MAXIMUS
HELPING GOVERNMENT SERVE THE PEOPLE®

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, 2006

September 2007

MAXIMUS
Helping Government Serve the People
804 Moorefield Park Drive
Richmond, VA 23236
Phone (804) 323-3535

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

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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, 2006

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, 2006 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, 2006

COST ALLOCATION METHODOLOGY

MAXIMUS

Cost Allocation Methodology
For
Metropolitan Government of Nashville and 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 Metropolitan Government of Nashville and Davidson County. 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 that is 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 Metropolitan Government of Nashville and 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 is 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.

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, 2006

COST ALLOCATION PLAN CONTROL SCHEDULE

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2006

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY06
CENTRAL SERVICE DEPARTMENTS				
1 Building Use Allowance	10101	001	01101127	$ 2,306,223.48
4 Employee Benefits	10101	001	01101104	$ 3,501,900.00
	10101		01101107	$ 6,900,400.00
	10101		01101109	$ 23,651,786.93
	10101		01101110	$ 200,000.00
	10101		01101114	$ 424,666.02
	10101		01101115	$ 849,794.76
	18301		01191102	$ 8,873,000.00
	18301		01191103	$ 5,424,700.00
	18301		01191106	$ 4,592,400.00
	18301		01191109	$ 2,078,275.88
	18301		01191111	$ 8,850.00
	18301		01191115	$ 63,868.09
			Total	$ 56,569,641.68
5 Post Audits	10101	001	01101412	$ 1,456,520.40
6 Corporate Dues	10101	001	01101303	$ 268,182.87
9 Employee Health & Wellness	10101	038	38151191	$ 411,498.49
			38151192	$ 165,415.74
			Total	$ 576,914.23
10 Human Resources (expenditure data from CAFR)	51108	008	08521110-08561000	$ 6,398,281.00
0102 Shared Services	51110	010	10511501 - 10511502	$ 743,182.93
11 Shared Business	51111	010	10511510-10511539	$ 1,815,690.52
12 Gen Services Facilities	51113	010	10511060-10511097	$ 12,305,526.38
13 Customer Service	51112	010	10516200-10516220	$ 347,030.59
14 Fleet Management (expenditure data from CAFR)	51154	010	10510000-10510620	$ 27,938,000.00
15 Postal Service (expenditure data from CAFR)	51151	010	10511020-10511023	$ 801,826.00
16 Radio Shop (expenditure data from CAFR)	51153	010	10511030-10511043	$ 3,176,521.00
17 Director of Finance	10101	015	15160800-15160810	$ 808,685.56
18 Finance Operations	51115	015	15502105-15516520	$ 1,740,643.09
19 Minority Small Business Asst.	10101	015	15117100-15117120	$ 307,895.70
21 Div of Real Prop Serv (exp data from CAFR) (Formerly Facilities Planning/Constr)	51100	015	15502000-15561000 15561000-15562910	$ 1,493,135.00
22 Treasury (expenditure data from CAFR)	51180	015	15515100-15515410 15563000	$ 1,185,415.00
23 Office of Management and Budget	51115	015	15503300-15503520	$ 1,423,334.65

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2006

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY06
24 Internal Audit	51115	015	15509100-15509402	$ 677,014.87
25 Payroll	51115	015	15502600-15502632	$ 1,083,236.43
26 Business Solutions	51115	015	15516100-15516520	$ 933,718.30
27 Procurement	51115	015	15516300-15516320	$ 1,438,531.10
28 Financial Accountability	51115	015	15518100-15518120	$ 334,249.44
29 Grants Coordination	51115	015	1517200-15517220	$ 200,089.28
31 Information Systems (expenditure data from CAFR)	51137	014		$ 14,708,740.00
32 Law	10101	006	06101000-06110610	$ 4,988,085.93
33 Central Records	10101	003	03103000	$ 259,175.72
DIRECT OR RECEIVING DEPARTMENTS				
88 ADA Management	30110		10718200-10718211	
34 Legislative	10101		002	
	10101		03101000,03106000,03107000	
	30003		02103000,03107000	
35 Mayor	10101		04101010-04103010	
	30003		04302000	
	32000		04300200	
36 Elections	10101		005	
	30003		005	
37 Planning Commission	10101		007	
	30003		007	
	30703		007	
38 Advance Planning & Research	10101		01101416	
	30702		007	
39 Register of Deeds	10101		009	
	30004		009	
	40110		009	
40 Historical Commission	10101		011	
	30003		011	
41 Community Education Alliance	10101		013	
	30003		013	
42 Government Access TV	10101		014	
	30003		014	
	30050		014	
	34100		014	
43 Assessor of Property	10101		016	
	30003		016	
44 Trustee	10101		017	
	30003		017	
45 County Clerk	10101		018	

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2006

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY06
	30003		018	
	40150		018	
46 District Attorney	10101		019	
	30010		019	
	30013		019	
	30015		019	
	30101		019	
	30103		019	
	30104		019	
	32000		019	
109 District Attorney - Drug Enforcement	30101		19103020	
110 District Attorney - Special Operations	30104		19300310	
47 Medical Examiner	10101		020	
	30003		020	
48 Public Defender	10101		021	
	30003		021	
	30010		021	
	30013		021	
	32000		021	
49 Juvenile Court Clerk	10101		022	
	30003		022	
50 Circuit Court Clerk	10101		023	
	30003		023	
51 Criminal Court Clerk	10101		024	
	30003		024	
52 Clerk/Master of Chancery Court	10101		025	
	30003		025	
53 Juvenile Court	10101		026	
	30003		026	
	30010		026	
	30013		026	
	30030		026	
	32000		026	
	40150		026	
54 General Sessions Court	10101		027	
	30003		027	
	30102		027	
	32000		027	
55 State Trial Courts	10101		028	
	30003		028	
	30010		028	
	30013		028	
	30015		028	
	30020		028	
	30025		028	

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2006

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY06
	32000		028	
	40130		028	
56 Justice Information Systems	10101		029	
	30003		029	
	30010		029	
	30013		029	
	40204		029	
57 Sheriff Administration	10101		30101000	
58 Sheriff Community Services	10101		30102020	
59 Sheriff Facility Maintenance	10101		30103052	
60 Sheriff Warehouse	10101		30103084	
61 Sheriff Criminal Justice Center	10101		30104010	
62 Sheriff Hill Jail	10101		30104020	
	40130		30400700	
63 Sheriff Men's Jail Annex	10101		30104050	
64 Sheriff-Correctional Work Center	10101		30104060	
65 Sheriff Transportation	10101		30104080	
66 Sheriff Substance Abuse	10101		30104110	
67 Sheriff Warrants	10101		30104120	
68 Sheriff Training Academy	10101		30106000	
			30400400	
69 Sheriff DeBerry	10101		30108000-8200	
	20236		001	
	20237		001	
	20238		001	
	40140		001	
70 Sheriff Centralized Processing	10101		30112000	
71 Sheriff - Law Enf. Block Grant	30010		030	
	30013		030	
119 Sheriff Byrne	10101		30100400-420	
	32000		30300400-420	
119 Sheriff Work Release	72101		030	
106 Sheriff - South Precinct	10101		30116000	
107 Sheriff - Courthouse	10101		30117000	
108 Sheriff - SORT	10101		30118000	
72 Sheriff - Compliance	10102		30104040	
73 Sheriff - Pretrial	10103		30104130	
118 Sheriff - Day Reporting	10104		30111000	
	30303		30118000	
74 Police	10101		031	
	18301		031	
	30003		031	
	30010		031	
	30013		031	
	30015		031	

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2006

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY06
	30147		031	
	30148		031	
	30149		031	
	30155		031	
Police (continued)	30156		031	
	32000		031	
	40150		031	
	40286		031	
111 Police Drug Enforcement	30147		31740201	
75 Fire	10101		032	
	18301		032	
	30003		032	
	40130		032	
	41100		032	
	48130		032	
76 Codes Administration	10101		033	
	30003		033	
77 Beer Board	10101		034	
78 Agricultural Extension	10101		035	
	30003		035	
79 Soil and Water Conservation	10101		036	
80 Social Services	10101		037	
	30003		037	
	30205		037	
	40130		037	
	40150		037	
	73170		037	
120 Knowles Home	10101		37105010-37105040	
81 Health	10101		038	
	30003		038	
	30006		038	
	32000		038	
	32100		038	
	40130		038	
	41100		038	
82 Public Library	10101		039	
	30003		039	
	30401		039	
	30403		039	
Public Library (continued)	30404		039	
	40150		039	
	40204		039	
	40223		039	
	41100		039	
83 Parks	10101		01101217	

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2006

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY06
	10101		040	
	30003		040	
	30801		040	
	30802		040	
	30804		040	
	32000		040	
	40130		040	
	40204		040	
	40583		040	
	41100		040	
	73180		040	
84 Arts Commission	10101		041	
	32000		041	
85 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	
86 Solid Waste Disposal	30501		042	
	30502		042	
	30507		042	
87 Human Relations	10101		044	
	30003		044	
	30040		044	
113 Taxi, Transportation & License Bd.	10101		045	
	30003		045	
112 Caring for Children	10101		046	
	30205		046	
89 Farmer's Market	10101		01101233	
	60152		060	
90 Municipal Auditorium	10101		061	
	30003		061	
	40130		061	
	40150		061	
91 State Fair Board	60156		062	

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2006

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY06
92 Convention Center	60162		063	
93 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	
94 Water and Sewer	27312		065	
	27313		065	
	47335		065	
	47340		065	
	67311		065	
	67331		065	
121 Storm Water	37100			
95 Bordeaux Hospital	10101		01101414	
	30003		066	
	62270		066	
96 General Hospital	10101		01101413	
	62269		067	
97 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	
Metro Action Commission (continued)	31509		075	
	31510		075	
	40150		075	
98 NCAC	10101		01101213	
	31001		076	
	31002		076	
	31003		076	
	31004		076	
	31005		076	
	31006		076	

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2006

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY06
	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	
99 MDHA	10101		01101210	
	31029		077	
	40130		077	
	40583		077	
	41100		077	
100 Metro Transit Authority	10101		01101117	
	10101		01101304	
	40130		078	
	40204		078	
	40583		078	
	70155		078	
	70157		078	
101 NTTC	70252		079	
	70253		079	
	70255		079	
	70256		079	
102 Education	10101		01101214	
	25104		080	
	30010		080	
	35131		080	
	35132		080	
	35133		080	
	35142		080	
	35158		080	
Education (continued)	45100		001, 080	
	45130		080	

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2006

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY06
	45181		080	
	45288		001, 080	
	45592		080	
	46100		080	
	55145		080	
	75265		080	
	75266		080	
117 Emergency Communications Centerr	10101		91101000	
103 Self-Insurance Fund	50109		006	
	50122		006	
	50123		006	
	50135		006	
	50267		006	
Self-Insurance Fund (continued)	55143		006	
104 Arena	10101		01101221	
	20299		001	
	40606		001	
105 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, 2006

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	ELECTIONS	SURPLUS PROPERTY	PLANNING COMM	ADV PLAN/RSCH	REGISTER/DEEDS
BUILDING USE ALLOWANCE	15,138	25,235	0	0	25,122	0	0
EMPLOYEE BENEFITS	79,652	56,551	93,624	0	171,128	0	37,455
POST AUDITS	1,251	3,137	1,003	896	4,843	266	431
CORPORATE DUES	238,267	28,262	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	(110)	(419)	(274)	(18)	(456)	0	(127)
GENERAL SERVICES	62,461	59,152	11,347	28,317	65,373	0	254
SHARED BUSINESS	105	1,829	393	235	86	0	8
CUSTOMER SERVICE	(371)	(279)	(207)	(7)	(229)	0	(501)
FLEET MANAGEMENT	124	188,421	3,482	105	3,462	0	3,517
POSTAL SERVICE	(3,021)	(1,314)	(3,013)	(32)	(2,381)	0	(878)
RADIO SHOP	0	(28,498)	0	0	0	0	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	4,441	0	0	0	4,441	0	0
FINANCE OPERATIONS	445	631	733	172	960	0	151
PAYROLL	184	260	302	71	396	0	63
OFFICE OF MANAGEMENT	344	488	566	133	741	0	117
INTERNAL AUDIT	143	202	235	55	307	0	48
BUSINESS SOLUTIONS	211	298	347	81	454	0	72
DIV ISION OF REAL	0	0	0	0	0	0	0
PURCHASING	818	1,158	1,345	316	1,761	0	277
FINANCIAL	67	94	110	26	143	0	22
TREASURY	470	157	2,899	51	229	24	160
GRANTS COORDINATION	36	52	60	14	78	0	12
HUMAN RESOURCES	1,469	1,073	834	260	1,825	0	0
INFORMATION SYSTEMS	210	828	477	173	1,304	0	487
DEPARTMENT OF LAW	119,576	116,609	19,386	0	80,807	0	56
CENTRAL RECORDS	2,582	0	2,767	0	4,937	0	4,436
Total Allocated	524,492	453,927	136,416	30,848	365,331	290	46,060
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	524,492	453,927	136,416	30,848	365,331	290	46,060
Adjustments	0	0	0	0	0	0	0
Proposed Costs	524,492	453,927	136,416	30,848	365,331	290	46,060

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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	0	0	14,137	3,685	16,625	175
EMPLOYEE BENEFITS	0	37,455	0	241,304	81,152	340,502	30,093
POST AUDITS	406	402	157	724	567	774	1,691
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	(37)	(16)	0	(256)	(92)	(274)	(1,715)
GENERAL SERVICES	0	0	0	24,077	6,258	32,306	5,977
SHARED BUSINESS	39	0	0	9	138	157	226
CUSTOMER SERVICE	(35)	(33)	0	(257)	(264)	(2,607)	(7)
FLEET MANAGEMENT	0	3,193	0	108,977	3,552	17,983	41,767
POSTAL SERVICE	(288)	0	0	(777)	(983)	(1,182)	(1,324)
RADIO SHOP	0	0	0	0	0	0	(4,750)
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	0	0	0
FINANCE OPERATIONS	113	216	0	884	308	657	1,069
PAYROLL	46	89	0	365	127	271	441
OFFICE OF MANAGEMENT	87	167	0	683	238	508	827
INTERNAL AUDIT	36	70	0	283	99	210	342
BUSINESS SOLUTIONS	53	102	0	418	145	311	506
DIV ISION OF REAL	0	0	0	0	0	0	0
PURCHASING	206	396	0	1,622	564	1,206	1,962
FINANCIAL	17	32	0	132	46	98	160
TREASURY	24	29	31	309	101	244	237
GRANTS COORDINATION	9	18	0	73	25	54	87
HUMAN RESOURCES	300	131	0	2,373	691	1,901	1,908
INFORMATION SYSTEMS	55	28	14	938	453	886	511
DEPARTMENT OF LAW	42,035	14	0	134,653	110,064	6,270	2,172
CENTRAL RECORDS	0	0	0	8,504	1,094	9,421	0
Total Allocated	43,066	42,293	202	539,175	207,968	426,321	82,355
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	43,066	42,293	202	539,175	207,968	426,321	82,355
Adjustments	0	0	0	0	0	0	0
Proposed Costs	43,066	42,293	202	539,175	207,968	426,321	82,355

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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	0	0	148	0	730,842	547,614
EMPLOYEE BENEFITS	0	0	0	31,214	62,897	388,371	224,874
POST AUDITS	1,076	100	0	608	444	1,081	859
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	0	0	0	(164)	(92)	(256)	(329)
GENERAL SERVICES	0	0	0	4,208	10,730	123,703	76,299
SHARED BUSINESS	0	0	0	22	17	289	132
CUSTOMER SERVICE	0	0	0	(329)	(114)	(1,235)	(565)
FLEET MANAGEMENT	77,335	10,085	0	6,999	3,570	31,893	3,570
POSTAL SERVICE	0	0	0	(444)	(703)	(10,738)	(3,335)
RADIO SHOP	(982)	0	0	0	0	(376)	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	0	0	4,441
FINANCE OPERATIONS	0	0	0	644	272	628	749
PAYROLL	0	0	0	266	112	259	309
OFFICE OF MANAGEMENT	0	0	0	498	209	486	579
INTERNAL AUDIT	0	0	0	206	86	201	240
BUSINESS SOLUTIONS	0	0	0	305	129	297	354
DIV ISION OF REAL	57	0	0	0	0	0	0
PURCHASING	0	0	0	1,182	497	1,153	1,373
FINANCIAL	0	0	0	96	40	94	112
TREASURY	430	9	0	197	124	281	283
GRANTS COORDINATION	0	0	0	53	23	51	61
HUMAN RESOURCES	0	0	0	964	861	1,478	2,229
INFORMATION SYSTEMS	344	0	0	245	140	345	241
DEPARTMENT OF LAW	0	0	4,831	1,607	1,530	1,314	6,734
CENTRAL RECORDS	0	0	0	12,753	10,725	34,591	89,958
Total Allocated	78,260	10,194	4,831	61,278	91,497	1,304,752	956,782
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	78,260	10,194	4,831	61,278	91,497	1,304,752	956,782
Adjustments	0	0	0	0	0	0	0
Proposed Costs	78,260	10,194	4,831	61,278	91,497	1,304,752	956,782

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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	117,616	0	670,771	37,024	0	76,418	0
EMPLOYEE BENEFITS	37,455	192,778	206,968	136,792	7,408	878,997	0
POST AUDITS	426	5,326	3,102	3,531	2,400	1,662	7
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	65	142	0	0	5,262	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	(92)	(656)	(476)	(1,040)	(147)	(1,953)	0
GENERAL SERVICES	55,207	76,389	177,410	15,395	424	178,272	0
SHARED BUSINESS	6	19	116	108	14	67	0
CUSTOMER SERVICE	(242)	(343)	(1,037)	(7)	(136)	(514)	0
FLEET MANAGEMENT	0	57,326	3,480	45,480	0	533,277	0
POSTAL SERVICE	(983)	(755)	(2,622)	(1,479)	(54)	(6,587)	0
RADIO SHOP	0	(9,191)	(213)	(7,783)	0	(70,781)	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	4,441	0	0	4,441	4,441	0
FINANCE OPERATIONS	237	1,562	1,353	1,421	355	7,198	0
PAYROLL	98	644	558	585	146	2,968	0
OFFICE OF MANAGEMENT	183	1,207	1,046	1,099	274	5,564	0
INTERNAL AUDIT	76	500	433	455	113	2,305	0
BUSINESS SOLUTIONS	112	739	640	672	168	3,404	0
DIV ISION OF REAL	17	430	0	0	12	65	0
PURCHASING	435	2,866	2,483	2,607	650	13,206	0
FINANCIAL	36	234	202	212	53	1,074	0
TREASURY	66	455	447	526	72	386	0
GRANTS COORDINATION	19	128	111	117	29	591	0
HUMAN RESOURCES	555	3,993	3,043	2,229	588	34,864	0
INFORMATION SYSTEMS	119	815	599	617	324	864	6
DEPARTMENT OF LAW	5,461	5,761	11,359	2,332	125	82,497	0
CENTRAL RECORDS	29,515	0	935	0	0	2,179	0
Total Allocated	246,322	344,733	1,080,850	240,893	17,259	1,755,726	13
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	246,322	344,733	1,080,850	240,893	17,259	1,755,726	13
Adjustments	0	0	0	0	0	0	0
Proposed Costs	246,322	344,733	1,080,850	240,893	17,259	1,755,726	13

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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	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	0	0
POST AUDITS	434	552	1,466	684	0	1,632	258
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED BUSINESS	0	0	0	0	0	0	0
CUSTOMER SERVICE	0	0	0	0	0	0	0
FLEET MANAGEMENT	0	0	0	0	0	0	0
POSTAL SERVICE	0	0	0	0	0	0	0
RADIO SHOP	0	0	0	0	0	0	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	0	0	0
FINANCE OPERATIONS	0	0	0	0	0	0	0
PAYROLL	0	0	0	0	0	0	0
OFFICE OF MANAGEMENT	0	0	0	0	0	0	0
INTERNAL AUDIT	0	0	0	0	0	0	0
BUSINESS SOLUTIONS	0	0	0	0	0	0	0
DIV ISION OF REAL	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	0
FINANCIAL	0	0	0	0	0	0	0
TREASURY	42	15	769	163	0	482	103
GRANTS COORDINATION	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
INFORMATION SYSTEMS	5	2	118	31	0	46	19
DEPARTMENT OF LAW	0	0	0	0	0	0	0
CENTRAL RECORDS	0	0	0	0	0	0	0
Total Allocated	481	569	2,353	878	0	2,160	380
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	481	569	2,353	878	0	2,160	380
Adjustments	0	0	0	0	0	0	0
Proposed Costs	481	569	2,353	878	0	2,160	380

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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 COMPLIANCE
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	0	0
POST AUDITS	0	553	383	233	0	156	1
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED BUSINESS	0	0	0	0	0	0	0
CUSTOMER SERVICE	0	0	0	0	0	0	0
FLEET MANAGEMENT	0	0	0	0	0	0	0
POSTAL SERVICE	0	0	0	0	0	0	0
RADIO SHOP	0	0	0	0	0	0	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	0	0	0
FINANCE OPERATIONS	0	0	0	0	0	0	0
PAYROLL	0	0	0	0	0	0	0
OFFICE OF MANAGEMENT	0	0	0	0	0	0	0
INTERNAL AUDIT	0	0	0	0	0	0	0
BUSINESS SOLUTIONS	0	0	0	0	0	0	0
DIV ISION OF REAL	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	0
FINANCIAL	0	0	0	0	0	0	0
TREASURY	0	165	32	605	0	94	0
GRANTS COORDINATION	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
INFORMATION SYSTEMS	0	44	13	59	0	0	0
DEPARTMENT OF LAW	0	0	0	0	0	0	0
CENTRAL RECORDS	0	0	0	0	0	0	0
Total Allocated	0	762	428	897	0	250	1
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	0	762	428	897	0	250	1
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	762	428	897	0	250	1

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

Central Service Departments	SH PRE TRIAL	SH SOUTH PRECINCT	SH COURTHOUSE	SH SORT	SH DAY REPORTING	SH WORK RELEASE	SH OTHER
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	0	0
POST AUDITS	1	0	0	85	686	231	218
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED BUSINESS	0	0	0	0	0	0	0
CUSTOMER SERVICE	0	0	0	0	0	0	0
FLEET MANAGEMENT	0	0	0	0	0	0	0
POSTAL SERVICE	0	0	0	0	0	0	0
RADIO SHOP	0	0	0	0	0	0	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	0	0	0
FINANCE OPERATIONS	0	0	0	0	0	0	0
PAYROLL	0	0	0	0	0	0	0
OFFICE OF MANAGEMENT	0	0	0	0	0	0	0
INTERNAL AUDIT	0	0	0	0	0	0	0
BUSINESS SOLUTIONS	0	0	0	0	0	0	0
DIV ISION OF REAL	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	0
FINANCIAL	0	0	0	0	0	0	0
TREASURY	0	0	0	0	149	6	26
GRANTS COORDINATION	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
INFORMATION SYSTEMS	0	0	0	0	10	0	0
DEPARTMENT OF LAW	0	0	0	0	0	0	0
CENTRAL RECORDS	0	0	0	0	0	0	0
Total Allocated	1	0	0	85	845	237	244
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1	0	0	85	845	237	244
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1	0	0	85	845	237	244

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

Central Service Departments	POLICE	POLICE DRUG ENF	FIRE	CODES ADMIN	BEER BOARD	AGRICULTURAL EXT	SOIL & WATER
BUILDING USE ALLOWANCE	51,004	0	0	0	1,976	4,063	0
EMPLOYEE BENEFITS	9,941,599	0	7,536,968	398,310	24,969	3,473	6,243
POST AUDITS	51,922	1,866	13,177	4,941	749	286	225
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	135,779	0	103,572	267	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	(3,905)	0	(3,322)	(401)	0	(18)	0
GENERAL SERVICES	386,050	0	24,921	27,567	6,423	6,906	3,463
SHARED BUSINESS	184	0	321	39	12	0	0
CUSTOMER SERVICE	(920)	0	(171)	(815)	(29)	(35)	0
FLEET MANAGEMENT	4,451,283	4,488	1,468,427	207,222	7,107	0	0
POSTAL SERVICE	(7,625)	0	(585)	(3,209)	(306)	(79)	(5)
RADIO SHOP	(724,192)	(21,749)	(283,389)	(15,302)	(1,332)	0	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	4,441	0	4,441	0	0	0	0
FINANCE OPERATIONS	19,959	0	13,529	1,103	125	97	40
PAYROLL	8,230	0	5,578	455	51	40	16
OFFICE OF MANAGEMENT	15,429	0	10,458	852	97	75	31
INTERNAL AUDIT	6,390	0	4,331	353	40	31	12
BUSINESS SOLUTIONS	9,442	0	6,400	521	59	45	19
DIV ISION OF REAL	4,196	0	12	0	0	0	0
PURCHASING	36,622	0	24,822	2,024	230	177	72
FINANCIAL	2,979	0	2,019	164	19	15	6
TREASURY	5,796	1,266	3,839	325	16	26	5
GRANTS COORDINATION	1,640	0	1,111	91	10	8	3
HUMAN RESOURCES	73,294	0	49,339	3,836	192	232	42
INFORMATION SYSTEMS	6,202	16	1,713	1,559	42	50	17
DEPARTMENT OF LAW	535,001	0	120,799	176,092	17,992	52	0
CENTRAL RECORDS	4,779	0	10,896	3,190	0	0	0
Total Allocated	15,015,579	(14,113)	9,119,206	809,184	58,442	15,444	10,189
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	15,015,579	(14,113)	9,119,206	809,184	58,442	15,444	10,189
Adjustments	0	0	0	0	0	0	0
Proposed Costs	15,015,579	(14,113)	9,119,206	809,184	58,442	15,444	10,189

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

Central Service Departments	SOCIAL SERVICES	HEALTH	PUBLIC LIBRARY	PARKS	ARTS COMMISSION	PUBLIC WORKS	SOLID WASTE
BUILDING USE ALLOWANCE	16,102	708	0	0	0	0	0
EMPLOYEE BENEFITS	774,367	1,215,674	559,673	1,157,164	18,728	4,439,016	876,096
POST AUDITS	3,273	23,357	11,563	17,360	607	9,579	5,352
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	706	8,090	0	3,547	0	17,905	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	(1,970)	(3,558)	(5,054)	(5,655)	(202)	(6,350)	0
GENERAL SERVICES	25,233	1,755	18,712	0	0	0	0
SHARED BUSINESS	43	116	334	343	139	277	20
CUSTOMER SERVICE	(444)	(1,636)	(193)	(365)	(22)	0	0
FLEET MANAGEMENT	52,821	119,984	102,751	1,646,266	0	1,787,596	200,934
POSTAL SERVICE	(513)	(37)	(5,840)	(3,898)	(132)	(1,202)	0
RADIO SHOP	0	(5,259)	0	(11,961)	0	(63,713)	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	4,441	0	4,441	4,441	4,441	0
FINANCE OPERATIONS	1,906	6,923	3,794	6,237	279	6,553	2,983
PAYROLL	786	2,855	1,565	2,572	115	2,702	1,230
OFFICE OF MANAGEMENT	1,474	5,352	2,933	4,822	216	5,066	2,306
INTERNAL AUDIT	610	2,216	1,215	1,997	90	2,098	955
BUSINESS SOLUTIONS	902	3,276	1,795	2,951	132	3,100	1,411
DIV ISION OF REAL	0	40	738	80	0	55	0
PURCHASING	3,498	12,703	6,962	11,445	512	12,024	5,473
FINANCIAL	285	1,033	567	931	41	978	445
TREASURY	347	2,352	1,299	2,246	59	2,065	1,797
GRANTS COORDINATION	157	569	312	512	23	538	245
HUMAN RESOURCES	6,100	8,026	13,661	24,677	185	14,167	5,141
INFORMATION SYSTEMS	525	3,145	3,465	1,682	35	1,600	298
DEPARTMENT OF LAW	16,156	54,352	12,346	25,291	7,661	202,153	6,152
CENTRAL RECORDS	4,082	37,378	4,164	534	0	2,417	0
Total Allocated	906,446	1,503,855	736,762	2,893,219	32,907	6,443,065	1,110,838
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	906,446	1,503,855	736,762	2,893,219	32,907	6,443,065	1,110,838
Adjustments	0	0	0	0	0	0	0
Proposed Costs	906,446	1,503,855	736,762	2,893,219	32,907	6,443,065	1,110,838

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

Central Service Departments	HUMAN RELATIONS	ADA MANAGEMENT	CARING FOR	FARMERS MARKET	MUNI AUDITORIUM	STATE FAIR BD	CONVENTION CTR
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	12,486	0	37,455	18,728	43,698	70,308	55,584
POST AUDITS	485	603	105	1,240	1,262	4,208	2,778
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	(164)	(18)	0	(274)	(366)	(1,386)	(893)
GENERAL SERVICES	1,755	237	0	0	230	0	0
SHARED BUSINESS	56	717	0	0	16	98	39
CUSTOMER SERVICE	(15)	(7)	0	(7)	(22)	(57)	(29)
FLEET MANAGEMENT	0	9,655	0	3,661	24,465	89,561	19,053
POSTAL SERVICE	(72)	(54)	0	(36)	(122)	(9)	(226)
RADIO SHOP	0	0	0	(69)	(393)	(186)	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	4,441	0	4,441
FINANCE OPERATIONS	113	208	0	248	292	946	946
PAYROLL	46	86	0	102	121	390	390
OFFICE OF MANAGEMENT	87	161	0	192	226	732	732
INTERNAL AUDIT	36	67	0	80	93	303	303
BUSINESS SOLUTIONS	53	99	0	118	139	448	448
DIV ISION OF REAL	0	0	0	380	1,091	0	3,569
PURCHASING	206	383	0	454	536	1,737	1,737
FINANCIAL	17	31	0	37	44	141	141
TREASURY	13	42	8	167	67	1,595	530
GRANTS COORDINATION	9	17	0	20	24	78	78
HUMAN RESOURCES	123	369	0	294	458	1,466	1,183
INFORMATION SYSTEMS	45	94	2	38	62	234	243
DEPARTMENT OF LAW	11,464	0	1,345	5,388	3,785	18,846	3,803
CENTRAL RECORDS	0	3,030	6,606	0	0	596	0
Total Allocated	26,743	15,720	45,521	30,761	80,147	190,049	94,850
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	26,743	15,720	45,521	30,761	80,147	190,049	94,850
Adjustments	0	0	0	0	0	0	0
Proposed Costs	26,743	15,720	45,521	30,761	80,147	190,049	94,850

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

Central Service Departments	SPORTS AUTHORITY	WATER & SEWER	STORM WATER	BORDEAUX	GENERAL HOSP	METRO ACTION COM	NCAC
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	3,465,926	0	1,413,569	2,621,384	321,914	43,698
POST AUDITS	751	50,746	2,773	22,795	22,365	12,065	15,031
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	2,316	0	5,355	0	4,954	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	(72)	(8,155)	0	0	0	(3,175)	(12,480)
GENERAL SERVICES	0	3,204	0	0	0	0	864
SHARED BUSINESS	0	923	0	20	0	201	105
CUSTOMER SERVICE	(15)	(408)	0	(35)	0	(286)	(42)
FLEET MANAGEMENT	0	1,914,329	37,171	22,322	0	201,832	3,517
POSTAL SERVICE	(32)	(148)	0	(747)	(40)	(933)	(372)
RADIO SHOP	0	(17,540)	0	0	0	0	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	4,441	4,441	0	0	0	0	4,441
FINANCE OPERATIONS	876	27,844	0	5,591	0	3,330	2,676
PAYROLL	361	11,481	0	2,306	0	1,373	1,103
OFFICE OF MANAGEMENT	678	21,524	0	4,322	0	2,574	2,068
INTERNAL AUDIT	281	8,915	0	1,790	0	1,066	856
BUSINESS SOLUTIONS	415	13,173	0	2,645	0	1,575	1,266
DIV ISION OF REAL	0	3,896	5	143	0	5,562	30
PURCHASING	1,608	51,090	0	10,258	0	6,110	4,909
FINANCIAL	131	4,156	0	834	0	497	399
TREASURY	1,099	22,698	2,562	2,288	9,551	1,019	289
GRANTS COORDINATION	72	2,288	0	460	0	274	220
HUMAN RESOURCES	75	32,239	0	7,630	0	9,333	1,525
INFORMATION SYSTEMS	42	4,565	0	787	1,649	923	453
DEPARTMENT OF LAW	20,700	199,821	0	24,088	59,309	35,590	4,444
CENTRAL RECORDS	0	1,089	0	0	0	1,535	5,490
Total Allocated	31,411	5,820,413	42,511	1,526,421	2,714,218	607,333	80,490
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	31,411	5,820,413	42,511	1,526,421	2,714,218	607,333	80,490
Adjustments	0	0	0	0	0	0	0
Proposed Costs	31,411	5,820,413	42,511	1,526,421	2,714,218	607,333	80,490

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

Central Service Departments	MDHA	METRO TRANSIT	NTTC	TAXI TRANSP &	EDUCATION	SELF INSUR FUND	ARENA
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	6,243	0	0	66,514	16,749,466	0	0
POST AUDITS	1	622	93	435	339,115	525	29
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	149	0	0	0	529	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	0	0	0	(37)	(1)	0	0
GENERAL SERVICES	0	0	0	1,177	0	0	0
SHARED BUSINESS	0	0	0	6	34	0	0
CUSTOMER SERVICE	0	0	0	(42)	(3)	0	0
FLEET MANAGEMENT	0	0	0	7,322	2,353	0	0
POSTAL SERVICE	0	0	0	(136)	(37)	0	0
RADIO SHOP	0	0	0	(980)	(46,270)	0	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	4,441	0	0
FINANCE OPERATIONS	0	0	0	73	160	0	0
PAYROLL	0	0	0	30	66	0	0
OFFICE OF MANAGEMENT	0	0	0	56	124	0	0
INTERNAL AUDIT	0	0	0	24	52	0	0
BUSINESS SOLUTIONS	0	0	0	34	76	0	0
DIV ISION OF REAL	0	0	0	0	0	0	0
PURCHASING	0	0	0	134	293	0	0
FINANCIAL	0	0	0	11	24	0	0
TREASURY	1	637	197	15	22,864	31	64
GRANTS COORDINATION	0	0	0	6	14	0	0
HUMAN RESOURCES	0	0	0	151	128	0	0
INFORMATION SYSTEMS	0	0	0	40	9,052	0	0
DEPARTMENT OF LAW	5,884	12,409	0	13,276	555,560	(564,488)	3
CENTRAL RECORDS	0	0	0	28	0	0	0
Total Allocated	12,278	13,668	290	88,137	17,638,040	(563,932)	96
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	12,278	13,668	290	88,137	17,638,040	(563,932)	96
Adjustments	0	0	0	0	0	0	0
Proposed Costs	12,278	13,668	290	88,137	17,638,040	(563,932)	96

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

Central Service Departments	COMMUNICATION	ALL OTHER	KNOWLES HOME	CRIMINAL JUSTICE	SubTotal	Direct Billed	Unallocated
BUILDING USE ALLOWANCE	86,254	300,538	0	225	2,741,420	0	0
EMPLOYEE BENEFITS	12,486	132,656	18,728	0	55,379,793	0	0
POST AUDITS	4,950	107,126	3,288	332	782,723	0	0
CORPORATE DUES	0	0	0	0	266,529	0	0
EMPLOYEE HEALTH &	0	2,144	0	0	290,782	156,789	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	(729)	(75,056)	0	(18)	(142,258)	0	0
GENERAL SERVICES	22,991	0	0	2,635	1,547,682	0	0
SHARED BUSINESS	8,926	930	0	3	17,917	0	0
CUSTOMER SERVICE	(50)	(12,391)	0	0	(27,358)	0	0
FLEET MANAGEMENT	20,838	5,535	44,961	0	13,603,052	0	0
POSTAL SERVICE	(212)	(281)	(42)	(8)	(69,831)	0	0
RADIO SHOP	(10,718)	(106,462)	0	0	(1,432,089)	0	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	4,441	0	0	84,379	0	0
FINANCE OPERATIONS	1,090	121,981	0	76	250,736	0	0
PAYROLL	450	50,290	0	31	103,381	0	0
OFFICE OF MANAGEMENT	842	94,296	0	58	193,827	0	0
INTERNAL AUDIT	349	39,092	0	25	80,315	0	0
BUSINESS SOLUTIONS	516	57,709	0	36	118,621	0	0
DIV ISION OF REAL	0	33,212	0	0	53,590	0	0
PURCHASING	2,000	223,818	0	139	460,059	0	0
FINANCIAL	163	18,205	0	11	37,424	0	0
TREASURY	464	41,830	274	12	140,647	0	0
GRANTS COORDINATION	90	10,026	0	6	20,602	0	0
HUMAN RESOURCES	7,549	284,017	1,505	89	610,595	0	0
INFORMATION SYSTEMS	1,397	3,071	66	20	54,502	0	0
DEPARTMENT OF LAW	0	180,519	0	0	2,520,986	0	0
CENTRAL RECORDS	0	1,627	0	0	301,838	0	0
Total Allocated	159,646	1,518,873	68,780	3,672	77,989,864	156,789	0
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	159,646	1,518,873	68,780	3,672	77,989,864	156,789	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	159,646	1,518,873	68,780	3,672	77,989,864	156,789	0

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

Central Service Departments	Total
BUILDING USE ALLOWANCE	2,741,420
EMPLOYEE BENEFITS	55,379,793
POST AUDITS	782,723
CORPORATE DUES	266,529
EMPLOYEE HEALTH &	447,571
GENERAL SERVICES	0
SHARED SERVICES	(142,258)
GENERAL SERVICES	1,547,682
SHARED BUSINESS	17,917
CUSTOMER SERVICE	(27,358)
FLEET MANAGEMENT	13,603,052
POSTAL SERVICE	(69,831)
RADIO SHOP	(1,432,089)
DIRECTOR OF FINANCE	0
MINORITY SMALL BUSINESS	84,379
FINANCE OPERATIONS	250,736
PAYROLL	103,381
OFFICE OF MANAGEMENT	193,827
INTERNAL AUDIT	80,315
BUSINESS SOLUTIONS	118,621
DIV ISION OF REAL	53,590
PURCHASING	460,059
FINANCIAL	37,424
TREASURY	140,647
GRANTS COORDINATION	20,602
HUMAN RESOURCES	610,595
INFORMATION SYSTEMS	54,502
DEPARTMENT OF LAW	2,520,986
CENTRAL RECORDS	301,838
Total Allocated	78,146,653
Roll Forward	0
Cost With Roll Forward	78,146,653
Adjustments	0
Proposed Costs	78,146,653

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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	2,938,321	
EMPLOYEE BENEFITS	56,469,642	0	
POST AUDITS	1,438,457	0	
CORPORATE DUES	268,183	0	
EMPLOYEE HEALTH & WELLNESS	576,914	0	
GENERAL SERVICES OVERHEAD	0	0	
SHARED SERVICES	743,181	(937,900)	
GENERAL SERVICES FACILITIES	12,374,456	(10,720,935)	
SHARED BUSINESS SERVICES	1,815,691	(1,882,031)	
CUSTOMER SERVICE	347,030	(391,902)	
FLEET MANAGEMENT	27,938,000	(5,749,795)	
POSTAL SERVICE	801,826	(907,356)	
RADIO SHOP	3,176,521	(4,751,756)	
DIRECTOR OF FINANCE	808,687	0	
MINORITY SMALL BUSINESS ASSISTANCE	307,896	0	
FINANCE OPERATIONS	1,740,643	(1,805,937)	
PAYROLL	1,083,237	(1,123,683)	
OFFICE OF MANAGEMENT BUDGET	1,423,335	(1,476,481)	
INTERNAL AUDIT	677,015	(702,294)	
BUSINESS SOLUTIONS	933,718	(968,582)	
DIV ISION OF REAL PROPERTY	1,493,135	(2,249,933)	
PURCHASING	1,438,532	(1,492,244)	
FINANCIAL ACCOUNTABILITY	333,990	(346,730)	
TREASURY	1,185,415	(1,202,924)	
GRANTS COORDINATION	198,704	(207,635)	
HUMAN RESOURCES	6,398,281	(6,320,585)	
INFORMATION SYSTEMS	14,708,740	(17,099,577)	
DEPARTMENT OF LAW	4,989,868	(2,180,477)	
CENTRAL RECORDS	261,412	0	
LEGISLATIVE			524,492
MAYOR			453,927
ELECTIONS			136,416
SURPLUS PROPERTY			30,848
PLANNING COMM			365,331
ADV PLAN/RSCH			290
REGISTER/DEEDS			46,060
HISTORICAL COMM			43,066

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
COMM ED ALLIANCE			42,293
GOVT ACCESS TV			202
ASSESSOR PROP			539,175
TRUSTEE			207,968
COUNTY CLERK			426,321
DISTRICT ATTOR			82,355
DA DRUG ENF			78,260
DA SPECIAL OPNS			10,194
MEDICAL EXAMINER			4,831
PUBLIC DEFENDER			61,278
JUVENILE CT CLRK			91,497
CIRCUIT CT CLERK			1,304,752
CRIMINAL CT CLRK			956,782
CLERK/MASTER			246,322
JUVENILE COURT			344,733
GEN SESSIONS CT			1,080,850
ST TRIAL COURTS			240,893
JUSTICE INFO SYS			17,259
SHERIFF ADMIN			1,755,726
SH COMM SERVICES			13
SH FACILITY MTN			481
SH WAREHOUSE			569
SH CRIM JUST CTR			2,353
SH HILL JAIL			878
SH MENS JAIL ANX			0
SH CORR WORK CTR			2,160
SH TRANSPORTATION			380
SH SUBSTANCE AB			0
SH WARRANTS			762
SH TRAINING ACAD			428
SH DEBERRY			897
SH CENTRAL PROC			0
SH LAW ENF BLOCK			250
SH COMPLIANCE			1
SH PRE TRIAL			1
SH SOUTH PRECINCT			0
SH COURTHOUSE			0
SH SORT			85

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
SH DAY REPORTING			845
SH WORK RELEASE			237
SH OTHER			244
POLICE			15,015,579
POLICE DRUG ENF			(14,113)
FIRE			9,119,206
CODES ADMIN			809,184
BEER BOARD			58,442
AGRICULTURAL EXT			15,444
SOIL & WATER			10,189
SOCIAL SERVICES			906,446
HEALTH			1,503,855
PUBLIC LIBRARY			736,762
PARKS			2,893,219
ARTS COMMISSION			32,907
PUBLIC WORKS			6,443,065
SOLID WASTE			1,110,838
HUMAN RELATIONS			26,743
ADA MANAGEMENT			15,720
CARING FOR CHILDREN			45,521
FARMERS MARKET			30,761
MUNI AUDITORIUM			80,147
STATE FAIR BD			190,049
CONVENTION CTR			94,850
SPORTS AUTHORITY			31,411
WATER & SEWER			5,820,413
STORM WATER			42,511
BORDEAUX LONG-TERM CARE			1,526,421
GENERAL HOSP			2,714,218
METRO ACTION COM			607,333
NCAC			80,490
MDHA			12,278
METRO TRANSIT			13,668
NTTC			290
TAXI TRANSP & LICENSING			88,137
EDUCATION			17,638,040
SELF INSUR FUND			(563,932)
ARENA			96

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
COMMUNICATION CENTER			159,646	
ALL OTHER			1,518,873	
KNOWLES HOME			68,780	
CRIMINAL JUSTICE PLANNING			3,672	
Direct Billed Total			156,789	
Unallocated Total			0	Deviation
Totals	143,932,509	(59,580,436)	78,146,653	6,205,420

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department	BUILDING USE 1.5	EMPLOYEE BENEFITS 2.5	POST AUDITS 3.5	CORPORATE DUES 4.5	EMPLOYEE HEALTH & 5.5	HUMAN RESOURCES 26.5	GENERAL SERVICES 6.5
BUILDING USE ALLOWANCE	(2,938,321)	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	(56,639,239)	691	0	0	0	0
POST AUDITS	0	0	(1,439,761)	0	0	0	0
CORPORATE DUES	0	0	8	(268,194)	0	0	0
EMPLOYEE HEALTH &	0	0	539	0	(577,471)	0	0
GENERAL SERVICES	0	407,695	0	0	0	0	(407,695)
SHARED SERVICES	0	0	235	0	0	0	23,276
GENERAL SERVICES	5,378	0	114,390	0	2,145	2,527	62,789
SHARED BUSINESS	0	0	2,616	0	0	0	83,800
CUSTOMER SERVICE	0	0	543	0	0	0	9,090
FLEET MANAGEMENT	0	0	81,828	0	0	3,764	186,944
POSTAL SERVICE	930	0	748	0	0	217	8,953
RADIO SHOP	0	0	2,581	0	0	902	32,843
DIRECTOR OF FINANCE	263	563,754	374	0	0	288	0
MINORITY SMALL BUSINESS	216	0	365	0	0	122	0
FINANCE OPERATIONS	1,550	0	25,512	1,665	0	659	0
PAYROLL	1,680	0	612	0	0	435	0
OFFICE OF MANAGEMENT	3,396	0	47,574	0	0	620	0
INTERNAL AUDIT	1,993	0	1,162	0	0	370	0
BUSINESS SOLUTIONS	2,165	0	30,981	0	0	384	0
DIV ISION OF REAL	2,172	0	168,303	0	0	723	0
PURCHASING	3,562	0	495	0	0	602	0
FINANCIAL	3,661	0	290	0	0	128	0
TREASURY	1,686	0	2,802	0	0	448	0
GRANTS COORDINATION	263	0	327	0	0	83	0
HUMAN RESOURCES	8,214	99,879	138,587	0	127,755	(629,875)	0
INFORMATION SYSTEMS	16,381	156,062	5,359	0	0	5,695	0
DEPARTMENT OF LAW	10,818	32,056	29,915	0	0	1,313	0
CENTRAL RECORDS	132,573	0	201	0	0	0	0
LEGISLATIVE	15,138	79,652	1,251	238,267	0	1,469	0
MAYOR	25,235	56,551	3,137	28,262	0	1,073	0
ELECTIONS	0	93,624	1,003	0	0	834	0
SURPLUS PROPERTY	0	0	896	0	0	260	0
PLANNING COMM	25,122	171,128	4,843	0	0	1,825	0
ADV PLAN/RSCH	0	0	266	0	0	0	0
REGISTER/DEEDS	0	37,455	431	0	0	0	0

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department	BUILDING USE 1.5	EMPLOYEE BENEFITS 2.5	POST AUDITS 3.5	CORPORATE DUES 4.5	EMPLOYEE HEALTH & 5.5	HUMAN RESOURCES 26.5	GENERAL SERVICES 6.5
HISTORICAL COMM	0	0	406	0	0	300	0
COMM ED ALLIANCE	0	37,455	402	0	0	131	0
GOVT ACCESS TV	0	0	157	0	0	0	0
ASSESSOR PROP	14,137	241,304	724	0	0	2,373	0
TRUSTEE	3,685	81,152	567	0	0	691	0
COUNTY CLERK	16,625	340,502	774	0	0	1,901	0
DISTRICT ATTOR	175	30,093	1,691	0	0	1,908	0
DA DRUG ENF	0	0	1,076	0	0	0	0
DA SPECIAL OPNS	0	0	100	0	0	0	0
MEDICAL EXAMINER	0	0	0	0	0	0	0
PUBLIC DEFENDER	148	31,214	608	0	0	964	0
JUVENILE CT CLRK	0	62,897	444	0	0	861	0
CIRCUIT CT CLERK	730,842	388,371	1,081	0	0	1,478	0
CRIMINAL CT CLRK	547,614	224,874	859	0	0	2,229	0
CLERK/MASTER	117,616	37,455	426	0	0	555	0
JUVENILE COURT	0	192,778	5,326	0	65	3,993	0
GEN SESSIONS CT	670,771	206,968	3,102	0	142	3,043	0
ST TRIAL COURTS	37,024	136,792	3,531	0	0	2,229	0
JUSTICE INFO SYS	0	7,408	2,400	0	0	588	0
SHERIFF ADMIN	76,418	878,997	1,662	0	5,262	34,864	0
SH COMM SERVICES	0	0	7	0	0	0	0
SH FACILITY MTN	0	0	434	0	0	0	0
SH WAREHOUSE	0	0	552	0	0	0	0
SH CRIM JUST CTR	0	0	1,466	0	0	0	0
SH HILL JAIL	0	0	684	0	0	0	0
SH MENS JAIL ANX	0	0	0	0	0	0	0
SH CORR WORK CTR	0	0	1,632	0	0	0	0
SH TRANSPORTATION	0	0	258	0	0	0	0
SH SUBSTANCE AB	0	0	0	0	0	0	0
SH WARRANTS	0	0	553	0	0	0	0
SH TRAINING ACAD	0	0	383	0	0	0	0
SH DEBERRY	0	0	233	0	0	0	0
SH CENTRAL PROC	0	0	0	0	0	0	0
SH LAW ENF BLOCK	0	0	156	0	0	0	0
SH COMPLIANCE	0	0	1	0	0	0	0
SH PRE TRIAL	0	0	1	0	0	0	0

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department	BUILDING USE 1.5	EMPLOYEE BENEFITS 2.5	POST AUDITS 3.5	CORPORATE DUES 4.5	EMPLOYEE HEALTH & 5.5	HUMAN RESOURCES 26.5	GENERAL SERVICES 6.5
SH SOUTH PRECINCT	0	0	0	0	0	0	0
SH COURTHOUSE	0	0	0	0	0	0	0
SH SORT	0	0	85	0	0	0	0
SH DAY REPORTING	0	0	686	0	0	0	0
SH WORK RELEASE	0	0	231	0	0	0	0
SH OTHER	0	0	218	0	0	0	0
POLICE	51,004	9,941,599	51,922	0	135,779	73,294	0
POLICE DRUG ENF	0	0	1,866	0	0	0	0
FIRE	0	7,536,968	13,177	0	103,572	49,339	0
CODES ADMIN	0	398,310	4,941	0	267	3,836	0
BEER BOARD	1,976	24,969	749	0	0	192	0
AGRICULTURAL EXT	4,063	3,473	286	0	0	232	0
SOIL & WATER	0	6,243	225	0	0	42	0
SOCIAL SERVICES	16,102	774,367	3,273	0	706	6,100	0
HEALTH	708	1,215,674	23,357	0	8,090	8,026	0
PUBLIC LIBRARY	0	559,673	11,563	0	0	13,661	0
PARKS	0	1,157,164	17,360	0	3,547	24,677	0
ARTS COMMISSION	0	18,728	607	0	0	185	0
PUBLIC WORKS	0	4,439,016	9,579	0	17,905	14,167	0
SOLID WASTE	0	876,096	5,352	0	0	5,141	0
HUMAN RELATIONS	0	12,486	485	0	0	123	0
ADA MANAGEMENT	0	0	603	0	0	369	0
CARING FOR CHILDREN	0	37,455	105	0	0	0	0
FARMERS MARKET	0	18,728	1,240	0	0	294	0
MUNI AUDITORIUM	0	43,698	1,262	0	0	458	0
STATE FAIR BD	0	70,308	4,208	0	0	1,466	0
CONVENTION CTR	0	55,584	2,778	0	0	1,183	0
SPORTS AUTHORITY	0	0	751	0	0	75	0
WATER & SEWER	0	3,465,926	50,746	0	2,316	32,239	0
STORM WATER	0	0	2,773	0	0	0	0
BORDEAUX LONG-TERM	0	1,413,569	22,795	0	5,355	7,630	0
GENERAL HOSP	0	2,621,384	22,365	0	0	0	0
METRO ACTION COM	0	321,914	12,065	0	4,954	9,333	0
NCAC	0	43,698	15,031	0	0	1,525	0
MDHA	0	6,243	1	0	149	0	0
METRO TRANSIT	0	0	622	0	0	0	0

