0031	2.35		2.35	0.12	2.47
GENERAL SERVICES ADMIN	4,570	14.3049	10,728.28		10,728.28		10,728.28
FINANCE OPERATIONS	1	0.0031	2.35		2.35		2.35
FINANCE OMB	4	0.0125	9.39		9.39	0.47	9.86
OFFC SUPP SVCS-ADMIN	1	0.0031	2.35		2.35	0.12	2.47
FINANCE PURCHASING	1	0.0031	2.35		2.35	0.12	2.47
FINANCE INTERNAL AUDIT	2	0.0063	4.69		4.69	0.24	4.93
FINANCE FASTNET	4	0.0125	9.39		9.39	0.47	9.86
FINANCE GRANTS MONITORING	62	0.1941	145.55		145.55	7.29	152.84
HUMAN RESOURCES	29	0.0908	68.08		68.08	3.41	71.49
DEPARTMENT OF LAW	12	0.0376	28.17		28.17	1.41	29.58
CENTRAL RECORDS	4	0.0125	9.39		9.39	0.47	9.86
ELECTIONS	13	0.0407	30.52		30.52	1.53	32.05
PLANNING COMM	31	0.0970	72.77		72.77	3.64	76.41
REGISTER/DEEDS	54	0.1690	126.77		126.77	6.35	133.12
HISTORICAL COMM	4	0.0125	9.39		9.39	0.47	9.86
COMM ED ALLIANCE	1	0.0031	2.35		2.35	0.12	2.47
GOVT ACCESS TV	1,240	3.8814	2,910.96		2,910.96	145.79	3,056.75
ASSESSOR PROP	19	0.0595	44.60		44.60	2.23	46.83
TRUSTEE	4	0.0125	9.39		9.39	0.47	9.86
COUNTY CLERK	22	0.0689	51.65		51.65	2.59	54.24
DISTRICT ATTOR	59	0.1847	138.51		138.51	6.94	145.45
DA DRUG ENF	2,107	6.5953	4,946.28		4,946.28	247.73	5,194.01
MEDICAL EXAMINER	16	0.0501	37.56		37.56	1.88	39.44
PUBLIC DEFENDER	12	0.0376	28.17		28.17	1.41	29.58
JUVENILE CT CLRK	15	0.0470	35.21		35.21	1.76	36.97
CIRCUIT CT CLERK	9	0.0282	21.13		21.13	1.06	22.19
CRIMINAL CT CLRK	8	0.0250	18.78		18.78	0.94	19.72
JUVENILE COURT	33	0.1033	77.47		77.47	3.88	81.35
GEN SESSIONS CT	23	0.0720	53.99		53.99	2.70	56.69
ST TRIAL COURTS	32	0.1002	75.12		75.12	3.76	78.88

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - INVENTORY CNTRL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
JUSTICE INFO SYS	3	0.0094	7.04		7.04	0.35	7.39
SOLID WASTE	16	0.0501	37.56		37.56	1.88	39.44
FARMERS MARKET	81	0.2535	190.15		190.15	9.52	199.67
STATE FAIR BD	408	1.2771	957.80		957.80	47.97	1,005.77
CONVENTION CTR	358	1.1206	840.42		840.42	42.09	882.51
WATER & SEWER	15,826	49.5385	37,152.22		37,152.22	1,860.76	39,012.98
BORDEAUX	146	0.4570	342.74		342.74	17.17	359.91
GENERAL HOSP	2,615	8.1854	6,138.83		6,138.83	307.46	6,446.29
METRO ACTION COM	38	0.1189	89.21		89.21	4.47	93.68
NCAC	10	0.0313	23.48		23.48	1.18	24.66
METRO TRANSIT	4,023	12.5927	9,444.17		9,444.17	473.01	9,917.18
ALL OTHER	24	0.0751	56.34		56.34	2.82	59.16
SubTotal	31,947	100.0000	74,997.01		74,997.01	3,218.76	78,215.77
TOTAL	31,947	100.0000	74,997.01		74,997.01	3,218.76	78,215.77

Allocation Basis: NUMBER OF FIXED ASSETS PER DEPARTMENT

Allocation Source: FIXED ASSETS REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE OPERATIONS

Receiving Department	Total	DIV OF ACCOUNTS	ACCOUNTS PAYABLE	FACILITY PLANNG	INVENTORY CNTRL
EMPLOYEE BENEFITS	16,106.80	15,837.36	269.44	0.00	0.00
LEGISLATIVE	617.65	492.51	110.34	0.00	14.80
MAYOR	4,833.01	3,464.85	1,365.69	0.00	2.47
GENERAL SERVICES ADMIN	56,031.38	20,086.41	25,216.69	0.00	10,728.28
GENERAL SERVICES BUILDINGS	147,260.53	141,325.97	5,934.56	0.00	0.00
CENTRAL PRINTING	525.25	525.25	0.00	0.00	0.00
FLEET MANAGEMENT	3,703.01	3,703.01	0.00	0.00	0.00
POSTAL SERVICE	629.48	425.67	203.81	0.00	0.00
RADIO SHOP	2,607.94	552.61	2,055.33	0.00	0.00
DIRECTOR OF FINANCE	1,308.61	628.11	680.50	0.00	0.00
FINANCE OPERATIONS	686.04	523.06	160.63	0.00	2.35
FINANCE OMB	646.43	481.00	155.57	0.00	9.86
OFFC SUPP SVCS-ADMIN	577.23	437.29	137.47	0.00	2.47
FINANCE PURCHASING	813.17	533.94	276.76	0.00	2.47
FINANCE INTERNAL AUDIT	578.03	433.82	139.28	0.00	4.93
FINANCE PAYROLL	553.38	405.05	148.33	0.00	0.00
FINANCE FASTNET	1,586.52	1,133.48	443.18	0.00	9.86
FINANCE GRANTS	423.33	350.97	72.36	0.00	0.00
FINANCE REAL PROP SVCS	32,356.99	577.66	1,790.78	29,988.55	0.00
FINANCE TREASURY	1,228.26	904.48	323.78	0.00	0.00
FINANCE CUSTOMER SERVICE	326.15	315.30	10.85	0.00	0.00
FINANCE GRANTS MONITORING	655.73	464.90	37.99	0.00	152.84
FINANCE SUPPLY PROP	770.42	518.98	251.44	0.00	0.00
HUMAN RESOURCES	8,445.10	6,656.99	1,716.62	0.00	71.49
INFORMATION SYSTEMS	24,683.91	13,628.12	11,055.79	0.00	0.00
DEPARTMENT OF LAW	8,201.25	4,517.77	3,653.90	0.00	29.58
CENTRAL RECORDS	1,488.41	1,418.85	59.70	0.00	9.86
FINANCE ADA MANAGEMENT	287.45	3.45	284.00	0.00	0.00
ELECTIONS	2,892.93	1,851.53	1,009.35	0.00	32.05
PLANNING COMM	4,512.69	3,249.67	1,186.61	0.00	76.41
REGISTER/DEEDS	1,153.62	609.89	410.61	0.00	133.12
HISTORICAL COMM	583.96	451.09	123.01	0.00	9.86
COMM ED ALLIANCE	394.08	321.06	70.55	0.00	2.47
GOVT ACCESS TV	3,398.63	0.00	341.88	0.00	3,056.75
ASSESSOR PROP	1,939.85	1,174.90	718.12	0.00	46.83

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE OPERATIONS

Receiving Department	Total	DIV OF ACCOUNTS	ACCOUNTS PAYABLE	FACILITY PLANNG	INVENTORY CNTRL
TRUSTEE	1,110.87	804.36	296.65	0.00	9.86
COUNTY CLERK	1,924.25	1,151.89	718.12	0.00	54.24
DISTRICT ATTOR	6,885.95	4,625.94	2,114.56	0.00	145.45
DA DRUG ENF	5,194.01	0.00	0.00	0.00	5,194.01
DA SPECIAL OPNS	179.08	0.00	179.08	0.00	0.00
MEDICAL EXAMINER	44.05	4.61	0.00	0.00	39.44
PUBLIC DEFENDER	2,221.12	1,525.88	665.66	0.00	29.58
JUVENILE CT CLRK	960.77	614.49	309.31	0.00	36.97
CIRCUIT CT CLERK	2,404.91	1,688.12	694.60	0.00	22.19
CRIMINAL CT CLRK	1,949.88	1,255.45	674.71	0.00	19.72
CLERK/MASTER	813.49	563.87	249.62	0.00	0.00
JUVENILE COURT	6,782.12	4,951.60	1,749.17	0.00	81.35
GEN SESSIONS CT	6,470.50	4,963.10	1,450.71	0.00	56.69
ST TRIAL COURTS	6,666.25	4,764.03	1,823.34	0.00	78.88
JUSTICE INFO SYS	1,053.18	761.79	284.00	0.00	7.39
SHERIFF ADMIN	2,165.76	1,422.31	743.45	0.00	0.00
SH COMM SERVICES	931.20	623.69	307.51	0.00	0.00
SH FACILITY MTN	669.78	467.19	202.59	0.00	0.00
SH WAREHOUSE	2,455.75	1,146.13	1,309.62	0.00	0.00
SH CRIM JUST CTR	1,654.60	1,092.04	562.56	0.00	0.00
SH HILL JAIL	1,063.23	712.31	350.92	0.00	0.00
SH CORR WORK CTR	1,316.42	838.88	477.54	0.00	0.00
SH TRANSPORTATION	553.19	509.78	43.41	0.00	0.00
SH WARRANTS	1,589.31	1,108.15	481.16	0.00	0.00
SH TRAINING ACAD	3,212.38	544.30	2,668.08	0.00	0.00
SH DEBERRY	493.70	379.74	113.96	0.00	0.00
SH CENTRAL PROC	551.24	424.62	126.62	0.00	0.00
SH LAW ENF BLOCK	972.97	658.23	314.74	0.00	0.00
SH SOUTH PRECINCT	268.47	248.57	19.90	0.00	0.00
SH COURTHOUSE	262.37	262.37	0.00	0.00	0.00
SH SORT	704.91	703.10	1.81	0.00	0.00
POLICE	52,875.13	39,920.04	12,955.09	0.00	0.00
POLICE DRUG ENF	658.43	0.00	658.43	0.00	0.00
FIRE	42,945.72	32,826.93	10,118.79	0.00	0.00
CODES ADMIN	6,025.88	5,018.34	1,007.54	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE OPERATIONS

Receiving Department	Total	DIV OF ACCOUNTS	ACCOUNTS PAYABLE	FACILITY PLANNG	INVENTORY CNTRL
BEER BOARD	1,273.88	1,223.23	50.65	0.00	0.00
AGRICULTURAL EXT	335.86	288.83	47.03	0.00	0.00
SOIL & WATER	267.95	246.25	21.70	0.00	0.00
SOCIAL SERVICES	16,237.42	10,704.11	5,533.31	0.00	0.00
HEALTH	41,353.54	30,910.96	10,442.58	0.00	0.00
PUBLIC LIBRARY	25,575.39	18,122.87	7,452.52	0.00	0.00
PARKS	41,748.42	26,523.21	15,225.21	0.00	0.00
ARTS COMMISSION	1,288.80	785.94	502.86	0.00	0.00
PUBLIC WORKS	45,446.51	28,821.23	16,625.28	0.00	0.00
SOLID WASTE	41.25	0.00	1.81	0.00	39.44
HUMAN RELATIONS	1,602.34	974.66	627.68	0.00	0.00
CARING FOR CHILDREN	6,241.56	6,241.56	0.00	0.00	0.00
FARMERS MARKET	3,041.06	2,081.67	759.72	0.00	199.67
MUNI AUDITORIUM	2,697.51	1,548.88	1,148.63	0.00	0.00
STATE FAIR BD	11,899.59	7,778.95	3,114.87	0.00	1,005.77
CONVENTION CTR	9,939.03	6,120.73	2,935.79	0.00	882.51
SPORTS AUTHORITY	1,930.97	1,766.37	164.60	0.00	0.00
WATER & SEWER	116,079.58	56,977.34	20,089.26	0.00	39,012.98
BORDEAUX	34,324.46	24,442.69	9,521.86	0.00	359.91
GENERAL HOSP	84,282.44	48,774.92	29,061.23	0.00	6,446.29
METRO ACTION COM	29,134.52	21,273.57	7,767.27	0.00	93.68
NCAC	84,562.58	44,312.38	40,225.54	0.00	24.66
MDHA	96.65	96.65	0.00	0.00	0.00
METRO TRANSIT	14,738.48	1,520.12	3,301.18	0.00	9,917.18
NTTC	694.91	635.21	59.70	0.00	0.00
TAXI TRANSP & LICENSING	650.21	523.59	126.62	0.00	0.00
EDUCATION	448,451.66	364,578.26	83,873.40	0.00	0.00
ALL OTHER	108,828.89	80,898.74	27,870.99	0.00	59.16
Direct Billed	0.00	0.00	0.00	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE OPERATIONS

Receiving Department	Total	DIV OF ACCOUNTS	ACCOUNTS PAYABLE	FACILITY PLANNG	INVENTORY CNTRL
Total	1,631,603.55	1,132,759.77	390,639.46	29,988.55	78,215.77

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

OFFICE OF MANAGEMENT AND BUDGET (OMB)

NATURE AND EXTENT OF SERVICES

The Office of Management and Budget is responsible for the preparation and administration of the Metropolitan Annual Operating Budget. Budget preparation includes giving assistance to individual departments including those receiving Federal funds. For plan purposes, OMB costs were allocated based on total expenditures by department.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department FINANCE OMB

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,291,939.00			1,291,939.00
BUILDING USE ALLOWANCE	3,761.87		3,761.87	
EQUIPMENT USE ALLOWANCE	770.45		770.45	
POST AUDITS	9,772.09	5.08	9,777.17	
INSURANCE/JUDGEMENTS	13,576.25		13,576.25	
GENERAL SERVICES BUILDINGS	58,522.56	340.75	58,863.31	
CENTRAL PRINTING	46.99	8.82	55.81	
POSTAL SERVICE	44.71	10.17	54.88	
DIRECTOR OF FINANCE	276,802.00	36,749.08	313,551.08	
FINANCE OPERATIONS	615.33	31.10	646.43	
FINANCE OMB		857.17	857.17	
FINANCE PURCHASING		661.99	661.99	
FINANCE INTERNAL AUDIT		487.17	487.17	
FINANCE PAYROLL		1,390.27	1,390.27	
FINANCE FASTNET		789.62	789.62	
FINANCE GRANTS COORDINATION		112.88	112.88	
FINANCE TREASURY		(7.71)	(7.71)	
FINANCE GRANTS MONITORING		49.00	49.00	
HUMAN RESOURCES		8,854.04	8,854.04	
INFORMATION SYSTEMS		3,928.20	3,928.20	
CENTRAL RECORDS		28.15	28.15	
Total Allocated Additions:	363,912.25	54,295.78	418,208.03	418,208.03
Total To Be Allocated:	1,655,851.25	54,295.78		1,710,147.03

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE OMB

	Total	General & Admin	BUDGET DIVISION
Wages & Benefits			
SALARIES & WAGES	864,413.00	0.00	864,413.00
FRINGE BENEFITS	191,787.00	0.00	191,787.00
Other Expense & Cost			
RECORDING COSTS	575.00	0.00	575.00
MGMT CONSULTING SVC	150,502.00	0.00	150,502.00
TRAVEL	4,069.00	0.00	4,069.00
POSTAGE	106.00	0.00	106.00
PRINTING	6,599.00	0.00	6,599.00
SUBSCRIPTIONS/DUES	6,391.00	0.00	6,391.00
OTHER REPAIRS/MAINT	1,275.00	0.00	1,275.00
INFO SYSTS CHG	29,100.00	0.00	29,100.00
POSTAL SVC CHARGES	309.00	0.00	309.00
TELECOMM CHARGES	8,401.00	0.00	8,401.00
CENTRAL PRINT CHARGE	120.00	0.00	120.00
SUPPLIES/MATERIALS	12,211.00	0.00	12,211.00
SOFTWARE LICENSE	1,804.00	0.00	1,804.00
COMPUTER SOFTWARE	453.00	0.00	453.00
COMPUTER HARD<$5000	4,540.00	0.00	4,540.00
FURNITURE <$5000	6,833.00	0.00	6,833.00
PROF PRIV TAX	500.00	0.00	500.00
TRANSFER COMMUNITY ED	450.00	0.00	450.00
HOST & HOSTESS	1,501.00	0.00	1,501.00
Departmental Totals			
Total Expenditures	1,291,939.00	0.00	1,291,939.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	1,291,939.00	0.00	1,291,939.00
Allocation Step 1			
Inbound- All Others	363,912.25	0.00	363,912.25
1st Allocation	1,655,851.25	0.00	1,655,851.25

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE OMB

	Total	General & Admin	BUDGET DIVISION
Allocation Step 2			
Inbound- All Others	54,295.78	0.00	54,295.78
2nd Allocation	54,295.78	0.00	54,295.78
Total For 019 FINANCE OMB			
Total Allocated	1,710,147.03	0.00	1,710,147.03

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE OMB

Activity - BUDGET DIVISION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	224,574,124	8.9984	149,000.28		149,000.28		149,000.28
LEGISLATIVE	1,187,419	0.0476	787.82		787.82	29.04	816.86
MAYOR	3,772,565	0.1512	2,503.02		2,503.02	92.25	2,595.27
GENERAL SERVICES ADMIN	348,931	0.0140	231.50		231.50		231.50
GENERAL SERVICES BUILDINGS	8,863,348	0.3551	5,880.64		5,880.64		5,880.64
FLEET MANAGEMENT	38,174,902	1.5296	25,328.25		25,328.25		25,328.25
DIRECTOR OF FINANCE	697,549	0.0280	462.81		462.81		462.81
FINANCE OPERATIONS	1,295,057	0.0519	859.24		859.24		859.24
FINANCE OMB	1,291,939	0.0518	857.17		857.17		857.17
OFFC SUPP SVCS-ADMIN	433,913	0.0174	287.89		287.89	10.61	298.50
FINANCE PURCHASING	1,245,181	0.0499	826.15		826.15	30.45	856.60
FINANCE INTERNAL AUDIT	778,089	0.0312	516.24		516.24	19.03	535.27
FINANCE PAYROLL	947,922	0.0380	628.93		628.93	23.18	652.11
FINANCE FASTNET	2,296,770	0.0920	1,523.86		1,523.86	56.16	1,580.02
FINANCE GRANTS COORDINATION	170,108	0.0068	112.86		112.86	4.16	117.02
FINANCE REAL PROP SVCS	1,077,047	0.0432	714.60		714.60	26.34	740.94
FINANCE TREASURY	718,306	0.0288	476.59		476.59	17.56	494.15
FINANCE CUSTOMER SERVICE	261,094	0.0105	173.24		173.24	6.38	179.62
FINANCE GRANTS MONITORING	349,025	0.0140	231.57		231.57	8.53	240.10
FINANCE SUPPLY PROP WAREHSE	303,323	0.0122	201.25		201.25	7.42	208.67
HUMAN RESOURCES	212,284,325	8.5060	140,846.24		140,846.24	5,190.87	146,037.11
INFORMATION SYSTEMS	23,279,756	0.9328	15,445.63		15,445.63	569.25	16,014.88
DEPARTMENT OF LAW	1,344,464	0.0539	892.02		892.02	32.88	924.90
CENTRAL RECORDS	750,028	0.0301	497.63		497.63	18.34	515.97
FINANCE ADA MANAGEMENT	2,171,057	0.0870	1,440.46		1,440.46	53.09	1,493.55
ELECTIONS	3,339,703	0.1338	2,215.83		2,215.83	81.66	2,297.49
PLANNING COMM	5,170,802	0.2072	3,430.73		3,430.73	126.44	3,557.17
ADV PLAN/RSCH	567,929	0.0228	376.81		376.81	13.89	390.70
REGISTER/DEEDS	2,201,047	0.0882	1,460.34		1,460.34	53.82	1,514.16
HISTORICAL COMM	430,136	0.0172	285.39		285.39	10.52	295.91
COMM ED ALLIANCE	488,434	0.0196	324.07		324.07	11.94	336.01
GOVT ACCESS TV	3,272,098	0.1311	2,170.97		2,170.97	80.01	2,250.98

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE OMB

Activity - BUDGET DIVISION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ASSESSOR PROP	6,216,279	0.2491	4,124.38		4,124.38	152.00	4,276.38
TRUSTEE	1,976,515	0.0792	1,311.38		1,311.38	48.33	1,359.71
COUNTY CLERK	3,564,441	0.1428	2,364.94		2,364.94	87.16	2,452.10
DISTRICT ATTOR	5,622,970	0.2253	3,730.73		3,730.73	137.50	3,868.23
DA SPECIAL OPNS	56,696	0.0023	37.62		37.62	1.39	39.01
PUBLIC DEFENDER	4,401,493	0.1764	2,920.29		2,920.29	107.63	3,027.92
JUVENILE CT CLRK	1,326,921	0.0532	880.38		880.38	32.45	912.83
CIRCUIT CT CLERK	7,342,126	0.2942	4,871.35		4,871.35	179.53	5,050.88
CRIMINAL CT CLRK	4,339,649	0.1739	2,879.26		2,879.26	106.12	2,985.38
CLERK/MASTER	1,197,674	0.0480	794.63		794.63	29.29	823.92
JUVENILE COURT	10,735,065	0.4301	7,122.50		7,122.50	262.50	7,385.00
GEN SESSIONS CT	8,641,269	0.3462	5,733.30		5,733.30	211.30	5,944.60
ST TRIAL COURTS	7,930,207	0.3178	5,261.53		5,261.53	193.91	5,455.44
JUSTICE INFO SYS	3,491,201	0.1399	2,316.34		2,316.34	85.37	2,401.71
SHERIFF ADMIN	3,915,422	0.1569	2,597.80		2,597.80	95.74	2,693.54
SH COMM SERVICES	877,039	0.0351	581.90		581.90	21.45	603.35
SH FACILITY MTN	602,114	0.0241	399.49		399.49	14.72	414.21
SH WAREHOUSE	669,527	0.0268	444.22		444.22	16.37	460.59
SH CRIM JUST CTR	8,169,357	0.3273	5,420.20		5,420.20	199.76	5,619.96
SH HILL JAIL	3,346,282	0.1341	2,220.18		2,220.18	81.82	2,302.00
SH CORR WORK CTR	4,578,651	0.1835	3,037.84		3,037.84	111.96	3,149.80
SH TRANSPORTATION	1,674,592	0.0671	1,111.06		1,111.06	40.95	1,152.01
SH WARRANTS	2,560,356	0.1026	1,698.74		1,698.74	62.61	1,761.35
SH TRAINING ACAD	312,280	0.0125	207.20		207.20	7.64	214.84
SH DEBERRY	18,315,247	0.7339	12,151.78		12,151.78	447.85	12,599.63
SH CENTRAL PROC	4,237,124	0.1698	2,811.24		2,811.24	103.61	2,914.85
SH LAW ENF BLOCK	2,712,839	0.1087	1,799.91		1,799.91	66.34	1,866.25
SH SOUTH PRECINCT	86,862	0.0035	57.62		57.62	2.12	59.74
SH COURTHOUSE	140,385	0.0056	93.14		93.14	3.43	96.57
SH SORT	1,061,880	0.0425	704.53		704.53	25.97	730.50
POLICE	134,957,754	5.4076	89,541.68		89,541.68	3,300.05	92,841.73
POLICE DRUG ENF	194,661	0.0078	129.16		129.16	4.76	133.92

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE OMB

Activity - BUDGET DIVISION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE	92,878,061	3.7215	61,622.67		61,622.67	2,271.10	63,893.77
CODES ADMIN	6,407,904	0.2568	4,251.51		4,251.51	156.69	4,408.20
BEER BOARD	341,449	0.0137	226.54		226.54	8.35	234.89
AGRICULTURAL EXT	250,812	0.0101	166.41		166.41	6.13	172.54
SOIL & WATER	60,225	0.0024	39.96		39.96	1.47	41.43
SOCIAL SERVICES	13,289,670	0.5325	8,817.42		8,817.42	324.97	9,142.39
HEALTH	40,220,885	1.6116	26,685.73		26,685.73	983.50	27,669.23
PUBLIC LIBRARY	21,303,199	0.8536	14,134.23		14,134.23	520.92	14,655.15
PARKS	42,090,049	1.6865	27,925.88		27,925.88	1,029.21	28,955.09
ARTS COMMISSION	2,716,497	0.1088	1,802.34		1,802.34	66.42	1,868.76
PUBLIC WORKS	99,969,991	4.0057	66,328.02		66,328.02	2,444.51	68,772.53
SOLID WASTE	12,508,119	0.5012	8,298.88		8,298.88	305.85	8,604.73
HUMAN RELATIONS	363,646	0.0146	241.27		241.27	8.89	250.16
CARING FOR CHILDREN	5,931,196	0.2377	3,935.23		3,935.23	145.03	4,080.26
FARMERS MARKET	1,111,717	0.0445	737.60		737.60	27.18	764.78
MUNI AUDITORIUM	1,929,995	0.0773	1,280.52		1,280.52	47.19	1,327.71
STATE FAIR BD	4,508,054	0.1806	2,991.00		2,991.00	110.23	3,101.23
CONVENTION CTR	6,779,701	0.2717	4,498.19		4,498.19	165.78	4,663.97
SPORTS AUTHORITY	29,589,262	1.1856	19,631.86		19,631.86	723.53	20,355.39
WATER & SEWER	171,441,269	6.8694	113,747.72		113,747.72	4,192.16	117,939.88
BORDEAUX	31,512,440	1.2627	20,907.85		20,907.85	770.56	21,678.41
GENERAL HOSP	93,830,336	3.7597	62,254.48		62,254.48	2,294.38	64,548.86
METRO ACTION COM	18,919,239	0.7581	12,552.53		12,552.53	462.62	13,015.15
NCAC	9,558,546	0.3830	6,341.89		6,341.89	233.73	6,575.62
MDHA	1,034,914	0.0415	686.65		686.65	25.31	711.96
METRO TRANSIT	12,643,845	0.5066	8,388.92		8,388.92	309.17	8,698.09
NTTC	17,202,350	0.6893	11,413.40		11,413.40	420.64	11,834.04
TAXI TRANSP & LICENSING	263,388	0.0106	174.76		174.76	6.44	181.20
EDUCATION	757,223,571	30.3403	502,402.16		502,402.16	18,515.96	520,918.12
SELF INSUR FUND	154,723,632	6.1996	102,655.92		102,655.92	3,783.37	106,439.29
ALL OTHER	45,763,846	1.8337	30,363.36		30,363.36	1,119.04	31,482.40
SubTotal	2,495,709,077	100.0000	1,655,851.25		1,655,851.25	54,295.78	1,710,147.03

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE OMB

Activity - BUDGET DIVISION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
TOTAL	2,495,709,077	100.0000	1,655,851.25		1,655,851.25	54,295.78	1,710,147.03

Allocation Basis: TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS

Allocation Source: FY 2003 EXPENDITURE REPORTS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE OMB

Receiving Department	Total	BUDGET DIVISION
EMPLOYEE BENEFITS	149,000.28	149,000.28
LEGISLATIVE	816.86	816.86
MAYOR	2,595.27	2,595.27
GENERAL SERVICES ADMIN	231.50	231.50
GENERAL SERVICES BUILDINGS	5,880.64	5,880.64
FLEET MANAGEMENT	25,328.25	25,328.25
DIRECTOR OF FINANCE	462.81	462.81
FINANCE OPERATIONS	859.24	859.24
FINANCE OMB	857.17	857.17
OFFC SUPP SVCS-ADMIN	298.50	298.50
FINANCE PURCHASING	856.60	856.60
FINANCE INTERNAL AUDIT	535.27	535.27
FINANCE PAYROLL	652.11	652.11
FINANCE FASTNET	1,580.02	1,580.02
FINANCE GRANTS	117.02	117.02
FINANCE REAL PROP SVCS	740.94	740.94
FINANCE TREASURY	494.15	494.15
FINANCE CUSTOMER SERVICE	179.62	179.62
FINANCE GRANTS MONITORING	240.10	240.10
FINANCE SUPPLY PROP	208.67	208.67
HUMAN RESOURCES	146,037.11	146,037.11
INFORMATION SYSTEMS	16,014.88	16,014.88
DEPARTMENT OF LAW	924.90	924.90
CENTRAL RECORDS	515.97	515.97
FINANCE ADA MANAGEMENT	1,493.55	1,493.55
ELECTIONS	2,297.49	2,297.49
PLANNING COMM	3,557.17	3,557.17
ADV PLAN/RSCH	390.70	390.70
REGISTER/DEEDS	1,514.16	1,514.16
HISTORICAL COMM	295.91	295.91
COMM ED ALLIANCE	336.01	336.01
GOVT ACCESS TV	2,250.98	2,250.98
ASSESSOR PROP	4,276.38	4,276.38
TRUSTEE	1,359.71	1,359.71
COUNTY CLERK	2,452.10	2,452.10

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE OMB

Receiving Department	Total	BUDGET DIVISION
DISTRICT ATTOR	3,868.23	3,868.23
DA SPECIAL OPNS	39.01	39.01
PUBLIC DEFENDER	3,027.92	3,027.92
JUVENILE CT CLRK	912.83	912.83
CIRCUIT CT CLERK	5,050.88	5,050.88
CRIMINAL CT CLRK	2,985.38	2,985.38
CLERK/MASTER	823.92	823.92
JUVENILE COURT	7,385.00	7,385.00
GEN SESSIONS CT	5,944.60	5,944.60
ST TRIAL COURTS	5,455.44	5,455.44
JUSTICE INFO SYS	2,401.71	2,401.71
SHERIFF ADMIN	2,693.54	2,693.54
SH COMM SERVICES	603.35	603.35
SH FACILITY MTN	414.21	414.21
SH WAREHOUSE	460.59	460.59
SH CRIM JUST CTR	5,619.96	5,619.96
SH HILL JAIL	2,302.00	2,302.00
SH CORR WORK CTR	3,149.80	3,149.80
SH TRANSPORTATION	1,152.01	1,152.01
SH WARRANTS	1,761.35	1,761.35
SH TRAINING ACAD	214.84	214.84
SH DEBERRY	12,599.63	12,599.63
SH CENTRAL PROC	2,914.85	2,914.85
SH LAW ENF BLOCK	1,866.25	1,866.25
SH SOUTH PRECINCT	59.74	59.74
SH COURTHOUSE	96.57	96.57
SH SORT	730.50	730.50
POLICE	92,841.73	92,841.73
POLICE DRUG ENF	133.92	133.92
FIRE	63,893.77	63,893.77
CODES ADMIN	4,408.20	4,408.20
BEER BOARD	234.89	234.89
AGRICULTURAL EXT	172.54	172.54
SOIL & WATER	41.43	41.43
SOCIAL SERVICES	9,142.39	9,142.39

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE OMB

Receiving Department	Total	BUDGET DIVISION
HEALTH	27,669.23	27,669.23
PUBLIC LIBRARY	14,655.15	14,655.15
PARKS	28,955.09	28,955.09
ARTS COMMISSION	1,868.76	1,868.76
PUBLIC WORKS	68,772.53	68,772.53
SOLID WASTE	8,604.73	8,604.73
HUMAN RELATIONS	250.16	250.16
CARING FOR CHILDREN	4,080.26	4,080.26
FARMERS MARKET	764.78	764.78
MUNI AUDITORIUM	1,327.71	1,327.71
STATE FAIR BD	3,101.23	3,101.23
CONVENTION CTR	4,663.97	4,663.97
SPORTS AUTHORITY	20,355.39	20,355.39
WATER & SEWER	117,939.88	117,939.88
BORDEAUX	21,678.41	21,678.41
GENERAL HOSP	64,548.86	64,548.86
METRO ACTION COM	13,015.15	13,015.15
NCAC	6,575.62	6,575.62
MDHA	711.96	711.96
METRO TRANSIT	8,698.09	8,698.09
NTTC	11,834.04	11,834.04
TAXI TRANSP & LICENSING	181.20	181.20
EDUCATION	520,918.12	520,918.12
SELF INSUR FUND	106,439.29	106,439.29
ALL OTHER	31,482.40	31,482.40
Direct Billed	0.00	0.00
Total	1,710,147.03	1,710,147.03

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

OFFICE OF SUPPORT SERVICES ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Office of Support Services Administration costs were recorded in account number 15114100. The Support Services Director is responsible for the divisions of Purchasing, Grants Coordination, Grants Monitoring, Customer Services/Claims Center, Property Surplus Warehouse and ADA Management. We have allocated Administration's costs to these divisions based on employee salaries in each division.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department OFFC SUPP SVCS-ADMIN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	433,913.00			433,913.00
COMPUTER SOFTWARE	(4,144.00)			
Total Deductions:	(4,144.00)			(4,144.00)
EQUIPMENT USE ALLOWANCE	2,729.49		2,729.49	
POST AUDITS	569.51	4.61	574.12	
INSURANCE/JUDGEMENTS	17,625.00		17,625.00	
POSTAL SERVICE	529.39	120.41	649.80	
DIRECTOR OF FINANCE	36,325.67	5,804.32	42,129.99	
FINANCE OPERATIONS	549.44	27.79	577.23	
FINANCE OMB	287.89	10.61	298.50	
FINANCE PURCHASING		404.02	404.02	
FINANCE INTERNAL AUDIT		163.62	163.62	
FINANCE PAYROLL		336.41	336.41	
FINANCE FASTNET		717.85	717.85	
FINANCE GRANTS COORDINATION		37.91	37.91	
FINANCE TREASURY		(1.94)	(1.94)	
FINANCE GRANTS MONITORING		16.46	16.46	
HUMAN RESOURCES		2,083.29	2,083.29	
INFORMATION SYSTEMS		518.41	518.41	
Total Allocated Additions:	58,616.39	10,243.77	68,860.16	68,860.16
Total To Be Allocated:	488,385.39	10,243.77		498,629.16

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department OFFC SUPP SVCS-ADMIN

	Total	General & Admin	SUPPORT SVC ADM
Wages & Benefits			
SALARIES & WAGES	253,363.00	0.00	253,363.00
FRINGE BENEFITS	52,248.00	0.00	52,248.00
Other Expense & Cost			
CONTRACTUAL SVCS	87,118.00	0.00	87,118.00
TRAVEL	14,261.00	0.00	14,261.00
TELEPHONE	(106.00)	0.00	(106.00)
DUES/REGISTRATION	3,985.00	0.00	3,985.00
OTHR REPAIRS/MAINT	379.00	0.00	379.00
POSTAL SVC CHARGES	236.00	0.00	236.00
TELECOMM CHARGES	559.00	0.00	559.00
SUPPLIES/MATERIALS	7,580.00	0.00	7,580.00
COMPUTER HARDWARE <$5000	4,730.00	0.00	4,730.00
COMPUTER SOFTWARE	4,144.00	4,144.00	0.00
FURNITURE <$5000	686.00	0.00	686.00
BOOKS/MAGS/DUES	865.00	0.00	865.00
SMALL EQUIPMENT SUPPLY	25.00	0.00	25.00
INFO SYSTEM CHARGES	3,840.00	0.00	3,840.00
Departmental Totals			
Total Expenditures	433,913.00	4,144.00	429,769.00
Deductions			
Total Deductions	(4,144.00)	(4,144.00)	0.00
Functional Cost	429,769.00	0.00	429,769.00
Allocation Step 1			
Inbound- All Others	58,616.39	0.00	58,616.39
1st Allocation	488,385.39	0.00	488,385.39
Allocation Step 2			
Inbound- All Others	10,243.77	0.00	10,243.77
2nd Allocation	10,243.77	0.00	10,243.77

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department OFFC SUPP SVCS-ADMIN

	Total	General & Admin	SUPPORT SVC ADM
Total For 025 OFFC SUPP			
Total Allocated	498,629.16	0.00	498,629.16

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department OFFC SUPP SVCS-ADMIN

Activity - SUPPORT SVC ADM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FINANCE PURCHASING	898,163	42.6885	208,484.69		208,484.69	4,372.92	212,857.61
FINANCE GRANTS COORDINATION	205,610	9.7724	47,726.90		47,726.90	1,001.06	48,727.96
FINANCE CUSTOMER SERVICE	197,935	9.4076	45,945.35		45,945.35	963.69	46,909.04
FINANCE GRANTS MONITORING	153,558	7.2984	35,644.41		35,644.41	747.63	36,392.04
FINANCE SUPPLY PROP WAREHSE	189,558	9.0095	44,000.85		44,000.85	922.91	44,923.76
FINANCE ADA MANAGEMENT	459,166	21.8236	106,583.19		106,583.19	2,235.56	108,818.75
SubTotal	2,103,990	100.0000	488,385.39		488,385.39	10,243.77	498,629.16
TOTAL	2,103,990	100.0000	488,385.39		488,385.39	10,243.77	498,629.16

Allocation Basis: FY 2003 SALARIES OF SECTIONS SUPERVISED

Allocation Source: FY 2003 EXPENDITURE REPORTS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department OFFC SUPP SVCS-ADMIN

Receiving Department	Total	SUPPORT SVC ADM
FINANCE PURCHASING	212,857.61	212,857.61
FINANCE GRANTS	48,727.96	48,727.96
FINANCE CUSTOMER SERVICE	46,909.04	46,909.04
FINANCE GRANTS MONITORING	36,392.04	36,392.04
FINANCE SUPPLY PROP	44,923.76	44,923.76
FINANCE ADA MANAGEMENT	108,818.75	108,818.75
Direct Billed	0.00	0.00
Total	498,629.16	498,629.16

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

PURCHASES

NATURE AND EXTENT OF SERVICES

The Division of Purchases provides purchasing support for all departments of the Metropolitan Government except the Metropolitan Development and Housing Agency. The following five functions represent the services and activities performed by the Division:

1. ***Non-Contract Purchase Orders Initiated by the Division*** – These purchase orders were initiated within the Division, and we have allocated the cost of this service based on the number of non-contract purchase orders prepared by the Division.

2. ***Non-Contract Purchase Orders prepared by Departments*** – These purchase orders were initiated by the Departments, minimizing the level of service by the Division. These costs have been allocated based on the number of these purchase orders by Department.

3. ***DPV Related Effort*** – Relates to the Division's efforts on direct payment vouchers, and these costs have been allocated based on the number of these vouchers by Department.

4. ***Procurement Card*** – Relates to the Division's efforts relating to procurement cards, and these costs have been allocated based on the number of procurement card transactions by Department.