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department	BUILDING USE 1.5	EMPLOYEE BENEFITS 2.5	POST AUDITS 3.5	CORPORATE DUES 4.5	EMPLOYEE HEALTH & 5.5	HUMAN RESOURCES 26.5	GENERAL SERVICES 6.5
NTTC	0	0	93	0	0	0	0
TAXI TRANSP & LICENSING	0	66,514	435	0	0	151	0
EDUCATION	0	16,749,466	339,115	0	529	128	0
SELF INSUR FUND	0	0	525	0	0	0	0
ARENA	0	0	29	0	0	0	0
COMMUNICATION CENTER	86,254	12,486	4,950	0	0	7,549	0
ALL OTHER	300,538	132,656	107,126	0	2,144	284,017	0
KNOWLES HOME	0	18,728	3,288	0	0	1,505	0
CRIMINAL JUSTICE	225	0	332	0	0	89	0
Direct Billings	0	0	0	0	156,789	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department	SHARED SERVICES	SHARED BUSINESS	GENERAL SERVICES	CUSTOMER SERVICE	FLEET MANAGEMENT	POSTAL SERVICE	RADIO SHOP
	7.5	9.5	8.5	10.5	11.5	12.5	13.5
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	(317)	0
POST AUDITS	0	0	0	0	0	0	0
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	171,130	2	0	0	0	0	0
GENERAL SERVICES	(3,157)	6,680	(1,929,816)	(15)	43,875	(3)	(11,590)
SHARED BUSINESS	(18)	(57,679)	20,979	0	16,965	(256)	(179)
CUSTOMER SERVICE	(18)	0	5,714	29,425	0	(9)	0
FLEET MANAGEMENT	(13,739)	8,251	111,820	(7)	(13,755,149)	(79)	(7,178)
POSTAL SERVICE	(18)	723	2,976	0	3,822	81,891	0
RADIO SHOP	(895)	1,161	40,088	(7)	17,657	(185)	1,451,036
DIRECTOR OF FINANCE	(18)	30	4,811	(79)	0	(112)	0
MINORITY SMALL BUSINESS	(18)	17	1,140	(35)	0	(12)	0
FINANCE OPERATIONS	(1,662)	1,000	12,303	(187)	0	(355)	0
PAYROLL	(493)	663	8,059	(121)	0	(4,023)	0
OFFICE OF MANAGEMENT	(674)	943	11,536	(171)	0	(52)	0
INTERNAL AUDIT	(348)	563	6,901	(101)	0	(31)	0
BUSINESS SOLUTIONS	(421)	595	7,225	(107)	0	(36)	0
DIV ISION OF REAL	(711)	1,023	8,362	(214)	6,948	(89)	0
PURCHASING	(274)	950	11,220	(178)	0	(461)	0
FINANCIAL	(147)	198	2,420	(35)	0	(20)	0
TREASURY	(20)	329	8,300	(129)	0	(3,016)	0
GRANTS COORDINATION	(92)	129	1,584	(22)	0	(10)	0
HUMAN RESOURCES	(1,222)	2,771	28,810	(272)	3,446	(994)	0
INFORMATION SYSTEMS	(3,486)	13,684	57,722	(222)	48,997	(489)	0
DEPARTMENT OF LAW	(1,441)	50	30,164	(165)	7,050	(1,511)	0
CENTRAL RECORDS	0	0	0	0	3,337	0	0
LEGISLATIVE	(110)	105	62,461	(371)	124	(3,021)	0
MAYOR	(419)	1,829	59,152	(279)	188,421	(1,314)	(28,498)
ELECTIONS	(274)	393	11,347	(207)	3,482	(3,013)	0
SURPLUS PROPERTY	(18)	235	28,317	(7)	105	(32)	0
PLANNING COMM	(456)	86	65,373	(229)	3,462	(2,381)	0
ADV PLAN/RSCH	0	0	0	0	0	0	0
REGISTER/DEEDS	(127)	8	254	(501)	3,517	(878)	0

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department	SHARED SERVICES 7.5	SHARED BUSINESS 9.5	GENERAL SERVICES 8.5	CUSTOMER SERVICE 10.5	FLEET MANAGEMENT 11.5	POSTAL SERVICE 12.5	RADIO SHOP 13.5
HISTORICAL COMM	(37)	39	0	(35)	0	(288)	0
COMM ED ALLIANCE	(16)	0	0	(33)	3,193	0	0
GOVT ACCESS TV	0	0	0	0	0	0	0
ASSESSOR PROP	(256)	9	24,077	(257)	108,977	(777)	0
TRUSTEE	(92)	138	6,258	(264)	3,552	(983)	0
COUNTY CLERK	(274)	157	32,306	(2,607)	17,983	(1,182)	0
DISTRICT ATTOR	(1,715)	226	5,977	(7)	41,767	(1,324)	(4,750)
DA DRUG ENF	0	0	0	0	77,335	0	(982)
DA SPECIAL OPNS	0	0	0	0	10,085	0	0
MEDICAL EXAMINER	0	0	0	0	0	0	0
PUBLIC DEFENDER	(164)	22	4,208	(329)	6,999	(444)	0
JUVENILE CT CLRK	(92)	17	10,730	(114)	3,570	(703)	0
CIRCUIT CT CLERK	(256)	289	123,703	(1,235)	31,893	(10,738)	(376)
CRIMINAL CT CLRK	(329)	132	76,299	(565)	3,570	(3,335)	0
CLERK/MASTER	(92)	6	55,207	(242)	0	(983)	0
JUVENILE COURT	(656)	19	76,389	(343)	57,326	(755)	(9,191)
GEN SESSIONS CT	(476)	116	177,410	(1,037)	3,480	(2,622)	(213)
ST TRIAL COURTS	(1,040)	108	15,395	(7)	45,480	(1,479)	(7,783)
JUSTICE INFO SYS	(147)	14	424	(136)	0	(54)	0
SHERIFF ADMIN	(1,953)	67	178,272	(514)	533,277	(6,587)	(70,781)
SH COMM SERVICES	0	0	0	0	0	0	0
SH FACILITY MTN	0	0	0	0	0	0	0
SH WAREHOUSE	0	0	0	0	0	0	0
SH CRIM JUST CTR	0	0	0	0	0	0	0
SH HILL JAIL	0	0	0	0	0	0	0
SH MENS JAIL ANX	0	0	0	0	0	0	0
SH CORR WORK CTR	0	0	0	0	0	0	0
SH TRANSPORTATION	0	0	0	0	0	0	0
SH SUBSTANCE AB	0	0	0	0	0	0	0
SH WARRANTS	0	0	0	0	0	0	0
SH TRAINING ACAD	0	0	0	0	0	0	0
SH DEBERRY	0	0	0	0	0	0	0
SH CENTRAL PROC	0	0	0	0	0	0	0
SH LAW ENF BLOCK	0	0	0	0	0	0	0
SH COMPLIANCE	0	0	0	0	0	0	0
SH PRE TRIAL	0	0	0	0	0	0	0

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department	SHARED SERVICES 7.5	SHARED BUSINESS 9.5	GENERAL SERVICES 8.5	CUSTOMER SERVICE 10.5	FLEET MANAGEMENT 11.5	POSTAL SERVICE 12.5	RADIO SHOP 13.5
SH SOUTH PRECINCT	0	0	0	0	0	0	0
SH COURTHOUSE	0	0	0	0	0	0	0
SH SORT	0	0	0	0	0	0	0
SH DAY REPORTING	0	0	0	0	0	0	0
SH WORK RELEASE	0	0	0	0	0	0	0
SH OTHER	0	0	0	0	0	0	0
POLICE	(3,905)	184	386,050	(920)	4,451,283	(7,625)	(724,192)
POLICE DRUG ENF	0	0	0	0	4,488	0	(21,749)
FIRE	(3,322)	321	24,921	(171)	1,468,427	(585)	(283,389)
CODES ADMIN	(401)	39	27,567	(815)	207,222	(3,209)	(15,302)
BEER BOARD	0	12	6,423	(29)	7,107	(306)	(1,332)
AGRICULTURAL EXT	(18)	0	6,906	(35)	0	(79)	0
SOIL & WATER	0	0	3,463	0	0	(5)	0
SOCIAL SERVICES	(1,970)	43	25,233	(444)	52,821	(513)	0
HEALTH	(3,558)	116	1,755	(1,636)	119,984	(37)	(5,259)
PUBLIC LIBRARY	(5,054)	334	18,712	(193)	102,751	(5,840)	0
PARKS	(5,655)	343	0	(365)	1,646,266	(3,898)	(11,961)
ARTS COMMISSION	(202)	139	0	(22)	0	(132)	0
PUBLIC WORKS	(6,350)	277	0	0	1,787,596	(1,202)	(63,713)
SOLID WASTE	0	20	0	0	200,934	0	0
HUMAN RELATIONS	(164)	56	1,755	(15)	0	(72)	0
ADA MANAGEMENT	(18)	717	237	(7)	9,655	(54)	0
CARING FOR CHILDREN	0	0	0	0	0	0	0
FARMERS MARKET	(274)	0	0	(7)	3,661	(36)	(69)
MUNI AUDITORIUM	(366)	16	230	(22)	24,465	(122)	(393)
STATE FAIR BD	(1,386)	98	0	(57)	89,561	(9)	(186)
CONVENTION CTR	(893)	39	0	(29)	19,053	(226)	0
SPORTS AUTHORITY	(72)	0	0	(15)	0	(32)	0
WATER & SEWER	(8,155)	923	3,204	(408)	1,914,329	(148)	(17,540)
STORM WATER	0	0	0	0	37,171	0	0
BORDEAUX LONG-TERM	0	20	0	(35)	22,322	(747)	0
GENERAL HOSP	0	0	0	0	0	(40)	0
METRO ACTION COM	(3,175)	201	0	(286)	201,832	(933)	0
NCAC	(12,480)	105	864	(42)	3,517	(372)	0
MDHA	0	0	0	0	0	0	0
METRO TRANSIT	0	0	0	0	0	0	0

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department	SHARED SERVICES	SHARED BUSINESS	GENERAL SERVICES	CUSTOMER SERVICE	FLEET MANAGEMENT	POSTAL SERVICE	RADIO SHOP
	7.5	9.5	8.5	10.5	11.5	12.5	13.5
NTTC	0	0	0	0	0	0	0
TAXI TRANSP & LICENSING	(37)	6	1,177	(42)	7,322	(136)	(980)
EDUCATION	(1)	34	0	(3)	2,353	(37)	(46,270)
SELF INSUR FUND	0	0	0	0	0	0	0
ARENA	0	0	0	0	0	0	0
COMMUNICATION CENTER	(729)	8,926	22,991	(50)	20,838	(212)	(10,718)
ALL OTHER	(75,056)	930	0	(12,391)	5,535	(281)	(106,462)
KNOWLES HOME	0	0	0	0	44,961	(42)	0
CRIMINAL JUSTICE	(18)	3	2,635	0	0	(8)	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department	DIRECTOR OFFINANCE OPERATIONS		MINORITY SMALL	DIV ISION OF REAL	TREASURY	OFFICE OF	INTERNAL AUDIT
	14.5	16.5	15.5	21.5	24.5	18.5	19.5
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	8,111	0	0
POST AUDITS	0	0	0	0	12	0	0
CORPORATE DUES	0	0	0	0	3	0	0
EMPLOYEE HEALTH &	0	0	0	0	18	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	0	0	0	0	25	0	0
GENERAL SERVICES	0	3,439	4,389	0	810	3,213	0
SHARED BUSINESS	0	0	0	0	99	0	0
CUSTOMER SERVICE	0	0	0	0	59	0	0
FLEET MANAGEMENT	0	2,180	0	0	924	2,037	824
POSTAL SERVICE	0	163	0	0	54	153	62
RADIO SHOP	0	543	0	0	1,211	507	205
DIRECTOR OF FINANCE	(1,497,032)	183	4,384	0	64	171	69
MINORITY SMALL BUSINESS	44,868	65	(354,942)	0	10	61	25
FINANCE OPERATIONS	250,487	(267,847)	0	0	84	0	0
PAYROLL	142,149	0	0	0	32	0	0
OFFICE OF MANAGEMENT	197,892	0	0	0	38	(208,115)	0
INTERNAL AUDIT	97,447	0	0	0	19	0	(82,731)
BUSINESS SOLUTIONS	120,990	0	0	0	23	0	0
DIV ISION OF REAL	223,991	480	4,449	(53,606)	147	371	154
PURCHASING	201,698	0	248,459	0	39	0	0
FINANCIAL	46,370	0	0	0	10	0	0
TREASURY	142,399	289	0	0	(159,490)	224	93
GRANTS COORDINATION	28,741	0	0	0	7	0	0
HUMAN RESOURCES	0	6,574	4,441	16	6,135	5,082	0
INFORMATION SYSTEMS	0	2,530	4,441	0	727	1,955	771
DEPARTMENT OF LAW	0	665	0	0	173	514	213
CENTRAL RECORDS	0	0	0	0	9	0	0
LEGISLATIVE	0	445	4,441	0	470	344	143
MAYOR	0	631	0	0	157	488	202
ELECTIONS	0	733	0	0	2,899	566	235
SURPLUS PROPERTY	0	172	0	0	51	133	55
PLANNING COMM	0	960	4,441	0	229	741	307
ADV PLAN/RSCH	0	0	0	0	24	0	0
REGISTER/DEEDS	0	151	0	0	160	117	48

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department	DIRECTOR OFFINANCE OPERATIONS		MINORITY SMALL	DIV ISION OF REAL	TREASURY	OFFICE OF	INTERNAL AUDIT
	14.5	16.5	15.5	21.5	24.5	18.5	19.5
HISTORICAL COMM	0	113	0	0	24	87	36
COMM ED ALLIANCE	0	216	0	0	29	167	70
GOVT ACCESS TV	0	0	0	0	31	0	0
ASSESSOR PROP	0	884	0	0	309	683	283
TRUSTEE	0	308	0	0	101	238	99
COUNTY CLERK	0	657	0	0	244	508	210
DISTRICT ATTOR	0	1,069	0	0	237	827	342
DA DRUG ENF	0	0	0	57	430	0	0
DA SPECIAL OPNS	0	0	0	0	9	0	0
MEDICAL EXAMINER	0	0	0	0	0	0	0
PUBLIC DEFENDER	0	644	0	0	197	498	206
JUVENILE CT CLRK	0	272	0	0	124	209	86
CIRCUIT CT CLERK	0	628	0	0	281	486	201
CRIMINAL CT CLRK	0	749	4,441	0	283	579	240
CLERK/MASTER	0	237	0	17	66	183	76
JUVENILE COURT	0	1,562	4,441	430	455	1,207	500
GEN SESSIONS CT	0	1,353	0	0	447	1,046	433
ST TRIAL COURTS	0	1,421	0	0	526	1,099	455
JUSTICE INFO SYS	0	355	4,441	12	72	274	113
SHERIFF ADMIN	0	7,198	4,441	65	386	5,564	2,305
SH COMM SERVICES	0	0	0	0	0	0	0
SH FACILITY MTN	0	0	0	0	42	0	0
SH WAREHOUSE	0	0	0	0	15	0	0
SH CRIM JUST CTR	0	0	0	0	769	0	0
SH HILL JAIL	0	0	0	0	163	0	0
SH MENS JAIL ANX	0	0	0	0	0	0	0
SH CORR WORK CTR	0	0	0	0	482	0	0
SH TRANSPORTATION	0	0	0	0	103	0	0
SH SUBSTANCE AB	0	0	0	0	0	0	0
SH WARRANTS	0	0	0	0	165	0	0
SH TRAINING ACAD	0	0	0	0	32	0	0
SH DEBERRY	0	0	0	0	605	0	0
SH CENTRAL PROC	0	0	0	0	0	0	0
SH LAW ENF BLOCK	0	0	0	0	94	0	0
SH COMPLIANCE	0	0	0	0	0	0	0
SH PRE TRIAL	0	0	0	0	0	0	0

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

Department	DIRECTOR OFFINANCE OPERATIONS		MINORITY SMALL	DIV ISION OF REAL	TREASURY	OFFICE OF	INTERNAL AUDIT
	14.5	16.5	15.5	21.5	24.5	18.5	19.5
SH SOUTH PRECINCT	0	0	0	0	0	0	0
SH COURTHOUSE	0	0	0	0	0	0	0
SH SORT	0	0	0	0	0	0	0
SH DAY REPORTING	0	0	0	0	149	0	0
SH WORK RELEASE	0	0	0	0	6	0	0
SH OTHER	0	0	0	0	26	0	0
POLICE	0	19,959	4,441	4,196	5,796	15,429	6,390
POLICE DRUG ENF	0	0	0	0	1,266	0	0
FIRE	0	13,529	4,441	12	3,839	10,458	4,331
CODES ADMIN	0	1,103	0	0	325	852	353
BEER BOARD	0	125	0	0	16	97	40
AGRICULTURAL EXT	0	97	0	0	26	75	31
SOIL & WATER	0	40	0	0	5	31	12
SOCIAL SERVICES	0	1,906	0	0	347	1,474	610
HEALTH	0	6,923	4,441	40	2,352	5,352	2,216
PUBLIC LIBRARY	0	3,794	0	738	1,299	2,933	1,215
PARKS	0	6,237	4,441	80	2,246	4,822	1,997
ARTS COMMISSION	0	279	4,441	0	59	216	90
PUBLIC WORKS	0	6,553	4,441	55	2,065	5,066	2,098
SOLID WASTE	0	2,983	0	0	1,797	2,306	955
HUMAN RELATIONS	0	113	0	0	13	87	36
ADA MANAGEMENT	0	208	0	0	42	161	67
CARING FOR CHILDREN	0	0	0	0	8	0	0
FARMERS MARKET	0	248	0	380	167	192	80
MUNI AUDITORIUM	0	292	4,441	1,091	67	226	93
STATE FAIR BD	0	946	0	0	1,595	732	303
CONVENTION CTR	0	946	4,441	3,569	530	732	303
SPORTS AUTHORITY	0	876	4,441	0	1,099	678	281
WATER & SEWER	0	27,844	4,441	3,896	22,698	21,524	8,915
STORM WATER	0	0	0	5	2,562	0	0
BORDEAUX LONG-TERM	0	5,591	0	143	2,288	4,322	1,790
GENERAL HOSP	0	0	0	0	9,551	0	0
METRO ACTION COM	0	3,330	0	5,562	1,019	2,574	1,066
NCAC	0	2,676	4,441	30	289	2,068	856
MDHA	0	0	0	0	1	0	0
METRO TRANSIT	0	0	0	0	637	0	0

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department	DIRECTOR OFFINANCE OPERATIONS		MINORITY SMALL	DIV ISION OF REAL	TREASURY	OFFICE OF	INTERNAL AUDIT
	14.5	16.5	15.5	21.5	24.5	18.5	19.5
NTTC	0	0	0	0	197	0	0
TAXI TRANSP & LICENSING	0	73	0	0	15	56	24
EDUCATION	0	160	4,441	0	22,864	124	52
SELF INSUR FUND	0	0	0	0	31	0	0
ARENA	0	0	0	0	64	0	0
COMMUNICATION CENTER	0	1,090	0	0	464	842	349
ALL OTHER	0	121,981	4,441	33,212	41,830	94,296	39,092
KNOWLES HOME	0	0	0	0	274	0	0
CRIMINAL JUSTICE	0	76	0	0	12	58	25
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

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

Department	PAYROLL	BUSINESS SOLUTIONS	PURCHASING	FINANCIAL	GRANTS	INFORMATION	DEPARTMENT OF LAW
	17.5	20.5	22.5	23.5	25.5	27.5	28.5
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	0	161,112
POST AUDITS	0	0	0	0	0	0	1,292
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	0	0	0	0	0	51	0
GENERAL SERVICES	1,618	1,960	6,611	609	330	279	29,617
SHARED BUSINESS	0	0	0	0	0	13	0
CUSTOMER SERVICE	0	0	0	0	0	68	0
FLEET MANAGEMENT	1,026	1,243	4,190	386	209	207	1,599
POSTAL SERVICE	77	93	314	29	16	11	0
RADIO SHOP	255	310	1,044	96	52	86	0
DIRECTOR OF FINANCE	86	104	352	32	18	26	113,545
MINORITY SMALL BUSINESS	31	37	125	11	6	12	0
FINANCE OPERATIONS	0	0	0	0	0	72	0
PAYROLL	(110,820)	0	0	0	0	41	686
OFFICE OF MANAGEMENT	0	0	0	0	0	159	0
INTERNAL AUDIT	0	0	0	0	0	35	0
BUSINESS SOLUTIONS	0	(127,353)	0	0	0	418	0
DIV ISION OF REAL	198	227	696	64	35	53	0
PURCHASING	0	0	(491,845)	0	0	64	48,271
FINANCIAL	0	0	0	(40,154)	0	19	0
TREASURY	120	136	531	44	21	60	10,581
GRANTS COORDINATION	0	0	0	0	(22,092)	13	0
HUMAN RESOURCES	2,711	3,110	12,062	982	540	276	11,890
INFORMATION SYSTEMS	1,043	1,197	4,641	378	208	(56,863)	21,952
DEPARTMENT OF LAW	274	315	1,220	99	55	363	(2,921,531)
CENTRAL RECORDS	0	0	0	0	0	35	0
LEGISLATIVE	184	211	818	67	36	210	119,576
MAYOR	260	298	1,158	94	52	828	116,609
ELECTIONS	302	347	1,345	110	60	477	19,386
SURPLUS PROPERTY	71	81	316	26	14	173	0
PLANNING COMM	396	454	1,761	143	78	1,304	80,807
ADV PLAN/RSCH	0	0	0	0	0	0	0
REGISTER/DEEDS	63	72	277	22	12	487	56

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Detail Of Allocated Costs

Department	PAYROLL	BUSINESS SOLUTIONS	PURCHASING	FINANCIAL	GRANTS	INFORMATION	DEPARTMENT OF LAW
	17.5	20.5	22.5	23.5	25.5	27.5	28.5
HISTORICAL COMM	46	53	206	17	9	55	42,035
COMM ED ALLIANCE	89	102	396	32	18	28	14
GOVT ACCESS TV	0	0	0	0	0	14	0
ASSESSOR PROP	365	418	1,622	132	73	938	134,653
TRUSTEE	127	145	564	46	25	453	110,064
COUNTY CLERK	271	311	1,206	98	54	886	6,270
DISTRICT ATTOR	441	506	1,962	160	87	511	2,172
DA DRUG ENF	0	0	0	0	0	344	0
DA SPECIAL OPNS	0	0	0	0	0	0	0
MEDICAL EXAMINER	0	0	0	0	0	0	4,831
PUBLIC DEFENDER	266	305	1,182	96	53	245	1,607
JUVENILE CT CLRK	112	129	497	40	23	140	1,530
CIRCUIT CT CLERK	259	297	1,153	94	51	345	1,314
CRIMINAL CT CLRK	309	354	1,373	112	61	241	6,734
CLERK/MASTER	98	112	435	36	19	119	5,461
JUVENILE COURT	644	739	2,866	234	128	815	5,761
GEN SESSIONS CT	558	640	2,483	202	111	599	11,359
ST TRIAL COURTS	585	672	2,607	212	117	617	2,332
JUSTICE INFO SYS	146	168	650	53	29	324	125
SHERIFF ADMIN	2,968	3,404	13,206	1,074	591	864	82,497
SH COMM SERVICES	0	0	0	0	0	6	0
SH FACILITY MTN	0	0	0	0	0	5	0
SH WAREHOUSE	0	0	0	0	0	2	0
SH CRIM JUST CTR	0	0	0	0	0	118	0
SH HILL JAIL	0	0	0	0	0	31	0
SH MENS JAIL ANX	0	0	0	0	0	0	0
SH CORR WORK CTR	0	0	0	0	0	46	0
SH TRANSPORTATION	0	0	0	0	0	19	0
SH SUBSTANCE AB	0	0	0	0	0	0	0
SH WARRANTS	0	0	0	0	0	44	0
SH TRAINING ACAD	0	0	0	0	0	13	0
SH DEBERRY	0	0	0	0	0	59	0
SH CENTRAL PROC	0	0	0	0	0	0	0
SH LAW ENF BLOCK	0	0	0	0	0	0	0
SH COMPLIANCE	0	0	0	0	0	0	0
SH PRE TRIAL	0	0	0	0	0	0	0

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

Department	PAYROLL	BUSINESS SOLUTIONS	PURCHASING	FINANCIAL	GRANTS	INFORMATION	DEPARTMENT OF LAW
	17.5	20.5	22.5	23.5	25.5	27.5	28.5
SH SOUTH PRECINCT	0	0	0	0	0	0	0
SH COURTHOUSE	0	0	0	0	0	0	0
SH SORT	0	0	0	0	0	0	0
SH DAY REPORTING	0	0	0	0	0	10	0
SH WORK RELEASE	0	0	0	0	0	0	0
SH OTHER	0	0	0	0	0	0	0
POLICE	8,230	9,442	36,622	2,979	1,640	6,202	535,001
POLICE DRUG ENF	0	0	0	0	0	16	0
FIRE	5,578	6,400	24,822	2,019	1,111	1,713	120,799
CODES ADMIN	455	521	2,024	164	91	1,559	176,092
BEER BOARD	51	59	230	19	10	42	17,992
AGRICULTURAL EXT	40	45	177	15	8	50	52
SOIL & WATER	16	19	72	6	3	17	0
SOCIAL SERVICES	786	902	3,498	285	157	525	16,156
HEALTH	2,855	3,276	12,703	1,033	569	3,145	54,352
PUBLIC LIBRARY	1,565	1,795	6,962	567	312	3,465	12,346
PARKS	2,572	2,951	11,445	931	512	1,682	25,291
ARTS COMMISSION	115	132	512	41	23	35	7,661
PUBLIC WORKS	2,702	3,100	12,024	978	538	1,600	202,153
SOLID WASTE	1,230	1,411	5,473	445	245	298	6,152
HUMAN RELATIONS	46	53	206	17	9	45	11,464
ADA MANAGEMENT	86	99	383	31	17	94	0
CARING FOR CHILDREN	0	0	0	0	0	2	1,345
FARMERS MARKET	102	118	454	37	20	38	5,388
MUNI AUDITORIUM	121	139	536	44	24	62	3,785
STATE FAIR BD	390	448	1,737	141	78	234	18,846
CONVENTION CTR	390	448	1,737	141	78	243	3,803
SPORTS AUTHORITY	361	415	1,608	131	72	42	20,700
WATER & SEWER	11,481	13,173	51,090	4,156	2,288	4,565	199,821
STORM WATER	0	0	0	0	0	0	0
BORDEAUX LONG-TERM	2,306	2,645	10,258	834	460	787	24,088
GENERAL HOSP	0	0	0	0	0	1,649	59,309
METRO ACTION COM	1,373	1,575	6,110	497	274	923	35,590
NCAC	1,103	1,266	4,909	399	220	453	4,444
MDHA	0	0	0	0	0	0	5,884
METRO TRANSIT	0	0	0	0	0	0	12,409

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department	PAYROLL	BUSINESS SOLUTIONS	PURCHASING	FINANCIAL	GRANTS	INFORMATION	DEPARTMENT OF LAW
	17.5	20.5	22.5	23.5	25.5	27.5	28.5
NTTC	0	0	0	0	0	0	0
TAXI TRANSP & LICENSING	30	34	134	11	6	40	13,276
EDUCATION	66	76	293	24	14	9,052	555,560
SELF INSUR FUND	0	0	0	0	0	0	(564,488)
ARENA	0	0	0	0	0	0	3
COMMUNICATION CENTER	450	516	2,000	163	90	1,397	0
ALL OTHER	50,290	57,709	223,818	18,205	10,026	3,071	180,519
KNOWLES HOME	0	0	0	0	0	66	0
CRIMINAL JUSTICE	31	36	139	11	6	20	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

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

Department	CENTRAL RECORDS 29.5	Total Plan Allocated
BUILDING USE ALLOWANCE	0	0
EMPLOYEE BENEFITS	0	0
POST AUDITS	0	0
CORPORATE DUES	0	0
EMPLOYEE HEALTH &	0	0
GENERAL SERVICES	0	0
SHARED SERVICES	0	0
GENERAL SERVICES	401	0
SHARED BUSINESS	0	0
CUSTOMER SERVICE	0	0
FLEET MANAGEMENT	260	0
POSTAL SERVICE	0	0
RADIO SHOP	0	0
DIRECTOR OF FINANCE	0	0
MINORITY SMALL BUSINESS	0	0
FINANCE OPERATIONS	42,013	0
PAYROLL	1,546	0
OFFICE OF MANAGEMENT	0	0
INTERNAL AUDIT	0	0
BUSINESS SOLUTIONS	0	0
DIV ISION OF REAL	327	0
PURCHASING	31,110	0
FINANCIAL	0	0
TREASURY	1,594	0
GRANTS COORDINATION	0	0
HUMAN RESOURCES	17,945	0
INFORMATION SYSTEMS	533	0
DEPARTMENT OF LAW	0	0
CENTRAL RECORDS	(397,567)	0
LEGISLATIVE	2,582	524,492
MAYOR	0	453,927
ELECTIONS	2,767	136,416
SURPLUS PROPERTY	0	30,848
PLANNING COMM	4,937	365,331
ADV PLAN/RSCH	0	290
REGISTER/DEEDS	4,436	46,060

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

Department	CENTRAL RECORDS	Total Plan Allocated
	29.5	
HISTORICAL COMM	0	43,066
COMM ED ALLIANCE	0	42,293
GOVT ACCESS TV	0	202
ASSESSOR PROP	8,504	539,175
TRUSTEE	1,094	207,968
COUNTY CLERK	9,421	426,321
DISTRICT ATTOR	0	82,355
DA DRUG ENF	0	78,260
DA SPECIAL OPNS	0	10,194
MEDICAL EXAMINER	0	4,831
PUBLIC DEFENDER	12,753	61,278
JUVENILE CT CLRK	10,725	91,497
CIRCUIT CT CLERK	34,591	1,304,752
CRIMINAL CT CLRK	89,958	956,782
CLERK/MASTER	29,515	246,322
JUVENILE COURT	0	344,733
GEN SESSIONS CT	935	1,080,850
ST TRIAL COURTS	0	240,893
JUSTICE INFO SYS	0	17,259
SHERIFF ADMIN	2,179	1,755,726
SH COMM SERVICES	0	13
SH FACILITY MTN	0	481
SH WAREHOUSE	0	569
SH CRIM JUST CTR	0	2,353
SH HILL JAIL	0	878
SH MENS JAIL ANX	0	0
SH CORR WORK CTR	0	2,160
SH TRANSPORTATION	0	380
SH SUBSTANCE AB	0	0
SH WARRANTS	0	762
SH TRAINING ACAD	0	428
SH DEBERRY	0	897
SH CENTRAL PROC	0	0
SH LAW ENF BLOCK	0	250
SH COMPLIANCE	0	1
SH PRE TRIAL	0	1

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

Department	CENTRAL RECORDS 29.5	Total Plan Allocated
SH SOUTH PRECINCT	0	0
SH COURTHOUSE	0	0
SH SORT	0	85
SH DAY REPORTING	0	845
SH WORK RELEASE	0	237
SH OTHER	0	244
POLICE	4,779	15,015,579
POLICE DRUG ENF	0	(14,113)
FIRE	10,896	9,119,206
CODES ADMIN	3,190	809,184
BEER BOARD	0	58,442
AGRICULTURAL EXT	0	15,444
SOIL & WATER	0	10,189
SOCIAL SERVICES	4,082	906,446
HEALTH	37,378	1,503,855
PUBLIC LIBRARY	4,164	736,762
PARKS	534	2,893,219
ARTS COMMISSION	0	32,907
PUBLIC WORKS	2,417	6,443,065
SOLID WASTE	0	1,110,838
HUMAN RELATIONS	0	26,743
ADA MANAGEMENT	3,030	15,720
CARING FOR CHILDREN	6,606	45,521
FARMERS MARKET	0	30,761
MUNI AUDITORIUM	0	80,147
STATE FAIR BD	596	190,049
CONVENTION CTR	0	94,850
SPORTS AUTHORITY	0	31,411
WATER & SEWER	1,089	5,820,413
STORM WATER	0	42,511
BORDEAUX LONG-TERM	0	1,526,421
GENERAL HOSP	0	2,714,218
METRO ACTION COM	1,535	607,333
NCAC	5,490	80,490
MDHA	0	12,278
METRO TRANSIT	0	13,668

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

Department	CENTRAL RECORDS	Total Plan Allocated
	29.5	
NTTC	0	290
TAXI TRANSP & LICENSING	28	88,137
EDUCATION	0	17,638,040
SELF INSUR FUND	0	(563,932)
ARENA	0	96
COMMUNICATION CENTER	0	159,646
ALL OTHER	1,627	1,518,873
KNOWLES HOME	0	68,780
CRIMINAL JUSTICE	0	3,672
Direct Billings	0	156,789
Unallocated	0	0
Total	0	78,146,653

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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 LINDSLEY HALL	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
1.4.2 HOWARD OFFICE	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
1.4.3 CRIMINAL JUSTICE BLDG	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
1.4.4 RECORDS CENTER	DIRECT ALLOCATION TO RECORDS CENTER	DIRECT ASSIGNED
1.4.5 222 BUILDING	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
1.4.6 CLIFFORD ALLEN	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY
1.4.7 COMMUNICATIONS	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS
1.4.8 BEN WEST	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBELL HAYS REPORT
1.4.9 CITY HALL	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES AND GOBBEL HAYES REPORT
1.4.10 TRIAL LAWYERS BLDG	SQUARE FEET OCCUPIED BY DEPARTMENT	GENERAL SERVICES BUILDINGS
1.4.11 RIVERVIEW	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY
1.4.12 FIRST IMAGE	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY
1.4.13 CORNERS	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY
1.4.14 PADDOCK	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY
1.4.15 PARKING	DIRECT ASSIGN	N/A
EMPLOYEE BENEFITS		
2.4.1 COUNTY PENSION	RETIRED EMPLOYEES FOR ACCOUNTS 12600166 AND 126001	EMPLOYEE BENEFIT BOARD
2.4.2 EDUCAT PENSION	DIRECT ALLOCATION TO BOARD OF EDUCATION	DIRECT ASSIGNED
2.4.3 CIVIL SVC PENS	RETIRED EMPLOYEES 12604100	EMPLOYEE BENEFIT BOARD
2.4.4 POLICE/FIRE PEN	RETIRED EMPLOYEES FOR ACCOUNT 12605100	EMPLOYEE BENEFIT BOARD
2.4.5 DEATH BENEFIT	DIRECT ALLOCATION TO FIRE	DIRECT ASSIGNED
2.4.6 HEALTH BENEFIT	ALL RETIREES	PERSONNEL RECORDS
2.4.7 LIFE BENEFIT	ALL RETIREES	PERSONNEL RECORDS
2.4.8 UNEMPLOY COMP	UNEMPLOYMENT COSTS PER DEPARTMENT SERVED	FY 2006 UNEMPLOYMENT COST REPORTS
2.4.9 COUNCIL PENSION	DIRECT ALLOCATION TO COUNCIL	DIRECT ASSIGNED
POST AUDITS		
3.4.1 POST AUDITS	TOTAL TRANSACTIONS BY FUND/DEPARTMENT	FY 2006 FINANCE DEPT RECORDS
3.4.2 INTERNAL AUDIT	POST AUDIT DIRECT ASSIGN	DIRECT ASSIGN

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
CORPORATE DUES		
4.4.1 CORPORATE DUES	DIRECT IDENTIFICATION OF COST TO BENEFITING DEPART	FINANCE DIVISION OF ACCOUNTS
EMPLOYEE HEALTH & WELLNESS		
5.4.1 CLINIC	TOTAL CLINIC CHARGES	HEALTH DEPARTMENT
5.4.2 BENEFIT BOARD	DIRECT ALLOCATION TO BENEFIT BOARD	DIRECT ASSIGNED
GENERAL SERVICES OVERHEAD		
6.4.1 GENERAL SERVICES OVERHEAD	GENERAL SERVICES SALARIES	EXPENDITURE REPORT
SHARED SERVICES		
7.4.1 SHARED SERVICES	SHARED SERVICES BILLINGS	GENERAL SERVICES RECORDS
GENERAL SERVICES FACILITIES		
8.4.1 BUILDINGS & SECURITY	GENERAL SERVICES BILLINGS	FINANCE
SHARED BUSINESS SERVICES		
9.4.1 SHARED BUSINESS SERVICES	SHARED BUSINESS CHARGES	FINANCE DEPARTMENT
CUSTOMER SERVICE		
10.4.1 CUSTOMER SERVICE	CUSTOMER SERVICE CHARGES	FINANCE
FLEET MANAGEMENT		
11.4.1 MOTOR POOL	FY 2006 MOTOR POOL BILLINGS BY DEPT	GENERAL SERVICES RECORDS
11.4.2 DEPRECIATION	NUMBER OF VEHICLES ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES RECORDS
POSTAL SERVICE		
12.4.1 POSTAL SERVICE	FY 2006 POSTAL SERVICE BILLINGS BY DEPT	GENERAL SERVICES RECORDS
RADIO SHOP		
13.4.1 RADIO SHOP	FY 2006 RADIO 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:
DIRECTOR OF FINANCE		
14.4.1 DIR OF FINANCE	TOTAL SALARIES FOR EACH FINANCE DIVISION	FY 2006 EXPENDITURE REPORT
MINORITY SMALL BUSINESS ASSISTANCE		
15.4.1 MIN/SMALL BUS	DEPARTMENTS ASSISTED	DEPT. MINORITY & SMALL BUSINESS ASSISTANCE
15.4.2 PURCHASING	DIRECT ALLOCATION TO PURCHASING	DIRECT ASSIGNMENT
FINANCE OPERATIONS		
16.4.1 OPERATIONS	FINANCE OPERATIONS CHARGES	FINANCE
PAYROLL		
17.4.1 PAYROLL	PAYROLL BILLINGS PER DEPARTMENT	FINANCE BILLING
OFFICE OF MANAGEMENT BUDGET		
18.4.1 MANAGEMENT BUDGET	OMB BILLINGS	FINANCE
INTERNAL AUDIT		
19.4.1 FINANCE INTERNAL AUDIT BI	FINANCE INTERNAL AUDIT BILLING	FINANCE
BUSINESS SOLUTIONS		
20.4.1 BUSINESS SOLUTIONS	BUSINESS SOLUTIONS BILLINGS	FINANCE
DIV ISION OF REAL PROPERTY		
21.4.1 REAL PROPERTY DIV.	REAL PROPERTY BILLINGS	FINANCE
PURCHASING		
22.4.1 PURCHASING	PROCUREMENT BILLING PER DEPARTMENT	FINANCE
FINANCIAL ACCOUNTABILITY		
23.4.1 ACCOUNTABILITY	ACCOUNTABILITY CHARGES PER DEPARTMENT	FINANCE
TREASURY		
24.4.1 CASH OPERATIONS	ACCOUNT VALUE OF DIRECT FUNDS	FINANCE TREASURER RECORDS
24.4.2 INVESTMENT SUPPORT	PAYROLL CHECKS ISSUED FOR COUNTY RETIREES AND CURR	FY 2006 PAYROLL RECORDS
24.4.3 INVESTOR RELATIONS	TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS	FY 2006 EXPENDITURE REPORTS

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
GRANTS COORDINATION		
25.4.1 GRANT COORDINATION	GRANTS COORDINATION BILLING	FINANCE
HUMAN RESOURCES		
26.4.1 HUMAN RESOURCES	HUMAN RESOURCES CHARGEBACKS	HUMAN RESOURES RECORDS
INFORMATION SYSTEMS		
27.4.1 INFORM SYSTEMS	INFORMATION SYSTEM ALLOCATIONS FOR EACH DEPT	FY 2006 INFORMATION SYSTEMS RECORDS
DEPARTMENT OF LAW		
28.4.1 LEGAL SERVICES	ATTORNEY HOURS COST IDENTIFIED TO FUNDS/DEPT/DIV	DEPARTMENT OF LAW
28.4.2 RISK MANAGEMENT	DIRECT ALLOCATION TO INSURANCE PROGRAM	DIRECT ASSIGNED
CENTRAL RECORDS		
29.4.1 RECORDS STORAGE	CUBIC FEET STORED FOR EACH DEPARTMENT	FY 2006 CENTRAL RECORDS INFORMATION
29.4.2 DATA REQUESTS	NUMBER OF RECORDS REQUESTED BY EACH DEPARTMENT	FY 2006 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 Real Property Services Administration follow:

1.	Lindsley Hall	$1,460,757
2.	Trial Courts Building	$145,213
3.	Howard Office Building	$4,830,024
4.	Police Building	$7,504,840
5.	Records Center Alterations	$77,934
6.	222 Building	$2,760,522
7.	Clifford Allen	$1,355,660
8.	Communications	$4,921,196
9.	Ben West	$4,153,517
10.	City Hall	$4,395,221
11.	Metro Center Leased Buildings	$2,306,223

As allowed by OMB Circular A-87, the building use allowance was calculated at 2% of the building costs and the leased building is allocated at actual 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			0
Total Allocated Additions:			0	0
BUILDING USE ALLOW	632,098			
LEASE PAYMENTS 01101127	2,306,223			
Total Departmental Cost Adjustments:	2,938,321			2,938,321
Total To Be Allocated:	2,938,321	0		2,938,321

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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	LINDSLEY HALL	HOWARD OFFICE	CRIMINAL JUSTICE BLDG
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
BUILDING USE ALLOW	632,098	0	29,203	96,585	150,122
LEASE PAYMENTS 01101127	2,306,223	0	0	0	0
Functional Cost	2,938,321	0	29,203	96,585	150,122
Allocation Step 1					
1st Allocation	2,938,321	0	29,203	96,585	150,122
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 001 BUILDING USE					
Total Allocated	2,938,321	0	29,203	96,585	150,122

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE ALLOWANCE

	RECORDS CENTER	222 BUILDING	CLIFFORD ALLEN	COMMUNICATIONS	BEN WEST
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
BUILDING USE ALLOW	1,580	55,182	27,117	98,418	83,058
LEASE PAYMENTS 01101127	0	0	0	0	0
Functional Cost	1,580	55,182	27,117	98,418	83,058
Allocation Step 1					
1st Allocation	1,580	55,182	27,117	98,418	83,058
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 001 BUILDING USE					
Total Allocated	1,580	55,182	27,117	98,418	83,058

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE ALLOWANCE

	CITY HALL	TRIAL LAWYERS BLDG	RIVERVIEW	FIRST IMAGE	CORNERS
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
BUILDING USE ALLOW	87,925	2,908	0	0	0
LEASE PAYMENTS 01101127	0	0	601,002	730,842	715,621
Functional Cost	87,925	2,908	601,002	730,842	715,621
Allocation Step 1					
1st Allocation	87,925	2,908	601,002	730,842	715,621
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 001 BUILDING USE					
Total Allocated	87,925	2,908	601,002	730,842	715,621

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

	PADDOCK	PARKING
Wages & Benefits		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Departmental Totals		
Total Expenditures	0	0
Deductions		
Total Deductions	0	0
Cost Adjustments		
BUILDING USE ALLOW	0	0
LEASE PAYMENTS 01101127	130,993	127,765
Functional Cost	130,993	127,765
Allocation Step 1		
1st Allocation	130,993	127,765
Allocation Step 2		
2nd Allocation	0	0
Total For 001 BUILDING USE		
Total Allocated	130,993	127,765

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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	Allocation Step1	Allocation Step2	Total Allocation
PLANNING COMM	17,194.31	86.0255	25,122.00		25,122.00		25,122.00
ALL OTHER	2,793.14	13.9745	4,081.00		4,081.00		4,081.00
SubTotal	19,987.45	100.0000	29,203.00		29,203.00		29,203.00
TOTAL	19,987.45	100.0000	29,203.00		29,203.00		29,203.00

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 - HOWARD OFFICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	951.64	0.7734	747.00		747.00		747.00
INFORMATION SYSTEMS	19,171.14	15.5798	15,048.00		15,048.00		15,048.00
COUNTY CLERK	16,778.11	13.6351	13,169.00		13,169.00		13,169.00
SOCIAL SERVICES	20,514.41	16.6714	16,102.00		16,102.00		16,102.00
ALL OTHER	65,635.87	53.3403	51,519.00		51,519.00		51,519.00
SubTotal	123,051.17	100.0000	96,585.00		96,585.00		96,585.00
TOTAL	123,051.17	100.0000	96,585.00		96,585.00		96,585.00

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	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	524	0.2248	337.00		337.00		337.00
INFORMATION SYSTEMS	168	0.0721	108.00		108.00		108.00
DISTRICT ATTOR	272	0.1167	175.00		175.00		175.00
PUBLIC DEFENDER	230	0.0987	148.00		148.00		148.00
CRIMINAL CT CLRK	490	0.2102	316.00		316.00		316.00
GEN SESSIONS CT	3,789	1.6252	2,440.00		2,440.00		2,440.00
SHERIFF ADMIN	107,311	46.0297	69,101.00		69,101.00		69,101.00
POLICE	79,207	33.9750	51,004.00		51,004.00		51,004.00
HEALTH	1,099	0.4716	708.00		708.00		708.00
ALL OTHER	40,043	17.1760	25,785.00		25,785.00		25,785.00
SubTotal	233,135	100.0000	150,122.00		150,122.00		150,122.00
TOTAL	233,135	100.0000	150,122.00		150,122.00		150,122.00

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	Allocation Step1	Allocation Step2	Total Allocation
CENTRAL RECORDS	100	100.0000	1,580.00		1,580.00		1,580.00
SubTotal	100	100.0000	1,580.00		1,580.00		1,580.00
TOTAL	100	100.0000	1,580.00		1,580.00		1,580.00

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	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	1,518.28	1.4203	784.00		784.00		784.00
DIRECTOR OF FINANCE	509.08	0.4762	263.00		263.00		263.00
MINORITY SMALL BUSINESS	418.12	0.3911	216.00		216.00		216.00
PAYROLL	3,254.56	3.0445	1,680.00		1,680.00		1,680.00
OFFICE OF MANAGEMENT BUDGET	6,577.93	6.1534	3,396.00		3,396.00		3,396.00
INTERNAL AUDIT	3,860.46	3.6113	1,993.00		1,993.00		1,993.00
BUSINESS SOLUTIONS	4,194.25	3.9236	2,165.00		2,165.00		2,165.00
DIV ISION OF REAL PROPERTY	4,208.20	3.9366	2,172.00		2,172.00		2,172.00
PURCHASING	6,901.08	6.4557	3,562.00		3,562.00		3,562.00
FINANCIAL ACCOUNTABILITY	7,091.12	6.6335	3,661.00		3,661.00		3,661.00
TREASURY	3,266.75	3.0559	1,686.00		1,686.00		1,686.00
GRANTS COORDINATION	509.01	0.4762	263.00		263.00		263.00
HUMAN RESOURCES	15,911.22	14.8844	8,214.00		8,214.00		8,214.00
DEPARTMENT OF LAW	6,180.07	5.7812	3,190.00		3,190.00		3,190.00
BEER BOARD	3,828.48	3.5814	1,976.00		1,976.00		1,976.00
ALL OTHER	38,669.91	36.1747	19,961.00		19,961.00		19,961.00
SubTotal	106,898.52	100.0000	55,182.00		55,182.00		55,182.00
TOTAL	106,898.52	100.0000	55,182.00		55,182.00		55,182.00

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	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	3,990.00	11.4661	3,109.00		3,109.00		3,109.00
INFORMATION SYSTEMS	228.88	0.6577	178.00		178.00		178.00
ASSESSOR PROP	18,140.29	52.1301	14,137.00		14,137.00		14,137.00
TRUSTEE	4,729.01	13.5898	3,685.00		3,685.00		3,685.00
AGRICULTURAL EXT	5,213.66	14.9826	4,063.00		4,063.00		4,063.00
ALL OTHER	2,496.30	7.1737	1,945.00		1,945.00		1,945.00
SubTotal	34,798.14	100.0000	27,117.00		27,117.00		27,117.00
TOTAL	34,798.14	100.0000	27,117.00		27,117.00		27,117.00

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	Allocation Step1	Allocation Step2	Total Allocation
COMMUNICATION CENTER	31,179	87.6401	86,254.00		86,254.00		86,254.00
ALL OTHER	4,397	12.3599	12,164.00		12,164.00		12,164.00
SubTotal	35,577	100.0000	98,418.00		98,418.00		98,418.00
TOTAL	35,577	100.0000	98,418.00		98,418.00		98,418.00

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	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	120.00	0.4822	401.00		401.00		401.00
INFORMATION SYSTEMS	150.00	0.6028	501.00		501.00		501.00
CRIMINAL CT CLRK	5,031.99	20.2207	16,795.00		16,795.00		16,795.00
GEN SESSIONS CT	16,908.96	67.9476	56,435.00		56,435.00		56,435.00
SHERIFF ADMIN	2,192.34	8.8098	7,317.00		7,317.00		7,317.00
ALL OTHER	482.00	1.9369	1,609.00		1,609.00		1,609.00
SubTotal	24,885.29	100.0000	83,058.00		83,058.00		83,058.00
TOTAL	24,885.29	100.0000	83,058.00		83,058.00		83,058.00

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	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	13,197.83	17.2170	15,138.00		15,138.00		15,138.00
MAYOR	22,000.42	28.7003	25,235.00		25,235.00		25,235.00
POSTAL SERVICE	811.14	1.0582	930.00		930.00		930.00
FINANCE OPERATIONS	1,351.00	1.7624	1,550.00		1,550.00		1,550.00
INFORMATION SYSTEMS	476.31	0.6214	546.00		546.00		546.00
DEPARTMENT OF LAW	5,365.94	7.0000	6,155.00		6,155.00		6,155.00
COUNTY CLERK	3,013.21	3.9308	3,456.00		3,456.00		3,456.00
ALL OTHER	30,439.91	39.7099	34,915.00		34,915.00		34,915.00
SubTotal	76,655.76	100.0000	87,925.00		87,925.00		87,925.00
TOTAL	76,655.76	100.0000	87,925.00		87,925.00		87,925.00

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 .4 - Detail Activity Allocations

For Department BUILDING USE ALLOWANCE

Activity - TRIAL LAWYERS BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DEPARTMENT OF LAW	5,627	50.6540	1,473.00		1,473.00		1,473.00
GEN SESSIONS CT	2,847	25.6272	745.00		745.00		745.00
ALL OTHER	1,775	15.9779	465.00		465.00		465.00
CRIMINAL JUSTICE PLANNING	860	7.7409	225.00		225.00		225.00
SubTotal	11,109	100.0000	2,908.00		2,908.00		2,908.00
TOTAL	11,109	100.0000	2,908.00		2,908.00		2,908.00

Allocation Basis: SQUARE FEET OCCUPIED BY 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 - RIVERVIEW

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CLERK/MASTER	9,246.00	19.5699	117,616.00		117,616.00		117,616.00
GEN SESSIONS CT	38,000.00	80.4301	483,386.00		483,386.00		483,386.00
SubTotal	47,246.00	100.0000	601,002.00		601,002.00		601,002.00
TOTAL	47,246.00	100.0000	601,002.00		601,002.00		601,002.00

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 - FIRST IMAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIRCUIT CT CLERK	48,014.00	100.0000	730,842.00		730,842.00		730,842.00
SubTotal	48,014.00	100.0000	730,842.00		730,842.00		730,842.00
TOTAL	48,014.00	100.0000	730,842.00		730,842.00		730,842.00

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 - CORNERS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CRIMINAL CT CLRK	38,000.00	74.1319	530,503.00		530,503.00		530,503.00
ST TRIAL COURTS	2,652.00	5.1736	37,024.00		37,024.00		37,024.00
ALL OTHER	10,608.00	20.6945	148,094.00		148,094.00		148,094.00
SubTotal	51,260.00	100.0000	715,621.00		715,621.00		715,621.00
TOTAL	51,260.00	100.0000	715,621.00		715,621.00		715,621.00

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 - PADDOCK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CENTRAL RECORDS	20,800.00	100.0000	130,993.00		130,993.00		130,993.00
SubTotal	20,800.00	100.0000	130,993.00		130,993.00		130,993.00
TOTAL	20,800.00	100.0000	130,993.00		130,993.00		130,993.00

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 - PARKING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GEN SESSIONS CT	100.00	100.0000	127,765.00		127,765.00		127,765.00
SubTotal	100.00	100.0000	127,765.00		127,765.00		127,765.00
TOTAL	100.00	100.0000	127,765.00		127,765.00		127,765.00

Allocation Basis: DIRECT ASSIGN

Allocation Source: N/A

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

Receiving Department	Total	LINDSLEY HALL	HOWARD OFFICE	CRIMINAL JUSTICE	RECORDS CENTER	222 BUILDING	CLIFFORD ALLEN
LEGISLATIVE	15,138	0	0	0	0	0	0
MAYOR	25,235	0	0	0	0	0	0
GENERAL SERVICES	5,378	0	747	337	0	784	3,109
POSTAL SERVICE	930	0	0	0	0	0	0
DIRECTOR OF FINANCE	263	0	0	0	0	263	0
MINORITY SMALL BUSINESS	216	0	0	0	0	216	0
FINANCE OPERATIONS	1,550	0	0	0	0	0	0
PAYROLL	1,680	0	0	0	0	1,680	0
OFFICE OF MANAGEMENT	3,396	0	0	0	0	3,396	0
INTERNAL AUDIT	1,993	0	0	0	0	1,993	0
BUSINESS SOLUTIONS	2,165	0	0	0	0	2,165	0
DIV ISION OF REAL	2,172	0	0	0	0	2,172	0
PURCHASING	3,562	0	0	0	0	3,562	0
FINANCIAL	3,661	0	0	0	0	3,661	0
TREASURY	1,686	0	0	0	0	1,686	0
GRANTS COORDINATION	263	0	0	0	0	263	0
HUMAN RESOURCES	8,214	0	0	0	0	8,214	0
INFORMATION SYSTEMS	16,381	0	15,048	108	0	0	178
DEPARTMENT OF LAW	10,818	0	0	0	0	3,190	0
CENTRAL RECORDS	132,573	0	0	0	1,580	0	0
PLANNING COMM	25,122	25,122	0	0	0	0	0
ASSESSOR PROP	14,137	0	0	0	0	0	14,137
TRUSTEE	3,685	0	0	0	0	0	3,685
COUNTY CLERK	16,625	0	13,169	0	0	0	0
DISTRICT ATTOR	175	0	0	175	0	0	0
PUBLIC DEFENDER	148	0	0	148	0	0	0
CIRCUIT CT CLERK	730,842	0	0	0	0	0	0
CRIMINAL CT CLRK	547,614	0	0	316	0	0	0
CLERK/MASTER	117,616	0	0	0	0	0	0
GEN SESSIONS CT	670,771	0	0	2,440	0	0	0
ST TRIAL COURTS	37,024	0	0	0	0	0	0
SHERIFF ADMIN	76,418	0	0	69,101	0	0	0
POLICE	51,004	0	0	51,004	0	0	0
BEER BOARD	1,976	0	0	0	0	1,976	0

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

Receiving Department	Total	LINDSLEY HALL	HOWARD OFFICE	CRIMINAL JUSTICE	RECORDS CENTER	222 BUILDING	CLIFFORD ALLEN
AGRICULTURAL EXT	4,063	0	0	0	0	0	4,063
SOCIAL SERVICES	16,102	0	16,102	0	0	0	0
HEALTH	708	0	0	708	0	0	0
COMMUNICATION CENTER	86,254	0	0	0	0	0	0
ALL OTHER	300,538	4,081	51,519	25,785	0	19,961	1,945
CRIMINAL JUSTICE	225	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	2,938,321	29,203	96,585	150,122	1,580	55,182	27,117

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

Receiving Department	COMMUNICATIONS	BEN WEST	CITY HALL TRIAL LAWYERS BLDG	RIVERVIEW	FIRST IMAGE	CORNERS
LEGISLATIVE	0	0	15,138	0	0	0
MAYOR	0	0	25,235	0	0	0
GENERAL SERVICES	0	401	0	0	0	0
POSTAL SERVICE	0	0	930	0	0	0
DIRECTOR OF FINANCE	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	0	0
FINANCE OPERATIONS	0	0	1,550	0	0	0
PAYROLL	0	0	0	0	0	0
OFFICE OF MANAGEMENT	0	0	0	0	0	0
INTERNAL AUDIT	0	0	0	0	0	0
BUSINESS SOLUTIONS	0	0	0	0	0	0
DIV ISION OF REAL	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0
FINANCIAL	0	0	0	0	0	0
TREASURY	0	0	0	0	0	0
GRANTS COORDINATION	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0	0
INFORMATION SYSTEMS	0	501	546	0	0	0
DEPARTMENT OF LAW	0	0	6,155	1,473	0	0
CENTRAL RECORDS	0	0	0	0	0	0
PLANNING COMM	0	0	0	0	0	0
ASSESSOR PROP	0	0	0	0	0	0
TRUSTEE	0	0	0	0	0	0
COUNTY CLERK	0	0	3,456	0	0	0
DISTRICT ATTOR	0	0	0	0	0	0
PUBLIC DEFENDER	0	0	0	0	0	0
CIRCUIT CT CLERK	0	0	0	0	730,842	0
CRIMINAL CT CLRK	0	16,795	0	0	0	530,503
CLERK/MASTER	0	0	0	0	117,616	0
GEN SESSIONS CT	0	56,435	0	745	483,386	0
ST TRIAL COURTS	0	0	0	0	0	37,024
SHERIFF ADMIN	0	7,317	0	0	0	0
POLICE	0	0	0	0	0	0
BEER BOARD	0	0	0	0	0	0

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

Receiving Department	COMMUNICATIONS	BEN WEST	CITY HALL	TRIAL LAWYERS BLDG	RIVERVIEW	FIRST IMAGE	CORNERS
AGRICULTURAL EXT	0	0	0	0	0	0	0
SOCIAL SERVICES	0	0	0	0	0	0	0
HEALTH	0	0	0	0	0	0	0
COMMUNICATION CENTER	86,254	0	0	0	0	0	0
ALL OTHER	12,164	1,609	34,915	465	0	0	148,094
CRIMINAL JUSTICE	0	0	0	225	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	98,418	83,058	87,925	2,908	601,002	730,842	715,621

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

Receiving Department	PADDOCK	PARKING
LEGISLATIVE	0	0
MAYOR	0	0
GENERAL SERVICES	0	0
POSTAL SERVICE	0	0
DIRECTOR OF FINANCE	0	0
MINORITY SMALL BUSINESS	0	0
FINANCE OPERATIONS	0	0
PAYROLL	0	0
OFFICE OF MANAGEMENT	0	0
INTERNAL AUDIT	0	0
BUSINESS SOLUTIONS	0	0
DIV ISION OF REAL	0	0
PURCHASING	0	0
FINANCIAL	0	0
TREASURY	0	0
GRANTS COORDINATION	0	0
HUMAN RESOURCES	0	0
INFORMATION SYSTEMS	0	0
DEPARTMENT OF LAW	0	0
CENTRAL RECORDS	130,993	0
PLANNING COMM	0	0
ASSESSOR PROP	0	0
TRUSTEE	0	0
COUNTY CLERK	0	0
DISTRICT ATTOR	0	0
PUBLIC DEFENDER	0	0
CIRCUIT CT CLERK	0	0
CRIMINAL CT CLRK	0	0
CLERK/MASTER	0	0
GEN SESSIONS CT	0	127,765
ST TRIAL COURTS	0	0
SHERIFF ADMIN	0	0
POLICE	0	0
BEER BOARD	0	0

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

Receiving Department	PADDOCK	PARKING
AGRICULTURAL EXT	0	0
SOCIAL SERVICES	0	0
HEALTH	0	0
COMMUNICATION CENTER	0	0
ALL OTHER	0	0
CRIMINAL JUSTICE	0	0
Direct Billed	0	0
Total	130,993	127,765

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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, 01101114, 01101115, and 01101395 of fund 10101 and accounts 01191102, 01191103, 01191106, 01191109, 01191111, 01191112, 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. This cost is allocated based on the number retired by Employee Benefits Board records for fund 12504000. The costs have been allocated directly to departments receiving benefits.