5. ***RFP's*** – Relates to the Division's efforts related to Requests for Proposals. These costs have been allocated based on the number of RFP's by Department.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department FINANCE PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,245,181.00			1,245,181.00
BUILDING USE ALLOWANCE	5,089.39		5,089.39	
EQUIPMENT USE ALLOWANCE	3,785.69		3,785.69	
POST AUDITS	10,017.65	5.63	10,023.28	
INSURANCE/JUDGEMENTS	18,568.13		18,568.13	
GENERAL SERVICES BUILDINGS	79,174.40	461.00	79,635.40	
CENTRAL PRINTING	185.62	34.84	220.46	
POSTAL SERVICE	783.83	178.29	962.12	
DIRECTOR OF FINANCE	130,364.05	20,829.03	151,193.08	
FINANCE OPERATIONS	774.35	38.82	813.17	
FINANCE OMB	826.15	30.45	856.60	
OFFC SUPP SVCS-ADMIN	208,484.69	4,372.92	212,857.61	
FINANCE PURCHASING		194.68	194.68	
FINANCE INTERNAL AUDIT		469.54	469.54	
FINANCE PAYROLL		1,695.78	1,695.78	
FINANCE FASTNET		876.53	876.53	
FINANCE GRANTS COORDINATION		58,661.09	58,661.09	
FINANCE TREASURY		(9.18)	(9.18)	
FINANCE GRANTS MONITORING		47.23	47.23	
HUMAN RESOURCES		10,937.34	10,937.34	
INFORMATION SYSTEMS		4,831.39	4,831.39	
DEPARTMENT OF LAW		31,899.24	31,899.24	
CENTRAL RECORDS		2,766.79	2,766.79	
Total Allocated Additions:	458,053.95	138,321.41	596,375.36	596,375.36
Total To Be Allocated:	1,703,234.95	138,321.41		1,841,556.36

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE PURCHASING

	Total	General & Admin	PURCHASING P.O.	DEPARTMTS P.O.	DPV EFFORT
Wages & Benefits					
SALARIES & WAGES	898,163.00	283,550.06	60,985.27	86,313.46	10,328.87
FRINGE BENEFITS	230,575.00	72,792.53	15,656.04	22,158.26	2,651.61
Other Expense & Cost					
TEMPORARY SERVICES	5,302.00	1,673.84	360.01	509.52	60.97
MGMT CONSLT SVCS	100.00	31.57	6.79	9.61	1.15
CONTRCTUAL SVCS	99.00	31.25	6.72	9.51	1.14
TRAVEL	1,887.00	595.73	128.13	181.34	21.70
POSTAGE	936.00	295.50	63.55	89.95	10.76
PRINTING	395.00	124.70	26.82	37.96	4.54
ADVERTISING	10,825.00	3,417.45	735.02	1,040.28	124.49
SUBSCRIPTIONS/DUES	12,483.00	3,940.88	847.60	1,199.62	143.55
OTHER REPAIRS/MAINT	7,564.00	2,387.95	513.60	726.90	86.99
INFO SYS CHARGE	35,796.00	11,300.80	2,430.55	3,440.00	411.65
CENTRAL PRINT CHARG	474.00	149.64	32.18	45.55	5.45
TELECOMM CHARGE	9,450.00	2,983.37	641.66	908.14	108.68
MOTOR POOL MAINT	0.00	0.00	0.00	0.00	0.00
POSTAL SVC CHARGE	10,486.00	3,310.43	712.00	1,007.70	120.59
SUPPLIES/MATERIALS	14,666.00	4,630.06	995.82	1,409.40	168.66
COMP HARDWARE<$5000	1,094.00	345.38	74.28	105.13	12.58
FURN & FIXTURES	188.00	59.35	12.77	18.07	2.16
SOFTWARE LICENSE	4,205.00	1,327.52	285.52	404.10	48.36
MIS TECH REVOLVING CHARGE	151.00	47.67	10.25	14.51	1.74
TELEPHONE	61.00	19.26	4.14	5.86	0.70
COMPUTER SOFTWARE	239.00	75.45	16.23	22.97	2.75
BOOKS/MAGS/PERIDOCALS	42.00	13.26	2.85	4.04	0.48
Departmental Totals					
Total Expenditures	1,245,181.00	393,103.65	84,547.80	119,661.88	14,319.57
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	1,245,181.00	393,103.65	84,547.80	119,661.88	14,319.57

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE PURCHASING

	Total	General & Admin	PURCHASING P.O.	DEPARTMTS P.O.	DPV EFFORT
Allocation Step 1					
Inbound- All Others	458,053.95	144,598.84	31,109.92	44,015.08	5,287.91
Reallocate Admin Costs		(537,702.49)	53,357.29	75,510.10	9,045.77
1st Allocation	1,703,234.95	0.00	169,015.01	239,187.06	28,653.25
Allocation Step 2					
Inbound- All Others	138,321.41	43,665.41	9,394.46	13,291.51	1,596.82
Reallocate Admin Costs		(43,665.41)	4,333.01	6,131.98	734.58
2nd Allocation	138,321.41	0.00	13,727.47	19,423.49	2,331.40
Total For 021 FINANCE					
Total Allocated	1,841,556.36	0.00	182,742.48	258,610.55	30,984.65

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE PURCHASING

	PROCUREMT CARD	RFP'S
Wages & Benefits		
SALARIES & WAGES	15,987.30	440,998.04
FRINGE BENEFITS	4,104.23	113,212.33
Other Expense & Cost		
TEMPORARY SERVICES	94.38	2,603.28
MGMT CONSLT SVCS	1.78	49.10
CONTRCTUAL SVCS	1.76	48.62
TRAVEL	33.59	926.51
POSTAGE	16.66	459.58
PRINTING	7.03	193.95
ADVERTISING	192.69	5,315.07
SUBSCRIPTIONS/DUES	222.20	6,129.15
OTHER REPAIRS/MAINT	134.64	3,713.92
INFO SYS CHARGE	637.17	17,575.83
CENTRAL PRINT CHARG	8.44	232.74
TELECOMM CHARGE	168.21	4,639.94
MOTOR POOL MAINT	0.00	0.00
POSTAL SVC CHARGE	186.65	5,148.63
SUPPLIES/MATERIALS	261.05	7,201.01
COMP HARDWARE<$5000	19.47	537.16
FURN & FIXTURES	3.35	92.30
SOFTWARE LICENSE	74.85	2,064.65
MIS TECH REVOLVING CHARGE	2.69	74.14
TELEPHONE	1.09	29.95
COMPUTER SOFTWARE	4.25	117.35
BOOKS/MAGS/PERIDOCALS	0.75	20.62
Departmental Totals		
Total Expenditures	22,164.23	611,383.87
Deductions		
Total Deductions	0.00	0.00
Functional Cost	22,164.23	611,383.87

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE PURCHASING

	PROCUREMT CARD	RFP'S
Allocation Step 1		
Inbound- All Others	8,155.65	224,886.55
Reallocate Admin Costs	13,987.79	385,801.54
1st Allocation	44,307.67	1,222,071.96
Allocation Step 2		
Inbound- All Others	2,462.81	67,910.40
Reallocate Admin Costs	1,135.91	31,329.93
2nd Allocation	3,598.72	99,240.33
Total For 021 FINANCE		
Total Allocated	47,906.39	1,321,312.29

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE PURCHASING

Activity - PURCHASING P.O.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL SERVICES BUILDINGS	1	0.1052	177.72		177.72		177.72
FLEET MANAGEMENT	113	11.8822	20,082.75		20,082.75		20,082.75
RADIO SHOP	1	0.1052	177.72		177.72		177.72
FINANCE OPERATIONS	1	0.1052	177.72		177.72		177.72
FINANCE OMB	2	0.2103	355.45		355.45		355.45
OFFC SUPP SVCS-ADMIN	1	0.1052	177.72		177.72		177.72
FINANCE REAL PROP SVCS	48	5.0473	8,530.73		8,530.73	791.97	9,322.70
FINANCE TREASURY	1	0.1052	177.72		177.72	16.50	194.22
HUMAN RESOURCES	7	0.7361	1,244.06		1,244.06	115.50	1,359.56
INFORMATION SYSTEMS	33	3.4700	5,864.87		5,864.87	544.48	6,409.35
DEPARTMENT OF LAW	1	0.1052	177.72		177.72	16.50	194.22
FINANCE ADA MANAGEMENT	1	0.1052	177.72		177.72	16.50	194.22
ELECTIONS	4	0.4206	710.89		710.89	66.00	776.89
PLANNING COMM	1	0.1052	177.72		177.72	16.50	194.22
REGISTER/DEEDS	3	0.3155	533.17		533.17	49.50	582.67
COMM ED ALLIANCE	6	0.6309	1,066.34		1,066.34	99.00	1,165.34
ASSESSOR PROP	5	0.5258	888.62		888.62	82.50	971.12
TRUSTEE	1	0.1052	177.72		177.72	16.50	194.22
COUNTY CLERK	10	1.0515	1,777.24		1,777.24	164.99	1,942.23
DISTRICT ATTOR	12	1.2618	2,132.68		2,132.68	197.99	2,330.67
PUBLIC DEFENDER	5	0.5258	888.62		888.62	82.50	971.12
JUVENILE CT CLRK	7	0.7361	1,244.06		1,244.06	115.50	1,359.56
CIRCUIT CT CLERK	5	0.5258	888.62		888.62	82.50	971.12
CRIMINAL CT CLRK	7	0.7361	1,244.06		1,244.06	115.50	1,359.56
CLERK/MASTER	1	0.1052	177.72		177.72	16.50	194.22
JUVENILE COURT	12	1.2618	2,132.68		2,132.68	197.99	2,330.67
GEN SESSIONS CT	19	1.9979	3,376.75		3,376.75	313.49	3,690.24
ST TRIAL COURTS	5	0.5258	888.62		888.62	82.50	971.12
SHERIFF ADMIN	4	0.4206	710.89		710.89	66.00	776.89
SH WAREHOUSE	23	2.4185	4,087.64		4,087.64	379.49	4,467.13
POLICE	81	8.5174	14,395.60		14,395.60	1,336.45	15,732.05
FIRE	25	2.6288	4,443.09		4,443.09	412.48	4,855.57

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE PURCHASING

Activity - PURCHASING P.O.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CODES ADMIN	20	2.1030	3,554.47		3,554.47	329.99	3,884.46
SOCIAL SERVICES	12	1.2618	2,132.68		2,132.68	197.99	2,330.67
HEALTH	12	1.2618	2,132.68		2,132.68	197.99	2,330.67
PUBLIC LIBRARY	25	2.6288	4,443.09		4,443.09	412.48	4,855.57
PARKS	98	10.3049	17,416.90		17,416.90	1,616.94	19,033.84
ARTS COMMISSION	1	0.1052	177.72		177.72	16.50	194.22
PUBLIC WORKS	95	9.9895	16,883.73		16,883.73	1,567.44	18,451.17
FARMERS MARKET	1	0.1052	177.72		177.72	16.50	194.22
MUNI AUDITORIUM	1	0.1052	177.72		177.72	16.50	194.22
STATE FAIR BD	18	1.8927	3,199.02		3,199.02	296.99	3,496.01
CONVENTION CTR	9	0.9464	1,599.51		1,599.51	148.49	1,748.00
SPORTS AUTHORITY	1	0.1052	177.72		177.72	16.50	194.22
WATER & SEWER	124	13.0382	22,037.76		22,037.76	2,045.88	24,083.64
METRO ACTION COM	38	3.9958	6,753.49		6,753.49	626.98	7,380.47
NCAC	22	2.3134	3,909.92		3,909.92	362.99	4,272.91
TAXI TRANSP & LICENSING	1	0.1052	177.72		177.72	16.50	194.22
ALL OTHER	27	2.8391	4,798.53		4,798.53	445.48	5,244.01
SubTotal	951	100.0000	169,015.01		169,015.01	13,727.47	182,742.48
TOTAL	951	100.0000	169,015.01		169,015.01	13,727.47	182,742.48

Allocation Basis: NON-CONTRACT P.O. INITIATED BY FINANCE PURCHASING

Allocation Source: FINANCE PURCHASING

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE PURCHASING

Activity - DEPARTMTS P.O.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	6	0.1800	430.45		430.45	35.41	465.86
MAYOR	1	0.0300	71.74		71.74	5.90	77.64
GENERAL SERVICES ADMIN	7	0.2100	502.19		502.19		502.19
GENERAL SERVICES BUILDINGS	33	0.9898	2,367.48		2,367.48		2,367.48
CENTRAL PRINTING	1	0.0300	71.74		71.74		71.74
FINANCE OMB	2	0.0600	143.48		143.48		143.48
FINANCE INTERNAL AUDIT	1	0.0300	71.74		71.74	5.90	77.64
FINANCE FASTNET	1	0.0300	71.74		71.74	5.90	77.64
FINANCE REAL PROP SVCS	1	0.0300	71.74		71.74	5.90	77.64
FINANCE TREASURY	1	0.0300	71.74		71.74	5.90	77.64
HUMAN RESOURCES	1	0.0300	71.74		71.74	5.90	77.64
INFORMATION SYSTEMS	293	8.7882	21,020.34		21,020.34	1,729.29	22,749.63
CENTRAL RECORDS	6	0.1800	430.45		430.45	35.41	465.86
PLANNING COMM	21	0.6299	1,506.58		1,506.58	123.94	1,630.52
REGISTER/DEEDS	1	0.0300	71.74		71.74	5.90	77.64
ASSESSOR PROP	8	0.2400	573.93		573.93	47.22	621.15
COUNTY CLERK	7	0.2100	502.19		502.19	41.31	543.50
PUBLIC DEFENDER	5	0.1500	358.71		358.71	29.51	388.22
CLERK/MASTER	1	0.0300	71.74		71.74	5.90	77.64
JUVENILE COURT	8	0.2400	573.93		573.93	47.22	621.15
GEN SESSIONS CT	6	0.1800	430.45		430.45	35.41	465.86
ST TRIAL COURTS	2	0.0600	143.48		143.48	11.80	155.28
JUSTICE INFO SYS	3	0.0900	215.23		215.23	17.71	232.94
SHERIFF ADMIN	21	0.6299	1,506.58		1,506.58	123.94	1,630.52
SH WAREHOUSE	225	6.7487	16,141.90		16,141.90	1,327.95	17,469.85
SH CRIM JUST CTR	1	0.0300	71.74		71.74	5.90	77.64
SH CORR WORK CTR	1	0.0300	71.74		71.74	5.90	77.64
POLICE	382	11.4577	27,405.35		27,405.35	2,254.56	29,659.91
FIRE	23	0.6899	1,650.06		1,650.06	135.75	1,785.81
CODES ADMIN	2	0.0600	143.48		143.48	11.80	155.28
BEER BOARD	1	0.0300	71.74		71.74	5.90	77.64
SOCIAL SERVICES	117	3.5093	8,393.79		8,393.79	690.53	9,084.32

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE PURCHASING

Activity - DEPARTMTS P.O.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
HEALTH	314	9.4181	22,526.91		22,526.91	1,853.23	24,380.14
PUBLIC LIBRARY	49	1.4697	3,515.35		3,515.35	289.20	3,804.55
PARKS	6	0.1800	430.45		430.45	35.41	465.86
ARTS COMMISSION	2	0.0600	143.48		143.48	11.80	155.28
PUBLIC WORKS	31	0.9298	2,223.99		2,223.99	182.96	2,406.95
STATE FAIR BD	36	1.0798	2,582.70		2,582.70	212.47	2,795.17
WATER & SEWER	367	11.0078	26,329.23		26,329.23	2,166.03	28,495.26
METRO ACTION COM	12	0.3599	860.90		860.90	70.82	931.72
NCAC	65	1.9496	4,663.21		4,663.21	383.63	5,046.84
EDUCATION	1,259	37.7619	90,322.94		90,322.94	7,430.67	97,753.61
ALL OTHER	4	0.1200	286.97		286.97	23.61	310.58
SubTotal	3,334	100.0000	239,187.06		239,187.06	19,423.49	258,610.55
TOTAL	3,334	100.0000	239,187.06		239,187.06	19,423.49	258,610.55

Allocation Basis: NON-CONTRACT P.O. INITIATED BY DEPARTMENTS

Allocation Source: FINANCE PURCHASING

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE PURCHASING

Activity - DPV EFFORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	273	0.2676	76.67		76.67		76.67
LEGISLATIVE	4	0.0039	1.12		1.12	0.11	1.23
MAYOR	234	0.2294	65.72		65.72	6.46	72.18
GENERAL SERVICES ADMIN	16,460	16.1331	4,622.67		4,622.67		4,622.67
DIRECTOR OF FINANCE	822	0.8057	230.85		230.85		230.85
HUMAN RESOURCES	245	0.2401	68.81		68.81	6.76	75.57
INFORMATION SYSTEMS	537	0.5263	150.81		150.81	14.82	165.63
DEPARTMENT OF LAW	606	0.5940	170.19		170.19	16.73	186.92
CENTRAL RECORDS	46	0.0451	12.92		12.92	1.27	14.19
ELECTIONS	107	0.1049	30.05		30.05	2.95	33.00
PLANNING COMM	270	0.2646	75.83		75.83	7.45	83.28
REGISTER/DEEDS	158	0.1549	44.37		44.37	4.36	48.73
HISTORICAL COMM	5	0.0049	1.40		1.40	0.14	1.54
COMM ED ALLIANCE	2	0.0020	0.56		0.56	0.06	0.62
ASSESSOR PROP	277	0.2715	77.79		77.79	7.65	85.44
TRUSTEE	70	0.0686	19.66		19.66	1.93	21.59
COUNTY CLERK	154	0.1509	43.25		43.25	4.25	47.50
DISTRICT ATTOR	426	0.4175	119.64		119.64	11.76	131.40
PUBLIC DEFENDER	148	0.1451	41.56		41.56	4.08	45.64
JUVENILE CT CLRK	105	0.1029	29.49		29.49	2.90	32.39
CIRCUIT CT CLERK	129	0.1264	36.23		36.23	3.56	39.79
CRIMINAL CT CLRK	159	0.1558	44.65		44.65	4.39	49.04
CLERK/MASTER	77	0.0755	21.62		21.62	2.13	23.75
JUVENILE COURT	611	0.5989	171.59		171.59	16.86	188.45
GEN SESSIONS CT	251	0.2460	70.49		70.49	6.93	77.42
ST TRIAL COURTS	467	0.4577	131.15		131.15	12.89	144.04
JUSTICE INFO SYS	126	0.1235	35.39		35.39	3.48	38.87
SHERIFF ADMIN	891	0.8733	250.23		250.23	24.59	274.82
POLICE	3,044	2.9836	854.88		854.88	84.01	938.89
FIRE	3,640	3.5677	1,022.27		1,022.27	100.46	1,122.73
CODES ADMIN	152	0.1490	42.69		42.69	4.20	46.89
BEER BOARD	1	0.0010	0.28		0.28	0.03	0.31

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE PURCHASING

Activity - DPV EFFORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
AGRICULTURAL EXT	8	0.0078	2.25		2.25	0.22	2.47
SOCIAL SERVICES	1,554	1.5231	436.43		436.43	42.89	479.32
HEALTH	1,401	1.3732	393.46		393.46	38.67	432.13
PUBLIC LIBRARY	4,361	4.2744	1,224.75		1,224.75	120.36	1,345.11
PARKS	1,147	1.1242	322.13		322.13	31.66	353.79
ARTS COMMISSION	46	0.0451	12.92		12.92	1.27	14.19
PUBLIC WORKS	6,552	6.4219	1,840.08		1,840.08	180.84	2,020.92
HUMAN RELATIONS	205	0.2009	57.57		57.57	5.66	63.23
CARING FOR CHILDREN	957	0.9380	268.77		268.77	26.41	295.18
FARMERS MARKET	296	0.2901	83.13		83.13	8.17	91.30
MUNI AUDITORIUM	393	0.3852	110.37		110.37	10.85	121.22
STATE FAIR BD	548	0.5371	153.90		153.90	15.12	169.02
CONVENTION CTR	1,091	1.0693	306.40		306.40	30.11	336.51
SPORTS AUTHORITY	22	0.0216	6.18		6.18	0.61	6.79
WATER & SEWER	2,589	2.5376	727.10		727.10	71.46	798.56
BORDEAUX	4,455	4.3665	1,251.15		1,251.15	122.96	1,374.11
GENERAL HOSP	14,078	13.7984	3,953.70		3,953.70	388.55	4,342.25
METRO ACTION COM	2,150	2.1073	603.81		603.81	59.34	663.15
NCAC	6,605	6.4738	1,854.97		1,854.97	182.30	2,037.27
NTTC	1	0.0010	0.28		0.28	0.03	0.31
TAXI TRANSP & LICENSING	39	0.0382	10.95		10.95	1.08	12.03
EDUCATION	20,283	19.8805	5,696.36		5,696.36	559.79	6,256.15
ALL OTHER	2,748	2.6934	771.76		771.76	75.84	847.60
SubTotal	102,026	100.0000	28,653.25		28,653.25	2,331.40	30,984.65
TOTAL	102,026	100.0000	28,653.25		28,653.25	2,331.40	30,984.65

Allocation Basis: DPV TRANSACTIONS PROCESSED FOR THE YEAR

Allocation Source: FINANCE PURCHASING

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE PURCHASING

Activity - PROCUREMT CARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	156	0.3479	154.16		154.16	13.62	167.78
MAYOR	130	0.2899	128.47		128.47	11.35	139.82
GENERAL SERVICES ADMIN	2,524	5.6294	2,494.26		2,494.26		2,494.26
DIRECTOR OF FINANCE	218	0.4862	215.43		215.43		215.43
FINANCE OPERATIONS	279	0.6223	275.71		275.71		275.71
FINANCE OMB	165	0.3680	163.06		163.06		163.06
OFFC SUPP SVCS-ADMIN	229	0.5108	226.30		226.30		226.30
FINANCE PURCHASING	197	0.4394	194.68		194.68		194.68
FINANCE INTERNAL AUDIT	64	0.1427	63.25		63.25	5.59	68.84
FINANCE FASTNET	62	0.1383	61.27		61.27	5.41	66.68
FINANCE REAL PROP SVCS	309	0.6892	305.36		305.36	26.97	332.33
FINANCE TREASURY	77	0.1717	76.09		76.09	6.72	82.81
HUMAN RESOURCES	100	0.2230	98.82		98.82	8.73	107.55
INFORMATION SYSTEMS	582	1.2981	575.14		575.14	50.81	625.95
DEPARTMENT OF LAW	77	0.1717	76.09		76.09	6.72	82.81
CENTRAL RECORDS	176	0.3925	173.93		173.93	15.36	189.29
FINANCE ADA MANAGEMENT	168	0.3747	166.02		166.02	14.67	180.69
ELECTIONS	239	0.5331	236.18		236.18	20.86	257.04
PLANNING COMM	434	0.9680	428.89		428.89	37.89	466.78
REGISTER/DEEDS	183	0.4082	180.84		180.84	15.98	196.82
HISTORICAL COMM	102	0.2275	100.80		100.80	8.90	109.70
COMM ED ALLIANCE	31	0.0691	30.63		30.63	2.71	33.34
TRUSTEE	40	0.0892	39.53		39.53	3.49	43.02
DISTRICT ATTOR	415	0.9256	410.11		410.11	36.23	446.34
PUBLIC DEFENDER	93	0.2074	91.90		91.90	8.12	100.02
JUVENILE CT CLRK	152	0.3390	150.21		150.21	13.27	163.48
CIRCUIT CT CLERK	78	0.1740	77.08		77.08	6.81	83.89
CRIMINAL CT CLRK	61	0.1361	60.28		60.28	5.33	65.61
CLERK/MASTER	91	0.2030	89.93		89.93	7.94	97.87
GEN SESSIONS CT	458	1.0215	452.60		452.60	39.98	492.58
ST TRIAL COURTS	590	1.3159	583.05		583.05	51.51	634.56
JUSTICE INFO SYS	317	0.7070	313.26		313.26	27.67	340.93

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE PURCHASING

Activity - PROCUREMT CARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SHERIFF ADMIN	1,719	3.8340	1,698.74		1,698.74	150.06	1,848.80
SH CORR WORK CTR	687	1.5323	678.90		678.90	59.97	738.87
POLICE	1,407	3.1381	1,390.42		1,390.42	122.83	1,513.25
FIRE	1,769	3.9455	1,748.15		1,748.15	154.43	1,902.58
CODES ADMIN	169	0.3769	167.01		167.01	14.75	181.76
BEER BOARD	72	0.1606	71.15		71.15	6.29	77.44
AGRICULTURAL EXT	16	0.0357	15.81		15.81	1.40	17.21
SOCIAL SERVICES	660	1.4720	652.22		652.22	57.62	709.84
HEALTH	1,712	3.8184	1,691.83		1,691.83	149.45	1,841.28
PUBLIC LIBRARY	1,575	3.5128	1,556.44		1,556.44	137.49	1,693.93
PARKS	8,836	19.7072	8,731.88		8,731.88	771.34	9,503.22
ARTS COMMISSION	238	0.5308	235.20		235.20	20.78	255.98
PUBLIC WORKS	1,430	3.1894	1,413.15		1,413.15	124.83	1,537.98
HUMAN RELATIONS	156	0.3479	154.16		154.16	13.62	167.78
CARING FOR CHILDREN	210	0.4684	207.53		207.53	18.33	225.86
FARMERS MARKET	112	0.2498	110.68		110.68	9.78	120.46
MUNI AUDITORIUM	95	0.2119	93.88		93.88	8.29	102.17
STATE FAIR BD	1,184	2.6407	1,170.05		1,170.05	103.36	1,273.41
CONVENTION CTR	1,040	2.3196	1,027.75		1,027.75	90.79	1,118.54
SPORTS AUTHORITY	35	0.0781	34.59		34.59	3.06	37.65
WATER & SEWER	7,947	17.7246	7,853.36		7,853.36	693.75	8,547.11
BORDEAUX	1,180	2.6318	1,166.10		1,166.10	103.01	1,269.11
GENERAL HOSP	885	1.9739	874.57		874.57	77.26	951.83
METRO ACTION COM	1,604	3.5775	1,585.10		1,585.10	140.02	1,725.12
NCAC	411	0.9167	406.16		406.16	35.88	442.04
ALL OTHER	890	1.9850	879.51		879.51	77.69	957.20
SubTotal	44,836	100.0000	44,307.67		44,307.67	3,598.72	47,906.39
TOTAL	44,836	100.0000	44,307.67		44,307.67	3,598.72	47,906.39

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE PURCHASING

Allocation Basis: PROCUREMENT CARD TRANSACTIONS BY DEPARTMENT

Allocation Source: FINANCE PURCHASING

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE PURCHASING

Activity - RFP'S

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL SERVICES ADMIN	2.00	1.3605	16,626.83		16,626.83		16,626.83
DIRECTOR OF FINANCE	4.00	2.7211	33,253.65		33,253.65		33,253.65
HUMAN RESOURCES	7.00	4.7619	58,193.91		58,193.91	4,926.82	63,120.73
INFORMATION SYSTEMS	12.00	8.1633	99,760.97		99,760.97	8,445.99	108,206.96
CENTRAL RECORDS	1.00	0.6803	8,313.41		8,313.41	703.83	9,017.24
PLANNING COMM	2.00	1.3605	16,626.83		16,626.83	1,407.66	18,034.49
CRIMINAL CT CLRK	0.25	0.1701	2,078.35		2,078.35	175.96	2,254.31
JUVENILE COURT	2.00	1.3605	16,626.83		16,626.83	1,407.66	18,034.49
JUSTICE INFO SYS	0.50	0.3401	4,156.71		4,156.71	351.92	4,508.63
SHERIFF ADMIN	5.00	3.4014	41,567.08		41,567.08	3,519.16	45,086.24
POLICE	3.00	2.0408	24,940.24		24,940.24	2,111.50	27,051.74
FIRE	2.50	1.7007	20,783.53		20,783.53	1,759.58	22,543.11
HEALTH	3.00	2.0408	24,940.24		24,940.24	2,111.50	27,051.74
PARKS	14.50	9.8639	120,544.52		120,544.52	10,205.57	130,750.09
ARTS COMMISSION	1.00	0.6803	8,313.41		8,313.41	703.83	9,017.24
PUBLIC WORKS	14.00	9.5238	116,387.81		116,387.81	9,853.65	126,241.46
MUNI AUDITORIUM	2.00	1.3605	16,626.83		16,626.83	1,407.66	18,034.49
CONVENTION CTR	4.00	2.7211	33,253.65		33,253.65	2,815.33	36,068.98
SPORTS AUTHORITY	1.00	0.6803	8,313.41		8,313.41	703.83	9,017.24
WATER & SEWER	35.00	23.8096	290,969.54		290,969.54	24,634.13	315,603.67
GENERAL HOSP	0.50	0.3401	4,156.71		4,156.71	351.92	4,508.63
NCAC	2.00	1.3605	16,626.83		16,626.83	1,407.66	18,034.49
METRO TRANSIT	1.00	0.6803	8,313.41		8,313.41	703.83	9,017.24
EDUCATION	8.00	5.4422	66,507.32		66,507.32	5,630.66	72,137.98
ALL OTHER	19.75	13.4354	164,189.94		164,189.94	13,900.68	178,090.62
SubTotal	147.00	100.0000	1,222,071.96		1,222,071.96	99,240.33	1,321,312.29
TOTAL	147.00	100.0000	1,222,071.96		1,222,071.96	99,240.33	1,321,312.29

Allocation Basis: NUMBER OF RFP'S PER AGENCY SERVED

Allocation Source: FINANCE PURCHASING

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE PURCHASING

Receiving Department	Total	PURCHASING P.O.	DEPARTMTS P.O.	DPV EFFORT	PROCUREMT CARD	RFP'S
EMPLOYEE BENEFITS	76.67	0.00	0.00	76.67	0.00	0.00
LEGISLATIVE	634.87	0.00	465.86	1.23	167.78	0.00
MAYOR	289.64	0.00	77.64	72.18	139.82	0.00
GENERAL SERVICES ADMIN	24,245.95	0.00	502.19	4,622.67	2,494.26	16,626.83
GENERAL SERVICES BUILDINGS	2,545.20	177.72	2,367.48	0.00	0.00	0.00
CENTRAL PRINTING	71.74	0.00	71.74	0.00	0.00	0.00
FLEET MANAGEMENT	20,082.75	20,082.75	0.00	0.00	0.00	0.00
RADIO SHOP	177.72	177.72	0.00	0.00	0.00	0.00
DIRECTOR OF FINANCE	33,699.93	0.00	0.00	230.85	215.43	33,253.65
FINANCE OPERATIONS	453.43	177.72	0.00	0.00	275.71	0.00
FINANCE OMB	661.99	355.45	143.48	0.00	163.06	0.00
OFFC SUPP SVCS-ADMIN	404.02	177.72	0.00	0.00	226.30	0.00
FINANCE PURCHASING	194.68	0.00	0.00	0.00	194.68	0.00
FINANCE INTERNAL AUDIT	146.48	0.00	77.64	0.00	68.84	0.00
FINANCE FASTNET	144.32	0.00	77.64	0.00	66.68	0.00
FINANCE REAL PROP SVCS	9,732.67	9,322.70	77.64	0.00	332.33	0.00
FINANCE TREASURY	354.67	194.22	77.64	0.00	82.81	0.00
HUMAN RESOURCES	64,741.05	1,359.56	77.64	75.57	107.55	63,120.73
INFORMATION SYSTEMS	138,157.52	6,409.35	22,749.63	165.63	625.95	108,206.96
DEPARTMENT OF LAW	463.95	194.22	0.00	186.92	82.81	0.00
CENTRAL RECORDS	9,686.58	0.00	465.86	14.19	189.29	9,017.24
FINANCE ADA MANAGEMENT	374.91	194.22	0.00	0.00	180.69	0.00
ELECTIONS	1,066.93	776.89	0.00	33.00	257.04	0.00
PLANNING COMM	20,409.29	194.22	1,630.52	83.28	466.78	18,034.49
REGISTER/DEEDS	905.86	582.67	77.64	48.73	196.82	0.00
HISTORICAL COMM	111.24	0.00	0.00	1.54	109.70	0.00
COMM ED ALLIANCE	1,199.30	1,165.34	0.00	0.62	33.34	0.00
ASSESSOR PROP	1,677.71	971.12	621.15	85.44	0.00	0.00
TRUSTEE	258.83	194.22	0.00	21.59	43.02	0.00
COUNTY CLERK	2,533.23	1,942.23	543.50	47.50	0.00	0.00
DISTRICT ATTOR	2,908.41	2,330.67	0.00	131.40	446.34	0.00
PUBLIC DEFENDER	1,505.00	971.12	388.22	45.64	100.02	0.00
JUVENILE CT CLRK	1,555.43	1,359.56	0.00	32.39	163.48	0.00
CIRCUIT CT CLERK	1,094.80	971.12	0.00	39.79	83.89	0.00
CRIMINAL CT CLRK	3,728.52	1,359.56	0.00	49.04	65.61	2,254.31

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE PURCHASING

Receiving Department	Total	PURCHASING P.O.	DEPARTMTS P.O.	DPV EFFORT	PROCUREMT CARD	RFP'S
CLERK/MASTER	393.48	194.22	77.64	23.75	97.87	0.00
JUVENILE COURT	21,174.76	2,330.67	621.15	188.45	0.00	18,034.49
GEN SESSIONS CT	4,726.10	3,690.24	465.86	77.42	492.58	0.00
ST TRIAL COURTS	1,905.00	971.12	155.28	144.04	634.56	0.00
JUSTICE INFO SYS	5,121.37	0.00	232.94	38.87	340.93	4,508.63
SHERIFF ADMIN	49,617.27	776.89	1,630.52	274.82	1,848.80	45,086.24
SH WAREHOUSE	21,936.98	4,467.13	17,469.85	0.00	0.00	0.00
SH CRIM JUST CTR	77.64	0.00	77.64	0.00	0.00	0.00
SH CORR WORK CTR	816.51	0.00	77.64	0.00	738.87	0.00
POLICE	74,895.84	15,732.05	29,659.91	938.89	1,513.25	27,051.74
FIRE	32,209.80	4,855.57	1,785.81	1,122.73	1,902.58	22,543.11
CODES ADMIN	4,268.39	3,884.46	155.28	46.89	181.76	0.00
BEER BOARD	155.39	0.00	77.64	0.31	77.44	0.00
AGRICULTURAL EXT	19.68	0.00	0.00	2.47	17.21	0.00
SOCIAL SERVICES	12,604.15	2,330.67	9,084.32	479.32	709.84	0.00
HEALTH	56,035.96	2,330.67	24,380.14	432.13	1,841.28	27,051.74
PUBLIC LIBRARY	11,699.16	4,855.57	3,804.55	1,345.11	1,693.93	0.00
PARKS	160,106.80	19,033.84	465.86	353.79	9,503.22	130,750.09
ARTS COMMISSION	9,636.91	194.22	155.28	14.19	255.98	9,017.24
PUBLIC WORKS	150,658.48	18,451.17	2,406.95	2,020.92	1,537.98	126,241.46
HUMAN RELATIONS	231.01	0.00	0.00	63.23	167.78	0.00
CARING FOR CHILDREN	521.04	0.00	0.00	295.18	225.86	0.00
FARMERS MARKET	405.98	194.22	0.00	91.30	120.46	0.00
MUNI AUDITORIUM	18,452.10	194.22	0.00	121.22	102.17	18,034.49
STATE FAIR BD	7,733.61	3,496.01	2,795.17	169.02	1,273.41	0.00
CONVENTION CTR	39,272.03	1,748.00	0.00	336.51	1,118.54	36,068.98
SPORTS AUTHORITY	9,255.90	194.22	0.00	6.79	37.65	9,017.24
WATER & SEWER	377,528.24	24,083.64	28,495.26	798.56	8,547.11	315,603.67
BORDEAUX	2,643.22	0.00	0.00	1,374.11	1,269.11	0.00
GENERAL HOSP	9,802.71	0.00	0.00	4,342.25	951.83	4,508.63
METRO ACTION COM	10,700.46	7,380.47	931.72	663.15	1,725.12	0.00
NCAC	29,833.55	4,272.91	5,046.84	2,037.27	442.04	18,034.49
METRO TRANSIT	9,017.24	0.00	0.00	0.00	0.00	9,017.24
NTTC	0.31	0.00	0.00	0.31	0.00	0.00
TAXI TRANSP & LICENSING	206.25	194.22	0.00	12.03	0.00	0.00

All Monetary Values Are $ Dollars

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE PURCHASING

Receiving Department	Total	PURCHASING P.O.	DEPARTMTS P.O.	DPV EFFORT	PROCUREMT CARD	RFP'S
EDUCATION	176,147.74	0.00	97,753.61	6,256.15	0.00	72,137.98
ALL OTHER	185,450.01	5,244.01	310.58	847.60	957.20	178,090.62
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	1,841,556.36	182,742.48	258,610.55	30,984.65	47,906.39	1,321,312.29

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

INTERNAL AUDIT

NATURE AND EXTENT OF SERVICES

Internal audit is an independent appraisal activity for the review of accounting, financial and general operations of the Metropolitan Government. Activities include review and appraisal of internal controls, ascertaining compliance with established policies, and determining the reliability of accounting data developed within the Metropolitan Government. All departments within the Metropolitan Government, including those receiving Federal funds, are subject to this review.