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, 01101395 and 01191109 for the employer's costs of retirees' health insurance. 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) Council Pension - represents the costs recorded in account 01191111 for direct pension payments to retired Council employees. These costs were directly allocated to Legislative.

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:	56,469,642			56,469,642
POST AUDITS		691	691	
POSTAL SERVICE		(317)	(317)	
TREASURY		8,111	8,111	
DEPARTMENT OF LAW		161,112	161,112	
Total Allocated Additions:		169,597	169,597	169,597
Total To Be Allocated:	56,469,642	169,597		56,639,239

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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	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
GSD CO RETIREMENT	3,501,900	0	3,501,900	0	0
GSD TEACHERS	6,900,400	0	0	6,900,400	0
GSD HEALTH INS	23,651,787	0	0	0	0
GSD UNEMPLOY COMP	424,666	0	0	0	0
GSD GROUP LIFE	849,795	0	0	0	0
USD POLICE/FIRE	8,873,000	0	0	0	0
USD CIVIL SERVICE	5,424,700	0	0	0	5,424,700
USD TEACHERS	4,592,400	0	0	4,592,400	0
USD HEALTH INSURANCE	2,078,276	0	0	0	0
USD DIRECT PENSION	8,850	0	0	0	0
USD GROUP LIFE INS	63,868	0	0	0	0
GSD DEATH BENEFIT	100,000	0	0	0	0
Departmental Totals					
Total Expenditures	56,469,642	0	3,501,900	11,492,800	5,424,700
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	56,469,642	0	3,501,900	11,492,800	5,424,700
Allocation Step 1					
1st Allocation	56,469,642	0	3,501,900	11,492,800	5,424,700
Allocation Step 2					
Inbound- All Others	169,597	169,597	0	0	0
Reallocate Admin Costs		(169,597)	10,517	34,517	16,292
2nd Allocation	169,597	0	10,517	34,517	16,292

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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					
Total Allocated	56,639,239	0	3,512,417	11,527,317	5,440,992

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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	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
GSD CO RETIREMENT	0	0	0	0	0
GSD TEACHERS	0	0	0	0	0
GSD HEALTH INS	0	0	23,651,787	0	0
GSD UNEMPLOY COMP	0	0	0	0	424,666
GSD GROUP LIFE	0	0	0	849,795	0
USD POLICE/FIRE	8,873,000	0	0	0	0
USD CIVIL SERVICE	0	0	0	0	0
USD TEACHERS	0	0	0	0	0
USD HEALTH INSURANCE	0	0	2,078,276	0	0
USD DIRECT PENSION	0	0	0	0	0
USD GROUP LIFE INS	0	0	0	63,868	0
GSD DEATH BENEFIT	0	100,000	0	0	0
Departmental Totals					
Total Expenditures	8,873,000	100,000	25,730,063	913,663	424,666
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	8,873,000	100,000	25,730,063	913,663	424,666
Allocation Step 1					
1st Allocation	8,873,000	100,000	25,730,063	913,663	424,666
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	26,649	300	77,276	2,744	1,275
2nd Allocation	26,649	300	77,276	2,744	1,275

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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					
Total Allocated	8,899,649	100,300	25,807,339	916,407	425,941

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

	COUNCIL PENSION
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
GSD CO RETIREMENT	0
GSD TEACHERS	0
GSD HEALTH INS	0
GSD UNEMPLOY COMP	0
GSD GROUP LIFE	0
USD POLICE/FIRE	0
USD CIVIL SERVICE	0
USD TEACHERS	0
USD HEALTH INSURANCE	0
USD DIRECT PENSION	8,850
USD GROUP LIFE INS	0
GSD DEATH BENEFIT	0
Departmental Totals	
Total Expenditures	8,850
Deductions	
Total Deductions	0
Functional Cost	8,850
Allocation Step 1	
1st Allocation	8,850
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	27
2nd Allocation	27

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

	COUNCIL PENSION
Total For 004 EMPLOYEE	
Total Allocated	8,877

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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	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	3	0.0666	2,333.00		2,333.00	7.00	2,340.00
MAYOR	11	0.1910	6,690.00		6,690.00	20.00	6,710.00
GENERAL SERVICES OVERHEAD	71	1.1990	41,986.00		41,986.00	126.00	42,112.00
DIRECTOR OF FINANCE	62	1.0528	36,868.00		36,868.00	111.00	36,979.00
HUMAN RESOURCES	21	0.3552	12,440.00		12,440.00	37.00	12,477.00
INFORMATION SYSTEMS	32	0.5551	19,438.00		19,438.00	58.00	19,496.00
DEPARTMENT OF LAW	6	0.1110	3,888.00		3,888.00	12.00	3,900.00
ELECTIONS	19	0.3330	11,663.00		11,663.00	35.00	11,698.00
PLANNING COMM	36	0.6129	21,463.00		21,463.00	64.00	21,527.00
REGISTER/DEEDS	7	0.1332	4,665.00		4,665.00	14.00	4,679.00
COMM ED ALLIANCE	7	0.1332	4,665.00		4,665.00	14.00	4,679.00
ASSESSOR PROP	39	0.6661	23,326.00		23,326.00	70.00	23,396.00
TRUSTEE	17	0.2886	10,108.00		10,108.00	30.00	10,138.00
COUNTY CLERK	52	0.8793	30,793.00		30,793.00	92.00	30,885.00
DISTRICT ATTOR	5	0.0888	3,110.00		3,110.00	9.00	3,119.00
PUBLIC DEFENDER	6	0.1110	3,888.00		3,888.00	12.00	3,900.00
JUVENILE CT CLRK	13	0.2354	8,245.00		8,245.00	25.00	8,270.00
CIRCUIT CT CLERK	83	1.4034	49,146.00		49,146.00	148.00	49,294.00
CRIMINAL CT CLRK	44	0.7549	26,436.00		26,436.00	79.00	26,515.00
CLERK/MASTER	7	0.1332	4,665.00		4,665.00	14.00	4,679.00
JUVENILE COURT	31	0.5287	18,515.00		18,515.00	56.00	18,571.00
GEN SESSIONS CT	44	0.7461	26,128.00		26,128.00	78.00	26,206.00
ST TRIAL COURTS	27	0.4663	16,328.00		16,328.00	49.00	16,377.00
SHERIFF ADMIN	156	2.6422	92,525.00		92,525.00	278.00	92,803.00
POLICE	913	15.3959	539,149.00		539,149.00	1,619.00	540,768.00
FIRE	587	9.9025	346,776.00		346,776.00	1,041.00	347,817.00
CODES ADMIN	74	1.2480	43,704.00		43,704.00	131.00	43,835.00
BEER BOARD	5	0.0888	3,110.00		3,110.00	9.00	3,119.00
AGRICULTURAL EXT	5	0.0934	3,272.00		3,272.00	10.00	3,282.00
SOIL & WATER	1	0.0222	778.00		778.00	2.00	780.00
SOCIAL SERVICES	157	2.6556	92,995.00		92,995.00	279.00	93,274.00

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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	Allocation Step1	Allocation Step2	Total Allocation
HEALTH	241	4.0770	142,774.00		142,774.00	429.00	143,203.00
PUBLIC LIBRARY	106	1.7984	62,980.00		62,980.00	189.00	63,169.00
PARKS	209	3.5303	123,626.00		123,626.00	371.00	123,997.00
ARTS COMMISSION	3	0.0666	2,333.00		2,333.00	7.00	2,340.00
PUBLIC WORKS	444	7.4899	262,289.00		262,289.00	788.00	263,077.00
HUMAN RELATIONS	2	0.0444	1,555.00		1,555.00	5.00	1,560.00
CARING FOR CHILDREN	7	0.1332	4,665.00		4,665.00	14.00	4,679.00
FARMERS MARKET	3	0.0666	2,333.00		2,333.00	7.00	2,340.00
MUNI AUDITORIUM	9	0.1554	5,443.00		5,443.00	16.00	5,459.00
STATE FAIR BD	14	0.2442	8,553.00		8,553.00	26.00	8,579.00
CONVENTION CTR	10	0.1776	6,220.00		6,220.00	19.00	6,239.00
WATER & SEWER	506	8.5440	299,202.00		299,202.00	899.00	300,101.00
BORDEAUX LONG-TERM CARE	283	4.7871	167,638.00		167,638.00	503.00	168,141.00
GENERAL HOSP	491	8.2822	290,034.00		290,034.00	871.00	290,905.00
METRO ACTION COM	67	1.1324	39,654.00		39,654.00	119.00	39,773.00
NCAC	9	0.1554	5,443.00		5,443.00	16.00	5,459.00
MDHA	1	0.0222	778.00		778.00	2.00	780.00
TAXI TRANSP & LICENSING	2	0.0444	1,555.00		1,555.00	5.00	1,560.00
EDUCATION	936	15.7866	552,818.00		552,818.00	1,663.00	554,481.00
COMMUNICATION CENTER	2	0.0444	1,555.00		1,555.00	5.00	1,560.00
ALL OTHER	15	0.2577	9,023.00		9,023.00	27.00	9,050.00
KNOWLES HOME	3	0.0666	2,333.00		2,333.00	7.00	2,340.00
SubTotal	5,931	100.0000	3,501,900.00		3,501,900.00	10,517.00	3,512,417.00
TOTAL	5,931	100.0000	3,501,900.00		3,501,900.00	10,517.00	3,512,417.00

Allocation Basis: RETIRED EMPLOYEES FOR ACCOUNTS 12600166 AND 126001

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	Allocation Step1	Allocation Step2	Total Allocation
EDUCATION	100	100.0000	11,492,800.00		11,492,800.00	34,517.00	11,527,317.00
SubTotal	100	100.0000	11,492,800.00		11,492,800.00	34,517.00	11,527,317.00
TOTAL	100	100.0000	11,492,800.00		11,492,800.00	34,517.00	11,527,317.00

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	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES OVERHEAD	2	0.8926	48,421.00		48,421.00	145.00	48,566.00
DIRECTOR OF FINANCE	9	3.5704	193,684.00		193,684.00	582.00	194,266.00
ASSESSOR PROP	2	0.8926	48,421.00		48,421.00	145.00	48,566.00
COUNTY CLERK	2	0.8926	48,421.00		48,421.00	145.00	48,566.00
JUVENILE COURT	2	0.8926	48,421.00		48,421.00	145.00	48,566.00
SHERIFF ADMIN	4	1.7852	96,842.00		96,842.00	291.00	97,133.00
POLICE	4	1.7852	96,842.00		96,842.00	291.00	97,133.00
FIRE	2	0.8926	48,421.00		48,421.00	145.00	48,566.00
CODES ADMIN	2	0.8926	48,421.00		48,421.00	145.00	48,566.00
HEALTH	2	0.8926	48,421.00		48,421.00	145.00	48,566.00
PUBLIC LIBRARY	2	0.8926	48,421.00		48,421.00	145.00	48,566.00
PARKS	4	1.7852	96,842.00		96,842.00	291.00	97,133.00
PUBLIC WORKS	111	40.1672	2,178,948.00		2,178,948.00	6,548.00	2,185,496.00
SOLID WASTE	22	8.0619	437,333.00		437,333.00	1,313.00	438,646.00
WATER & SEWER	47	16.9595	920,000.00		920,000.00	2,763.00	922,763.00
BORDEAUX LONG-TERM CARE	2	0.8926	48,421.00		48,421.00	145.00	48,566.00
GENERAL HOSP	9	3.5704	193,684.00		193,684.00	582.00	194,266.00
TAXI TRANSP & LICENSING	2	0.8926	48,421.00		48,421.00	145.00	48,566.00
EDUCATION	34	12.4964	677,894.00		677,894.00	2,036.00	679,930.00
ALL OTHER	2	0.8926	48,421.00		48,421.00	145.00	48,566.00
SubTotal	277	100.0000	5,424,700.00		5,424,700.00	16,292.00	5,440,992.00
TOTAL	277	100.0000	5,424,700.00		5,424,700.00	16,292.00	5,440,992.00

Allocation Basis: RETIRED EMPLOYEES 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	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	1	0.4167	36,971.00		36,971.00	111.00	37,082.00
COUNTY CLERK	1	0.4167	36,971.00		36,971.00	111.00	37,082.00
POLICE	219	52.9165	4,695,295.00		4,695,295.00	14,102.00	4,709,397.00
FIRE	186	45.0000	3,992,850.00		3,992,850.00	11,992.00	4,004,842.00
PARKS	1	0.4167	36,971.00		36,971.00	111.00	37,082.00
WATER & SEWER	1	0.4167	36,971.00		36,971.00	111.00	37,082.00
GENERAL HOSP	1	0.4167	36,971.00		36,971.00	111.00	37,082.00
SubTotal	415	100.0000	8,873,000.00		8,873,000.00	26,649.00	8,899,649.00
TOTAL	415	100.0000	8,873,000.00		8,873,000.00	26,649.00	8,899,649.00

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	Allocation Step1	Allocation Step2	Total Allocation
FIRE	100	100.0000	100,000.00		100,000.00	300.00	100,300.00
SubTotal	100	100.0000	100,000.00		100,000.00	300.00	100,300.00
TOTAL	100	100.0000	100,000.00		100,000.00	300.00	100,300.00

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	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	6	0.1022	26,298.00		26,298.00	79.00	26,377.00
MAYOR	10	0.1635	42,076.00		42,076.00	126.00	42,202.00
GENERAL SERVICES OVERHEAD	74	1.1243	289,274.00		289,274.00	869.00	290,143.00
DIRECTOR OF FINANCE	66	1.0016	257,717.00		257,717.00	774.00	258,491.00
HUMAN RESOURCES	21	0.3271	84,152.00		84,152.00	253.00	84,405.00
INFORMATION SYSTEMS	33	0.5110	131,488.00		131,488.00	395.00	131,883.00
DEPARTMENT OF LAW	6	0.1022	26,298.00		26,298.00	79.00	26,377.00
ELECTIONS	20	0.3066	78,893.00		78,893.00	237.00	79,130.00
PLANNING COMM	36	0.5519	142,007.00		142,007.00	426.00	142,433.00
REGISTER/DEEDS	8	0.1226	31,557.00		31,557.00	95.00	31,652.00
COMM ED ALLIANCE	8	0.1226	31,557.00		31,557.00	95.00	31,652.00
ASSESSOR PROP	41	0.6337	163,045.00		163,045.00	490.00	163,535.00
TRUSTEE	17	0.2657	68,374.00		68,374.00	205.00	68,579.00
COUNTY CLERK	55	0.8381	215,641.00		215,641.00	648.00	216,289.00
DISTRICT ATTOR	5	0.0818	21,038.00		21,038.00	63.00	21,101.00
PUBLIC DEFENDER	6	0.1022	26,298.00		26,298.00	79.00	26,377.00
JUVENILE CT CLRK	13	0.2044	52,595.00		52,595.00	158.00	52,753.00
CIRCUIT CT CLERK	83	1.2674	326,091.00		326,091.00	979.00	327,070.00
CRIMINAL CT CLRK	45	0.6950	178,824.00		178,824.00	537.00	179,361.00
CLERK/MASTER	8	0.1226	31,557.00		31,557.00	95.00	31,652.00
JUVENILE COURT	31	0.4701	120,969.00		120,969.00	363.00	121,332.00
GEN SESSIONS CT	44	0.6746	173,565.00		173,565.00	521.00	174,086.00
ST TRIAL COURTS	28	0.4293	110,450.00		110,450.00	332.00	110,782.00
SHERIFF ADMIN	164	2.4938	641,663.00		641,663.00	1,927.00	643,590.00
POLICE	1,110	16.7824	4,318,080.00		4,318,080.00	12,967.00	4,331,047.00
FIRE	750	11.3449	2,919,042.00		2,919,042.00	8,767.00	2,927,809.00
CODES ADMIN	75	1.1447	294,534.00		294,534.00	885.00	295,419.00
BEER BOARD	5	0.0818	21,038.00		21,038.00	63.00	21,101.00
SOIL & WATER	1	0.0204	5,259.00		5,259.00	16.00	5,275.00
SOCIAL SERVICES	160	2.4325	625,885.00		625,885.00	1,880.00	627,765.00
HEALTH	244	3.6999	951,976.00		951,976.00	2,859.00	954,835.00

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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	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC LIBRARY	110	1.6762	431,282.00		431,282.00	1,295.00	432,577.00
PARKS	219	3.3115	852,045.00		852,045.00	2,559.00	854,604.00
ARTS COMMISSION	4	0.0613	15,779.00		15,779.00	47.00	15,826.00
PUBLIC WORKS	492	7.4406	1,914,471.00		1,914,471.00	5,750.00	1,920,221.00
SOLID WASTE	108	1.6369	421,184.00		421,184.00	1,265.00	422,449.00
HUMAN RELATIONS	2	0.0409	10,519.00		10,519.00	32.00	10,551.00
CARING FOR CHILDREN	8	0.1226	31,557.00		31,557.00	95.00	31,652.00
FARMERS MARKET	4	0.0613	15,779.00		15,779.00	47.00	15,826.00
MUNI AUDITORIUM	9	0.1431	36,817.00		36,817.00	111.00	36,928.00
STATE FAIR BD	14	0.2249	57,855.00		57,855.00	174.00	58,029.00
CONVENTION CTR	10	0.1635	42,076.00		42,076.00	126.00	42,202.00
WATER & SEWER	544	8.2378	2,119,592.00		2,119,592.00	6,366.00	2,125,958.00
BORDEAUX LONG-TERM CARE	292	4.4153	1,136,059.00		1,136,059.00	3,412.00	1,139,471.00
GENERAL HOSP	509	7.7063	1,982,844.00		1,982,844.00	5,955.00	1,988,799.00
METRO ACTION COM	68	1.0425	268,236.00		268,236.00	806.00	269,042.00
NCAC	9	0.1431	36,817.00		36,817.00	111.00	36,928.00
MDHA	1	0.0204	5,259.00		5,259.00	16.00	5,275.00
TAXI TRANSP & LICENSING	4	0.0613	15,779.00		15,779.00	47.00	15,826.00
EDUCATION	987	14.9221	3,839,460.00		3,839,460.00	11,531.00	3,850,991.00
COMMUNICATION CENTER	2	0.0409	10,519.00		10,519.00	32.00	10,551.00
ALL OTHER	16	0.2453	63,114.00		63,114.00	190.00	63,304.00
KNOWLES HOME	4	0.0613	15,779.00		15,779.00	47.00	15,826.00
SubTotal	6,615	100.0000	25,730,063.00		25,730,063.00	77,276.00	25,807,339.00
TOTAL	6,615	100.0000	25,730,063.00		25,730,063.00	77,276.00	25,807,339.00

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	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	6	0.1022	934.00		934.00	3.00	937.00
MAYOR	10	0.1635	1,494.00		1,494.00	4.00	1,498.00
GENERAL SERVICES OVERHEAD	74	1.1243	10,272.00		10,272.00	31.00	10,303.00
DIRECTOR OF FINANCE	66	1.0016	9,151.00		9,151.00	27.00	9,178.00
HUMAN RESOURCES	21	0.3271	2,988.00		2,988.00	9.00	2,997.00
INFORMATION SYSTEMS	33	0.5110	4,669.00		4,669.00	14.00	4,683.00
DEPARTMENT OF LAW	6	0.1022	934.00		934.00	3.00	937.00
ELECTIONS	20	0.3066	2,801.00		2,801.00	8.00	2,809.00
PLANNING COMM	36	0.5519	5,043.00		5,043.00	15.00	5,058.00
REGISTER/DEEDS	8	0.1226	1,121.00		1,121.00	3.00	1,124.00
COMM ED ALLIANCE	8	0.1226	1,121.00		1,121.00	3.00	1,124.00
ASSESSOR PROP	41	0.6337	5,790.00		5,790.00	17.00	5,807.00
TRUSTEE	17	0.2657	2,428.00		2,428.00	7.00	2,435.00
COUNTY CLERK	55	0.8381	7,657.00		7,657.00	23.00	7,680.00
DISTRICT ATTOR	5	0.0818	747.00		747.00	2.00	749.00
PUBLIC DEFENDER	6	0.1022	934.00		934.00	3.00	937.00
JUVENILE CT CLRK	13	0.2044	1,868.00		1,868.00	6.00	1,874.00
CIRCUIT CT CLERK	83	1.2674	11,579.00		11,579.00	35.00	11,614.00
CRIMINAL CT CLRK	45	0.6950	6,350.00		6,350.00	19.00	6,369.00
CLERK/MASTER	8	0.1226	1,121.00		1,121.00	3.00	1,124.00
JUVENILE COURT	31	0.4701	4,296.00		4,296.00	13.00	4,309.00
GEN SESSIONS CT	44	0.6746	6,163.00		6,163.00	19.00	6,182.00
ST TRIAL COURTS	28	0.4293	3,922.00		3,922.00	12.00	3,934.00
SHERIFF ADMIN	164	2.4938	22,785.00		22,785.00	68.00	22,853.00
POLICE	1,110	16.7824	153,331.00		153,331.00	462.00	153,793.00
FIRE	750	11.3449	103,654.00		103,654.00	311.00	103,965.00
CODES ADMIN	75	1.1447	10,459.00		10,459.00	31.00	10,490.00
BEER BOARD	5	0.0818	747.00		747.00	2.00	749.00
SOIL & WATER	1	0.0204	187.00		187.00	1.00	188.00
SOCIAL SERVICES	160	2.4325	22,225.00		22,225.00	67.00	22,292.00
HEALTH	244	3.6999	33,804.00		33,804.00	102.00	33,906.00

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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	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC LIBRARY	110	1.6762	15,315.00		15,315.00	46.00	15,361.00
PARKS	219	3.3115	30,256.00		30,256.00	91.00	30,347.00
ARTS COMMISSION	4	0.0613	560.00		560.00	2.00	562.00
PUBLIC WORKS	492	7.4406	67,982.00		67,982.00	204.00	68,186.00
SOLID WASTE	108	1.6369	14,956.00		14,956.00	45.00	15,001.00
HUMAN RELATIONS	2	0.0409	374.00		374.00	1.00	375.00
CARING FOR CHILDREN	8	0.1226	1,121.00		1,121.00	3.00	1,124.00
FARMERS MARKET	4	0.0613	560.00		560.00	2.00	562.00
MUNI AUDITORIUM	9	0.1431	1,307.00		1,307.00	4.00	1,311.00
STATE FAIR BD	14	0.2249	2,054.00		2,054.00	6.00	2,060.00
CONVENTION CTR	10	0.1635	1,494.00		1,494.00	4.00	1,498.00
WATER & SEWER	544	8.2378	75,266.00		75,266.00	226.00	75,492.00
BORDEAUX LONG-TERM CARE	292	4.4153	40,341.00		40,341.00	121.00	40,462.00
GENERAL HOSP	509	7.7063	70,410.00		70,410.00	211.00	70,621.00
METRO ACTION COM	68	1.0425	9,525.00		9,525.00	29.00	9,554.00
NCAC	9	0.1431	1,307.00		1,307.00	4.00	1,311.00
MDHA	1	0.0204	187.00		187.00	1.00	188.00
TAXI TRANSP & LICENSING	4	0.0613	560.00		560.00	2.00	562.00
EDUCATION	987	14.9221	136,338.00		136,338.00	409.00	136,747.00
COMMUNICATION CENTER	2	0.0409	374.00		374.00	1.00	375.00
ALL OTHER	16	0.2453	2,241.00		2,241.00	7.00	2,248.00
KNOWLES HOME	4	0.0613	560.00		560.00	2.00	562.00
SubTotal	6,615	100.0000	913,663.00		913,663.00	2,744.00	916,407.00
TOTAL	6,615	100.0000	913,663.00		913,663.00	2,744.00	916,407.00

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	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	3,760.00	0.9482	4,027.00		4,027.00	12.00	4,039.00
MAYOR	5,717.00	1.4418	6,123.00		6,123.00	18.00	6,141.00
GENERAL SERVICES OVERHEAD	15,426.37	3.8904	16,521.00		16,521.00	50.00	16,571.00
DIRECTOR OF FINANCE	60,361.91	15.2229	64,646.00		64,646.00	194.00	64,840.00
DEPARTMENT OF LAW	782.97	0.1975	839.00		839.00	3.00	842.00
ELECTIONS	-11.89	-0.0030	-13.00		-13.00		-13.00
PLANNING COMM	1,965.00	0.4956	2,104.00		2,104.00	6.00	2,110.00
DISTRICT ATTOR	4,770.00	1.2030	5,109.00		5,109.00	15.00	5,124.00
CIRCUIT CT CLERK	366.16	0.0923	392.00		392.00	1.00	393.00
CRIMINAL CT CLRK	11,756.88	2.9650	12,591.00		12,591.00	38.00	12,629.00
GEN SESSIONS CT	460.00	0.1160	493.00		493.00	1.00	494.00
ST TRIAL COURTS	5,304.97	1.3379	5,682.00		5,682.00	17.00	5,699.00
JUSTICE INFO SYS	6,896.52	1.7393	7,386.00		7,386.00	22.00	7,408.00
SHERIFF ADMIN	21,055.78	5.3101	22,550.00		22,550.00	68.00	22,618.00
POLICE	101,899.37	25.6983	109,134.00		109,134.00	327.00	109,461.00
FIRE	3,415.86	0.8615	3,658.00		3,658.00	11.00	3,669.00
AGRICULTURAL EXT	177.35	0.0447	190.00		190.00	1.00	191.00
SOCIAL SERVICES	28,892.21	7.2864	30,943.00		30,943.00	93.00	31,036.00
HEALTH	32,735.58	8.2557	35,059.00		35,059.00	105.00	35,164.00
PARKS	13,033.63	3.2870	13,959.00		13,959.00	42.00	14,001.00
PUBLIC WORKS	1,895.73	0.4781	2,030.00		2,030.00	6.00	2,036.00
STATE FAIR BD	1,526.67	0.3850	1,635.00		1,635.00	5.00	1,640.00
CONVENTION CTR	5,255.00	1.3253	5,628.00		5,628.00	17.00	5,645.00
WATER & SEWER	4,217.00	1.0635	4,516.00		4,516.00	14.00	4,530.00
BORDEAUX LONG-TERM CARE	15,759.78	3.9745	16,878.00		16,878.00	51.00	16,929.00
GENERAL HOSP	36,968.35	9.3232	39,592.00		39,592.00	119.00	39,711.00
METRO ACTION COM	3,300.00	0.8322	3,534.00		3,534.00	11.00	3,545.00
ALL OTHER	8,832.78	2.2276	9,460.00		9,460.00	28.00	9,488.00
SubTotal	396,520.98	100.0000	424,666.00		424,666.00	1,275.00	425,941.00
TOTAL	396,520.98	100.0000	424,666.00		424,666.00	1,275.00	425,941.00

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

Allocation Basis: UNEMPLOYMENT COSTS PER DEPARTMENT SERVED

Allocation Source: FY 2006 UNEMPLOYMENT COST REPORTS

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	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	100	100.0000	8,850.00		8,850.00	27.00	8,877.00
SubTotal	100	100.0000	8,850.00		8,850.00	27.00	8,877.00
TOTAL	100	100.0000	8,850.00		8,850.00	27.00	8,877.00

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	79,652	2,340	0	0	37,082	0	26,377
MAYOR	56,551	6,710	0	0	0	0	42,202
GENERAL SERVICES	407,695	42,112	0	48,566	0	0	290,143
DIRECTOR OF FINANCE	563,754	36,979	0	194,266	0	0	258,491
HUMAN RESOURCES	99,879	12,477	0	0	0	0	84,405
INFORMATION SYSTEMS	156,062	19,496	0	0	0	0	131,883
DEPARTMENT OF LAW	32,056	3,900	0	0	0	0	26,377
ELECTIONS	93,624	11,698	0	0	0	0	79,130
PLANNING COMM	171,128	21,527	0	0	0	0	142,433
REGISTER/DEEDS	37,455	4,679	0	0	0	0	31,652
COMM ED ALLIANCE	37,455	4,679	0	0	0	0	31,652
ASSESSOR PROP	241,304	23,396	0	48,566	0	0	163,535
TRUSTEE	81,152	10,138	0	0	0	0	68,579
COUNTY CLERK	340,502	30,885	0	48,566	37,082	0	216,289
DISTRICT ATTOR	30,093	3,119	0	0	0	0	21,101
PUBLIC DEFENDER	31,214	3,900	0	0	0	0	26,377
JUVENILE CT CLRK	62,897	8,270	0	0	0	0	52,753
CIRCUIT CT CLERK	388,371	49,294	0	0	0	0	327,070
CRIMINAL CT CLRK	224,874	26,515	0	0	0	0	179,361
CLERK/MASTER	37,455	4,679	0	0	0	0	31,652
JUVENILE COURT	192,778	18,571	0	48,566	0	0	121,332
GEN SESSIONS CT	206,968	26,206	0	0	0	0	174,086
ST TRIAL COURTS	136,792	16,377	0	0	0	0	110,782
JUSTICE INFO SYS	7,408	0	0	0	0	0	0
SHERIFF ADMIN	878,997	92,803	0	97,133	0	0	643,590
POLICE	9,941,599	540,768	0	97,133	4,709,397	0	4,331,047
FIRE	7,536,968	347,817	0	48,566	4,004,842	100,300	2,927,809
CODES ADMIN	398,310	43,835	0	48,566	0	0	295,419
BEER BOARD	24,969	3,119	0	0	0	0	21,101
AGRICULTURAL EXT	3,473	3,282	0	0	0	0	0
SOIL & WATER	6,243	780	0	0	0	0	5,275
SOCIAL SERVICES	774,367	93,274	0	0	0	0	627,765
HEALTH	1,215,674	143,203	0	48,566	0	0	954,835
PUBLIC LIBRARY	559,673	63,169	0	48,566	0	0	432,577

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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
PARKS	1,157,164	123,997	0	97,133	37,082	0	854,604
ARTS COMMISSION	18,728	2,340	0	0	0	0	15,826
PUBLIC WORKS	4,439,016	263,077	0	2,185,496	0	0	1,920,221
SOLID WASTE	876,096	0	0	438,646	0	0	422,449
HUMAN RELATIONS	12,486	1,560	0	0	0	0	10,551
CARING FOR CHILDREN	37,455	4,679	0	0	0	0	31,652
FARMERS MARKET	18,728	2,340	0	0	0	0	15,826
MUNI AUDITORIUM	43,698	5,459	0	0	0	0	36,928
STATE FAIR BD	70,308	8,579	0	0	0	0	58,029
CONVENTION CTR	55,584	6,239	0	0	0	0	42,202
WATER & SEWER	3,465,926	300,101	0	922,763	37,082	0	2,125,958
BORDEAUX LONG-TERM	1,413,569	168,141	0	48,566	0	0	1,139,471
GENERAL HOSP	2,621,384	290,905	0	194,266	37,082	0	1,988,799
METRO ACTION COM	321,914	39,773	0	0	0	0	269,042
NCAC	43,698	5,459	0	0	0	0	36,928
MDHA	6,243	780	0	0	0	0	5,275
TAXI TRANSP & LICENSING	66,514	1,560	0	48,566	0	0	15,826
EDUCATION	16,749,466	554,481	11,527,317	679,930	0	0	3,850,991
COMMUNICATION CENTER	12,486	1,560	0	0	0	0	10,551
ALL OTHER	132,656	9,050	0	48,566	0	0	63,304
KNOWLES HOME	18,728	2,340	0	0	0	0	15,826
Direct Billed	0	0	0	0	0	0	0
Total	56,639,239	3,512,417	11,527,317	5,440,992	8,899,649	100,300	25,807,339

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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	COUNCIL PENSION
LEGISLATIVE	937	4,039	8,877
MAYOR	1,498	6,141	0
GENERAL SERVICES	10,303	16,571	0
DIRECTOR OF FINANCE	9,178	64,840	0
HUMAN RESOURCES	2,997	0	0
INFORMATION SYSTEMS	4,683	0	0
DEPARTMENT OF LAW	937	842	0
ELECTIONS	2,809	(13)	0
PLANNING COMM	5,058	2,110	0
REGISTER/DEEDS	1,124	0	0
COMM ED ALLIANCE	1,124	0	0
ASSESSOR PROP	5,807	0	0
TRUSTEE	2,435	0	0
COUNTY CLERK	7,680	0	0
DISTRICT ATTOR	749	5,124	0
PUBLIC DEFENDER	937	0	0
JUVENILE CT CLRK	1,874	0	0
CIRCUIT CT CLERK	11,614	393	0
CRIMINAL CT CLRK	6,369	12,629	0
CLERK/MASTER	1,124	0	0
JUVENILE COURT	4,309	0	0
GEN SESSIONS CT	6,182	494	0
ST TRIAL COURTS	3,934	5,699	0
JUSTICE INFO SYS	0	7,408	0
SHERIFF ADMIN	22,853	22,618	0
POLICE	153,793	109,461	0
FIRE	103,965	3,669	0
CODES ADMIN	10,490	0	0
BEER BOARD	749	0	0
AGRICULTURAL EXT	0	191	0
SOIL & WATER	188	0	0
SOCIAL SERVICES	22,292	31,036	0
HEALTH	33,906	35,164	0
PUBLIC LIBRARY	15,361	0	0

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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	COUNCIL PENSION
PARKS	30,347	14,001	0
ARTS COMMISSION	562	0	0
PUBLIC WORKS	68,186	2,036	0
SOLID WASTE	15,001	0	0
HUMAN RELATIONS	375	0	0
CARING FOR CHILDREN	1,124	0	0
FARMERS MARKET	562	0	0
MUNI AUDITORIUM	1,311	0	0
STATE FAIR BD	2,060	1,640	0
CONVENTION CTR	1,498	5,645	0
WATER & SEWER	75,492	4,530	0
BORDEAUX LONG-TERM	40,462	16,929	0
GENERAL HOSP	70,621	39,711	0
METRO ACTION COM	9,554	3,545	0
NCAC	1,311	0	0
MDHA	188	0	0
TAXI TRANSP & LICENSING	562	0	0
EDUCATION	136,747	0	0
COMMUNICATION CENTER	375	0	0
ALL OTHER	2,248	9,488	0
KNOWLES HOME	562	0	0
Direct Billed	0	0	0
Total	916,407	425,941	8,877

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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 Audits cost in account 01101412 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:	1,438,457			1,438,457
POST AUDITS		15	15	
TREASURY		12	12	
DEPARTMENT OF LAW		1,292	1,292	
Total Allocated Additions:		1,319	1,319	1,319
Total To Be Allocated:	1,438,457	1,319		1,439,776

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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	0	0	0
FRINGE BENEFITS	0	0	0	0
Other Expense & Cost				
TUITION	0	0	0	0
MANAGEMENT CONSULTANT	565,904	0	0	565,904
AUDITING SERVICE	872,553	0	872,553	0
Departmental Totals				
Total Expenditures	1,438,457	0	872,553	565,904
Deductions				
Total Deductions	0	0	0	0
Functional Cost	1,438,457	0	872,553	565,904
Allocation Step 1				
1st Allocation	1,438,457	0	872,553	565,904
Allocation Step 2				
Inbound- All Others	1,319	1,319	0	0
Reallocate Admin Costs		(1,319)	800	519
2nd Allocation	1,319	0	800	519
Total For 005 POST AUDITS				
Total Allocated	1,439,776	0	873,353	566,423

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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	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	1,221	0.0792	691.00		691.00		691.00
POST AUDITS	26	0.0017	15.00		15.00		15.00
CORPORATE DUES	15	0.0010	8.00		8.00		8.00
LEGISLATIVE	2,209	0.1433	1,250.00		1,250.00	1.00	1,251.00
MAYOR	5,537	0.3592	3,134.00		3,134.00	3.00	3,137.00
EMPLOYEE HEALTH & WELLNESS	953	0.0618	539.00		539.00		539.00
SHARED SERVICES	416	0.0270	235.00		235.00		235.00
GENERAL SERVICES FACILITIES	7,497	0.4863	4,243.00		4,243.00	4.00	4,247.00
SHARED BUSINESS SERVICES	4,618	0.2996	2,614.00		2,614.00	2.00	2,616.00
CUSTOMER SERVICE	959	0.0622	543.00		543.00		543.00
FLEET MANAGEMENT	144,437	9.3694	81,753.00		81,753.00	75.00	81,828.00
POSTAL SERVICE	1,319	0.0856	747.00		747.00	1.00	748.00
RADIO SHOP	4,557	0.2956	2,579.00		2,579.00	2.00	2,581.00
DIRECTOR OF FINANCE	660	0.0428	374.00		374.00		374.00
MINORITY SMALL BUSINESS	645	0.0418	365.00		365.00		365.00
FINANCE OPERATIONS	2,631	0.1707	1,489.00		1,489.00	1.00	1,490.00
PAYROLL	1,079	0.0700	611.00		611.00	1.00	612.00
OFFICE OF MANAGEMENT BUDGET	2,264	0.1469	1,281.00		1,281.00	1.00	1,282.00
INTERNAL AUDIT	2,052	0.1331	1,161.00		1,161.00	1.00	1,162.00
BUSINESS SOLUTIONS	1,682	0.1091	952.00		952.00	1.00	953.00
DIV ISION OF REAL PROPERTY	2,381	0.1545	1,348.00		1,348.00	1.00	1,349.00
PURCHASING	875	0.0568	495.00		495.00		495.00
FINANCIAL ACCOUNTABILITY	513	0.0333	290.00		290.00		290.00
TREASURY	4,946	0.3208	2,799.00		2,799.00	3.00	2,802.00
GRANTS COORDINATION	577	0.0374	327.00		327.00		327.00
HUMAN RESOURCES	9,045	0.5867	5,120.00		5,120.00	5.00	5,125.00
INFORMATION SYSTEMS	9,460	0.6137	5,354.00		5,354.00	5.00	5,359.00
DEPARTMENT OF LAW	6,990	0.4534	3,956.00		3,956.00	4.00	3,960.00
CENTRAL RECORDS	356	0.0231	201.00		201.00		201.00
ELECTIONS	1,770	0.1148	1,002.00		1,002.00	1.00	1,003.00
SURPLUS PROPERTY	1,582	0.1026	895.00		895.00	1.00	896.00

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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	Allocation Step1	Allocation Step2	Total Allocation
PLANNING COMM	8,549	0.5546	4,839.00		4,839.00	4.00	4,843.00
ADV PLAN/RSCH	470	0.0305	266.00		266.00		266.00
REGISTER/DEEDS	761	0.0494	431.00		431.00		431.00
HISTORICAL COMM	718	0.0466	406.00		406.00		406.00
COMM ED ALLIANCE	710	0.0461	402.00		402.00		402.00
GOVT ACCESS TV	278	0.0180	157.00		157.00		157.00
ASSESSOR PROP	1,278	0.0829	723.00		723.00	1.00	724.00
TRUSTEE	1,000	0.0649	566.00		566.00	1.00	567.00
COUNTY CLERK	1,365	0.0885	773.00		773.00	1.00	774.00
DISTRICT ATTOR	2,984	0.1936	1,689.00		1,689.00	2.00	1,691.00
DA DRUG ENF	1,899	0.1232	1,075.00		1,075.00	1.00	1,076.00
DA SPECIAL OPNS	177	0.0115	100.00		100.00		100.00
PUBLIC DEFENDER	1,072	0.0695	607.00		607.00	1.00	608.00
JUVENILE CT CLRK	784	0.0509	444.00		444.00		444.00
CIRCUIT CT CLERK	1,908	0.1238	1,080.00		1,080.00	1.00	1,081.00
CRIMINAL CT CLRK	1,515	0.0983	858.00		858.00	1.00	859.00
CLERK/MASTER	753	0.0488	426.00		426.00		426.00
JUVENILE COURT	9,401	0.6098	5,321.00		5,321.00	5.00	5,326.00
GEN SESSIONS CT	5,476	0.3552	3,099.00		3,099.00	3.00	3,102.00
ST TRIAL COURTS	6,233	0.4043	3,528.00		3,528.00	3.00	3,531.00
JUSTICE INFO SYS	4,236	0.2748	2,398.00		2,398.00	2.00	2,400.00
SHERIFF ADMIN	2,932	0.1902	1,660.00		1,660.00	2.00	1,662.00
SH COMM SERVICES	13	0.0008	7.00		7.00		7.00
SH FACILITY MTN	767	0.0498	434.00		434.00		434.00
SH WAREHOUSE	974	0.0632	551.00		551.00	1.00	552.00
SH CRIM JUST CTR	2,588	0.1679	1,465.00		1,465.00	1.00	1,466.00
SH HILL JAIL	1,206	0.0782	683.00		683.00	1.00	684.00
SH CORR WORK CTR	2,881	0.1869	1,631.00		1,631.00	1.00	1,632.00
SH TRANSPORTATION	456	0.0296	258.00		258.00		258.00
SH WARRANTS	975	0.0632	552.00		552.00	1.00	553.00
SH TRAINING ACAD	677	0.0439	383.00		383.00		383.00

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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	Allocation Step1	Allocation Step2	Total Allocation
SH DEBERRY	411	0.0267	233.00		233.00		233.00
SH LAW ENF BLOCK	276	0.0179	156.00		156.00		156.00
SH COMPLIANCE	2	0.0001	1.00		1.00		1.00
SH PRE TRIAL	2	0.0001	1.00		1.00		1.00
SH SORT	150	0.0097	85.00		85.00		85.00
SH DAY REPORTING	1,211	0.0786	685.00		685.00	1.00	686.00
SH WORK RELEASE	409	0.0265	231.00		231.00		231.00
SH OTHER	386	0.0250	218.00		218.00		218.00
POLICE	39,461	2.5598	22,335.00		22,335.00	20.00	22,355.00
POLICE DRUG ENF	3,294	0.2137	1,864.00		1,864.00	2.00	1,866.00
FIRE	23,259	1.5088	13,165.00		13,165.00	12.00	13,177.00
CODES ADMIN	8,720	0.5657	4,936.00		4,936.00	5.00	4,941.00
BEER BOARD	1,321	0.0857	748.00		748.00	1.00	749.00
AGRICULTURAL EXT	506	0.0328	286.00		286.00		286.00
SOIL & WATER	398	0.0258	225.00		225.00		225.00
SOCIAL SERVICES	5,778	0.3748	3,270.00		3,270.00	3.00	3,273.00
HEALTH	41,229	2.6745	23,336.00		23,336.00	21.00	23,357.00
PUBLIC LIBRARY	20,409	1.3239	11,552.00		11,552.00	11.00	11,563.00
PARKS	30,643	1.9878	17,344.00		17,344.00	16.00	17,360.00
ARTS COMMISSION	1,070	0.0694	606.00		606.00	1.00	607.00
PUBLIC WORKS	16,907	1.0967	9,570.00		9,570.00	9.00	9,579.00
SOLID WASTE	9,446	0.6127	5,347.00		5,347.00	5.00	5,352.00
HUMAN RELATIONS	856	0.0555	485.00		485.00		485.00
ADA MANAGEMENT	1,063	0.0690	602.00		602.00	1.00	603.00
CARING FOR CHILDREN	186	0.0121	105.00		105.00		105.00
FARMERS MARKET	2,189	0.1420	1,239.00		1,239.00	1.00	1,240.00
MUNI AUDITORIUM	2,227	0.1445	1,261.00		1,261.00	1.00	1,262.00
STATE FAIR BD	7,428	0.4818	4,204.00		4,204.00	4.00	4,208.00
CONVENTION CTR	4,902	0.3180	2,775.00		2,775.00	3.00	2,778.00
SPORTS AUTHORITY	1,325	0.0860	750.00		750.00	1.00	751.00
WATER & SEWER	89,572	5.8104	50,699.00		50,699.00	47.00	50,746.00

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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	Allocation Step1	Allocation Step2	Total Allocation
STORM WATER	4,893	0.3174	2,770.00		2,770.00	3.00	2,773.00
BORDEAUX LONG-TERM CARE	40,236	2.6101	22,774.00		22,774.00	21.00	22,795.00
GENERAL HOSP	39,476	2.5608	22,344.00		22,344.00	21.00	22,365.00
METRO ACTION COM	21,297	1.3815	12,054.00		12,054.00	11.00	12,065.00
NCAC	26,531	1.7210	15,017.00		15,017.00	14.00	15,031.00
MDHA	1	0.0001	1.00		1.00		1.00
METRO TRANSIT	1,098	0.0712	621.00		621.00	1.00	622.00
NTTC	164	0.0106	93.00		93.00		93.00
TAXI TRANSP & LICENSING	769	0.0499	435.00		435.00		435.00
EDUCATION	598,574	38.8283	338,803.00		338,803.00	312.00	339,115.00
SELF INSUR FUND	927	0.0601	525.00		525.00		525.00
ARENA	52	0.0034	29.00		29.00		29.00
COMMUNICATION CENTER	8,736	0.5667	4,945.00		4,945.00	5.00	4,950.00
ALL OTHER	189,091	12.2661	107,028.00		107,028.00	98.00	107,126.00
KNOWLES HOME	5,803	0.3764	3,285.00		3,285.00	3.00	3,288.00
CRIMINAL JUSTICE PLANNING	587	0.0381	332.00		332.00		332.00
SubTotal	1,541,579	100.0000	872,553.00		872,553.00	800.00	873,353.00
TOTAL	1,541,579	100.0000	872,553.00		872,553.00	800.00	873,353.00

Allocation Basis: TOTAL TRANSACTIONS BY FUND/DEPARTMENT

Allocation Source: FY 2006 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	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	110,042	19.4454	110,042.00		110,042.00	101.00	110,143.00
FINANCE OPERATIONS	24,000	4.2410	24,000.00		24,000.00	22.00	24,022.00
OFFICE OF MANAGEMENT BUDGET	46,250	8.1728	46,250.00		46,250.00	42.00	46,292.00
BUSINESS SOLUTIONS	30,000	5.3013	30,000.00		30,000.00	28.00	30,028.00
DIV ISION OF REAL PROPERTY	166,801	29.4750	166,801.00		166,801.00	153.00	166,954.00
HUMAN RESOURCES	133,339	23.5623	133,340.00		133,340.00	122.00	133,462.00
DEPARTMENT OF LAW	25,931	4.5822	25,931.00		25,931.00	24.00	25,955.00
POLICE	29,540	5.2200	29,540.00		29,540.00	27.00	29,567.00
SubTotal	565,904	100.0000	565,904.00		565,904.00	519.00	566,423.00
TOTAL	565,904	100.0000	565,904.00		565,904.00	519.00	566,423.00

Allocation Basis: POST AUDIT DIRECT ASSIGN

Allocation Source: DIRECT ASSIGN

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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	691	691	0
POST AUDITS	15	15	0
CORPORATE DUES	8	8	0
LEGISLATIVE	1,251	1,251	0
MAYOR	3,137	3,137	0
EMPLOYEE HEALTH &	539	539	0
SHARED SERVICES	235	235	0
GENERAL SERVICES	114,390	4,247	110,143
SHARED BUSINESS	2,616	2,616	0
CUSTOMER SERVICE	543	543	0
FLEET MANAGEMENT	81,828	81,828	0
POSTAL SERVICE	748	748	0
RADIO SHOP	2,581	2,581	0
DIRECTOR OF FINANCE	374	374	0
MINORITY SMALL BUSINESS	365	365	0
FINANCE OPERATIONS	25,512	1,490	24,022
PAYROLL	612	612	0
OFFICE OF MANAGEMENT	47,574	1,282	46,292
INTERNAL AUDIT	1,162	1,162	0
BUSINESS SOLUTIONS	30,981	953	30,028
DIV ISION OF REAL	168,303	1,349	166,954
PURCHASING	495	495	0
FINANCIAL	290	290	0
TREASURY	2,802	2,802	0
GRANTS COORDINATION	327	327	0
HUMAN RESOURCES	138,587	5,125	133,462
INFORMATION SYSTEMS	5,359	5,359	0
DEPARTMENT OF LAW	29,915	3,960	25,955
CENTRAL RECORDS	201	201	0
ELECTIONS	1,003	1,003	0
SURPLUS PROPERTY	896	896	0
PLANNING COMM	4,843	4,843	0
ADV PLAN/RSCH	266	266	0
REGISTER/DEEDS	431	431	0

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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
HISTORICAL COMM	406	406	0
COMM ED ALLIANCE	402	402	0
GOVT ACCESS TV	157	157	0
ASSESSOR PROP	724	724	0
TRUSTEE	567	567	0
COUNTY CLERK	774	774	0
DISTRICT ATTOR	1,691	1,691	0
DA DRUG ENF	1,076	1,076	0
DA SPECIAL OPNS	100	100	0
PUBLIC DEFENDER	608	608	0
JUVENILE CT CLRK	444	444	0
CIRCUIT CT CLERK	1,081	1,081	0
CRIMINAL CT CLRK	859	859	0
CLERK/MASTER	426	426	0
JUVENILE COURT	5,326	5,326	0
GEN SESSIONS CT	3,102	3,102	0
ST TRIAL COURTS	3,531	3,531	0
JUSTICE INFO SYS	2,400	2,400	0
SHERIFF ADMIN	1,662	1,662	0
SH COMM SERVICES	7	7	0
SH FACILITY MTN	434	434	0
SH WAREHOUSE	552	552	0
SH CRIM JUST CTR	1,466	1,466	0
SH HILL JAIL	684	684	0
SH CORR WORK CTR	1,632	1,632	0
SH TRANSPORTATION	258	258	0
SH WARRANTS	553	553	0
SH TRAINING ACAD	383	383	0
SH DEBERRY	233	233	0
SH LAW ENF BLOCK	156	156	0
SH COMPLIANCE	1	1	0
SH PRE TRIAL	1	1	0
SH SORT	85	85	0
SH DAY REPORTING	686	686	0
SH WORK RELEASE	231	231	0

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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
SH OTHER	218	218	0
POLICE	51,922	22,355	29,567
POLICE DRUG ENF	1,866	1,866	0
FIRE	13,177	13,177	0
CODES ADMIN	4,941	4,941	0
BEER BOARD	749	749	0
AGRICULTURAL EXT	286	286	0
SOIL & WATER	225	225	0
SOCIAL SERVICES	3,273	3,273	0
HEALTH	23,357	23,357	0
PUBLIC LIBRARY	11,563	11,563	0
PARKS	17,360	17,360	0
ARTS COMMISSION	607	607	0
PUBLIC WORKS	9,579	9,579	0
SOLID WASTE	5,352	5,352	0
HUMAN RELATIONS	485	485	0
ADA MANAGEMENT	603	603	0
CARING FOR CHILDREN	105	105	0
FARMERS MARKET	1,240	1,240	0
MUNI AUDITORIUM	1,262	1,262	0
STATE FAIR BD	4,208	4,208	0
CONVENTION CTR	2,778	2,778	0
SPORTS AUTHORITY	751	751	0
WATER & SEWER	50,746	50,746	0
STORM WATER	2,773	2,773	0
BORDEAUX LONG-TERM	22,795	22,795	0
GENERAL HOSP	22,365	22,365	0
METRO ACTION COM	12,065	12,065	0
NCAC	15,031	15,031	0
MDHA	1	1	0
METRO TRANSIT	622	622	0
NTTC	93	93	0
TAXI TRANSP & LICENSING	435	435	0
EDUCATION	339,115	339,115	0
SELF INSUR FUND	525	525	0

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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
ARENA	29	29	0
COMMUNICATION CENTER	4,950	4,950	0
ALL OTHER	107,126	107,126	0
KNOWLES HOME	3,288	3,288	0
CRIMINAL JUSTICE	332	332	0
Direct Billed	0	0	0
Total	1,439,776	873,353	566,423

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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:	268,183			268,183
POST AUDITS	8		8	
TREASURY		3	3	
Total Allocated Additions:	8	3	11	11
Total To Be Allocated:	268,191	3		268,194

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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	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
CORPORATE DUES	268,183	0	268,183
Departmental Totals			
Total Expenditures	268,183	0	268,183
Deductions			
Total Deductions	0	0	0
Functional Cost	268,183	0	268,183
Allocation Step 1			
Inbound- All Others	8	8	0
Reallocate Admin Costs		(8)	8
1st Allocation	268,191	0	268,191
Allocation Step 2			
Inbound- All Others	3	3	0
Reallocate Admin Costs		(3)	3
2nd Allocation	3	0	3
Total For 006 CORPORATE			
Total Allocated	268,194	0	268,194

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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	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	238,256	88.8412	238,264.00		238,264.00	3.00	238,267.00
MAYOR	28,261	10.5380	28,262.00		28,262.00		28,262.00
FINANCE OPERATIONS	1,665	0.6208	1,665.00		1,665.00		1,665.00
SubTotal	268,182	100.0000	268,191.00		268,191.00	3.00	268,194.00
TOTAL	268,182	100.0000	268,191.00		268,191.00	3.00	268,194.00

Allocation Basis: DIRECT IDENTIFICATION OF COST TO BENEFITING DEPART

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	238,267	238,267
MAYOR	28,262	28,262
FINANCE OPERATIONS	1,665	1,665
Direct Billed	0	0
Total	268,194	268,194

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

EMPLOYEE HEALTH AND WELLNESS

NATURE AND EXTENT OF SERVICES

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

The allocation of costs is based on total clinic charges to agencies receiving benefit. Agencies are billed for select services and direct billings are credited to agencies total costs.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department EMPLOYEE HEALTH & WELLNESS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	576,914			576,914
POST AUDITS	539		539	
TREASURY		18	18	
Total Allocated Additions:	539	18	557	557
Total To Be Allocated:	577,453	18		577,471

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department EMPLOYEE HEALTH & WELLNESS

	Total	General & Admin	CLINIC	BENEFIT BOARD
Wages & Benefits				
SALARIES & WAGES	360,031	17,462	266,782	75,787
FRINGE BENEFITS	112,166	5,440	83,115	23,611
Other Expense & Cost				
CONTRACTUAL	24,822	1,204	18,393	5,225
MACHINE & EQUIPMENT	7,495	364	5,553	1,578
SUPPLIES	62,194	3,016	46,086	13,092
OTHER	10,206	495	7,563	2,148
Departmental Totals				
Total Expenditures	576,914	27,981	427,492	121,441
Deductions				
Total Deductions	0	0	0	0
Functional Cost	576,914	27,981	427,492	121,441
Allocation Step 1				
Inbound- All Others	539	539	0	0
Reallocate Admin Costs		(28,520)	22,210	6,310
1st Allocation	577,453	0	449,702	127,751
Allocation Step 2				
Inbound- All Others	18	18	0	0
Reallocate Admin Costs		(18)	14	4
2nd Allocation	18	0	14	4
Total For 009 EMPLOYEE				
Total Allocated	577,471	0	449,716	127,755

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department EMPLOYEE HEALTH & WELLNESS

Activity - CLINIC

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	1,253	0.4769	2,145.00		2,145.00		2,145.00
JUVENILE COURT	38	0.0145	65.00		65.00		65.00
GEN SESSIONS CT	83	0.0316	142.00		142.00		142.00
SHERIFF ADMIN	3,075	1.1702	5,262.00		5,262.00		5,262.00
POLICE	123,604	47.0346	211,517.00	-75,745.00	135,772.00	7.00	135,779.00
FIRE	106,116	40.3802	181,590.00	-78,024.00	103,566.00	6.00	103,572.00
CODES ADMIN	156	0.0594	267.00		267.00		267.00
SOCIAL SERVICES	515	0.1960	881.00	-175.00	706.00		706.00
HEALTH	4,727	1.7989	8,090.00		8,090.00		8,090.00
PARKS	2,072	0.7887	3,547.00		3,547.00		3,547.00
PUBLIC WORKS	11,755	4.4734	20,117.00	-2,213.00	17,904.00	1.00	17,905.00
WATER & SEWER	1,722	0.6556	2,948.00	-632.00	2,316.00		2,316.00
BORDEAUX LONG-TERM CARE	3,129	1.1909	5,355.00		5,355.00		5,355.00
METRO ACTION COM	2,894	1.1016	4,954.00		4,954.00		4,954.00
MDHA	87	0.0331	149.00		149.00		149.00
EDUCATION	308	0.1176	529.00		529.00		529.00
ALL OTHER	1,252	0.4768	2,144.00		2,144.00		2,144.00
SubTotal	262,794	100.0000	449,702.00	-156,789.00	292,913.00	14.00	292,927.00
Direct Billed				156,789.00	156,789.00		156,789.00
TOTAL	262,794	100.0000	449,702.00		449,702.00	14.00	449,716.00

Allocation Basis: TOTAL CLINIC CHARGES

Allocation Source: HEALTH DEPARTMENT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department EMPLOYEE HEALTH & WELLNESS

Activity - BENEFIT BOARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HUMAN RESOURCES	100	100.0000	127,751.00		127,751.00	4.00	127,755.00
SubTotal	100	100.0000	127,751.00		127,751.00	4.00	127,755.00
TOTAL	100	100.0000	127,751.00		127,751.00	4.00	127,755.00

Allocation Basis: DIRECT ALLOCATION TO BENEFIT BOARD

Allocation Source: DIRECT ASSIGNED

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

Receiving Department	Total	CLINIC	BENEFIT BOARD
GENERAL SERVICES	2,145	2,145	0
HUMAN RESOURCES	127,755	0	127,755
JUVENILE COURT	65	65	0
GEN SESSIONS CT	142	142	0
SHERIFF ADMIN	5,262	5,262	0
POLICE	135,779	135,779	0
FIRE	103,572	103,572	0
CODES ADMIN	267	267	0
SOCIAL SERVICES	706	706	0
HEALTH	8,090	8,090	0
PARKS	3,547	3,547	0
PUBLIC WORKS	17,905	17,905	0
WATER & SEWER	2,316	2,316	0
BORDEAUX LONG-TERM	5,355	5,355	0
METRO ACTION COM	4,954	4,954	0
MDHA	149	149	0
EDUCATION	529	529	0
ALL OTHER	2,144	2,144	0
Direct Billed	156,789	156,789	0
Total	577,471	449,716	127,755

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

GENERAL SERVICES OVERHEAD

NATURE AND EXTENT OF SERVICES

The General Services Overhead department was created as a central service function in FY-06 to properly allocate administrative costs to the various divisions within the General Services department.

Costs coming into the General Services Overhead department were allocated to General Services Facilities, Shared Services, Shared Business Services, Customer Service, Fleet Management, Postal Service and Radio Shop based on the salaries within those departments

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department GENERAL SERVICES OVERHEAD

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
EMPLOYEE BENEFITS	406,474	1,221	407,695	
Total Allocated Additions:	406,474	1,221	407,695	407,695
Total To Be Allocated:	406,474	1,221		407,695

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department GENERAL SERVICES OVERHEAD

	Total	General & Admin	GENERAL SERVICES
Other Expense & Cost			
GENERAL SERVICES OVERHEAD	0	0	0
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Functional Cost	0	0	0
Allocation Step 1			
Inbound- All Others	406,474	0	406,474
1st Allocation	406,474	0	406,474
Allocation Step 2			
Inbound- All Others	1,221	0	1,221
2nd Allocation	1,221	0	1,221
Total For 0101 GENERAL			
Total Allocated	407,695	0	407,695

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department GENERAL SERVICES OVERHEAD

Activity - GENERAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHARED SERVICES	454,743	5.7090	23,206.00		23,206.00	70.00	23,276.00
GENERAL SERVICES FACILITIES	1,226,745	15.4009	62,601.00		62,601.00	188.00	62,789.00
SHARED BUSINESS SERVICES	1,637,246	20.5545	83,549.00		83,549.00	251.00	83,800.00
CUSTOMER SERVICE	177,599	2.2296	9,063.00		9,063.00	27.00	9,090.00
FLEET MANAGEMENT	3,652,459	45.8541	186,384.00		186,384.00	560.00	186,944.00
POSTAL SERVICE	174,910	2.1959	8,926.00		8,926.00	27.00	8,953.00
RADIO SHOP	641,691	8.0560	32,745.00		32,745.00	98.00	32,843.00
SubTotal	7,965,395	100.0000	406,474.00		406,474.00	1,221.00	407,695.00
TOTAL	7,965,395	100.0000	406,474.00		406,474.00	1,221.00	407,695.00

Allocation Basis: GENERAL SERVICES SALARIES

Allocation Source: EXPENDITURE REPORT

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

Receiving Department	Total	GENERAL SERVICES
SHARED SERVICES	23,276	23,276
GENERAL SERVICES	62,789	62,789
SHARED BUSINESS	83,800	83,800
CUSTOMER SERVICE	9,090	9,090
FLEET MANAGEMENT	186,944	186,944
POSTAL SERVICE	8,953	8,953
RADIO SHOP	32,843	32,843
Direct Billed	0	0
Total	407,695	407,695

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

SHARED SERVICES

NATURE AND EXTENT OF SERVICES

The Metro Payment Services division is responsible for providing payment services for Metro Agencies and vendors so they can have payments made in an accurate, timely, and cost efficient manner.

For fiscal year 2006, costs were allocated based on the number of invoices processed by department. The costs and revenues were taken from Government's CAFR for FY06.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department SHARED SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	743,181			743,181
POST AUDITS	235		235	
GENERAL SERVICES OVERHEAD	23,206	70	23,276	
SHARED BUSINESS SERVICES		2	2	
TREASURY		25	25	
INFORMATION SYSTEMS		51	51	
Total Allocated Additions:	23,441	148	23,589	23,589
REVENUES	(937,900)			
Total Departmental Cost Adjustments:	(937,900)			(937,900)
Total To Be Allocated:	(171,278)	148		(171,130)

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

	Total	General & Admin	SHARED SERVICES
Other Expense & Cost			
PERSONAL CHARGE	612,785	0	612,785
CONTRACTUAL SERVICES	78,541	0	78,541
SUPPLIES	49,746	0	49,746
OTHER	273	0	273
TRANSFER TO LOCAP	1,836	0	1,836
Departmental Totals			
Total Expenditures	743,181	0	743,181
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
REVENUES	(937,900)	0	(937,900)
Functional Cost	(194,719)	0	(194,719)
Allocation Step 1			
Inbound- All Others	23,441	23,441	0
Reallocate Admin Costs		(23,441)	23,441
1st Allocation	(171,278)	0	(171,278)
Allocation Step 2			
Inbound- All Others	148	148	0
Reallocate Admin Costs		(148)	148
2nd Allocation	148	0	148
Total For 0102 SHARED			
Total Allocated	(171,130)	0	(171,130)

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

Activity - SHARED SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	600	0.0640	-110.00		-110.00		-110.00
MAYOR	2,292	0.2444	-419.00		-419.00		-419.00
GENERAL SERVICES FACILITIES	17,304	1.8450	-3,160.00		-3,160.00	3.00	-3,157.00
SHARED BUSINESS SERVICES	96	0.0102	-18.00		-18.00		-18.00
CUSTOMER SERVICE	96	0.0102	-18.00		-18.00		-18.00
FLEET MANAGEMENT	75,300	8.0286	-13,751.00		-13,751.00	12.00	-13,739.00
POSTAL SERVICE	96	0.0102	-18.00		-18.00		-18.00
RADIO SHOP	4,908	0.5233	-896.00		-896.00	1.00	-895.00
DIRECTOR OF FINANCE	96	0.0102	-18.00		-18.00		-18.00
MINORITY SMALL BUSINESS	96	0.0102	-18.00		-18.00		-18.00
FINANCE OPERATIONS	9,108	0.9711	-1,663.00		-1,663.00	1.00	-1,662.00
PAYROLL	2,700	0.2879	-493.00		-493.00		-493.00
OFFICE OF MANAGEMENT BUDGET	3,696	0.3941	-675.00		-675.00	1.00	-674.00
INTERNAL AUDIT	1,908	0.2034	-348.00		-348.00		-348.00
BUSINESS SOLUTIONS	2,304	0.2457	-421.00		-421.00		-421.00
DIV ISION OF REAL PROPERTY	3,900	0.4158	-712.00		-712.00	1.00	-711.00
PURCHASING	1,500	0.1599	-274.00		-274.00		-274.00
FINANCIAL ACCOUNTABILITY	804	0.0857	-147.00		-147.00		-147.00
TREASURY	108	0.0115	-20.00		-20.00		-20.00
GRANTS COORDINATION	504	0.0537	-92.00		-92.00		-92.00
HUMAN RESOURCES	6,696	0.7139	-1,223.00		-1,223.00	1.00	-1,222.00
INFORMATION SYSTEMS	19,104	2.0369	-3,489.00		-3,489.00	3.00	-3,486.00
DEPARTMENT OF LAW	7,896	0.8419	-1,442.00		-1,442.00	1.00	-1,441.00
ELECTIONS	1,500	0.1599	-274.00		-274.00		-274.00
SURPLUS PROPERTY	96	0.0102	-18.00		-18.00		-18.00
PLANNING COMM	2,496	0.2661	-456.00		-456.00		-456.00
REGISTER/DEEDS	696	0.0742	-127.00		-127.00		-127.00
HISTORICAL COMM	204	0.0218	-37.00		-37.00		-37.00
COMM ED ALLIANCE	88	0.0094	-16.00		-16.00		-16.00
ASSESSOR PROP	1,404	0.1497	-256.00		-256.00		-256.00
TRUSTEE	504	0.0537	-92.00		-92.00		-92.00

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

Activity - SHARED SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COUNTY CLERK	1,500	0.1599	-274.00		-274.00		-274.00
DISTRICT ATTOR	9,396	1.0018	-1,716.00		-1,716.00	1.00	-1,715.00
PUBLIC DEFENDER	900	0.0960	-164.00		-164.00		-164.00
JUVENILE CT CLRK	504	0.0537	-92.00		-92.00		-92.00
CIRCUIT CT CLERK	1,404	0.1497	-256.00		-256.00		-256.00
CRIMINAL CT CLRK	1,800	0.1919	-329.00		-329.00		-329.00
CLERK/MASTER	504	0.0537	-92.00		-92.00		-92.00
JUVENILE COURT	3,600	0.3838	-657.00		-657.00	1.00	-656.00
GEN SESSIONS CT	2,604	0.2776	-476.00		-476.00		-476.00
ST TRIAL COURTS	5,700	0.6077	-1,041.00		-1,041.00	1.00	-1,040.00
JUSTICE INFO SYS	804	0.0857	-147.00		-147.00		-147.00
SHERIFF ADMIN	10,704	1.1413	-1,955.00		-1,955.00	2.00	-1,953.00
POLICE	21,400	2.2817	-3,908.00		-3,908.00	3.00	-3,905.00
FIRE	18,208	1.9414	-3,325.00		-3,325.00	3.00	-3,322.00
CODES ADMIN	2,196	0.2341	-401.00		-401.00		-401.00
AGRICULTURAL EXT	96	0.0102	-18.00		-18.00		-18.00
SOCIAL SERVICES	10,800	1.1515	-1,972.00		-1,972.00	2.00	-1,970.00
HEALTH	19,500	2.0791	-3,561.00		-3,561.00	3.00	-3,558.00
PUBLIC LIBRARY	27,696	2.9530	-5,058.00		-5,058.00	4.00	-5,054.00
PARKS	30,996	3.3048	-5,660.00		-5,660.00	5.00	-5,655.00
ARTS COMMISSION	1,104	0.1177	-202.00		-202.00		-202.00
PUBLIC WORKS	34,800	3.7104	-6,355.00		-6,355.00	5.00	-6,350.00
HUMAN RELATIONS	900	0.0960	-164.00		-164.00		-164.00
ADA MANAGEMENT	96	0.0102	-18.00		-18.00		-18.00
FARMERS MARKET	1,500	0.1599	-274.00		-274.00		-274.00
MUNI AUDITORIUM	2,004	0.2137	-366.00		-366.00		-366.00
STATE FAIR BD	7,596	0.8099	-1,387.00		-1,387.00	1.00	-1,386.00
CONVENTION CTR	4,896	0.5220	-894.00		-894.00	1.00	-893.00
SPORTS AUTHORITY	396	0.0422	-72.00		-72.00		-72.00
WATER & SEWER	44,696	4.7655	-8,162.00		-8,162.00	7.00	-8,155.00
METRO ACTION COM	17,400	1.8552	-3,178.00		-3,178.00	3.00	-3,175.00

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

Activity - SHARED SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NCAC	68,400	7.2929	-12,491.00		-12,491.00	11.00	-12,480.00
TAXI TRANSP & LICENSING	204	0.0218	-37.00		-37.00		-37.00
EDUCATION	8	0.0009	-1.00		-1.00		-1.00
COMMUNICATION CENTER	3,996	0.4261	-730.00		-730.00	1.00	-729.00
ALL OTHER	411,396	43.8640	-75,126.00		-75,126.00	70.00	-75,056.00
CRIMINAL JUSTICE PLANNING	96	0.0102	-18.00		-18.00		-18.00
SubTotal	937,900	100.0000	-171,278.00		-171,278.00	148.00	-171,130.00
TOTAL	937,900	100.0000	-171,278.00		-171,278.00	148.00	-171,130.00

Allocation Basis: SHARED SERVICES BILLINGS

Allocation Source: GENERAL SERVICES RECORDS

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

Receiving Department	Total	SHARED SERVICES
LEGISLATIVE	(110)	(110)
MAYOR	(419)	(419)
GENERAL SERVICES	(3,157)	(3,157)
SHARED BUSINESS	(18)	(18)
CUSTOMER SERVICE	(18)	(18)
FLEET MANAGEMENT	(13,739)	(13,739)
POSTAL SERVICE	(18)	(18)
RADIO SHOP	(895)	(895)
DIRECTOR OF FINANCE	(18)	(18)
MINORITY SMALL BUSINESS	(18)	(18)
FINANCE OPERATIONS	(1,662)	(1,662)
PAYROLL	(493)	(493)
OFFICE OF MANAGEMENT	(674)	(674)
INTERNAL AUDIT	(348)	(348)
BUSINESS SOLUTIONS	(421)	(421)
DIV ISION OF REAL	(711)	(711)
PURCHASING	(274)	(274)
FINANCIAL	(147)	(147)
TREASURY	(20)	(20)
GRANTS COORDINATION	(92)	(92)
HUMAN RESOURCES	(1,222)	(1,222)
INFORMATION SYSTEMS	(3,486)	(3,486)
DEPARTMENT OF LAW	(1,441)	(1,441)
ELECTIONS	(274)	(274)
SURPLUS PROPERTY	(18)	(18)
PLANNING COMM	(456)	(456)
REGISTER/DEEDS	(127)	(127)
HISTORICAL COMM	(37)	(37)
COMM ED ALLIANCE	(16)	(16)
ASSESSOR PROP	(256)	(256)
TRUSTEE	(92)	(92)
COUNTY CLERK	(274)	(274)
DISTRICT ATTOR	(1,715)	(1,715)
PUBLIC DEFENDER	(164)	(164)

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

Receiving Department	Total	SHARED SERVICES
JUVENILE CT CLRK	(92)	(92)
CIRCUIT CT CLERK	(256)	(256)
CRIMINAL CT CLRK	(329)	(329)
CLERK/MASTER	(92)	(92)
JUVENILE COURT	(656)	(656)
GEN SESSIONS CT	(476)	(476)
ST TRIAL COURTS	(1,040)	(1,040)
JUSTICE INFO SYS	(147)	(147)
SHERIFF ADMIN	(1,953)	(1,953)
POLICE	(3,905)	(3,905)
FIRE	(3,322)	(3,322)
CODES ADMIN	(401)	(401)
AGRICULTURAL EXT	(18)	(18)
SOCIAL SERVICES	(1,970)	(1,970)
HEALTH	(3,558)	(3,558)
PUBLIC LIBRARY	(5,054)	(5,054)
PARKS	(5,655)	(5,655)
ARTS COMMISSION	(202)	(202)
PUBLIC WORKS	(6,350)	(6,350)
HUMAN RELATIONS	(164)	(164)
ADA MANAGEMENT	(18)	(18)
FARMERS MARKET	(274)	(274)
MUNI AUDITORIUM	(366)	(366)
STATE FAIR BD	(1,386)	(1,386)
CONVENTION CTR	(893)	(893)
SPORTS AUTHORITY	(72)	(72)
WATER & SEWER	(8,155)	(8,155)
METRO ACTION COM	(3,175)	(3,175)
NCAC	(12,480)	(12,480)
TAXI TRANSP & LICENSING	(37)	(37)
EDUCATION	(1)	(1)
COMMUNICATION CENTER	(729)	(729)
ALL OTHER	(75,056)	(75,056)
CRIMINAL JUSTICE	(18)	(18)

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

Receiving Department	Total	SHARED SERVICES
Direct Billed	0	0
Total	(171,130)	(171,130)

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

GENERAL SERVICES FACILITIES

NATURE AND EXTENT OF SERVICES

General Services Facilities Division provides services to maintain and operate all Metropolitan buildings except for the Board of Education and Board of Hospitals.

General Services Facilities identified the utility costs to each building. In addition, environmental, grounds maintenance, and salaries and fringe benefits on certain employees were identified directly to specific buildings. The remaining costs were allocated to the various buildings based on square feet. Respective buildings cost were then allocated based on the square feet occupied by each agency. The costs and revenues were taken from Government's FY06 CAFR.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department GENERAL SERVICES FACILITIES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	12,374,456			12,374,456
OTHER TRANSFER	(375)			
Total Deductions:	(375)			(375)
BUILDING USE ALLOWANCE	5,378		5,378	
POST AUDITS	114,285	105	114,390	
EMPLOYEE HEALTH & WELLNESS	2,145		2,145	
GENERAL SERVICES OVERHEAD	62,601	188	62,789	
SHARED SERVICES	(3,160)	3	(3,157)	
GENERAL SERVICES FACILITIES		2,977	2,977	
SHARED BUSINESS SERVICES		6,680	6,680	
CUSTOMER SERVICE		(15)	(15)	
FLEET MANAGEMENT		43,875	43,875	
POSTAL SERVICE		(3)	(3)	
RADIO SHOP		(11,590)	(11,590)	
MINORITY SMALL BUSINESS ASSISTANCE		4,389	4,389	
FINANCE OPERATIONS		3,439	3,439	
PAYROLL		1,618	1,618	
OFFICE OF MANAGEMENT BUDGET		3,213	3,213	
BUSINESS SOLUTIONS		1,960	1,960	
PURCHASING		6,611	6,611	
FINANCIAL ACCOUNTABILITY		609	609	
TREASURY		810	810	
GRANTS COORDINATION		330	330	
HUMAN RESOURCES		2,527	2,527	
INFORMATION SYSTEMS		279	279	
DEPARTMENT OF LAW		29,617	29,617	
CENTRAL RECORDS		401	401	
Total Allocated Additions:	181,249	98,023	279,272	279,272

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department GENERAL SERVICES FACILITIES

OPERATING REVENUE	(10,720,560)		
Total Departmental Cost Adjustments:	(10,720,560)		(10,720,560)
Total To Be Allocated:	1,834,770	98,023	1,932,793

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department GENERAL SERVICES FACILITIES

	Total	General & Admin	BUILDINGS & SECURITY
Other Expense & Cost			
PERSONAL SERVICE	1,694,159	0	1,694,159
CONTRACTUAL SERVICES	10,152,235	0	10,152,235
SUPPLIES & MATERIALS	381,165	0	381,165
OTHER	109,951	0	109,951
LOCAP TRANSFER	36,571	0	36,571
OTHER TRANSFER	375	375	0
Departmental Totals			
Total Expenditures	12,374,456	375	12,374,081
Deductions			
Total Deductions	(375)	(375)	0
Cost Adjustments			
OPERATING REVENUE	(10,720,560)	0	(10,720,560)
Functional Cost	1,653,521	0	1,653,521
Allocation Step 1			
Inbound- All Others	181,249	181,249	0
Reallocate Admin Costs		(181,249)	181,249
1st Allocation	1,834,770	0	1,834,770
Allocation Step 2			
Inbound- All Others	98,023	98,023	0
Reallocate Admin Costs		(98,023)	98,023
2nd Allocation	98,023	0	98,023
Total For 012 GENERAL			
Total Allocated	1,932,793	0	1,932,793

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

Activity - BUILDINGS & SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	346,421	3.2314	59,288.00		59,288.00	3,173.00	62,461.00
MAYOR	328,068	3.0602	56,147.00		56,147.00	3,005.00	59,152.00
GENERAL SERVICES FACILITIES	17,396	0.1623	2,977.00		2,977.00		2,977.00
SHARED BUSINESS SERVICES	116,349	1.0853	19,913.00		19,913.00	1,066.00	20,979.00
CUSTOMER SERVICE	31,692	0.2956	5,424.00		5,424.00	290.00	5,714.00
FLEET MANAGEMENT	620,178	5.7849	106,140.00		106,140.00	5,680.00	111,820.00
POSTAL SERVICE	16,506	0.1540	2,825.00		2,825.00	151.00	2,976.00
RADIO SHOP	222,337	2.0739	38,052.00		38,052.00	2,036.00	40,088.00
DIRECTOR OF FINANCE	26,684	0.2489	4,567.00		4,567.00	244.00	4,811.00
MINORITY SMALL BUSINESS	6,321	0.0590	1,082.00		1,082.00	58.00	1,140.00
FINANCE OPERATIONS	68,233	0.6365	11,678.00		11,678.00	625.00	12,303.00
PAYROLL	44,701	0.4170	7,650.00		7,650.00	409.00	8,059.00
OFFICE OF MANAGEMENT BUDGET	63,980	0.5968	10,950.00		10,950.00	586.00	11,536.00
INTERNAL AUDIT	38,273	0.3570	6,550.00		6,550.00	351.00	6,901.00
BUSINESS SOLUTIONS	40,069	0.3738	6,858.00		6,858.00	367.00	7,225.00
DIV ISION OF REAL PROPERTY	46,373	0.4326	7,937.00		7,937.00	425.00	8,362.00
PURCHASING	62,227	0.5805	10,650.00		10,650.00	570.00	11,220.00
FINANCIAL ACCOUNTABILITY	13,420	0.1252	2,297.00		2,297.00	123.00	2,420.00
TREASURY	46,028	0.4293	7,878.00		7,878.00	422.00	8,300.00
GRANTS COORDINATION	8,788	0.0820	1,504.00		1,504.00	80.00	1,584.00
HUMAN RESOURCES	159,786	1.4905	27,347.00		27,347.00	1,463.00	28,810.00
INFORMATION SYSTEMS	320,137	2.9862	54,790.00		54,790.00	2,932.00	57,722.00
DEPARTMENT OF LAW	167,299	1.5605	28,632.00		28,632.00	1,532.00	30,164.00
ELECTIONS	62,932	0.5870	10,771.00		10,771.00	576.00	11,347.00
SURPLUS PROPERTY	157,054	1.4650	26,879.00		26,879.00	1,438.00	28,317.00
PLANNING COMM	362,571	3.3820	62,052.00		62,052.00	3,321.00	65,373.00
REGISTER/DEEDS	1,408	0.0131	241.00		241.00	13.00	254.00
ASSESSOR PROP	133,538	1.2456	22,854.00		22,854.00	1,223.00	24,077.00
TRUSTEE	34,709	0.3238	5,940.00		5,940.00	318.00	6,258.00
COUNTY CLERK	179,176	1.6713	30,665.00		30,665.00	1,641.00	32,306.00
DISTRICT ATTOR	33,150	0.3092	5,673.00		5,673.00	304.00	5,977.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department GENERAL SERVICES FACILITIES

Activity - BUILDINGS & SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC DEFENDER	23,339	0.2177	3,994.00		3,994.00	214.00	4,208.00
JUVENILE CT CLRK	59,510	0.5551	10,185.00		10,185.00	545.00	10,730.00
CIRCUIT CT CLERK	686,084	6.3997	117,420.00		117,420.00	6,283.00	123,703.00
CRIMINAL CT CLRK	423,170	3.9473	72,423.00		72,423.00	3,876.00	76,299.00
CLERK/MASTER	306,192	2.8561	52,403.00		52,403.00	2,804.00	55,207.00
JUVENILE COURT	423,670	3.9519	72,509.00		72,509.00	3,880.00	76,389.00
GEN SESSIONS CT	983,956	9.1782	168,399.00		168,399.00	9,011.00	177,410.00
ST TRIAL COURTS	85,384	0.7965	14,613.00		14,613.00	782.00	15,395.00
JUSTICE INFO SYS	2,348	0.0219	402.00		402.00	22.00	424.00
SHERIFF ADMIN	988,735	9.2228	169,217.00		169,217.00	9,055.00	178,272.00
POLICE	2,141,111	19.9719	366,443.00		366,443.00	19,607.00	386,050.00
FIRE	138,214	1.2892	23,655.00		23,655.00	1,266.00	24,921.00
CODES ADMIN	152,891	1.4262	26,167.00		26,167.00	1,400.00	27,567.00
BEER BOARD	35,624	0.3323	6,097.00		6,097.00	326.00	6,423.00
AGRICULTURAL EXT	38,302	0.3573	6,555.00		6,555.00	351.00	6,906.00
SOIL & WATER	19,205	0.1792	3,287.00		3,287.00	176.00	3,463.00
SOCIAL SERVICES	139,947	1.3054	23,951.00		23,951.00	1,282.00	25,233.00
HEALTH	9,735	0.0908	1,666.00		1,666.00	89.00	1,755.00
PUBLIC LIBRARY	103,785	0.9681	17,762.00		17,762.00	950.00	18,712.00
HUMAN RELATIONS	9,732	0.0908	1,666.00		1,666.00	89.00	1,755.00
ADA MANAGEMENT	1,314	0.0123	225.00		225.00	12.00	237.00
MUNI AUDITORIUM	1,274	0.0119	218.00		218.00	12.00	230.00
WATER & SEWER	17,768	0.1657	3,041.00		3,041.00	163.00	3,204.00
NCAC	4,790	0.0447	820.00		820.00	44.00	864.00
TAXI TRANSP & LICENSING	6,526	0.0609	1,117.00		1,117.00	60.00	1,177.00
COMMUNICATION CENTER	127,512	1.1894	21,823.00		21,823.00	1,168.00	22,991.00
CRIMINAL JUSTICE PLANNING	14,611	0.1363	2,501.00		2,501.00	134.00	2,635.00
SubTotal	10,720,560	100.0000	1,834,770.00		1,834,770.00	98,023.00	1,932,793.00
TOTAL	10,720,560	100.0000	1,834,770.00		1,834,770.00	98,023.00	1,932,793.00

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

Allocation Basis: GENERAL SERVICES BILLINGS

Allocation Source: FINANCE

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

Receiving Department	Total	BUILDINGS &
LEGISLATIVE	62,461	62,461
MAYOR	59,152	59,152
GENERAL SERVICES	2,977	2,977
SHARED BUSINESS	20,979	20,979
CUSTOMER SERVICE	5,714	5,714
FLEET MANAGEMENT	111,820	111,820
POSTAL SERVICE	2,976	2,976
RADIO SHOP	40,088	40,088
DIRECTOR OF FINANCE	4,811	4,811
MINORITY SMALL BUSINESS	1,140	1,140
FINANCE OPERATIONS	12,303	12,303
PAYROLL	8,059	8,059
OFFICE OF MANAGEMENT	11,536	11,536
INTERNAL AUDIT	6,901	6,901
BUSINESS SOLUTIONS	7,225	7,225
DIV ISION OF REAL	8,362	8,362
PURCHASING	11,220	11,220
FINANCIAL	2,420	2,420
TREASURY	8,300	8,300
GRANTS COORDINATION	1,584	1,584
HUMAN RESOURCES	28,810	28,810
INFORMATION SYSTEMS	57,722	57,722
DEPARTMENT OF LAW	30,164	30,164
ELECTIONS	11,347	11,347
SURPLUS PROPERTY	28,317	28,317
PLANNING COMM	65,373	65,373
REGISTER/DEEDS	254	254
ASSESSOR PROP	24,077	24,077
TRUSTEE	6,258	6,258
COUNTY CLERK	32,306	32,306
DISTRICT ATTOR	5,977	5,977
PUBLIC DEFENDER	4,208	4,208
JUVENILE CT CLRK	10,730	10,730
CIRCUIT CT CLERK	123,703	123,703

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

Receiving Department	Total	BUILDINGS &
CRIMINAL CT CLRK	76,299	76,299
CLERK/MASTER	55,207	55,207
JUVENILE COURT	76,389	76,389
GEN SESSIONS CT	177,410	177,410
ST TRIAL COURTS	15,395	15,395
JUSTICE INFO SYS	424	424
SHERIFF ADMIN	178,272	178,272
POLICE	386,050	386,050
FIRE	24,921	24,921
CODES ADMIN	27,567	27,567
BEER BOARD	6,423	6,423
AGRICULTURAL EXT	6,906	6,906
SOIL & WATER	3,463	3,463
SOCIAL SERVICES	25,233	25,233
HEALTH	1,755	1,755
PUBLIC LIBRARY	18,712	18,712
HUMAN RELATIONS	1,755	1,755
ADA MANAGEMENT	237	237
MUNI AUDITORIUM	230	230
WATER & SEWER	3,204	3,204
NCAC	864	864
TAXI TRANSP & LICENSING	1,177	1,177
COMMUNICATION CENTER	22,991	22,991
CRIMINAL JUSTICE	2,635	2,635
Direct Billed	0	0
Total	1,932,793	1,932,793

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

SHARED BUSINESS SERVICES

NATURE AND EXTENT OF SERVICES

The Shared Business Services department provides the following services to Metro departments. SBO/Financial Services provides agencies with the following services: processing invoices, processing billings, cell phone administration, preparing financial projections, processing budget accountability reports, preparing journal entries, processing deposits, providing budget assistance, and internal service rate development. SBO/Human Resource Management program provide human resource transactions and information products.

The allocation of charges is dependent on the type of service and related billable units. The costs & revenues was taken from Government's FY06 CAFR

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department SHARED BUSINESS SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,815,691			1,815,691
OTHER TRANSFER	(75)			
Total Deductions:	(75)			(75)
POST AUDITS	2,614	2	2,616	
GENERAL SERVICES OVERHEAD	83,549	251	83,800	
SHARED SERVICES	(18)		(18)	
GENERAL SERVICES FACILITIES	19,913	1,066	20,979	
SHARED BUSINESS SERVICES		42	42	
FLEET MANAGEMENT		16,965	16,965	
POSTAL SERVICE		(256)	(256)	
RADIO SHOP		(179)	(179)	
TREASURY		99	99	
INFORMATION SYSTEMS		13	13	
Total Allocated Additions:	106,058	18,003	124,061	124,061
OPERATING REVENUE	(1,881,956)			
Total Departmental Cost Adjustments:	(1,881,956)			(1,881,956)
Total To Be Allocated:	39,718	18,003		57,721

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department SHARED BUSINESS SERVICES

	Total	General & Admin	SHARED BUSINESS
Other Expense & Cost			
PERSONAL SERVICES	1,557,677	0	1,557,677
CONTRACTUAL SERVICES	230,214	0	230,214
SUPPLIES & MATERIALS	19,015	0	19,015
DEPRECIATION	0	0	0
OTHER	1,642	0	1,642
LOCAP TRANSFER	7,068	0	7,068
OTHER TRANSFER	75	75	0
Departmental Totals			
Total Expenditures	1,815,691	75	1,815,616
Deductions			
Total Deductions	(75)	(75)	0
Cost Adjustments			
OPERATING REVENUE	(1,881,956)	0	(1,881,956)
Functional Cost	(66,340)	0	(66,340)
Allocation Step 1			
Inbound- All Others	106,058	106,058	0
Reallocate Admin Costs		(106,058)	106,058
1st Allocation	39,718	0	39,718
Allocation Step 2			
Inbound- All Others	18,003	18,003	0
Reallocate Admin Costs		(18,003)	18,003
2nd Allocation	18,003	0	18,003
Total For 011 SHARED			
Total Allocated	57,721	0	57,721

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

Activity - SHARED BUSINESS SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	3,222	0.1712	68.00		68.00	37.00	105.00
MAYOR	56,060	2.9788	1,183.00		1,183.00	646.00	1,829.00
SHARED SERVICES	80	0.0043	2.00		2.00		2.00
GENERAL SERVICES FACILITIES	316,520	16.8187	6,680.00		6,680.00		6,680.00
SHARED BUSINESS SERVICES	1,981	0.1053	42.00		42.00		42.00
FLEET MANAGEMENT	252,947	13.4407	5,338.00		5,338.00	2,913.00	8,251.00
POSTAL SERVICE	22,152	1.1771	468.00		468.00	255.00	723.00
RADIO SHOP	35,577	1.8904	751.00		751.00	410.00	1,161.00
DIRECTOR OF FINANCE	914	0.0486	19.00		19.00	11.00	30.00
MINORITY SMALL BUSINESS	524	0.0279	11.00		11.00	6.00	17.00
FINANCE OPERATIONS	30,654	1.6289	647.00		647.00	353.00	1,000.00
PAYROLL	20,310	1.0792	429.00		429.00	234.00	663.00
OFFICE OF MANAGEMENT BUDGET	28,887	1.5350	610.00		610.00	333.00	943.00
INTERNAL AUDIT	17,260	0.9172	364.00		364.00	199.00	563.00
BUSINESS SOLUTIONS	18,261	0.9703	385.00		385.00	210.00	595.00
DIV ISION OF REAL PROPERTY	31,354	1.6660	662.00		662.00	361.00	1,023.00
PURCHASING	29,129	1.5479	615.00		615.00	335.00	950.00
FINANCIAL ACCOUNTABILITY	6,087	0.3234	128.00		128.00	70.00	198.00
TREASURY	10,075	0.5354	213.00		213.00	116.00	329.00
GRANTS COORDINATION	3,952	0.2100	83.00		83.00	46.00	129.00
HUMAN RESOURCES	84,956	4.5143	1,793.00		1,793.00	978.00	2,771.00
INFORMATION SYSTEMS	419,346	22.2824	8,856.00		8,856.00	4,828.00	13,684.00
DEPARTMENT OF LAW	1,537	0.0817	32.00		32.00	18.00	50.00
ELECTIONS	12,027	0.6391	254.00		254.00	139.00	393.00
SURPLUS PROPERTY	7,221	0.3837	152.00		152.00	83.00	235.00
PLANNING COMM	2,638	0.1402	56.00		56.00	30.00	86.00
REGISTER/DEEDS	245	0.0130	5.00		5.00	3.00	8.00
HISTORICAL COMM	1,198	0.0637	25.00		25.00	14.00	39.00
ASSESSOR PROP	280	0.0149	6.00		6.00	3.00	9.00
TRUSTEE	4,232	0.2249	89.00		89.00	49.00	138.00
COUNTY CLERK	4,818	0.2560	102.00		102.00	55.00	157.00

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

Activity - SHARED BUSINESS SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DISTRICT ATTOR	6,935	0.3685	146.00		146.00	80.00	226.00
PUBLIC DEFENDER	656	0.0349	14.00		14.00	8.00	22.00
JUVENILE CT CLRK	500	0.0266	11.00		11.00	6.00	17.00
CIRCUIT CT CLERK	8,880	0.4719	187.00		187.00	102.00	289.00
CRIMINAL CT CLRK	4,049	0.2152	85.00		85.00	47.00	132.00
CLERK/MASTER	195	0.0104	4.00		4.00	2.00	6.00
JUVENILE COURT	573	0.0305	12.00		12.00	7.00	19.00
GEN SESSIONS CT	3,558	0.1891	75.00		75.00	41.00	116.00
ST TRIAL COURTS	3,337	0.1774	70.00		70.00	38.00	108.00
JUSTICE INFO SYS	445	0.0237	9.00		9.00	5.00	14.00
SHERIFF ADMIN	2,061	0.1095	43.00		43.00	24.00	67.00
POLICE	5,647	0.3001	119.00		119.00	65.00	184.00
FIRE	9,843	0.5231	208.00		208.00	113.00	321.00
CODES ADMIN	1,196	0.0636	25.00		25.00	14.00	39.00
BEER BOARD	385	0.0205	8.00		8.00	4.00	12.00
SOCIAL SERVICES	1,334	0.0709	28.00		28.00	15.00	43.00
HEALTH	3,553	0.1888	75.00		75.00	41.00	116.00
PUBLIC LIBRARY	10,251	0.5447	216.00		216.00	118.00	334.00
PARKS	10,538	0.5600	222.00		222.00	121.00	343.00
ARTS COMMISSION	4,245	0.2256	90.00		90.00	49.00	139.00
PUBLIC WORKS	8,503	0.4518	179.00		179.00	98.00	277.00
SOLID WASTE	609	0.0324	13.00		13.00	7.00	20.00
HUMAN RELATIONS	1,719	0.0914	36.00		36.00	20.00	56.00
ADA MANAGEMENT	21,983	1.1681	464.00		464.00	253.00	717.00
MUNI AUDITORIUM	496	0.0264	10.00		10.00	6.00	16.00
STATE FAIR BD	3,000	0.1595	63.00		63.00	35.00	98.00
CONVENTION CTR	1,204	0.0640	25.00		25.00	14.00	39.00
WATER & SEWER	28,284	1.5029	597.00		597.00	326.00	923.00
BORDEAUX LONG-TERM CARE	635	0.0338	13.00		13.00	7.00	20.00
METRO ACTION COM	6,164	0.3276	130.00		130.00	71.00	201.00
NCAC	3,209	0.1705	68.00		68.00	37.00	105.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department SHARED BUSINESS SERVICES

Activity - SHARED BUSINESS SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
TAXI TRANSP & LICENSING	195	0.0104	4.00		4.00	2.00	6.00
EDUCATION	1,049	0.0557	22.00		22.00	12.00	34.00
COMMUNICATION CENTER	273,653	14.5409	5,775.00		5,775.00	3,151.00	8,926.00
ALL OTHER	28,510	1.5149	602.00		602.00	328.00	930.00
CRIMINAL JUSTICE PLANNING	85	0.0045	2.00		2.00	1.00	3.00
SubTotal	1,881,955	100.0000	39,718.00		39,718.00	18,003.00	57,721.00
TOTAL	1,881,955	100.0000	39,718.00		39,718.00	18,003.00	57,721.00

Allocation Basis: SHARED BUSINESS CHARGES

Allocation Source: FINANCE DEPARTMENT

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

Receiving Department	Total	SHARED BUSINESS
LEGISLATIVE	105	105
MAYOR	1,829	1,829
SHARED SERVICES	2	2
GENERAL SERVICES	6,680	6,680
SHARED BUSINESS	42	42
FLEET MANAGEMENT	8,251	8,251
POSTAL SERVICE	723	723
RADIO SHOP	1,161	1,161
DIRECTOR OF FINANCE	30	30
MINORITY SMALL BUSINESS	17	17
FINANCE OPERATIONS	1,000	1,000
PAYROLL	663	663
OFFICE OF MANAGEMENT	943	943
INTERNAL AUDIT	563	563
BUSINESS SOLUTIONS	595	595
DIV ISION OF REAL	1,023	1,023
PURCHASING	950	950
FINANCIAL	198	198
TREASURY	329	329
GRANTS COORDINATION	129	129
HUMAN RESOURCES	2,771	2,771
INFORMATION SYSTEMS	13,684	13,684
DEPARTMENT OF LAW	50	50
ELECTIONS	393	393
SURPLUS PROPERTY	235	235
PLANNING COMM	86	86
REGISTER/DEEDS	8	8
HISTORICAL COMM	39	39
ASSESSOR PROP	9	9
TRUSTEE	138	138
COUNTY CLERK	157	157
DISTRICT ATTOR	226	226
PUBLIC DEFENDER	22	22
JUVENILE CT CLRK	17	17

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

Receiving Department	Total	SHARED BUSINESS
CIRCUIT CT CLERK	289	289
CRIMINAL CT CLRK	132	132
CLERK/MASTER	6	6
JUVENILE COURT	19	19
GEN SESSIONS CT	116	116
ST TRIAL COURTS	108	108
JUSTICE INFO SYS	14	14
SHERIFF ADMIN	67	67
POLICE	184	184
FIRE	321	321
CODES ADMIN	39	39
BEER BOARD	12	12
SOCIAL SERVICES	43	43
HEALTH	116	116
PUBLIC LIBRARY	334	334
PARKS	343	343
ARTS COMMISSION	139	139
PUBLIC WORKS	277	277
SOLID WASTE	20	20
HUMAN RELATIONS	56	56
ADA MANAGEMENT	717	717
MUNI AUDITORIUM	16	16
STATE FAIR BD	98	98
CONVENTION CTR	39	39
WATER & SEWER	923	923
BORDEAUX LONG-TERM	20	20
METRO ACTION COM	201	201
NCAC	105	105
TAXI TRANSP & LICENSING	6	6
EDUCATION	34	34
COMMUNICATION CENTER	8,926	8,926
ALL OTHER	930	930
CRIMINAL JUSTICE	3	3

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

Receiving Department	Total	SHARED BUSINESS
Direct Billed	0	0
Total	57,721	57,721

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

CUSTOMER SERVICE

NATURE AND EXTENT OF SERVICES

The Customer Service or (Call Center) 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 2006, costs were allocated based on Call Center incidents tracked to departments. The costs and revenues were taken from Government's CAFR for FY06.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department CUSTOMER SERVICE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	347,030			347,030
OTHER TRANSFER	(375)			
Total Deductions:	(375)			(375)
POST AUDITS	543		543	
GENERAL SERVICES OVERHEAD	9,063	27	9,090	
SHARED SERVICES	(18)		(18)	
GENERAL SERVICES FACILITIES	5,424	290	5,714	
POSTAL SERVICE		(9)	(9)	
TREASURY		59	59	
INFORMATION SYSTEMS		68	68	
Total Allocated Additions:	15,012	435	15,447	15,447
OPERATING REVENUE	(391,527)			
Total Departmental Cost Adjustments:	(391,527)			(391,527)
Total To Be Allocated:	(29,860)	435		(29,425)

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

	Total	General & Admin	CUSTOMER SERVICE
Other Expense & Cost			
PERSONAL SERVICES	246,168	0	246,168
CONTRACTUAL	92,897	0	92,897
SUPPLIES	2,970	0	2,970
LOCAP TRANSFER	4,620	0	4,620
OTHER TRANSFER	375	375	0
Departmental Totals			
Total Expenditures	347,030	375	346,655
Deductions			
Total Deductions	(375)	(375)	0
Cost Adjustments			
OPERATING REVENUE	(391,527)	0	(391,527)
Functional Cost	(44,872)	0	(44,872)
Allocation Step 1			
Inbound- All Others	15,012	15,012	0
Reallocate Admin Costs		(15,012)	15,012
1st Allocation	(29,860)	0	(29,860)
Allocation Step 2			
Inbound- All Others	435	435	0
Reallocate Admin Costs		(435)	435
2nd Allocation	435	0	435
Total For 013 CUSTOMER			
Total Allocated	(29,425)	0	(29,425)