The costs for internal audits were allocated to departments based on total expenditures of each department.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department FINANCE INTERNAL AUDIT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	778,089.00			778,089.00
BUILDING USE ALLOWANCE	3,925.18		3,925.18	
EQUIPMENT USE ALLOWANCE	1,943.50		1,943.50	
POST AUDITS	565.00	4.58	569.58	
INSURANCE/JUDGEMENTS	9,036.69		9,036.69	
GENERAL SERVICES BUILDINGS	61,063.10	355.54	61,418.64	
POSTAL SERVICE	27.33	6.22	33.55	
DIRECTOR OF FINANCE	85,247.89	13,621.38	98,869.27	
FINANCE OPERATIONS	550.21	27.82	578.03	
FINANCE OMB	516.24	19.03	535.27	
FINANCE PURCHASING	134.99	11.49	146.48	
FINANCE INTERNAL AUDIT		293.41	293.41	
FINANCE PAYROLL		961.17	961.17	
FINANCE FASTNET		712.17	712.17	
FINANCE GRANTS COORDINATION		67.98	67.98	
FINANCE TREASURY		(5.25)	(5.25)	
FINANCE GRANTS MONITORING		29.51	29.51	
HUMAN RESOURCES		6,249.93	6,249.93	
INFORMATION SYSTEMS		3,480.66	3,480.66	
CENTRAL RECORDS		16.89	16.89	
Total Allocated Additions:	163,010.13	25,852.53	188,862.66	188,862.66
Total To Be Allocated:	941,099.13	25,852.53		966,951.66

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE INTERNAL AUDIT

	Total	General & Admin	INTERNAL AUDIT
Wages & Benefits			
SALARIES & WAGES	594,584.00	0.00	594,584.00
FRINGE BENEFITS	131,454.00	0.00	131,454.00
Other Expense & Cost			
BOTTLED WATER	242.00	0.00	242.00
TRAVEL	811.00	0.00	811.00
TELEPHONE	(34.00)	0.00	(34.00)
POSTAGE	70.00	0.00	70.00
PRINTING	171.00	0.00	171.00
SUBSCRIPTIONS	112.00	0.00	112.00
TUITION/MEMBER DUES	9,544.00	0.00	9,544.00
OTHER REPAIRS/MAINT	1,792.00	0.00	1,792.00
INFO SYSTS CHARGE	25,788.00	0.00	25,788.00
POSTAL SVC CHARGES	315.00	0.00	315.00
TELECOMM CHARGES	5,471.00	0.00	5,471.00
MIS TECH REVOLVING CHG	925.00	0.00	925.00
SUPPLIES/MATERIALS	3,470.00	0.00	3,470.00
FURNITURE<$5000	1,003.00	0.00	1,003.00
OTHER LICENSE	18.00	0.00	18.00
TRANSFER COMMUNITY ED	650.00	0.00	650.00
FOOD & ICE	1,703.00	0.00	1,703.00
Departmental Totals			
Total Expenditures	778,089.00	0.00	778,089.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	778,089.00	0.00	778,089.00
Allocation Step 1			
Inbound- All Others	163,010.13	0.00	163,010.13
1st Allocation	941,099.13	0.00	941,099.13

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE INTERNAL AUDIT

	Total	General & Admin	INTERNAL AUDIT
Allocation Step 2			
Inbound- All Others	25,852.53	0.00	25,852.53
2nd Allocation	25,852.53	0.00	25,852.53
Total For 022 FINANCE INTERNAL			
Total Allocated	966,951.66	0.00	966,951.66

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE INTERNAL AUDIT

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	224,574,124	8.9984	84,683.96		84,683.96		84,683.96
LEGISLATIVE	1,187,419	0.0476	447.76		447.76	13.84	461.60
MAYOR	3,772,565	0.1512	1,422.58		1,422.58	43.97	1,466.55
GENERAL SERVICES ADMIN	348,931	0.0140	131.58		131.58		131.58
GENERAL SERVICES BUILDINGS	8,863,348	0.3551	3,342.25		3,342.25		3,342.25
FLEET MANAGEMENT	38,174,902	1.5296	14,395.25		14,395.25		14,395.25
DIRECTOR OF FINANCE	697,549	0.0280	263.04		263.04		263.04
FINANCE OPERATIONS	1,295,057	0.0519	488.35		488.35		488.35
FINANCE OMB	1,291,939	0.0518	487.17		487.17		487.17
OFFC SUPP SVCS-ADMIN	433,913	0.0174	163.62		163.62		163.62
FINANCE PURCHASING	1,245,181	0.0499	469.54		469.54		469.54
FINANCE INTERNAL AUDIT	778,089	0.0312	293.41		293.41		293.41
FINANCE PAYROLL	947,922	0.0380	357.45		357.45	11.05	368.50
FINANCE FASTNET	2,296,770	0.0920	866.08		866.08	26.77	892.85
FINANCE GRANTS COORDINATION	170,108	0.0068	64.15		64.15	1.98	66.13
FINANCE REAL PROP SVCS	1,077,047	0.0432	406.14		406.14	12.55	418.69
FINANCE TREASURY	718,306	0.0288	270.87		270.87	8.37	279.24
FINANCE CUSTOMER SERVICE	261,094	0.0105	98.46		98.46	3.04	101.50
FINANCE GRANTS MONITORING	349,025	0.0140	131.61		131.61	4.07	135.68
FINANCE SUPPLY PROP WAREHSE	303,323	0.0122	114.38		114.38	3.54	117.92
HUMAN RESOURCES	212,284,325	8.5060	80,049.63		80,049.63	2,474.33	82,523.96
INFORMATION SYSTEMS	23,279,756	0.9328	8,778.49		8,778.49	271.34	9,049.83
DEPARTMENT OF LAW	1,344,464	0.0539	506.98		506.98	15.67	522.65
CENTRAL RECORDS	750,028	0.0301	282.83		282.83	8.74	291.57
FINANCE ADA MANAGEMENT	2,171,057	0.0870	818.68		818.68	25.31	843.99
ELECTIONS	3,339,703	0.1338	1,259.36		1,259.36	38.93	1,298.29
PLANNING COMM	5,170,802	0.2072	1,949.84		1,949.84	60.27	2,010.11
ADV PLAN/RSCH	567,929	0.0228	214.16		214.16	6.62	220.78
REGISTER/DEEDS	2,201,047	0.0882	829.98		829.98	25.65	855.63
HISTORICAL COMM	430,136	0.0172	162.20		162.20	5.01	167.21
COMM ED ALLIANCE	488,434	0.0196	184.18		184.18	5.69	189.87
GOVT ACCESS TV	3,272,098	0.1311	1,233.87		1,233.87	38.14	1,272.01

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE INTERNAL AUDIT

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ASSESSOR PROP	6,216,279	0.2491	2,344.08		2,344.08	72.46	2,416.54
TRUSTEE	1,976,515	0.0792	745.32		745.32	23.04	768.36
COUNTY CLERK	3,564,441	0.1428	1,344.11		1,344.11	41.55	1,385.66
DISTRICT ATTOR	5,622,970	0.2253	2,120.35		2,120.35	65.54	2,185.89
DA SPECIAL OPNS	56,696	0.0023	21.38		21.38	0.66	22.04
PUBLIC DEFENDER	4,401,493	0.1764	1,659.74		1,659.74	51.30	1,711.04
JUVENILE CT CLRK	1,326,921	0.0532	500.36		500.36	15.47	515.83
CIRCUIT CT CLERK	7,342,126	0.2942	2,768.62		2,768.62	85.58	2,854.20
CRIMINAL CT CLRK	4,339,649	0.1739	1,636.42		1,636.42	50.58	1,687.00
CLERK/MASTER	1,197,674	0.0480	451.62		451.62	13.96	465.58
JUVENILE COURT	10,735,065	0.4301	4,048.05		4,048.05	125.13	4,173.18
GEN SESSIONS CT	8,641,269	0.3462	3,258.51		3,258.51	100.72	3,359.23
ST TRIAL COURTS	7,930,207	0.3178	2,990.38		2,990.38	92.43	3,082.81
JUSTICE INFO SYS	3,491,201	0.1399	1,316.48		1,316.48	40.69	1,357.17
SHERIFF ADMIN	3,915,422	0.1569	1,476.45		1,476.45	45.64	1,522.09
SH COMM SERVICES	877,039	0.0351	330.72		330.72	10.22	340.94
SH FACILITY MTN	602,114	0.0241	227.05		227.05	7.02	234.07
SH WAREHOUSE	669,527	0.0268	252.47		252.47	7.80	260.27
SH CRIM JUST CTR	8,169,357	0.3273	3,080.56		3,080.56	95.22	3,175.78
SH HILL JAIL	3,346,282	0.1341	1,261.84		1,261.84	39.00	1,300.84
SH CORR WORK CTR	4,578,651	0.1835	1,726.55		1,726.55	53.37	1,779.92
SH TRANSPORTATION	1,674,592	0.0671	631.47		631.47	19.52	650.99
SH WARRANTS	2,560,356	0.1026	965.47		965.47	29.84	995.31
SH TRAINING ACAD	312,280	0.0125	117.76		117.76	3.64	121.40
SH DEBERRY	18,315,247	0.7339	6,906.43		6,906.43	213.48	7,119.91
SH CENTRAL PROC	4,237,124	0.1698	1,597.76		1,597.76	49.39	1,647.15
SH LAW ENF BLOCK	2,712,839	0.1087	1,022.97		1,022.97	31.62	1,054.59
SH SOUTH PRECINCT	86,862	0.0035	32.75		32.75	1.01	33.76
SH COURTHOUSE	140,385	0.0056	52.94		52.94	1.64	54.58
SH SORT	1,061,880	0.0425	400.42		400.42	12.38	412.80
POLICE	134,957,754	5.4076	50,890.80		50,890.80	1,573.03	52,463.83
POLICE DRUG ENF	194,661	0.0078	73.41		73.41	2.27	75.68

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE INTERNAL AUDIT

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE	92,878,061	3.7215	35,023.10		35,023.10	1,082.56	36,105.66
CODES ADMIN	6,407,904	0.2568	2,416.34		2,416.34	74.69	2,491.03
BEER BOARD	341,449	0.0137	128.75		128.75	3.98	132.73
AGRICULTURAL EXT	250,812	0.0101	94.58		94.58	2.92	97.50
SOIL & WATER	60,225	0.0024	22.71		22.71	0.70	23.41
SOCIAL SERVICES	13,289,670	0.5325	5,011.36		5,011.36	154.90	5,166.26
HEALTH	40,220,885	1.6116	15,166.77		15,166.77	468.80	15,635.57
PUBLIC LIBRARY	21,303,199	0.8536	8,033.16		8,033.16	248.30	8,281.46
PARKS	42,090,049	1.6865	15,871.61		15,871.61	490.59	16,362.20
ARTS COMMISSION	2,716,497	0.1088	1,024.36		1,024.36	31.66	1,056.02
PUBLIC WORKS	99,969,991	4.0057	37,697.37		37,697.37	1,165.23	38,862.60
SOLID WASTE	12,508,119	0.5012	4,716.65		4,716.65	145.79	4,862.44
HUMAN RELATIONS	363,646	0.0146	137.13		137.13	4.24	141.37
CARING FOR CHILDREN	5,931,196	0.2377	2,236.58		2,236.58	69.13	2,305.71
FARMERS MARKET	1,111,717	0.0445	419.21		419.21	12.96	432.17
MUNI AUDITORIUM	1,929,995	0.0773	727.78		727.78	22.50	750.28
STATE FAIR BD	4,508,054	0.1806	1,699.93		1,699.93	52.54	1,752.47
CONVENTION CTR	6,779,701	0.2717	2,556.53		2,556.53	79.02	2,635.55
SPORTS AUTHORITY	29,589,262	1.1856	11,157.72		11,157.72	344.89	11,502.61
WATER & SEWER	171,441,269	6.8694	64,648.25		64,648.25	1,998.28	66,646.53
BORDEAUX	31,512,440	1.2627	11,882.93		11,882.93	367.30	12,250.23
GENERAL HOSP	93,830,336	3.7597	35,382.18		35,382.18	1,093.66	36,475.84
METRO ACTION COM	18,919,239	0.7581	7,134.20		7,134.20	220.52	7,354.72
NCAC	9,558,546	0.3830	3,604.40		3,604.40	111.41	3,715.81
MDHA	1,034,914	0.0415	390.25		390.25	12.06	402.31
METRO TRANSIT	12,643,845	0.5066	4,767.82		4,767.82	147.37	4,915.19
NTTC	17,202,350	0.6893	6,486.78		6,486.78	200.51	6,687.29
TAXI TRANSP & LICENSING	263,388	0.0106	99.32		99.32	3.07	102.39
EDUCATION	757,223,571	30.3403	285,539.08		285,539.08	8,826.04	294,365.12
SELF INSUR FUND	154,723,632	6.1996	58,344.25		58,344.25	1,803.42	60,147.67
ALL OTHER	45,763,846	1.8337	17,256.94		17,256.94	533.41	17,790.35
SubTotal	2,495,709,077	100.0000	941,099.13		941,099.13	25,852.53	966,951.66

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE INTERNAL AUDIT

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
TOTAL	2,495,709,077	100.0000	941,099.13		941,099.13	25,852.53	966,951.66

Allocation Basis: TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS

Allocation Source: FY 2003 EXPENDITURE REPORTS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE INTERNAL AUDIT

Receiving Department	Total	INTERNAL AUDIT
EMPLOYEE BENEFITS	84,683.96	84,683.96
LEGISLATIVE	461.60	461.60
MAYOR	1,466.55	1,466.55
GENERAL SERVICES ADMIN	131.58	131.58
GENERAL SERVICES BUILDINGS	3,342.25	3,342.25
FLEET MANAGEMENT	14,395.25	14,395.25
DIRECTOR OF FINANCE	263.04	263.04
FINANCE OPERATIONS	488.35	488.35
FINANCE OMB	487.17	487.17
OFFC SUPP SVCS-ADMIN	163.62	163.62
FINANCE PURCHASING	469.54	469.54
FINANCE INTERNAL AUDIT	293.41	293.41
FINANCE PAYROLL	368.50	368.50
FINANCE FASTNET	892.85	892.85
FINANCE GRANTS	66.13	66.13
FINANCE REAL PROP SVCS	418.69	418.69
FINANCE TREASURY	279.24	279.24
FINANCE CUSTOMER SERVICE	101.50	101.50
FINANCE GRANTS MONITORING	135.68	135.68
FINANCE SUPPLY PROP	117.92	117.92
HUMAN RESOURCES	82,523.96	82,523.96
INFORMATION SYSTEMS	9,049.83	9,049.83
DEPARTMENT OF LAW	522.65	522.65
CENTRAL RECORDS	291.57	291.57
FINANCE ADA MANAGEMENT	843.99	843.99
ELECTIONS	1,298.29	1,298.29
PLANNING COMM	2,010.11	2,010.11
ADV PLAN/RSCH	220.78	220.78
REGISTER/DEEDS	855.63	855.63
HISTORICAL COMM	167.21	167.21
COMM ED ALLIANCE	189.87	189.87
GOVT ACCESS TV	1,272.01	1,272.01
ASSESSOR PROP	2,416.54	2,416.54
TRUSTEE	768.36	768.36
COUNTY CLERK	1,385.66	1,385.66

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE INTERNAL AUDIT

Receiving Department	Total	INTERNAL AUDIT
DISTRICT ATTOR	2,185.89	2,185.89
DA SPECIAL OPNS	22.04	22.04
PUBLIC DEFENDER	1,711.04	1,711.04
JUVENILE CT CLRK	515.83	515.83
CIRCUIT CT CLERK	2,854.20	2,854.20
CRIMINAL CT CLRK	1,687.00	1,687.00
CLERK/MASTER	465.58	465.58
JUVENILE COURT	4,173.18	4,173.18
GEN SESSIONS CT	3,359.23	3,359.23
ST TRIAL COURTS	3,082.81	3,082.81
JUSTICE INFO SYS	1,357.17	1,357.17
SHERIFF ADMIN	1,522.09	1,522.09
SH COMM SERVICES	340.94	340.94
SH FACILITY MTN	234.07	234.07
SH WAREHOUSE	260.27	260.27
SH CRIM JUST CTR	3,175.78	3,175.78
SH HILL JAIL	1,300.84	1,300.84
SH CORR WORK CTR	1,779.92	1,779.92
SH TRANSPORTATION	650.99	650.99
SH WARRANTS	995.31	995.31
SH TRAINING ACAD	121.40	121.40
SH DEBERRY	7,119.91	7,119.91
SH CENTRAL PROC	1,647.15	1,647.15
SH LAW ENF BLOCK	1,054.59	1,054.59
SH SOUTH PRECINCT	33.76	33.76
SH COURTHOUSE	54.58	54.58
SH SORT	412.80	412.80
POLICE	52,463.83	52,463.83
POLICE DRUG ENF	75.68	75.68
FIRE	36,105.66	36,105.66
CODES ADMIN	2,491.03	2,491.03
BEER BOARD	132.73	132.73
AGRICULTURAL EXT	97.50	97.50
SOIL & WATER	23.41	23.41
SOCIAL SERVICES	5,166.26	5,166.26

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE INTERNAL AUDIT

Receiving Department	Total	INTERNAL AUDIT
HEALTH	15,635.57	15,635.57
PUBLIC LIBRARY	8,281.46	8,281.46
PARKS	16,362.20	16,362.20
ARTS COMMISSION	1,056.02	1,056.02
PUBLIC WORKS	38,862.60	38,862.60
SOLID WASTE	4,862.44	4,862.44
HUMAN RELATIONS	141.37	141.37
CARING FOR CHILDREN	2,305.71	2,305.71
FARMERS MARKET	432.17	432.17
MUNI AUDITORIUM	750.28	750.28
STATE FAIR BD	1,752.47	1,752.47
CONVENTION CTR	2,635.55	2,635.55
SPORTS AUTHORITY	11,502.61	11,502.61
WATER & SEWER	66,646.53	66,646.53
BORDEAUX	12,250.23	12,250.23
GENERAL HOSP	36,475.84	36,475.84
METRO ACTION COM	7,354.72	7,354.72
NCAC	3,715.81	3,715.81
MDHA	402.31	402.31
METRO TRANSIT	4,915.19	4,915.19
NTTC	6,687.29	6,687.29
TAXI TRANSP & LICENSING	102.39	102.39
EDUCATION	294,365.12	294,365.12
SELF INSUR FUND	60,147.67	60,147.67
ALL OTHER	17,790.35	17,790.35
Direct Billed	0.00	0.00
Total	966,951.66	966,951.66

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

PAYROLL

NATURE AND EXTENT OF SERVICES

The Payroll Section is responsible for the preparation of all Metropolitan Government payrolls (with the exception of the Board of Education and the Metropolitan Development and Housing Agency), the maintenance of payroll deduction records and the payment of these deductions to the proper agencies, the preparation of quarterly and yearly State and Federal payroll tax reports, the processing of garnishments on employees, and the purchase and distribution of U.S. Savings Bonds to satisfy bond deductions.

The costs of this Division were allocated based on the number of paychecks by department.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department FINANCE PAYROLL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	947,922.00			947,922.00
BUILDING USE ALLOWANCE	2,162.10		2,162.10	
EQUIPMENT USE ALLOWANCE	1,563.51		1,563.51	
POST AUDITS	527.54	4.27	531.81	
INSURANCE/JUDGEMENTS	13,389.33		13,389.33	
GENERAL SERVICES BUILDINGS	33,635.25	195.84	33,831.09	
CENTRAL PRINTING	409.22	76.81	486.03	
POSTAL SERVICE	2,875.47	654.04	3,529.51	
DIRECTOR OF FINANCE	93,664.09	14,966.16	108,630.25	
FINANCE OPERATIONS	526.81	26.57	553.38	
FINANCE OMB	628.93	23.18	652.11	
FINANCE INTERNAL AUDIT	357.45	11.05	368.50	
FINANCE PAYROLL		1,342.20	1,342.20	
FINANCE FASTNET		664.95	664.95	
FINANCE GRANTS COORDINATION		82.82	82.82	
FINANCE TREASURY		(7.23)	(7.23)	
FINANCE GRANTS MONITORING		35.95	35.95	
HUMAN RESOURCES		8,854.04	8,854.04	
INFORMATION SYSTEMS		2,950.23	2,950.23	
DEPARTMENT OF LAW		195.64	195.64	
CENTRAL RECORDS		2,324.71	2,324.71	
Total Allocated Additions:	149,739.70	32,401.23	182,140.93	182,140.93
Total To Be Allocated:	1,097,661.70	32,401.23		1,130,062.93

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE PAYROLL

	Total	General & Admin	PAYROLL
Wages & Benefits			
SALARIES & WAGES	653,285.00	0.00	653,285.00
FRINGE BENEFITS	152,942.00	0.00	152,942.00
Other Expense & Cost			
CONTRACTUAL SVCS	11,600.00	0.00	11,600.00
TEMPORARY SERVICES	0.00	0.00	0.00
TRAVEL	2,031.00	0.00	2,031.00
POSTAGE	129.00	0.00	129.00
PRINTING	21,396.00	0.00	21,396.00
SUB/REG/DUES	831.00	0.00	831.00
OTHER REPAIRS/MAINT	1,318.00	0.00	1,318.00
INFO SYS CHARGE	21,864.00	0.00	21,864.00
CENTRAL PRINT CHARGE	11,560.00	0.00	11,560.00
POSTAL SERVICE CHARG	40,140.00	0.00	40,140.00
TELECOMM CHARGES	6,614.00	0.00	6,614.00
OFFICE SUPPLY CHARGE	9,898.00	0.00	9,898.00
SUPPLIES/MATERIALS	577.00	0.00	577.00
EQUIPMENT RENTAL	3,510.00	0.00	3,510.00
OTHER LICENSE	489.00	0.00	489.00
OFFICE EQUIP<$5000	1,999.00	0.00	1,999.00
FURN <$5000	7,739.00	0.00	7,739.00
Departmental Totals			
Total Expenditures	947,922.00	0.00	947,922.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	947,922.00	0.00	947,922.00
Allocation Step 1			
Inbound- All Others	149,739.70	0.00	149,739.70
1st Allocation	1,097,661.70	0.00	1,097,661.70

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE PAYROLL

	Total	General & Admin	PAYROLL
Allocation Step 2			
Inbound- All Others	32,401.23	0.00	32,401.23
2nd Allocation	32,401.23	0.00	32,401.23
Total For 023 FINANCE PAYROLL			
Total Allocated	1,130,062.93	0.00	1,130,062.93

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE PAYROLL

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	1,234	0.3859	4,236.01		4,236.01	128.05	4,364.06
MAYOR	1,112	0.3478	3,817.22		3,817.22	115.39	3,932.61
GENERAL SERVICES ADMIN	827	0.2586	2,838.88		2,838.88		2,838.88
GENERAL SERVICES BUILDINGS	1,175	0.3675	4,033.48		4,033.48		4,033.48
CENTRAL PRINTING	223	0.0697	765.50		765.50		765.50
FLEET MANAGEMENT	1,595	0.4988	5,475.22		5,475.22		5,475.22
POSTAL SERVICE	149	0.0466	511.48		511.48		511.48
RADIO SHOP	446	0.1395	1,531.01		1,531.01		1,531.01
DIRECTOR OF FINANCE	879	0.2749	3,017.38		3,017.38		3,017.38
FINANCE OPERATIONS	560	0.1751	1,922.33		1,922.33		1,922.33
FINANCE OMB	405	0.1267	1,390.27		1,390.27		1,390.27
OFFC SUPP SVCS-ADMIN	98	0.0306	336.41		336.41		336.41
FINANCE PURCHASING	494	0.1545	1,695.78		1,695.78		1,695.78
FINANCE INTERNAL AUDIT	280	0.0876	961.17		961.17		961.17
FINANCE PAYROLL	391	0.1223	1,342.20		1,342.20		1,342.20
FINANCE FASTNET	207	0.0647	710.58		710.58	21.48	732.06
FINANCE GRANTS COORDINATION	100	0.0313	343.27		343.27	10.38	353.65
FINANCE REAL PROP SVCS	339	0.1060	1,163.70		1,163.70	35.18	1,198.88
FINANCE TREASURY	264	0.0826	906.24		906.24	27.40	933.64
FINANCE CUSTOMER SERVICE	262	0.0819	899.38		899.38	27.19	926.57
FINANCE GRANTS MONITORING	100	0.0313	343.27		343.27	10.38	353.65
FINANCE SUPPLY PROP WAREHSE	94	0.0294	322.68		322.68	9.75	332.43
HUMAN RESOURCES	1,711	0.5351	5,873.42		5,873.42	177.55	6,050.97
INFORMATION SYSTEMS	2,565	0.8022	8,804.99		8,804.99	266.17	9,071.16
DEPARTMENT OF LAW	1,319	0.4125	4,527.79		4,527.79	136.87	4,664.66
CENTRAL RECORDS	260	0.0813	892.51		892.51	26.98	919.49
FINANCE ADA MANAGEMENT	267	0.0835	916.55		916.55	27.71	944.26
ELECTIONS	1,098	0.3434	3,769.15		3,769.15	113.94	3,883.09
PLANNING COMM	1,633	0.5107	5,605.67		5,605.67	169.46	5,775.13
ADV PLAN/RSCH	144	0.0450	494.31		494.31	14.94	509.25
REGISTER/DEEDS	36	0.0113	123.57		123.57	3.74	127.31
HISTORICAL COMM	172	0.0538	590.43		590.43	17.85	608.28

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE PAYROLL

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM ED ALLIANCE	285	0.0891	978.33		978.33	29.57	1,007.90
GOVT ACCESS TV	222	0.0694	762.07		762.07	23.04	785.11
ASSESSOR PROP	2,727	0.8528	9,361.10		9,361.10	282.98	9,644.08
TRUSTEE	799	0.2499	2,742.76		2,742.76	82.91	2,825.67
COUNTY CLERK	2,487	0.7778	8,537.24		8,537.24	258.08	8,795.32
DISTRICT ATTOR	2,219	0.6940	7,617.27		7,617.27	230.27	7,847.54
DA DRUG ENF	49	0.0153	168.21		168.21	5.08	173.29
PUBLIC DEFENDER	1,611	0.5038	5,530.15		5,530.15	167.17	5,697.32
JUVENILE CT CLRK	981	0.3068	3,367.53		3,367.53	101.80	3,469.33
CIRCUIT CT CLERK	2,194	0.6861	7,531.44		7,531.44	227.67	7,759.11
CRIMINAL CT CLRK	2,741	0.8572	9,409.16		9,409.16	284.43	9,693.59
CLERK/MASTER	539	0.1686	1,850.25		1,850.25	55.93	1,906.18
JUVENILE COURT	3,742	1.1702	12,845.33		12,845.33	388.31	13,233.64
GEN SESSIONS CT	4,117	1.2875	14,132.61		14,132.61	427.22	14,559.83
ST TRIAL COURTS	3,731	1.1668	12,807.57		12,807.57	387.17	13,194.74
JUSTICE INFO SYS	429	0.1342	1,472.64		1,472.64	44.52	1,517.16
SHERIFF ADMIN	3,019	0.9441	10,363.46		10,363.46	313.28	10,676.74
SH COMM SERVICES	464	0.1451	1,592.79		1,592.79	48.15	1,640.94
SH FACILITY MTN	274	0.0857	940.58		940.58	28.43	969.01
SH WAREHOUSE	49	0.0153	168.21		168.21	5.08	173.29
SH CRIM JUST CTR	4,060	1.2697	13,936.94		13,936.94	421.31	14,358.25
SH HILL JAIL	1,604	0.5016	5,506.12		5,506.12	166.45	5,672.57
SH CORR WORK CTR	2,127	0.6652	7,301.45		7,301.45	220.72	7,522.17
SH TRANSPORTATION	876	0.2740	3,007.09		3,007.09	90.90	3,097.99
SH WARRANTS	1,202	0.3759	4,126.17		4,126.17	124.73	4,250.90
SH TRAINING ACAD	109	0.0341	374.17		374.17	11.31	385.48
SH DEBERRY	60	0.0188	205.97		205.97	6.23	212.20
SH CENTRAL PROC	2,448	0.7656	8,403.36		8,403.36	254.03	8,657.39
SH LAW ENF BLOCK	413	0.1292	1,417.73		1,417.73	42.86	1,460.59
SH SOUTH PRECINCT	50	0.0156	171.64		171.64	5.19	176.83
SH COURTHOUSE	72	0.0225	247.16		247.16	7.47	254.63
POLICE	56,136	17.5553	192,700.69		192,700.69	5,825.22	198,525.91

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE PAYROLL

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POLICE DRUG ENF	75	0.0235	257.46		257.46	7.78	265.24
FIRE	36,815	11.5133	126,376.54		126,376.54	3,820.30	130,196.84
CODES ADMIN	2,919	0.9129	10,020.18		10,020.18	302.91	10,323.09
BEER BOARD	160	0.0500	549.24		549.24	16.60	565.84
AGRICULTURAL EXT	270	0.0844	926.84		926.84	28.02	954.86
SOIL & WATER	49	0.0153	168.21		168.21	5.08	173.29
SOCIAL SERVICES	6,554	2.0496	22,498.21		22,498.21	680.11	23,178.32
HEALTH	14,820	4.6347	50,873.29		50,873.29	1,537.88	52,411.17
PUBLIC LIBRARY	10,047	3.1420	34,488.79		34,488.79	1,042.58	35,531.37
PARKS	18,202	5.6924	62,482.84		62,482.84	1,888.83	64,371.67
ARTS COMMISSION	158	0.0494	542.38		542.38	16.40	558.78
PUBLIC WORKS	14,898	4.6591	51,141.05		51,141.05	1,545.97	52,687.02
SOLID WASTE	2,460	0.7693	8,444.55		8,444.55	255.27	8,699.82
HUMAN RELATIONS	144	0.0450	494.31		494.31	14.94	509.25
CARING FOR CHILDREN	1,813	0.5670	6,223.57		6,223.57	188.14	6,411.71
FARMERS MARKET	244	0.0763	837.59		837.59	25.32	862.91
MUNI AUDITORIUM	370	0.1157	1,270.12		1,270.12	38.40	1,308.52
STATE FAIR BD	1,341	0.4194	4,603.31		4,603.31	139.16	4,742.47
CONVENTION CTR	1,289	0.4031	4,424.81		4,424.81	133.76	4,558.57
SPORTS AUTHORITY	63	0.0197	216.26		216.26	6.54	222.80
WATER & SEWER	21,846	6.8320	74,991.76		74,991.76	2,266.97	77,258.73
BORDEAUX	13,868	4.3370	47,605.32		47,605.32	1,439.09	49,044.41
GENERAL HOSP	23,061	7.2119	79,162.55		79,162.55	2,393.05	81,555.60
METRO ACTION COM	9,723	3.0407	33,376.59		33,376.59	1,008.96	34,385.55
NCAC	122	0.0382	418.79		418.79	12.66	431.45
MDHA	18	0.0056	61.79		61.79	1.87	63.66
METRO TRANSIT	24	0.0075	82.39		82.39	2.49	84.88
NTTC	14	0.0044	48.06		48.06	1.45	49.51
TAXI TRANSP & LICENSING	148	0.0463	508.04		508.04	15.36	523.40
EDUCATION	15,492	4.8449	53,180.10		53,180.10	1,607.61	54,787.71
ALL OTHER	480	0.1501	1,647.72		1,647.72	49.81	1,697.53
SubTotal	319,762	100.0000	1,097,661.70		1,097,661.70	32,401.23	1,130,062.93

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE PAYROLL

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
TOTAL	319,762	100.0000	1,097,661.70		1,097,661.70	32,401.23	1,130,062.93

Allocation Basis: PAYROLL CHECKS ISSUED FOR COUNTY RETIREES AND CURRENT EMPLOYEES

Allocation Source: FY 2003 PAYROLL RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE PAYROLL

Receiving Department	Total	PAYROLL
LEGISLATIVE	4,364.06	4,364.06
MAYOR	3,932.61	3,932.61
GENERAL SERVICES ADMIN	2,838.88	2,838.88
GENERAL SERVICES BUILDINGS	4,033.48	4,033.48
CENTRAL PRINTING	765.50	765.50
FLEET MANAGEMENT	5,475.22	5,475.22
POSTAL SERVICE	511.48	511.48
RADIO SHOP	1,531.01	1,531.01
DIRECTOR OF FINANCE	3,017.38	3,017.38
FINANCE OPERATIONS	1,922.33	1,922.33
FINANCE OMB	1,390.27	1,390.27
OFFC SUPP SVCS-ADMIN	336.41	336.41
FINANCE PURCHASING	1,695.78	1,695.78
FINANCE INTERNAL AUDIT	961.17	961.17
FINANCE PAYROLL	1,342.20	1,342.20
FINANCE FASTNET	732.06	732.06
FINANCE GRANTS	353.65	353.65
FINANCE REAL PROP SVCS	1,198.88	1,198.88
FINANCE TREASURY	933.64	933.64
FINANCE CUSTOMER SERVICE	926.57	926.57
FINANCE GRANTS MONITORING	353.65	353.65
FINANCE SUPPLY PROP	332.43	332.43
HUMAN RESOURCES	6,050.97	6,050.97
INFORMATION SYSTEMS	9,071.16	9,071.16
DEPARTMENT OF LAW	4,664.66	4,664.66
CENTRAL RECORDS	919.49	919.49
FINANCE ADA MANAGEMENT	944.26	944.26
ELECTIONS	3,883.09	3,883.09
PLANNING COMM	5,775.13	5,775.13
ADV PLAN/RSCH	509.25	509.25
REGISTER/DEEDS	127.31	127.31
HISTORICAL COMM	608.28	608.28
COMM ED ALLIANCE	1,007.90	1,007.90
GOVT ACCESS TV	785.11	785.11
ASSESSOR PROP	9,644.08	9,644.08

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE PAYROLL

Receiving Department	Total	PAYROLL
TRUSTEE	2,825.67	2,825.67
COUNTY CLERK	8,795.32	8,795.32
DISTRICT ATTOR	7,847.54	7,847.54
DA DRUG ENF	173.29	173.29
PUBLIC DEFENDER	5,697.32	5,697.32
JUVENILE CT CLRK	3,469.33	3,469.33
CIRCUIT CT CLERK	7,759.11	7,759.11
CRIMINAL CT CLRK	9,693.59	9,693.59
CLERK/MASTER	1,906.18	1,906.18
JUVENILE COURT	13,233.64	13,233.64
GEN SESSIONS CT	14,559.83	14,559.83
ST TRIAL COURTS	13,194.74	13,194.74
JUSTICE INFO SYS	1,517.16	1,517.16
SHERIFF ADMIN	10,676.74	10,676.74
SH COMM SERVICES	1,640.94	1,640.94
SH FACILITY MTN	969.01	969.01
SH WAREHOUSE	173.29	173.29
SH CRIM JUST CTR	14,358.25	14,358.25
SH HILL JAIL	5,672.57	5,672.57
SH CORR WORK CTR	7,522.17	7,522.17
SH TRANSPORTATION	3,097.99	3,097.99
SH WARRANTS	4,250.90	4,250.90
SH TRAINING ACAD	385.48	385.48
SH DEBERRY	212.20	212.20
SH CENTRAL PROC	8,657.39	8,657.39
SH LAW ENF BLOCK	1,460.59	1,460.59
SH SOUTH PRECINCT	176.83	176.83
SH COURTHOUSE	254.63	254.63
POLICE	198,525.91	198,525.91
POLICE DRUG ENF	265.24	265.24
FIRE	130,196.84	130,196.84
CODES ADMIN	10,323.09	10,323.09
BEER BOARD	565.84	565.84
AGRICULTURAL EXT	954.86	954.86
SOIL & WATER	173.29	173.29

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE PAYROLL

Receiving Department	Total	PAYROLL
SOCIAL SERVICES	23,178.32	23,178.32
HEALTH	52,411.17	52,411.17
PUBLIC LIBRARY	35,531.37	35,531.37
PARKS	64,371.67	64,371.67
ARTS COMMISSION	558.78	558.78
PUBLIC WORKS	52,687.02	52,687.02
SOLID WASTE	8,699.82	8,699.82
HUMAN RELATIONS	509.25	509.25
CARING FOR CHILDREN	6,411.71	6,411.71
FARMERS MARKET	862.91	862.91
MUNI AUDITORIUM	1,308.52	1,308.52
STATE FAIR BD	4,742.47	4,742.47
CONVENTION CTR	4,558.57	4,558.57
SPORTS AUTHORITY	222.80	222.80
WATER & SEWER	77,258.73	77,258.73
BORDEAUX	49,044.41	49,044.41
GENERAL HOSP	81,555.60	81,555.60
METRO ACTION COM	34,385.55	34,385.55
NCAC	431.45	431.45
MDHA	63.66	63.66
METRO TRANSIT	84.88	84.88
NTTC	49.51	49.51
TAXI TRANSP & LICENSING	523.40	523.40
EDUCATION	54,787.71	54,787.71
ALL OTHER	1,697.53	1,697.53
Direct Billed	0.00	0.00
Total	1,130,062.93	1,130,062.93

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

FASTNET

NATURE AND EXTENT OF SERVICES

The costs recorded in account 15111000 represent the Government's costs related to the on-going implementation of the accounting system, FASTnet.