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

Activity - CUSTOMER SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	4,948	1.2640	-377.00		-377.00	6.00	-371.00
MAYOR	3,711	0.9480	-283.00		-283.00	4.00	-279.00
GENERAL SERVICES FACILITIES	194	0.0496	-15.00		-15.00		-15.00
FLEET MANAGEMENT	97	0.0248	-7.00		-7.00		-7.00
RADIO SHOP	97	0.0248	-7.00		-7.00		-7.00
DIRECTOR OF FINANCE	1,043	0.2664	-80.00		-80.00	1.00	-79.00
MINORITY SMALL BUSINESS	473	0.1208	-36.00		-36.00	1.00	-35.00
FINANCE OPERATIONS	2,486	0.6351	-190.00		-190.00	3.00	-187.00
PAYROLL	1,613	0.4120	-123.00		-123.00	2.00	-121.00
OFFICE OF MANAGEMENT BUDGET	2,280	0.5824	-174.00		-174.00	3.00	-171.00
INTERNAL AUDIT	1,334	0.3408	-102.00		-102.00	1.00	-101.00
BUSINESS SOLUTIONS	1,431	0.3656	-109.00		-109.00	2.00	-107.00
DIV ISION OF REAL PROPERTY	2,850	0.7281	-217.00		-217.00	3.00	-214.00
PURCHASING	2,377	0.6072	-181.00		-181.00	3.00	-178.00
FINANCIAL ACCOUNTABILITY	473	0.1208	-36.00		-36.00	1.00	-35.00
TREASURY	1,722	0.4399	-131.00		-131.00	2.00	-129.00
GRANTS COORDINATION	291	0.0744	-22.00		-22.00		-22.00
HUMAN RESOURCES	3,614	0.9232	-276.00		-276.00	4.00	-272.00
INFORMATION SYSTEMS	2,947	0.7528	-225.00		-225.00	3.00	-222.00
DEPARTMENT OF LAW	2,195	0.5608	-167.00		-167.00	2.00	-165.00
ELECTIONS	2,753	0.7033	-210.00		-210.00	3.00	-207.00
SURPLUS PROPERTY	97	0.0248	-7.00		-7.00		-7.00
PLANNING COMM	3,044	0.7776	-232.00		-232.00	3.00	-229.00
REGISTER/DEEDS	6,659	1.7009	-508.00		-508.00	7.00	-501.00
HISTORICAL COMM	473	0.1208	-36.00		-36.00	1.00	-35.00
COMM ED ALLIANCE	430	0.1100	-33.00		-33.00		-33.00
ASSESSOR PROP	3,420	0.8737	-261.00		-261.00	4.00	-257.00
TRUSTEE	3,517	0.8984	-268.00		-268.00	4.00	-264.00
COUNTY CLERK	34,691	8.8605	-2,646.00		-2,646.00	39.00	-2,607.00
DISTRICT ATTOR	97	0.0248	-7.00		-7.00		-7.00
PUBLIC DEFENDER	4,378	1.1184	-334.00		-334.00	5.00	-329.00

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

Activity - CUSTOMER SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUVENILE CT CLRK	1,516	0.3873	-116.00		-116.00	2.00	-114.00
CIRCUIT CT CLERK	16,435	4.1979	-1,253.00		-1,253.00	18.00	-1,235.00
CRIMINAL CT CLRK	7,508	1.9177	-573.00		-573.00	8.00	-565.00
CLERK/MASTER	3,226	0.8241	-246.00		-246.00	4.00	-242.00
JUVENILE COURT	4,560	1.1649	-348.00		-348.00	5.00	-343.00
GEN SESSIONS CT	13,791	3.5225	-1,052.00		-1,052.00	15.00	-1,037.00
ST TRIAL COURTS	97	0.0248	-7.00		-7.00		-7.00
JUSTICE INFO SYS	1,807	0.4616	-138.00		-138.00	2.00	-136.00
SHERIFF ADMIN	6,841	1.7473	-522.00		-522.00	8.00	-514.00
POLICE	12,251	3.1291	-934.00		-934.00	14.00	-920.00
FIRE	2,280	0.5824	-174.00		-174.00	3.00	-171.00
CODES ADMIN	10,844	2.7697	-827.00		-827.00	12.00	-815.00
BEER BOARD	376	0.0960	-29.00		-29.00		-29.00
AGRICULTURAL EXT	473	0.1208	-36.00		-36.00	1.00	-35.00
SOCIAL SERVICES	5,907	1.5088	-451.00		-451.00	7.00	-444.00
HEALTH	21,760	5.5580	-1,660.00		-1,660.00	24.00	-1,636.00
PUBLIC LIBRARY	2,571	0.6568	-196.00		-196.00	3.00	-193.00
PARKS	4,851	1.2392	-370.00		-370.00	5.00	-365.00
ARTS COMMISSION	291	0.0744	-22.00		-22.00		-22.00
HUMAN RELATIONS	194	0.0496	-15.00		-15.00		-15.00
ADA MANAGEMENT	97	0.0248	-7.00		-7.00		-7.00
FARMERS MARKET	97	0.0248	-7.00		-7.00		-7.00
MUNI AUDITORIUM	291	0.0744	-22.00		-22.00		-22.00
STATE FAIR BD	764	0.1952	-58.00		-58.00	1.00	-57.00
CONVENTION CTR	376	0.0960	-29.00		-29.00		-29.00
SPORTS AUTHORITY	194	0.0496	-15.00		-15.00		-15.00
WATER & SEWER	5,422	1.3848	-414.00		-414.00	6.00	-408.00
BORDEAUX LONG-TERM CARE	473	0.1208	-36.00		-36.00	1.00	-35.00
METRO ACTION COM	3,808	0.9728	-290.00		-290.00	4.00	-286.00
NCAC	570	0.1456	-43.00		-43.00	1.00	-42.00
TAXI TRANSP & LICENSING	570	0.1456	-43.00		-43.00	1.00	-42.00

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

Activity - CUSTOMER SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EDUCATION	42	0.0108	-3.00		-3.00		-3.00
COMMUNICATION CENTER	667	0.1704	-51.00		-51.00	1.00	-50.00
ALL OTHER	164,819	42.0968	-12,573.00		-12,573.00	182.00	-12,391.00
SubTotal	391,526	100.0000	-29,860.00		-29,860.00	435.00	-29,425.00
TOTAL	391,526	100.0000	-29,860.00		-29,860.00	435.00	-29,425.00

Allocation Basis: CUSTOMER SERVICE CHARGES

Allocation Source: FINANCE

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

Receiving Department	Total	CUSTOMER SERVICE
LEGISLATIVE	(371)	(371)
MAYOR	(279)	(279)
GENERAL SERVICES	(15)	(15)
FLEET MANAGEMENT	(7)	(7)
RADIO SHOP	(7)	(7)
DIRECTOR OF FINANCE	(79)	(79)
MINORITY SMALL BUSINESS	(35)	(35)
FINANCE OPERATIONS	(187)	(187)
PAYROLL	(121)	(121)
OFFICE OF MANAGEMENT	(171)	(171)
INTERNAL AUDIT	(101)	(101)
BUSINESS SOLUTIONS	(107)	(107)
DIV ISION OF REAL	(214)	(214)
PURCHASING	(178)	(178)
FINANCIAL	(35)	(35)
TREASURY	(129)	(129)
GRANTS COORDINATION	(22)	(22)
HUMAN RESOURCES	(272)	(272)
INFORMATION SYSTEMS	(222)	(222)
DEPARTMENT OF LAW	(165)	(165)
ELECTIONS	(207)	(207)
SURPLUS PROPERTY	(7)	(7)
PLANNING COMM	(229)	(229)
REGISTER/DEEDS	(501)	(501)
HISTORICAL COMM	(35)	(35)
COMM ED ALLIANCE	(33)	(33)
ASSESSOR PROP	(257)	(257)
TRUSTEE	(264)	(264)
COUNTY CLERK	(2,607)	(2,607)
DISTRICT ATTOR	(7)	(7)
PUBLIC DEFENDER	(329)	(329)
JUVENILE CT CLRK	(114)	(114)
CIRCUIT CT CLERK	(1,235)	(1,235)
CRIMINAL CT CLRK	(565)	(565)

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

Receiving Department	Total	CUSTOMER SERVICE
CLERK/MASTER	(242)	(242)
JUVENILE COURT	(343)	(343)
GEN SESSIONS CT	(1,037)	(1,037)
ST TRIAL COURTS	(7)	(7)
JUSTICE INFO SYS	(136)	(136)
SHERIFF ADMIN	(514)	(514)
POLICE	(920)	(920)
FIRE	(171)	(171)
CODES ADMIN	(815)	(815)
BEER BOARD	(29)	(29)
AGRICULTURAL EXT	(35)	(35)
SOCIAL SERVICES	(444)	(444)
HEALTH	(1,636)	(1,636)
PUBLIC LIBRARY	(193)	(193)
PARKS	(365)	(365)
ARTS COMMISSION	(22)	(22)
HUMAN RELATIONS	(15)	(15)
ADA MANAGEMENT	(7)	(7)
FARMERS MARKET	(7)	(7)
MUNI AUDITORIUM	(22)	(22)
STATE FAIR BD	(57)	(57)
CONVENTION CTR	(29)	(29)
SPORTS AUTHORITY	(15)	(15)
WATER & SEWER	(408)	(408)
BORDEAUX LONG-TERM	(35)	(35)
METRO ACTION COM	(286)	(286)
NCAC	(42)	(42)
TAXI TRANSP & LICENSING	(42)	(42)
EDUCATION	(3)	(3)
COMMUNICATION CENTER	(50)	(50)
ALL OTHER	(12,391)	(12,391)

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

Receiving Department	Total	CUSTOMER SERVICE
Direct Billed	0	0
Total	(29,425)	(29,425)

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

FLEET MANAGEMENT

NATURE AND EXTENT OF SERVICES

The Fleet Management 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 the Government's CAFR for FY 2006.

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:	27,938,000			27,938,000
TRANSFERS IN	8,926,668			
TRANSFERS OUT	(106,923)			
Total Deductions:	8,819,745			8,819,745
POST AUDITS	81,753	75	81,828	
GENERAL SERVICES OVERHEAD	186,384	560	186,944	
SHARED SERVICES	(13,751)	12	(13,739)	
GENERAL SERVICES FACILITIES	106,140	5,680	111,820	
SHARED BUSINESS SERVICES	5,338	2,913	8,251	
CUSTOMER SERVICE	(7)		(7)	
FLEET MANAGEMENT		96,247	96,247	
POSTAL SERVICE		(79)	(79)	
RADIO SHOP		(7,178)	(7,178)	
FINANCE OPERATIONS		2,180	2,180	
PAYROLL		1,026	1,026	
OFFICE OF MANAGEMENT BUDGET		2,037	2,037	
INTERNAL AUDIT		824	824	
BUSINESS SOLUTIONS		1,243	1,243	
PURCHASING		4,190	4,190	
FINANCIAL ACCOUNTABILITY		386	386	
TREASURY		924	924	
GRANTS COORDINATION		209	209	
HUMAN RESOURCES		3,764	3,764	
INFORMATION SYSTEMS		207	207	
DEPARTMENT OF LAW		1,599	1,599	
CENTRAL RECORDS		260	260	
Total Allocated Additions:	365,857	117,079	482,936	482,936
NONOPERATING REVENUE	(439,203)			
OPERATING REVENUE	(14,130,337)			
TRANSFERS IN	(8,926,668)			
TRANSFERS OUT	106,923			

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department FLEET MANAGEMENT

Total Departmental Cost Adjustments:	(23,389,285)		(23,389,285)
Total To Be Allocated:	13,734,317	117,079	13,851,396

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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				
FRINGE BENEFITS	0	0	0	0
Other Expense & Cost				
PERSONAL SERVICES	5,066,458	0	5,066,458	0
CONTRACTUAL SERVICES	2,634,902	0	2,634,902	0
SUPPLIES/MATERIALS	8,921,122	0	8,921,122	0
DEPRECIATION	11,245,429	0	0	11,245,429
OTHER EXPENSES	70,089	0	70,089	0
Departmental Totals				
Total Expenditures	27,938,000	0	16,692,571	11,245,429
Deductions				
Total Deductions	8,819,745	8,819,745	0	0
Cost Adjustments				
NONOPERATING REVENUE	(439,203)	0	(439,203)	0
OPERATING REVENUE	(14,130,337)	0	(14,130,337)	0
TRANSFERS IN	(8,926,668)	(8,926,668)	0	0
TRANSFERS OUT	106,923	106,923	0	0
Functional Cost	13,368,460	0	2,123,031	11,245,429
Allocation Step 1				
Inbound- All Others	365,857	365,857	0	0
Reallocate Admin Costs		(365,857)	365,857	0
1st Allocation	13,734,317	0	2,488,888	11,245,429
Allocation Step 2				
Inbound- All Others	117,079	117,079	0	0
Reallocate Admin Costs		(117,079)	117,079	0
2nd Allocation	117,079	0	117,079	0

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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
Total For 014 FLEET				
Total Allocated	13,851,396	0	2,605,967	11,245,429

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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	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	672.62	0.0048	118.00		118.00	6.00	124.00
MAYOR	146,235.04	1.0349	25,758.00		25,758.00	1,216.00	26,974.00
GENERAL SERVICES FACILITIES	37,570.69	0.2659	6,618.00		6,618.00		6,618.00
SHARED BUSINESS SERVICES	8,179.55	0.0579	1,441.00		1,441.00		1,441.00
POSTAL SERVICE	3,891.59	0.0275	685.00		685.00	32.00	717.00
RADIO SHOP	11,566.68	0.0819	2,037.00		2,037.00	96.00	2,133.00
DIV ISION OF REAL PROPERTY	3,999.69	0.0283	705.00		705.00	33.00	738.00
HUMAN RESOURCES	1,849.71	0.0131	326.00		326.00	15.00	341.00
INFORMATION SYSTEMS	29,979.68	0.2122	5,281.00		5,281.00	249.00	5,530.00
DEPARTMENT OF LAW	4,552.20	0.0322	802.00		802.00	38.00	840.00
CENTRAL RECORDS	1,261.16	0.0089	222.00		222.00	10.00	232.00
ELECTIONS	2,041.89	0.0145	360.00		360.00	17.00	377.00
SURPLUS PROPERTY	569.72	0.0040	100.00		100.00	5.00	105.00
PLANNING COMM	1,933.79	0.0137	341.00		341.00	16.00	357.00
REGISTER/DEEDS	2,234.06	0.0158	393.00		393.00	19.00	412.00
COMM ED ALLIANCE	474.44	0.0034	84.00		84.00	4.00	88.00
ASSESSOR PROP	69,015.73	0.4884	12,156.00		12,156.00	574.00	12,730.00
TRUSTEE	2,426.24	0.0172	427.00		427.00	20.00	447.00
COUNTY CLERK	13,332.31	0.0944	2,348.00		2,348.00	111.00	2,459.00
DISTRICT ATTOR	74,949.21	0.5304	13,201.00		13,201.00	623.00	13,824.00
DA DRUG ENF	32,129.67	0.2274	5,659.00		5,659.00	267.00	5,926.00
DA SPECIAL OPNS	4,179.86	0.0296	736.00		736.00	35.00	771.00
PUBLIC DEFENDER	4,275.95	0.0303	753.00		753.00	36.00	789.00
JUVENILE CT CLRK	2,522.33	0.0179	444.00		444.00	21.00	465.00
CIRCUIT CT CLERK	21,415.78	0.1516	3,772.00		3,772.00	178.00	3,950.00
CRIMINAL CT CLRK	2,522.33	0.0179	444.00		444.00	21.00	465.00
JUVENILE COURT	41,474.30	0.2935	7,305.00		7,305.00	345.00	7,650.00
GEN SESSIONS CT	2,029.87	0.0144	358.00		358.00	17.00	375.00
ST TRIAL COURTS	27,745.62	0.1964	4,887.00		4,887.00	231.00	5,118.00
SHERIFF ADMIN	467,291.52	3.3070	82,308.00		82,308.00	3,884.00	86,192.00
POLICE	3,832,739.37	27.1238	675,093.00		675,093.00	31,860.00	706,953.00

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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	Allocation Step1	Allocation Step2	Total Allocation
POLICE DRUG ENF	24,334.47	0.1722	4,286.00		4,286.00	202.00	4,488.00
FIRE	2,642,031.80	18.6976	465,362.00		465,362.00	21,962.00	487,324.00
CODES ADMIN	147,171.91	1.0415	25,923.00		25,923.00	1,223.00	27,146.00
BEER BOARD	4,864.49	0.0344	857.00		857.00	40.00	897.00
SOCIAL SERVICES	33,883.29	0.2398	5,968.00		5,968.00	282.00	6,250.00
HEALTH	95,019.75	0.6725	16,737.00		16,737.00	790.00	17,527.00
PUBLIC LIBRARY	85,759.19	0.6069	15,105.00		15,105.00	713.00	15,818.00
PARKS	1,485,291.60	10.5114	261,616.00		261,616.00	12,347.00	273,963.00
PUBLIC WORKS	1,174,240.36	8.3101	206,828.00		206,828.00	9,761.00	216,589.00
SOLID WASTE	1,089,369.99	7.7094	191,879.00		191,879.00	9,055.00	200,934.00
ADA MANAGEMENT	1,849.71	0.0131	326.00		326.00	15.00	341.00
FARMERS MARKET	3,014.78	0.0213	531.00		531.00	25.00	556.00
MUNI AUDITORIUM	31,637.22	0.2239	5,573.00		5,573.00	263.00	5,836.00
STATE FAIR BD	81,579.33	0.5773	14,369.00		14,369.00	678.00	15,047.00
CONVENTION CTR	19,133.67	0.1354	3,370.00		3,370.00	159.00	3,529.00
WATER & SEWER	1,777,161.13	12.5769	313,025.00		313,025.00	14,773.00	327,798.00
STORM WATER	201,522.10	1.4262	35,496.00		35,496.00	1,675.00	37,171.00
BORDEAUX LONG-TERM CARE	20,022.49	0.1417	3,527.00		3,527.00	166.00	3,693.00
METRO ACTION COM	218,950.19	1.5495	38,565.00		38,565.00	1,820.00	40,385.00
NCAC	2,234.06	0.0158	393.00		393.00	19.00	412.00
TAXI TRANSP & LICENSING	6,029.57	0.0427	1,062.00		1,062.00	50.00	1,112.00
EDUCATION	12,756.24	0.0903	2,247.00		2,247.00	106.00	2,353.00
COMMUNICATION CENTER	11,975.06	0.0847	2,109.00		2,109.00	100.00	2,209.00
ALL OTHER	30,012.32	0.2124	5,286.00		5,286.00	249.00	5,535.00
KNOWLES HOME	75,429.66	0.5338	13,286.00		13,286.00	627.00	13,913.00
SubTotal	14,130,337.00	100.0000	2,488,888.00		2,488,888.00	117,079.00	2,605,967.00
TOTAL	14,130,337.00	100.0000	2,488,888.00		2,488,888.00	117,079.00	2,605,967.00

Allocation Basis: FY 2006 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	Allocation Step1	Allocation Step2	Total Allocation
MAYOR	52	1.4357	161,447.00		161,447.00		161,447.00
GENERAL SERVICES FACILITIES	12	0.3313	37,257.00		37,257.00		37,257.00
SHARED BUSINESS SERVICES	5	0.1380	15,524.00		15,524.00		15,524.00
FLEET MANAGEMENT	31	0.8559	96,247.00		96,247.00		96,247.00
POSTAL SERVICE	1	0.0276	3,105.00		3,105.00		3,105.00
RADIO SHOP	5	0.1380	15,524.00		15,524.00		15,524.00
DIV ISION OF REAL PROPERTY	2	0.0552	6,210.00		6,210.00		6,210.00
HUMAN RESOURCES	1	0.0276	3,105.00		3,105.00		3,105.00
INFORMATION SYSTEMS	14	0.3865	43,467.00		43,467.00		43,467.00
DEPARTMENT OF LAW	2	0.0552	6,210.00		6,210.00		6,210.00
CENTRAL RECORDS	1	0.0276	3,105.00		3,105.00		3,105.00
ELECTIONS	1	0.0276	3,105.00		3,105.00		3,105.00
PLANNING COMM	1	0.0276	3,105.00		3,105.00		3,105.00
REGISTER/DEEDS	1	0.0276	3,105.00		3,105.00		3,105.00
COMM ED ALLIANCE	1	0.0276	3,105.00		3,105.00		3,105.00
ASSESSOR PROP	31	0.8559	96,247.00		96,247.00		96,247.00
TRUSTEE	1	0.0276	3,105.00		3,105.00		3,105.00
COUNTY CLERK	5	0.1380	15,524.00		15,524.00		15,524.00
DISTRICT ATTOR	9	0.2485	27,943.00		27,943.00		27,943.00
DA DRUG ENF	23	0.6350	71,409.00		71,409.00		71,409.00
DA SPECIAL OPNS	3	0.0828	9,314.00		9,314.00		9,314.00
PUBLIC DEFENDER	2	0.0552	6,210.00		6,210.00		6,210.00
JUVENILE CT CLRK	1	0.0276	3,105.00		3,105.00		3,105.00
CIRCUIT CT CLERK	9	0.2485	27,943.00		27,943.00		27,943.00
CRIMINAL CT CLRK	1	0.0276	3,105.00		3,105.00		3,105.00
JUVENILE COURT	16	0.4417	49,676.00		49,676.00		49,676.00
GEN SESSIONS CT	1	0.0276	3,105.00		3,105.00		3,105.00
ST TRIAL COURTS	13	0.3589	40,362.00		40,362.00		40,362.00
SHERIFF ADMIN	144	3.9757	447,085.00		447,085.00		447,085.00
POLICE	1,206	33.2968	3,744,330.00		3,744,330.00		3,744,330.00
FIRE	316	8.7245	981,103.00		981,103.00		981,103.00

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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	Allocation Step1	Allocation Step2	Total Allocation
CODES ADMIN	58	1.6013	180,076.00		180,076.00		180,076.00
BEER BOARD	2	0.0552	6,210.00		6,210.00		6,210.00
SOCIAL SERVICES	15	0.4141	46,571.00		46,571.00		46,571.00
HEALTH	33	0.9111	102,457.00		102,457.00		102,457.00
PUBLIC LIBRARY	28	0.7731	86,933.00		86,933.00		86,933.00
PARKS	442	12.2032	1,372,303.00		1,372,303.00		1,372,303.00
PUBLIC WORKS	506	13.9702	1,571,007.00		1,571,007.00		1,571,007.00
ADA MANAGEMENT	3	0.0828	9,314.00		9,314.00		9,314.00
FARMERS MARKET	1	0.0276	3,105.00		3,105.00		3,105.00
MUNI AUDITORIUM	6	0.1657	18,629.00		18,629.00		18,629.00
STATE FAIR BD	24	0.6626	74,514.00		74,514.00		74,514.00
CONVENTION CTR	5	0.1380	15,524.00		15,524.00		15,524.00
WATER & SEWER	511	14.1082	1,586,531.00		1,586,531.00		1,586,531.00
BORDEAUX LONG-TERM CARE	6	0.1657	18,629.00		18,629.00		18,629.00
METRO ACTION COM	52	1.4357	161,447.00		161,447.00		161,447.00
NCAC	1	0.0276	3,105.00		3,105.00		3,105.00
TAXI TRANSP & LICENSING	2	0.0552	6,210.00		6,210.00		6,210.00
COMMUNICATION CENTER	6	0.1657	18,629.00		18,629.00		18,629.00
KNOWLES HOME	10	0.2761	31,048.00		31,048.00		31,048.00
SubTotal	3,622	100.0000	11,245,429.00		11,245,429.00		11,245,429.00
TOTAL	3,622	100.0000	11,245,429.00		11,245,429.00		11,245,429.00

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
LEGISLATIVE	124	124	0
MAYOR	188,421	26,974	161,447
GENERAL SERVICES	43,875	6,618	37,257
SHARED BUSINESS	16,965	1,441	15,524
FLEET MANAGEMENT	96,247	0	96,247
POSTAL SERVICE	3,822	717	3,105
RADIO SHOP	17,657	2,133	15,524
DIV ISION OF REAL	6,948	738	6,210
HUMAN RESOURCES	3,446	341	3,105
INFORMATION SYSTEMS	48,997	5,530	43,467
DEPARTMENT OF LAW	7,050	840	6,210
CENTRAL RECORDS	3,337	232	3,105
ELECTIONS	3,482	377	3,105
SURPLUS PROPERTY	105	105	0
PLANNING COMM	3,462	357	3,105
REGISTER/DEEDS	3,517	412	3,105
COMM ED ALLIANCE	3,193	88	3,105
ASSESSOR PROP	108,977	12,730	96,247
TRUSTEE	3,552	447	3,105
COUNTY CLERK	17,983	2,459	15,524
DISTRICT ATTOR	41,767	13,824	27,943
DA DRUG ENF	77,335	5,926	71,409
DA SPECIAL OPNS	10,085	771	9,314
PUBLIC DEFENDER	6,999	789	6,210
JUVENILE CT CLRK	3,570	465	3,105
CIRCUIT CT CLERK	31,893	3,950	27,943
CRIMINAL CT CLRK	3,570	465	3,105
JUVENILE COURT	57,326	7,650	49,676
GEN SESSIONS CT	3,480	375	3,105
ST TRIAL COURTS	45,480	5,118	40,362
SHERIFF ADMIN	533,277	86,192	447,085
POLICE	4,451,283	706,953	3,744,330
POLICE DRUG ENF	4,488	4,488	0
FIRE	1,468,427	487,324	981,103

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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
CODES ADMIN	207,222	27,146	180,076
BEER BOARD	7,107	897	6,210
SOCIAL SERVICES	52,821	6,250	46,571
HEALTH	119,984	17,527	102,457
PUBLIC LIBRARY	102,751	15,818	86,933
PARKS	1,646,266	273,963	1,372,303
PUBLIC WORKS	1,787,596	216,589	1,571,007
SOLID WASTE	200,934	200,934	0
ADA MANAGEMENT	9,655	341	9,314
FARMERS MARKET	3,661	556	3,105
MUNI AUDITORIUM	24,465	5,836	18,629
STATE FAIR BD	89,561	15,047	74,514
CONVENTION CTR	19,053	3,529	15,524
WATER & SEWER	1,914,329	327,798	1,586,531
STORM WATER	37,171	37,171	0
BORDEAUX LONG-TERM	22,322	3,693	18,629
METRO ACTION COM	201,832	40,385	161,447
NCAC	3,517	412	3,105
TAXI TRANSP & LICENSING	7,322	1,112	6,210
EDUCATION	2,353	2,353	0
COMMUNICATION CENTER	20,838	2,209	18,629
ALL OTHER	5,535	5,535	0
KNOWLES HOME	44,961	13,913	31,048
Direct Billed	0	0	0
Total	13,851,396	2,605,967	11,245,429

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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

The Postal Service 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 2006.

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:	801,826			801,826
TRANSFERS OUT	(4,316)			
Total Deductions:	(4,316)			(4,316)
BUILDING USE ALLOWANCE	930		930	
POST AUDITS	747	1	748	
GENERAL SERVICES OVERHEAD	8,926	27	8,953	
SHARED SERVICES	(18)		(18)	
GENERAL SERVICES FACILITIES	2,825	151	2,976	
SHARED BUSINESS SERVICES	468	255	723	
FLEET MANAGEMENT	3,790	32	3,822	
FINANCE OPERATIONS		163	163	
PAYROLL		77	77	
OFFICE OF MANAGEMENT BUDGET		153	153	
INTERNAL AUDIT		62	62	
BUSINESS SOLUTIONS		93	93	
PURCHASING		314	314	
FINANCIAL ACCOUNTABILITY		29	29	
TREASURY		54	54	
GRANTS COORDINATION		16	16	
HUMAN RESOURCES		217	217	
INFORMATION SYSTEMS		11	11	
Total Allocated Additions:	17,668	1,655	19,323	19,323
NONOPERATING REVENUE	6,017			
OPERATING REVENUE	(909,057)			
TRANSFERS OUT	4,316			
Total Departmental Cost Adjustments:	(898,724)			(898,724)
Total To Be Allocated:	(83,546)	1,655		(81,891)

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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			
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
PERSONAL SERVICE	256,002	0	256,002
CONTRACTUAL SERVICES	534,059	0	534,059
SUPPLIES/MATERIALS	4,574	0	4,574
DEPRECIATION	3,503	0	3,503
OTHER	3,688	0	3,688
Departmental Totals			
Total Expenditures	801,826	0	801,826
Deductions			
Total Deductions	(4,316)	(4,316)	0
Cost Adjustments			
NONOPERATING REVENUE	6,017	0	6,017
OPERATING REVENUE	(909,057)	0	(909,057)
TRANSFERS OUT	4,316	4,316	0
Functional Cost	(101,214)	0	(101,214)
Allocation Step 1			
Inbound- All Others	17,668	17,668	0
Reallocate Admin Costs		(17,668)	17,668
1st Allocation	(83,546)	0	(83,546)
Allocation Step 2			
Inbound- All Others	1,655	1,655	0
Reallocate Admin Costs		(1,655)	1,655
2nd Allocation	1,655	0	1,655
Total For 015 POSTAL SERVICE			
Total Allocated	(81,891)	0	(81,891)

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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	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	3,447.47	0.3792	-317.00		-317.00		-317.00
LEGISLATIVE	33,547.04	3.6903	-3,083.00		-3,083.00	62.00	-3,021.00
MAYOR	14,593.02	1.6053	-1,341.00		-1,341.00	27.00	-1,314.00
GENERAL SERVICES FACILITIES	29.52	0.0032	-3.00		-3.00		-3.00
SHARED BUSINESS SERVICES	2,788.58	0.3068	-256.00		-256.00		-256.00
CUSTOMER SERVICE	98.28	0.0108	-9.00		-9.00		-9.00
FLEET MANAGEMENT	854.22	0.0940	-79.00		-79.00		-79.00
RADIO SHOP	2,054.62	0.2260	-189.00		-189.00	4.00	-185.00
DIRECTOR OF FINANCE	1,244.53	0.1369	-114.00		-114.00	2.00	-112.00
MINORITY SMALL BUSINESS	128.21	0.0141	-12.00		-12.00		-12.00
FINANCE OPERATIONS	3,936.08	0.4330	-362.00		-362.00	7.00	-355.00
PAYROLL	44,669.91	4.9139	-4,105.00		-4,105.00	82.00	-4,023.00
OFFICE OF MANAGEMENT BUDGET	582.10	0.0640	-53.00		-53.00	1.00	-52.00
INTERNAL AUDIT	351.82	0.0387	-32.00		-32.00	1.00	-31.00
BUSINESS SOLUTIONS	400.57	0.0441	-37.00		-37.00	1.00	-36.00
DIV ISION OF REAL PROPERTY	992.63	0.1092	-91.00		-91.00	2.00	-89.00
PURCHASING	5,108.60	0.5620	-470.00		-470.00	9.00	-461.00
FINANCIAL ACCOUNTABILITY	222.59	0.0245	-20.00		-20.00		-20.00
TREASURY	33,480.41	3.6830	-3,077.00		-3,077.00	61.00	-3,016.00
GRANTS COORDINATION	108.52	0.0119	-10.00		-10.00		-10.00
HUMAN RESOURCES	11,035.83	1.2140	-1,014.00		-1,014.00	20.00	-994.00
INFORMATION SYSTEMS	5,425.01	0.5968	-499.00		-499.00	10.00	-489.00
DEPARTMENT OF LAW	16,777.14	1.8456	-1,542.00		-1,542.00	31.00	-1,511.00
ELECTIONS	33,443.95	3.6790	-3,074.00		-3,074.00	61.00	-3,013.00
SURPLUS PROPERTY	358.06	0.0394	-33.00		-33.00	1.00	-32.00
PLANNING COMM	26,445.10	2.9091	-2,430.00		-2,430.00	49.00	-2,381.00
REGISTER/DEEDS	9,750.00	1.0725	-896.00		-896.00	18.00	-878.00
HISTORICAL COMM	3,199.97	0.3520	-294.00		-294.00	6.00	-288.00
ASSESSOR PROP	8,626.18	0.9489	-793.00		-793.00	16.00	-777.00
TRUSTEE	10,909.08	1.2000	-1,003.00		-1,003.00	20.00	-983.00
COUNTY CLERK	13,120.93	1.4434	-1,206.00		-1,206.00	24.00	-1,182.00

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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	Allocation Step1	Allocation Step2	Total Allocation
DISTRICT ATTOR	14,698.09	1.6169	-1,351.00		-1,351.00	27.00	-1,324.00
PUBLIC DEFENDER	4,933.33	0.5427	-453.00		-453.00	9.00	-444.00
JUVENILE CT CLRK	7,799.54	0.8580	-717.00		-717.00	14.00	-703.00
CIRCUIT CT CLERK	119,275.72	13.1210	-10,959.00		-10,959.00	221.00	-10,738.00
CRIMINAL CT CLRK	37,024.01	4.0728	-3,403.00		-3,403.00	68.00	-3,335.00
CLERK/MASTER	10,910.01	1.2001	-1,003.00		-1,003.00	20.00	-983.00
JUVENILE COURT	8,375.81	0.9214	-770.00		-770.00	15.00	-755.00
GEN SESSIONS CT	29,108.90	3.2021	-2,675.00		-2,675.00	53.00	-2,622.00
ST TRIAL COURTS	16,418.91	1.8061	-1,509.00		-1,509.00	30.00	-1,479.00
JUSTICE INFO SYS	593.04	0.0652	-55.00		-55.00	1.00	-54.00
SHERIFF ADMIN	73,133.78	8.0450	-6,721.00		-6,721.00	134.00	-6,587.00
POLICE	84,650.61	9.3119	-7,780.00		-7,780.00	155.00	-7,625.00
FIRE	6,496.25	0.7146	-597.00		-597.00	12.00	-585.00
CODES ADMIN	35,627.86	3.9192	-3,274.00		-3,274.00	65.00	-3,209.00
BEER BOARD	3,398.96	0.3739	-312.00		-312.00	6.00	-306.00
AGRICULTURAL EXT	884.52	0.0973	-81.00		-81.00	2.00	-79.00
SOIL & WATER	49.20	0.0054	-5.00		-5.00		-5.00
SOCIAL SERVICES	5,693.39	0.6263	-523.00		-523.00	10.00	-513.00
HEALTH	417.72	0.0460	-38.00		-38.00	1.00	-37.00
PUBLIC LIBRARY	64,838.82	7.1325	-5,959.00		-5,959.00	119.00	-5,840.00
PARKS	43,270.52	4.7599	-3,977.00		-3,977.00	79.00	-3,898.00
ARTS COMMISSION	1,464.61	0.1611	-135.00		-135.00	3.00	-132.00
PUBLIC WORKS	13,336.00	1.4670	-1,226.00		-1,226.00	24.00	-1,202.00
HUMAN RELATIONS	790.38	0.0869	-73.00		-73.00	1.00	-72.00
ADA MANAGEMENT	595.55	0.0655	-55.00		-55.00	1.00	-54.00
FARMERS MARKET	401.25	0.0441	-37.00		-37.00	1.00	-36.00
MUNI AUDITORIUM	1,349.21	0.1484	-124.00		-124.00	2.00	-122.00
STATE FAIR BD	98.28	0.0108	-9.00		-9.00		-9.00
CONVENTION CTR	2,516.43	0.2768	-231.00		-231.00	5.00	-226.00
SPORTS AUTHORITY	358.92	0.0395	-33.00		-33.00	1.00	-32.00
WATER & SEWER	1,643.05	0.1807	-151.00		-151.00	3.00	-148.00

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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	Allocation Step1	Allocation Step2	Total Allocation
BORDEAUX LONG-TERM CARE	8,294.47	0.9124	-762.00		-762.00	15.00	-747.00
GENERAL HOSP	442.32	0.0487	-41.00		-41.00	1.00	-40.00
METRO ACTION COM	10,359.02	1.1395	-952.00		-952.00	19.00	-933.00
NCAC	4,134.29	0.4548	-380.00		-380.00	8.00	-372.00
TAXI TRANSP & LICENSING	1,513.48	0.1665	-139.00		-139.00	3.00	-136.00
EDUCATION	409.50	0.0450	-38.00		-38.00	1.00	-37.00
COMMUNICATION CENTER	2,346.11	0.2581	-216.00		-216.00	4.00	-212.00
ALL OTHER	3,124.57	0.3437	-287.00		-287.00	6.00	-281.00
KNOWLES HOME	463.23	0.0510	-43.00		-43.00	1.00	-42.00
CRIMINAL JUSTICE PLANNING	87.49	0.0096	-8.00		-8.00		-8.00
SubTotal	909,057.12	100.0000	-83,546.00		-83,546.00	1,655.00	-81,891.00
TOTAL	909,057.12	100.0000	-83,546.00		-83,546.00	1,655.00	-81,891.00

Allocation Basis: FY 2006 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
EMPLOYEE BENEFITS	(317)	(317)
LEGISLATIVE	(3,021)	(3,021)
MAYOR	(1,314)	(1,314)
GENERAL SERVICES	(3)	(3)
SHARED BUSINESS	(256)	(256)
CUSTOMER SERVICE	(9)	(9)
FLEET MANAGEMENT	(79)	(79)
RADIO SHOP	(185)	(185)
DIRECTOR OF FINANCE	(112)	(112)
MINORITY SMALL BUSINESS	(12)	(12)
FINANCE OPERATIONS	(355)	(355)
PAYROLL	(4,023)	(4,023)
OFFICE OF MANAGEMENT	(52)	(52)
INTERNAL AUDIT	(31)	(31)
BUSINESS SOLUTIONS	(36)	(36)
DIV ISION OF REAL	(89)	(89)
PURCHASING	(461)	(461)
FINANCIAL	(20)	(20)
TREASURY	(3,016)	(3,016)
GRANTS COORDINATION	(10)	(10)
HUMAN RESOURCES	(994)	(994)
INFORMATION SYSTEMS	(489)	(489)
DEPARTMENT OF LAW	(1,511)	(1,511)
ELECTIONS	(3,013)	(3,013)
SURPLUS PROPERTY	(32)	(32)
PLANNING COMM	(2,381)	(2,381)
REGISTER/DEEDS	(878)	(878)
HISTORICAL COMM	(288)	(288)
ASSESSOR PROP	(777)	(777)
TRUSTEE	(983)	(983)
COUNTY CLERK	(1,182)	(1,182)
DISTRICT ATTOR	(1,324)	(1,324)
PUBLIC DEFENDER	(444)	(444)
JUVENILE CT CLRK	(703)	(703)

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

Receiving Department	Total	POSTAL SERVICE
CIRCUIT CT CLERK	(10,738)	(10,738)
CRIMINAL CT CLRK	(3,335)	(3,335)
CLERK/MASTER	(983)	(983)
JUVENILE COURT	(755)	(755)
GEN SESSIONS CT	(2,622)	(2,622)
ST TRIAL COURTS	(1,479)	(1,479)
JUSTICE INFO SYS	(54)	(54)
SHERIFF ADMIN	(6,587)	(6,587)
POLICE	(7,625)	(7,625)
FIRE	(585)	(585)
CODES ADMIN	(3,209)	(3,209)
BEER BOARD	(306)	(306)
AGRICULTURAL EXT	(79)	(79)
SOIL & WATER	(5)	(5)
SOCIAL SERVICES	(513)	(513)
HEALTH	(37)	(37)
PUBLIC LIBRARY	(5,840)	(5,840)
PARKS	(3,898)	(3,898)
ARTS COMMISSION	(132)	(132)
PUBLIC WORKS	(1,202)	(1,202)
HUMAN RELATIONS	(72)	(72)
ADA MANAGEMENT	(54)	(54)
FARMERS MARKET	(36)	(36)
MUNI AUDITORIUM	(122)	(122)
STATE FAIR BD	(9)	(9)
CONVENTION CTR	(226)	(226)
SPORTS AUTHORITY	(32)	(32)
WATER & SEWER	(148)	(148)
BORDEAUX LONG-TERM	(747)	(747)
GENERAL HOSP	(40)	(40)
METRO ACTION COM	(933)	(933)
NCAC	(372)	(372)
TAXI TRANSP & LICENSING	(136)	(136)
EDUCATION	(37)	(37)
COMMUNICATION CENTER	(212)	(212)

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

Receiving Department	Total	POSTAL SERVICE
ALL OTHER	(281)	(281)
KNOWLES HOME	(42)	(42)
CRIMINAL JUSTICE	(8)	(8)
Direct Billed	0	0
Total	(81,891)	(81,891)

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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 the Government's CAFR for FY 2006.

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:	3,176,521			3,176,521
TRANSFERS OUT	(25,745)			
Total Deductions:	(25,745)			(25,745)
POST AUDITS	2,579	2	2,581	
GENERAL SERVICES OVERHEAD	32,745	98	32,843	
SHARED SERVICES	(896)	1	(895)	
GENERAL SERVICES FACILITIES	38,052	2,036	40,088	
SHARED BUSINESS SERVICES	751	410	1,161	
CUSTOMER SERVICE	(7)		(7)	
FLEET MANAGEMENT	17,561	96	17,657	
POSTAL SERVICE	(189)	4	(185)	
FINANCE OPERATIONS		543	543	
PAYROLL		255	255	
OFFICE OF MANAGEMENT BUDGET		507	507	
INTERNAL AUDIT		205	205	
BUSINESS SOLUTIONS		310	310	
PURCHASING		1,044	1,044	
FINANCIAL ACCOUNTABILITY		96	96	
TREASURY		1,211	1,211	
GRANTS COORDINATION		52	52	
HUMAN RESOURCES		902	902	
INFORMATION SYSTEMS		86	86	
Total Allocated Additions:	90,596	7,858	98,454	98,454
NONOPERATING REVENUE	(195,494)			
OPERATING REVENUE	(4,530,517)			
TRANSFERS OUT	25,745			
Total Departmental Cost Adjustments:	(4,700,266)			(4,700,266)

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department RADIO SHOP

Total To Be Allocated:	(1,458,894)	7,858	(1,451,036)

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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			
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
PERSONAL SERVICE	893,140	0	893,140
CONTRACTUAL SERVICES	1,681,879	0	1,681,879
SUPPLIES/MATERIALS	484,051	0	484,051
DEPRECIATION	90,881	0	90,881
OTHER EXPENSES	26,570	0	26,570
Departmental Totals			
Total Expenditures	3,176,521	0	3,176,521
Deductions			
Total Deductions	(25,745)	(25,745)	0
Cost Adjustments			
NONOPERATING REVENUE	(195,494)	0	(195,494)
OPERATING REVENUE	(4,530,517)	0	(4,530,517)
TRANSFERS OUT	25,745	25,745	0
Functional Cost	(1,549,490)	0	(1,549,490)
Allocation Step 1			
Inbound- All Others	90,596	90,596	0
Reallocate Admin Costs		(90,596)	90,596
1st Allocation	(1,458,894)	0	(1,458,894)
Allocation Step 2			
Inbound- All Others	7,858	7,858	0
Reallocate Admin Costs		(7,858)	7,858
2nd Allocation	7,858	0	7,858
Total For 016 RADIO SHOP			
Total Allocated	(1,451,036)	0	(1,451,036)

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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	Allocation Step1	Allocation Step2	Total Allocation
MAYOR	88,983	1.9641	-28,654.00		-28,654.00	156.00	-28,498.00
GENERAL SERVICES FACILITIES	35,992	0.7944	-11,590.00		-11,590.00		-11,590.00
SHARED BUSINESS SERVICES	554	0.0122	-179.00		-179.00		-179.00
FLEET MANAGEMENT	22,290	0.4920	-7,178.00		-7,178.00		-7,178.00
DISTRICT ATTOR	14,831	0.3274	-4,776.00		-4,776.00	26.00	-4,750.00
DA DRUG ENF	3,065	0.0677	-987.00		-987.00	5.00	-982.00
CIRCUIT CT CLERK	1,172	0.0259	-378.00		-378.00	2.00	-376.00
JUVENILE COURT	28,696	0.6334	-9,241.00		-9,241.00	50.00	-9,191.00
GEN SESSIONS CT	663	0.0146	-214.00		-214.00	1.00	-213.00
ST TRIAL COURTS	24,304	0.5365	-7,826.00		-7,826.00	43.00	-7,783.00
SHERIFF ADMIN	221,011	4.8783	-71,169.00		-71,169.00	388.00	-70,781.00
POLICE	2,261,283	49.9122	-728,168.00		-728,168.00	3,976.00	-724,192.00
POLICE DRUG ENF	67,911	1.4990	-21,868.00		-21,868.00	119.00	-21,749.00
FIRE	884,879	19.5315	-284,944.00		-284,944.00	1,555.00	-283,389.00
CODES ADMIN	47,781	1.0547	-15,386.00		-15,386.00	84.00	-15,302.00
BEER BOARD	4,157	0.0918	-1,339.00		-1,339.00	7.00	-1,332.00
HEALTH	16,422	0.3625	-5,288.00		-5,288.00	29.00	-5,259.00
PARKS	37,350	0.8244	-12,027.00		-12,027.00	66.00	-11,961.00
PUBLIC WORKS	198,943	4.3912	-64,063.00		-64,063.00	350.00	-63,713.00
FARMERS MARKET	214	0.0047	-69.00		-69.00		-69.00
MUNI AUDITORIUM	1,225	0.0271	-395.00		-395.00	2.00	-393.00
STATE FAIR BD	580	0.0128	-187.00		-187.00	1.00	-186.00
WATER & SEWER	54,768	1.2089	-17,636.00		-17,636.00	96.00	-17,540.00
TAXI TRANSP & LICENSING	3,059	0.0675	-985.00		-985.00	5.00	-980.00
EDUCATION	144,477	3.1890	-46,524.00		-46,524.00	254.00	-46,270.00
COMMUNICATION CENTER	33,467	0.7387	-10,777.00		-10,777.00	59.00	-10,718.00
ALL OTHER	332,426	7.3375	-107,046.00		-107,046.00	584.00	-106,462.00
SubTotal	4,530,517	100.0000	-1,458,894.00		-1,458,894.00	7,858.00	-1,451,036.00
TOTAL	4,530,517	100.0000	-1,458,894.00		-1,458,894.00	7,858.00	-1,451,036.00

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

Allocation Basis: FY 2006 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	(28,498)	(28,498)
GENERAL SERVICES	(11,590)	(11,590)
SHARED BUSINESS	(179)	(179)
FLEET MANAGEMENT	(7,178)	(7,178)
DISTRICT ATTOR	(4,750)	(4,750)
DA DRUG ENF	(982)	(982)
CIRCUIT CT CLERK	(376)	(376)
JUVENILE COURT	(9,191)	(9,191)
GEN SESSIONS CT	(213)	(213)
ST TRIAL COURTS	(7,783)	(7,783)
SHERIFF ADMIN	(70,781)	(70,781)
POLICE	(724,192)	(724,192)
POLICE DRUG ENF	(21,749)	(21,749)
FIRE	(283,389)	(283,389)
CODES ADMIN	(15,302)	(15,302)
BEER BOARD	(1,332)	(1,332)
HEALTH	(5,259)	(5,259)
PARKS	(11,961)	(11,961)
PUBLIC WORKS	(63,713)	(63,713)
FARMERS MARKET	(69)	(69)
MUNI AUDITORIUM	(393)	(393)
STATE FAIR BD	(186)	(186)
WATER & SEWER	(17,540)	(17,540)
TAXI TRANSP & LICENSING	(980)	(980)
EDUCATION	(46,270)	(46,270)
COMMUNICATION CENTER	(10,718)	(10,718)
ALL OTHER	(106,462)	(106,462)
Direct Billed	0	0

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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	(1,451,036)	(1,451,036)

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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: Minority Small Business Assistance, Finance Operation, Payroll, Internal Audit, Business Solutions, Office of Management and Budget, Division of Real Property Services, Financial Accountability, Grants Coordination, Purchasing and Treasury.

The Director's costs were allocated to divisions based on the total salary dollars for each Finance division. 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:	808,687			808,687
BUILDING USE ALLOWANCE	263		263	
EMPLOYEE BENEFITS	562,066	1,688	563,754	
POST AUDITS	374		374	
SHARED SERVICES	(18)		(18)	
GENERAL SERVICES FACILITIES	4,567	244	4,811	
SHARED BUSINESS SERVICES	19	11	30	
CUSTOMER SERVICE	(80)	1	(79)	
POSTAL SERVICE	(114)	2	(112)	
MINORITY SMALL BUSINESS ASSISTANCE		4,384	4,384	
FINANCE OPERATIONS		183	183	
PAYROLL		86	86	
OFFICE OF MANAGEMENT BUDGET		171	171	
INTERNAL AUDIT		69	69	
BUSINESS SOLUTIONS		104	104	
PURCHASING		352	352	
FINANCIAL ACCOUNTABILITY		32	32	
TREASURY		64	64	
GRANTS COORDINATION		18	18	
HUMAN RESOURCES		288	288	
INFORMATION SYSTEMS		26	26	
DEPARTMENT OF LAW		113,545	113,545	
Total Allocated Additions:	567,077	121,268	688,345	688,345
Total To Be Allocated:	1,375,764	121,268		1,497,032

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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
Wages & Benefits			
SALARIES & WAGES	511,556	0	511,556
FRINGE BENEFITS	141,292	0	141,292
Other Expense & Cost			
CONTRACTUAL SERVICES	143,553	0	143,553
SUPPLIES & MATERIALS	4,457	0	4,457
OTHER	7,829	0	7,829
Departmental Totals			
Total Expenditures	808,687	0	808,687
Deductions			
Total Deductions	0	0	0
Functional Cost	808,687	0	808,687
Allocation Step 1			
Inbound- All Others	567,077	0	567,077
1st Allocation	1,375,764	0	1,375,764
Allocation Step 2			
Inbound- All Others	121,268	0	121,268
2nd Allocation	121,268	0	121,268
Total For 017 DIRECTOR OF			
Total Allocated	1,497,032	0	1,497,032

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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	Allocation Step1	Allocation Step2	Total Allocation
MINORITY SMALL BUSINESS	199,487.26	2.9971	41,233.00		41,233.00	3,635.00	44,868.00
FINANCE OPERATIONS	1,113,704.50	16.7323	230,197.00		230,197.00	20,290.00	250,487.00
PAYROLL	632,016.10	9.4954	130,634.00		130,634.00	11,515.00	142,149.00
OFFICE OF MANAGEMENT BUDGET	879,859.22	13.2190	181,862.00		181,862.00	16,030.00	197,892.00
INTERNAL AUDIT	433,259.88	6.5093	89,553.00		89,553.00	7,894.00	97,447.00
BUSINESS SOLUTIONS	537,936.86	8.0820	111,189.00		111,189.00	9,801.00	120,990.00
DIV ISION OF REAL PROPERTY	995,896.27	14.9623	205,846.00		205,846.00	18,145.00	223,991.00
PURCHASING	896,775.49	13.4731	185,359.00		185,359.00	16,339.00	201,698.00
FINANCIAL ACCOUNTABILITY	206,169.14	3.0975	42,614.00		42,614.00	3,756.00	46,370.00
TREASURY	633,128.36	9.5121	130,864.00		130,864.00	11,535.00	142,399.00
GRANTS COORDINATION	127,786.69	1.9199	26,413.00		26,413.00	2,328.00	28,741.00
SubTotal	6,656,019.77	100.0000	1,375,764.00		1,375,764.00	121,268.00	1,497,032.00
TOTAL	6,656,019.77	100.0000	1,375,764.00		1,375,764.00	121,268.00	1,497,032.00

Allocation Basis: TOTAL SALARIES FOR EACH FINANCE DIVISION

Allocation Source: FY 2006 EXPENDITURE REPORT

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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
MINORITY SMALL BUSINESS	44,868	44,868
FINANCE OPERATIONS	250,487	250,487
PAYROLL	142,149	142,149
OFFICE OF MANAGEMENT	197,892	197,892
INTERNAL AUDIT	97,447	97,447
BUSINESS SOLUTIONS	120,990	120,990
DIV ISION OF REAL	223,991	223,991
PURCHASING	201,698	201,698
FINANCIAL	46,370	46,370
TREASURY	142,399	142,399
GRANTS COORDINATION	28,741	28,741
Direct Billed	0	0
Total	1,497,032	1,497,032

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

MINORITY / SMALL BUSINESS ASSISTANCE

NATURE AND EXTENT OF SERVICES

Minority/ Small Business Assistance costs were recorded in account 15117100- 15117120. Minority/ 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. Minority /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.

Minority /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 MINORITY SMALL BUSINESS ASSISTANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	307,896			307,896
BUILDING USE ALLOWANCE	216		216	
POST AUDITS	365		365	
SHARED SERVICES	(18)		(18)	
GENERAL SERVICES FACILITIES	1,082	58	1,140	
SHARED BUSINESS SERVICES	11	6	17	
CUSTOMER SERVICE	(36)	1	(35)	
POSTAL SERVICE	(12)		(12)	
DIRECTOR OF FINANCE	41,233	3,635	44,868	
FINANCE OPERATIONS		65	65	
PAYROLL		31	31	
OFFICE OF MANAGEMENT BUDGET		61	61	
INTERNAL AUDIT		25	25	
BUSINESS SOLUTIONS		37	37	
PURCHASING		125	125	
FINANCIAL ACCOUNTABILITY		11	11	
TREASURY		10	10	
GRANTS COORDINATION		6	6	
HUMAN RESOURCES		122	122	
INFORMATION SYSTEMS		12	12	
Total Allocated Additions:	42,841	4,205	47,046	47,046
Total To Be Allocated:	350,737	4,205		354,942

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department MINORITY SMALL BUSINESS ASSISTANCE

	Total	General & Admin	MIN/SMALL BUS	PURCHASING
Wages & Benefits				
SALARIES & WAGES	199,487	0	59,846	139,641
FRINGE BENEFITS	65,524	0	19,657	45,867
Other Expense & Cost				
CONTRACTUAL SERVICES	32,383	0	9,715	22,668
SUPPLIES & MATERIALS	7,786	0	2,336	5,450
OTHER	2,716	0	815	1,901
Departmental Totals				
Total Expenditures	307,896	0	92,369	215,527
Deductions				
Total Deductions	0	0	0	0
Functional Cost	307,896	0	92,369	215,527
Allocation Step 1				
Inbound- All Others	42,841	0	12,852	29,989
1st Allocation	350,737	0	105,221	245,516
Allocation Step 2				
Inbound- All Others	4,205	0	1,262	2,943
2nd Allocation	4,205	0	1,262	2,943
Total For 019 MINORITY SMALL				
Total Allocated	354,942	0	106,483	248,459

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department MINORITY SMALL BUSINESS ASSISTANCE

Activity - MIN/SMALL BUS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	1	4.1667	4,384.00		4,384.00	57.00	4,441.00
GENERAL SERVICES FACILITIES	1	4.1659	4,389.00		4,389.00		4,389.00
DIRECTOR OF FINANCE	1	4.1667	4,384.00		4,384.00		4,384.00
DIV ISION OF REAL PROPERTY	1	4.1667	4,384.00		4,384.00	65.00	4,449.00
HUMAN RESOURCES	1	4.1667	4,384.00		4,384.00	57.00	4,441.00
INFORMATION SYSTEMS	1	4.1667	4,384.00		4,384.00	57.00	4,441.00
PLANNING COMM	1	4.1667	4,384.00		4,384.00	57.00	4,441.00
CRIMINAL CT CLRK	1	4.1667	4,384.00		4,384.00	57.00	4,441.00
JUVENILE COURT	1	4.1667	4,384.00		4,384.00	57.00	4,441.00
JUSTICE INFO SYS	1	4.1667	4,384.00		4,384.00	57.00	4,441.00
SHERIFF ADMIN	1	4.1667	4,384.00		4,384.00	57.00	4,441.00
POLICE	1	4.1667	4,384.00		4,384.00	57.00	4,441.00
FIRE	1	4.1667	4,384.00		4,384.00	57.00	4,441.00
HEALTH	1	4.1667	4,384.00		4,384.00	57.00	4,441.00
PARKS	1	4.1667	4,384.00		4,384.00	57.00	4,441.00
ARTS COMMISSION	1	4.1667	4,384.00		4,384.00	57.00	4,441.00
PUBLIC WORKS	1	4.1667	4,384.00		4,384.00	57.00	4,441.00
MUNI AUDITORIUM	1	4.1667	4,384.00		4,384.00	57.00	4,441.00
CONVENTION CTR	1	4.1667	4,384.00		4,384.00	57.00	4,441.00
SPORTS AUTHORITY	1	4.1667	4,384.00		4,384.00	57.00	4,441.00
WATER & SEWER	1	4.1667	4,384.00		4,384.00	57.00	4,441.00
NCAC	1	4.1667	4,384.00		4,384.00	57.00	4,441.00
EDUCATION	1	4.1667	4,384.00		4,384.00	57.00	4,441.00
ALL OTHER	1	4.1667	4,384.00		4,384.00	57.00	4,441.00
SubTotal	24	100.0000	105,221.00		105,221.00	1,262.00	106,483.00
TOTAL	24	100.0000	105,221.00		105,221.00	1,262.00	106,483.00

Allocation Basis: DEPARTMENTS ASSISTED

Allocation Source: DEPT. MINORITY & SMALL BUSINESS ASSISTANCE

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department MINORITY SMALL BUSINESS ASSISTANCE

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PURCHASING	100	100.0000	245,516.00		245,516.00	2,943.00	248,459.00
SubTotal	100	100.0000	245,516.00		245,516.00	2,943.00	248,459.00
TOTAL	100	100.0000	245,516.00		245,516.00	2,943.00	248,459.00

Allocation Basis: DIRECT ALLOCATION TO PURCHASING

Allocation Source: DIRECT ASSIGNMENT

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .5 - Allocation Summary

For Department MINORITY SMALL BUSINESS ASSISTANCE

Receiving Department	Total	MIN/SMALL BUS	PURCHASING
LEGISLATIVE	4,441	4,441	0
GENERAL SERVICES	4,389	4,389	0
DIRECTOR OF FINANCE	4,384	4,384	0
DIV ISION OF REAL	4,449	4,449	0
PURCHASING	248,459	0	248,459
HUMAN RESOURCES	4,441	4,441	0
INFORMATION SYSTEMS	4,441	4,441	0
PLANNING COMM	4,441	4,441	0
CRIMINAL CT CLRK	4,441	4,441	0
JUVENILE COURT	4,441	4,441	0
JUSTICE INFO SYS	4,441	4,441	0
SHERIFF ADMIN	4,441	4,441	0
POLICE	4,441	4,441	0
FIRE	4,441	4,441	0
HEALTH	4,441	4,441	0
PARKS	4,441	4,441	0
ARTS COMMISSION	4,441	4,441	0
PUBLIC WORKS	4,441	4,441	0
MUNI AUDITORIUM	4,441	4,441	0
CONVENTION CTR	4,441	4,441	0
SPORTS AUTHORITY	4,441	4,441	0
WATER & SEWER	4,441	4,441	0
NCAC	4,441	4,441	0
EDUCATION	4,441	4,441	0
ALL OTHER	4,441	4,441	0
Direct Billed	0	0	0
Total	354,942	106,483	248,459

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

FINANCE OPERATIONS

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 voucher transactions per department. Costs applicable to Facility Planning have been allocated directly to Facilities Planning. Departments are billed for the services provided.

The residual was allocated to departments based on billings. The costs and revenues were taken from the Government's CAFR for FY 2006.

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:	1,740,643			1,740,643
OTHER TRANSFER	(300)			
Total Deductions:	(300)			(300)
BUILDING USE ALLOWANCE	1,550		1,550	
POST AUDITS	25,489	23	25,512	
CORPORATE DUES	1,665		1,665	
SHARED SERVICES	(1,663)	1	(1,662)	
GENERAL SERVICES FACILITIES	11,678	625	12,303	
SHARED BUSINESS SERVICES	647	353	1,000	
CUSTOMER SERVICE	(190)	3	(187)	
POSTAL SERVICE	(362)	7	(355)	
DIRECTOR OF FINANCE	230,197	20,290	250,487	
TREASURY		84	84	
HUMAN RESOURCES		659	659	
INFORMATION SYSTEMS		72	72	
CENTRAL RECORDS		42,013	42,013	
Total Allocated Additions:	269,011	64,130	333,141	333,141
OPERATING REVENUE	(1,805,637)			
Total Departmental Cost Adjustments:	(1,805,637)			(1,805,637)
Total To Be Allocated:	203,717	64,130		267,847

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

	Total	General & Admin	OPERATIONS
Wages & Benefits			
SALARIES & WAGES	1,113,705	0	1,113,705
FRINGE BENEFITS	361,162	0	361,162
Other Expense & Cost			
CONTRACTUAL SERVICES	220,810	0	220,810
SUPPLIES & MATERIALS	29,107	0	29,107
OTHER	1,221	0	1,221
LOCAP TRANSFER	14,338	0	14,338
OTHER TRANSFER	300	300	0
Departmental Totals			
Total Expenditures	1,740,643	300	1,740,343
Deductions			
Total Deductions	(300)	(300)	0
Cost Adjustments			
OPERATING REVENUE	(1,805,637)	0	(1,805,637)
Functional Cost	(65,294)	0	(65,294)
Allocation Step 1			
Inbound- All Others	269,011	0	269,011
1st Allocation	203,717	0	203,717
Allocation Step 2			
Inbound- All Others	64,130	0	64,130
2nd Allocation	64,130	0	64,130
Total For 018 FINANCE			
Total Allocated	267,847	0	267,847

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

Activity - OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	2,982	0.1652	336.00		336.00	109.00	445.00
MAYOR	4,220	0.2337	476.00		476.00	155.00	631.00
GENERAL SERVICES FACILITIES	30,484	1.6883	3,439.00		3,439.00		3,439.00
FLEET MANAGEMENT	19,323	1.0702	2,180.00		2,180.00		2,180.00
POSTAL SERVICE	1,447	0.0802	163.00		163.00		163.00
RADIO SHOP	4,813	0.2666	543.00		543.00		543.00
DIRECTOR OF FINANCE	1,621	0.0898	183.00		183.00		183.00
MINORITY SMALL BUSINESS	575	0.0319	65.00		65.00		65.00
DIV ISION OF REAL PROPERTY	3,208	0.1777	362.00		362.00	118.00	480.00
TREASURY	1,935	0.1072	218.00		218.00	71.00	289.00
HUMAN RESOURCES	43,965	2.4349	4,960.00		4,960.00	1,614.00	6,574.00
INFORMATION SYSTEMS	16,916	0.9369	1,909.00		1,909.00	621.00	2,530.00
DEPARTMENT OF LAW	4,447	0.2463	502.00		502.00	163.00	665.00
ELECTIONS	4,900	0.2714	553.00		553.00	180.00	733.00
SURPLUS PROPERTY	1,150	0.0637	130.00		130.00	42.00	172.00
PLANNING COMM	6,417	0.3554	724.00		724.00	236.00	960.00
REGISTER/DEEDS	1,011	0.0560	114.00		114.00	37.00	151.00
HISTORICAL COMM	749	0.0415	85.00		85.00	28.00	113.00
COMM ED ALLIANCE	1,442	0.0799	163.00		163.00	53.00	216.00
ASSESSOR PROP	5,911	0.3274	667.00		667.00	217.00	884.00
TRUSTEE	2,057	0.1140	232.00		232.00	76.00	308.00
COUNTY CLERK	4,394	0.2434	496.00		496.00	161.00	657.00
DISTRICT ATTOR	7,150	0.3960	807.00		807.00	262.00	1,069.00
PUBLIC DEFENDER	4,307	0.2386	486.00		486.00	158.00	644.00
JUVENILE CT CLRK	1,813	0.1005	205.00		205.00	67.00	272.00
CIRCUIT CT CLERK	4,203	0.2328	474.00		474.00	154.00	628.00
CRIMINAL CT CLRK	5,005	0.2772	565.00		565.00	184.00	749.00
CLERK/MASTER	1,586	0.0879	179.00		179.00	58.00	237.00
JUVENILE COURT	10,446	0.5785	1,179.00		1,179.00	383.00	1,562.00
GEN SESSIONS CT	9,051	0.5013	1,021.00		1,021.00	332.00	1,353.00
ST TRIAL COURTS	9,504	0.5264	1,072.00		1,072.00	349.00	1,421.00

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

Activity - OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUSTICE INFO SYS	2,371	0.1314	268.00		268.00	87.00	355.00
SHERIFF ADMIN	48,133	2.6657	5,431.00		5,431.00	1,767.00	7,198.00
POLICE	133,483	7.3926	15,060.00		15,060.00	4,899.00	19,959.00
FIRE	90,477	5.0108	10,208.00		10,208.00	3,321.00	13,529.00
CODES ADMIN	7,377	0.4086	832.00		832.00	271.00	1,103.00
BEER BOARD	837	0.0464	94.00		94.00	31.00	125.00
AGRICULTURAL EXT	645	0.0357	73.00		73.00	24.00	97.00
SOIL & WATER	261	0.0145	30.00		30.00	10.00	40.00
SOCIAL SERVICES	12,748	0.7060	1,438.00		1,438.00	468.00	1,906.00
HEALTH	46,302	2.5643	5,224.00		5,224.00	1,699.00	6,923.00
PUBLIC LIBRARY	25,374	1.4053	2,863.00		2,863.00	931.00	3,794.00
PARKS	41,715	2.3103	4,706.00		4,706.00	1,531.00	6,237.00
ARTS COMMISSION	1,866	0.1034	211.00		211.00	68.00	279.00
PUBLIC WORKS	43,826	2.4272	4,945.00		4,945.00	1,608.00	6,553.00
SOLID WASTE	19,951	1.1049	2,251.00		2,251.00	732.00	2,983.00
HUMAN RELATIONS	749	0.0415	85.00		85.00	28.00	113.00
ADA MANAGEMENT	1,395	0.0773	157.00		157.00	51.00	208.00
FARMERS MARKET	1,656	0.0918	187.00		187.00	61.00	248.00
MUNI AUDITORIUM	1,953	0.1082	220.00		220.00	72.00	292.00
STATE FAIR BD	6,330	0.3506	714.00		714.00	232.00	946.00
CONVENTION CTR	6,330	0.3506	714.00		714.00	232.00	946.00
SPORTS AUTHORITY	5,859	0.3245	661.00		661.00	215.00	876.00
WATER & SEWER	186,221	10.3133	21,010.00		21,010.00	6,834.00	27,844.00
BORDEAUX LONG-TERM CARE	37,390	2.0708	4,219.00		4,219.00	1,372.00	5,591.00
METRO ACTION COM	22,270	1.2334	2,513.00		2,513.00	817.00	3,330.00
NCAC	17,893	0.9910	2,019.00		2,019.00	657.00	2,676.00
TAXI TRANSP & LICENSING	488	0.0270	55.00		55.00	18.00	73.00
EDUCATION	1,068	0.0592	121.00		121.00	39.00	160.00
COMMUNICATION CENTER	7,289	0.4037	822.00		822.00	268.00	1,090.00
ALL OTHER	815,809	45.1812	92,041.00		92,041.00	29,940.00	121,981.00
CRIMINAL JUSTICE PLANNING	505	0.0280	57.00		57.00	19.00	76.00

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

Activity - OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	1,805,636	100.0000	203,717.00		203,717.00	64,130.00	267,847.00
TOTAL	1,805,636	100.0000	203,717.00		203,717.00	64,130.00	267,847.00

Allocation Basis: FINANCE OPERATIONS CHARGES

Allocation Source: FINANCE

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

Receiving Department	Total	OPERATIONS
LEGISLATIVE	445	445
MAYOR	631	631
GENERAL SERVICES	3,439	3,439
FLEET MANAGEMENT	2,180	2,180
POSTAL SERVICE	163	163
RADIO SHOP	543	543
DIRECTOR OF FINANCE	183	183
MINORITY SMALL BUSINESS	65	65
DIV ISION OF REAL	480	480
TREASURY	289	289
HUMAN RESOURCES	6,574	6,574
INFORMATION SYSTEMS	2,530	2,530
DEPARTMENT OF LAW	665	665
ELECTIONS	733	733
SURPLUS PROPERTY	172	172
PLANNING COMM	960	960
REGISTER/DEEDS	151	151
HISTORICAL COMM	113	113
COMM ED ALLIANCE	216	216
ASSESSOR PROP	884	884
TRUSTEE	308	308
COUNTY CLERK	657	657
DISTRICT ATTOR	1,069	1,069
PUBLIC DEFENDER	644	644
JUVENILE CT CLRK	272	272
CIRCUIT CT CLERK	628	628
CRIMINAL CT CLRK	749	749
CLERK/MASTER	237	237
JUVENILE COURT	1,562	1,562
GEN SESSIONS CT	1,353	1,353
ST TRIAL COURTS	1,421	1,421
JUSTICE INFO SYS	355	355
SHERIFF ADMIN	7,198	7,198
POLICE	19,959	19,959

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

Receiving Department	Total	OPERATIONS
FIRE	13,529	13,529
CODES ADMIN	1,103	1,103
BEER BOARD	125	125
AGRICULTURAL EXT	97	97
SOIL & WATER	40	40
SOCIAL SERVICES	1,906	1,906
HEALTH	6,923	6,923
PUBLIC LIBRARY	3,794	3,794
PARKS	6,237	6,237
ARTS COMMISSION	279	279
PUBLIC WORKS	6,553	6,553
SOLID WASTE	2,983	2,983
HUMAN RELATIONS	113	113
ADA MANAGEMENT	208	208
FARMERS MARKET	248	248
MUNI AUDITORIUM	292	292
STATE FAIR BD	946	946
CONVENTION CTR	946	946
SPORTS AUTHORITY	876	876
WATER & SEWER	27,844	27,844
BORDEAUX LONG-TERM	5,591	5,591
METRO ACTION COM	3,330	3,330
NCAC	2,676	2,676
TAXI TRANSP & LICENSING	73	73
EDUCATION	160	160
COMMUNICATION CENTER	1,090	1,090
ALL OTHER	121,981	121,981
CRIMINAL JUSTICE	76	76
Direct Billed	0	0

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

Receiving Department	Total	OPERATIONS
Total	267,847	267,847

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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 Metropolitan Development and Housing Agency and the Airport Authority), 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 various other payroll deductions as authorized by the Metro Benefit Board.

The costs of this Division were allocated based on the number of paychecks transactions. Departments are billed for the services provided. The residual was allocated to departments based on billings. The costs and revenues were taken from the Government's CAFR for FY 2006.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department PAYROLL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,083,237			1,083,237
BUILDING USE ALLOWANCE	1,680		1,680	
POST AUDITS	611	1	612	
SHARED SERVICES	(493)		(493)	
GENERAL SERVICES FACILITIES	7,650	409	8,059	
SHARED BUSINESS SERVICES	429	234	663	
CUSTOMER SERVICE	(123)	2	(121)	
POSTAL SERVICE	(4,105)	82	(4,023)	
DIRECTOR OF FINANCE	130,634	11,515	142,149	
TREASURY		32	32	
HUMAN RESOURCES		435	435	
INFORMATION SYSTEMS		41	41	
DEPARTMENT OF LAW		686	686	
CENTRAL RECORDS		1,546	1,546	
Total Allocated Additions:	136,283	14,983	151,266	151,266
OPERATING REVENUE	(1,123,683)			
Total Departmental Cost Adjustments:	(1,123,683)			(1,123,683)
Total To Be Allocated:	95,837	14,983		110,820

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department PAYROLL

	Total	General & Admin	PAYROLL
Other Expense & Cost			
PERSONAL SERVICES	854,005	0	854,005
CONTRACTUAL SERVICE	185,488	0	185,488
SUPPLIES	15,199	0	15,199
OTHER	19,489	0	19,489
LOCAP TRANSFER	9,056	0	9,056
Departmental Totals			
Total Expenditures	1,083,237	0	1,083,237
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
OPERATING REVENUE	(1,123,683)	0	(1,123,683)
Functional Cost	(40,446)	0	(40,446)
Allocation Step 1			
Inbound- All Others	136,283	136,283	0
Reallocate Admin Costs		(136,283)	136,283
1st Allocation	95,837	0	95,837
Allocation Step 2			
Inbound- All Others	14,983	14,983	0
Reallocate Admin Costs		(14,983)	14,983
2nd Allocation	14,983	0	14,983
Total For 025 PAYROLL			
Total Allocated	110,820	0	110,820

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

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	1,855.85	0.1652	158.00		158.00	26.00	184.00
MAYOR	2,626.43	0.2337	224.00		224.00	36.00	260.00
GENERAL SERVICES FACILITIES	18,971.18	1.6883	1,618.00		1,618.00		1,618.00
FLEET MANAGEMENT	12,025.28	1.0702	1,026.00		1,026.00		1,026.00
POSTAL SERVICE	900.84	0.0802	77.00		77.00		77.00
RADIO SHOP	2,995.44	0.2666	255.00		255.00		255.00
DIRECTOR OF FINANCE	1,009.34	0.0898	86.00		86.00		86.00
MINORITY SMALL BUSINESS	358.20	0.0319	31.00		31.00		31.00
DIV ISION OF REAL PROPERTY	1,996.92	0.1777	170.00		170.00	28.00	198.00
TREASURY	1,204.58	0.1072	103.00		103.00	17.00	120.00
HUMAN RESOURCES	27,360.70	2.4349	2,334.00		2,334.00	377.00	2,711.00
INFORMATION SYSTEMS	10,527.49	0.9369	898.00		898.00	145.00	1,043.00
DEPARTMENT OF LAW	2,767.64	0.2463	236.00		236.00	38.00	274.00
ELECTIONS	3,049.76	0.2714	260.00		260.00	42.00	302.00
SURPLUS PROPERTY	716.26	0.0637	61.00		61.00	10.00	71.00
PLANNING COMM	3,993.97	0.3554	341.00		341.00	55.00	396.00
REGISTER/DEEDS	629.52	0.0560	54.00		54.00	9.00	63.00
HISTORICAL COMM	466.70	0.0415	40.00		40.00	6.00	46.00
COMM ED ALLIANCE	897.79	0.0799	77.00		77.00	12.00	89.00
ASSESSOR PROP	3,679.14	0.3274	314.00		314.00	51.00	365.00
TRUSTEE	1,280.65	0.1140	109.00		109.00	18.00	127.00
COUNTY CLERK	2,734.93	0.2434	233.00		233.00	38.00	271.00
DISTRICT ATTOR	4,449.72	0.3960	380.00		380.00	61.00	441.00
PUBLIC DEFENDER	2,680.75	0.2386	229.00		229.00	37.00	266.00
JUVENILE CT CLRK	1,128.78	0.1005	96.00		96.00	16.00	112.00
CIRCUIT CT CLERK	2,615.63	0.2328	223.00		223.00	36.00	259.00
CRIMINAL CT CLRK	3,114.89	0.2772	266.00		266.00	43.00	309.00
CLERK/MASTER	987.58	0.0879	84.00		84.00	14.00	98.00
JUVENILE COURT	6,500.96	0.5785	554.00		554.00	90.00	644.00
GEN SESSIONS CT	5,632.82	0.5013	480.00		480.00	78.00	558.00
ST TRIAL COURTS	5,914.95	0.5264	504.00		504.00	81.00	585.00

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

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUSTICE INFO SYS	1,476.04	0.1314	126.00		126.00	20.00	146.00
SHERIFF ADMIN	29,954.57	2.6657	2,555.00		2,555.00	413.00	2,968.00
POLICE	83,069.53	7.3926	7,085.00		7,085.00	1,145.00	8,230.00
FIRE	56,305.79	5.0108	4,802.00		4,802.00	776.00	5,578.00
CODES ADMIN	4,590.92	0.4086	392.00		392.00	63.00	455.00
BEER BOARD	520.88	0.0464	44.00		44.00	7.00	51.00
AGRICULTURAL EXT	401.57	0.0357	34.00		34.00	6.00	40.00
SOIL & WATER	162.82	0.0145	14.00		14.00	2.00	16.00
SOCIAL SERVICES	7,933.62	0.7060	677.00		677.00	109.00	786.00
HEALTH	28,814.98	2.5643	2,458.00		2,458.00	397.00	2,855.00
PUBLIC LIBRARY	15,791.31	1.4053	1,347.00		1,347.00	218.00	1,565.00
PARKS	25,960.46	2.3103	2,214.00		2,214.00	358.00	2,572.00
ARTS COMMISSION	1,161.35	0.1034	99.00		99.00	16.00	115.00
PUBLIC WORKS	27,273.81	2.4272	2,326.00		2,326.00	376.00	2,702.00
SOLID WASTE	12,415.91	1.1049	1,059.00		1,059.00	171.00	1,230.00
HUMAN RELATIONS	466.70	0.0415	40.00		40.00	6.00	46.00
ADA MANAGEMENT	868.27	0.0773	74.00		74.00	12.00	86.00
FARMERS MARKET	1,031.09	0.0918	88.00		88.00	14.00	102.00
MUNI AUDITORIUM	1,215.53	0.1082	104.00		104.00	17.00	121.00
STATE FAIR BD	3,939.65	0.3506	336.00		336.00	54.00	390.00
CONVENTION CTR	3,939.65	0.3506	336.00		336.00	54.00	390.00
SPORTS AUTHORITY	3,646.58	0.3245	311.00		311.00	50.00	361.00
WATER & SEWER	115,889.29	10.3133	9,884.00		9,884.00	1,597.00	11,481.00
BORDEAUX LONG-TERM CARE	23,269.04	2.0708	1,985.00		1,985.00	321.00	2,306.00
METRO ACTION COM	13,859.38	1.2334	1,182.00		1,182.00	191.00	1,373.00
NCAC	11,135.25	0.9910	950.00		950.00	153.00	1,103.00
TAXI TRANSP & LICENSING	303.88	0.0270	26.00		26.00	4.00	30.00
EDUCATION	665.13	0.0592	57.00		57.00	9.00	66.00
COMMUNICATION CENTER	4,536.61	0.4037	387.00		387.00	63.00	450.00
ALL OTHER	507,694.39	45.1812	43,297.00		43,297.00	6,993.00	50,290.00
CRIMINAL JUSTICE PLANNING	314.69	0.0280	27.00		27.00	4.00	31.00

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

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	1,123,683.39	100.0000	95,837.00		95,837.00	14,983.00	110,820.00
TOTAL	1,123,683.39	100.0000	95,837.00		95,837.00	14,983.00	110,820.00

Allocation Basis: PAYROLL BILLINGS PER DEPARTMENT

Allocation Source: FINANCE BILLING

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

Receiving Department	Total	PAYROLL
LEGISLATIVE	184	184
MAYOR	260	260
GENERAL SERVICES	1,618	1,618
FLEET MANAGEMENT	1,026	1,026
POSTAL SERVICE	77	77
RADIO SHOP	255	255
DIRECTOR OF FINANCE	86	86
MINORITY SMALL BUSINESS	31	31
DIV ISION OF REAL	198	198
TREASURY	120	120
HUMAN RESOURCES	2,711	2,711
INFORMATION SYSTEMS	1,043	1,043
DEPARTMENT OF LAW	274	274
ELECTIONS	302	302
SURPLUS PROPERTY	71	71
PLANNING COMM	396	396
REGISTER/DEEDS	63	63
HISTORICAL COMM	46	46
COMM ED ALLIANCE	89	89
ASSESSOR PROP	365	365
TRUSTEE	127	127
COUNTY CLERK	271	271
DISTRICT ATTOR	441	441
PUBLIC DEFENDER	266	266
JUVENILE CT CLRK	112	112
CIRCUIT CT CLERK	259	259
CRIMINAL CT CLRK	309	309
CLERK/MASTER	98	98
JUVENILE COURT	644	644
GEN SESSIONS CT	558	558
ST TRIAL COURTS	585	585
JUSTICE INFO SYS	146	146
SHERIFF ADMIN	2,968	2,968
POLICE	8,230	8,230

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

Receiving Department	Total	PAYROLL
FIRE	5,578	5,578
CODES ADMIN	455	455
BEER BOARD	51	51
AGRICULTURAL EXT	40	40
SOIL & WATER	16	16
SOCIAL SERVICES	786	786
HEALTH	2,855	2,855
PUBLIC LIBRARY	1,565	1,565
PARKS	2,572	2,572
ARTS COMMISSION	115	115
PUBLIC WORKS	2,702	2,702
SOLID WASTE	1,230	1,230
HUMAN RELATIONS	46	46
ADA MANAGEMENT	86	86
FARMERS MARKET	102	102
MUNI AUDITORIUM	121	121
STATE FAIR BD	390	390
CONVENTION CTR	390	390
SPORTS AUTHORITY	361	361
WATER & SEWER	11,481	11,481
BORDEAUX LONG-TERM	2,306	2,306
METRO ACTION COM	1,373	1,373
NCAC	1,103	1,103
TAXI TRANSP & LICENSING	30	30
EDUCATION	66	66
COMMUNICATION CENTER	450	450
ALL OTHER	50,290	50,290
CRIMINAL JUSTICE	31	31
Direct Billed	0	0

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

Receiving Department	Total	PAYROLL
Total	110,820	110,820

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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 residual was allocated to departments based on billings. The costs and revenues were taken from the Government's CAFR for FY 2006.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department OFFICE OF MANAGEMENT BUDGET

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,423,335			1,423,335
BUILDING USE ALLOWANCE	3,396		3,396	
POST AUDITS	47,531	43	47,574	
SHARED SERVICES	(675)	1	(674)	
GENERAL SERVICES FACILITIES	10,950	586	11,536	
SHARED BUSINESS SERVICES	610	333	943	
CUSTOMER SERVICE	(174)	3	(171)	
POSTAL SERVICE	(53)	1	(52)	
DIRECTOR OF FINANCE	181,862	16,030	197,892	
TREASURY		38	38	
HUMAN RESOURCES		620	620	
INFORMATION SYSTEMS		159	159	
Total Allocated Additions:	243,447	17,814	261,261	261,261
OPERATING REVENUE	(1,476,481)			
Total Departmental Cost Adjustments:	(1,476,481)			(1,476,481)
Total To Be Allocated:	190,301	17,814		208,115

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department OFFICE OF MANAGEMENT BUDGET

	Total	General & Admin	MANAGEMENT BUDGET
Other Expense & Cost			
PERSONAL SERVICE	1,136,099	0	1,136,099
CONTRACTUAL SERVICE	255,834	0	255,834
SUPPLIES & MATERIALS	14,326	0	14,326
OTHER	3,703	0	3,703
LOCAP TRANSFER	13,373	0	13,373
Departmental Totals			
Total Expenditures	1,423,335	0	1,423,335
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
OPERATING REVENUE	(1,476,481)	0	(1,476,481)
Functional Cost	(53,146)	0	(53,146)
Allocation Step 1			
Inbound- All Others	243,447	243,447	0
Reallocate Admin Costs		(243,447)	243,447
1st Allocation	190,301	0	190,301
Allocation Step 2			
Inbound- All Others	17,814	17,814	0
Reallocate Admin Costs		(17,814)	17,814
2nd Allocation	17,814	0	17,814
Total For 023 OFFICE OF			
Total Allocated	208,115	0	208,115

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department OFFICE OF MANAGEMENT BUDGET

Activity - MANAGEMENT BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	2,438	0.1652	314.00		314.00	30.00	344.00
MAYOR	3,451	0.2337	445.00		445.00	43.00	488.00
GENERAL SERVICES FACILITIES	24,927	1.6883	3,213.00		3,213.00		3,213.00
FLEET MANAGEMENT	15,800	1.0702	2,037.00		2,037.00		2,037.00
POSTAL SERVICE	1,183	0.0802	153.00		153.00		153.00
RADIO SHOP	3,935	0.2666	507.00		507.00		507.00
DIRECTOR OF FINANCE	1,326	0.0898	171.00		171.00		171.00
MINORITY SMALL BUSINESS	470	0.0319	61.00		61.00		61.00
DIV ISION OF REAL PROPERTY	2,623	0.1777	338.00		338.00	33.00	371.00
TREASURY	1,582	0.1072	204.00		204.00	20.00	224.00
HUMAN RESOURCES	35,951	2.4349	4,634.00		4,634.00	448.00	5,082.00
INFORMATION SYSTEMS	13,832	0.9369	1,783.00		1,783.00	172.00	1,955.00
DEPARTMENT OF LAW	3,636	0.2463	469.00		469.00	45.00	514.00
ELECTIONS	4,007	0.2714	516.00		516.00	50.00	566.00
SURPLUS PROPERTY	941	0.0637	121.00		121.00	12.00	133.00
PLANNING COMM	5,247	0.3554	676.00		676.00	65.00	741.00
REGISTER/DEEDS	827	0.0560	107.00		107.00	10.00	117.00
HISTORICAL COMM	613	0.0415	79.00		79.00	8.00	87.00
COMM ED ALLIANCE	1,179	0.0799	152.00		152.00	15.00	167.00
ASSESSOR PROP	4,834	0.3274	623.00		623.00	60.00	683.00
TRUSTEE	1,682	0.1140	217.00		217.00	21.00	238.00
COUNTY CLERK	3,593	0.2434	463.00		463.00	45.00	508.00
DISTRICT ATTOR	5,846	0.3960	754.00		754.00	73.00	827.00
PUBLIC DEFENDER	3,522	0.2386	454.00		454.00	44.00	498.00
JUVENILE CT CLRK	1,483	0.1005	191.00		191.00	18.00	209.00
CIRCUIT CT CLERK	3,436	0.2328	443.00		443.00	43.00	486.00
CRIMINAL CT CLRK	4,092	0.2772	528.00		528.00	51.00	579.00
CLERK/MASTER	1,297	0.0879	167.00		167.00	16.00	183.00
JUVENILE COURT	8,542	0.5785	1,101.00		1,101.00	106.00	1,207.00
GEN SESSIONS CT	7,401	0.5013	954.00		954.00	92.00	1,046.00
ST TRIAL COURTS	7,772	0.5264	1,002.00		1,002.00	97.00	1,099.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department OFFICE OF MANAGEMENT BUDGET

Activity - MANAGEMENT BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUSTICE INFO SYS	1,939	0.1314	250.00		250.00	24.00	274.00
SHERIFF ADMIN	39,359	2.6657	5,073.00		5,073.00	491.00	5,564.00
POLICE	109,150	7.3926	14,068.00		14,068.00	1,361.00	15,429.00
FIRE	73,983	5.0108	9,536.00		9,536.00	922.00	10,458.00
CODES ADMIN	6,032	0.4086	777.00		777.00	75.00	852.00
BEER BOARD	684	0.0464	88.00		88.00	9.00	97.00
AGRICULTURAL EXT	527	0.0357	68.00		68.00	7.00	75.00
SOIL & WATER	213	0.0145	28.00		28.00	3.00	31.00
SOCIAL SERVICES	10,424	0.7060	1,344.00		1,344.00	130.00	1,474.00
HEALTH	37,861	2.5643	4,880.00		4,880.00	472.00	5,352.00
PUBLIC LIBRARY	20,749	1.4053	2,674.00		2,674.00	259.00	2,933.00
PARKS	34,111	2.3103	4,397.00		4,397.00	425.00	4,822.00
ARTS COMMISSION	1,525	0.1034	197.00		197.00	19.00	216.00
PUBLIC WORKS	35,836	2.4272	4,619.00		4,619.00	447.00	5,066.00
SOLID WASTE	16,314	1.1049	2,103.00		2,103.00	203.00	2,306.00
HUMAN RELATIONS	613	0.0415	79.00		79.00	8.00	87.00
ADA MANAGEMENT	1,140	0.0773	147.00		147.00	14.00	161.00
FARMERS MARKET	1,354	0.0918	175.00		175.00	17.00	192.00
MUNI AUDITORIUM	1,597	0.1082	206.00		206.00	20.00	226.00
STATE FAIR BD	5,176	0.3506	667.00		667.00	65.00	732.00
CONVENTION CTR	5,176	0.3506	667.00		667.00	65.00	732.00
SPORTS AUTHORITY	4,791	0.3245	618.00		618.00	60.00	678.00
WATER & SEWER	152,274	10.3133	19,626.00		19,626.00	1,898.00	21,524.00
BORDEAUX LONG-TERM CARE	30,574	2.0708	3,941.00		3,941.00	381.00	4,322.00
METRO ACTION COM	18,210	1.2334	2,347.00		2,347.00	227.00	2,574.00
NCAC	14,631	0.9910	1,886.00		1,886.00	182.00	2,068.00
TAXI TRANSP & LICENSING	399	0.0270	51.00		51.00	5.00	56.00
EDUCATION	873	0.0592	113.00		113.00	11.00	124.00
COMMUNICATION CENTER	5,960	0.4037	768.00		768.00	74.00	842.00
ALL OTHER	667,092	45.1812	85,978.00		85,978.00	8,318.00	94,296.00
CRIMINAL JUSTICE PLANNING	413	0.0280	53.00		53.00	5.00	58.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department OFFICE OF MANAGEMENT BUDGET

Activity - MANAGEMENT BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	1,476,480	100.0000	190,301.00		190,301.00	17,814.00	208,115.00
TOTAL	1,476,480	100.0000	190,301.00		190,301.00	17,814.00	208,115.00

Allocation Basis: OMB BILLINGS

Allocation Source: FINANCE

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

Receiving Department	Total	MANAGEMENT
LEGISLATIVE	344	344
MAYOR	488	488
GENERAL SERVICES	3,213	3,213
FLEET MANAGEMENT	2,037	2,037
POSTAL SERVICE	153	153
RADIO SHOP	507	507
DIRECTOR OF FINANCE	171	171
MINORITY SMALL BUSINESS	61	61
DIV ISION OF REAL	371	371
TREASURY	224	224
HUMAN RESOURCES	5,082	5,082
INFORMATION SYSTEMS	1,955	1,955
DEPARTMENT OF LAW	514	514
ELECTIONS	566	566
SURPLUS PROPERTY	133	133
PLANNING COMM	741	741
REGISTER/DEEDS	117	117
HISTORICAL COMM	87	87
COMM ED ALLIANCE	167	167
ASSESSOR PROP	683	683
TRUSTEE	238	238
COUNTY CLERK	508	508
DISTRICT ATTOR	827	827
PUBLIC DEFENDER	498	498
JUVENILE CT CLRK	209	209
CIRCUIT CT CLERK	486	486
CRIMINAL CT CLRK	579	579
CLERK/MASTER	183	183
JUVENILE COURT	1,207	1,207
GEN SESSIONS CT	1,046	1,046
ST TRIAL COURTS	1,099	1,099
JUSTICE INFO SYS	274	274
SHERIFF ADMIN	5,564	5,564
POLICE	15,429	15,429

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

Receiving Department	Total	MANAGEMENT
FIRE	10,458	10,458
CODES ADMIN	852	852
BEER BOARD	97	97
AGRICULTURAL EXT	75	75
SOIL & WATER	31	31
SOCIAL SERVICES	1,474	1,474
HEALTH	5,352	5,352
PUBLIC LIBRARY	2,933	2,933
PARKS	4,822	4,822
ARTS COMMISSION	216	216
PUBLIC WORKS	5,066	5,066
SOLID WASTE	2,306	2,306
HUMAN RELATIONS	87	87
ADA MANAGEMENT	161	161
FARMERS MARKET	192	192
MUNI AUDITORIUM	226	226
STATE FAIR BD	732	732
CONVENTION CTR	732	732
SPORTS AUTHORITY	678	678
WATER & SEWER	21,524	21,524
BORDEAUX LONG-TERM	4,322	4,322
METRO ACTION COM	2,574	2,574
NCAC	2,068	2,068
TAXI TRANSP & LICENSING	56	56
EDUCATION	124	124
COMMUNICATION CENTER	842	842
ALL OTHER	94,296	94,296
CRIMINAL JUSTICE	58	58
Direct Billed	0	0

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

Receiving Department	Total	MANAGEMENT
Total	208,115	208,115

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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 residual was allocated to departments based on billings. The total expenditures and revenues were taken from the Government's CAFR for FY 2006.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department INTERNAL AUDIT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	677,015			677,015
BUILDING USE ALLOWANCE	1,993		1,993	
POST AUDITS	1,161	1	1,162	
SHARED SERVICES	(348)		(348)	
GENERAL SERVICES FACILITIES	6,550	351	6,901	
SHARED BUSINESS SERVICES	364	199	563	
CUSTOMER SERVICE	(102)	1	(101)	
POSTAL SERVICE	(32)	1	(31)	
DIRECTOR OF FINANCE	89,553	7,894	97,447	
TREASURY		19	19	
HUMAN RESOURCES		370	370	
INFORMATION SYSTEMS		35	35	
Total Allocated Additions:	99,139	8,871	108,010	108,010
OPERATING REVENUE	(702,294)			
Total Departmental Cost Adjustments:	(702,294)			(702,294)
Total To Be Allocated:	73,860	8,871		82,731

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

	Total	General & Admin	FINANCE INTERNAL AUDIT
Other Expense & Cost			
PERSONAL SERVICES	562,301	0	562,301
CONTRACTUAL SERVICES	104,591	0	104,591
SUPPLIES & MATERIALS	3,431	0	3,431
OTHER	14	0	14
DEPRECIATION	0	0	0
LOCAP TRANSFER	6,678	0	6,678
Departmental Totals			
Total Expenditures	677,015	0	677,015
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
OPERATING REVENUE	(702,294)	0	(702,294)
Functional Cost	(25,279)	0	(25,279)
Allocation Step 1			
Inbound- All Others	99,139	99,139	0
Reallocate Admin Costs		(99,139)	99,139
1st Allocation	73,860	0	73,860
Allocation Step 2			
Inbound- All Others	8,871	8,871	0
Reallocate Admin Costs		(8,871)	8,871
2nd Allocation	8,871	0	8,871
Total For 024 INTERNAL AUDIT			
Total Allocated	82,731	0	82,731

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

Activity - FINANCE INTERNAL AUDIT BI

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	1,159.89	0.1723	127.00		127.00	16.00	143.00
MAYOR	1,641.50	0.2438	180.00		180.00	22.00	202.00
FLEET MANAGEMENT	7,515.71	1.1162	824.00		824.00		824.00
POSTAL SERVICE	563.02	0.0836	62.00		62.00		62.00
RADIO SHOP	1,872.13	0.2780	205.00		205.00		205.00
DIRECTOR OF FINANCE	630.83	0.0937	69.00		69.00		69.00
MINORITY SMALL BUSINESS	223.87	0.0332	25.00		25.00		25.00
DIV ISION OF REAL PROPERTY	1,248.06	0.1854	137.00		137.00	17.00	154.00
TREASURY	752.85	0.1118	83.00		83.00	10.00	93.00
INFORMATION SYSTEMS	6,260.81	0.9298	687.00		687.00	84.00	771.00
DEPARTMENT OF LAW	1,729.75	0.2569	190.00		190.00	23.00	213.00
ELECTIONS	1,906.08	0.2831	209.00		209.00	26.00	235.00
SURPLUS PROPERTY	447.66	0.0665	49.00		49.00	6.00	55.00
PLANNING COMM	2,496.20	0.3707	274.00		274.00	33.00	307.00
REGISTER/DEEDS	393.44	0.0584	43.00		43.00	5.00	48.00
HISTORICAL COMM	291.68	0.0433	32.00		32.00	4.00	36.00
COMM ED ALLIANCE	561.11	0.0833	62.00		62.00	8.00	70.00
ASSESSOR PROP	2,299.44	0.3415	252.00		252.00	31.00	283.00
TRUSTEE	800.40	0.1189	88.00		88.00	11.00	99.00
COUNTY CLERK	1,709.31	0.2539	187.00		187.00	23.00	210.00
DISTRICT ATTOR	2,781.04	0.4130	305.00		305.00	37.00	342.00
PUBLIC DEFENDER	1,675.45	0.2488	184.00		184.00	22.00	206.00
JUVENILE CT CLRK	705.48	0.1048	77.00		77.00	9.00	86.00
CIRCUIT CT CLERK	1,634.75	0.2428	179.00		179.00	22.00	201.00
CRIMINAL CT CLRK	1,946.78	0.2891	214.00		214.00	26.00	240.00
CLERK/MASTER	617.23	0.0917	68.00		68.00	8.00	76.00
JUVENILE COURT	4,063.05	0.6034	446.00		446.00	54.00	500.00
GEN SESSIONS CT	3,520.47	0.5228	386.00		386.00	47.00	433.00
ST TRIAL COURTS	3,696.80	0.5490	406.00		406.00	49.00	455.00
JUSTICE INFO SYS	922.51	0.1370	101.00		101.00	12.00	113.00
SHERIFF ADMIN	18,721.39	2.7804	2,054.00		2,054.00	251.00	2,305.00

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

Activity - FINANCE INTERNAL AUDIT BI

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	51,917.85	7.7105	5,695.00		5,695.00	695.00	6,390.00
FIRE	35,190.71	5.2263	3,860.00		3,860.00	471.00	4,331.00
CODES ADMIN	2,869.29	0.4261	315.00		315.00	38.00	353.00
BEER BOARD	325.55	0.0483	36.00		36.00	4.00	40.00
AGRICULTURAL EXT	250.98	0.0373	28.00		28.00	3.00	31.00
SOIL & WATER	101.76	0.0151	11.00		11.00	1.00	12.00
SOCIAL SERVICES	4,958.46	0.7364	544.00		544.00	66.00	610.00
HEALTH	18,009.15	2.6746	1,975.00		1,975.00	241.00	2,216.00
PUBLIC LIBRARY	9,869.45	1.4658	1,083.00		1,083.00	132.00	1,215.00
PARKS	16,225.10	2.4097	1,780.00		1,780.00	217.00	1,997.00
ARTS COMMISSION	725.83	0.1078	80.00		80.00	10.00	90.00
PUBLIC WORKS	17,045.94	2.5316	1,870.00		1,870.00	228.00	2,098.00
SOLID WASTE	7,759.85	1.1524	851.00		851.00	104.00	955.00
HUMAN RELATIONS	291.68	0.0433	32.00		32.00	4.00	36.00
ADA MANAGEMENT	542.66	0.0806	60.00		60.00	7.00	67.00
FARMERS MARKET	644.42	0.0957	71.00		71.00	9.00	80.00
MUNI AUDITORIUM	759.69	0.1128	83.00		83.00	10.00	93.00
STATE FAIR BD	2,462.25	0.3657	270.00		270.00	33.00	303.00
CONVENTION CTR	2,462.25	0.3657	270.00		270.00	33.00	303.00
SPORTS AUTHORITY	2,279.08	0.3385	250.00		250.00	31.00	281.00
WATER & SEWER	72,429.96	10.7569	7,945.00		7,945.00	970.00	8,915.00
BORDEAUX LONG-TERM CARE	14,542.98	2.1598	1,595.00		1,595.00	195.00	1,790.00
METRO ACTION COM	8,662.01	1.2864	950.00		950.00	116.00	1,066.00
NCAC	6,959.45	1.0336	763.00		763.00	93.00	856.00
TAXI TRANSP & LICENSING	189.92	0.0282	21.00		21.00	3.00	24.00
EDUCATION	415.70	0.0617	46.00		46.00	6.00	52.00
COMMUNICATION CENTER	2,835.35	0.4211	311.00		311.00	38.00	349.00
ALL OTHER	317,624.08	47.1718	34,838.00		34,838.00	4,254.00	39,092.00
CRIMINAL JUSTICE PLANNING	196.68	0.0292	22.00		22.00	3.00	25.00
SubTotal	673,336.84	100.0000	73,860.00		73,860.00	8,871.00	82,731.00
TOTAL	673,336.84	100.0000	73,860.00		73,860.00	8,871.00	82,731.00

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

Receiving Department	Total	FINANCE INTERNAL
LEGISLATIVE	143	143
MAYOR	202	202
FLEET MANAGEMENT	824	824
POSTAL SERVICE	62	62
RADIO SHOP	205	205
DIRECTOR OF FINANCE	69	69
MINORITY SMALL BUSINESS	25	25
DIV ISION OF REAL	154	154
TREASURY	93	93
INFORMATION SYSTEMS	771	771
DEPARTMENT OF LAW	213	213
ELECTIONS	235	235
SURPLUS PROPERTY	55	55
PLANNING COMM	307	307
REGISTER/DEEDS	48	48
HISTORICAL COMM	36	36
COMM ED ALLIANCE	70	70
ASSESSOR PROP	283	283
TRUSTEE	99	99
COUNTY CLERK	210	210
DISTRICT ATTOR	342	342
PUBLIC DEFENDER	206	206
JUVENILE CT CLRK	86	86
CIRCUIT CT CLERK	201	201
CRIMINAL CT CLRK	240	240
CLERK/MASTER	76	76
JUVENILE COURT	500	500
GEN SESSIONS CT	433	433
ST TRIAL COURTS	455	455
JUSTICE INFO SYS	113	113
SHERIFF ADMIN	2,305	2,305
POLICE	6,390	6,390
FIRE	4,331	4,331
CODES ADMIN	353	353

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

Receiving Department	Total	FINANCE INTERNAL
BEER BOARD	40	40
AGRICULTURAL EXT	31	31
SOIL & WATER	12	12
SOCIAL SERVICES	610	610
HEALTH	2,216	2,216
PUBLIC LIBRARY	1,215	1,215
PARKS	1,997	1,997
ARTS COMMISSION	90	90
PUBLIC WORKS	2,098	2,098
SOLID WASTE	955	955
HUMAN RELATIONS	36	36
ADA MANAGEMENT	67	67
FARMERS MARKET	80	80
MUNI AUDITORIUM	93	93
STATE FAIR BD	303	303
CONVENTION CTR	303	303
SPORTS AUTHORITY	281	281
WATER & SEWER	8,915	8,915
BORDEAUX LONG-TERM	1,790	1,790
METRO ACTION COM	1,066	1,066
NCAC	856	856
TAXI TRANSP & LICENSING	24	24
EDUCATION	52	52
COMMUNICATION CENTER	349	349
ALL OTHER	39,092	39,092
CRIMINAL JUSTICE	25	25
Direct Billed	0	0
Total	82,731	82,731

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

BUSINESS SOLUTIONS

NATURE AND EXTENT OF SERVICES

The costs recorded in account 15116100 – 15516120, 15516400-15516420 and 15516500-15516520 represent the Government's costs related to the business case development, support and implementation of Financial, Procurement, Human Resources and Payroll software. A salary and wage analysis was completed to determine the allocation between Business Solutions (all programs) and Administrative services. After completing that analysis, it was determined that 25% of one staff member's salary and wages were for Business Solutions (all programs) FY06.

Costs pertaining to Business Solutions programs were allocated based on the number of general ledger transactions processed for each fund/department.