Costs pertaining to FASTnet were allocated based on the number of FASTnet transactions processed for each fund/department.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department FINANCE FASTNET

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,066,620.00			1,066,620.00
BUILDING USE ALLOWANCE	5,691.13		5,691.13	
EQUIPMENT USE ALLOWANCE	99,469.61		99,469.61	
POST AUDITS	1,476.22	11.96	1,488.18	
INSURANCE/JUDGEMENTS	9,789.10		9,789.10	
GENERAL SERVICES BUILDINGS	88,535.63	515.51	89,051.14	
POSTAL SERVICE	51.46	11.71	63.17	
DIRECTOR OF FINANCE	64,969.07	10,381.12	75,350.19	
FINANCE OPERATIONS	1,510.41	76.11	1,586.52	
FINANCE OMB	1,523.86	56.16	1,580.02	
FINANCE PURCHASING	133.01	11.31	144.32	
FINANCE INTERNAL AUDIT	866.08	26.77	892.85	
FINANCE PAYROLL	710.58	21.48	732.06	
FINANCE GRANTS COORDINATION		200.67	200.67	
FINANCE TREASURY		388.43	388.43	
FINANCE GRANTS MONITORING		87.11	87.11	
HUMAN RESOURCES		4,687.45	4,687.45	
INFORMATION SYSTEMS		9,263.83	9,263.83	
Total Allocated Additions:	274,726.16	25,739.62	300,465.78	300,465.78
Total To Be Allocated:	1,341,346.16	25,739.62		1,367,085.78

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE FASTNET

	Total	General & Admin	FASTNET
Wages & Benefits			
SALARIES & WAGES	453,144.00	42,233.02	410,910.98
FRINGE BENEFITS	115,279.00	10,744.00	104,535.00
Other Expense & Cost			
SOFTWARE CONSULTING	145,988.00	0.00	145,988.00
BOTTLED WATER	438.00	40.82	397.18
MGMT CONSULTANT SVCS	2,155.00	200.85	1,954.15
TRAVEL	9,294.00	866.20	8,427.80
PRINTING	193.00	17.99	175.01
TUITION/MEMBER/DUES	28,825.00	2,686.49	26,138.51
OTHER RPR & MAINTENANCE	1,091.00	101.68	989.32
INFO SYSTMS CHARGE	68,640.00	6,397.25	62,242.75
MIS TECH REVOLVING	55.00	5.13	49.87
POSTAL SERVICE CHARG	155.00	14.45	140.55
TELECOMM CHARGES	11,419.00	1,064.25	10,354.75
OFFICE SUPPLY CHARGE	9,262.00	863.22	8,398.78
SOFTWARE LICENSE	211,692.00	0.00	211,692.00
SMALL EQUIPMENT SUPPLY	35.00	0.00	35.00
BOOKS/MAGS/PERIDOCIALS	362.00	33.74	328.26
COMPUTER SOFTWARE	2,425.00	226.01	2,198.99
COMPUTER HARDWARE <$5000	94.00	8.76	85.24
FURNITURE <$5000	4,086.00	380.82	3,705.18
FOOD/ICE/CLOTHING	1,344.00	125.26	1,218.74
TELEPHONE & TELEGRAPH	566.00	52.75	513.25
POSTAGE & DELIVERY SVC	78.00	7.27	70.73
Departmental Totals			
Total Expenditures	1,066,620.00	66,069.96	1,000,550.04
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	1,066,620.00	66,069.96	1,000,550.04

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE FASTNET

	Total	General & Admin	FASTNET
Allocation Step 1			
Inbound- All Others	274,726.16	0.00	274,726.16
Reallocate Admin Costs		(66,069.96)	66,069.96
1st Allocation	1,341,346.16	0.00	1,341,346.16
Allocation Step 2			
Inbound- All Others	25,739.62	0.00	25,739.62
2nd Allocation	25,739.62	0.00	25,739.62
Total For 024 FINANCE FASTNET			
Total Allocated	1,367,085.78	0.00	1,367,085.78

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE FASTNET

Activity - FASTNET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	427	0.0601	806.63		806.63	16.35	822.98
MAYOR	1,134	0.1597	2,142.20		2,142.20	43.43	2,185.63
GENERAL SERVICES ADMIN	4,393	0.6187	8,298.65		8,298.65		8,298.65
CENTRAL PRINTING	1,822	0.2566	3,441.87		3,441.87		3,441.87
FLEET MANAGEMENT	25,651	3.6125	48,456.36		48,456.36		48,456.36
POSTAL SERVICE	894	0.1259	1,688.82		1,688.82		1,688.82
RADIO SHOP	2,122	0.2988	4,008.59		4,008.59		4,008.59
DIRECTOR OF FINANCE	572	0.0806	1,080.55		1,080.55		1,080.55
FINANCE OPERATIONS	478	0.0673	902.97		902.97		902.97
FINANCE OMB	418	0.0589	789.62		789.62		789.62
OFFC SUPP SVCS-ADMIN	380	0.0535	717.85		717.85		717.85
FINANCE PURCHASING	464	0.0653	876.53		876.53		876.53
FINANCE INTERNAL AUDIT	377	0.0531	712.17		712.17		712.17
FINANCE PAYROLL	352	0.0496	664.95		664.95		664.95
FINANCE GRANTS COORDINATION	305	0.0430	576.16		576.16	11.68	587.84
FINANCE REAL PROP SVCS	880	0.1239	1,662.37		1,662.37	33.70	1,696.07
FINANCE TREASURY	3,440	0.4845	6,498.38		6,498.38	131.74	6,630.12
FINANCE CUSTOMER SERVICE	274	0.0386	517.60		517.60	10.49	528.09
FINANCE GRANTS MONITORING	261	0.0368	493.05		493.05	9.99	503.04
FINANCE SUPPLY PROP WAREHSE	440	0.0620	831.19		831.19	16.85	848.04
HUMAN RESOURCES	1,067	0.1503	2,015.63		2,015.63	40.86	2,056.49
INFORMATION SYSTEMS	378	0.0532	714.07		714.07	14.48	728.55
DEPARTMENT OF LAW	1,059	0.1491	2,000.52		2,000.52	40.55	2,041.07
CENTRAL RECORDS	1,223	0.1722	2,310.32		2,310.32	46.84	2,357.16
FINANCE ADA MANAGEMENT	1,020	0.1437	1,926.84		1,926.84	39.06	1,965.90
ELECTIONS	1,599	0.2252	3,020.62		3,020.62	61.23	3,081.85
PLANNING COMM	1,623	0.2286	3,065.96		3,065.96	62.15	3,128.11
REGISTER/DEEDS	371	0.0522	700.84		700.84	14.21	715.05
HISTORICAL COMM	391	0.0551	738.63		738.63	14.97	753.60
COMM ED ALLIANCE	279	0.0393	527.06		527.06	10.68	537.74
ASSESSOR PROP	972	0.1369	1,836.17		1,836.17	37.22	1,873.39
TRUSTEE	696	0.0980	1,314.79		1,314.79	26.65	1,341.44

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE FASTNET

Activity - FASTNET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COUNTY CLERK	997	0.1404	1,883.40		1,883.40	38.18	1,921.58
DISTRICT ATTOR	2,332	0.3284	4,405.29		4,405.29	89.30	4,494.59
PUBLIC DEFENDER	846	0.1191	1,598.15		1,598.15	32.40	1,630.55
JUVENILE CT CLRK	530	0.0746	1,001.21		1,001.21	20.30	1,021.51
CIRCUIT CT CLERK	1,467	0.2066	2,771.26		2,771.26	56.18	2,827.44
CRIMINAL CT CLRK	1,075	0.1514	2,030.74		2,030.74	41.17	2,071.91
CLERK/MASTER	482	0.0679	910.53		910.53	18.46	928.99
JUVENILE COURT	2,272	0.3200	4,291.95		4,291.95	87.01	4,378.96
GEN SESSIONS CT	4,009	0.5646	7,573.25		7,573.25	153.53	7,726.78
ST TRIAL COURTS	1,245	0.1753	2,351.89		2,351.89	47.68	2,399.57
JUSTICE INFO SYS	534	0.0752	1,008.76		1,008.76	20.45	1,029.21
SHERIFF ADMIN	8,595	1.2105	16,236.50		16,236.50	329.15	16,565.65
POLICE	21,998	3.0981	41,555.60		41,555.60	842.42	42,398.02
FIRE	11,107	1.5642	20,981.82		20,981.82	425.35	21,407.17
CODES ADMIN	4,360	0.6140	8,236.31		8,236.31	166.97	8,403.28
BEER BOARD	1,063	0.1497	2,008.08		2,008.08	40.71	2,048.79
AGRICULTURAL EXT	251	0.0353	474.15		474.15	9.61	483.76
SOIL & WATER	214	0.0301	404.25		404.25	8.20	412.45
SOCIAL SERVICES	8,763	1.2341	16,553.86		16,553.86	335.58	16,889.44
HEALTH	26,175	3.6863	49,446.22		49,446.22	1,002.38	50,448.60
PUBLIC LIBRARY	9,372	1.3199	17,704.29		17,704.29	358.90	18,063.19
PARKS	16,019	2.2560	30,260.90		30,260.90	613.45	30,874.35
ARTS COMMISSION	581	0.0818	1,097.54		1,097.54	22.25	1,119.79
PUBLIC WORKS	13,128	1.8489	24,799.61		24,799.61	502.74	25,302.35
SOLID WASTE	9,264	1.3047	17,500.28		17,500.28	354.77	17,855.05
HUMAN RELATIONS	761	0.1072	1,437.57		1,437.57	29.14	1,466.71
FARMERS MARKET	1,809	0.2548	3,417.32		3,417.32	69.28	3,486.60
MUNI AUDITORIUM	1,323	0.1863	2,499.24		2,499.24	50.66	2,549.90
STATE FAIR BD	6,760	0.9520	12,770.07		12,770.07	258.88	13,028.95
CONVENTION CTR	5,319	0.7491	10,047.93		10,047.93	203.69	10,251.62
SPORTS AUTHORITY	10	0.0014	18.89		18.89	0.38	19.27
WATER & SEWER	49,514	6.9732	93,535.06		93,535.06	1,896.15	95,431.21

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE FASTNET

Activity - FASTNET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
BORDEAUX	21,241	2.9914	40,125.59		40,125.59	813.43	40,939.02
GENERAL HOSP	42,386	5.9694	80,069.82		80,069.82	1,623.18	81,693.00
METRO ACTION COM	18,487	2.6036	34,923.10		34,923.10	707.96	35,631.06
NCAC	38,508	5.4232	72,744.03		72,744.03	1,474.67	74,218.70
MDHA	84	0.0118	158.68		158.68	3.22	161.90
METRO TRANSIT	1,321	0.1860	2,495.45		2,495.45	50.59	2,546.04
TAXI TRANSP & LICENSING	455	0.0641	859.52		859.52	17.42	876.94
EDUCATION	316,823	44.6195	598,498.59		598,498.59	12,132.82	610,631.41
ALL OTHER	2,817	0.3967	5,321.50		5,321.50	107.88	5,429.38
SubTotal	710,059	100.0000	1,341,346.16		1,341,346.16	25,739.62	1,367,085.78
TOTAL	710,059	100.0000	1,341,346.16		1,341,346.16	25,739.62	1,367,085.78

Allocation Basis: NUMBER OF FASTNET TRANSACTIONS BY AGENCY

Allocation Source: ACCOUNTING RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE FASTNET

Receiving Department	Total	FASTNET
LEGISLATIVE	822.98	822.98
MAYOR	2,185.63	2,185.63
GENERAL SERVICES ADMIN	8,298.65	8,298.65
CENTRAL PRINTING	3,441.87	3,441.87
FLEET MANAGEMENT	48,456.36	48,456.36
POSTAL SERVICE	1,688.82	1,688.82
RADIO SHOP	4,008.59	4,008.59
DIRECTOR OF FINANCE	1,080.55	1,080.55
FINANCE OPERATIONS	902.97	902.97
FINANCE OMB	789.62	789.62
OFFC SUPP SVCS-ADMIN	717.85	717.85
FINANCE PURCHASING	876.53	876.53
FINANCE INTERNAL AUDIT	712.17	712.17
FINANCE PAYROLL	664.95	664.95
FINANCE GRANTS	587.84	587.84
FINANCE REAL PROP SVCS	1,696.07	1,696.07
FINANCE TREASURY	6,630.12	6,630.12
FINANCE CUSTOMER SERVICE	528.09	528.09
FINANCE GRANTS MONITORING	503.04	503.04
FINANCE SUPPLY PROP	848.04	848.04
HUMAN RESOURCES	2,056.49	2,056.49
INFORMATION SYSTEMS	728.55	728.55
DEPARTMENT OF LAW	2,041.07	2,041.07
CENTRAL RECORDS	2,357.16	2,357.16
FINANCE ADA MANAGEMENT	1,965.90	1,965.90
ELECTIONS	3,081.85	3,081.85
PLANNING COMM	3,128.11	3,128.11
REGISTER/DEEDS	715.05	715.05
HISTORICAL COMM	753.60	753.60
COMM ED ALLIANCE	537.74	537.74
ASSESSOR PROP	1,873.39	1,873.39
TRUSTEE	1,341.44	1,341.44
COUNTY CLERK	1,921.58	1,921.58
DISTRICT ATTOR	4,494.59	4,494.59
PUBLIC DEFENDER	1,630.55	1,630.55

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE FASTNET

Receiving Department	Total	FASTNET
JUVENILE CT CLRK	1,021.51	1,021.51
CIRCUIT CT CLERK	2,827.44	2,827.44
CRIMINAL CT CLRK	2,071.91	2,071.91
CLERK/MASTER	928.99	928.99
JUVENILE COURT	4,378.96	4,378.96
GEN SESSIONS CT	7,726.78	7,726.78
ST TRIAL COURTS	2,399.57	2,399.57
JUSTICE INFO SYS	1,029.21	1,029.21
SHERIFF ADMIN	16,565.65	16,565.65
POLICE	42,398.02	42,398.02
FIRE	21,407.17	21,407.17
CODES ADMIN	8,403.28	8,403.28
BEER BOARD	2,048.79	2,048.79
AGRICULTURAL EXT	483.76	483.76
SOIL & WATER	412.45	412.45
SOCIAL SERVICES	16,889.44	16,889.44
HEALTH	50,448.60	50,448.60
PUBLIC LIBRARY	18,063.19	18,063.19
PARKS	30,874.35	30,874.35
ARTS COMMISSION	1,119.79	1,119.79
PUBLIC WORKS	25,302.35	25,302.35
SOLID WASTE	17,855.05	17,855.05
HUMAN RELATIONS	1,466.71	1,466.71
FARMERS MARKET	3,486.60	3,486.60
MUNI AUDITORIUM	2,549.90	2,549.90
STATE FAIR BD	13,028.95	13,028.95
CONVENTION CTR	10,251.62	10,251.62
SPORTS AUTHORITY	19.27	19.27
WATER & SEWER	95,431.21	95,431.21
BORDEAUX	40,939.02	40,939.02
GENERAL HOSP	81,693.00	81,693.00
METRO ACTION COM	35,631.06	35,631.06
NCAC	74,218.70	74,218.70
MDHA	161.90	161.90
METRO TRANSIT	2,546.04	2,546.04

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE FASTNET

Receiving Department	Total	FASTNET
TAXI TRANSP & LICENSING	876.94	876.94
EDUCATION	610,631.41	610,631.41
ALL OTHER	5,429.38	5,429.38
Direct Billed	0.00	0.00
Total	1,367,085.78	1,367,085.78

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

FINANCE GRANTS COORDINATION & MINORITY AND SMALL BUSINESS ASSISTANCE

NATURE AND EXTENT OF SERVICES

Finance Grants Coordination & Minority and Small Business Assistance costs were recorded in account 15114400 and 15114900. This division is separated into distinct activities.

The Division of Grants Coordination (DGC) assists Metro in participating effectively in grants programs that are designed to promote innovations, enhanced services, and professional development within local government. DGC provides assistance in Funding Development and Coordination of Grants. DGC also maintains a comprehensive database of Metro grants.

The Division of Minority and Small Business Assistance works to ensure that both public and private resources are available to support the development and economic prosperity of small and historically underutilized businesses by collaborating with Metropolitan Nashville Government Departments and other members of the Nashville business community. The Division of Minority and Small Business Assistance promotes the development of minority and small businesses in Nashville and Davidson County by providing them with information, technical assistance and resources to enhance their economic growth.

For fiscal year 2003, we have allocated DGC costs based on the total expenditures for each department. The Division of Minority and Small Business Assistance costs were allocated to the Metro departments receiving benefit of employee time spent and costs related to vendor processing was allocated to the Division of Purchasing.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department FINANCE GRANTS COORDINATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	263,742.15			263,742.15
TRANS COMM ED	(375.00)			
Total Deductions:	(375.00)			(375.00)
POST AUDITS	457.10	3.70	460.80	
POSTAL SERVICE	104.27	23.72	127.99	
DIRECTOR OF FINANCE	29,479.13	4,710.34	34,189.47	
FINANCE OPERATIONS	402.84	20.49	423.33	
FINANCE OMB	112.86	4.16	117.02	
OFFC SUPP SVCS-ADMIN	47,726.90	1,001.06	48,727.96	
FINANCE INTERNAL AUDIT	64.15	1.98	66.13	
FINANCE PAYROLL	343.27	10.38	353.65	
FINANCE FASTNET	576.16	11.68	587.84	
FINANCE GRANTS COORDINATION		14.86	14.86	
FINANCE TREASURY		(1.81)	(1.81)	
FINANCE GRANTS MONITORING		6.45	6.45	
HUMAN RESOURCES		2,083.29	2,083.29	
INFORMATION SYSTEMS		518.41	518.41	
Total Allocated Additions:	79,266.68	8,408.71	87,675.39	87,675.39
Total To Be Allocated:	342,633.83	8,408.71		351,042.54

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department FINANCE GRANTS COORDINATION

	Total	General & Admin	GRANTS COORD	MIN/SMALL BUS-VENDOR	MIN/SMALL BUS-METRO
Wages & Benefits					
SALARIES & WAGES	205,607.83	0.00	130,532.06	35,285.61	39,790.16
FRINGE BENEFITS	39,976.84	0.00	25,603.69	6,755.38	7,617.77
Other Expense & Cost					
TRAVEL	2,852.82	0.00	1,811.26	489.54	552.02
PRINTING	611.25	0.00	388.08	104.89	118.28
TUITION/MEMBER/DUES	2,344.00	0.00	1,488.21	402.23	453.56
SUBSCRIPTIONS	836.84	0.00	836.84	0.00	0.00
TELECOMM CHARGE	438.35	0.00	278.31	75.22	84.82
POSTAL SERVICE CHG	469.86	0.00	298.31	80.63	90.92
OFFICE SUPPLY	5,529.08	0.00	3,510.41	948.79	1,069.88
SUPPLIES/MATERIALS	786.28	0.00	499.20	134.93	152.15
TRANS COMM ED	375.00	375.00	0.00	0.00	0.00
MNGT CONSULTANT SVC	74.00	0.00	46.98	12.70	14.32
INFO SYSTEM CHG	3,840.00	0.00	2,438.02	658.94	743.04
Departmental Totals					
Total Expenditures	263,742.15	375.00	167,731.37	44,948.86	50,686.92
Deductions					
Total Deductions	(375.00)	(375.00)	0.00	0.00	0.00
Functional Cost	263,367.15	0.00	167,731.37	44,948.86	50,686.92
Allocation Step 1					
Inbound- All Others	79,266.68	0.00	50,323.19	13,603.44	15,340.05
1st Allocation	342,633.83	0.00	218,054.56	58,552.30	66,026.97
Allocation Step 2					
Inbound- All Others	8,408.71	0.00	5,338.35	1,443.07	1,627.29
2nd Allocation	8,408.71	0.00	5,338.35	1,443.07	1,627.29
Total For 026 FINANCE GRANTS					
Total Allocated	351,042.54	0.00	223,392.91	59,995.37	67,654.26

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE GRANTS COORDINATION

Activity - GRANTS COORD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	224,574,124	8.9984	19,621.44		19,621.44		19,621.44
LEGISLATIVE	1,187,419	0.0476	103.75		103.75	2.86	106.61
MAYOR	3,772,565	0.1512	329.62		329.62	9.09	338.71
GENERAL SERVICES ADMIN	348,931	0.0140	30.49		30.49		30.49
GENERAL SERVICES BUILDINGS	8,863,348	0.3551	774.41		774.41		774.41
FLEET MANAGEMENT	38,174,902	1.5296	3,335.41		3,335.41		3,335.41
DIRECTOR OF FINANCE	697,549	0.0280	60.95		60.95		60.95
FINANCE OPERATIONS	1,295,057	0.0519	113.15		113.15		113.15
FINANCE OMB	1,291,939	0.0518	112.88		112.88		112.88
OFFC SUPP SVCS-ADMIN	433,913	0.0174	37.91		37.91		37.91
FINANCE PURCHASING	1,245,181	0.0499	108.79		108.79		108.79
FINANCE INTERNAL AUDIT	778,089	0.0312	67.98		67.98		67.98
FINANCE PAYROLL	947,922	0.0380	82.82		82.82		82.82
FINANCE FASTNET	2,296,770	0.0920	200.67		200.67		200.67
FINANCE GRANTS COORDINATION	170,108	0.0068	14.86		14.86		14.86
FINANCE REAL PROP SVCS	1,077,047	0.0432	94.10		94.10	2.60	96.70
FINANCE TREASURY	718,306	0.0288	62.76		62.76	1.73	64.49
FINANCE CUSTOMER SERVICE	261,094	0.0105	22.81		22.81	0.63	23.44
FINANCE GRANTS MONITORING	349,025	0.0140	30.49		30.49	0.84	31.33
FINANCE SUPPLY PROP WAREHSE	303,323	0.0122	26.50		26.50	0.73	27.23
HUMAN RESOURCES	212,284,325	8.5060	18,547.66		18,547.66	511.72	19,059.38
INFORMATION SYSTEMS	23,279,756	0.9328	2,033.99		2,033.99	56.12	2,090.11
DEPARTMENT OF LAW	1,344,464	0.0539	117.47		117.47	3.24	120.71
CENTRAL RECORDS	750,028	0.0301	65.53		65.53	1.81	67.34
FINANCE ADA MANAGEMENT	2,171,057	0.0870	189.69		189.69	5.23	194.92
ELECTIONS	3,339,703	0.1338	291.80		291.80	8.05	299.85
PLANNING COMM	5,170,802	0.2072	451.78		451.78	12.46	464.24
ADV PLAN/RSCH	567,929	0.0228	49.62		49.62	1.37	50.99
REGISTER/DEEDS	2,201,047	0.0882	192.31		192.31	5.31	197.62
HISTORICAL COMM	430,136	0.0172	37.58		37.58	1.04	38.62
COMM ED ALLIANCE	488,434	0.0196	42.68		42.68	1.18	43.86
GOVT ACCESS TV	3,272,098	0.1311	285.89		285.89	7.89	293.78

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE GRANTS COORDINATION

Activity - GRANTS COORD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ASSESSOR PROP	6,216,279	0.2491	543.13		543.13	14.98	558.11
TRUSTEE	1,976,515	0.0792	172.69		172.69	4.76	177.45
COUNTY CLERK	3,564,441	0.1428	311.43		311.43	8.59	320.02
DISTRICT ATTOR	5,622,970	0.2253	491.29		491.29	13.55	504.84
DA SPECIAL OPNS	56,696	0.0023	4.95		4.95	0.14	5.09
PUBLIC DEFENDER	4,401,493	0.1764	384.57		384.57	10.61	395.18
JUVENILE CT CLRK	1,326,921	0.0532	115.94		115.94	3.20	119.14
CIRCUIT CT CLERK	7,342,126	0.2942	641.49		641.49	17.70	659.19
CRIMINAL CT CLRK	4,339,649	0.1739	379.16		379.16	10.46	389.62
CLERK/MASTER	1,197,674	0.0480	104.64		104.64	2.89	107.53
JUVENILE COURT	10,735,065	0.4301	937.94		937.94	25.88	963.82
GEN SESSIONS CT	8,641,269	0.3462	755.00		755.00	20.83	775.83
ST TRIAL COURTS	7,930,207	0.3178	692.88		692.88	19.12	712.00
JUSTICE INFO SYS	3,491,201	0.1399	305.03		305.03	8.42	313.45
SHERIFF ADMIN	3,915,422	0.1569	342.10		342.10	9.44	351.54
SH COMM SERVICES	877,039	0.0351	76.63		76.63	2.11	78.74
SH FACILITY MTN	602,114	0.0241	52.61		52.61	1.45	54.06
SH WAREHOUSE	669,527	0.0268	58.50		58.50	1.61	60.11
SH CRIM JUST CTR	8,169,357	0.3273	713.77		713.77	19.69	733.46
SH HILL JAIL	3,346,282	0.1341	292.37		292.37	8.07	300.44
SH CORR WORK CTR	4,578,651	0.1835	400.05		400.05	11.04	411.09
SH TRANSPORTATION	1,674,592	0.0671	146.31		146.31	4.04	150.35
SH WARRANTS	2,560,356	0.1026	223.70		223.70	6.17	229.87
SH TRAINING ACAD	312,280	0.0125	27.29		27.29	0.75	28.04
SH DEBERRY	18,315,247	0.7339	1,600.23		1,600.23	44.15	1,644.38
SH CENTRAL PROC	4,237,124	0.1698	370.20		370.20	10.21	380.41
SH LAW ENF BLOCK	2,712,839	0.1087	237.03		237.03	6.54	243.57
SH SOUTH PRECINCT	86,862	0.0035	7.59		7.59	0.21	7.80
SH COURTHOUSE	140,385	0.0056	12.27		12.27	0.34	12.61
SH SORT	1,061,880	0.0425	92.78		92.78	2.56	95.34
POLICE	134,957,754	5.4076	11,791.50		11,791.50	325.32	12,116.82
POLICE DRUG ENF	194,661	0.0078	17.01		17.01	0.47	17.48

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE GRANTS COORDINATION

Activity - GRANTS COORD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE	92,878,061	3.7215	8,114.92		8,114.92	223.89	8,338.81
CODES ADMIN	6,407,904	0.2568	559.87		559.87	15.45	575.32
BEER BOARD	341,449	0.0137	29.83		29.83	0.82	30.65
AGRICULTURAL EXT	250,812	0.0101	21.91		21.91	0.60	22.51
SOIL & WATER	60,225	0.0024	5.26		5.26	0.15	5.41
SOCIAL SERVICES	13,289,670	0.5325	1,161.14		1,161.14	32.04	1,193.18
HEALTH	40,220,885	1.6116	3,514.17		3,514.17	96.95	3,611.12
PUBLIC LIBRARY	21,303,199	0.8536	1,861.30		1,861.30	51.35	1,912.65
PARKS	42,090,049	1.6865	3,677.48		3,677.48	101.46	3,778.94
ARTS COMMISSION	2,716,497	0.1088	237.35		237.35	6.55	243.90
PUBLIC WORKS	99,969,991	4.0057	8,734.56		8,734.56	240.98	8,975.54
SOLID WASTE	12,508,119	0.5012	1,092.86		1,092.86	30.15	1,123.01
HUMAN RELATIONS	363,646	0.0146	31.77		31.77	0.88	32.65
CARING FOR CHILDREN	5,931,196	0.2377	518.22		518.22	14.30	532.52
FARMERS MARKET	1,111,717	0.0445	97.13		97.13	2.68	99.81
MUNI AUDITORIUM	1,929,995	0.0773	168.63		168.63	4.65	173.28
STATE FAIR BD	4,508,054	0.1806	393.88		393.88	10.87	404.75
CONVENTION CTR	6,779,701	0.2717	592.35		592.35	16.34	608.69
SPORTS AUTHORITY	29,589,262	1.1856	2,585.27		2,585.27	71.33	2,656.60
WATER & SEWER	171,441,269	6.8694	14,979.13		14,979.13	413.27	15,392.40
BORDEAUX	31,512,440	1.2627	2,753.30		2,753.30	75.96	2,829.26
GENERAL HOSP	93,830,336	3.7597	8,198.12		8,198.12	226.18	8,424.30
METRO ACTION COM	18,919,239	0.7581	1,653.01		1,653.01	45.61	1,698.62
NCAC	9,558,546	0.3830	835.15		835.15	23.04	858.19
MDHA	1,034,914	0.0415	90.42		90.42	2.49	92.91
METRO TRANSIT	12,643,845	0.5066	1,104.71		1,104.71	30.48	1,135.19
NTTC	17,202,350	0.6893	1,503.00		1,503.00	41.47	1,544.47
TAXI TRANSP & LICENSING	263,388	0.0106	23.01		23.01	0.63	23.64
EDUCATION	757,223,571	30.3403	66,159.99		66,159.99	1,825.29	67,985.28
SELF INSUR FUND	154,723,632	6.1996	13,518.48		13,518.48	372.97	13,891.45
ALL OTHER	45,763,846	1.8337	3,998.47		3,998.47	110.32	4,108.79
SubTotal	2,495,709,077	100.0000	218,054.56		218,054.56	5,338.35	223,392.91

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE GRANTS COORDINATION

Activity - GRANTS COORD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
TOTAL	2,495,709,077	100.0000	218,054.56		218,054.56	5,338.35	223,392.91

Allocation Basis: TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS

Allocation Source: FY 2003 EXPENDITURE REPORTS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE GRANTS COORDINATION

Activity - MIN/SMALL BUS-VENDOR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FINANCE PURCHASING	100.000000	100.0000	58,552.30		58,552.30		58,552.30
ALL OTHER	0.000000					1,443.07	1,443.07
SubTotal	100.000000	100.0000	58,552.30		58,552.30	1,443.07	59,995.37
TOTAL	100.000000	100.0000	58,552.30		58,552.30	1,443.07	59,995.37

Allocation Basis: DIRECT ALLOCATION TO PURCHASING

Allocation Source: DIRECT ASSIGNED

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE GRANTS COORDINATION

Activity - MIN/SMALL BUS-METRO

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAYOR	1	3.8462	2,539.50		2,539.50	67.80	2,607.30
GENERAL SERVICES ADMIN	1	3.8462	2,539.50		2,539.50		2,539.50
DIRECTOR OF FINANCE	1	3.8462	2,539.50		2,539.50		2,539.50
HUMAN RESOURCES	1	3.8462	2,539.50		2,539.50	67.80	2,607.30
INFORMATION SYSTEMS	1	3.8462	2,539.50		2,539.50	67.80	2,607.30
CENTRAL RECORDS	1	3.8462	2,539.50		2,539.50	67.80	2,607.30
PLANNING COMM	1	3.8462	2,539.50		2,539.50	67.80	2,607.30
CRIMINAL CT CLRK	1	3.8462	2,539.50		2,539.50	67.80	2,607.30
JUVENILE COURT	1	3.8462	2,539.50		2,539.50	67.80	2,607.30
JUSTICE INFO SYS	1	3.8462	2,539.50		2,539.50	67.80	2,607.30
SHERIFF ADMIN	1	3.8462	2,539.50		2,539.50	67.80	2,607.30
POLICE	1	3.8462	2,539.50		2,539.50	67.80	2,607.30
FIRE	1	3.8462	2,539.50		2,539.50	67.80	2,607.30
HEALTH	1	3.8462	2,539.50		2,539.50	67.80	2,607.30
PARKS	1	3.8462	2,539.50		2,539.50	67.80	2,607.30
ARTS COMMISSION	1	3.8462	2,539.50		2,539.50	67.80	2,607.30
PUBLIC WORKS	1	3.8462	2,539.50		2,539.50	67.80	2,607.30
MUNI AUDITORIUM	1	3.8462	2,539.50		2,539.50	67.80	2,607.30
SPORTS AUTHORITY	1	3.8462	2,539.50		2,539.50	67.80	2,607.30
WATER & SEWER	1	3.8462	2,539.50		2,539.50	67.80	2,607.30
GENERAL HOSP	1	3.8462	2,539.50		2,539.50	67.80	2,607.30
NCAC	1	3.8462	2,539.50		2,539.50	67.80	2,607.30
METRO TRANSIT	1	3.8462	2,539.50		2,539.50	67.80	2,607.30
EDUCATION	1	3.8462	2,539.50		2,539.50	67.80	2,607.30
ALL OTHER	2	7.6912	5,078.97		5,078.97	135.69	5,214.66
SubTotal	26	100.0000	66,026.97		66,026.97	1,627.29	67,654.26
TOTAL	26	100.0000	66,026.97		66,026.97	1,627.29	67,654.26

Allocation Basis: METRO AGENCIES SERVED DURING YEAR

Allocation Source: DIVISION OF MINORITY AND SMALL BUSINESS ASSISTANCE

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE GRANTS COORDINATION

Receiving Department	Total	GRANTS COORD	MIN/SMALL BUS-VENDOR	MIN/SMALL BUS-METRO
EMPLOYEE BENEFITS	19,621.44	19,621.44	0.00	0.00
LEGISLATIVE	106.61	106.61	0.00	0.00
MAYOR	2,946.01	338.71	0.00	2,607.30
GENERAL SERVICES ADMIN	2,569.99	30.49	0.00	2,539.50
GENERAL SERVICES BUILDINGS	774.41	774.41	0.00	0.00
FLEET MANAGEMENT	3,335.41	3,335.41	0.00	0.00
DIRECTOR OF FINANCE	2,600.45	60.95	0.00	2,539.50
FINANCE OPERATIONS	113.15	113.15	0.00	0.00
FINANCE OMB	112.88	112.88	0.00	0.00
OFFC SUPP SVCS-ADMIN	37.91	37.91	0.00	0.00
FINANCE PURCHASING	58,661.09	108.79	58,552.30	0.00
FINANCE INTERNAL AUDIT	67.98	67.98	0.00	0.00
FINANCE PAYROLL	82.82	82.82	0.00	0.00
FINANCE FASTNET	200.67	200.67	0.00	0.00
FINANCE GRANTS	14.86	14.86	0.00	0.00
FINANCE REAL PROP SVCS	96.70	96.70	0.00	0.00
FINANCE TREASURY	64.49	64.49	0.00	0.00
FINANCE CUSTOMER SERVICE	23.44	23.44	0.00	0.00
FINANCE GRANTS MONITORING	31.33	31.33	0.00	0.00
FINANCE SUPPLY PROP	27.23	27.23	0.00	0.00
HUMAN RESOURCES	21,666.68	19,059.38	0.00	2,607.30
INFORMATION SYSTEMS	4,697.41	2,090.11	0.00	2,607.30
DEPARTMENT OF LAW	120.71	120.71	0.00	0.00
CENTRAL RECORDS	2,674.64	67.34	0.00	2,607.30
FINANCE ADA MANAGEMENT	194.92	194.92	0.00	0.00
ELECTIONS	299.85	299.85	0.00	0.00
PLANNING COMM	3,071.54	464.24	0.00	2,607.30
ADV PLAN/RSCH	50.99	50.99	0.00	0.00
REGISTER/DEEDS	197.62	197.62	0.00	0.00
HISTORICAL COMM	38.62	38.62	0.00	0.00
COMM ED ALLIANCE	43.86	43.86	0.00	0.00
GOVT ACCESS TV	293.78	293.78	0.00	0.00
ASSESSOR PROP	558.11	558.11	0.00	0.00
TRUSTEE	177.45	177.45	0.00	0.00
COUNTY CLERK	320.02	320.02	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE GRANTS COORDINATION

Receiving Department	Total	GRANTS COORD	MIN/SMALL BUS-VENDOR	MIN/SMALL BUS-METRO
DISTRICT ATTOR	504.84	504.84	0.00	0.00
DA SPECIAL OPNS	5.09	5.09	0.00	0.00
PUBLIC DEFENDER	395.18	395.18	0.00	0.00
JUVENILE CT CLRK	119.14	119.14	0.00	0.00
CIRCUIT CT CLERK	659.19	659.19	0.00	0.00
CRIMINAL CT CLRK	2,996.92	389.62	0.00	2,607.30
CLERK/MASTER	107.53	107.53	0.00	0.00
JUVENILE COURT	3,571.12	963.82	0.00	2,607.30
GEN SESSIONS CT	775.83	775.83	0.00	0.00
ST TRIAL COURTS	712.00	712.00	0.00	0.00
JUSTICE INFO SYS	2,920.75	313.45	0.00	2,607.30
SHERIFF ADMIN	2,958.84	351.54	0.00	2,607.30
SH COMM SERVICES	78.74	78.74	0.00	0.00
SH FACILITY MTN	54.06	54.06	0.00	0.00
SH WAREHOUSE	60.11	60.11	0.00	0.00
SH CRIM JUST CTR	733.46	733.46	0.00	0.00
SH HILL JAIL	300.44	300.44	0.00	0.00
SH CORR WORK CTR	411.09	411.09	0.00	0.00
SH TRANSPORTATION	150.35	150.35	0.00	0.00
SH WARRANTS	229.87	229.87	0.00	0.00
SH TRAINING ACAD	28.04	28.04	0.00	0.00
SH DEBERRY	1,644.38	1,644.38	0.00	0.00
SH CENTRAL PROC	380.41	380.41	0.00	0.00
SH LAW ENF BLOCK	243.57	243.57	0.00	0.00
SH SOUTH PRECINCT	7.80	7.80	0.00	0.00
SH COURTHOUSE	12.61	12.61	0.00	0.00
SH SORT	95.34	95.34	0.00	0.00
POLICE	14,724.12	12,116.82	0.00	2,607.30
POLICE DRUG ENF	17.48	17.48	0.00	0.00
FIRE	10,946.11	8,338.81	0.00	2,607.30
CODES ADMIN	575.32	575.32	0.00	0.00
BEER BOARD	30.65	30.65	0.00	0.00
AGRICULTURAL EXT	22.51	22.51	0.00	0.00
SOIL & WATER	5.41	5.41	0.00	0.00
SOCIAL SERVICES	1,193.18	1,193.18	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE GRANTS COORDINATION

Receiving Department	Total	GRANTS COORD	MIN/SMALL BUS-VENDOR	MIN/SMALL BUS-METRO
HEALTH	6,218.42	3,611.12	0.00	2,607.30
PUBLIC LIBRARY	1,912.65	1,912.65	0.00	0.00
PARKS	6,386.24	3,778.94	0.00	2,607.30
ARTS COMMISSION	2,851.20	243.90	0.00	2,607.30
PUBLIC WORKS	11,582.84	8,975.54	0.00	2,607.30
SOLID WASTE	1,123.01	1,123.01	0.00	0.00
HUMAN RELATIONS	32.65	32.65	0.00	0.00
CARING FOR CHILDREN	532.52	532.52	0.00	0.00
FARMERS MARKET	99.81	99.81	0.00	0.00
MUNI AUDITORIUM	2,780.58	173.28	0.00	2,607.30
STATE FAIR BD	404.75	404.75	0.00	0.00
CONVENTION CTR	608.69	608.69	0.00	0.00
SPORTS AUTHORITY	5,263.90	2,656.60	0.00	2,607.30
WATER & SEWER	17,999.70	15,392.40	0.00	2,607.30
BORDEAUX	2,829.26	2,829.26	0.00	0.00
GENERAL HOSP	11,031.60	8,424.30	0.00	2,607.30
METRO ACTION COM	1,698.62	1,698.62	0.00	0.00
NCAC	3,465.49	858.19	0.00	2,607.30
MDHA	92.91	92.91	0.00	0.00
METRO TRANSIT	3,742.49	1,135.19	0.00	2,607.30
NTTC	1,544.47	1,544.47	0.00	0.00
TAXI TRANSP & LICENSING	23.64	23.64	0.00	0.00
EDUCATION	70,592.58	67,985.28	0.00	2,607.30
SELF INSUR FUND	13,891.45	13,891.45	0.00	0.00
ALL OTHER	10,766.52	4,108.79	1,443.07	5,214.66
Direct Billed	0.00	0.00	0.00	0.00
Total	351,042.54	223,392.91	59,995.37	67,654.26

All Monetary Values Are $ Dollars

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

FINANCE FACILITIES PLANNING / REAL PROPERTY

NATURE AND EXTENT OF SERVICES

The responsibilities of this area included planning and design for the effective and consistent use of Metro facilities, management of all Metro facility-related construction and renovation projects, acquisition and disposal of real property assets, and the development and management of the Facilities Revolving Fund. Added responsibilities include the acquisition of any lands needed by any activity of the Metropolitan Government, the negotiation of all easements for the Department of Water and Sewerage Services, the sale of surplus equipment, and the maintenance of fixed asset records for both real and personal property.

The Director of this area provided information to functionalize the costs into the following areas:

1) Facilities Planning – Costs were allocated based on the billing to each fund or department.

2) Real Estate Acquisition and Disposal - Costs were allocated based on the percentage of time spent on each department.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department FINANCE REAL PROP SVCS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,077,047.00			1,077,047.00
BUILDING USE ALLOWANCE	2,760.97		2,760.97	
EQUIPMENT USE ALLOWANCE	3,971.71		3,971.71	
POST AUDITS	752.34	6.10	758.44	
INSURANCE/JUDGEMENTS	8,393.68		8,393.68	
GENERAL SERVICES BUILDINGS	42,951.81	250.09	43,201.90	
CENTRAL PRINTING	927.70	174.13	1,101.83	
FLEET MANAGEMENT	10,774.51	79.34	10,853.85	
DIRECTOR OF FINANCE	98,159.15	15,684.41	113,843.56	
FINANCE OPERATIONS	31,012.75	1,344.24	32,356.99	
FINANCE OMB	714.60	26.34	740.94	
FINANCE PURCHASING	8,907.83	824.84	9,732.67	
FINANCE INTERNAL AUDIT	406.14	12.55	418.69	
FINANCE PAYROLL	1,163.70	35.18	1,198.88	
FINANCE FASTNET	1,662.37	33.70	1,696.07	
FINANCE GRANTS COORDINATION	94.10	2.60	96.70	
FINANCE REAL PROP SVCS		(29,676.68)	(29,676.68)	
FINANCE TREASURY		(6.44)	(6.44)	
FINANCE GRANTS MONITORING		40.85	40.85	
FINANCE SUPPLY PROP WAREHSE		765.71	765.71	
HUMAN RESOURCES		7,291.57	7,291.57	
CENTRAL RECORDS		399.73	399.73	
Total Allocated Additions:	212,653.36	(2,711.74)	209,941.62	209,941.62
OPERATING REVENUE	(1,637,020.00)			
NONOPERATING REVENUE	(10,264.00)			
Total Departmental Cost Adjustments:	(1,647,284.00)			(1,647,284.00)
Total To Be Allocated:	(357,583.64)	(2,711.74)		(360,295.38)

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE REAL PROP SVCS

	Total	General & Admin	PROJECT ADMIN	REAL ESTATE MGMT
Wages & Benefits				
SALARIES & WAGES	684,637.00	0.00	571,055.72	113,581.28
FRINGE BENEFITS	159,677.00	0.00	133,186.59	26,490.41
Other Expense & Cost				
CONTRACTUAL SERVICE	211,041.00	0.00	176,029.30	35,011.70
SUPPLIES/MATERIALS	19,963.00	0.00	16,651.14	3,311.86
OTHER EXPENSES	662.00	0.00	552.17	109.83
DEPRECIATION	1,067.00	0.00	889.98	177.02
Departmental Totals				
Total Expenditures	1,077,047.00	0.00	898,364.90	178,682.10
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
OPERATING REVENUE	(1,637,020.00)	0.00	(1,637,020.00)	0.00
NONOPERATING REVENUE	(10,264.00)	0.00	(10,264.00)	0.00
Functional Cost	(570,237.00)	0.00	(748,919.10)	178,682.10
Allocation Step 1				
Inbound- All Others	212,653.36	0.00	177,374.17	35,279.19
1st Allocation	(357,583.64)	0.00	(571,544.93)	213,961.29
Allocation Step 2				
Inbound- All Others	(2,711.74)	0.00	(2,261.86)	(449.88)
2nd Allocation	(2,711.74)	0.00	(2,261.86)	(449.88)
Total For 028 FINANCE REAL PROP				
Total Allocated	(360,295.38)	0.00	(573,806.79)	213,511.41

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE REAL PROP SVCS

Activity - PROJECT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAYOR	601	0.0367	-209.83		-209.83	-1.57	-211.40
GENERAL SERVICES ADMIN	20,790	1.2700	-7,258.57		-7,258.57		-7,258.57
GENERAL SERVICES BUILDINGS	665,138	40.6308	-232,224.58		-232,224.58		-232,224.58
FINANCE REAL PROP SVCS	85,000	5.1924	-29,676.68		-29,676.68		-29,676.68
JUVENILE COURT	29,385	1.7950	-10,259.40		-10,259.40	-76.74	-10,336.14
POLICE	233,972	14.2926	-81,688.38		-81,688.38	-611.03	-82,299.41
FIRE	11,837	0.7231	-4,132.74		-4,132.74	-30.91	-4,163.65
SOCIAL SERVICES	25,915	1.5831	-9,047.89		-9,047.89	-67.68	-9,115.57
HEALTH	9,876	0.6033	-3,448.08		-3,448.08	-25.79	-3,473.87
PUBLIC LIBRARY	8,015	0.4896	-2,798.34		-2,798.34	-20.93	-2,819.27
PARKS	2,073	0.1266	-723.76		-723.76	-5.41	-729.17
PUBLIC WORKS	27,935	1.7065	-9,753.15		-9,753.15	-72.95	-9,826.10
CONVENTION CTR	55,032	3.3617	-19,213.73		-19,213.73	-143.72	-19,357.45
SPORTS AUTHORITY	10,375	0.6338	-3,622.30		-3,622.30	-27.10	-3,649.40
WATER & SEWER	25,275	1.5440	-8,824.45		-8,824.45	-66.01	-8,890.46
METRO ACTION COM	45,514	2.7803	-15,890.64		-15,890.64	-118.86	-16,009.50
NCAC	2,038	0.1245	-711.54		-711.54	-5.32	-716.86
METRO TRANSIT	4,863	0.2971	-1,697.85		-1,697.85	-12.70	-1,710.55
ALL OTHER	373,386	22.8089	-130,363.02		-130,363.02	-975.14	-131,338.16
SubTotal	1,637,020	100.0000	-571,544.93		-571,544.93	-2,261.86	-573,806.79
TOTAL	1,637,020	100.0000	-571,544.93		-571,544.93	-2,261.86	-573,806.79

Allocation Basis: FY 2003 FACILITIES PLANNING BILLINGS FOR EACH DEPT

Allocation Source: FY 2003 FACILITIES PLANNING RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE REAL PROP SVCS

Activity - REAL ESTATE MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PARKS	21.71	21.7100	46,451.00		46,451.00	-97.67	46,353.33
PUBLIC WORKS	20.34	20.3400	43,519.73		43,519.73	-91.51	43,428.22
WATER & SEWER	42.30	42.3000	90,505.62		90,505.62	-190.29	90,315.33
EDUCATION	15.65	15.6500	33,484.94		33,484.94	-70.41	33,414.53
SubTotal	100.00	100.0000	213,961.29		213,961.29	-449.88	213,511.41
TOTAL	100.00	100.0000	213,961.29		213,961.29	-449.88	213,511.41

Allocation Basis: EFFORT EXPENDED BY ASSIGNED PERSONNEL

Allocation Source: AGENCY PERSONNEL

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE REAL PROP SVCS

Receiving Department	Total	PROJECT ADMIN	REAL ESTATE MGMT
MAYOR	(211.40)	(211.40)	0.00
GENERAL SERVICES ADMIN	(7,258.57)	(7,258.57)	0.00
GENERAL SERVICES BUILDINGS	(232,224.58)	(232,224.58)	0.00
FINANCE REAL PROP SVCS	(29,676.68)	(29,676.68)	0.00
JUVENILE COURT	(10,336.14)	(10,336.14)	0.00
POLICE	(82,299.41)	(82,299.41)	0.00
FIRE	(4,163.65)	(4,163.65)	0.00
SOCIAL SERVICES	(9,115.57)	(9,115.57)	0.00
HEALTH	(3,473.87)	(3,473.87)	0.00
PUBLIC LIBRARY	(2,819.27)	(2,819.27)	0.00
PARKS	45,624.16	(729.17)	46,353.33
PUBLIC WORKS	33,602.12	(9,826.10)	43,428.22
CONVENTION CTR	(19,357.45)	(19,357.45)	0.00
SPORTS AUTHORITY	(3,649.40)	(3,649.40)	0.00
WATER & SEWER	81,424.87	(8,890.46)	90,315.33
METRO ACTION COM	(16,009.50)	(16,009.50)	0.00
NCAC	(716.86)	(716.86)	0.00
METRO TRANSIT	(1,710.55)	(1,710.55)	0.00
EDUCATION	33,414.53	0.00	33,414.53
ALL OTHER	(131,338.16)	(131,338.16)	0.00
Direct Billed	0.00	0.00	0.00
Total	(360,295.38)	(573,806.79)	213,511.41

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

TREASURY

NATURE AND EXTENT OF SERVICES

Treasury is responsible for daily accounting of funds received by the Metropolitan Government. This activity involves the proper receipting of warrants, the posting of all receipts and disbursements to and from the various funds, prepares a daily report of cash balances, paying out of monies from the Treasury after preparation and approval of checks by the Division of Accounts, and responsibility for investments made by various funds.

The administrative costs allocated to this area have been allocated based on each fund's amount in the general investment pool. Costs associated with Pension Management activities have been allocated based on the number of related financial transactions (e.g., payroll checks and deposits) for active employees and retirees. Costs associated with Debt Management have been allocated based on total expenditures per department.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department FINANCE TREASURY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	718,306.00			718,306.00
BUILDING USE ALLOWANCE	2,238.62		2,238.62	
POST AUDITS	1,177.98	9.54	1,187.52	
INSURANCE/JUDGEMENTS	16,535.98		16,535.98	
GENERAL SERVICES BUILDINGS	34,825.72	202.78	35,028.50	
CENTRAL PRINTING	1,266.43	237.71	1,504.14	
POSTAL SERVICE	2,751.54	625.85	3,377.39	
DIRECTOR OF FINANCE	70,380.72	11,245.82	81,626.54	
FINANCE OPERATIONS	1,169.26	59.00	1,228.26	
FINANCE OMB	476.59	17.56	494.15	
FINANCE PURCHASING	325.55	29.12	354.67	
FINANCE INTERNAL AUDIT	270.87	8.37	279.24	
FINANCE PAYROLL	906.24	27.40	933.64	
FINANCE FASTNET	6,498.38	131.74	6,630.12	
FINANCE GRANTS COORDINATION	62.76	1.73	64.49	
FINANCE TREASURY		26.49	26.49	
FINANCE GRANTS MONITORING		27.24	27.24	
HUMAN RESOURCES		5,729.09	5,729.09	
INFORMATION SYSTEMS		2,362.18	2,362.18	
DEPARTMENT OF LAW		10,871.07	10,871.07	
CENTRAL RECORDS		3,460.84	3,460.84	
Total Allocated Additions:	138,886.64	35,073.53	173,960.17	173,960.17
NONOPERATING REVENUE	(2,491.00)			
OPERATING REVENUE	(731,292.00)			
Total Departmental Cost Adjustments:	(733,783.00)			(733,783.00)
Total To Be Allocated:	123,409.64	35,073.53		158,483.17

All Monetary Values Are $ Dollars

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE TREASURY

	Total	General & Admin	DIRECT FUNDS	PENSION MGMT	DEBT MGMT
Wages & Benefits					
SALARIES & WAGES	490,892.00	0.00	267,428.00	170,168.00	53,296.00
FRINGE BENEFITS	132,322.00	0.00	72,075.79	45,876.04	14,370.17
Other Expense & Cost					
CONTRACTURAL SVCS	82,638.00	0.00	45,012.92	28,650.59	8,974.49
OTHER EXPENSES	5,058.00	0.00	2,755.09	1,753.61	549.30
SUPPLIES AND MATERIALS	7,396.00	0.00	4,028.60	2,564.19	803.21
Departmental Totals					
Total Expenditures	718,306.00	0.00	391,300.40	249,012.43	77,993.17
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
NONOPERATING REVENUE	(2,491.00)	0.00	(1,356.85)	(863.63)	(270.52)
OPERATING REVENUE	(731,292.00)	0.00	(398,334.75)	(253,538.94)	(79,418.31)
Functional Cost	(15,477.00)	0.00	(8,391.20)	(5,390.14)	(1,695.66)
Allocation Step 1					
Inbound- All Others	138,886.64	0.00	138,886.64	0.00	0.00
1st Allocation	123,409.64	0.00	130,495.44	(5,390.14)	(1,695.66)
Allocation Step 2					
Inbound- All Others	35,073.53	0.00	35,073.53	0.00	0.00
2nd Allocation	35,073.53	0.00	35,073.53	0.00	0.00
Total For 029 FINANCE TREASURY					
Total Allocated	158,483.17	0.00	165,568.97	(5,390.14)	(1,695.66)

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - DIRECT FUNDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	25,138,406	4.3483	5,674.32		5,674.32		5,674.32
CENTRAL PRINTING	272,509	0.0471	61.51		61.51		61.51
FLEET MANAGEMENT	3,292,041	0.5694	743.09		743.09		743.09
POSTAL SERVICE	1,801,714	0.3117	406.69		406.69		406.69
RADIO SHOP	3,298,086	0.5705	744.45		744.45		744.45
DIRECTOR OF FINANCE	-49,722	-0.0086	-11.22		-11.22		-11.22
FINANCE FASTNET	1,743,188	0.3015	393.48		393.48		393.48
FINANCE TREASURY	139,251	0.0241	31.43		31.43		31.43
FINANCE SUPPLY PROP WAREHSE	55,110	0.0095	12.44		12.44	3.56	16.00
HUMAN RESOURCES	72,937,681	12.6163	16,463.73		16,463.73	4,715.67	21,179.40
INFORMATION SYSTEMS	234,378	0.0405	52.90		52.90	15.15	68.05
PLANNING COMM	-82,553	-0.0143	-18.63		-18.63	-5.34	-23.97
REGISTER/DEEDS	423,025	0.0732	95.49		95.49	27.35	122.84
DISTRICT ATTOR	-2,541,712	-0.4397	-573.72		-573.72	-164.33	-738.05
PUBLIC DEFENDER	307,128	0.0531	69.33		69.33	19.86	89.19
JUVENILE COURT	357,081	0.0618	80.60		80.60	23.09	103.69
ST TRIAL COURTS	8,377,126	1.4490	1,890.91		1,890.91	541.61	2,432.52
JUSTICE INFO SYS	9,242,569	1.5987	2,086.26		2,086.26	597.56	2,683.82
POLICE	7,658,580	1.3247	1,728.72		1,728.72	495.15	2,223.87
FIRE	7,221,832	1.2492	1,630.14		1,630.14	466.92	2,097.06
HEALTH	507,481	0.0878	114.55		114.55	32.81	147.36
PUBLIC LIBRARY	2,262,981	0.3914	510.81		510.81	146.31	657.12
PARKS	588,917	0.1019	132.93		132.93	38.08	171.01
PUBLIC WORKS	143,807	0.0249	32.46		32.46	9.30	41.76
SOLID WASTE	8,225,939	1.4229	1,856.79		1,856.79	531.83	2,388.62
HUMAN RELATIONS	1,022	0.0002	0.23		0.23	0.07	0.30
FARMERS MARKET	1,095,288	0.1895	247.23		247.23	70.81	318.04
STATE FAIR BD	5,988,967	1.0359	1,351.85		1,351.85	387.21	1,739.06
CONVENTION CTR	5,272,146	0.9119	1,190.05		1,190.05	340.86	1,530.91
SPORTS AUTHORITY	7,620,694	1.3182	1,720.17		1,720.17	492.70	2,212.87
WATER & SEWER	190,755,327	32.9959	43,057.91		43,057.91	12,332.98	55,390.89
BORDEAUX	6,646,615	1.1497	1,500.30		1,500.30	429.73	1,930.03

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - DIRECT FUNDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL HOSP	-26,550,351	-4.5925	-5,993.03		-5,993.03	-1,716.57	-7,709.60
METRO ACTION COM	413,929	0.0716	93.43		93.43	26.76	120.19
NCAC	12,277	0.0021	2.77		2.77	0.79	3.56
METRO TRANSIT	841,134	0.1455	189.86		189.86	54.38	244.24
NTTC	2,553,767	0.4417	576.44		576.44	165.11	741.55
EDUCATION	123,627,669	21.3844	27,905.64		27,905.64	7,992.94	35,898.58
ALL OTHER	108,288,029	18.7310	24,443.13		24,443.13	7,001.18	31,444.31
SubTotal	578,121,356	100.0000	130,495.44		130,495.44	35,073.53	165,568.97
TOTAL	578,121,356	100.0000	130,495.44		130,495.44	35,073.53	165,568.97

Allocation Basis: ACCOUNT VALUE OF DIRECT FUNDS

Allocation Source: FINANCE TREASURER RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - PENSION MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	1,234	0.3859	-20.80		-20.80		-20.80
MAYOR	1,112	0.3478	-18.74		-18.74		-18.74
GENERAL SERVICES ADMIN	827	0.2586	-13.94		-13.94		-13.94
GENERAL SERVICES BUILDINGS	1,175	0.3675	-19.81		-19.81		-19.81
CENTRAL PRINTING	223	0.0697	-3.76		-3.76		-3.76
FLEET MANAGEMENT	1,595	0.4988	-26.89		-26.89		-26.89
POSTAL SERVICE	149	0.0466	-2.51		-2.51		-2.51
RADIO SHOP	446	0.1395	-7.52		-7.52		-7.52
DIRECTOR OF FINANCE	879	0.2749	-14.82		-14.82		-14.82
FINANCE OPERATIONS	560	0.1751	-9.44		-9.44		-9.44
FINANCE OMB	405	0.1267	-6.83		-6.83		-6.83
OFFC SUPP SVCS-ADMIN	98	0.0306	-1.65		-1.65		-1.65
FINANCE PURCHASING	494	0.1545	-8.33		-8.33		-8.33
FINANCE INTERNAL AUDIT	280	0.0876	-4.72		-4.72		-4.72
FINANCE PAYROLL	391	0.1223	-6.59		-6.59		-6.59
FINANCE FASTNET	207	0.0647	-3.49		-3.49		-3.49
FINANCE GRANTS COORDINATION	100	0.0313	-1.69		-1.69		-1.69
FINANCE REAL PROP SVCS	339	0.1060	-5.71		-5.71		-5.71
FINANCE TREASURY	264	0.0826	-4.45		-4.45		-4.45
FINANCE CUSTOMER SERVICE	262	0.0819	-4.42		-4.42		-4.42
FINANCE GRANTS MONITORING	100	0.0313	-1.69		-1.69		-1.69
FINANCE SUPPLY PROP WAREHSE	94	0.0294	-1.58		-1.58		-1.58
HUMAN RESOURCES	1,711	0.5351	-28.84		-28.84		-28.84
INFORMATION SYSTEMS	2,565	0.8022	-43.24		-43.24		-43.24
DEPARTMENT OF LAW	1,319	0.4125	-22.23		-22.23		-22.23
CENTRAL RECORDS	260	0.0813	-4.38		-4.38		-4.38
FINANCE ADA MANAGEMENT	267	0.0835	-4.50		-4.50		-4.50
ELECTIONS	1,098	0.3434	-18.51		-18.51		-18.51
PLANNING COMM	1,633	0.5107	-27.53		-27.53		-27.53
ADV PLAN/RSCH	144	0.0450	-2.43		-2.43		-2.43
REGISTER/DEEDS	36	0.0113	-0.61		-0.61		-0.61
HISTORICAL COMM	172	0.0538	-2.90		-2.90		-2.90

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - PENSION MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM ED ALLIANCE	285	0.0891	-4.80		-4.80		-4.80
GOVT ACCESS TV	222	0.0694	-3.74		-3.74		-3.74
ASSESSOR PROP	2,727	0.8528	-45.97		-45.97		-45.97
TRUSTEE	799	0.2499	-13.47		-13.47		-13.47
COUNTY CLERK	2,487	0.7778	-41.92		-41.92		-41.92
DISTRICT ATTOR	2,219	0.6940	-37.41		-37.41		-37.41
DA DRUG ENF	49	0.0153	-0.83		-0.83		-0.83
PUBLIC DEFENDER	1,611	0.5038	-27.16		-27.16		-27.16
JUVENILE CT CLRK	981	0.3068	-16.54		-16.54		-16.54
CIRCUIT CT CLERK	2,194	0.6861	-36.98		-36.98		-36.98
CRIMINAL CT CLRK	2,741	0.8572	-46.20		-46.20		-46.20
CLERK/MASTER	539	0.1686	-9.09		-9.09		-9.09
JUVENILE COURT	3,742	1.1702	-63.08		-63.08		-63.08
GEN SESSIONS CT	4,117	1.2875	-69.40		-69.40		-69.40
ST TRIAL COURTS	3,731	1.1668	-62.89		-62.89		-62.89
JUSTICE INFO SYS	429	0.1342	-7.23		-7.23		-7.23
SHERIFF ADMIN	3,019	0.9441	-50.89		-50.89		-50.89
SH COMM SERVICES	464	0.1451	-7.82		-7.82		-7.82
SH FACILITY MTN	274	0.0857	-4.62		-4.62		-4.62
SH WAREHOUSE	49	0.0153	-0.83		-0.83		-0.83
SH CRIM JUST CTR	4,060	1.2697	-68.44		-68.44		-68.44
SH HILL JAIL	1,604	0.5016	-27.04		-27.04		-27.04
SH CORR WORK CTR	2,127	0.6652	-35.85		-35.85		-35.85
SH TRANSPORTATION	876	0.2740	-14.77		-14.77		-14.77
SH WARRANTS	1,202	0.3759	-20.26		-20.26		-20.26
SH TRAINING ACAD	109	0.0341	-1.84		-1.84		-1.84
SH DEBERRY	60	0.0188	-1.01		-1.01		-1.01
SH CENTRAL PROC	2,448	0.7656	-41.27		-41.27		-41.27
SH LAW ENF BLOCK	413	0.1292	-6.96		-6.96		-6.96
SH SOUTH PRECINCT	50	0.0156	-0.84		-0.84		-0.84
SH COURTHOUSE	72	0.0225	-1.21		-1.21		-1.21
POLICE	56,136	17.5553	-946.26		-946.26		-946.26

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - PENSION MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POLICE DRUG ENF	75	0.0235	-1.26		-1.26		-1.26
FIRE	36,815	11.5133	-620.58		-620.58		-620.58
CODES ADMIN	2,919	0.9129	-49.20		-49.20		-49.20
BEER BOARD	160	0.0500	-2.70		-2.70		-2.70
AGRICULTURAL EXT	270	0.0844	-4.55		-4.55		-4.55
SOIL & WATER	49	0.0153	-0.83		-0.83		-0.83
SOCIAL SERVICES	6,554	2.0496	-110.48		-110.48		-110.48
HEALTH	14,820	4.6347	-249.82		-249.82		-249.82
PUBLIC LIBRARY	10,047	3.1420	-169.36		-169.36		-169.36
PARKS	18,202	5.6924	-306.83		-306.83		-306.83
ARTS COMMISSION	158	0.0494	-2.66		-2.66		-2.66
PUBLIC WORKS	14,898	4.6591	-251.13		-251.13		-251.13
SOLID WASTE	2,460	0.7693	-41.47		-41.47		-41.47
HUMAN RELATIONS	144	0.0450	-2.43		-2.43		-2.43
CARING FOR CHILDREN	1,813	0.5670	-30.56		-30.56		-30.56
FARMERS MARKET	244	0.0763	-4.11		-4.11		-4.11
MUNI AUDITORIUM	370	0.1157	-6.24		-6.24		-6.24
STATE FAIR BD	1,341	0.4194	-22.60		-22.60		-22.60
CONVENTION CTR	1,289	0.4031	-21.73		-21.73		-21.73
SPORTS AUTHORITY	63	0.0197	-1.06		-1.06		-1.06
WATER & SEWER	21,846	6.8320	-368.25		-368.25		-368.25
BORDEAUX	13,868	4.3370	-233.77		-233.77		-233.77
GENERAL HOSP	23,061	7.2119	-388.73		-388.73		-388.73
METRO ACTION COM	9,723	3.0407	-163.90		-163.90		-163.90
NCAC	122	0.0382	-2.06		-2.06		-2.06
MDHA	18	0.0056	-0.30		-0.30		-0.30
METRO TRANSIT	24	0.0075	-0.40		-0.40		-0.40
NTTC	14	0.0044	-0.24		-0.24		-0.24
TAXI TRANSP & LICENSING	148	0.0463	-2.49		-2.49		-2.49
EDUCATION	15,492	4.8449	-261.14		-261.14		-261.14
ALL OTHER	480	0.1501	-8.09		-8.09		-8.09
SubTotal	319,762	100.0000	-5,390.14		-5,390.14		-5,390.14

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - PENSION MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
TOTAL	319,762	100.0000	-5,390.14		-5,390.14		-5,390.14

Allocation Basis: PAYROLL CHECKS ISSUED FOR COUNTY RETIREES AND CURRENT EMPLOYEES

Allocation Source: FY 2003 PAYROLL RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - DEBT MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	224,574,124	8.9984	-152.58		-152.58		-152.58
LEGISLATIVE	1,187,419	0.0476	-0.81		-0.81		-0.81
MAYOR	3,772,565	0.1512	-2.56		-2.56		-2.56
GENERAL SERVICES ADMIN	348,931	0.0140	-0.24		-0.24		-0.24
GENERAL SERVICES BUILDINGS	8,863,348	0.3551	-6.02		-6.02		-6.02
FLEET MANAGEMENT	38,174,902	1.5296	-25.94		-25.94		-25.94
DIRECTOR OF FINANCE	697,549	0.0280	-0.47		-0.47		-0.47
FINANCE OPERATIONS	1,295,057	0.0519	-0.88		-0.88		-0.88
FINANCE OMB	1,291,939	0.0518	-0.88		-0.88		-0.88
OFFC SUPP SVCS-ADMIN	433,913	0.0174	-0.29		-0.29		-0.29
FINANCE PURCHASING	1,245,181	0.0499	-0.85		-0.85		-0.85
FINANCE INTERNAL AUDIT	778,089	0.0312	-0.53		-0.53		-0.53
FINANCE PAYROLL	947,922	0.0380	-0.64		-0.64		-0.64
FINANCE FASTNET	2,296,770	0.0920	-1.56		-1.56		-1.56
FINANCE GRANTS COORDINATION	170,108	0.0068	-0.12		-0.12		-0.12
FINANCE REAL PROP SVCS	1,077,047	0.0432	-0.73		-0.73		-0.73
FINANCE TREASURY	718,306	0.0288	-0.49		-0.49		-0.49
FINANCE CUSTOMER SERVICE	261,094	0.0105	-0.18		-0.18		-0.18
FINANCE GRANTS MONITORING	349,025	0.0140	-0.24		-0.24		-0.24
FINANCE SUPPLY PROP WAREHSE	303,323	0.0122	-0.21		-0.21		-0.21
HUMAN RESOURCES	212,284,325	8.5060	-144.23		-144.23		-144.23
INFORMATION SYSTEMS	23,279,756	0.9328	-15.82		-15.82		-15.82
DEPARTMENT OF LAW	1,344,464	0.0539	-0.91		-0.91		-0.91
CENTRAL RECORDS	750,028	0.0301	-0.51		-0.51		-0.51
FINANCE ADA MANAGEMENT	2,171,057	0.0870	-1.48		-1.48		-1.48
ELECTIONS	3,339,703	0.1338	-2.27		-2.27		-2.27
PLANNING COMM	5,170,802	0.2072	-3.51		-3.51		-3.51
ADV PLAN/RSCH	567,929	0.0228	-0.39		-0.39		-0.39
REGISTER/DEEDS	2,201,047	0.0882	-1.50		-1.50		-1.50
HISTORICAL COMM	430,136	0.0172	-0.29		-0.29		-0.29
COMM ED ALLIANCE	488,434	0.0196	-0.33		-0.33		-0.33
GOVT ACCESS TV	3,272,098	0.1311	-2.22		-2.22		-2.22

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - DEBT MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ASSESSOR PROP	6,216,279	0.2491	-4.22		-4.22		-4.22
TRUSTEE	1,976,515	0.0792	-1.34		-1.34		-1.34
COUNTY CLERK	3,564,441	0.1428	-2.42		-2.42		-2.42
DISTRICT ATTOR	5,622,970	0.2253	-3.82		-3.82		-3.82
DA SPECIAL OPNS	56,696	0.0023	-0.04		-0.04		-0.04
PUBLIC DEFENDER	4,401,493	0.1764	-2.99		-2.99		-2.99
JUVENILE CT CLRK	1,326,921	0.0532	-0.90		-0.90		-0.90
CIRCUIT CT CLERK	7,342,126	0.2942	-4.99		-4.99		-4.99
CRIMINAL CT CLRK	4,339,649	0.1739	-2.95		-2.95		-2.95
CLERK/MASTER	1,197,674	0.0480	-0.81		-0.81		-0.81
JUVENILE COURT	10,735,065	0.4301	-7.29		-7.29		-7.29
GEN SESSIONS CT	8,641,269	0.3462	-5.87		-5.87		-5.87
ST TRIAL COURTS	7,930,207	0.3178	-5.39		-5.39		-5.39
JUSTICE INFO SYS	3,491,201	0.1399	-2.37		-2.37		-2.37
SHERIFF ADMIN	3,915,422	0.1569	-2.66		-2.66		-2.66
SH COMM SERVICES	877,039	0.0351	-0.60		-0.60		-0.60
SH FACILITY MTN	602,114	0.0241	-0.41		-0.41		-0.41
SH WAREHOUSE	669,527	0.0268	-0.45		-0.45		-0.45
SH CRIM JUST CTR	8,169,357	0.3273	-5.55		-5.55		-5.55
SH HILL JAIL	3,346,282	0.1341	-2.27		-2.27		-2.27
SH CORR WORK CTR	4,578,651	0.1835	-3.11		-3.11		-3.11
SH TRANSPORTATION	1,674,592	0.0671	-1.14		-1.14		-1.14
SH WARRANTS	2,560,356	0.1026	-1.74		-1.74		-1.74
SH TRAINING ACAD	312,280	0.0125	-0.21		-0.21		-0.21
SH DEBERRY	18,315,247	0.7339	-12.44		-12.44		-12.44
SH CENTRAL PROC	4,237,124	0.1698	-2.88		-2.88		-2.88
SH LAW ENF BLOCK	2,712,839	0.1087	-1.84		-1.84		-1.84
SH SOUTH PRECINCT	86,862	0.0035	-0.06		-0.06		-0.06
SH COURTHOUSE	140,385	0.0056	-0.10		-0.10		-0.10
SH SORT	1,061,880	0.0425	-0.72		-0.72		-0.72
POLICE	134,957,754	5.4076	-91.69		-91.69		-91.69
POLICE DRUG ENF	194,661	0.0078	-0.13		-0.13		-0.13

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - DEBT MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE	92,878,061	3.7215	-63.10		-63.10		-63.10
CODES ADMIN	6,407,904	0.2568	-4.35		-4.35		-4.35
BEER BOARD	341,449	0.0137	-0.23		-0.23		-0.23
AGRICULTURAL EXT	250,812	0.0101	-0.17		-0.17		-0.17
SOIL & WATER	60,225	0.0024	-0.04		-0.04		-0.04
SOCIAL SERVICES	13,289,670	0.5325	-9.03		-9.03		-9.03
HEALTH	40,220,885	1.6116	-27.33		-27.33		-27.33
PUBLIC LIBRARY	21,303,199	0.8536	-14.47		-14.47		-14.47
PARKS	42,090,049	1.6865	-28.60		-28.60		-28.60
ARTS COMMISSION	2,716,497	0.1088	-1.85		-1.85		-1.85
PUBLIC WORKS	99,969,991	4.0057	-67.92		-67.92		-67.92
SOLID WASTE	12,508,119	0.5012	-8.50		-8.50		-8.50
HUMAN RELATIONS	363,646	0.0146	-0.25		-0.25		-0.25
CARING FOR CHILDREN	5,931,196	0.2377	-4.03		-4.03		-4.03
FARMERS MARKET	1,111,717	0.0445	-0.76		-0.76		-0.76
MUNI AUDITORIUM	1,929,995	0.0773	-1.31		-1.31		-1.31
STATE FAIR BD	4,508,054	0.1806	-3.06		-3.06		-3.06
CONVENTION CTR	6,779,701	0.2717	-4.61		-4.61		-4.61
SPORTS AUTHORITY	29,589,262	1.1856	-20.10		-20.10		-20.10
WATER & SEWER	171,441,269	6.8694	-116.48		-116.48		-116.48
BORDEAUX	31,512,440	1.2627	-21.41		-21.41		-21.41
GENERAL HOSP	93,830,336	3.7597	-63.75		-63.75		-63.75
METRO ACTION COM	18,919,239	0.7581	-12.85		-12.85		-12.85
NCAC	9,558,546	0.3830	-6.49		-6.49		-6.49
MDHA	1,034,914	0.0415	-0.70		-0.70		-0.70
METRO TRANSIT	12,643,845	0.5066	-8.59		-8.59		-8.59
NTTC	17,202,350	0.6893	-11.69		-11.69		-11.69
TAXI TRANSP & LICENSING	263,388	0.0106	-0.18		-0.18		-0.18
EDUCATION	757,223,571	30.3403	-514.52		-514.52		-514.52
SELF INSUR FUND	154,723,632	6.1996	-105.12		-105.12		-105.12
ALL OTHER	45,763,846	1.8337	-31.09		-31.09		-31.09
SubTotal	2,495,709,077	100.0000	-1,695.66		-1,695.66		-1,695.66

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE TREASURY

Activity - DEBT MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
TOTAL	2,495,709,077	100.0000	-1,695.66		-1,695.66		-1,695.66

Allocation Basis: TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS

Allocation Source: FY 2003 EXPENDITURE REPORTS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE TREASURY

Receiving Department	Total	DIRECT FUNDS	PENSION MGMT	DEBT MGMT
EMPLOYEE BENEFITS	5,521.74	5,674.32	0.00	(152.58)
LEGISLATIVE	(21.61)	0.00	(20.80)	(0.81)
MAYOR	(21.30)	0.00	(18.74)	(2.56)
GENERAL SERVICES ADMIN	(14.18)	0.00	(13.94)	(0.24)
GENERAL SERVICES BUILDINGS	(25.83)	0.00	(19.81)	(6.02)
CENTRAL PRINTING	57.75	61.51	(3.76)	0.00
FLEET MANAGEMENT	690.26	743.09	(26.89)	(25.94)
POSTAL SERVICE	404.18	406.69	(2.51)	0.00
RADIO SHOP	736.93	744.45	(7.52)	0.00
DIRECTOR OF FINANCE	(26.51)	(11.22)	(14.82)	(0.47)
FINANCE OPERATIONS	(10.32)	0.00	(9.44)	(0.88)
FINANCE OMB	(7.71)	0.00	(6.83)	(0.88)
OFFC SUPP SVCS-ADMIN	(1.94)	0.00	(1.65)	(0.29)
FINANCE PURCHASING	(9.18)	0.00	(8.33)	(0.85)
FINANCE INTERNAL AUDIT	(5.25)	0.00	(4.72)	(0.53)
FINANCE PAYROLL	(7.23)	0.00	(6.59)	(0.64)
FINANCE FASTNET	388.43	393.48	(3.49)	(1.56)
FINANCE GRANTS	(1.81)	0.00	(1.69)	(0.12)
FINANCE REAL PROP SVCS	(6.44)	0.00	(5.71)	(0.73)
FINANCE TREASURY	26.49	31.43	(4.45)	(0.49)
FINANCE CUSTOMER SERVICE	(4.60)	0.00	(4.42)	(0.18)
FINANCE GRANTS MONITORING	(1.93)	0.00	(1.69)	(0.24)
FINANCE SUPPLY PROP	14.21	16.00	(1.58)	(0.21)
HUMAN RESOURCES	21,006.33	21,179.40	(28.84)	(144.23)
INFORMATION SYSTEMS	8.99	68.05	(43.24)	(15.82)
DEPARTMENT OF LAW	(23.14)	0.00	(22.23)	(0.91)
CENTRAL RECORDS	(4.89)	0.00	(4.38)	(0.51)
FINANCE ADA MANAGEMENT	(5.98)	0.00	(4.50)	(1.48)
ELECTIONS	(20.78)	0.00	(18.51)	(2.27)
PLANNING COMM	(55.01)	(23.97)	(27.53)	(3.51)
ADV PLAN/RSCH	(2.82)	0.00	(2.43)	(0.39)
REGISTER/DEEDS	120.73	122.84	(0.61)	(1.50)
HISTORICAL COMM	(3.19)	0.00	(2.90)	(0.29)
COMM ED ALLIANCE	(5.13)	0.00	(4.80)	(0.33)
GOVT ACCESS TV	(5.96)	0.00	(3.74)	(2.22)

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE TREASURY

Receiving Department	Total	DIRECT FUNDS	PENSION MGMT	DEBT MGMT
ASSESSOR PROP	(50.19)	0.00	(45.97)	(4.22)
TRUSTEE	(14.81)	0.00	(13.47)	(1.34)
COUNTY CLERK	(44.34)	0.00	(41.92)	(2.42)
DISTRICT ATTOR	(779.28)	(738.05)	(37.41)	(3.82)
DA DRUG ENF	(0.83)	0.00	(0.83)	0.00
DA SPECIAL OPNS	(0.04)	0.00	0.00	(0.04)
PUBLIC DEFENDER	59.04	89.19	(27.16)	(2.99)
JUVENILE CT CLRK	(17.44)	0.00	(16.54)	(0.90)
CIRCUIT CT CLERK	(41.97)	0.00	(36.98)	(4.99)
CRIMINAL CT CLRK	(49.15)	0.00	(46.20)	(2.95)
CLERK/MASTER	(9.90)	0.00	(9.09)	(0.81)
JUVENILE COURT	33.32	103.69	(63.08)	(7.29)
GEN SESSIONS CT	(75.27)	0.00	(69.40)	(5.87)
ST TRIAL COURTS	2,364.24	2,432.52	(62.89)	(5.39)
JUSTICE INFO SYS	2,674.22	2,683.82	(7.23)	(2.37)
SHERIFF ADMIN	(53.55)	0.00	(50.89)	(2.66)
SH COMM SERVICES	(8.42)	0.00	(7.82)	(0.60)
SH FACILITY MTN	(5.03)	0.00	(4.62)	(0.41)
SH WAREHOUSE	(1.28)	0.00	(0.83)	(0.45)
SH CRIM JUST CTR	(73.99)	0.00	(68.44)	(5.55)
SH HILL JAIL	(29.31)	0.00	(27.04)	(2.27)
SH CORR WORK CTR	(38.96)	0.00	(35.85)	(3.11)
SH TRANSPORTATION	(15.91)	0.00	(14.77)	(1.14)
SH WARRANTS	(22.00)	0.00	(20.26)	(1.74)
SH TRAINING ACAD	(2.05)	0.00	(1.84)	(0.21)
SH DEBERRY	(13.45)	0.00	(1.01)	(12.44)
SH CENTRAL PROC	(44.15)	0.00	(41.27)	(2.88)
SH LAW ENF BLOCK	(8.80)	0.00	(6.96)	(1.84)
SH SOUTH PRECINCT	(0.90)	0.00	(0.84)	(0.06)
SH COURTHOUSE	(1.31)	0.00	(1.21)	(0.10)
SH SORT	(0.72)	0.00	0.00	(0.72)
POLICE	1,185.92	2,223.87	(946.26)	(91.69)
POLICE DRUG ENF	(1.39)	0.00	(1.26)	(0.13)
FIRE	1,413.38	2,097.06	(620.58)	(63.10)
CODES ADMIN	(53.55)	0.00	(49.20)	(4.35)

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE TREASURY

Receiving Department	Total	DIRECT FUNDS	PENSION MGMT	DEBT MGMT
BEER BOARD	(2.93)	0.00	(2.70)	(0.23)
AGRICULTURAL EXT	(4.72)	0.00	(4.55)	(0.17)
SOIL & WATER	(0.87)	0.00	(0.83)	(0.04)
SOCIAL SERVICES	(119.51)	0.00	(110.48)	(9.03)
HEALTH	(129.79)	147.36	(249.82)	(27.33)
PUBLIC LIBRARY	473.29	657.12	(169.36)	(14.47)
PARKS	(164.42)	171.01	(306.83)	(28.60)
ARTS COMMISSION	(4.51)	0.00	(2.66)	(1.85)
PUBLIC WORKS	(277.29)	41.76	(251.13)	(67.92)
SOLID WASTE	2,338.65	2,388.62	(41.47)	(8.50)
HUMAN RELATIONS	(2.38)	0.30	(2.43)	(0.25)
CARING FOR CHILDREN	(34.59)	0.00	(30.56)	(4.03)
FARMERS MARKET	313.17	318.04	(4.11)	(0.76)
MUNI AUDITORIUM	(7.55)	0.00	(6.24)	(1.31)
STATE FAIR BD	1,713.40	1,739.06	(22.60)	(3.06)
CONVENTION CTR	1,504.57	1,530.91	(21.73)	(4.61)
SPORTS AUTHORITY	2,191.71	2,212.87	(1.06)	(20.10)
WATER & SEWER	54,906.16	55,390.89	(368.25)	(116.48)
BORDEAUX	1,674.85	1,930.03	(233.77)	(21.41)
GENERAL HOSP	(8,162.08)	(7,709.60)	(388.73)	(63.75)
METRO ACTION COM	(56.56)	120.19	(163.90)	(12.85)
NCAC	(4.99)	3.56	(2.06)	(6.49)
MDHA	(1.00)	0.00	(0.30)	(0.70)
METRO TRANSIT	235.25	244.24	(0.40)	(8.59)
NTTC	729.62	741.55	(0.24)	(11.69)
TAXI TRANSP & LICENSING	(2.67)	0.00	(2.49)	(0.18)
EDUCATION	35,122.92	35,898.58	(261.14)	(514.52)
SELF INSUR FUND	(105.12)	0.00	0.00	(105.12)
ALL OTHER	31,405.13	31,444.31	(8.09)	(31.09)
Direct Billed	0.00	0.00	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE TREASURY

Receiving Department	Total	DIRECT FUNDS	PENSION MGMT	DEBT MGMT
Total	158,483.17	165,568.97	(5,390.14)	(1,695.66)

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

FINANCE CUSTOMER SERVICE/CLAIMS CENTER

NATURE AND EXTENT OF SERVICES

Finance Customer Service/Claims Center was a new division in fiscal year 2002 with costs recorded in account 15114500. This division is responsible for providing information, referrals and responding to customer service calls to the Metro community and Metro departments, agencies and employees. The calls and E-mails received from citizens and Metro employees are responded to with accurate information in a timely manner by the customer service team. Service requests are passed on to departments where applicable. The Customer Service team uses the Pivotal Knowledge Base system to track responses.