The residual was allocated to departments based on billings. The costs and revenues were taken from the Government's CAFR for FY 2006.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department BUSINESS SOLUTIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	933,718			933,718
BUILDING USE ALLOWANCE	2,165		2,165	
POST AUDITS	30,952	29	30,981	
SHARED SERVICES	(421)		(421)	
GENERAL SERVICES FACILITIES	6,858	367	7,225	
SHARED BUSINESS SERVICES	385	210	595	
CUSTOMER SERVICE	(109)	2	(107)	
POSTAL SERVICE	(37)	1	(36)	
DIRECTOR OF FINANCE	111,189	9,801	120,990	
TREASURY		23	23	
HUMAN RESOURCES		384	384	
INFORMATION SYSTEMS		418	418	
Total Allocated Additions:	150,982	11,235	162,217	162,217
OPERATING REVENUE	(968,582)			
Total Departmental Cost Adjustments:	(968,582)			(968,582)
Total To Be Allocated:	116,118	11,235		127,353

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

	Total	General & Admin	BUSINESS SOLUTIONS
Other Expense & Cost			
PERSONAL SERVICES	698,832	7,478	691,354
CONTRACTUAL SERVICES	218,117	2,334	215,783
SUPPLIES & MATERIALS	6,356	68	6,288
OTHER	682	7	675
LOCAP TRANSFER	9,731	104	9,627
Departmental Totals			
Total Expenditures	933,718	9,991	923,727
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
OPERATING REVENUE	(968,582)	(10,364)	(958,218)
Functional Cost	(34,864)	(373)	(34,491)
Allocation Step 1			
Inbound- All Others	150,982	150,982	0
Reallocate Admin Costs		(150,609)	150,609
1st Allocation	116,118	0	116,118
Allocation Step 2			
Inbound- All Others	11,235	11,235	0
Reallocate Admin Costs		(11,235)	11,235
2nd Allocation	11,235	0	11,235
Total For 026 BUSINESS			
Total Allocated	127,353	0	127,353

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

Activity - BUSINESS SOLUTIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	1,599	0.1652	192.00		192.00	19.00	211.00
MAYOR	2,263	0.2337	271.00		271.00	27.00	298.00
GENERAL SERVICES FACILITIES	16,352	1.6883	1,960.00		1,960.00		1,960.00
FLEET MANAGEMENT	10,365	1.0702	1,243.00		1,243.00		1,243.00
POSTAL SERVICE	776	0.0802	93.00		93.00		93.00
RADIO SHOP	2,581	0.2666	310.00		310.00		310.00
DIRECTOR OF FINANCE	870	0.0898	104.00		104.00		104.00
MINORITY SMALL BUSINESS	308	0.0319	37.00		37.00		37.00
DIV ISION OF REAL PROPERTY	1,721	0.1777	206.00		206.00	21.00	227.00
TREASURY	1,038	0.1072	124.00		124.00	12.00	136.00
HUMAN RESOURCES	23,584	2.4349	2,827.00		2,827.00	283.00	3,110.00
INFORMATION SYSTEMS	9,074	0.9369	1,088.00		1,088.00	109.00	1,197.00
DEPARTMENT OF LAW	2,385	0.2463	286.00		286.00	29.00	315.00
ELECTIONS	2,628	0.2714	315.00		315.00	32.00	347.00
SURPLUS PROPERTY	617	0.0637	74.00		74.00	7.00	81.00
PLANNING COMM	3,442	0.3554	413.00		413.00	41.00	454.00
REGISTER/DEEDS	542	0.0560	65.00		65.00	7.00	72.00
HISTORICAL COMM	402	0.0415	48.00		48.00	5.00	53.00
COMM ED ALLIANCE	773	0.0799	93.00		93.00	9.00	102.00
ASSESSOR PROP	3,171	0.3274	380.00		380.00	38.00	418.00
TRUSTEE	1,103	0.1140	132.00		132.00	13.00	145.00
COUNTY CLERK	2,357	0.2434	283.00		283.00	28.00	311.00
DISTRICT ATTOR	3,835	0.3960	460.00		460.00	46.00	506.00
PUBLIC DEFENDER	2,310	0.2386	277.00		277.00	28.00	305.00
JUVENILE CT CLRK	972	0.1005	117.00		117.00	12.00	129.00
CIRCUIT CT CLERK	2,254	0.2328	270.00		270.00	27.00	297.00
CRIMINAL CT CLRK	2,684	0.2772	322.00		322.00	32.00	354.00
CLERK/MASTER	851	0.0879	102.00		102.00	10.00	112.00
JUVENILE COURT	5,603	0.5785	672.00		672.00	67.00	739.00
GEN SESSIONS CT	4,855	0.5013	582.00		582.00	58.00	640.00
ST TRIAL COURTS	5,098	0.5264	611.00		611.00	61.00	672.00

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

Activity - BUSINESS SOLUTIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUSTICE INFO SYS	1,272	0.1314	153.00		153.00	15.00	168.00
SHERIFF ADMIN	25,819	2.6657	3,095.00		3,095.00	309.00	3,404.00
POLICE	71,603	7.3926	8,584.00		8,584.00	858.00	9,442.00
FIRE	48,533	5.0108	5,818.00		5,818.00	582.00	6,400.00
CODES ADMIN	3,957	0.4086	474.00		474.00	47.00	521.00
BEER BOARD	448	0.0464	54.00		54.00	5.00	59.00
AGRICULTURAL EXT	346	0.0357	41.00		41.00	4.00	45.00
SOIL & WATER	140	0.0145	17.00		17.00	2.00	19.00
SOCIAL SERVICES	6,838	0.7060	820.00		820.00	82.00	902.00
HEALTH	24,837	2.5643	2,978.00		2,978.00	298.00	3,276.00
PUBLIC LIBRARY	13,611	1.4053	1,632.00		1,632.00	163.00	1,795.00
PARKS	22,377	2.3103	2,683.00		2,683.00	268.00	2,951.00
ARTS COMMISSION	1,001	0.1034	120.00		120.00	12.00	132.00
PUBLIC WORKS	23,509	2.4272	2,818.00		2,818.00	282.00	3,100.00
SOLID WASTE	10,702	1.1049	1,283.00		1,283.00	128.00	1,411.00
HUMAN RELATIONS	402	0.0415	48.00		48.00	5.00	53.00
ADA MANAGEMENT	748	0.0773	90.00		90.00	9.00	99.00
FARMERS MARKET	888	0.0918	107.00		107.00	11.00	118.00
MUNI AUDITORIUM	1,047	0.1082	126.00		126.00	13.00	139.00
STATE FAIR BD	3,395	0.3506	407.00		407.00	41.00	448.00
CONVENTION CTR	3,395	0.3506	407.00		407.00	41.00	448.00
SPORTS AUTHORITY	3,143	0.3245	377.00		377.00	38.00	415.00
WATER & SEWER	99,893	10.3133	11,976.00		11,976.00	1,197.00	13,173.00
BORDEAUX LONG-TERM CARE	20,057	2.0708	2,405.00		2,405.00	240.00	2,645.00
METRO ACTION COM	11,946	1.2334	1,432.00		1,432.00	143.00	1,575.00
NCAC	9,598	0.9910	1,151.00		1,151.00	115.00	1,266.00
TAXI TRANSP & LICENSING	261	0.0270	31.00		31.00	3.00	34.00
EDUCATION	573	0.0592	69.00		69.00	7.00	76.00
COMMUNICATION CENTER	3,910	0.4037	469.00		469.00	47.00	516.00
ALL OTHER	437,617	45.1812	52,463.00		52,463.00	5,246.00	57,709.00
CRIMINAL JUSTICE PLANNING	271	0.0280	33.00		33.00	3.00	36.00

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

Activity - BUSINESS SOLUTIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	968,582	100.0000	116,118.00		116,118.00	11,235.00	127,353.00
TOTAL	968,582	100.0000	116,118.00		116,118.00	11,235.00	127,353.00

Allocation Basis: BUSINESS SOLUTIONS BILLINGS

Allocation Source: FINANCE

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

Receiving Department	Total	BUSINESS SOLUTIONS
LEGISLATIVE	211	211
MAYOR	298	298
GENERAL SERVICES	1,960	1,960
FLEET MANAGEMENT	1,243	1,243
POSTAL SERVICE	93	93
RADIO SHOP	310	310
DIRECTOR OF FINANCE	104	104
MINORITY SMALL BUSINESS	37	37
DIV ISION OF REAL	227	227
TREASURY	136	136
HUMAN RESOURCES	3,110	3,110
INFORMATION SYSTEMS	1,197	1,197
DEPARTMENT OF LAW	315	315
ELECTIONS	347	347
SURPLUS PROPERTY	81	81
PLANNING COMM	454	454
REGISTER/DEEDS	72	72
HISTORICAL COMM	53	53
COMM ED ALLIANCE	102	102
ASSESSOR PROP	418	418
TRUSTEE	145	145
COUNTY CLERK	311	311
DISTRICT ATTOR	506	506
PUBLIC DEFENDER	305	305
JUVENILE CT CLRK	129	129
CIRCUIT CT CLERK	297	297
CRIMINAL CT CLRK	354	354
CLERK/MASTER	112	112
JUVENILE COURT	739	739
GEN SESSIONS CT	640	640
ST TRIAL COURTS	672	672
JUSTICE INFO SYS	168	168
SHERIFF ADMIN	3,404	3,404
POLICE	9,442	9,442

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

Receiving Department	Total	BUSINESS SOLUTIONS
FIRE	6,400	6,400
CODES ADMIN	521	521
BEER BOARD	59	59
AGRICULTURAL EXT	45	45
SOIL & WATER	19	19
SOCIAL SERVICES	902	902
HEALTH	3,276	3,276
PUBLIC LIBRARY	1,795	1,795
PARKS	2,951	2,951
ARTS COMMISSION	132	132
PUBLIC WORKS	3,100	3,100
SOLID WASTE	1,411	1,411
HUMAN RELATIONS	53	53
ADA MANAGEMENT	99	99
FARMERS MARKET	118	118
MUNI AUDITORIUM	139	139
STATE FAIR BD	448	448
CONVENTION CTR	448	448
SPORTS AUTHORITY	415	415
WATER & SEWER	13,173	13,173
BORDEAUX LONG-TERM	2,645	2,645
METRO ACTION COM	1,575	1,575
NCAC	1,266	1,266
TAXI TRANSP & LICENSING	34	34
EDUCATION	76	76
COMMUNICATION CENTER	516	516
ALL OTHER	57,709	57,709
CRIMINAL JUSTICE	36	36
Direct Billed	0	0

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

Receiving Department	Total	BUSINESS SOLUTIONS
Total	127,353	127,353

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

DIVISION OF REAL PROPERTY SERVICES

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 (excluding Parks and Board of Education projects) and the acquisition and disposal of real property assets. Added responsibilities include the acquisition of any lands needed by any activity of the Metropolitan Government (including Board of Education), the negotiation of all easements for the Departments of Water and Sewerage Services and Public Works, the sale of surplus equipment, and the maintenance of fixed asset records for both real and personal property. The costs and revenues were taken from the Government's CAFR for FY 2006.

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

1) Facilities Planning and Project Administration – 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 DIV ISION OF REAL PROPERTY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,493,135			1,493,135
TRANSFERS OUT	(392,695)			
Total Deductions:	(392,695)			(392,695)
BUILDING USE ALLOWANCE	2,172		2,172	
POST AUDITS	168,149	154	168,303	
SHARED SERVICES	(712)	1	(711)	
GENERAL SERVICES FACILITIES	7,937	425	8,362	
SHARED BUSINESS SERVICES	662	361	1,023	
CUSTOMER SERVICE	(217)	3	(214)	
FLEET MANAGEMENT	6,915	33	6,948	
POSTAL SERVICE	(91)	2	(89)	
DIRECTOR OF FINANCE	205,846	18,145	223,991	
MINORITY SMALL BUSINESS ASSISTANCE	4,384	65	4,449	
FINANCE OPERATIONS	362	118	480	
PAYROLL	170	28	198	
OFFICE OF MANAGEMENT BUDGET	338	33	371	
INTERNAL AUDIT	137	17	154	
BUSINESS SOLUTIONS	206	21	227	
PURCHASING		696	696	
FINANCIAL ACCOUNTABILITY		64	64	
TREASURY		147	147	
GRANTS COORDINATION		35	35	
HUMAN RESOURCES		723	723	
INFORMATION SYSTEMS		53	53	
CENTRAL RECORDS		327	327	
Total Allocated Additions:	396,258	21,451	417,709	417,709
NONOPERATING REVENUE	(15,833)			
OTHER REVENUE	0			
OPERATING REVENUE	(1,841,405)			
TRANSFERS OUT	392,695			

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department DIV ISION OF REAL PROPERTY

Total Departmental Cost Adjustments:	(1,464,543)		(1,464,543)
Total To Be Allocated:	32,155	21,451	53,606

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department DIV ISION OF REAL PROPERTY

	Total	General & Admin	REAL PROPERTY DIV.
Other Expense & Cost			
PERSONAL SERVICE	1,297,011	0	1,297,011
CONTRACTUAL SERVICE	170,044	0	170,044
SUPPLIES & MATERIALS	24,963	0	24,963
DEPRECIATION	1,068	0	1,068
OTHER	49	0	49
Departmental Totals			
Total Expenditures	1,493,135	0	1,493,135
Deductions			
Total Deductions	(392,695)	(392,695)	0
Cost Adjustments			
NONOPERATING REVENUE	(15,833)	0	(15,833)
OTHER REVENUE	0	0	0
OPERATING REVENUE	(1,841,405)	0	(1,841,405)
TRANSFERS OUT	392,695	392,695	0
Functional Cost	(364,103)	0	(364,103)
Allocation Step 1			
Inbound- All Others	396,258	396,258	0
Reallocate Admin Costs		(396,258)	396,258
1st Allocation	32,155	0	32,155
Allocation Step 2			
Inbound- All Others	21,451	21,451	0
Reallocate Admin Costs		(21,451)	21,451
2nd Allocation	21,451	0	21,451
Total For 021 DIV ISION OF			
Total Allocated	53,606	0	53,606

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department DIV ISION OF REAL PROPERTY

Activity - REAL PROPERTY DIV.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HUMAN RESOURCES	545	0.0296	10.00		10.00	6.00	16.00
DA DRUG ENF	1,951	0.1060	34.00		34.00	23.00	57.00
CLERK/MASTER	586	0.0319	10.00		10.00	7.00	17.00
JUVENILE COURT	14,763	0.8017	258.00		258.00	172.00	430.00
JUSTICE INFO SYS	409	0.0223	7.00		7.00	5.00	12.00
SHERIFF ADMIN	2,239	0.1216	39.00		39.00	26.00	65.00
POLICE	144,161	7.8289	2,517.00		2,517.00	1,679.00	4,196.00
FIRE	414	0.0225	7.00		7.00	5.00	12.00
HEALTH	1,378	0.0749	24.00		24.00	16.00	40.00
PUBLIC LIBRARY	25,360	1.3772	443.00		443.00	295.00	738.00
PARKS	2,724	0.1480	48.00		48.00	32.00	80.00
PUBLIC WORKS	1,885	0.1024	33.00		33.00	22.00	55.00
FARMERS MARKET	13,075	0.7101	228.00		228.00	152.00	380.00
MUNI AUDITORIUM	37,474	2.0351	654.00		654.00	437.00	1,091.00
CONVENTION CTR	122,593	6.6576	2,141.00		2,141.00	1,428.00	3,569.00
WATER & SEWER	133,857	7.2693	2,337.00		2,337.00	1,559.00	3,896.00
STORM WATER	187	0.0102	3.00		3.00	2.00	5.00
BORDEAUX LONG-TERM CARE	4,929	0.2677	86.00		86.00	57.00	143.00
METRO ACTION COM	191,064	10.3760	3,336.00		3,336.00	2,226.00	5,562.00
NCAC	1,029	0.0559	18.00		18.00	12.00	30.00
ALL OTHER	1,140,771	61.9511	19,922.00		19,922.00	13,290.00	33,212.00
SubTotal	1,841,405	100.0000	32,155.00		32,155.00	21,451.00	53,606.00
TOTAL	1,841,405	100.0000	32,155.00		32,155.00	21,451.00	53,606.00

Allocation Basis: REAL PROPERTY BILLINGS

Allocation Source: FINANCE

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE
Schedule .5 - Allocation Summary
For Department DIV ISION OF REAL PROPERTY

Receiving Department	Total	REAL PROPERTY DIV.
HUMAN RESOURCES	16	16
DA DRUG ENF	57	57
CLERK/MASTER	17	17
JUVENILE COURT	430	430
JUSTICE INFO SYS	12	12
SHERIFF ADMIN	65	65
POLICE	4,196	4,196
FIRE	12	12
HEALTH	40	40
PUBLIC LIBRARY	738	738
PARKS	80	80
PUBLIC WORKS	55	55
FARMERS MARKET	380	380
MUNI AUDITORIUM	1,091	1,091
CONVENTION CTR	3,569	3,569
WATER & SEWER	3,896	3,896
STORM WATER	5	5
BORDEAUX LONG-TERM	143	143
METRO ACTION COM	5,562	5,562
NCAC	30	30
ALL OTHER	33,212	33,212
Direct Billed	0	0
Total	53,606	53,606

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

PURCHASING

NATURE AND EXTENT OF SERVICES

The Division of Purchases provides procurement policy, oversight and contracting support as well as minority and small business development for all departments of the Metropolitan Government except the Metropolitan Development and Housing Agency. Costs were allocated based on total expenditures per department. Departments are billed for the services provided. The residual was allocated to departments based on billings. The costs and revenues were taken from the Government's CAFR for FY 2006.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,438,532			1,438,532
BUILDING USE ALLOWANCE	3,562		3,562	
POST AUDITS	495		495	
SHARED SERVICES	(274)		(274)	
GENERAL SERVICES FACILITIES	10,650	570	11,220	
SHARED BUSINESS SERVICES	615	335	950	
CUSTOMER SERVICE	(181)	3	(178)	
POSTAL SERVICE	(470)	9	(461)	
DIRECTOR OF FINANCE	185,359	16,339	201,698	
MINORITY SMALL BUSINESS ASSISTANCE	245,516	2,943	248,459	
TREASURY		39	39	
HUMAN RESOURCES		602	602	
INFORMATION SYSTEMS		64	64	
DEPARTMENT OF LAW		48,271	48,271	
CENTRAL RECORDS		31,110	31,110	
Total Allocated Additions:	445,272	100,285	545,557	545,557
OPERATING REVENUE	(1,492,244)			
Total Departmental Cost Adjustments:	(1,492,244)			(1,492,244)
Total To Be Allocated:	391,560	100,285		491,845

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

	Total	General & Admin	PURCHASING
Other Expense & Cost			
PERSONAL SERVICE	1,192,866	0	1,192,866
CONTRACTUAL SERVICE	212,315	0	212,315
SUPPLIES	17,305	0	17,305
OTHER	6,537	0	6,537
LOCAP TRANSFER	9,509	0	9,509
Departmental Totals			
Total Expenditures	1,438,532	0	1,438,532
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
OPERATING REVENUE	(1,492,244)	0	(1,492,244)
Functional Cost	(53,712)	0	(53,712)
Allocation Step 1			
Inbound- All Others	445,272	445,272	0
Reallocate Admin Costs		(445,272)	445,272
1st Allocation	391,560	0	391,560
Allocation Step 2			
Inbound- All Others	100,285	100,285	0
Reallocate Admin Costs		(100,285)	100,285
2nd Allocation	100,285	0	100,285
Total For 027 PURCHASING			
Total Allocated	491,845	0	491,845

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

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	2,464.56	0.1652	647.00		647.00	171.00	818.00
MAYOR	3,487.89	0.2337	915.00		915.00	243.00	1,158.00
GENERAL SERVICES FACILITIES	25,193.61	1.6883	6,611.00		6,611.00		6,611.00
FLEET MANAGEMENT	15,969.50	1.0702	4,190.00		4,190.00		4,190.00
POSTAL SERVICE	1,196.30	0.0802	314.00		314.00		314.00
RADIO SHOP	3,977.93	0.2666	1,044.00		1,044.00		1,044.00
DIRECTOR OF FINANCE	1,340.39	0.0898	352.00		352.00		352.00
MINORITY SMALL BUSINESS	475.69	0.0319	125.00		125.00		125.00
DIV ISION OF REAL PROPERTY	2,651.89	0.1777	696.00		696.00		696.00
TREASURY	1,599.67	0.1072	420.00		420.00	111.00	531.00
HUMAN RESOURCES	36,334.83	2.4349	9,534.00		9,534.00	2,528.00	12,062.00
INFORMATION SYSTEMS	13,980.44	0.9369	3,668.00		3,668.00	973.00	4,641.00
DEPARTMENT OF LAW	3,675.40	0.2463	964.00		964.00	256.00	1,220.00
ELECTIONS	4,050.06	0.2714	1,063.00		1,063.00	282.00	1,345.00
SURPLUS PROPERTY	951.19	0.0637	250.00		250.00	66.00	316.00
PLANNING COMM	5,303.97	0.3554	1,392.00		1,392.00	369.00	1,761.00
REGISTER/DEEDS	836.00	0.0560	219.00		219.00	58.00	277.00
HISTORICAL COMM	619.77	0.0415	163.00		163.00	43.00	206.00
COMM ED ALLIANCE	1,192.26	0.0799	313.00		313.00	83.00	396.00
ASSESSOR PROP	4,885.88	0.3274	1,282.00		1,282.00	340.00	1,622.00
TRUSTEE	1,700.70	0.1140	446.00		446.00	118.00	564.00
COUNTY CLERK	3,631.97	0.2434	953.00		953.00	253.00	1,206.00
DISTRICT ATTOR	5,909.20	0.3960	1,551.00		1,551.00	411.00	1,962.00
PUBLIC DEFENDER	3,560.02	0.2386	934.00		934.00	248.00	1,182.00
JUVENILE CT CLRK	1,499.02	0.1005	393.00		393.00	104.00	497.00
CIRCUIT CT CLERK	3,473.53	0.2328	911.00		911.00	242.00	1,153.00
CRIMINAL CT CLRK	4,136.55	0.2772	1,085.00		1,085.00	288.00	1,373.00
CLERK/MASTER	1,311.50	0.0879	344.00		344.00	91.00	435.00
JUVENILE COURT	8,633.23	0.5785	2,265.00		2,265.00	601.00	2,866.00
GEN SESSIONS CT	7,480.35	0.5013	1,963.00		1,963.00	520.00	2,483.00
ST TRIAL COURTS	7,855.02	0.5264	2,061.00		2,061.00	546.00	2,607.00

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

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUSTICE INFO SYS	1,960.17	0.1314	514.00		514.00	136.00	650.00
SHERIFF ADMIN	39,779.48	2.6657	10,438.00		10,438.00	2,768.00	13,206.00
POLICE	110,315.81	7.3926	28,947.00		28,947.00	7,675.00	36,622.00
FIRE	74,773.73	5.0108	19,620.00		19,620.00	5,202.00	24,822.00
CODES ADMIN	6,096.72	0.4086	1,600.00		1,600.00	424.00	2,024.00
BEER BOARD	691.73	0.0464	182.00		182.00	48.00	230.00
AGRICULTURAL EXT	533.29	0.0357	140.00		140.00	37.00	177.00
SOIL & WATER	216.22	0.0145	57.00		57.00	15.00	72.00
SOCIAL SERVICES	10,535.80	0.7060	2,765.00		2,765.00	733.00	3,498.00
HEALTH	38,266.11	2.5643	10,041.00		10,041.00	2,662.00	12,703.00
PUBLIC LIBRARY	20,970.76	1.4053	5,503.00		5,503.00	1,459.00	6,962.00
PARKS	34,475.33	2.3103	9,046.00		9,046.00	2,399.00	11,445.00
ARTS COMMISSION	1,542.26	0.1034	405.00		405.00	107.00	512.00
PUBLIC WORKS	36,219.45	2.4272	9,504.00		9,504.00	2,520.00	12,024.00
SOLID WASTE	16,488.25	1.1049	4,326.00		4,326.00	1,147.00	5,473.00
HUMAN RELATIONS	619.77	0.0415	163.00		163.00	43.00	206.00
ADA MANAGEMENT	1,153.06	0.0773	303.00		303.00	80.00	383.00
FARMERS MARKET	1,369.28	0.0918	359.00		359.00	95.00	454.00
MUNI AUDITORIUM	1,614.21	0.1082	424.00		424.00	112.00	536.00
STATE FAIR BD	5,231.83	0.3506	1,373.00		1,373.00	364.00	1,737.00
CONVENTION CTR	5,231.83	0.3506	1,373.00		1,373.00	364.00	1,737.00
SPORTS AUTHORITY	4,842.63	0.3245	1,271.00		1,271.00	337.00	1,608.00
WATER & SEWER	153,900.24	10.3133	40,383.00		40,383.00	10,707.00	51,090.00
BORDEAUX LONG-TERM CARE	30,901.13	2.0708	8,108.00		8,108.00	2,150.00	10,258.00
METRO ACTION COM	18,405.17	1.2334	4,829.00		4,829.00	1,281.00	6,110.00
NCAC	14,787.55	0.9910	3,880.00		3,880.00	1,029.00	4,909.00
TAXI TRANSP & LICENSING	403.55	0.0270	106.00		106.00	28.00	134.00
EDUCATION	883.29	0.0592	232.00		232.00	61.00	293.00
COMMUNICATION CENTER	6,024.58	0.4037	1,581.00		1,581.00	419.00	2,000.00
ALL OTHER	674,214.93	45.1812	176,909.00		176,909.00	46,909.00	223,818.00
CRIMINAL JUSTICE PLANNING	417.91	0.0280	110.00		110.00	29.00	139.00

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

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	1,492,244.41	100.0000	391,560.00		391,560.00	100,285.00	491,845.00
TOTAL	1,492,244.41	100.0000	391,560.00		391,560.00	100,285.00	491,845.00

Allocation Basis: PROCUREMENT BILLING PER DEPARTMENT

Allocation Source: FINANCE

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

Receiving Department	Total	PURCHASING
LEGISLATIVE	818	818
MAYOR	1,158	1,158
GENERAL SERVICES	6,611	6,611
FLEET MANAGEMENT	4,190	4,190
POSTAL SERVICE	314	314
RADIO SHOP	1,044	1,044
DIRECTOR OF FINANCE	352	352
MINORITY SMALL BUSINESS	125	125
DIV ISION OF REAL	696	696
TREASURY	531	531
HUMAN RESOURCES	12,062	12,062
INFORMATION SYSTEMS	4,641	4,641
DEPARTMENT OF LAW	1,220	1,220
ELECTIONS	1,345	1,345
SURPLUS PROPERTY	316	316
PLANNING COMM	1,761	1,761
REGISTER/DEEDS	277	277
HISTORICAL COMM	206	206
COMM ED ALLIANCE	396	396
ASSESSOR PROP	1,622	1,622
TRUSTEE	564	564
COUNTY CLERK	1,206	1,206
DISTRICT ATTOR	1,962	1,962
PUBLIC DEFENDER	1,182	1,182
JUVENILE CT CLRK	497	497
CIRCUIT CT CLERK	1,153	1,153
CRIMINAL CT CLRK	1,373	1,373
CLERK/MASTER	435	435
JUVENILE COURT	2,866	2,866
GEN SESSIONS CT	2,483	2,483
ST TRIAL COURTS	2,607	2,607
JUSTICE INFO SYS	650	650
SHERIFF ADMIN	13,206	13,206
POLICE	36,622	36,622

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

Receiving Department	Total	PURCHASING
FIRE	24,822	24,822
CODES ADMIN	2,024	2,024
BEER BOARD	230	230
AGRICULTURAL EXT	177	177
SOIL & WATER	72	72
SOCIAL SERVICES	3,498	3,498
HEALTH	12,703	12,703
PUBLIC LIBRARY	6,962	6,962
PARKS	11,445	11,445
ARTS COMMISSION	512	512
PUBLIC WORKS	12,024	12,024
SOLID WASTE	5,473	5,473
HUMAN RELATIONS	206	206
ADA MANAGEMENT	383	383
FARMERS MARKET	454	454
MUNI AUDITORIUM	536	536
STATE FAIR BD	1,737	1,737
CONVENTION CTR	1,737	1,737
SPORTS AUTHORITY	1,608	1,608
WATER & SEWER	51,090	51,090
BORDEAUX LONG-TERM	10,258	10,258
METRO ACTION COM	6,110	6,110
NCAC	4,909	4,909
TAXI TRANSP & LICENSING	134	134
EDUCATION	293	293
COMMUNICATION CENTER	2,000	2,000
ALL OTHER	223,818	223,818
CRIMINAL JUSTICE	139	139
Direct Billed	0	0

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

Receiving Department	Total	PURCHASING
Total	491,845	491,845

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

FINANCIAL ACCOUNTABILITY

NATURE AND EXTENT OF SERVICES

Financial Accountability costs are recorded in account 15118100, 15118110, 15118120. 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 – Cost were allocated based on the number of grants administered by each agency.
2. Procurement – Costs were allocated based on each agency procurement transactions.
3. Prompt Pay Reports – Costs were allocated based on the reporting provided to each agency.
4. Grants (NPO) – The share of the cost of reviewing the awards/appropriations to Non-Profit Organizations were allocated to Grants Coordination

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department FINANCIAL ACCOUNTABILITY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	333,990			333,990
BUILDING USE ALLOWANCE	3,661		3,661	
POST AUDITS	290		290	
SHARED SERVICES	(147)		(147)	
GENERAL SERVICES FACILITIES	2,297	123	2,420	
SHARED BUSINESS SERVICES	128	70	198	
CUSTOMER SERVICE	(36)	1	(35)	
POSTAL SERVICE	(20)		(20)	
DIRECTOR OF FINANCE	42,614	3,756	46,370	
TREASURY		10	10	
HUMAN RESOURCES		128	128	
INFORMATION SYSTEMS		19	19	
Total Allocated Additions:	48,787	4,107	52,894	52,894
OPERATING REVENUE	(346,730)			
Total Departmental Cost Adjustments:	(346,730)			(346,730)
Total To Be Allocated:	36,047	4,107		40,154

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department FINANCIAL ACCOUNTABILITY

	Total	General & Admin	ACCOUNTABILITY
Other Expense & Cost			
PERSONAL SERVICE	288,046	0	288,046
CONTRACTUAL SERVICE	43,344	0	43,344
SUPPLIES	1,300	0	1,300
LOCAP TRANSFER	1,300	0	1,300
Departmental Totals			
Total Expenditures	333,990	0	333,990
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
OPERATING REVENUE	(346,730)	0	(346,730)
Functional Cost	(12,740)	0	(12,740)
Allocation Step 1			
Inbound- All Others	48,787	48,787	0
Reallocate Admin Costs		(48,787)	48,787
1st Allocation	36,047	0	36,047
Allocation Step 2			
Inbound- All Others	4,107	4,107	0
Reallocate Admin Costs		(4,107)	4,107
2nd Allocation	4,107	0	4,107
Total For 028 FINANCIAL			
Total Allocated	40,154	0	40,154

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department FINANCIAL ACCOUNTABILITY

Activity - ACCOUNTABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	572.65	0.1652	60.00		60.00	7.00	67.00
MAYOR	810.43	0.2337	84.00		84.00	10.00	94.00
GENERAL SERVICES FACILITIES	5,853.85	1.6883	609.00		609.00		609.00
FLEET MANAGEMENT	3,710.59	1.0702	386.00		386.00		386.00
POSTAL SERVICE	277.97	0.0802	29.00		29.00		29.00
RADIO SHOP	924.29	0.2666	96.00		96.00		96.00
DIRECTOR OF FINANCE	311.45	0.0898	32.00		32.00		32.00
MINORITY SMALL BUSINESS	110.53	0.0319	11.00		11.00		11.00
DIV ISION OF REAL PROPERTY	616.18	0.1777	64.00		64.00		64.00
TREASURY	371.69	0.1072	39.00		39.00	5.00	44.00
HUMAN RESOURCES	8,442.57	2.4349	878.00		878.00	104.00	982.00
INFORMATION SYSTEMS	3,248.42	0.9369	338.00		338.00	40.00	378.00
DEPARTMENT OF LAW	854.00	0.2463	89.00		89.00	10.00	99.00
ELECTIONS	941.05	0.2714	98.00		98.00	12.00	110.00
SURPLUS PROPERTY	221.01	0.0637	23.00		23.00	3.00	26.00
PLANNING COMM	1,232.40	0.3554	128.00		128.00	15.00	143.00
REGISTER/DEEDS	194.25	0.0560	20.00		20.00	2.00	22.00
HISTORICAL COMM	144.01	0.0415	15.00		15.00	2.00	17.00
COMM ED ALLIANCE	277.03	0.0799	29.00		29.00	3.00	32.00
ASSESSOR PROP	1,135.26	0.3274	118.00		118.00	14.00	132.00
TRUSTEE	395.17	0.1140	41.00		41.00	5.00	46.00
COUNTY CLERK	843.91	0.2434	88.00		88.00	10.00	98.00
DISTRICT ATTOR	1,373.03	0.3960	143.00		143.00	17.00	160.00
PUBLIC DEFENDER	827.19	0.2386	86.00		86.00	10.00	96.00
JUVENILE CT CLRK	348.30	0.1005	36.00		36.00	4.00	40.00
CIRCUIT CT CLERK	807.09	0.2328	84.00		84.00	10.00	94.00
CRIMINAL CT CLRK	961.15	0.2772	100.00		100.00	12.00	112.00
CLERK/MASTER	304.73	0.0879	32.00		32.00	4.00	36.00
JUVENILE COURT	2,005.97	0.5785	209.00		209.00	25.00	234.00
GEN SESSIONS CT	1,738.10	0.5013	181.00		181.00	21.00	202.00
ST TRIAL COURTS	1,825.15	0.5264	190.00		190.00	22.00	212.00

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

Activity - ACCOUNTABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUSTICE INFO SYS	455.45	0.1314	47.00		47.00	6.00	53.00
SHERIFF ADMIN	9,242.95	2.6657	961.00		961.00	113.00	1,074.00
POLICE	25,632.40	7.3926	2,665.00		2,665.00	314.00	2,979.00
FIRE	17,374.03	5.0108	1,806.00		1,806.00	213.00	2,019.00
CODES ADMIN	1,416.60	0.4086	147.00		147.00	17.00	164.00
BEER BOARD	160.73	0.0464	17.00		17.00	2.00	19.00
AGRICULTURAL EXT	123.91	0.0357	13.00		13.00	2.00	15.00
SOIL & WATER	50.24	0.0145	5.00		5.00	1.00	6.00
SOCIAL SERVICES	2,448.04	0.7060	255.00		255.00	30.00	285.00
HEALTH	8,891.31	2.5643	924.00		924.00	109.00	1,033.00
PUBLIC LIBRARY	4,872.65	1.4053	507.00		507.00	60.00	567.00
PARKS	8,010.50	2.3103	833.00		833.00	98.00	931.00
ARTS COMMISSION	358.35	0.1034	37.00		37.00	4.00	41.00
PUBLIC WORKS	8,415.76	2.4272	875.00		875.00	103.00	978.00
SOLID WASTE	3,831.12	1.1049	398.00		398.00	47.00	445.00
HUMAN RELATIONS	144.01	0.0415	15.00		15.00	2.00	17.00
ADA MANAGEMENT	267.92	0.0773	28.00		28.00	3.00	31.00
FARMERS MARKET	318.16	0.0918	33.00		33.00	4.00	37.00
MUNI AUDITORIUM	375.07	0.1082	39.00		39.00	5.00	44.00
STATE FAIR BD	1,215.64	0.3506	126.00		126.00	15.00	141.00
CONVENTION CTR	1,215.64	0.3506	126.00		126.00	15.00	141.00
SPORTS AUTHORITY	1,125.21	0.3245	117.00		117.00	14.00	131.00
WATER & SEWER	35,759.44	10.3133	3,718.00		3,718.00	438.00	4,156.00
BORDEAUX LONG-TERM CARE	7,180.02	2.0708	746.00		746.00	88.00	834.00
METRO ACTION COM	4,276.53	1.2334	445.00		445.00	52.00	497.00
NCAC	3,435.96	0.9910	357.00		357.00	42.00	399.00
TAXI TRANSP & LICENSING	93.77	0.0270	10.00		10.00	1.00	11.00
EDUCATION	205.24	0.0592	21.00		21.00	3.00	24.00
COMMUNICATION CENTER	1,399.84	0.4037	146.00		146.00	17.00	163.00
ALL OTHER	156,657.00	45.1812	16,284.00		16,284.00	1,921.00	18,205.00
CRIMINAL JUSTICE PLANNING	97.10	0.0280	10.00		10.00	1.00	11.00

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

Activity - ACCOUNTABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	346,729.98	100.0000	36,047.00		36,047.00	4,107.00	40,154.00
TOTAL	346,729.98	100.0000	36,047.00		36,047.00	4,107.00	40,154.00

Allocation Basis: ACCOUNTABILITY CHARGES PER DEPARTMENT

Allocation Source: FINANCE

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

Receiving Department	Total	ACCOUNTABILITY
LEGISLATIVE	67	67
MAYOR	94	94
GENERAL SERVICES	609	609
FLEET MANAGEMENT	386	386
POSTAL SERVICE	29	29
RADIO SHOP	96	96
DIRECTOR OF FINANCE	32	32
MINORITY SMALL BUSINESS	11	11
DIV ISION OF REAL	64	64
TREASURY	44	44
HUMAN RESOURCES	982	982
INFORMATION SYSTEMS	378	378
DEPARTMENT OF LAW	99	99
ELECTIONS	110	110
SURPLUS PROPERTY	26	26
PLANNING COMM	143	143
REGISTER/DEEDS	22	22
HISTORICAL COMM	17	17
COMM ED ALLIANCE	32	32
ASSESSOR PROP	132	132
TRUSTEE	46	46
COUNTY CLERK	98	98
DISTRICT ATTOR	160	160
PUBLIC DEFENDER	96	96
JUVENILE CT CLRK	40	40
CIRCUIT CT CLERK	94	94
CRIMINAL CT CLRK	112	112
CLERK/MASTER	36	36
JUVENILE COURT	234	234
GEN SESSIONS CT	202	202
ST TRIAL COURTS	212	212
JUSTICE INFO SYS	53	53
SHERIFF ADMIN	1,074	1,074
POLICE	2,979	2,979

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

Receiving Department	Total	ACCOUNTABILITY
FIRE	2,019	2,019
CODES ADMIN	164	164
BEER BOARD	19	19
AGRICULTURAL EXT	15	15
SOIL & WATER	6	6
SOCIAL SERVICES	285	285
HEALTH	1,033	1,033
PUBLIC LIBRARY	567	567
PARKS	931	931
ARTS COMMISSION	41	41
PUBLIC WORKS	978	978
SOLID WASTE	445	445
HUMAN RELATIONS	17	17
ADA MANAGEMENT	31	31
FARMERS MARKET	37	37
MUNI AUDITORIUM	44	44
STATE FAIR BD	141	141
CONVENTION CTR	141	141
SPORTS AUTHORITY	131	131
WATER & SEWER	4,156	4,156
BORDEAUX LONG-TERM	834	834
METRO ACTION COM	497	497
NCAC	399	399
TAXI TRANSP & LICENSING	11	11
EDUCATION	24	24
COMMUNICATION CENTER	163	163
ALL OTHER	18,205	18,205
CRIMINAL JUSTICE	11	11
Direct Billed	0	0

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

Receiving Department	Total	ACCOUNTABILITY
Total	40,154	40,154

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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 management of funds received and disbursed by the Metropolitan Government. This activity involves the preparation of a daily report of cash balances, funding daily cash needs, sweeping excess daily cash to the state for investment, printing and mailing vendor checks and processing electronic payments after preparation and approval of these items by the Division of Accounts and responsibility for investments made by various funds.

Costs associated with Investment Committee Support activities have been allocated based on the number or related financial transactions (e.g., payroll checks and deposits) for active employees and retirees. Costs associated with Investor Relations have been allocated based on the percentage of each departments debt service payment to the total debt service. Costs associated with Cash Operations have been allocated based on each fund's amount in the Metro Investment Pool (MIP).

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department TREASURY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,185,415			1,185,415
TRANSFERS OUT	(10,507)			
Total Deductions:	(10,507)			(10,507)
BUILDING USE ALLOWANCE	1,686		1,686	
POST AUDITS	2,799	3	2,802	
SHARED SERVICES	(20)		(20)	
GENERAL SERVICES FACILITIES	7,878	422	8,300	
SHARED BUSINESS SERVICES	213	116	329	
CUSTOMER SERVICE	(131)	2	(129)	
POSTAL SERVICE	(3,077)	61	(3,016)	
DIRECTOR OF FINANCE	130,864	11,535	142,399	
FINANCE OPERATIONS	218	71	289	
PAYROLL	103	17	120	
OFFICE OF MANAGEMENT BUDGET	204	20	224	
INTERNAL AUDIT	83	10	93	
BUSINESS SOLUTIONS	124	12	136	
PURCHASING	420	111	531	
FINANCIAL ACCOUNTABILITY	39	5	44	
TREASURY		48	48	
GRANTS COORDINATION		21	21	
HUMAN RESOURCES		448	448	
INFORMATION SYSTEMS		60	60	
DEPARTMENT OF LAW		10,581	10,581	
CENTRAL RECORDS		1,594	1,594	
Total Allocated Additions:	141,403	25,137	166,540	166,540
NONOPERATING REVENUE	4,684			
OPERATING REVENUE	(1,197,101)			
TRANSFERS OUT	10,507			

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department TREASURY

Total Departmental Cost Adjustments:	(1,181,910)		(1,181,910)
Total To Be Allocated:	134,401	25,137	159,538

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department TREASURY

	Total	General & Admin	CASH OPERATIONS	INVESTMENT SUPPORT	INVESTOR RELATIONS
Other Expense & Cost					
PERSONAL SERVICE	839,311	0	528,766	159,469	151,076
CONTRACTUAL SERVICE	325,495	0	205,062	61,844	58,589
SUPPLIES & MATERIALS	10,122	0	6,377	1,923	1,822
DEPRECIATION	5,716	0	3,601	1,086	1,029
OTHER	4,771	0	3,006	906	859
Departmental Totals					
Total Expenditures	1,185,415	0	746,812	225,228	213,375
Deductions					
Total Deductions	(10,507)	(10,507)	0	0	0
Cost Adjustments					
NONOPERATING REVENUE	4,684	0	2,951	890	843
OPERATING REVENUE	(1,197,101)	0	(754,174)	(227,449)	(215,478)
TRANSFERS OUT	10,507	10,507	0	0	0
Functional Cost	(7,002)	0	(4,411)	(1,331)	(1,260)
Allocation Step 1					
Inbound- All Others	141,403	141,403	0	0	0
Reallocate Admin Costs		(141,403)	89,079	26,879	25,445
1st Allocation	134,401	0	84,668	25,548	24,185
Allocation Step 2					
Inbound- All Others	25,137	25,137	0	0	0
Reallocate Admin Costs		(25,137)	15,836	4,778	4,523
2nd Allocation	25,137	0	15,836	4,778	4,523
Total For 022 TREASURY					
Total Allocated	159,538	0	100,504	30,326	28,708

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

Activity - CASH OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	45,342,673.79	8.9514	7,579.00		7,579.00		7,579.00
LEGISLATIVE	1,627,319.85	0.3213	272.00		272.00	58.00	330.00
MAYOR	3,324.38	0.0007	1.00		1.00		1.00
GENERAL SERVICES FACILITIES	3,565,697.15	0.7039	596.00		596.00		596.00
SHARED BUSINESS SERVICES	233,011.86	0.0460	39.00		39.00		39.00
CUSTOMER SERVICE	239,698.58	0.0473	40.00		40.00		40.00
FLEET MANAGEMENT	3,194,473.49	0.6306	534.00		534.00		534.00
POSTAL SERVICE	228,556.91	0.0451	38.00		38.00		38.00
RADIO SHOP	6,835,692.47	1.3495	1,143.00		1,143.00		1,143.00
FINANCE OPERATIONS	175,934.87	0.0347	29.00		29.00		29.00
DIV ISION OF REAL PROPERTY	596,913.61	0.1178	100.00		100.00		100.00
TREASURY	119,344.42	0.0236	20.00		20.00		20.00
HUMAN RESOURCES	29,241,650.60	5.7728	4,888.00		4,888.00	1,038.00	5,926.00
INFORMATION SYSTEMS	1,023,180.52	0.2020	171.00		171.00	36.00	207.00
SURPLUS PROPERTY	133,884.41	0.0264	22.00		22.00	5.00	27.00
PLANNING COMM	351,646.09	0.0694	59.00		59.00	12.00	71.00
ADV PLAN/RSCH	36,076.73	0.0071	6.00		6.00	1.00	7.00
REGISTER/DEEDS	633,174.44	0.1250	106.00		106.00	22.00	128.00
HISTORICAL COMM	1,940.80	0.0004					
GOVT ACCESS TV	149,099.74	0.0294	25.00		25.00	5.00	30.00
DISTRICT ATTOR	50,343.48	0.0099	8.00		8.00	2.00	10.00
DA DRUG ENF	2,001,402.74	0.3951	335.00		335.00	71.00	406.00
DA SPECIAL OPNS	42,382.73	0.0084	7.00		7.00	2.00	9.00
PUBLIC DEFENDER	1,867.28	0.0004					
JUVENILE COURT	159,871.04	0.0316	27.00		27.00	6.00	33.00
GEN SESSIONS CT	47,305.19	0.0093	8.00		8.00	2.00	10.00
ST TRIAL COURTS	364,522.75	0.0720	61.00		61.00	13.00	74.00
SHERIFF ADMIN	16,188.05	0.0032	3.00		3.00	1.00	4.00
SH CORR WORK CTR	13,919.81	0.0027	2.00		2.00		2.00
SH DEBERRY	2,234,110.91	0.4411	373.00		373.00	79.00	452.00
SH LAW ENF BLOCK	447,763.49	0.0884	75.00		75.00	16.00	91.00

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

Activity - CASH OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SH WORK RELEASE	8,952.76	0.0018	1.00		1.00		1.00
POLICE	1,957,935.31	0.3865	327.00		327.00	70.00	397.00
POLICE DRUG ENF	6,154,811.29	1.2151	1,029.00		1,029.00	219.00	1,248.00
FIRE	126,356.92	0.0249	21.00		21.00	4.00	25.00
SOCIAL SERVICES	28,048.66	0.0055	5.00		5.00	1.00	6.00
HEALTH	3,241,176.84	0.6399	542.00		542.00	115.00	657.00
PUBLIC LIBRARY	1,398,081.16	0.2760	234.00		234.00	50.00	284.00
PARKS	607,300.13	0.1199	102.00		102.00	22.00	124.00
ARTS COMMISSION	68,496.90	0.0135	11.00		11.00	2.00	13.00
PUBLIC WORKS	1,071,134.51	0.2115	179.00		179.00	38.00	217.00
SOLID WASTE	6,833,422.37	1.3490	1,142.00		1,142.00	243.00	1,385.00
ADA MANAGEMENT	55,740.81	0.0110	9.00		9.00	2.00	11.00
FARMERS MARKET	669,008.27	0.1321	112.00		112.00	24.00	136.00
MUNI AUDITORIUM	72,800.51	0.0144	12.00		12.00	3.00	15.00
STATE FAIR BD	4,868,978.75	0.9612	814.00		814.00	173.00	987.00
CONVENTION CTR	1,730,196.79	0.3416	289.00		289.00	61.00	350.00
SPORTS AUTHORITY	4,937,144.22	0.9747	825.00		825.00	175.00	1,000.00
WATER & SEWER	94,788,376.48	18.7128	15,844.00		15,844.00	3,366.00	19,210.00
STORM WATER	11,163,392.62	2.2038	1,866.00		1,866.00	396.00	2,262.00
BORDEAUX LONG-TERM CARE	3,920,557.72	0.7740	655.00		655.00	139.00	794.00
GENERAL HOSP	29,739,085.88	5.8710	4,971.00		4,971.00	1,056.00	6,027.00
METRO ACTION COM	318,200.44	0.0628	53.00		53.00	11.00	64.00
NCAC	475,992.10	0.0940	80.00		80.00	17.00	97.00
METRO TRANSIT	1,213,500.26	0.2396	203.00		203.00	43.00	246.00
NTTC	914,137.81	0.1805	153.00		153.00	32.00	185.00
EDUCATION	60,606,884.49	11.9648	10,130.00		10,130.00	2,152.00	12,282.00
ARENA	317,415.47	0.0627	53.00		53.00	11.00	64.00
ALL OTHER	169,553,436.69	33.4726	28,341.00		28,341.00	6,021.00	34,362.00
KNOWLES HOME	588,862.94	0.1163	98.00		98.00	21.00	119.00
SubTotal	506,542,401.28	100.0000	84,668.00		84,668.00	15,836.00	100,504.00
TOTAL	506,542,401.28	100.0000	84,668.00		84,668.00	15,836.00	100,504.00

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

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 TREASURY

Activity - INVESTMENT SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	1,510	0.3664	94.00		94.00	18.00	112.00
MAYOR	1,231	0.2987	76.00		76.00	15.00	91.00
EMPLOYEE HEALTH & WELLNESS	214	0.0519	13.00		13.00		13.00
SHARED SERVICES	304	0.0738	19.00		19.00		19.00
GENERAL SERVICES FACILITIES	1,714	0.4159	106.00		106.00		106.00
SHARED BUSINESS SERVICES	712	0.1728	44.00		44.00		44.00
CUSTOMER SERVICE	251	0.0609	16.00		16.00		16.00
FLEET MANAGEMENT	2,398	0.5819	149.00		149.00		149.00
POSTAL SERVICE	140	0.0340	9.00		9.00		9.00
RADIO SHOP	409	0.0992	25.00		25.00		25.00
DIRECTOR OF FINANCE	914	0.2218	57.00		57.00		57.00
MINORITY SMALL BUSINESS	119	0.0289	7.00		7.00		7.00
FINANCE OPERATIONS	642	0.1558	40.00		40.00		40.00
PAYROLL	366	0.0888	23.00		23.00		23.00
OFFICE OF MANAGEMENT BUDGET	421	0.1022	26.00		26.00		26.00
INTERNAL AUDIT	211	0.0512	13.00		13.00		13.00
BUSINESS SOLUTIONS	248	0.0602	15.00		15.00		15.00
DIV ISION OF REAL PROPERTY	505	0.1225	31.00		31.00		31.00
PURCHASING	443	0.1075	27.00		27.00		27.00
FINANCIAL ACCOUNTABILITY	108	0.0262	7.00		7.00		7.00
TREASURY	292	0.0709	18.00		18.00		18.00
GRANTS COORDINATION	65	0.0158	4.00		4.00	1.00	5.00
HUMAN RESOURCES	1,951	0.4734	121.00		121.00	23.00	144.00
INFORMATION SYSTEMS	3,810	0.9245	236.00		236.00	45.00	281.00
DEPARTMENT OF LAW	1,496	0.3630	93.00		93.00	18.00	111.00
CENTRAL RECORDS	90	0.0218	6.00		6.00	1.00	7.00
ELECTIONS	38,919	9.4439	2,413.00		2,413.00	463.00	2,876.00
SURPLUS PROPERTY	194	0.0471	12.00		12.00	2.00	14.00
PLANNING COMM	1,562	0.3790	97.00		97.00	19.00	116.00
ADV PLAN/RSCH	133	0.0323	8.00		8.00	2.00	10.00
REGISTER/DEEDS	84	0.0204	5.00		5.00	1.00	6.00

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

Activity - INVESTMENT SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HISTORICAL COMM	221	0.0536	14.00		14.00	3.00	17.00
COMM ED ALLIANCE	310	0.0752	19.00		19.00	4.00	23.00
ASSESSOR PROP	3,190	0.7741	198.00		198.00	38.00	236.00
TRUSTEE	1,106	0.2684	69.00		69.00	13.00	82.00
COUNTY CLERK	2,724	0.6610	169.00		169.00	32.00	201.00
DISTRICT ATTOR	2,355	0.5715	146.00		146.00	28.00	174.00
DA DRUG ENF	134	0.0325	8.00		8.00	2.00	10.00
PUBLIC DEFENDER	1,955	0.4744	121.00		121.00	23.00	144.00
JUVENILE CT CLRK	1,459	0.3540	90.00		90.00	17.00	107.00
CIRCUIT CT CLERK	2,419	0.5870	150.00		150.00	29.00	179.00
CRIMINAL CT CLRK	3,058	0.7420	190.00		190.00	36.00	226.00
CLERK/MASTER	651	0.1580	40.00		40.00	8.00	48.00
JUVENILE COURT	4,007	0.9723	248.00		248.00	48.00	296.00
GEN SESSIONS CT	4,423	1.0733	274.00		274.00	53.00	327.00
ST TRIAL COURTS	4,757	1.1543	295.00		295.00	57.00	352.00
JUSTICE INFO SYS	609	0.1478	38.00		38.00	7.00	45.00
SHERIFF ADMIN	3,893	0.9447	241.00		241.00	46.00	287.00
SH FACILITY MTN	441	0.1070	27.00		27.00	5.00	32.00
SH WAREHOUSE	55	0.0133	3.00		3.00	1.00	4.00
SH CRIM JUST CTR	8,161	1.9803	506.00		506.00	97.00	603.00
SH HILL JAIL	1,692	0.4106	105.00		105.00	20.00	125.00
SH CORR WORK CTR	4,821	1.1698	299.00		299.00	57.00	356.00
SH TRANSPORTATION	1,078	0.2616	67.00		67.00	13.00	80.00
SH WARRANTS	1,744	0.4232	108.00		108.00	21.00	129.00
SH TRAINING ACAD	340	0.0825	21.00		21.00	4.00	25.00
SH LAW ENF BLOCK	27	0.0066	2.00		2.00		2.00
SH DAY REPORTING	1,588	0.3853	98.00		98.00	19.00	117.00
SH WORK RELEASE	54	0.0131	3.00		3.00	1.00	4.00
POLICE	52,901	12.8365	3,279.00		3,279.00	629.00	3,908.00
FIRE	36,376	8.8269	2,255.00		2,255.00	433.00	2,688.00
CODES ADMIN	3,399	0.8248	211.00		211.00	40.00	251.00

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

Activity - INVESTMENT SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BEER BOARD	167	0.0405	10.00		10.00	2.00	12.00
AGRICULTURAL EXT	297	0.0721	18.00		18.00	4.00	22.00
SOIL & WATER	52	0.0126	3.00		3.00	1.00	4.00
SOCIAL SERVICES	4,043	0.9811	251.00		251.00	48.00	299.00
HEALTH	16,370	3.9723	1,015.00		1,015.00	195.00	1,210.00
PUBLIC LIBRARY	10,252	2.4877	636.00		636.00	122.00	758.00
PARKS	21,914	5.3176	1,359.00		1,359.00	261.00	1,620.00
ARTS COMMISSION	203	0.0493	13.00		13.00	2.00	15.00
PUBLIC WORKS	15,341	3.7226	951.00		951.00	182.00	1,133.00
SOLID WASTE	2,444	0.5931	152.00		152.00	29.00	181.00
HUMAN RELATIONS	126	0.0306	8.00		8.00	1.00	9.00
ADA MANAGEMENT	293	0.0711	18.00		18.00	3.00	21.00
CARING FOR CHILDREN	112	0.0272	7.00		7.00	1.00	8.00
FARMERS MARKET	263	0.0638	16.00		16.00	3.00	19.00
MUNI AUDITORIUM	402	0.0975	25.00		25.00	5.00	30.00
STATE FAIR BD	7,673	1.8619	476.00		476.00	91.00	567.00
CONVENTION CTR	1,443	0.3502	89.00		89.00	17.00	106.00
SPORTS AUTHORITY	55	0.0133	3.00		3.00	1.00	4.00
WATER & SEWER	23,062	5.5961	1,430.00		1,430.00	274.00	1,704.00
STORM WATER	1,915	0.4647	119.00		119.00	23.00	142.00
BORDEAUX LONG-TERM CARE	15,436	3.7456	957.00		957.00	184.00	1,141.00
GENERAL HOSP	24,756	6.0072	1,535.00		1,535.00	294.00	1,829.00
METRO ACTION COM	9,357	2.2705	580.00		580.00	111.00	691.00
NCAC	1,547	0.3754	96.00		96.00	18.00	114.00
MDHA	12	0.0029	1.00		1.00		1.00
METRO TRANSIT	28	0.0068	2.00		2.00		2.00
TAXI TRANSP & LICENSING	149	0.0362	9.00		9.00	2.00	11.00
EDUCATION	27,877	6.7645	1,728.00		1,728.00	332.00	2,060.00
COMMUNICATION CENTER	4,681	1.1359	290.00		290.00	56.00	346.00
ALL OTHER	8,721	2.1162	541.00		541.00	104.00	645.00
KNOWLES HOME	1,603	0.3890	99.00		99.00	19.00	118.00