For fiscal year 2003, we have allocated these costs based on Call Center incidents tracked to departments.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department FINANCE CUSTOMER SERVICE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	261,094.00			261,094.00
POST AUDITS	410.64	3.33	413.97	
POSTAL SERVICE	9.62	2.19	11.81	
DIRECTOR OF FINANCE	28,378.74	4,534.51	32,913.25	
FINANCE OPERATIONS	310.19	15.96	326.15	
FINANCE OMB	173.24	6.38	179.62	
OFFC SUPP SVCS-ADMIN	45,945.35	963.69	46,909.04	
FINANCE INTERNAL AUDIT	98.46	3.04	101.50	
FINANCE PAYROLL	899.38	27.19	926.57	
FINANCE FASTNET	517.60	10.49	528.09	
FINANCE GRANTS COORDINATION	22.81	0.63	23.44	
FINANCE TREASURY	(4.60)		(4.60)	
FINANCE GRANTS MONITORING		9.90	9.90	
HUMAN RESOURCES		5,729.09	5,729.09	
INFORMATION SYSTEMS		864.06	864.06	
Total Allocated Additions:	76,761.43	12,170.46	88,931.89	88,931.89
Total To Be Allocated:	337,855.43	12,170.46		350,025.89

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE CUSTOMER SERVICE

	Total	General & Admin	CUSTOMER SVCE
Wages & Benefits			
SALARIES & WAGES	197,935.00	0.00	197,935.00
FRINGE BENEFITS	59,791.00	0.00	59,791.00
Other Expense & Cost			
TRAVEL	17.00	0.00	17.00
TELEPHONE & TELEGRAPH	210.00	0.00	210.00
REGISTRATION	145.00	0.00	145.00
INFO SYSTMS CHG	3,204.00	0.00	3,204.00
POSTAL SERV CHG	69.00	0.00	69.00
TELECOMM CHG	(1,453.00)	0.00	(1,453.00)
SUPPLY	1,222.00	0.00	1,222.00
FURNITURE <$5000	59.00	0.00	59.00
POSTAGE & DELVIERY	(105.00)	0.00	(105.00)
Departmental Totals			
Total Expenditures	261,094.00	0.00	261,094.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	261,094.00	0.00	261,094.00
Allocation Step 1			
Inbound- All Others	76,761.43	0.00	76,761.43
1st Allocation	337,855.43	0.00	337,855.43
Allocation Step 2			
Inbound- All Others	12,170.46	0.00	12,170.46
2nd Allocation	12,170.46	0.00	12,170.46
Total For 114 FINANCE CUSTOMER			
Total Allocated	350,025.89	0.00	350,025.89

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE CUSTOMER SERVICE

Activity - CUSTOMER SVCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAYOR	24,631	15.0002	50,678.83		50,678.83	1,825.59	52,504.42
HUMAN RESOURCES	32,841	20.0000	67,571.09		67,571.09	2,434.09	70,005.18
PUBLIC WORKS	98,523	60.0000	202,713.25		202,713.25	7,302.28	210,015.53
ALL OTHER	8,210	4.9998	16,892.26		16,892.26	608.50	17,500.76
SubTotal	164,205	100.0000	337,855.43		337,855.43	12,170.46	350,025.89
TOTAL	164,205	100.0000	337,855.43		337,855.43	12,170.46	350,025.89

Allocation Basis: CALL CENTER INCIDENT SUMMARY

Allocation Source: FINANCE CUSTOMER CALL CENTER INCIDENT SUMMARY WEIGHTED

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE CUSTOMER SERVICE

Receiving Department	Total	CUSTOMER SVCE
MAYOR	52,504.42	52,504.42
HUMAN RESOURCES	70,005.18	70,005.18
PUBLIC WORKS	210,015.53	210,015.53
ALL OTHER	17,500.76	17,500.76
Direct Billed	0.00	0.00
Total	350,025.89	350,025.89

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

FINANCE GRANTS MONITORING

NATURE AND EXTENT OF SERVICES

Finance Grants Monitoring costs are recorded in account 15114700. This division is responsible for monitoring all federal, state and local grants awarded to Metro Government as well as Metro's appropriations to non-profit organizations. In addition, the division conducts monitoring reviews of all Metro agencies to ensure compliance with procurement rules and policies.

The Director of this area provided information to functionalize the costs into the following areas:

1. Grants – Costs were allocated based on the number of grants reviewed for each agency. The share of the cost of reviewing the awards/appropriations to non-profit organizations was directly allocated to Grants Coordination.
2. Procurement – Costs were allocated based on each agency reviewed.
3. Prompt Pay Reports – Costs were allocated based on the reporting provided to each agency.

For fiscal year 2003, we have allocated these costs based on the total expenditures for each department.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department FINANCE GRANTS MONITORING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	255,391.00			255,391.00
POST AUDITS	605.48	4.91	610.39	
POSTAL SERVICE	13.84	3.15	16.99	
DIRECTOR OF FINANCE	22,016.22	3,517.87	25,534.09	
FINANCE OPERATIONS	623.91	31.82	655.73	
FINANCE OMB	231.57	8.53	240.10	
OFFC SUPP SVCS-ADMIN	35,644.41	747.63	36,392.04	
FINANCE INTERNAL AUDIT	131.61	4.07	135.68	
FINANCE PAYROLL	343.27	10.38	353.65	
FINANCE FASTNET	493.05	9.99	503.04	
FINANCE GRANTS COORDINATION	30.49	0.84	31.33	
FINANCE TREASURY	(1.93)		(1.93)	
FINANCE GRANTS MONITORING		13.24	13.24	
HUMAN RESOURCES		2,083.29	2,083.29	
INFORMATION SYSTEMS		1,067.72	1,067.72	
Total Allocated Additions:	60,131.92	7,503.44	67,635.36	67,635.36
Total To Be Allocated:	315,522.92	7,503.44		323,026.36

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department FINANCE GRANTS MONITORING

	Total	General & Admin	GRANTS MNTRING	PROCUREMENT	PROMPT PAY REPORTS
Wages & Benefits					
SALARIES & WAGES	189,558.00	0.00	56,867.40	56,867.40	75,823.20
FRINGE BENEFITS	47,651.00	0.00	14,295.30	14,295.30	19,060.40
Other Expense & Cost					
TRAVEL	3,623.00	0.00	1,086.90	1,086.90	1,449.20
TELEPHONE	920.00	0.00	276.00	276.00	368.00
SUBSCRIPTIONS	395.00	0.00	118.50	118.50	158.00
PROFESSIONAL PRIVILEGE TAX	400.00	0.00	120.00	120.00	160.00
REGISTRATION	2,315.00	0.00	694.50	694.50	926.00
DUES	444.00	0.00	133.20	133.20	177.60
POSTAL SVC CHG	167.00	0.00	50.10	50.10	66.80
TELECOMM SVC CHG	6,408.00	0.00	1,922.40	1,922.40	2,563.20
FURNITURE <$5000	548.00	0.00	164.40	164.40	219.20
OFFICE SUPPLY	2,048.00	0.00	614.40	614.40	819.20
BOOKS/MAGS/PERIODICS	914.00	0.00	274.20	274.20	365.60
Departmental Totals					
Total Expenditures	255,391.00	0.00	76,617.30	76,617.30	102,156.40
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	255,391.00	0.00	76,617.30	76,617.30	102,156.40
Allocation Step 1					
Inbound- All Others	60,131.92	0.00	18,039.58	18,039.58	24,052.76
1st Allocation	315,522.92	0.00	94,656.88	94,656.88	126,209.16
Allocation Step 2					
Inbound- All Others	7,503.44	0.00	2,251.03	2,251.03	3,001.38
2nd Allocation	7,503.44	0.00	2,251.03	2,251.03	3,001.38
Total For 115 FINANCE GRANTS					
Total Allocated	323,026.36	0.00	96,907.91	96,907.91	129,210.54

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE GRANTS MONITORING

Activity - GRANTS MNTRING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	224,574,124	8.9984	8,517.61		8,517.61		8,517.61
LEGISLATIVE	1,187,419	0.0476	45.04		45.04	1.21	46.25
MAYOR	3,772,565	0.1512	143.09		143.09	3.84	146.93
GENERAL SERVICES ADMIN	348,931	0.0140	13.23		13.23		13.23
GENERAL SERVICES BUILDINGS	8,863,348	0.3551	336.17		336.17		336.17
FLEET MANAGEMENT	38,174,902	1.5296	1,447.89		1,447.89		1,447.89
DIRECTOR OF FINANCE	697,549	0.0280	26.46		26.46		26.46
FINANCE OPERATIONS	1,295,057	0.0519	49.12		49.12		49.12
FINANCE OMB	1,291,939	0.0518	49.00		49.00		49.00
OFFC SUPP SVCS-ADMIN	433,913	0.0174	16.46		16.46		16.46
FINANCE PURCHASING	1,245,181	0.0499	47.23		47.23		47.23
FINANCE INTERNAL AUDIT	778,089	0.0312	29.51		29.51		29.51
FINANCE PAYROLL	947,922	0.0380	35.95		35.95		35.95
FINANCE FASTNET	2,296,770	0.0920	87.11		87.11		87.11
FINANCE GRANTS COORDINATION	170,108	0.0068	6.45		6.45		6.45
FINANCE REAL PROP SVCS	1,077,047	0.0432	40.85		40.85		40.85
FINANCE TREASURY	718,306	0.0288	27.24		27.24		27.24
FINANCE CUSTOMER SERVICE	261,094	0.0105	9.90		9.90		9.90
FINANCE GRANTS MONITORING	349,025	0.0140	13.24		13.24		13.24
FINANCE SUPPLY PROP WAREHSE	303,323	0.0122	11.50		11.50	0.31	11.81
HUMAN RESOURCES	212,284,325	8.5060	8,051.49		8,051.49	216.01	8,267.50
INFORMATION SYSTEMS	23,279,756	0.9328	882.95		882.95	23.69	906.64
DEPARTMENT OF LAW	1,344,464	0.0539	50.99		50.99	1.37	52.36
CENTRAL RECORDS	750,028	0.0301	28.45		28.45	0.76	29.21
FINANCE ADA MANAGEMENT	2,171,057	0.0870	82.34		82.34	2.21	84.55
ELECTIONS	3,339,703	0.1338	126.67		126.67	3.40	130.07
PLANNING COMM	5,170,802	0.2072	196.12		196.12	5.26	201.38
ADV PLAN/RSCH	567,929	0.0228	21.54		21.54	0.58	22.12
REGISTER/DEEDS	2,201,047	0.0882	83.48		83.48	2.24	85.72
HISTORICAL COMM	430,136	0.0172	16.31		16.31	0.44	16.75
COMM ED ALLIANCE	488,434	0.0196	18.53		18.53	0.50	19.03
GOVT ACCESS TV	3,272,098	0.1311	124.10		124.10	3.33	127.43

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE GRANTS MONITORING

Activity - GRANTS MNTRING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
ASSESSOR PROP	6,216,279	0.2491	235.77		235.77	6.33	242.10
TRUSTEE	1,976,515	0.0792	74.97		74.97	2.01	76.98
COUNTY CLERK	3,564,441	0.1428	135.19		135.19	3.63	138.82
DISTRICT ATTOR	5,622,970	0.2253	213.27		213.27	5.72	218.99
DA SPECIAL OPNS	56,696	0.0023	2.15		2.15	0.06	2.21
PUBLIC DEFENDER	4,401,493	0.1764	166.94		166.94	4.48	171.42
JUVENILE CT CLRK	1,326,921	0.0532	50.33		50.33	1.35	51.68
CIRCUIT CT CLERK	7,342,126	0.2942	278.47		278.47	7.47	285.94
CRIMINAL CT CLRK	4,339,649	0.1739	164.59		164.59	4.42	169.01
CLERK/MASTER	1,197,674	0.0480	45.42		45.42	1.22	46.64
JUVENILE COURT	10,735,065	0.4301	407.16		407.16	10.92	418.08
GEN SESSIONS CT	8,641,269	0.3462	327.74		327.74	8.79	336.53
ST TRIAL COURTS	7,930,207	0.3178	300.78		300.78	8.07	308.85
JUSTICE INFO SYS	3,491,201	0.1399	132.41		132.41	3.55	135.96
SHERIFF ADMIN	3,915,422	0.1569	148.50		148.50	3.98	152.48
SH COMM SERVICES	877,039	0.0351	33.26		33.26	0.89	34.15
SH FACILITY MTN	602,114	0.0241	22.84		22.84	0.61	23.45
SH WAREHOUSE	669,527	0.0268	25.39		25.39	0.68	26.07
SH CRIM JUST CTR	8,169,357	0.3273	309.85		309.85	8.31	318.16
SH HILL JAIL	3,346,282	0.1341	126.92		126.92	3.41	130.33
SH CORR WORK CTR	4,578,651	0.1835	173.66		173.66	4.66	178.32
SH TRANSPORTATION	1,674,592	0.0671	63.51		63.51	1.70	65.21
SH WARRANTS	2,560,356	0.1026	97.11		97.11	2.61	99.72
SH TRAINING ACAD	312,280	0.0125	11.84		11.84	0.32	12.16
SH DEBERRY	18,315,247	0.7339	694.66		694.66	18.64	713.30
SH CENTRAL PROC	4,237,124	0.1698	160.70		160.70	4.31	165.01
SH LAW ENF BLOCK	2,712,839	0.1087	102.89		102.89	2.76	105.65
SH SOUTH PRECINCT	86,862	0.0035	3.29		3.29	0.09	3.38
SH COURTHOUSE	140,385	0.0056	5.32		5.32	0.14	5.46
SH SORT	1,061,880	0.0425	40.27		40.27	1.08	41.35
POLICE	134,957,754	5.4076	5,118.66		5,118.66	137.33	5,255.99
POLICE DRUG ENF	194,661	0.0078	7.38		7.38	0.20	7.58

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE GRANTS MONITORING

Activity - GRANTS MNTRING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FIRE	92,878,061	3.7215	3,522.67		3,522.67	94.51	3,617.18
CODES ADMIN	6,407,904	0.2568	243.04		243.04	6.52	249.56
BEER BOARD	341,449	0.0137	12.95		12.95	0.35	13.30
AGRICULTURAL EXT	250,812	0.0101	9.51		9.51	0.26	9.77
SOIL & WATER	60,225	0.0024	2.28		2.28	0.06	2.34
SOCIAL SERVICES	13,289,670	0.5325	504.05		504.05	13.52	517.57
HEALTH	40,220,885	1.6116	1,525.49		1,525.49	40.93	1,566.42
PUBLIC LIBRARY	21,303,199	0.8536	807.98		807.98	21.68	829.66
PARKS	42,090,049	1.6865	1,596.39		1,596.39	42.83	1,639.22
ARTS COMMISSION	2,716,497	0.1088	103.03		103.03	2.76	105.79
PUBLIC WORKS	99,969,991	4.0057	3,791.65		3,791.65	101.73	3,893.38
SOLID WASTE	12,508,119	0.5012	474.41		474.41	12.73	487.14
HUMAN RELATIONS	363,646	0.0146	13.79		13.79	0.37	14.16
CARING FOR CHILDREN	5,931,196	0.2377	224.96		224.96	6.04	231.00
FARMERS MARKET	1,111,717	0.0445	42.16		42.16	1.13	43.29
MUNI AUDITORIUM	1,929,995	0.0773	73.20		73.20	1.96	75.16
STATE FAIR BD	4,508,054	0.1806	170.98		170.98	4.59	175.57
CONVENTION CTR	6,779,701	0.2717	257.14		257.14	6.90	264.04
SPORTS AUTHORITY	29,589,262	1.1856	1,122.26		1,122.26	30.11	1,152.37
WATER & SEWER	171,441,269	6.8694	6,502.40		6,502.40	174.45	6,676.85
BORDEAUX	31,512,440	1.2627	1,195.20		1,195.20	32.07	1,227.27
GENERAL HOSP	93,830,336	3.7597	3,558.78		3,558.78	95.48	3,654.26
METRO ACTION COM	18,919,239	0.7581	717.57		717.57	19.25	736.82
NCAC	9,558,546	0.3830	362.53		362.53	9.73	372.26
MDHA	1,034,914	0.0415	39.25		39.25	1.05	40.30
METRO TRANSIT	12,643,845	0.5066	479.55		479.55	12.87	492.42
NTTC	17,202,350	0.6893	652.45		652.45	17.50	669.95
TAXI TRANSP & LICENSING	263,388	0.0106	9.99		9.99	0.27	10.26
EDUCATION	757,223,571	30.3403	28,719.91		28,719.91	770.48	29,490.39
SELF INSUR FUND	154,723,632	6.1996	5,868.33		5,868.33	157.44	6,025.77
ALL OTHER	45,763,846	1.8337	1,735.72		1,735.72	46.57	1,782.29
SubTotal	2,495,709,077	100.0000	94,656.88		94,656.88	2,251.03	96,907.91

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE GRANTS MONITORING

Activity - GRANTS MNTRING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
TOTAL	2,495,709,077	100.0000	94,656.88		94,656.88	2,251.03	96,907.91

Allocation Basis: TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS

Allocation Source: FY 2003 EXPENDITURE REPORTS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE GRANTS MONITORING

Activity - PROCUREMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
FINANCE SUPPLY PROP WAREHSE	1	6.6662	6,310.44		6,310.44	150.05	6,460.49
DEPARTMENT OF LAW	1	6.6667	6,310.46		6,310.46	150.07	6,460.53
CENTRAL RECORDS	1	6.6667	6,310.46		6,310.46	150.07	6,460.53
ELECTIONS	1	6.6667	6,310.46		6,310.46	150.07	6,460.53
REGISTER/DEEDS	1	6.6667	6,310.46		6,310.46	150.07	6,460.53
POLICE	1	6.6667	6,310.46		6,310.46	150.07	6,460.53
FIRE	1	6.6667	6,310.46		6,310.46	150.07	6,460.53
ARTS COMMISSION	1	6.6667	6,310.46		6,310.46	150.07	6,460.53
PUBLIC WORKS	1	6.6667	6,310.46		6,310.46	150.07	6,460.53
STATE FAIR BD	1	6.6667	6,310.46		6,310.46	150.07	6,460.53
CONVENTION CTR	1	6.6667	6,310.46		6,310.46	150.07	6,460.53
METRO ACTION COM	1	6.6667	6,310.46		6,310.46	150.07	6,460.53
NCAC	1	6.6667	6,310.46		6,310.46	150.07	6,460.53
METRO TRANSIT	1	6.6667	6,310.46		6,310.46	150.07	6,460.53
ALL OTHER	1	6.6667	6,310.46		6,310.46	150.07	6,460.53
SubTotal	15	100.0000	94,656.88		94,656.88	2,251.03	96,907.91
TOTAL	15	100.0000	94,656.88		94,656.88	2,251.03	96,907.91

Allocation Basis: PROCUREMENT PRACTICES MONITORED

Allocation Source: FINANCE GRANTS MONITORING REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE GRANTS MONITORING

Activity - PROMPT PAY REPORTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
EMPLOYEE BENEFITS	10	1.8868	2,381.30		2,381.30		2,381.30
LEGISLATIVE	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
MAYOR	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
GENERAL SERVICES ADMIN	10	1.8868	2,381.30		2,381.30		2,381.30
DIRECTOR OF FINANCE	10	1.8868	2,381.30		2,381.30		2,381.30
HUMAN RESOURCES	20	3.7732	4,762.85		4,762.85	119.94	4,882.79
INFORMATION SYSTEMS	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
DEPARTMENT OF LAW	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
CENTRAL RECORDS	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
ELECTIONS	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
PLANNING COMM	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
REGISTER/DEEDS	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
HISTORICAL COMM	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
COMM ED ALLIANCE	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
TRUSTEE	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
COUNTY CLERK	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
DISTRICT ATTOR	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
PUBLIC DEFENDER	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
JUVENILE CT CLRK	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
CIRCUIT CT CLERK	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
JUVENILE COURT	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
GEN SESSIONS CT	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
ST TRIAL COURTS	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
JUSTICE INFO SYS	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
SHERIFF ADMIN	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
POLICE	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
FIRE	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
CODES ADMIN	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
BEER BOARD	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
AGRICULTURAL EXT	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
SOIL & WATER	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
SOCIAL SERVICES	10	1.8868	2,381.30		2,381.30	60.03	2,441.33

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE GRANTS MONITORING

Activity - PROMPT PAY REPORTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
HEALTH	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
PUBLIC LIBRARY	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
PARKS	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
ARTS COMMISSION	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
PUBLIC WORKS	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
HUMAN RELATIONS	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
FARMERS MARKET	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
MUNI AUDITORIUM	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
STATE FAIR BD	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
CONVENTION CTR	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
SPORTS AUTHORITY	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
WATER & SEWER	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
BORDEAUX	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
GENERAL HOSP	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
METRO ACTION COM	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
NCAC	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
TAXI TRANSP & LICENSING	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
EDUCATION	10	1.8868	2,381.30		2,381.30	60.03	2,441.33
ALL OTHER	20	3.7736	4,762.61		4,762.61	120.06	4,882.67
SubTotal	530	100.0000	126,209.16		126,209.16	3,001.38	129,210.54
TOTAL	530	100.0000	126,209.16		126,209.16	3,001.38	129,210.54

Allocation Basis: PROMPT-PAY REPORTS TO AGENCIES

Allocation Source: FINANCE GRANTS MONITORING

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE GRANTS MONITORING

Receiving Department	Total	GRANTS MNTRING	PROCUREMENT	PROMPT PAY REPORTS
EMPLOYEE BENEFITS	10,898.91	8,517.61	0.00	2,381.30
LEGISLATIVE	2,487.58	46.25	0.00	2,441.33
MAYOR	2,588.26	146.93	0.00	2,441.33
GENERAL SERVICES ADMIN	2,394.53	13.23	0.00	2,381.30
GENERAL SERVICES BUILDINGS	336.17	336.17	0.00	0.00
FLEET MANAGEMENT	1,447.89	1,447.89	0.00	0.00
DIRECTOR OF FINANCE	2,407.76	26.46	0.00	2,381.30
FINANCE OPERATIONS	49.12	49.12	0.00	0.00
FINANCE OMB	49.00	49.00	0.00	0.00
OFFC SUPP SVCS-ADMIN	16.46	16.46	0.00	0.00
FINANCE PURCHASING	47.23	47.23	0.00	0.00
FINANCE INTERNAL AUDIT	29.51	29.51	0.00	0.00
FINANCE PAYROLL	35.95	35.95	0.00	0.00
FINANCE FASTNET	87.11	87.11	0.00	0.00
FINANCE GRANTS	6.45	6.45	0.00	0.00
FINANCE REAL PROP SVCS	40.85	40.85	0.00	0.00
FINANCE TREASURY	27.24	27.24	0.00	0.00
FINANCE CUSTOMER SERVICE	9.90	9.90	0.00	0.00
FINANCE GRANTS MONITORING	13.24	13.24	0.00	0.00
FINANCE SUPPLY PROP	6,472.30	11.81	6,460.49	0.00
HUMAN RESOURCES	13,150.29	8,267.50	0.00	4,882.79
INFORMATION SYSTEMS	3,347.97	906.64	0.00	2,441.33
DEPARTMENT OF LAW	8,954.22	52.36	6,460.53	2,441.33
CENTRAL RECORDS	8,931.07	29.21	6,460.53	2,441.33
FINANCE ADA MANAGEMENT	84.55	84.55	0.00	0.00
ELECTIONS	9,031.93	130.07	6,460.53	2,441.33
PLANNING COMM	2,642.71	201.38	0.00	2,441.33
ADV PLAN/RSCH	22.12	22.12	0.00	0.00
REGISTER/DEEDS	8,987.58	85.72	6,460.53	2,441.33
HISTORICAL COMM	2,458.08	16.75	0.00	2,441.33
COMM ED ALLIANCE	2,460.36	19.03	0.00	2,441.33
GOVT ACCESS TV	127.43	127.43	0.00	0.00
ASSESSOR PROP	242.10	242.10	0.00	0.00
TRUSTEE	2,518.31	76.98	0.00	2,441.33
COUNTY CLERK	2,580.15	138.82	0.00	2,441.33

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE GRANTS MONITORING

Receiving Department	Total	GRANTS MNTRING	PROCUREMENT	PROMPT PAY REPORTS
DISTRICT ATTOR	2,660.32	218.99	0.00	2,441.33
DA SPECIAL OPNS	2.21	2.21	0.00	0.00
PUBLIC DEFENDER	2,612.75	171.42	0.00	2,441.33
JUVENILE CT CLRK	2,493.01	51.68	0.00	2,441.33
CIRCUIT CT CLERK	2,727.27	285.94	0.00	2,441.33
CRIMINAL CT CLRK	169.01	169.01	0.00	0.00
CLERK/MASTER	46.64	46.64	0.00	0.00
JUVENILE COURT	2,859.41	418.08	0.00	2,441.33
GEN SESSIONS CT	2,777.86	336.53	0.00	2,441.33
ST TRIAL COURTS	2,750.18	308.85	0.00	2,441.33
JUSTICE INFO SYS	2,577.29	135.96	0.00	2,441.33
SHERIFF ADMIN	2,593.81	152.48	0.00	2,441.33
SH COMM SERVICES	34.15	34.15	0.00	0.00
SH FACILITY MTN	23.45	23.45	0.00	0.00
SH WAREHOUSE	26.07	26.07	0.00	0.00
SH CRIM JUST CTR	318.16	318.16	0.00	0.00
SH HILL JAIL	130.33	130.33	0.00	0.00
SH CORR WORK CTR	178.32	178.32	0.00	0.00
SH TRANSPORTATION	65.21	65.21	0.00	0.00
SH WARRANTS	99.72	99.72	0.00	0.00
SH TRAINING ACAD	12.16	12.16	0.00	0.00
SH DEBERRY	713.30	713.30	0.00	0.00
SH CENTRAL PROC	165.01	165.01	0.00	0.00
SH LAW ENF BLOCK	105.65	105.65	0.00	0.00
SH SOUTH PRECINCT	3.38	3.38	0.00	0.00
SH COURTHOUSE	5.46	5.46	0.00	0.00
SH SORT	41.35	41.35	0.00	0.00
POLICE	14,157.85	5,255.99	6,460.53	2,441.33
POLICE DRUG ENF	7.58	7.58	0.00	0.00
FIRE	12,519.04	3,617.18	6,460.53	2,441.33
CODES ADMIN	2,690.89	249.56	0.00	2,441.33
BEER BOARD	2,454.63	13.30	0.00	2,441.33
AGRICULTURAL EXT	2,451.10	9.77	0.00	2,441.33
SOIL & WATER	2,443.67	2.34	0.00	2,441.33
SOCIAL SERVICES	2,958.90	517.57	0.00	2,441.33

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE GRANTS MONITORING

Receiving Department	Total	GRANTS MNTRING	PROCUREMENT	PROMPT PAY REPORTS
HEALTH	4,007.75	1,566.42	0.00	2,441.33
PUBLIC LIBRARY	3,270.99	829.66	0.00	2,441.33
PARKS	4,080.55	1,639.22	0.00	2,441.33
ARTS COMMISSION	9,007.65	105.79	6,460.53	2,441.33
PUBLIC WORKS	12,795.24	3,893.38	6,460.53	2,441.33
SOLID WASTE	487.14	487.14	0.00	0.00
HUMAN RELATIONS	2,455.49	14.16	0.00	2,441.33
CARING FOR CHILDREN	231.00	231.00	0.00	0.00
FARMERS MARKET	2,484.62	43.29	0.00	2,441.33
MUNI AUDITORIUM	2,516.49	75.16	0.00	2,441.33
STATE FAIR BD	9,077.43	175.57	6,460.53	2,441.33
CONVENTION CTR	9,165.90	264.04	6,460.53	2,441.33
SPORTS AUTHORITY	3,593.70	1,152.37	0.00	2,441.33
WATER & SEWER	9,118.18	6,676.85	0.00	2,441.33
BORDEAUX	3,668.60	1,227.27	0.00	2,441.33
GENERAL HOSP	6,095.59	3,654.26	0.00	2,441.33
METRO ACTION COM	9,638.68	736.82	6,460.53	2,441.33
NCAC	9,274.12	372.26	6,460.53	2,441.33
MDHA	40.30	40.30	0.00	0.00
METRO TRANSIT	6,952.95	492.42	6,460.53	0.00
NTTC	669.95	669.95	0.00	0.00
TAXI TRANSP & LICENSING	2,451.59	10.26	0.00	2,441.33
EDUCATION	31,931.72	29,490.39	0.00	2,441.33
SELF INSUR FUND	6,025.77	6,025.77	0.00	0.00
ALL OTHER	13,125.49	1,782.29	6,460.53	4,882.67
Direct Billed	0.00	0.00	0.00	0.00
Total	323,026.36	96,907.91	96,907.91	129,210.54

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

FINANCE SURPLUS PROPERTY WAREHOUSE

NATURE AND EXTENT OF SERVICES

Finance Surplus Property Warehouse was a new division in fiscal year 2002 with costs recorded in account 15114600. This division is responsible for managing the surplus property warehouse. For fiscal year 2003, we have allocated these costs based on the number of surplus items processed or sold for each department.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department FINANCE SUPPLY PROP WAREHSE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	303,323.00			303,323.00
POST AUDITS	675.92	5.48	681.40	
GENERAL SERVICES BUILDINGS	57,260.44		57,260.44	
CENTRAL PRINTING	30.94	5.81	36.75	
POSTAL SERVICE	18.05	4.11	22.16	
DIRECTOR OF FINANCE	27,177.69	4,342.60	31,520.29	
FINANCE OPERATIONS	733.60	36.82	770.42	
FINANCE OMB	201.25	7.42	208.67	
OFFC SUPP SVCS-ADMIN	44,000.85	922.91	44,923.76	
FINANCE INTERNAL AUDIT	114.38	3.54	117.92	
FINANCE PAYROLL	322.68	9.75	332.43	
FINANCE FASTNET	831.19	16.85	848.04	
FINANCE GRANTS COORDINATION	26.50	0.73	27.23	
FINANCE TREASURY	10.65	3.56	14.21	
FINANCE GRANTS MONITORING	6,321.94	150.36	6,472.30	
FINANCE SUPPLY PROP WAREHSE		114,665.10	114,665.10	
HUMAN RESOURCES		2,083.29	2,083.29	
INFORMATION SYSTEMS		864.06	864.06	
Total Allocated Additions:	137,726.08	123,122.39	260,848.47	260,848.47
Total To Be Allocated:	441,049.08	123,122.39		564,171.47

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department FINANCE SUPPLY PROP WAREHSE

	Total	General & Admin	SUPP PROPTY WAR
Wages & Benefits			
SALARIES & WAGES	153,558.00	0.00	153,558.00
FRINGE BENEFITS	39,646.00	0.00	39,646.00
Other Expense & Cost			
SERVICES	626.00	0.00	626.00
TEMPORARY SERVICE	83,505.00	0.00	83,505.00
TELEPHONE	3,470.00	0.00	3,470.00
POSTAGE	27.00	0.00	27.00
PRINTING/BINDING	114.00	0.00	114.00
ADV/PROMOTION	238.00	0.00	238.00
SUBSC/REGIS/DUES	239.00	0.00	239.00
OTHR REPAIR/MAINT	3,970.00	0.00	3,970.00
INFO SYST CHGS	7,908.00	0.00	7,908.00
CENTRAL PRINT CHGS	79.00	0.00	79.00
POSTAL SVCS CHG	214.00	0.00	214.00
TELCOMM CHG	1,065.00	0.00	1,065.00
MIS TECH REVOLVING CHARGE	910.00	0.00	910.00
OFFICE SUPPLIES	5,987.00	0.00	5,987.00
COMP SOFTWARE	650.00	0.00	650.00
COMP HWARE <$5000	134.00	0.00	134.00
SUPPLIES	84.00	0.00	84.00
RENTAL EQUIPMENT	828.00	0.00	828.00
VEHICLE REGISTRATN	71.00	0.00	71.00
Departmental Totals			
Total Expenditures	303,323.00	0.00	303,323.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	303,323.00	0.00	303,323.00
Allocation Step 1			
Inbound- All Others	137,726.08	0.00	137,726.08
1st Allocation	441,049.08	0.00	441,049.08

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department FINANCE SUPPLY PROP WAREHSE

	Total	General & Admin	SUPP PROPTY WAR
Allocation Step 2			
Inbound- All Others	123,122.39	0.00	123,122.39
2nd Allocation	123,122.39	0.00	123,122.39
Total For 116 FINANCE SUPPLY			
Total Allocated	564,171.47	0.00	564,171.47

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department FINANCE SUPPLY PROP WAREHSE

Activity - SUPP PROPTY WAR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAYOR	12	0.5208	2,297.13		2,297.13	995.60	3,292.73
FLEET MANAGEMENT	217	9.4184	41,539.78		41,539.78		41,539.78
FINANCE REAL PROP SVCS	4	0.1736	765.71		765.71		765.71
FINANCE SUPPLY PROP WAREHSE	599	25.9983	114,665.10		114,665.10		114,665.10
DISTRICT ATTOR	246	10.6771	47,091.18		47,091.18	20,409.78	67,500.96
DA DRUG ENF	9	0.3906	1,722.85		1,722.85	746.70	2,469.55
SH TRANSPORTATION	1	0.0434	191.43		191.43	82.97	274.40
POLICE	660	28.6460	126,342.17		126,342.17	54,757.93	181,100.10
FIRE	53	2.3003	10,145.66		10,145.66	4,397.23	14,542.89
SOCIAL SERVICES	2	0.0868	382.86		382.86	165.93	548.79
HEALTH	1	0.0434	191.43		191.43	82.97	274.40
PARKS	164	7.1181	31,394.12		31,394.12	13,606.52	45,000.64
PUBLIC WORKS	124	5.3819	23,737.01		23,737.01	10,287.85	34,024.86
WATER & SEWER	111	4.8177	21,248.46		21,248.46	9,209.29	30,457.75
METRO ACTION COM	8	0.3472	1,531.42		1,531.42	663.73	2,195.15
METRO TRANSIT	11	0.4774	2,105.71		2,105.71	912.63	3,018.34
EDUCATION	1	0.0434	191.43		191.43	82.97	274.40
ALL OTHER	81	3.5156	15,505.63		15,505.63	6,720.29	22,225.92
SubTotal	2,304	100.0000	441,049.08		441,049.08	123,122.39	564,171.47
TOTAL	2,304	100.0000	441,049.08		441,049.08	123,122.39	564,171.47

Allocation Basis: SURPLUS ITEMS SOLD BY AGENCY

Allocation Source: E-BID NASHVILLE REPORT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department FINANCE SUPPLY PROP WAREHSE

Receiving Department	Total	SUPP PROPTY WAR
MAYOR	3,292.73	3,292.73
FLEET MANAGEMENT	41,539.78	41,539.78
FINANCE REAL PROP SVCS	765.71	765.71
FINANCE SUPPLY PROP	114,665.10	114,665.10
DISTRICT ATTOR	67,500.96	67,500.96
DA DRUG ENF	2,469.55	2,469.55
SH TRANSPORTATION	274.40	274.40
POLICE	181,100.10	181,100.10
FIRE	14,542.89	14,542.89
SOCIAL SERVICES	548.79	548.79
HEALTH	274.40	274.40
PARKS	45,000.64	45,000.64
PUBLIC WORKS	34,024.86	34,024.86
WATER & SEWER	30,457.75	30,457.75
METRO ACTION COM	2,195.15	2,195.15
METRO TRANSIT	3,018.34	3,018.34
EDUCATION	274.40	274.40
ALL OTHER	22,225.92	22,225.92
Direct Billed	0.00	0.00
Total	564,171.47	564,171.47

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

HUMAN RESOURCES

NATURE AND EXTENT OF SERVICES

The Department of Human Resources provides personnel services to all departments of the Metropolitan Government except for the Board of Education, Metropolitan Development and Housing Agency, the Electric Power Board and the Metropolitan Airport Authority. Among the services provided are the recruitment and testing of prospective employees, the administration of the classification and pay plan, maintenance of a personnel file on all employees, and the implementation of in-service training programs. The Department also assumed the responsibilities of the Employees Benefit Board in FY02. These duties include administering fringe benefits programs for all personnel of the Metropolitan Government except those of the Metropolitan Development and Housing Agency, the Electric Power Board, Transit Authority and the teaching personnel of the Board of Education. The fringe benefit programs administered include pension plans, life and health insurance. Human Resources costs charged in Business Unit 08 were allocated based on the number of employees by department or fund, weighted for the level of services provided. Service levels are:

A. 37.4% level includes:
   1. Records and payroll
   2. General field staff support
   3. Training, employee relations
   4. Management policies
B. 46% level adds:
   1. Classification/compensation
C. 62.5% adds:
   1. Some level of support for recruiting and selection
D. 100% represents a full range of services

Employee Benefits costs were allocated based on the number of equivalent full-time positions, retirees and Board of Education non-teaching personnel.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department HUMAN RESOURCES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,195,124.00			4,195,124.00
TRANSFER OPERATIONAL	(62,880.00)			
Total Deductions:	(62,880.00)			(62,880.00)
BUILDING USE ALLOWANCE	18,609.50		18,609.50	
EQUIPMENT USE ALLOWANCE	22,016.16		22,016.16	
EMPLOYEE WORKMEN'S COMP	3,062.00		3,062.00	
EMPLOYEE BENEFITS	172,314.72	1,298.70	173,613.42	
POST AUDITS	384,508.86	70.25	384,579.11	
CORPORATE DUES	1,000.00		1,000.00	
INSURANCE/JUDGEMENTS	71,738.03		71,738.03	
GENERAL SERVICES BUILDINGS	222,271.08	2,113.82	224,384.90	
CENTRAL PRINTING	4,577.80	859.26	5,437.06	
FLEET MANAGEMENT	10,776.48	77.99	10,854.47	
POSTAL SERVICE	2,330.39	530.06	2,860.45	
FINANCE OPERATIONS	8,037.52	407.58	8,445.10	
FINANCE OMB	140,846.24	5,190.87	146,037.11	
FINANCE PURCHASING	59,677.34	5,063.71	64,741.05	
FINANCE INTERNAL AUDIT	80,049.63	2,474.33	82,523.96	
FINANCE PAYROLL	5,873.42	177.55	6,050.97	
FINANCE FASTNET	2,015.63	40.86	2,056.49	
FINANCE GRANTS COORDINATION	21,087.16	579.52	21,666.68	
FINANCE TREASURY	16,290.66	4,715.67	21,006.33	
FINANCE CUSTOMER SERVICE	67,571.09	2,434.09	70,005.18	
FINANCE GRANTS MONITORING	12,814.34	335.95	13,150.29	
HUMAN RESOURCES		34,859.02	34,859.02	
INFORMATION SYSTEMS		13,594.91	13,594.91	
DEPARTMENT OF LAW		210,918.07	210,918.07	
CENTRAL RECORDS		35,807.36	35,807.36	
Total Allocated Additions:	1,327,468.05	321,549.57	1,649,017.62	1,649,017.62

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department HUMAN RESOURCES

Total To Be Allocated:	5,459,712.05	321,549.57	5,781,261.62

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department HUMAN RESOURCES

	Total	General & Admin	HUMAN RESOURCES	BENEFITS BRD
Wages & Benefits				
SALARIES & WAGES	2,826,666.00	0.00	1,750,861.00	1,075,805.00
FRINGE BENEFITS	701,110.00	0.00	410,637.00	290,473.00
Other Expense & Cost				
MANAGEMENT CONSULTG	194,116.00	0.00	194,116.00	0.00
TEMPORARY SERVICES	9,069.00	0.00	9,069.00	0.00
TRAVEL	10,530.00	0.00	5,376.00	5,154.00
POSTAGE	798.00	0.00	751.00	47.00
PRINTING	139,600.00	0.00	897.00	138,703.00
ADVERTISING	4,279.00	0.00	4,279.00	0.00
SUBSCRIPTIONS	12,150.00	0.00	8,826.00	3,324.00
OTHER REPAIRS/MAINT	4,929.00	0.00	4,045.00	884.00
INFO SYS CHARGE	100,728.00	0.00	100,728.00	0.00
CENTRAL PRINT CHARGE	11,690.00	0.00	11,134.00	556.00
POSTAL SERVICE CHRG	22,977.00	0.00	13,271.00	9,706.00
HOST & HOSTESS	9,611.00	0.00	7,800.00	1,811.00
TELECOMM CHARGES	25,890.00	0.00	21,033.00	4,857.00
MOTOR POOL CHARGES	4,320.00	0.00	4,320.00	0.00
SUPPLIES/MATERIALS	32,967.00	0.00	20,500.00	12,467.00
EQUIPMENT RENTAL	8,324.00	0.00	5,637.00	2,687.00
MIS TECH REVOLVING FUND	1,010.00	0.00	1,010.00	0.00
DRUG TEST FEE	576.00	0.00	576.00	0.00
COMPUTER SOFTWARE	103.00	0.00	103.00	0.00
EDUCATIONAL SUPPLIES	3,067.00	0.00	2,962.00	105.00
COMPUTER HARDWARE <$5000	3,492.00	0.00	3,492.00	0.00
MACHINERY & EQUIPMENT	1,010.00	0.00	1,010.00	0.00
FURNITURE <$5000	2,223.00	0.00	2,223.00	0.00
SOFTWARE LICENSE	1,009.00	0.00	1,009.00	0.00
TRANSFER OPERATIONAL	62,880.00	62,880.00	0.00	0.00
Departmental Totals				
Total Expenditures	4,195,124.00	62,880.00	2,585,665.00	1,546,579.00
Deductions				
Total Deductions	(62,880.00)	(62,880.00)	0.00	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department HUMAN RESOURCES

	Total	General & Admin	HUMAN RESOURCES	BENEFITS BRD
Functional Cost	4,132,244.00	0.00	2,585,665.00	1,546,579.00
Allocation Step 1				
Inbound- All Others	1,327,468.05	0.00	822,245.02	505,223.03
1st Allocation	5,459,712.05	0.00	3,407,910.02	2,051,802.03
Allocation Step 2				
Inbound- All Others	321,549.57	0.00	199,170.54	122,379.03
2nd Allocation	321,549.57	0.00	199,170.54	122,379.03
Total For 010 HUMAN RESOURCES				
Total Allocated	5,781,261.62	0.00	3,607,080.56	2,174,181.06

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - HUMAN RESOURCES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	15.23	0.1700	5,794.03		5,794.03	353.34	6,147.37
MAYOR	9.87	0.1102	3,754.90		3,754.90	228.98	3,983.88
GENERAL SERVICES ADMIN	5.00	0.0558	1,902.19		1,902.19		1,902.19
GENERAL SERVICES BUILDINGS	49.00	0.5470	18,641.34		18,641.34		18,641.34
CENTRAL PRINTING	9.00	0.1005	3,423.93		3,423.93		3,423.93
FLEET MANAGEMENT	67.00	0.7479	25,489.16		25,489.16		25,489.16
POSTAL SERVICE	6.00	0.0670	2,282.62		2,282.62		2,282.62
RADIO SHOP	19.00	0.2121	7,228.28		7,228.28		7,228.28
DIRECTOR OF FINANCE	6.00	0.0670	2,282.62		2,282.62		2,282.62
FINANCE OPERATIONS	23.00	0.2568	8,750.01		8,750.01		8,750.01
FINANCE OMB	17.00	0.1898	6,467.40		6,467.40		6,467.40
OFFC SUPP SVCS-ADMIN	4.00	0.0447	1,521.73		1,521.73		1,521.73
FINANCE PURCHASING	21.00	0.2344	7,989.13		7,989.13		7,989.13
FINANCE INTERNAL AUDIT	12.00	0.1340	4,565.24		4,565.24		4,565.24
FINANCE PAYROLL	17.00	0.1898	6,467.40		6,467.40		6,467.40
FINANCE FASTNET	9.00	0.1005	3,423.93		3,423.93		3,423.93
FINANCE GRANTS COORDINATION	4.00	0.0447	1,521.73		1,521.73		1,521.73
FINANCE REAL PROP SVCS	14.00	0.1563	5,326.09		5,326.09		5,326.09
FINANCE TREASURY	11.00	0.1228	4,184.78		4,184.78		4,184.78
FINANCE CUSTOMER SERVICE	11.00	0.1228	4,184.78		4,184.78		4,184.78
FINANCE GRANTS MONITORING	4.00	0.0447	1,521.73		1,521.73		1,521.73
FINANCE SUPPLY PROP WAREHSE	4.00	0.0447	1,521.73		1,521.73		1,521.73
HUMAN RESOURCES	61.00	0.6810	23,206.57		23,206.57		23,206.57
INFORMATION SYSTEMS	90.49	1.0102	34,425.62		34,425.62	2,099.37	36,524.99
DEPARTMENT OF LAW	35.96	0.4014	13,680.44		13,680.44	834.27	14,514.71
CENTRAL RECORDS	3.64	0.0406	1,384.77		1,384.77	84.45	1,469.22
FINANCE ADA MANAGEMENT	11.00	0.1228	4,184.78		4,184.78	255.20	4,439.98
ELECTIONS	26.09	0.2913	9,925.57		9,925.57	605.29	10,530.86
PLANNING COMM	39.48	0.4407	15,019.58		15,019.58	915.94	15,935.52
ADV PLAN/RSCH	4.23	0.0472	1,609.25		1,609.25	98.14	1,707.39
REGISTER/DEEDS	3.00	0.0335	1,141.31		1,141.31	69.60	1,210.91
HISTORICAL COMM	3.47	0.0387	1,320.12		1,320.12	80.50	1,400.62

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - HUMAN RESOURCES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM ED ALLIANCE	3.31	0.0370	1,259.26		1,259.26	76.79	1,336.05
GOVT ACCESS TV	8.23	0.0919	3,130.98		3,130.98	190.94	3,321.92
ASSESSOR PROP	31.45	0.3511	11,964.69		11,964.69	729.64	12,694.33
TRUSTEE	9.27	0.1035	3,526.64		3,526.64	215.06	3,741.70
COUNTY CLERK	81.00	0.9042	30,815.28		30,815.28	1,879.20	32,694.48
DISTRICT ATTOR	64.86	0.7241	24,675.04		24,675.04	1,504.76	26,179.80
DA DRUG ENF	1.41	0.0157	536.41		536.41	32.71	569.12
PUBLIC DEFENDER	21.85	0.2439	8,312.51		8,312.51	506.92	8,819.43
JUVENILE CT CLRK	11.92	0.1331	4,534.80		4,534.80	276.54	4,811.34
CIRCUIT CT CLERK	44.42	0.4959	16,898.94		16,898.94	1,030.55	17,929.49
CRIMINAL CT CLRK	32.44	0.3621	12,341.34		12,341.34	752.61	13,093.95
CLERK/MASTER	6.62	0.0739	2,518.48		2,518.48	153.58	2,672.06
JUVENILE COURT	48.00	0.5358	18,260.91		18,260.91	1,113.60	19,374.51
GEN SESSIONS CT	51.64	0.5765	19,645.68		19,645.68	1,198.05	20,843.73
ST TRIAL COURTS	48.99	0.5469	18,637.52		18,637.52	1,136.57	19,774.09
JUSTICE INFO SYS	5.96	0.0665	2,267.38		2,267.38	138.27	2,405.65
SHERIFF ADMIN	58.72	0.6555	22,339.16		22,339.16	1,362.31	23,701.47
SH COMM SERVICES	17.43	0.1946	6,630.98		6,630.98	404.38	7,035.36
SH FACILITY MTN	10.09	0.1126	3,838.60		3,838.60	234.09	4,072.69
SH WAREHOUSE	1.84	0.0205	699.98		699.98	42.69	742.67
SH CRIM JUST CTR	155.06	1.7310	58,990.31		58,990.31	3,597.40	62,587.71
SH HILL JAIL	61.47	0.6862	23,385.35		23,385.35	1,426.11	24,811.46
SH CORR WORK CTR	81.66	0.9116	31,066.37		31,066.37	1,894.52	32,960.89
SH TRANSPORTATION	33.95	0.3790	12,915.77		12,915.77	787.64	13,703.41
SH WARRANTS	45.88	0.5122	17,454.36		17,454.36	1,064.42	18,518.78
SH TRAINING ACAD	4.59	0.0512	1,746.21		1,746.21	106.49	1,852.70
SH DEBERRY	2.75	0.0307	1,046.19		1,046.19	63.80	1,109.99
SH CENTRAL PROC	93.59	1.0448	35,604.96		35,604.96	2,171.29	37,776.25
SH LAW ENF BLOCK	14.69	0.1640	5,588.60		5,588.60	340.81	5,929.41
SH SOUTH PRECINCT	1.84	0.0205	699.98		699.98	42.69	742.67
SH COURTHOUSE	2.75	0.0307	1,046.19		1,046.19	63.80	1,109.99
POLICE	1,964.00	21.9244	747,175.14		747,175.14	45,564.88	792,740.02

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - HUMAN RESOURCES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POLICE DRUG ENF	3.00	0.0335	1,141.31		1,141.31	69.60	1,210.91
FIRE	1,261.00	14.0769	479,729.07		479,729.07	29,255.26	508,984.33
CODES ADMIN	95.00	1.0605	36,141.36		36,141.36	2,204.01	38,345.37
BEER BOARD	1.99	0.0222	757.07		757.07	46.17	803.24
AGRICULTURAL EXT	2.98	0.0333	1,133.71		1,133.71	69.14	1,202.85
SOIL & WATER	0.50	0.0056	190.23		190.23	11.60	201.83
SOCIAL SERVICES	220.84	2.4653	84,015.34		84,015.34	5,123.50	89,138.84
HEALTH	177.75	1.9843	67,622.41		67,622.41	4,123.81	71,746.22
PUBLIC LIBRARY	320.64	3.5794	121,982.80		121,982.80	7,438.86	129,421.66
PARKS	630.32	7.0365	239,796.05		239,796.05	14,623.45	254,419.50
ARTS COMMISSION	2.98	0.0333	1,133.71		1,133.71	69.14	1,202.85
PUBLIC WORKS	375.00	4.1862	142,663.29		142,663.29	8,700.02	151,363.31
SOLID WASTE	100.00	1.1163	38,043.56		38,043.56	2,320.00	40,363.56
HUMAN RELATIONS	1.66	0.0185	631.52		631.52	38.51	670.03
CARING FOR CHILDREN	71.70	0.8004	27,277.22		27,277.22	1,663.44	28,940.66
FARMERS MARKET	2.65	0.0296	1,008.16		1,008.16	61.48	1,069.64
MUNI AUDITORIUM	9.49	0.1059	3,610.34		3,610.34	220.17	3,830.51
STATE FAIR BD	16.55	0.1848	6,296.22		6,296.22	383.96	6,680.18
CONVENTION CTR	41.13	0.4591	15,647.32		15,647.32	954.22	16,601.54
SPORTS AUTHORITY	3.00	0.0335	1,141.31		1,141.31	69.60	1,210.91
WATER & SEWER	711.00	7.9371	270,489.57		270,489.57	16,495.23	286,984.80
BORDEAUX	369.26	4.1222	140,479.57		140,479.57	8,566.85	149,046.42
GENERAL HOSP	593.96	6.6306	225,963.42		225,963.42	13,779.90	239,743.32
METRO ACTION COM	271.43	3.0301	103,261.58		103,261.58	6,297.19	109,558.77
MDHA	2.00	0.0223	760.88		760.88	46.40	807.28
TAXI TRANSP & LICENSING	1.32	0.0147	502.19		502.19	30.62	532.81
ALL OTHER	33.63	0.3754	12,794.04		12,794.04	780.22	13,574.26
SubTotal	8,957.92	100.0000	3,407,910.02		3,407,910.02	199,170.54	3,607,080.56
TOTAL	8,957.92	100.0000	3,407,910.02		3,407,910.02	199,170.54	3,607,080.56

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Allocation Basis: NO. FTE'S BY FUND/DEPT/DIVISION WEIGHTED FOR SVC LEVEL

Allocation Source: FY 2003 PAYROLL RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - BENEFITS BRD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	25.23	0.1726	3,542.07		3,542.07	219.09	3,761.16
MAYOR	37.61	0.2573	5,280.11		5,280.11	326.60	5,606.71
GENERAL SERVICES ADMIN	67.00	0.4584	9,406.20		9,406.20		9,406.20
GENERAL SERVICES BUILDINGS	49.00	0.3353	6,879.16		6,879.16		6,879.16
CENTRAL PRINTING	9.00	0.0616	1,263.52		1,263.52		1,263.52
FLEET MANAGEMENT	67.00	0.4584	9,406.20		9,406.20		9,406.20
POSTAL SERVICE	6.00	0.0411	842.35		842.35		842.35
RADIO SHOP	19.00	0.1300	2,667.42		2,667.42		2,667.42
DIRECTOR OF FINANCE	71.00	0.4858	9,967.76		9,967.76		9,967.76
FINANCE OPERATIONS	23.00	0.1574	3,228.98		3,228.98		3,228.98
FINANCE OMB	17.00	0.1163	2,386.64		2,386.64		2,386.64
OFFC SUPP SVCS-ADMIN	4.00	0.0274	561.56		561.56		561.56
FINANCE PURCHASING	21.00	0.1437	2,948.21		2,948.21		2,948.21
FINANCE INTERNAL AUDIT	12.00	0.0821	1,684.69		1,684.69		1,684.69
FINANCE PAYROLL	17.00	0.1163	2,386.64		2,386.64		2,386.64
FINANCE FASTNET	9.00	0.0616	1,263.52		1,263.52		1,263.52
FINANCE GRANTS COORDINATION	4.00	0.0274	561.56		561.56		561.56
FINANCE REAL PROP SVCS	14.00	0.0958	1,965.48		1,965.48		1,965.48
FINANCE TREASURY	11.00	0.0753	1,544.31		1,544.31		1,544.31
FINANCE CUSTOMER SERVICE	11.00	0.0753	1,544.31		1,544.31		1,544.31
FINANCE GRANTS MONITORING	4.00	0.0274	561.56		561.56		561.56
FINANCE SUPPLY PROP WAREHSE	4.00	0.0274	561.56		561.56		561.56
HUMAN RESOURCES	83.00	0.5679	11,652.45		11,652.45		11,652.45
INFORMATION SYSTEMS	109.49	0.7492	15,371.40		15,371.40	950.78	16,322.18
DEPARTMENT OF LAW	43.96	0.3008	6,171.59		6,171.59	381.74	6,553.33
CENTRAL RECORDS	5.64	0.0386	791.81		791.81	48.98	840.79
FINANCE ADA MANAGEMENT	11.00	0.0753	1,544.31		1,544.31	95.52	1,639.83
ELECTIONS	44.09	0.3017	6,189.84		6,189.84	382.87	6,572.71
PLANNING COMM	65.48	0.4480	9,192.79		9,192.79	568.61	9,761.40
ADV PLAN/RSCH	4.23	0.0289	593.85		593.85	36.73	630.58
REGISTER/DEEDS	3.00	0.0205	421.17		421.17	26.05	447.22
HISTORICAL COMM	3.47	0.0237	487.16		487.16	30.13	517.29

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - BENEFITS BRD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
COMM ED ALLIANCE	7.31	0.0500	1,026.25		1,026.25	63.48	1,089.73
GOVT ACCESS TV	8.23	0.0563	1,155.41		1,155.41	71.47	1,226.88
ASSESSOR PROP	69.45	0.4752	9,750.14		9,750.14	603.09	10,353.23
TRUSTEE	21.27	0.1455	2,986.11		2,986.11	184.70	3,170.81
COUNTY CLERK	132.00	0.9032	18,531.61		18,531.61	1,146.25	19,677.86
DISTRICT ATTOR	67.86	0.4643	9,526.93		9,526.93	589.28	10,116.21
DA DRUG ENF	1.41	0.0096	197.96		197.96	12.24	210.20
PUBLIC DEFENDER	25.85	0.1769	3,629.10		3,629.10	224.47	3,853.57
JUVENILE CT CLRK	19.92	0.1363	2,796.59		2,796.59	172.98	2,969.57
CIRCUIT CT CLERK	102.42	0.7008	14,378.84		14,378.84	889.39	15,268.23
CRIMINAL CT CLRK	66.44	0.4546	9,327.57		9,327.57	576.95	9,904.52
CLERK/MASTER	12.62	0.0864	1,771.73		1,771.73	109.59	1,881.32
JUVENILE COURT	76.00	0.5200	10,669.72		10,669.72	659.96	11,329.68
GEN SESSIONS CT	83.64	0.5723	11,742.30		11,742.30	726.31	12,468.61
ST TRIAL COURTS	64.99	0.4447	9,124.01		9,124.01	564.36	9,688.37
JUSTICE INFO SYS	5.96	0.0408	836.72		836.72	51.76	888.48
SHERIFF ADMIN	195.72	1.3392	27,477.30		27,477.30	1,699.58	29,176.88
SH COMM SERVICES	17.43	0.1193	2,447.02		2,447.02	151.36	2,598.38
SH FACILITY MTN	10.09	0.0690	1,416.54		1,416.54	87.62	1,504.16
SH WAREHOUSE	1.84	0.0126	258.32		258.32	15.98	274.30
SH CRIM JUST CTR	155.06	1.0610	21,769.02		21,769.02	1,346.50	23,115.52
SH HILL JAIL	61.47	0.4206	8,629.84		8,629.84	533.79	9,163.63
SH CORR WORK CTR	81.66	0.5587	11,464.32		11,464.32	709.11	12,173.43
SH TRANSPORTATION	33.95	0.2323	4,766.27		4,766.27	294.81	5,061.08
SH WARRANTS	45.88	0.3139	6,441.14		6,441.14	398.41	6,839.55
SH TRAINING ACAD	4.59	0.0314	644.39		644.39	39.86	684.25
SH DEBERRY	2.75	0.0188	386.07		386.07	23.88	409.95
SH CENTRAL PROC	93.59	0.6404	13,139.19		13,139.19	812.71	13,951.90
SH LAW ENF BLOCK	14.68	0.1004	2,060.93		2,060.93	127.48	2,188.41
SH SOUTH PRECINCT	1.84	0.0126	258.32		258.32	15.98	274.30
SH COURTHOUSE	2.75	0.0188	386.07		386.07	23.88	409.95
POLICE	2,733.00	18.7002	383,688.35		383,688.35	23,732.60	407,420.95

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - BENEFITS BRD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POLICE DRUG ENF	3.00	0.0205	421.17		421.17	26.05	447.22
FIRE	1,841.00	12.5967	258,459.67		258,459.67	15,986.74	274,446.41
CODES ADMIN	152.00	1.0400	21,339.42		21,339.42	1,319.93	22,659.35
BEER BOARD	2.99	0.0205	419.78		419.78	25.96	445.74
AGRICULTURAL EXT	6.98	0.0478	979.92		979.92	60.61	1,040.53
SOIL & WATER	2.50	0.0171	350.98		350.98	21.71	372.69
SOCIAL SERVICES	305.84	2.0927	42,937.16		42,937.16	2,655.83	45,592.99
HEALTH	341.75	2.3384	47,978.60		47,978.60	2,967.66	50,946.26
PUBLIC LIBRARY	390.64	2.6729	54,842.31		54,842.31	3,392.21	58,234.52
PARKS	783.32	5.3597	109,971.01		109,971.01	6,802.13	116,773.14
ARTS COMMISSION	3.98	0.0272	558.75		558.75	34.56	593.31
PUBLIC WORKS	903.00	6.1786	126,772.99		126,772.99	7,841.40	134,614.39
SOLID WASTE	104.00	0.7116	14,600.66		14,600.66	903.11	15,503.77
HUMAN RELATIONS	3.66	0.0250	513.83		513.83	31.78	545.61
CARING FOR CHILDREN	71.70	0.4906	10,066.04		10,066.04	622.62	10,688.66
FARMERS MARKET	6.65	0.0455	933.59		933.59	57.75	991.34
MUNI AUDITORIUM	16.49	0.1128	2,315.05		2,315.05	143.19	2,458.24
STATE FAIR BD	28.55	0.1953	4,008.15		4,008.15	247.92	4,256.07
CONVENTION CTR	46.13	0.3156	6,476.23		6,476.23	400.58	6,876.81
SPORTS AUTHORITY	3.00	0.0205	421.17		421.17	26.05	447.22
WATER & SEWER	1,126.00	7.7045	158,080.16		158,080.16	9,777.87	167,858.03
BORDEAUX	551.26	3.7719	77,391.90		77,391.90	4,786.99	82,178.89
GENERAL HOSP	947.96	6.4862	133,084.97		133,084.97	8,231.82	141,316.79
METRO ACTION COM	312.43	2.1377	43,862.34		43,862.34	2,713.06	46,575.40
NCAC	11.00	0.0753	1,544.31		1,544.31	95.52	1,639.83
MDHA	2.00	0.0137	280.79		280.79	17.37	298.16
TAXI TRANSP & LICENSING	5.32	0.0364	746.88		746.88	46.20	793.08
EDUCATION	1,523.00	10.4209	213,815.38		213,815.38	13,225.31	227,040.69
ALL OTHER	21.90	0.1498	3,074.56		3,074.56	190.17	3,264.73
SubTotal	14,614.92	100.0000	2,051,802.03		2,051,802.03	122,379.03	2,174,181.06
TOTAL	14,614.92	100.0000	2,051,802.03		2,051,802.03	122,379.03	2,174,181.06

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Allocation Basis: WEIGHTED FTES & PENSIONERS BY DEPARTMENT

Allocation Source: FY 2003 PAYROLL RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	HUMAN RESOURCES	BENEFITS BRD
LEGISLATIVE	9,908.53	6,147.37	3,761.16
MAYOR	9,590.59	3,983.88	5,606.71
GENERAL SERVICES ADMIN	11,308.39	1,902.19	9,406.20
GENERAL SERVICES BUILDINGS	25,520.50	18,641.34	6,879.16
CENTRAL PRINTING	4,687.45	3,423.93	1,263.52
FLEET MANAGEMENT	34,895.36	25,489.16	9,406.20
POSTAL SERVICE	3,124.97	2,282.62	842.35
RADIO SHOP	9,895.70	7,228.28	2,667.42
DIRECTOR OF FINANCE	12,250.38	2,282.62	9,967.76
FINANCE OPERATIONS	11,978.99	8,750.01	3,228.98
FINANCE OMB	8,854.04	6,467.40	2,386.64
OFFC SUPP SVCS-ADMIN	2,083.29	1,521.73	561.56
FINANCE PURCHASING	10,937.34	7,989.13	2,948.21
FINANCE INTERNAL AUDIT	6,249.93	4,565.24	1,684.69
FINANCE PAYROLL	8,854.04	6,467.40	2,386.64
FINANCE FASTNET	4,687.45	3,423.93	1,263.52
FINANCE GRANTS	2,083.29	1,521.73	561.56
FINANCE REAL PROP SVCS	7,291.57	5,326.09	1,965.48
FINANCE TREASURY	5,729.09	4,184.78	1,544.31
FINANCE CUSTOMER SERVICE	5,729.09	4,184.78	1,544.31
FINANCE GRANTS MONITORING	2,083.29	1,521.73	561.56
FINANCE SUPPLY PROP	2,083.29	1,521.73	561.56
HUMAN RESOURCES	34,859.02	23,206.57	11,652.45
INFORMATION SYSTEMS	52,847.17	36,524.99	16,322.18
DEPARTMENT OF LAW	21,068.04	14,514.71	6,553.33
CENTRAL RECORDS	2,310.01	1,469.22	840.79
FINANCE ADA MANAGEMENT	6,079.81	4,439.98	1,639.83
ELECTIONS	17,103.57	10,530.86	6,572.71
PLANNING COMM	25,696.92	15,935.52	9,761.40
ADV PLAN/RSCH	2,337.97	1,707.39	630.58
REGISTER/DEEDS	1,658.13	1,210.91	447.22
HISTORICAL COMM	1,917.91	1,400.62	517.29
COMM ED ALLIANCE	2,425.78	1,336.05	1,089.73
GOVT ACCESS TV	4,548.80	3,321.92	1,226.88
ASSESSOR PROP	23,047.56	12,694.33	10,353.23

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	HUMAN RESOURCES	BENEFITS BRD
TRUSTEE	6,912.51	3,741.70	3,170.81
COUNTY CLERK	52,372.34	32,694.48	19,677.86
DISTRICT ATTOR	36,296.01	26,179.80	10,116.21
DA DRUG ENF	779.32	569.12	210.20
PUBLIC DEFENDER	12,673.00	8,819.43	3,853.57
JUVENILE CT CLRK	7,780.91	4,811.34	2,969.57
CIRCUIT CT CLERK	33,197.72	17,929.49	15,268.23
CRIMINAL CT CLRK	22,998.47	13,093.95	9,904.52
CLERK/MASTER	4,553.38	2,672.06	1,881.32
JUVENILE COURT	30,704.19	19,374.51	11,329.68
GEN SESSIONS CT	33,312.34	20,843.73	12,468.61
ST TRIAL COURTS	29,462.46	19,774.09	9,688.37
JUSTICE INFO SYS	3,294.13	2,405.65	888.48
SHERIFF ADMIN	52,878.35	23,701.47	29,176.88
SH COMM SERVICES	9,633.74	7,035.36	2,598.38
SH FACILITY MTN	5,576.85	4,072.69	1,504.16
SH WAREHOUSE	1,016.97	742.67	274.30
SH CRIM JUST CTR	85,703.23	62,587.71	23,115.52
SH HILL JAIL	33,975.09	24,811.46	9,163.63
SH CORR WORK CTR	45,134.32	32,960.89	12,173.43
SH TRANSPORTATION	18,764.49	13,703.41	5,061.08
SH WARRANTS	25,358.33	18,518.78	6,839.55
SH TRAINING ACAD	2,536.95	1,852.70	684.25
SH DEBERRY	1,519.94	1,109.99	409.95
SH CENTRAL PROC	51,728.15	37,776.25	13,951.90
SH LAW ENF BLOCK	8,117.82	5,929.41	2,188.41
SH SOUTH PRECINCT	1,016.97	742.67	274.30
SH COURTHOUSE	1,519.94	1,109.99	409.95
POLICE	1,200,160.97	792,740.02	407,420.95
POLICE DRUG ENF	1,658.13	1,210.91	447.22
FIRE	783,430.74	508,984.33	274,446.41
CODES ADMIN	61,004.72	38,345.37	22,659.35
BEER BOARD	1,248.98	803.24	445.74
AGRICULTURAL EXT	2,243.38	1,202.85	1,040.53
SOIL & WATER	574.52	201.83	372.69

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	HUMAN RESOURCES	BENEFITS BRD
SOCIAL SERVICES	134,731.83	89,138.84	45,592.99
HEALTH	122,692.48	71,746.22	50,946.26
PUBLIC LIBRARY	187,656.18	129,421.66	58,234.52
PARKS	371,192.64	254,419.50	116,773.14
ARTS COMMISSION	1,796.16	1,202.85	593.31
PUBLIC WORKS	285,977.70	151,363.31	134,614.39
SOLID WASTE	55,867.33	40,363.56	15,503.77
HUMAN RELATIONS	1,215.64	670.03	545.61
CARING FOR CHILDREN	39,629.32	28,940.66	10,688.66
FARMERS MARKET	2,060.98	1,069.64	991.34
MUNI AUDITORIUM	6,288.75	3,830.51	2,458.24
STATE FAIR BD	10,936.25	6,680.18	4,256.07
CONVENTION CTR	23,478.35	16,601.54	6,876.81
SPORTS AUTHORITY	1,658.13	1,210.91	447.22
WATER & SEWER	454,842.83	286,984.80	167,858.03
BORDEAUX	231,225.31	149,046.42	82,178.89
GENERAL HOSP	381,060.11	239,743.32	141,316.79
METRO ACTION COM	156,134.17	109,558.77	46,575.40
NCAC	1,639.83	0.00	1,639.83
MDHA	1,105.44	807.28	298.16
TAXI TRANSP & LICENSING	1,325.89	532.81	793.08
EDUCATION	227,040.69	0.00	227,040.69
ALL OTHER	16,838.99	13,574.26	3,264.73
Direct Billed	0.00	0.00	0.00
Total	5,781,261.62	3,607,080.56	2,174,181.06

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

INFORMATION SYSTEMS

NATURE AND EXTENT OF SERVICES

Information Systems operates a centralized data processing center for all Metropolitan Government departments. It is responsible for developing, analyzing and processing all data processing applications, systems and procedures and equipment specifications. Departments are charged for the services provided. The Fund is also responsible for telephone costs and these costs are billed to all departments based on usage. The residual was allocated to departments based on billings. The costs and revenues were taken from the Government's CAFR for FY 2003.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department INFORMATION SYSTEMS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,381,944.00			9,381,944.00
BUILDING USE ALLOWANCE	14,544.30		14,544.30	
EMPLOYEE WORKMEN'S COMP	751.00		751.00	
EMPLOYEE BENEFITS	88,565.24	667.50	89,232.74	
POST AUDITS	17,749.05	143.81	17,892.86	
INSURANCE/JUDGEMENTS	52,555.35		52,555.35	
GENERAL SERVICES BUILDINGS	218,892.14	3,761.25	222,653.39	
CENTRAL PRINTING	334.03	62.70	396.73	
FLEET MANAGEMENT	26,908.88	217.19	27,126.07	
POSTAL SERVICE	242.04	55.05	297.09	
FINANCE OPERATIONS	23,515.90	1,168.01	24,683.91	
FINANCE OMB	15,445.63	569.25	16,014.88	
FINANCE PURCHASING	127,372.13	10,785.39	138,157.52	
FINANCE INTERNAL AUDIT	8,778.49	271.34	9,049.83	
FINANCE PAYROLL	8,804.99	266.17	9,071.16	
FINANCE FASTNET	714.07	14.48	728.55	
FINANCE GRANTS COORDINATION	4,573.49	123.92	4,697.41	
FINANCE TREASURY	(6.16)	15.15	8.99	
FINANCE GRANTS MONITORING	3,264.25	83.72	3,347.97	
HUMAN RESOURCES	49,797.02	3,050.15	52,847.17	
DEPARTMENT OF LAW		20,355.55	20,355.55	
CENTRAL RECORDS		745.14	745.14	
Total Allocated Additions:	662,801.84	42,355.77	705,157.61	705,157.61
OPERATING REVENUES	(8,957,474.00)			
NONOPERATING REVENUE	(5,567.00)			
Total Departmental Cost Adjustments:	(8,963,041.00)			(8,963,041.00)
Total To Be Allocated:	1,081,704.84	42,355.77		1,124,060.61

All Monetary Values Are $ Dollars

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION SYSTEMS

	Total	General & Admin	INFORM SYSTEMS
Wages & Benefits			
SALARIES & WAGES	5,192,102.00	0.00	5,192,102.00
FRINGE BENEFITS	1,204,310.00	0.00	1,204,310.00
Other Expense & Cost			
OTHER EXPENSES	580,571.00	0.00	580,571.00
CONTRACTURAL SERVICES	1,649,573.00	0.00	1,649,573.00
SUPPLIES AND MATERIALS	242,602.00	0.00	242,602.00
DEPRECIATION	512,786.00	0.00	512,786.00
Departmental Totals			
Total Expenditures	9,381,944.00	0.00	9,381,944.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
OPERATING REVENUES	(8,957,474.00)	0.00	(8,957,474.00)
NONOPERATING REVENUE	(5,567.00)	0.00	(5,567.00)
Functional Cost	418,903.00	0.00	418,903.00
Allocation Step 1			
Inbound- All Others	662,801.84	0.00	662,801.84
1st Allocation	1,081,704.84	0.00	1,081,704.84
Allocation Step 2			
Inbound- All Others	42,355.77	0.00	42,355.77
2nd Allocation	42,355.77	0.00	42,355.77
Total For 031 INFORMATION			
Total Allocated	1,124,060.61	0.00	1,124,060.61

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SYSTEMS

Activity - INFORM SYSTEMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	15,968	0.1992	2,155.15		2,155.15	90.38	2,245.53
MAYOR	81,072	1.0116	10,942.01		10,942.01	458.88	11,400.89
GENERAL SERVICES ADMIN	19,205	0.2396	2,592.04		2,592.04		2,592.04
GENERAL SERVICES BUILDINGS	82,185	1.0254	11,092.22		11,092.22		11,092.22
CENTRAL PRINTING	5,005	0.0624	675.50		675.50		675.50
FLEET MANAGEMENT	36,723	0.4582	4,956.37		4,956.37		4,956.37
POSTAL SERVICE	1,761	0.0220	237.67		237.67		237.67
RADIO SHOP	14,089	0.1758	1,901.54		1,901.54		1,901.54
DIRECTOR OF FINANCE	12,915	0.1611	1,743.09		1,743.09		1,743.09
FINANCE OPERATIONS	31,731	0.3959	4,282.62		4,282.62		4,282.62
FINANCE OMB	29,105	0.3631	3,928.20		3,928.20		3,928.20
OFFC SUPP SVCS-ADMIN	3,841	0.0479	518.41		518.41		518.41
FINANCE PURCHASING	35,797	0.4466	4,831.39		4,831.39		4,831.39
FINANCE INTERNAL AUDIT	25,789	0.3218	3,480.66		3,480.66		3,480.66
FINANCE PAYROLL	21,859	0.2727	2,950.23		2,950.23		2,950.23
FINANCE FASTNET	68,638	0.8564	9,263.83		9,263.83		9,263.83
FINANCE GRANTS COORDINATION	3,841	0.0479	518.41		518.41		518.41
FINANCE TREASURY	17,502	0.2184	2,362.18		2,362.18		2,362.18
FINANCE CUSTOMER SERVICE	6,402	0.0799	864.06		864.06		864.06
FINANCE GRANTS MONITORING	7,911	0.0987	1,067.72		1,067.72		1,067.72
FINANCE SUPPLY PROP WAREHSE	6,402	0.0799	864.06		864.06		864.06
HUMAN RESOURCES	100,728	1.2568	13,594.91		13,594.91		13,594.91
DEPARTMENT OF LAW	72,196	0.9008	9,744.04		9,744.04	408.64	10,152.68
CENTRAL RECORDS	43,405	0.5416	5,858.22		5,858.22	245.68	6,103.90
FINANCE ADA MANAGEMENT	17,925	0.2237	2,419.28		2,419.28	101.46	2,520.74
ELECTIONS	140,427	1.7521	18,952.94		18,952.94	794.83	19,747.77
PLANNING COMM	238,428	2.9749	32,179.79		32,179.79	1,349.53	33,529.32
REGISTER/DEEDS	167,736	2.0929	22,638.74		22,638.74	949.41	23,588.15
HISTORICAL COMM	12,026	0.1501	1,623.11		1,623.11	68.07	1,691.18
COMM ED ALLIANCE	2,266	0.0283	305.83		305.83	12.83	318.66
GOVT ACCESS TV	15,015	0.1873	2,026.52		2,026.52	84.99	2,111.51
ASSESSOR PROP	515,281	6.4293	69,545.67		69,545.67	2,916.55	72,462.22

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SYSTEMS

Activity - INFORM SYSTEMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
TRUSTEE	479,364	5.9811	64,698.09		64,698.09	2,713.26	67,411.35
COUNTY CLERK	131,461	1.6403	17,742.84		17,742.84	744.09	18,486.93
DISTRICT ATTOR	127,881	1.5956	17,259.65		17,259.65	723.82	17,983.47
DA DRUG ENF	25,945	0.3237	3,501.71		3,501.71	146.85	3,648.56
MEDICAL EXAMINER	39	0.0005	5.27		5.27	0.22	5.49
PUBLIC DEFENDER	52,859	0.6595	7,134.19		7,134.19	299.19	7,433.38
JUVENILE CT CLRK	28,445	0.3549	3,839.12		3,839.12	161.00	4,000.12
CIRCUIT CT CLERK	34,234	0.4271	4,620.45		4,620.45	193.77	4,814.22
CRIMINAL CT CLRK	81,396	1.0156	10,985.73		10,985.73	460.71	11,446.44
CLERK/MASTER	41,272	0.5150	5,570.34		5,570.34	233.60	5,803.94
JUVENILE COURT	56,558	0.7057	7,633.44		7,633.44	320.13	7,953.57
GEN SESSIONS CT	79,199	0.9882	10,689.21		10,689.21	448.28	11,137.49
ST TRIAL COURTS	112,924	1.4090	15,240.96		15,240.96	639.16	15,880.12
JUSTICE INFO SYS	67,097	0.8372	9,055.85		9,055.85	379.78	9,435.63
SHERIFF ADMIN	186,355	2.3252	25,151.68		25,151.68	1,054.79	26,206.47
POLICE	671,833	8.3826	90,674.95		90,674.95	3,802.66	94,477.61
FIRE	250,351	3.1237	33,789.00		33,789.00	1,417.02	35,206.02
CODES ADMIN	728,152	9.0853	98,276.11		98,276.11	4,121.43	102,397.54
BEER BOARD	15,333	0.1913	2,069.44		2,069.44	86.79	2,156.23
AGRICULTURAL EXT	15,583	0.1944	2,103.18		2,103.18	88.20	2,191.38
SOIL & WATER	3,458	0.0431	466.71		466.71	19.57	486.28
SOCIAL SERVICES	276,425	3.4490	37,308.12		37,308.12	1,564.60	38,872.72
HEALTH	358,846	4.4774	48,432.19		48,432.19	2,031.11	50,463.30
PUBLIC LIBRARY	413,673	5.1615	55,832.00		55,832.00	2,341.44	58,173.44
PARKS	177,624	2.2163	23,973.29		23,973.29	1,005.37	24,978.66
ARTS COMMISSION	7,707	0.0962	1,040.19		1,040.19	43.62	1,083.81
PUBLIC WORKS	217,637	2.7155	29,373.71		29,373.71	1,231.85	30,605.56
SOLID WASTE	45,940	0.5732	6,200.36		6,200.36	260.03	6,460.39
HUMAN RELATIONS	7,331	0.0915	989.44		989.44	41.49	1,030.93
FARMERS MARKET	7,037	0.0878	949.76		949.76	39.83	989.59
MUNI AUDITORIUM	9,357	0.1167	1,262.88		1,262.88	52.96	1,315.84
STATE FAIR BD	27,103	0.3382	3,658.00		3,658.00	153.41	3,811.41

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SYSTEMS

Activity - INFORM SYSTEMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CONVENTION CTR	44,089	0.5501	5,950.53		5,950.53	249.55	6,200.08
SPORTS AUTHORITY	3,446	0.0430	465.09		465.09	19.50	484.59
WATER & SEWER	360,948	4.5036	48,715.89		48,715.89	2,043.01	50,758.90
BORDEAUX	129,983	1.6218	17,543.35		17,543.35	735.72	18,279.07
GENERAL HOSP	316,165	3.9449	42,671.69		42,671.69	1,789.53	44,461.22
METRO ACTION COM	163,792	2.0437	22,106.43		22,106.43	927.08	23,033.51
NCAC	79,144	0.9875	10,681.79		10,681.79	447.96	11,129.75
MDHA	21,536	0.2687	2,906.64		2,906.64	121.90	3,028.54
METRO TRANSIT	47,216	0.5891	6,372.58		6,372.58	267.25	6,639.83
TAXI TRANSP & LICENSING	27,186	0.3392	3,669.20		3,669.20	153.88	3,823.08
EDUCATION	229,519	2.8638	30,977.38		30,977.38	1,299.11	32,276.49
SubTotal	8,014,617	100.0000	1,081,704.84		1,081,704.84	42,355.77	1,124,060.61
TOTAL	8,014,617	100.0000	1,081,704.84		1,081,704.84	42,355.77	1,124,060.61

Allocation Basis: FY 2003 INFORMATION SYSTEM ALLOCATIONS FOR EACH DEPT

Allocation Source: FY 2003 INFORMATION SYSTEMS RECORDS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department INFORMATION SYSTEMS

Receiving Department	Total	INFORM SYSTEMS
LEGISLATIVE	2,245.53	2,245.53
MAYOR	11,400.89	11,400.89
GENERAL SERVICES ADMIN	2,592.04	2,592.04
GENERAL SERVICES BUILDINGS	11,092.22	11,092.22
CENTRAL PRINTING	675.50	675.50
FLEET MANAGEMENT	4,956.37	4,956.37
POSTAL SERVICE	237.67	237.67
RADIO SHOP	1,901.54	1,901.54
DIRECTOR OF FINANCE	1,743.09	1,743.09
FINANCE OPERATIONS	4,282.62	4,282.62
FINANCE OMB	3,928.20	3,928.20
OFFC SUPP SVCS-ADMIN	518.41	518.41
FINANCE PURCHASING	4,831.39	4,831.39
FINANCE INTERNAL AUDIT	3,480.66	3,480.66
FINANCE PAYROLL	2,950.23	2,950.23
FINANCE FASTNET	9,263.83	9,263.83
FINANCE GRANTS	518.41	518.41
FINANCE TREASURY	2,362.18	2,362.18
FINANCE CUSTOMER SERVICE	864.06	864.06
FINANCE GRANTS MONITORING	1,067.72	1,067.72
FINANCE SUPPLY PROP	864.06	864.06
HUMAN RESOURCES	13,594.91	13,594.91
DEPARTMENT OF LAW	10,152.68	10,152.68
CENTRAL RECORDS	6,103.90	6,103.90
FINANCE ADA MANAGEMENT	2,520.74	2,520.74
ELECTIONS	19,747.77	19,747.77
PLANNING COMM	33,529.32	33,529.32
REGISTER/DEEDS	23,588.15	23,588.15
HISTORICAL COMM	1,691.18	1,691.18
COMM ED ALLIANCE	318.66	318.66
GOVT ACCESS TV	2,111.51	2,111.51
ASSESSOR PROP	72,462.22	72,462.22
TRUSTEE	67,411.35	67,411.35
COUNTY CLERK	18,486.93	18,486.93
DISTRICT ATTOR	17,983.47	17,983.47

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department INFORMATION SYSTEMS

Receiving Department	Total	INFORM SYSTEMS
DA DRUG ENF	3,648.56	3,648.56
MEDICAL EXAMINER	5.49	5.49
PUBLIC DEFENDER	7,433.38	7,433.38
JUVENILE CT CLRK	4,000.12	4,000.12
CIRCUIT CT CLERK	4,814.22	4,814.22
CRIMINAL CT CLRK	11,446.44	11,446.44
CLERK/MASTER	5,803.94	5,803.94
JUVENILE COURT	7,953.57	7,953.57
GEN SESSIONS CT	11,137.49	11,137.49
ST TRIAL COURTS	15,880.12	15,880.12
JUSTICE INFO SYS	9,435.63	9,435.63
SHERIFF ADMIN	26,206.47	26,206.47
POLICE	94,477.61	94,477.61
FIRE	35,206.02	35,206.02
CODES ADMIN	102,397.54	102,397.54
BEER BOARD	2,156.23	2,156.23
AGRICULTURAL EXT	2,191.38	2,191.38
SOIL & WATER	486.28	486.28
SOCIAL SERVICES	38,872.72	38,872.72
HEALTH	50,463.30	50,463.30
PUBLIC LIBRARY	58,173.44	58,173.44
PARKS	24,978.66	24,978.66
ARTS COMMISSION	1,083.81	1,083.81
PUBLIC WORKS	30,605.56	30,605.56
SOLID WASTE	6,460.39	6,460.39
HUMAN RELATIONS	1,030.93	1,030.93
FARMERS MARKET	989.59	989.59
MUNI AUDITORIUM	1,315.84	1,315.84
STATE FAIR BD	3,811.41	3,811.41
CONVENTION CTR	6,200.08	6,200.08
SPORTS AUTHORITY	484.59	484.59
WATER & SEWER	50,758.90	50,758.90
BORDEAUX	18,279.07	18,279.07
GENERAL HOSP	44,461.22	44,461.22
METRO ACTION COM	23,033.51	23,033.51

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department INFORMATION SYSTEMS

Receiving Department	Total	INFORM SYSTEMS
NCAC	11,129.75	11,129.75
MDHA	3,028.54	3,028.54
METRO TRANSIT	6,639.83	6,639.83
TAXI TRANSP & LICENSING	3,823.08	3,823.08
EDUCATION	32,276.49	32,276.49
Direct Billed	0.00	0.00
Total	1,124,060.61	1,124,060.61

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

LAW

NATURE AND EXTENT OF SERVICES

The Department of Law, under the Director of Law, is responsible for all legal work involving the Metropolitan Government, its boards, commissions and agencies with the exception of the Electric Power Board, the Metropolitan Nashville Airport Authority and the Metropolitan Development and Housing Agency. In addition, the Department of Law is responsible for all aspects of the Metropolitan Government's consolidated Risks and Insurance Management Program. The specific duties performed by division and/or section are listed below:

Legal Section - Responsible for legal work including providing advice to Metropolitan agencies and officials; representing the government in all litigation; and, preparation of contracts, bonds, deeds, leases, ordinances, resolutions, codifying and annually supplementing the Metropolitan Code.

Risk/Insurance Management - Responsible for the consolidated insurance program and self-insurance plan, including the purchasing of consolidated insurance. Responsible for the Metropolitan Safety Program and the purchasing of surety bonds, as well as investigating and processing liability claims against the Metropolitan Government's Departments and/or Agencies and Metropolitan Board of Education.

Legal costs were allocated based on the percentage of effort devoted to departments. Amounts paid by certain departments were processed as direct billings to prevent duplication of costs.

Safety/Insurance costs were allocated directly to the Insurance Program.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department DEPARTMENT OF LAW

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,019,481.00			4,019,481.00
BUILDING USE ALLOWANCE	4,474.22		4,474.22	
EQUIPMENT USE ALLOWANCE	10,144.32		10,144.32	
EMPLOYEE BENEFITS	74,421.62	560.89	74,982.51	
POST AUDITS	5,883.88	47.67	5,931.55	
CORPORATE DUES	2,975.00		2,975.00	
INSURANCE/JUDGEMENTS	20,401.87		20,401.87	
GENERAL SERVICES BUILDINGS	61,534.09	358.29	61,892.38	
CENTRAL PRINTING	326.99	61.38	388.37	
FLEET MANAGEMENT	10,772.51	80.72	10,853.23	
POSTAL SERVICE	719.71	163.70	883.41	
FINANCE OPERATIONS	7,813.15	388.10	8,201.25	
FINANCE OMB	892.02	32.88	924.90	
FINANCE PURCHASING	424.00	39.95	463.95	
FINANCE INTERNAL AUDIT	506.98	15.67	522.65	
FINANCE PAYROLL	4,527.79	136.87	4,664.66	
FINANCE FASTNET	2,000.52	40.55	2,041.07	
FINANCE GRANTS COORDINATION	117.47	3.24	120.71	
FINANCE TREASURY	(23.14)		(23.14)	
FINANCE GRANTS MONITORING	8,742.75	211.47	8,954.22	
HUMAN RESOURCES	19,852.03	1,216.01	21,068.04	
INFORMATION SYSTEMS	9,744.04	408.64	10,152.68	
Total Allocated Additions:	246,251.82	3,766.03	250,017.85	250,017.85
OPERATING REVENUE	(1,575,499.00)			
Total Departmental Cost Adjustments:	(1,575,499.00)			(1,575,499.00)
Total To Be Allocated:	2,690,233.82	3,766.03		2,693,999.85

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department DEPARTMENT OF LAW

	Total	General & Admin	LEGAL SERVICES	RISK MANAGEMENT
Wages & Benefits				
SALARIES & WAGES	2,774,022.00	177,537.41	2,191,477.38	405,007.21
FRINGE BENEFITS	612,975.00	39,230.40	484,250.25	89,494.35
Other Expense & Cost				
LEGAL SERVICES	27,500.00	0.00	25,646.50	1,853.50
MGMT CONSLT SVCS	407.00	407.00	0.00	0.00
BOTTLED WATER	2,147.00	137.41	1,696.13	313.46
TEMPORARY SERVICES	8,214.00	525.70	6,489.06	1,199.24
INTERNET	223.00	223.00	0.00	0.00
TRAVEL	10,219.00	654.02	8,073.01	1,491.97
POSTAGE	324.00	20.74	255.96	47.30
PRINTING	330.00	21.12	260.70	48.18
ADVERTISING & PROMO	1,239.00	79.30	978.81	180.89
SUBSCRIPTIONS	196,022.00	12,545.41	154,857.38	28,619.21
TUITION/MEMBER/DUES	33,600.00	2,150.40	26,544.00	4,905.60
OTHER REPAIRS/MAINT	14,585.00	933.44	11,522.15	2,129.41
INFO SYST CHARGE	72,192.00	4,620.29	57,031.68	10,540.03
CENTRAL PRINT CHARGE	835.00	53.44	659.65	121.91
POSTAL SVCS CHARGE	8,284.00	530.18	6,544.36	1,209.46
TELECOMM CHARGES	22,737.00	1,455.17	17,962.23	3,319.60
HOST & HOSTESS	3,171.00	202.94	2,505.09	462.97
MOTOR POOL CHARGES	4,471.00	286.14	3,532.09	652.77
SUPPLIES/MATERIALS	35,167.00	2,250.69	27,781.93	5,134.38
BOOKS/MAG/EDU SUPP	148,992.00	9,535.49	117,703.68	21,752.83
EQUIPMENT RENT	22,554.00	1,443.46	17,817.66	3,292.88
NOTARY COSTS	60.00	3.84	47.40	8.76
PROFESS PRIVILEGE TX	10,000.00	640.00	7,900.00	1,460.00
COMPUTER SOFTWARE	1,409.00	90.18	1,113.11	205.71
COMPUTER HARDWARE <$5000	691.00	44.22	545.89	100.89
FURNITURE <$5000	6,503.00	416.19	5,137.37	949.44
OFFICE EQUIPMENT <$5000	608.00	38.91	480.32	88.77
Departmental Totals				
Total Expenditures	4,019,481.00	256,076.49	3,178,813.79	584,590.72

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department DEPARTMENT OF LAW

	Total	General & Admin	LEGAL SERVICES	RISK MANAGEMENT
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Cost Adjustments				
OPERATING REVENUE	(1,575,499.00)	0.00	(419,251.00)	(1,156,248.00)
Functional Cost	2,443,982.00	256,076.49	2,759,562.79	(571,657.28)
Allocation Step 1				
Inbound- All Others	246,251.82	15,760.12	194,538.93	35,952.77
Reallocate Admin Costs		(271,836.61)	232,148.46	39,688.15
1st Allocation	2,690,233.82	0.00	3,186,250.18	(496,016.36)
Allocation Step 2				
Inbound- All Others	3,766.03	241.03	2,975.16	549.84
Reallocate Admin Costs		(241.03)	205.84	35.19
2nd Allocation	3,766.03	0.00	3,181.00	585.03
Total For 032 DEPARTMENT OF				
Total Allocated	2,693,999.85	0.00	3,189,431.18	(495,431.33)

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department DEPARTMENT OF LAW

Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	1,657.46	1.7219	54,863.79		54,863.79	62.94	54,926.73
MAYOR	2,488.80	2.5856	82,382.09		82,382.09	94.50	82,476.59
GENERAL SERVICES ADMIN	375.10	0.3897	12,416.24		12,416.24		12,416.24
FLEET MANAGEMENT	77.80	0.0808	2,575.25		2,575.25		2,575.25
DIRECTOR OF FINANCE	3,745.63	3.8912	123,984.58		123,984.58		123,984.58
FINANCE PURCHASING	963.69	1.0012	31,899.24		31,899.24		31,899.24
FINANCE PAYROLL	5.91	0.0061	195.64		195.64		195.64
FINANCE TREASURY	328.42	0.3412	10,871.07		10,871.07		10,871.07
HUMAN RESOURCES	6,371.93	6.6196	210,918.07		210,918.07		210,918.07
INFORMATION SYSTEMS	614.95	0.6389	20,355.55		20,355.55		20,355.55
ELECTIONS	1,310.00	1.3609	43,362.48	-103,000.00	-59,637.52	49.74	-59,587.78
PLANNING COMM	1,438.19	1.4941	47,605.70		47,605.70	54.61	47,660.31
REGISTER/DEEDS	25.72	0.0267	851.37		851.37	0.98	852.35
HISTORICAL COMM	390.69	0.4059	12,932.29		12,932.29	14.83	12,947.12
COMM ED ALLIANCE	10.60	0.0110	350.87		350.87	0.40	351.27
ASSESSOR PROP	3,528.94	3.6661	116,811.91		116,811.91	134.00	116,945.91
TRUSTEE	1,933.22	2.0084	63,991.76		63,991.76	73.41	64,065.17
COUNTY CLERK	312.28	0.3244	10,336.83		10,336.83	11.86	10,348.69
DISTRICT ATTOR	40.31	0.0419	1,334.31		1,334.31	1.53	1,335.84
MEDICAL EXAMINER	141.83	0.1473	4,694.75		4,694.75	5.39	4,700.14
PUBLIC DEFENDER	44.57	0.0463	1,475.33		1,475.33	1.69	1,477.02
JUVENILE CT CLRK	6.88	0.0071	227.72		227.72	0.26	227.98
CIRCUIT CT CLERK	46.89	0.0487	1,552.12		1,552.12	1.78	1,553.90
CRIMINAL CT CLRK	154.76	0.1608	5,122.73		5,122.73	5.88	5,128.61
CLERK/MASTER	453.76	0.4714	15,019.98		15,019.98	17.23	15,037.21
JUVENILE COURT	297.52	0.3091	9,848.25		9,848.25	11.30	9,859.55
GEN SESSIONS CT	165.16	0.1716	5,466.97		5,466.97	6.27	5,473.24
ST TRIAL COURTS	32.64	0.0339	1,080.43		1,080.43	1.24	1,081.67
JUSTICE INFO SYS	20.75	0.0216	686.86		686.86	0.79	687.65
SHERIFF ADMIN	1,621.52	1.6846	53,674.14		53,674.14	61.57	53,735.71
POLICE	14,275.92	14.8310	472,549.07	-3,763.00	468,786.07	542.05	469,328.12
FIRE	3,586.33	3.7257	118,711.59		118,711.59	136.18	118,847.77

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department DEPARTMENT OF LAW

Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CODES ADMIN	5,286.68	5.4922	174,995.07		174,995.07	200.74	175,195.81
BEER BOARD	853.66	0.8868	28,257.10		28,257.10	32.41	28,289.51
SOCIAL SERVICES	305.26	0.3171	10,104.46		10,104.46	11.59	10,116.05
HEALTH	1,772.32	1.8412	58,665.78		58,665.78	67.30	58,733.08
PUBLIC LIBRARY	1,044.25	1.0848	34,565.84		34,565.84	39.65	34,605.49
PARKS	1,112.16	1.1554	36,813.74		36,813.74	42.23	36,855.97
ARTS COMMISSION	143.20	0.1488	4,740.09		4,740.09	5.44	4,745.53
PUBLIC WORKS	5,317.99	5.5247	176,031.46	-83,388.00	92,643.46	201.93	92,845.39
SOLID WASTE	12.10	0.0126	400.51		400.51	0.46	400.97
HUMAN RELATIONS	537.69	0.5586	17,798.14		17,798.14	20.42	17,818.56
CARING FOR CHILDREN	149.44	0.1552	4,946.62		4,946.62	5.67	4,952.29
FARMERS MARKET	162.44	0.1688	5,376.96		5,376.96	6.17	5,383.13
MUNI AUDITORIUM	124.35	0.1292	4,116.13		4,116.13	4.72	4,120.85
STATE FAIR BD	1,017.12	1.0567	33,667.83	-20,000.00	13,667.83	38.62	13,706.45
CONVENTION CTR	453.55	0.4712	15,013.01		15,013.01	17.22	15,030.23
SPORTS AUTHORITY	526.96	0.5474	17,442.97		17,442.97	20.01	17,462.98
WATER & SEWER	7,593.77	7.8890	251,362.35	-169,100.00	82,262.35	288.34	82,550.69
BORDEAUX	781.97	0.8124	25,884.08		25,884.08	29.69	25,913.77
GENERAL HOSP	1,522.26	1.5814	50,388.54		50,388.54	57.80	50,446.34
METRO ACTION COM	542.15	0.5632	17,945.79		17,945.79	20.59	17,966.38
NCAC	143.67	0.1493	4,755.64		4,755.64	5.46	4,761.10
MDHA	146.54	0.1522	4,850.65	-40,000.00	-35,149.35	5.56	-35,143.79
METRO TRANSIT	563.05	0.5849	18,637.59		18,637.59	21.38	18,658.97
TAXI TRANSP & LICENSING	619.62	0.6437	20,510.12		20,510.12	23.53	20,533.65
EDUCATION	13,197.26	13.7103	436,844.20		436,844.20	501.11	437,345.31
ALL OTHER	5,860.42	6.0882	193,986.53		193,986.53	222.53	194,209.06
SubTotal	96,258.05	100.0000	3,186,250.18	-419,251.00	2,766,999.18	3,181.00	2,770,180.18
Direct Billed				419,251.00	419,251.00		419,251.00
TOTAL	96,258.05	100.0000	3,186,250.18		3,186,250.18	3,181.00	3,189,431.18

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department DEPARTMENT OF LAW

Allocation Basis: ATTORNEY HOURS COST IDENTIFIED TO FUNDS/DEPT/DIV

Allocation Source: DEPARTMENT OF LAW

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department DEPARTMENT OF LAW

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SELF INSUR FUND	100	100.0000	-496,016.36		-496,016.36	585.03	-495,431.33
SubTotal	100	100.0000	-496,016.36		-496,016.36	585.03	-495,431.33
TOTAL	100	100.0000	-496,016.36		-496,016.36	585.03	-495,431.33

Allocation Basis: DIRECT ALLOCATION TO INSURANCE PROGRAM

Allocation Source: DIRECT ASSIGNED

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department DEPARTMENT OF LAW

Receiving Department	Total	LEGAL SERVICES	RISK MANAGEMENT
LEGISLATIVE	54,926.73	54,926.73	0.00
MAYOR	82,476.59	82,476.59	0.00
GENERAL SERVICES ADMIN	12,416.24	12,416.24	0.00
FLEET MANAGEMENT	2,575.25	2,575.25	0.00
DIRECTOR OF FINANCE	123,984.58	123,984.58	0.00
FINANCE PURCHASING	31,899.24	31,899.24	0.00
FINANCE PAYROLL	195.64	195.64	0.00
FINANCE TREASURY	10,871.07	10,871.07	0.00
HUMAN RESOURCES	210,918.07	210,918.07	0.00
INFORMATION SYSTEMS	20,355.55	20,355.55	0.00
ELECTIONS	(59,587.78)	(59,587.78)	0.00
PLANNING COMM	47,660.31	47,660.31	0.00
REGISTER/DEEDS	852.35	852.35	0.00
HISTORICAL COMM	12,947.12	12,947.12	0.00
COMM ED ALLIANCE	351.27	351.27	0.00
ASSESSOR PROP	116,945.91	116,945.91	0.00
TRUSTEE	64,065.17	64,065.17	0.00
COUNTY CLERK	10,348.69	10,348.69	0.00
DISTRICT ATTOR	1,335.84	1,335.84	0.00
MEDICAL EXAMINER	4,700.14	4,700.14	0.00
PUBLIC DEFENDER	1,477.02	1,477.02	0.00
JUVENILE CT CLRK	227.98	227.98	0.00
CIRCUIT CT CLERK	1,553.90	1,553.90	0.00
CRIMINAL CT CLRK	5,128.61	5,128.61	0.00
CLERK/MASTER	15,037.21	15,037.21	0.00
JUVENILE COURT	9,859.55	9,859.55	0.00
GEN SESSIONS CT	5,473.24	5,473.24	0.00
ST TRIAL COURTS	1,081.67	1,081.67	0.00
JUSTICE INFO SYS	687.65	687.65	0.00
SHERIFF ADMIN	53,735.71	53,735.71	0.00
POLICE	469,328.12	469,328.12	0.00
FIRE	118,847.77	118,847.77	0.00
CODES ADMIN	175,195.81	175,195.81	0.00
BEER BOARD	28,289.51	28,289.51	0.00
SOCIAL SERVICES	10,116.05	10,116.05	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department DEPARTMENT OF LAW

Receiving Department	Total	LEGAL SERVICES	RISK MANAGEMENT
HEALTH	58,733.08	58,733.08	0.00
PUBLIC LIBRARY	34,605.49	34,605.49	0.00
PARKS	36,855.97	36,855.97	0.00
ARTS COMMISSION	4,745.53	4,745.53	0.00
PUBLIC WORKS	92,845.39	92,845.39	0.00
SOLID WASTE	400.97	400.97	0.00
HUMAN RELATIONS	17,818.56	17,818.56	0.00
CARING FOR CHILDREN	4,952.29	4,952.29	0.00
FARMERS MARKET	5,383.13	5,383.13	0.00
MUNI AUDITORIUM	4,120.85	4,120.85	0.00
STATE FAIR BD	13,706.45	13,706.45	0.00
CONVENTION CTR	15,030.23	15,030.23	0.00
SPORTS AUTHORITY	17,462.98	17,462.98	0.00
WATER & SEWER	82,550.69	82,550.69	0.00
BORDEAUX	25,913.77	25,913.77	0.00
GENERAL HOSP	50,446.34	50,446.34	0.00
METRO ACTION COM	17,966.38	17,966.38	0.00
NCAC	4,761.10	4,761.10	0.00
MDHA	(35,143.79)	(35,143.79)	0.00
METRO TRANSIT	18,658.97	18,658.97	0.00
TAXI TRANSP & LICENSING	20,533.65	20,533.65	0.00
EDUCATION	437,345.31	437,345.31	0.00
SELF INSUR FUND	(495,431.33)	0.00	(495,431.33)
ALL OTHER	194,209.06	194,209.06	0.00
Direct Billed	419,251.00	419,251.00	0.00
Total	2,693,999.85	3,189,431.18	(495,431.33)

All Monetary Values Are $ Dollars

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
OMB CIRCULAR A-87 COST PLAN

METROPOLITAN RECORDS CENTER

NATURE AND EXTENT OF SERVICES

The Metropolitan Records Center was established to assist departments in determining the records that needed to be stored and the amount of time the records should be stored. The Records Center provides storage space and retrieves records when requested by the departments.

Records Center costs were functionalized by the time devoted to records storage and data retrieval. Records storage costs were allocated based on the cubic feet of records stored for each department. Data retrieval costs were allocated based on the number of requests for records during the year.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .2 - Costs To Be Allocated
For Department CENTRAL RECORDS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	179,077.00			179,077.00
BUILDING USE ALLOWANCE	1,878.00		1,878.00	
EQUIPMENT USE ALLOWANCE	2,594.62		2,594.62	
EMPLOYEE BENEFITS	1,451.23	10.94	1,462.17	
POST AUDITS	1,898.76	14.97	1,913.73	
INSURANCE/JUDGEMENTS	864.00		864.00	
CIVIL SERVICE MEDICAL EXAM	160.74		160.74	
CENTRAL PRINTING	3,550.25	666.38	4,216.63	
FLEET MANAGEMENT	5,402.94	28.88	5,431.82	
POSTAL SERVICE	2,291.16	521.13	2,812.29	
FINANCE OPERATIONS	1,415.62	72.79	1,488.41	
FINANCE OMB	497.63	18.34	515.97	
FINANCE PURCHASING	8,930.71	755.87	9,686.58	
FINANCE INTERNAL AUDIT	282.83	8.74	291.57	
FINANCE PAYROLL	892.51	26.98	919.49	
FINANCE FASTNET	2,310.32	46.84	2,357.16	
FINANCE GRANTS COORDINATION	2,605.03	69.61	2,674.64	
FINANCE TREASURY	(4.89)		(4.89)	
FINANCE GRANTS MONITORING	8,720.21	210.86	8,931.07	
HUMAN RESOURCES	2,176.58	133.43	2,310.01	
INFORMATION SYSTEMS	5,858.22	245.68	6,103.90	
Total Allocated Additions:	53,776.47	2,831.44	56,607.91	56,607.91
Total To Be Allocated:	232,853.47	2,831.44		235,684.91

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department CENTRAL RECORDS

	Total	General & Admin	RECORDS STORAGE	DATA REQUESTS
Wages & Benefits				
SALARIES & WAGES	116,921.00	0.00	58,460.50	58,460.50
FRINGE BENEFITS	28,176.00	0.00	28,176.00	0.00
Other Expense & Cost				
MANAGEMENT CONSULTANT	3,117.00	0.00	1,558.50	1,558.50
PRE-EMPLOYMENT CHECKS	99.00	0.00	49.50	49.50
TRAVEL	1,237.00	0.00	618.50	618.50
AD/PROMO/REGISTRATION/DUE	546.00	0.00	273.00	273.00
PRINTING	189.00	0.00	94.50	94.50
TELECOMM CHARGES	4,234.00	0.00	2,117.00	2,117.00
OFC EQUIP SVC	312.00	0.00	156.00	156.00
FLEET MANAGEMENT	1,600.00	0.00	800.00	800.00
SOFTWARE LICENSE	1,573.00	0.00	786.50	786.50
ALARM PERMIT	25.00	0.00	12.50	12.50
HOST & HOSTESS	16.00	0.00	8.00	8.00
COMPUTER SOFTWARE	425.00	0.00	212.50	212.50
SMALL EQUIPMENT SUPPLY	812.00	0.00	406.00	406.00
OFC/ADMIN SUPPLY	19,795.00	0.00	9,897.50	9,897.50
Departmental Totals				
Total Expenditures	179,077.00	0.00	103,626.50	75,450.50
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost	179,077.00	0.00	103,626.50	75,450.50
Allocation Step 1				
Inbound- All Others	53,776.47	0.00	26,888.23	26,888.24
1st Allocation	232,853.47	0.00	130,514.73	102,338.74
Allocation Step 2				
Inbound- All Others	2,831.44	0.00	1,415.72	1,415.72
2nd Allocation	2,831.44	0.00	1,415.72	1,415.72

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .3 - Costs Allocated By Activity
For Department CENTRAL RECORDS

	Total	General & Admin	RECORDS STORAGE	DATA REQUESTS
Total For 033 CENTRAL RECORDS				
Total Allocated	235,684.91	0.00	131,930.45	103,754.46

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department CENTRAL RECORDS

Activity - RECORDS STORAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	295	1.2725	1,660.85		1,660.85	21.14	1,681.99
FINANCE OPERATIONS	1,003	4.3266	5,646.89		5,646.89		5,646.89
FINANCE OMB	5	0.0216	28.15		28.15		28.15
FINANCE PURCHASING	454	1.9584	2,556.02		2,556.02		2,556.02
FINANCE INTERNAL AUDIT	3	0.0129	16.89		16.89		16.89
FINANCE PAYROLL	363	1.5659	2,043.69		2,043.69		2,043.69
FINANCE REAL PROP SVCS	71	0.3063	399.73		399.73		399.73
FINANCE TREASURY	153	0.6600	861.39		861.39		861.39
HUMAN RESOURCES	1,327	5.7243	7,471.01		7,471.01		7,471.01
INFORMATION SYSTEMS	45	0.1941	253.35		253.35		253.35
FINANCE ADA MANAGEMENT	76	0.3278	427.88		427.88	5.45	433.33
ELECTIONS	133	0.5737	748.79		748.79	9.53	758.32
PLANNING COMM	10	0.0431	56.30		56.30	0.72	57.02
REGISTER/DEEDS	873	3.7659	4,914.99		4,914.99	62.55	4,977.54
TRUSTEE	114	0.4918	641.82		641.82	8.17	649.99
COUNTY CLERK	440	1.8980	2,477.20		2,477.20	31.53	2,508.73
JUVENILE CT CLRK	605	2.6098	3,406.15		3,406.15	43.35	3,449.50
CIRCUIT CT CLERK	3,364	14.5113	18,939.33		18,939.33	241.04	19,180.37
CRIMINAL CT CLRK	3,636	15.6846	20,470.71		20,470.71	260.51	20,731.22
CLERK/MASTER	3,246	14.0022	18,274.99		18,274.99	232.59	18,507.58
GEN SESSIONS CT	60	0.2588	337.80		337.80	4.30	342.10
SHERIFF ADMIN	220	0.9490	1,238.60		1,238.60	15.76	1,254.36
POLICE	318	1.3718	1,790.34		1,790.34	22.79	1,813.13
FIRE	450	1.9412	2,533.50		2,533.50	32.24	2,565.74
CODES ADMIN	191	0.8239	1,075.33		1,075.33	13.69	1,089.02
SOCIAL SERVICES	73	0.3149	410.99		410.99	5.23	416.22
HEALTH	2,530	10.9136	14,243.91		14,243.91	181.28	14,425.19
PUBLIC LIBRARY	330	1.4235	1,857.90		1,857.90	23.65	1,881.55
PUBLIC WORKS	267	1.1518	1,503.21		1,503.21	19.13	1,522.34
STATE FAIR BD	67	0.2890	377.21		377.21	4.80	382.01
WATER & SEWER	30	0.1294	168.90		168.90	2.15	171.05
METRO ACTION COM	242	1.0439	1,362.46		1,362.46	17.34	1,379.80

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department CENTRAL RECORDS

Activity - RECORDS STORAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
NCAC	584	2.5192	3,287.92		3,287.92	41.85	3,329.77
TAXI TRANSP & LICENSING	4	0.0173	22.52		22.52	0.29	22.81
ALL OTHER	1,600	6.9019	9,008.01		9,008.01	114.64	9,122.65
SubTotal	23,182	100.0000	130,514.73		130,514.73	1,415.72	131,930.45
TOTAL	23,182	100.0000	130,514.73		130,514.73	1,415.72	131,930.45

Allocation Basis: CUBIC FEET STORED FOR EACH DEPARTMENT

Allocation Source: FY 2003 CENTRAL RECORDS INFORMATION

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .4 - Detail Activity Allocations
For Department CENTRAL RECORDS

Activity - DATA REQUESTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
LEGISLATIVE	15	0.3432	351.28		351.28	8.16	359.44
FINANCE OPERATIONS	405	9.2677	9,484.48		9,484.48		9,484.48
FINANCE PURCHASING	9	0.2060	210.77		210.77		210.77
FINANCE PAYROLL	12	0.2746	281.02		281.02		281.02
FINANCE TREASURY	111	2.5400	2,599.45		2,599.45		2,599.45
HUMAN RESOURCES	1,210	27.6891	28,336.35		28,336.35		28,336.35
INFORMATION SYSTEMS	21	0.4805	491.79		491.79		491.79
FINANCE ADA MANAGEMENT	7	0.1602	163.93		163.93	3.81	167.74
ELECTIONS	112	2.5629	2,622.87		2,622.87	60.94	2,683.81
REGISTER/DEEDS	36	0.8238	843.07		843.07	19.59	862.66
COUNTY CLERK	171	3.9130	4,004.56		4,004.56	93.04	4,097.60
JUVENILE CT CLRK	16	0.3661	374.70		374.70	8.71	383.41
CIRCUIT CT CLERK	168	3.8444	3,934.30		3,934.30	91.41	4,025.71
CRIMINAL CT CLRK	452	10.3432	10,585.15		10,585.15	245.90	10,831.05
CLERK/MASTER	217	4.9657	5,081.81		5,081.81	118.07	5,199.88
SHERIFF ADMIN	376	8.6041	8,805.35		8,805.35	204.58	9,009.93
POLICE	90	2.0595	2,107.66		2,107.66	48.97	2,156.63
FIRE	286	6.5446	6,697.68		6,697.68	155.61	6,853.29
CODES ADMIN	38	0.8696	889.90		889.90	20.68	910.58
HEALTH	388	8.8787	9,086.37		9,086.37	211.11	9,297.48
PUBLIC LIBRARY	66	1.5103	1,545.62		1,545.62	35.91	1,581.53
PUBLIC WORKS	22	0.5034	515.21		515.21	11.97	527.18
STATE FAIR BD	6	0.1373	140.51		140.51	3.26	143.77
NCAC	136	3.1121	3,184.91		3,184.91	74.00	3,258.91
SubTotal	4,370	100.0000	102,338.74		102,338.74	1,415.72	103,754.46
TOTAL	4,370	100.0000	102,338.74		102,338.74	1,415.72	103,754.46

Allocation Basis: NUMBER OF RECORDS REQUESTED BY EACH DEPARTMENT

Allocation Source: FY 2003 CENTRAL RECORDS INFORMATION

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department CENTRAL RECORDS

Receiving Department	Total	RECORDS STORAGE	DATA REQUESTS
LEGISLATIVE	2,041.43	1,681.99	359.44
FINANCE OPERATIONS	15,131.37	5,646.89	9,484.48
FINANCE OMB	28.15	28.15	0.00
FINANCE PURCHASING	2,766.79	2,556.02	210.77
FINANCE INTERNAL AUDIT	16.89	16.89	0.00
FINANCE PAYROLL	2,324.71	2,043.69	281.02
FINANCE REAL PROP SVCS	399.73	399.73	0.00
FINANCE TREASURY	3,460.84	861.39	2,599.45
HUMAN RESOURCES	35,807.36	7,471.01	28,336.35
INFORMATION SYSTEMS	745.14	253.35	491.79
FINANCE ADA MANAGEMENT	601.07	433.33	167.74
ELECTIONS	3,442.13	758.32	2,683.81
PLANNING COMM	57.02	57.02	0.00
REGISTER/DEEDS	5,840.20	4,977.54	862.66
TRUSTEE	649.99	649.99	0.00
COUNTY CLERK	6,606.33	2,508.73	4,097.60
JUVENILE CT CLRK	3,832.91	3,449.50	383.41
CIRCUIT CT CLERK	23,206.08	19,180.37	4,025.71
CRIMINAL CT CLRK	31,562.27	20,731.22	10,831.05
CLERK/MASTER	23,707.46	18,507.58	5,199.88
GEN SESSIONS CT	342.10	342.10	0.00
SHERIFF ADMIN	10,264.29	1,254.36	9,009.93
POLICE	3,969.76	1,813.13	2,156.63
FIRE	9,419.03	2,565.74	6,853.29
CODES ADMIN	1,999.60	1,089.02	910.58
SOCIAL SERVICES	416.22	416.22	0.00
HEALTH	23,722.67	14,425.19	9,297.48
PUBLIC LIBRARY	3,463.08	1,881.55	1,581.53
PUBLIC WORKS	2,049.52	1,522.34	527.18
STATE FAIR BD	525.78	382.01	143.77
WATER & SEWER	171.05	171.05	0.00
METRO ACTION COM	1,379.80	1,379.80	0.00
NCAC	6,588.68	3,329.77	3,258.91
TAXI TRANSP & LICENSING	22.81	22.81	0.00
ALL OTHER	9,122.65	9,122.65	0.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department CENTRAL RECORDS

Receiving Department	Total	RECORDS STORAGE	DATA REQUESTS
Direct Billed	0.00	0.00	0.00
Total	235,684.91	131,930.45	103,754.46

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