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

Activity - INVESTMENT SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CRIMINAL JUSTICE PLANNING	108	0.0262	7.00		7.00	1.00	8.00
SubTotal	412,106	100.0000	25,548.00		25,548.00	4,778.00	30,326.00
TOTAL	412,106	100.0000	25,548.00		25,548.00	4,778.00	30,326.00

Allocation Basis: PAYROLL CHECKS ISSUED FOR COUNTY RETIREES AND CURR

Allocation Source: FY 2006 PAYROLL RECORDS

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

Activity - INVESTOR RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	63,537,021.86	2.1987	532.00		532.00		532.00
POST AUDITS	1,456,520.40	0.0504	12.00		12.00		12.00
CORPORATE DUES	322,735.27	0.0112	3.00		3.00		3.00
LEGISLATIVE	2,771,301.78	0.0959	23.00		23.00	5.00	28.00
MAYOR	6,504,253.43	0.2251	54.00		54.00	11.00	65.00
EMPLOYEE HEALTH & WELLNESS	576,914.23	0.0200	5.00		5.00		5.00
SHARED SERVICES	743,182.93	0.0257	6.00		6.00		6.00
GENERAL SERVICES FACILITIES	12,960,714.43	0.4485	108.00		108.00		108.00
SHARED BUSINESS SERVICES	1,853,178.65	0.0641	16.00		16.00		16.00
CUSTOMER SERVICE	347,031.18	0.0120	3.00		3.00		3.00
FLEET MANAGEMENT	28,808,872.01	0.9969	241.00		241.00		241.00
POSTAL SERVICE	806,141.86	0.0279	7.00		7.00		7.00
RADIO SHOP	5,172,911.95	0.1790	43.00		43.00		43.00
DIRECTOR OF FINANCE	808,685.56	0.0280	7.00		7.00		7.00
MINORITY SMALL BUSINESS	307,895.70	0.0107	3.00		3.00		3.00
FINANCE OPERATIONS	1,740,643.09	0.0602	15.00		15.00		15.00
PAYROLL	1,083,236.43	0.0375	9.00		9.00		9.00
OFFICE OF MANAGEMENT BUDGET	1,423,334.65	0.0493	12.00		12.00		12.00
INTERNAL AUDIT	677,014.87	0.0234	6.00		6.00		6.00
BUSINESS SOLUTIONS	933,718.30	0.0323	8.00		8.00		8.00
DIV ISION OF REAL PROPERTY	1,885,830.07	0.0653	16.00		16.00		16.00
PURCHASING	1,438,531.10	0.0498	12.00		12.00		12.00
FINANCIAL ACCOUNTABILITY	334,249.44	0.0116	3.00		3.00		3.00
TREASURY	1,200,606.17	0.0415	10.00		10.00		10.00
GRANTS COORDINATION	200,089.28	0.0069	2.00		2.00		2.00
HUMAN RESOURCES	6,471,721.75	0.2240	54.00		54.00	11.00	65.00
INFORMATION SYSTEMS	23,873,359.25	0.8262	200.00		200.00	39.00	239.00
DEPARTMENT OF LAW	6,265,504.85	0.2168	52.00		52.00	10.00	62.00
CENTRAL RECORDS	259,175.72	0.0090	2.00		2.00		2.00
ELECTIONS	2,221,438.63	0.0769	19.00		19.00	4.00	23.00
SURPLUS PROPERTY	983,509.16	0.0340	8.00		8.00	2.00	10.00

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

Activity - INVESTOR RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PLANNING COMM	4,223,767.09	0.1462	35.00		35.00	7.00	42.00
ADV PLAN/RSCH	715,515.36	0.0248	6.00		6.00	1.00	7.00
REGISTER/DEEDS	2,634,559.74	0.0912	22.00		22.00	4.00	26.00
HISTORICAL COMM	665,800.73	0.0230	6.00		6.00	1.00	7.00
COMM ED ALLIANCE	615,326.71	0.0213	5.00		5.00	1.00	6.00
GOVT ACCESS TV	89,568.28	0.0031	1.00		1.00		1.00
ASSESSOR PROP	7,297,409.95	0.2525	61.00		61.00	12.00	73.00
TRUSTEE	1,890,066.84	0.0654	16.00		16.00	3.00	19.00
COUNTY CLERK	4,356,096.73	0.1507	36.00		36.00	7.00	43.00
DISTRICT ATTOR	5,249,483.14	0.1817	44.00		44.00	9.00	53.00
DA DRUG ENF	1,410,353.31	0.0488	12.00		12.00	2.00	14.00
DA SPECIAL OPNS	6,072.47	0.0002					
PUBLIC DEFENDER	5,300,488.13	0.1834	44.00		44.00	9.00	53.00
JUVENILE CT CLRK	1,665,076.77	0.0576	14.00		14.00	3.00	17.00
CIRCUIT CT CLERK	10,170,940.07	0.3520	85.00		85.00	17.00	102.00
CRIMINAL CT CLRK	5,729,841.63	0.1983	48.00		48.00	9.00	57.00
CLERK/MASTER	1,750,479.12	0.0606	15.00		15.00	3.00	18.00
JUVENILE COURT	12,602,569.69	0.4361	105.00		105.00	21.00	126.00
GEN SESSIONS CT	10,953,956.59	0.3791	92.00		92.00	18.00	110.00
ST TRIAL COURTS	10,005,999.91	0.3463	84.00		84.00	16.00	100.00
JUSTICE INFO SYS	2,715,679.61	0.0940	23.00		23.00	4.00	27.00
SHERIFF ADMIN	9,477,765.50	0.3280	79.00		79.00	16.00	95.00
SH COMM SERVICES	2,156.54	0.0001					
SH FACILITY MTN	945,054.13	0.0327	8.00		8.00	2.00	10.00
SH WAREHOUSE	1,017,387.12	0.0352	9.00		9.00	2.00	11.00
SH CRIM JUST CTR	16,604,097.73	0.5746	139.00		139.00	27.00	166.00
SH HILL JAIL	3,788,330.80	0.1311	32.00		32.00	6.00	38.00
SH CORR WORK CTR	12,422,215.40	0.4299	104.00		104.00	20.00	124.00
SH TRANSPORTATION	2,291,835.57	0.0793	19.00		19.00	4.00	23.00
SH WARRANTS	3,543,779.45	0.1226	30.00		30.00	6.00	36.00
SH TRAINING ACAD	773,159.13	0.0268	6.00		6.00	1.00	7.00

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

Activity - INVESTOR RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SH DEBERRY	15,331,407.61	0.5306	128.00		128.00	25.00	153.00
SH LAW ENF BLOCK	82,409.63	0.0029	1.00		1.00		1.00
SH DAY REPORTING	3,259,814.19	0.1128	27.00		27.00	5.00	32.00
SH WORK RELEASE	112,476.87	0.0039	1.00		1.00		1.00
SH OTHER	2,610,784.69	0.0903	22.00		22.00	4.00	26.00
POLICE	149,039,697.48	5.1576	1,247.00		1,247.00	244.00	1,491.00
POLICE DRUG ENF	1,813,740.84	0.0628	15.00		15.00	3.00	18.00
FIRE	112,509,266.20	3.8934	942.00		942.00	184.00	1,126.00
CODES ADMIN	7,363,314.78	0.2548	62.00		62.00	12.00	74.00
BEER BOARD	332,607.86	0.0115	3.00		3.00	1.00	4.00
AGRICULTURAL EXT	334,644.71	0.0116	3.00		3.00	1.00	4.00
SOIL & WATER	87,177.22	0.0030	1.00		1.00		1.00
SOCIAL SERVICES	4,236,617.10	0.1466	35.00		35.00	7.00	42.00
HEALTH	48,475,344.58	1.6775	406.00		406.00	79.00	485.00
PUBLIC LIBRARY	25,701,516.07	0.8894	215.00		215.00	42.00	257.00
PARKS	50,207,047.86	1.7374	420.00		420.00	82.00	502.00
ARTS COMMISSION	3,047,121.73	0.1054	26.00		26.00	5.00	31.00
PUBLIC WORKS	71,488,756.27	2.4739	598.00		598.00	117.00	715.00
SOLID WASTE	23,003,892.69	0.7961	193.00		193.00	38.00	231.00
HUMAN RELATIONS	380,619.09	0.0132	3.00		3.00	1.00	4.00
ADA MANAGEMENT	927,576.51	0.0321	8.00		8.00	2.00	10.00
CARING FOR CHILDREN	1,386.33						
FARMERS MARKET	1,171,654.16	0.0405	10.00		10.00	2.00	12.00
MUNI AUDITORIUM	2,173,418.99	0.0752	18.00		18.00	4.00	22.00
STATE FAIR BD	4,121,443.65	0.1426	34.00		34.00	7.00	41.00
CONVENTION CTR	7,445,945.33	0.2577	62.00		62.00	12.00	74.00
SPORTS AUTHORITY	9,480,833.54	0.3281	79.00		79.00	16.00	95.00
WATER & SEWER	178,215,329.38	6.1672	1,492.00		1,492.00	292.00	1,784.00
STORM WATER	15,819,972.77	0.5475	132.00		132.00	26.00	158.00
BORDEAUX LONG-TERM CARE	35,278,483.98	1.2208	295.00		295.00	58.00	353.00
GENERAL HOSP	169,398,583.11	5.8621	1,418.00		1,418.00	277.00	1,695.00

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department TREASURY

Activity - INVESTOR RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
METRO ACTION COM	26,410,433.22	0.9139	221.00		221.00	43.00	264.00
NCAC	7,813,998.54	0.2704	65.00		65.00	13.00	78.00
METRO TRANSIT	38,807,599.40	1.3430	325.00		325.00	64.00	389.00
NTTC	1,215,741.52	0.0421	10.00		10.00	2.00	12.00
TAXI TRANSP & LICENSING	311,819.95	0.0108	3.00		3.00	1.00	4.00
EDUCATION	852,007,204.13	29.4842	7,129.00		7,129.00	1,393.00	8,522.00
SELF INSUR FUND	3,088,221.08	0.1069	26.00		26.00	5.00	31.00
ARENA	3,259.44	0.0001					
COMMUNICATION CENTER	11,809,332.92	0.4087	99.00		99.00	19.00	118.00
ALL OTHER	681,781,388.01	23.5934	5,706.00		5,706.00	1,117.00	6,823.00
KNOWLES HOME	3,744,980.48	0.1296	31.00		31.00	6.00	37.00
CRIMINAL JUSTICE PLANNING	375,614.85	0.0130	3.00		3.00	1.00	4.00
SubTotal	2,889,706,636.00	100.0000	24,185.00		24,185.00	4,523.00	28,708.00
TOTAL	2,889,706,636.00	100.0000	24,185.00		24,185.00	4,523.00	28,708.00

Allocation Basis: TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS

Allocation Source: FY 2006 EXPENDITURE REPORTS

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

Receiving Department	Total	CASH OPERATIONS	INVESTMENT	INVESTOR RELATIONS
EMPLOYEE BENEFITS	8,111	7,579	0	532
POST AUDITS	12	0	0	12
CORPORATE DUES	3	0	0	3
LEGISLATIVE	470	330	112	28
MAYOR	157	1	91	65
EMPLOYEE HEALTH &	18	0	13	5
SHARED SERVICES	25	0	19	6
GENERAL SERVICES	810	596	106	108
SHARED BUSINESS	99	39	44	16
CUSTOMER SERVICE	59	40	16	3
FLEET MANAGEMENT	924	534	149	241
POSTAL SERVICE	54	38	9	7
RADIO SHOP	1,211	1,143	25	43
DIRECTOR OF FINANCE	64	0	57	7
MINORITY SMALL BUSINESS	10	0	7	3
FINANCE OPERATIONS	84	29	40	15
PAYROLL	32	0	23	9
OFFICE OF MANAGEMENT	38	0	26	12
INTERNAL AUDIT	19	0	13	6
BUSINESS SOLUTIONS	23	0	15	8
DIV ISION OF REAL	147	100	31	16
PURCHASING	39	0	27	12
FINANCIAL	10	0	7	3
TREASURY	48	20	18	10
GRANTS COORDINATION	7	0	5	2
HUMAN RESOURCES	6,135	5,926	144	65
INFORMATION SYSTEMS	727	207	281	239
DEPARTMENT OF LAW	173	0	111	62
CENTRAL RECORDS	9	0	7	2
ELECTIONS	2,899	0	2,876	23
SURPLUS PROPERTY	51	27	14	10
PLANNING COMM	229	71	116	42
ADV PLAN/RSCH	24	7	10	7
REGISTER/DEEDS	160	128	6	26

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

Receiving Department	Total	CASH OPERATIONS	INVESTMENT	INVESTOR RELATIONS
HISTORICAL COMM	24	0	17	7
COMM ED ALLIANCE	29	0	23	6
GOVT ACCESS TV	31	30	0	1
ASSESSOR PROP	309	0	236	73
TRUSTEE	101	0	82	19
COUNTY CLERK	244	0	201	43
DISTRICT ATTOR	237	10	174	53
DA DRUG ENF	430	406	10	14
DA SPECIAL OPNS	9	9	0	0
PUBLIC DEFENDER	197	0	144	53
JUVENILE CT CLRK	124	0	107	17
CIRCUIT CT CLERK	281	0	179	102
CRIMINAL CT CLRK	283	0	226	57
CLERK/MASTER	66	0	48	18
JUVENILE COURT	455	33	296	126
GEN SESSIONS CT	447	10	327	110
ST TRIAL COURTS	526	74	352	100
JUSTICE INFO SYS	72	0	45	27
SHERIFF ADMIN	386	4	287	95
SH FACILITY MTN	42	0	32	10
SH WAREHOUSE	15	0	4	11
SH CRIM JUST CTR	769	0	603	166
SH HILL JAIL	163	0	125	38
SH CORR WORK CTR	482	2	356	124
SH TRANSPORTATION	103	0	80	23
SH WARRANTS	165	0	129	36
SH TRAINING ACAD	32	0	25	7
SH DEBERRY	605	452	0	153
SH LAW ENF BLOCK	94	91	2	1
SH DAY REPORTING	149	0	117	32
SH WORK RELEASE	6	1	4	1
SH OTHER	26	0	0	26
POLICE	5,796	397	3,908	1,491
POLICE DRUG ENF	1,266	1,248	0	18
FIRE	3,839	25	2,688	1,126

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

Receiving Department	Total	CASH OPERATIONS	INVESTMENT	INVESTOR RELATIONS
CODES ADMIN	325	0	251	74
BEER BOARD	16	0	12	4
AGRICULTURAL EXT	26	0	22	4
SOIL & WATER	5	0	4	1
SOCIAL SERVICES	347	6	299	42
HEALTH	2,352	657	1,210	485
PUBLIC LIBRARY	1,299	284	758	257
PARKS	2,246	124	1,620	502
ARTS COMMISSION	59	13	15	31
PUBLIC WORKS	2,065	217	1,133	715
SOLID WASTE	1,797	1,385	181	231
HUMAN RELATIONS	13	0	9	4
ADA MANAGEMENT	42	11	21	10
CARING FOR CHILDREN	8	0	8	0
FARMERS MARKET	167	136	19	12
MUNI AUDITORIUM	67	15	30	22
STATE FAIR BD	1,595	987	567	41
CONVENTION CTR	530	350	106	74
SPORTS AUTHORITY	1,099	1,000	4	95
WATER & SEWER	22,698	19,210	1,704	1,784
STORM WATER	2,562	2,262	142	158
BORDEAUX LONG-TERM	2,288	794	1,141	353
GENERAL HOSP	9,551	6,027	1,829	1,695
METRO ACTION COM	1,019	64	691	264
NCAC	289	97	114	78
MDHA	1	0	1	0
METRO TRANSIT	637	246	2	389
NTTC	197	185	0	12
TAXI TRANSP & LICENSING	15	0	11	4
EDUCATION	22,864	12,282	2,060	8,522
SELF INSUR FUND	31	0	0	31
ARENA	64	64	0	0
COMMUNICATION CENTER	464	0	346	118
ALL OTHER	41,830	34,362	645	6,823
KNOWLES HOME	274	119	118	37

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

Receiving Department	Total	CASH OPERATIONS	INVESTMENT	INVESTOR RELATIONS
CRIMINAL JUSTICE	12	0	8	4
Direct Billed	0	0	0	0
Total	159,538	100,504	30,326	28,708

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

GRANTS COORDINATION

NATURE AND EXTENT OF SERVICES

Finance Grants Coordination & Minority and Small Business costs were recorded in account 15117200, 15117210 and 15117220. 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 Small Business 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 Small Business 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 2006, we have allocated DGC costs based on the total expenditures for each department. The costs & revenues were taken from the Government's FY06 CAFR.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department GRANTS COORDINATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	198,704			198,704
OTHER TRANSFER	(75)			
Total Deductions:	(75)			(75)
BUILDING USE ALLOWANCE	263		263	
POST AUDITS	327		327	
SHARED SERVICES	(92)		(92)	
GENERAL SERVICES FACILITIES	1,504	80	1,584	
SHARED BUSINESS SERVICES	83	46	129	
CUSTOMER SERVICE	(22)		(22)	
POSTAL SERVICE	(10)		(10)	
DIRECTOR OF FINANCE	26,413	2,328	28,741	
TREASURY	6	1	7	
HUMAN RESOURCES		83	83	
INFORMATION SYSTEMS		13	13	
Total Allocated Additions:	28,472	2,551	31,023	31,023
OPERATING REVENUE	(207,560)			
Total Departmental Cost Adjustments:	(207,560)			(207,560)
Total To Be Allocated:	19,541	2,551		22,092

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

	Total	General & Admin	GRANT COORDINATION
Other Expense & Cost			
PERSONAL SERVICE	166,317	0	166,317
CONTRACTUAL SERVICE	28,902	0	28,902
SUPPLIES	1,873	0	1,873
LOCAP TRANSFER	1,537	0	1,537
OTHER TRANSFER	75	75	0
Departmental Totals			
Total Expenditures	198,704	75	198,629
Deductions			
Total Deductions	(75)	(75)	0
Cost Adjustments			
OPERATING REVENUE	(207,560)	0	(207,560)
Functional Cost	(8,931)	0	(8,931)
Allocation Step 1			
Inbound- All Others	28,472	28,472	0
Reallocate Admin Costs		(28,472)	28,472
1st Allocation	19,541	0	19,541
Allocation Step 2			
Inbound- All Others	2,551	2,551	0
Reallocate Admin Costs		(2,551)	2,551
2nd Allocation	2,551	0	2,551
Total For 029 GRANTS			
Total Allocated	22,092	0	22,092

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

Activity - GRANT COORDINATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	342.80	0.1652	32.00		32.00	4.00	36.00
MAYOR	485.14	0.2337	46.00		46.00	6.00	52.00
GENERAL SERVICES FACILITIES	3,504.25	1.6883	330.00		330.00		330.00
FLEET MANAGEMENT	2,221.24	1.0702	209.00		209.00		209.00
POSTAL SERVICE	166.40	0.0802	16.00		16.00		16.00
RADIO SHOP	553.30	0.2666	52.00		52.00		52.00
DIRECTOR OF FINANCE	186.44	0.0898	18.00		18.00		18.00
MINORITY SMALL BUSINESS	66.16	0.0319	6.00		6.00		6.00
DIV ISION OF REAL PROPERTY	368.86	0.1777	35.00		35.00		35.00
TREASURY	222.50	0.1072	21.00		21.00		21.00
HUMAN RESOURCES	5,053.91	2.4349	476.00		476.00	64.00	540.00
INFORMATION SYSTEMS	1,944.58	0.9369	183.00		183.00	25.00	208.00
DEPARTMENT OF LAW	511.22	0.2463	48.00		48.00	7.00	55.00
ELECTIONS	563.33	0.2714	53.00		53.00	7.00	60.00
SURPLUS PROPERTY	132.30	0.0637	12.00		12.00	2.00	14.00
PLANNING COMM	737.74	0.3554	69.00		69.00	9.00	78.00
REGISTER/DEEDS	116.28	0.0560	11.00		11.00	1.00	12.00
HISTORICAL COMM	86.21	0.0415	8.00		8.00	1.00	9.00
COMM ED ALLIANCE	165.83	0.0799	16.00		16.00	2.00	18.00
ASSESSOR PROP	679.59	0.3274	64.00		64.00	9.00	73.00
TRUSTEE	236.56	0.1140	22.00		22.00	3.00	25.00
COUNTY CLERK	505.18	0.2434	48.00		48.00	6.00	54.00
DISTRICT ATTOR	821.93	0.3960	77.00		77.00	10.00	87.00
PUBLIC DEFENDER	495.17	0.2386	47.00		47.00	6.00	53.00
JUVENILE CT CLRK	208.50	0.1005	20.00		20.00	3.00	23.00
CIRCUIT CT CLERK	483.14	0.2328	45.00		45.00	6.00	51.00
CRIMINAL CT CLRK	575.36	0.2772	54.00		54.00	7.00	61.00
CLERK/MASTER	182.42	0.0879	17.00		17.00	2.00	19.00
JUVENILE COURT	1,200.82	0.5785	113.00		113.00	15.00	128.00
GEN SESSIONS CT	1,040.46	0.5013	98.00		98.00	13.00	111.00
ST TRIAL COURTS	1,092.58	0.5264	103.00		103.00	14.00	117.00

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

Activity - GRANT COORDINATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUSTICE INFO SYS	272.64	0.1314	26.00		26.00	3.00	29.00
SHERIFF ADMIN	5,533.04	2.6657	521.00		521.00	70.00	591.00
POLICE	15,344.13	7.3926	1,445.00		1,445.00	195.00	1,640.00
FIRE	10,400.49	5.0108	979.00		979.00	132.00	1,111.00
CODES ADMIN	848.01	0.4086	80.00		80.00	11.00	91.00
BEER BOARD	96.21	0.0464	9.00		9.00	1.00	10.00
AGRICULTURAL EXT	74.18	0.0357	7.00		7.00	1.00	8.00
SOIL & WATER	30.07	0.0145	3.00		3.00		3.00
SOCIAL SERVICES	1,465.45	0.7060	138.00		138.00	19.00	157.00
HEALTH	5,322.54	2.5643	501.00		501.00	68.00	569.00
PUBLIC LIBRARY	2,916.88	1.4053	275.00		275.00	37.00	312.00
PARKS	4,795.27	2.3103	451.00		451.00	61.00	512.00
ARTS COMMISSION	214.52	0.1034	20.00		20.00	3.00	23.00
PUBLIC WORKS	5,037.86	2.4272	474.00		474.00	64.00	538.00
SOLID WASTE	2,293.40	1.1049	216.00		216.00	29.00	245.00
HUMAN RELATIONS	86.21	0.0415	8.00		8.00	1.00	9.00
ADA MANAGEMENT	160.38	0.0773	15.00		15.00	2.00	17.00
FARMERS MARKET	190.46	0.0918	18.00		18.00	2.00	20.00
MUNI AUDITORIUM	224.53	0.1082	21.00		21.00	3.00	24.00
STATE FAIR BD	727.71	0.3506	69.00		69.00	9.00	78.00
CONVENTION CTR	727.71	0.3506	69.00		69.00	9.00	78.00
SPORTS AUTHORITY	673.58	0.3245	63.00		63.00	9.00	72.00
WATER & SEWER	21,406.41	10.3133	2,015.00		2,015.00	273.00	2,288.00
BORDEAUX LONG-TERM CARE	4,298.12	2.0708	405.00		405.00	55.00	460.00
METRO ACTION COM	2,560.03	1.2334	241.00		241.00	33.00	274.00
NCAC	2,056.84	0.9910	194.00		194.00	26.00	220.00
TAXI TRANSP & LICENSING	56.13	0.0270	5.00		5.00	1.00	6.00
EDUCATION	122.86	0.0592	12.00		12.00	2.00	14.00
COMMUNICATION CENTER	837.98	0.4037	79.00		79.00	11.00	90.00
ALL OTHER	93,778.42	45.1812	8,828.00		8,828.00	1,198.00	10,026.00
CRIMINAL JUSTICE PLANNING	58.13	0.0280	5.00		5.00	1.00	6.00

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

Activity - GRANT COORDINATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	207,560.41	100.0000	19,541.00		19,541.00	2,551.00	22,092.00
TOTAL	207,560.41	100.0000	19,541.00		19,541.00	2,551.00	22,092.00

Allocation Basis: GRANTS COORDINATION BILLING

Allocation Source: FINANCE

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

Receiving Department	Total	GRANT
LEGISLATIVE	36	36
MAYOR	52	52
GENERAL SERVICES	330	330
FLEET MANAGEMENT	209	209
POSTAL SERVICE	16	16
RADIO SHOP	52	52
DIRECTOR OF FINANCE	18	18
MINORITY SMALL BUSINESS	6	6
DIV ISION OF REAL	35	35
TREASURY	21	21
HUMAN RESOURCES	540	540
INFORMATION SYSTEMS	208	208
DEPARTMENT OF LAW	55	55
ELECTIONS	60	60
SURPLUS PROPERTY	14	14
PLANNING COMM	78	78
REGISTER/DEEDS	12	12
HISTORICAL COMM	9	9
COMM ED ALLIANCE	18	18
ASSESSOR PROP	73	73
TRUSTEE	25	25
COUNTY CLERK	54	54
DISTRICT ATTOR	87	87
PUBLIC DEFENDER	53	53
JUVENILE CT CLRK	23	23
CIRCUIT CT CLERK	51	51
CRIMINAL CT CLRK	61	61
CLERK/MASTER	19	19
JUVENILE COURT	128	128
GEN SESSIONS CT	111	111
ST TRIAL COURTS	117	117
JUSTICE INFO SYS	29	29
SHERIFF ADMIN	591	591
POLICE	1,640	1,640

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

Receiving Department	Total	GRANT
FIRE	1,111	1,111
CODES ADMIN	91	91
BEER BOARD	10	10
AGRICULTURAL EXT	8	8
SOIL & WATER	3	3
SOCIAL SERVICES	157	157
HEALTH	569	569
PUBLIC LIBRARY	312	312
PARKS	512	512
ARTS COMMISSION	23	23
PUBLIC WORKS	538	538
SOLID WASTE	245	245
HUMAN RELATIONS	9	9
ADA MANAGEMENT	17	17
FARMERS MARKET	20	20
MUNI AUDITORIUM	24	24
STATE FAIR BD	78	78
CONVENTION CTR	78	78
SPORTS AUTHORITY	72	72
WATER & SEWER	2,288	2,288
BORDEAUX LONG-TERM	460	460
METRO ACTION COM	274	274
NCAC	220	220
TAXI TRANSP & LICENSING	6	6
EDUCATION	14	14
COMMUNICATION CENTER	90	90
ALL OTHER	10,026	10,026
CRIMINAL JUSTICE	6	6
Direct Billed	0	0

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

Receiving Department	Total	GRANT
Total	22,092	22,092

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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.

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

The residual was allocated to departments and agencies based on billings. The costs and revenues were taken from the Government's CAFR for FY 2006.

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:	6,398,281			6,398,281
TRANSFER REVENUE	(73,441)			
Total Deductions:	(73,441)			(73,441)
BUILDING USE ALLOWANCE	8,214		8,214	
EMPLOYEE BENEFITS	99,580	299	99,879	
POST AUDITS	138,460	127	138,587	
EMPLOYEE HEALTH & WELLNESS	127,751	4	127,755	
SHARED SERVICES	(1,223)	1	(1,222)	
GENERAL SERVICES FACILITIES	27,347	1,463	28,810	
SHARED BUSINESS SERVICES	1,793	978	2,771	
CUSTOMER SERVICE	(276)	4	(272)	
FLEET MANAGEMENT	3,431	15	3,446	
POSTAL SERVICE	(1,014)	20	(994)	
MINORITY SMALL BUSINESS ASSISTANCE	4,384	57	4,441	
FINANCE OPERATIONS	4,960	1,614	6,574	
PAYROLL	2,334	377	2,711	
OFFICE OF MANAGEMENT BUDGET	4,634	448	5,082	
BUSINESS SOLUTIONS	2,827	283	3,110	
DIV ISION OF REAL PROPERTY	10	6	16	
PURCHASING	9,534	2,528	12,062	
FINANCIAL ACCOUNTABILITY	878	104	982	
TREASURY	5,063	1,072	6,135	
GRANTS COORDINATION	476	64	540	
INFORMATION SYSTEMS		276	276	
DEPARTMENT OF LAW		11,890	11,890	
CENTRAL RECORDS		17,945	17,945	
Total Allocated Additions:	439,163	39,575	478,738	478,738
INTEREST EXPENSE	(800)			
OTHER REVENUE	(8,392)			
OPERATING REVENUE	(6,237,952)			
TRANSFER REVENUE	73,441			

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department HUMAN RESOURCES

Total Departmental Cost Adjustments:	(6,173,703)		(6,173,703)
Total To Be Allocated:	590,300	39,575	629,875

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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
Other Expense & Cost			
PERSONAL SERVICES	4,031,962	0	4,031,962
CONTRACTUAL SERVICES	2,297,510	0	2,297,510
SUPPLIES	58,220	0	58,220
OTHER	10,589	0	10,589
Departmental Totals			
Total Expenditures	6,398,281	0	6,398,281
Deductions			
Total Deductions	(73,441)	(73,441)	0
Cost Adjustments			
INTEREST EXPENSE	(800)	0	(800)
OTHER REVENUE	(8,392)	0	(8,392)
OPERATING REVENUE	(6,237,952)	0	(6,237,952)
TRANSFER REVENUE	73,441	73,441	0
Functional Cost	151,137	0	151,137
Allocation Step 1			
Inbound- All Others	439,163	439,163	0
Reallocate Admin Costs		(439,163)	439,163
1st Allocation	590,300	0	590,300
Allocation Step 2			
Inbound- All Others	39,575	39,575	0
Reallocate Admin Costs		(39,575)	39,575
2nd Allocation	39,575	0	39,575
Total For 010 HUMAN			
Total Allocated	629,875	0	629,875

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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	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	14,533.97	0.2330	1,375.00		1,375.00	94.00	1,469.00
MAYOR	10,607.60	0.1700	1,004.00		1,004.00	69.00	1,073.00
GENERAL SERVICES FACILITIES	26,708.91	0.4282	2,527.00		2,527.00		2,527.00
FLEET MANAGEMENT	39,775.49	0.6376	3,764.00		3,764.00		3,764.00
POSTAL SERVICE	2,295.05	0.0368	217.00		217.00		217.00
RADIO SHOP	9,536.04	0.1529	902.00		902.00		902.00
DIRECTOR OF FINANCE	3,046.74	0.0488	288.00		288.00		288.00
MINORITY SMALL BUSINESS	1,287.47	0.0206	122.00		122.00		122.00
FINANCE OPERATIONS	6,961.11	0.1116	659.00		659.00		659.00
PAYROLL	4,602.09	0.0738	435.00		435.00		435.00
OFFICE OF MANAGEMENT BUDGET	6,553.28	0.1051	620.00		620.00		620.00
INTERNAL AUDIT	3,914.37	0.0628	370.00		370.00		370.00
BUSINESS SOLUTIONS	4,054.32	0.0650	384.00		384.00		384.00
DIV ISION OF REAL PROPERTY	7,636.83	0.1224	723.00		723.00		723.00
PURCHASING	6,361.36	0.1020	602.00		602.00		602.00
FINANCIAL ACCOUNTABILITY	1,351.44	0.0217	128.00		128.00		128.00
TREASURY	4,730.04	0.0758	448.00		448.00		448.00
GRANTS COORDINATION	879.63	0.0141	83.00		83.00		83.00
INFORMATION SYSTEMS	56,324.61	0.9029	5,330.00		5,330.00	365.00	5,695.00
DEPARTMENT OF LAW	12,990.61	0.2083	1,229.00		1,229.00	84.00	1,313.00
ELECTIONS	8,248.58	0.1322	781.00		781.00	53.00	834.00
SURPLUS PROPERTY	2,562.94	0.0411	243.00		243.00	17.00	260.00
PLANNING COMM	18,052.50	0.2894	1,708.00		1,708.00	117.00	1,825.00
HISTORICAL COMM	2,970.77	0.0476	281.00		281.00	19.00	300.00
COMM ED ALLIANCE	1,295.46	0.0208	123.00		123.00	8.00	131.00
ASSESSOR PROP	23,470.26	0.3762	2,221.00		2,221.00	152.00	2,373.00
TRUSTEE	6,833.16	0.1095	647.00		647.00	44.00	691.00
COUNTY CLERK	18,804.19	0.3014	1,779.00		1,779.00	122.00	1,901.00
DISTRICT ATTOR	18,868.17	0.3025	1,786.00		1,786.00	122.00	1,908.00
PUBLIC DEFENDER	9,536.04	0.1529	902.00		902.00	62.00	964.00
JUVENILE CT CLRK	8,516.46	0.1365	806.00		806.00	55.00	861.00

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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	Allocation Step1	Allocation Step2	Total Allocation
CIRCUIT CT CLERK	14,609.93	0.2342	1,383.00		1,383.00	95.00	1,478.00
CRIMINAL CT CLRK	22,042.85	0.3534	2,086.00		2,086.00	143.00	2,229.00
CLERK/MASTER	5,481.72	0.0879	519.00		519.00	36.00	555.00
JUVENILE COURT	39,495.60	0.6332	3,737.00		3,737.00	256.00	3,993.00
GEN SESSIONS CT	30,099.50	0.4825	2,848.00		2,848.00	195.00	3,043.00
ST TRIAL COURTS	22,042.85	0.3534	2,086.00		2,086.00	143.00	2,229.00
JUSTICE INFO SYS	5,813.59	0.0932	550.00		550.00	38.00	588.00
SHERIFF ADMIN	344,816.83	5.5277	32,630.00		32,630.00	2,234.00	34,864.00
POLICE	724,895.03	11.6207	68,597.00		68,597.00	4,697.00	73,294.00
FIRE	487,973.40	7.8227	46,177.00		46,177.00	3,162.00	49,339.00
CODES ADMIN	37,940.25	0.6082	3,590.00		3,590.00	246.00	3,836.00
BEER BOARD	1,899.21	0.0304	180.00		180.00	12.00	192.00
AGRICULTURAL EXT	2,295.05	0.0368	217.00		217.00	15.00	232.00
SOIL & WATER	407.83	0.0065	39.00		39.00	3.00	42.00
SOCIAL SERVICES	60,326.95	0.9671	5,709.00		5,709.00	391.00	6,100.00
HEALTH	79,387.04	1.2726	7,512.00		7,512.00	514.00	8,026.00
PUBLIC LIBRARY	135,111.90	2.1660	12,786.00		12,786.00	875.00	13,661.00
PARKS	244,062.67	3.9125	23,096.00		23,096.00	1,581.00	24,677.00
ARTS COMMISSION	1,823.24	0.0292	173.00		173.00	12.00	185.00
PUBLIC WORKS	140,109.83	2.2461	13,259.00		13,259.00	908.00	14,167.00
SOLID WASTE	50,854.89	0.8153	4,812.00		4,812.00	329.00	5,141.00
HUMAN RELATIONS	1,211.50	0.0194	115.00		115.00	8.00	123.00
ADA MANAGEMENT	3,646.49	0.0585	345.00		345.00	24.00	369.00
FARMERS MARKET	2,906.79	0.0466	275.00		275.00	19.00	294.00
MUNI AUDITORIUM	4,538.12	0.0728	429.00		429.00	29.00	458.00
STATE FAIR BD	14,498.98	0.2324	1,372.00		1,372.00	94.00	1,466.00
CONVENTION CTR	11,703.14	0.1876	1,107.00		1,107.00	76.00	1,183.00
SPORTS AUTHORITY	739.69	0.0119	70.00		70.00	5.00	75.00
WATER & SEWER	318,847.62	5.1114	30,173.00		30,173.00	2,066.00	32,239.00
BORDEAUX LONG-TERM CARE	75,460.67	1.2097	7,141.00		7,141.00	489.00	7,630.00
METRO ACTION COM	92,301.68	1.4797	8,735.00		8,735.00	598.00	9,333.00

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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	Allocation Step1	Allocation Step2	Total Allocation
NCAC	15,081.74	0.2418	1,427.00		1,427.00	98.00	1,525.00
TAXI TRANSP & LICENSING	1,491.38	0.0239	141.00		141.00	10.00	151.00
EDUCATION	1,267.47	0.0203	120.00		120.00	8.00	128.00
COMMUNICATION CENTER	74,657.00	1.1968	7,065.00		7,065.00	484.00	7,549.00
ALL OTHER	2,809,030.71	45.0313	265,820.00		265,820.00	18,197.00	284,017.00
KNOWLES HOME	14,889.82	0.2387	1,409.00		1,409.00	96.00	1,505.00
CRIMINAL JUSTICE PLANNING	879.63	0.0141	83.00		83.00	6.00	89.00
SubTotal	6,237,952.04	100.0000	590,300.00		590,300.00	39,575.00	629,875.00
TOTAL	6,237,952.04	100.0000	590,300.00		590,300.00	39,575.00	629,875.00

Allocation Basis: HUMAN RESOURCES CHARGEBACKS

Allocation Source: HUMAN RESOURES 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
LEGISLATIVE	1,469	1,469
MAYOR	1,073	1,073
GENERAL SERVICES	2,527	2,527
FLEET MANAGEMENT	3,764	3,764
POSTAL SERVICE	217	217
RADIO SHOP	902	902
DIRECTOR OF FINANCE	288	288
MINORITY SMALL BUSINESS	122	122
FINANCE OPERATIONS	659	659
PAYROLL	435	435
OFFICE OF MANAGEMENT	620	620
INTERNAL AUDIT	370	370
BUSINESS SOLUTIONS	384	384
DIV ISION OF REAL	723	723
PURCHASING	602	602
FINANCIAL	128	128
TREASURY	448	448
GRANTS COORDINATION	83	83
INFORMATION SYSTEMS	5,695	5,695
DEPARTMENT OF LAW	1,313	1,313
ELECTIONS	834	834
SURPLUS PROPERTY	260	260
PLANNING COMM	1,825	1,825
HISTORICAL COMM	300	300
COMM ED ALLIANCE	131	131
ASSESSOR PROP	2,373	2,373
TRUSTEE	691	691
COUNTY CLERK	1,901	1,901
DISTRICT ATTOR	1,908	1,908
PUBLIC DEFENDER	964	964
JUVENILE CT CLRK	861	861
CIRCUIT CT CLERK	1,478	1,478
CRIMINAL CT CLRK	2,229	2,229
CLERK/MASTER	555	555

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

Receiving Department	Total	HUMAN RESOURCES
JUVENILE COURT	3,993	3,993
GEN SESSIONS CT	3,043	3,043
ST TRIAL COURTS	2,229	2,229
JUSTICE INFO SYS	588	588
SHERIFF ADMIN	34,864	34,864
POLICE	73,294	73,294
FIRE	49,339	49,339
CODES ADMIN	3,836	3,836
BEER BOARD	192	192
AGRICULTURAL EXT	232	232
SOIL & WATER	42	42
SOCIAL SERVICES	6,100	6,100
HEALTH	8,026	8,026
PUBLIC LIBRARY	13,661	13,661
PARKS	24,677	24,677
ARTS COMMISSION	185	185
PUBLIC WORKS	14,167	14,167
SOLID WASTE	5,141	5,141
HUMAN RELATIONS	123	123
ADA MANAGEMENT	369	369
FARMERS MARKET	294	294
MUNI AUDITORIUM	458	458
STATE FAIR BD	1,466	1,466
CONVENTION CTR	1,183	1,183
SPORTS AUTHORITY	75	75
WATER & SEWER	32,239	32,239
BORDEAUX LONG-TERM	7,630	7,630
METRO ACTION COM	9,333	9,333
NCAC	1,525	1,525
TAXI TRANSP & LICENSING	151	151
EDUCATION	128	128
COMMUNICATION CENTER	7,549	7,549
ALL OTHER	284,017	284,017
KNOWLES HOME	1,505	1,505
CRIMINAL JUSTICE	89	89

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

Receiving Department	Total	HUMAN RESOURCES
Direct Billed	0	0
Total	629,875	629,875

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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 2006.

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:	14,708,740			14,708,740
TRANSFERS IN	600,080			
TRANSFERS OUT	(2,707,701)			
Total Deductions:	(2,107,621)			(2,107,621)
BUILDING USE ALLOWANCE	16,381		16,381	
EMPLOYEE BENEFITS	155,595	467	156,062	
POST AUDITS	5,354	5	5,359	
SHARED SERVICES	(3,489)	3	(3,486)	
GENERAL SERVICES FACILITIES	54,790	2,932	57,722	
SHARED BUSINESS SERVICES	8,856	4,828	13,684	
CUSTOMER SERVICE	(225)	3	(222)	
FLEET MANAGEMENT	48,748	249	48,997	
POSTAL SERVICE	(499)	10	(489)	
MINORITY SMALL BUSINESS ASSISTANCE	4,384	57	4,441	
FINANCE OPERATIONS	1,909	621	2,530	
PAYROLL	898	145	1,043	
OFFICE OF MANAGEMENT BUDGET	1,783	172	1,955	
INTERNAL AUDIT	687	84	771	
BUSINESS SOLUTIONS	1,088	109	1,197	
PURCHASING	3,668	973	4,641	
FINANCIAL ACCOUNTABILITY	338	40	378	
TREASURY	607	120	727	
GRANTS COORDINATION	183	25	208	
HUMAN RESOURCES	5,330	365	5,695	
INFORMATION SYSTEMS		(3,896)	(3,896)	
DEPARTMENT OF LAW		21,952	21,952	
CENTRAL RECORDS		533	533	
Total Allocated Additions:	306,386	29,797	336,183	336,183

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THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department INFORMATION SYSTEMS

NON-OPERATING REVENUE	(31,290)		
OPERATING REVENUE	(17,537,366)		
TRANSFERS IN	(600,080)		
TRANSFERS OUT	2,707,701		
IT EQP EXP FROM TRANS OUT	2,576,700		
Total Departmental Cost Adjustments:	(12,884,335)		(12,884,335)
Total To Be Allocated:	23,170	29,797	52,967

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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	8,807,360	0	8,807,360
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
OTHER EXPENSES	1,475,912	0	1,475,912
CONTRACTURAL SERVICES	3,797,281	0	3,797,281
SUPPLIES AND MATERIALS	53,689	0	53,689
DEPRECIATION	574,498	0	574,498
Departmental Totals			
Total Expenditures	14,708,740	0	14,708,740
Deductions			
Total Deductions	(2,107,621)	(2,107,621)	0
Cost Adjustments			
NON-OPERATING REVENUE	(31,290)	0	(31,290)
OPERATING REVENUE	(17,537,366)	0	(17,537,366)
TRANSFERS IN	(600,080)	(600,080)	0
TRANSFERS OUT	2,707,701	2,707,701	0
IT EQP EXP FROM TRANS OUT	2,576,700	0	2,576,700
Functional Cost	(283,216)	0	(283,216)
Allocation Step 1			
Inbound- All Others	306,386	306,386	0
Reallocate Admin Costs		(306,386)	306,386
1st Allocation	23,170	0	23,170
Allocation Step 2			
Inbound- All Others	29,797	29,797	0
Reallocate Admin Costs		(29,797)	29,797
2nd Allocation	29,797	0	29,797

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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
Total For 031 INFORMATION			
Total Allocated	52,967	0	52,967

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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	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	72,787	0.4150	96.00		96.00	114.00	210.00
MAYOR	286,501	1.6337	379.00		379.00	449.00	828.00
SHARED SERVICES	38,522	0.2197	51.00		51.00		51.00
GENERAL SERVICES FACILITIES	211,513	1.2061	279.00		279.00		279.00
SHARED BUSINESS SERVICES	9,599	0.0547	13.00		13.00		13.00
CUSTOMER SERVICE	51,384	0.2930	68.00		68.00		68.00
FLEET MANAGEMENT	157,038	0.8954	207.00		207.00		207.00
POSTAL SERVICE	8,700	0.0496	11.00		11.00		11.00
RADIO SHOP	65,211	0.3718	86.00		86.00		86.00
DIRECTOR OF FINANCE	19,779	0.1128	26.00		26.00		26.00
MINORITY SMALL BUSINESS	9,067	0.0517	12.00		12.00		12.00
FINANCE OPERATIONS	54,851	0.3128	72.00		72.00		72.00
PAYROLL	30,962	0.1765	41.00		41.00		41.00
OFFICE OF MANAGEMENT BUDGET	120,578	0.6876	159.00		159.00		159.00
INTERNAL AUDIT	26,262	0.1498	35.00		35.00		35.00
BUSINESS SOLUTIONS	316,216	1.8031	418.00		418.00		418.00
DIV ISION OF REAL PROPERTY	40,248	0.2295	53.00		53.00		53.00
PURCHASING	48,777	0.2781	64.00		64.00		64.00
FINANCIAL ACCOUNTABILITY	14,516	0.0828	19.00		19.00		19.00
TREASURY	45,196	0.2577	60.00		60.00		60.00
GRANTS COORDINATION	10,070	0.0574	13.00		13.00		13.00
HUMAN RESOURCES	208,914	1.1913	276.00		276.00		276.00
INFORMATION SYSTEMS	-2,948,874	-16.8148	-3,896.00		-3,896.00		-3,896.00
DEPARTMENT OF LAW	125,887	0.7178	166.00		166.00	197.00	363.00
CENTRAL RECORDS	12,190	0.0695	16.00		16.00	19.00	35.00
ELECTIONS	165,377	0.9430	218.00		218.00	259.00	477.00
SURPLUS PROPERTY	60,075	0.3426	79.00		79.00	94.00	173.00
PLANNING COMM	451,138	2.5724	596.00		596.00	708.00	1,304.00
REGISTER/DEEDS	168,536	0.9610	223.00		223.00	264.00	487.00
HISTORICAL COMM	19,284	0.1100	25.00		25.00	30.00	55.00
COMM ED ALLIANCE	9,511	0.0542	13.00		13.00	15.00	28.00

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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	Allocation Step1	Allocation Step2	Total Allocation
GOVT ACCESS TV	4,811	0.0274	6.00		6.00	8.00	14.00
ASSESSOR PROP	324,379	1.8497	429.00		429.00	509.00	938.00
TRUSTEE	156,873	0.8945	207.00		207.00	246.00	453.00
COUNTY CLERK	306,856	1.7497	405.00		405.00	481.00	886.00
DISTRICT ATTOR	176,768	1.0080	234.00		234.00	277.00	511.00
DA DRUG ENF	119,036	0.6788	157.00		157.00	187.00	344.00
PUBLIC DEFENDER	85,013	0.4848	112.00		112.00	133.00	245.00
JUVENILE CT CLRK	48,197	0.2748	64.00		64.00	76.00	140.00
CIRCUIT CT CLERK	119,269	0.6801	158.00		158.00	187.00	345.00
CRIMINAL CT CLRK	83,471	0.4760	110.00		110.00	131.00	241.00
CLERK/MASTER	41,199	0.2349	54.00		54.00	65.00	119.00
JUVENILE COURT	282,022	1.6081	373.00		373.00	442.00	815.00
GEN SESSIONS CT	207,491	1.1831	274.00		274.00	325.00	599.00
ST TRIAL COURTS	213,676	1.2184	282.00		282.00	335.00	617.00
JUSTICE INFO SYS	112,166	0.6396	148.00		148.00	176.00	324.00
SHERIFF ADMIN	298,963	1.7047	395.00		395.00	469.00	864.00
SH COMM SERVICES	2,130	0.0121	3.00		3.00	3.00	6.00
SH FACILITY MTN	1,608	0.0092	2.00		2.00	3.00	5.00
SH WAREHOUSE	699	0.0040	1.00		1.00	1.00	2.00
SH CRIM JUST CTR	40,968	0.2336	54.00		54.00	64.00	118.00
SH HILL JAIL	10,547	0.0601	14.00		14.00	17.00	31.00
SH CORR WORK CTR	15,739	0.0897	21.00		21.00	25.00	46.00
SH TRANSPORTATION	6,600	0.0376	9.00		9.00	10.00	19.00
SH WARRANTS	15,442	0.0881	20.00		20.00	24.00	44.00
SH TRAINING ACAD	4,240	0.0242	6.00		6.00	7.00	13.00
SH DEBERRY	20,532	0.1171	27.00		27.00	32.00	59.00
SH DAY REPORTING	3,468	0.0198	5.00		5.00	5.00	10.00
POLICE	2,146,478	12.2395	2,836.00		2,836.00	3,366.00	6,202.00
POLICE DRUG ENF	5,661	0.0323	7.00		7.00	9.00	16.00
FIRE	592,701	3.3797	783.00		783.00	930.00	1,713.00
CODES ADMIN	539,357	3.0755	713.00		713.00	846.00	1,559.00

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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	Allocation Step1	Allocation Step2	Total Allocation
BEER BOARD	14,718	0.0839	19.00		19.00	23.00	42.00
AGRICULTURAL EXT	17,141	0.0977	23.00		23.00	27.00	50.00
SOIL & WATER	6,039	0.0344	8.00		8.00	9.00	17.00
SOCIAL SERVICES	181,507	1.0350	240.00		240.00	285.00	525.00
HEALTH	1,088,216	6.2051	1,438.00		1,438.00	1,707.00	3,145.00
PUBLIC LIBRARY	1,199,109	6.8375	1,584.00		1,584.00	1,881.00	3,465.00
PARKS	582,138	3.3194	769.00		769.00	913.00	1,682.00
ARTS COMMISSION	11,956	0.0682	16.00		16.00	19.00	35.00
PUBLIC WORKS	553,740	3.1575	732.00		732.00	868.00	1,600.00
SOLID WASTE	103,246	0.5887	136.00		136.00	162.00	298.00
HUMAN RELATIONS	15,549	0.0887	21.00		21.00	24.00	45.00
ADA MANAGEMENT	32,579	0.1858	43.00		43.00	51.00	94.00
CARING FOR CHILDREN	796	0.0045	1.00		1.00	1.00	2.00
FARMERS MARKET	13,164	0.0751	17.00		17.00	21.00	38.00
MUNI AUDITORIUM	21,372	0.1219	28.00		28.00	34.00	62.00
STATE FAIR BD	81,128	0.4626	107.00		107.00	127.00	234.00
CONVENTION CTR	84,086	0.4795	111.00		111.00	132.00	243.00
SPORTS AUTHORITY	14,564	0.0830	19.00		19.00	23.00	42.00
WATER & SEWER	1,580,023	9.0095	2,087.00		2,087.00	2,478.00	4,565.00
BORDEAUX LONG-TERM CARE	272,162	1.5519	360.00		360.00	427.00	787.00
GENERAL HOSP	570,733	3.2544	754.00		754.00	895.00	1,649.00
METRO ACTION COM	319,255	1.8204	422.00		422.00	501.00	923.00
NCAC	156,954	0.8950	207.00		207.00	246.00	453.00
TAXI TRANSP & LICENSING	13,979	0.0797	18.00		18.00	22.00	40.00
EDUCATION	3,130,608	17.8509	4,141.00		4,141.00	4,911.00	9,052.00
COMMUNICATION CENTER	483,467	2.7568	639.00		639.00	758.00	1,397.00
ALL OTHER	1,062,879	6.0607	1,404.00		1,404.00	1,667.00	3,071.00
KNOWLES HOME	23,055	0.1315	30.00		30.00	36.00	66.00
CRIMINAL JUSTICE PLANNING	6,986	0.0398	9.00		9.00	11.00	20.00
SubTotal	17,537,366	100.0000	23,170.00		23,170.00	29,797.00	52,967.00
TOTAL	17,537,366	100.0000	23,170.00		23,170.00	29,797.00	52,967.00

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

Allocation Basis: INFORMATION SYSTEM ALLOCATIONS FOR EACH DEPT

Allocation Source: FY 2006 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	210	210
MAYOR	828	828
SHARED SERVICES	51	51
GENERAL SERVICES	279	279
SHARED BUSINESS	13	13
CUSTOMER SERVICE	68	68
FLEET MANAGEMENT	207	207
POSTAL SERVICE	11	11
RADIO SHOP	86	86
DIRECTOR OF FINANCE	26	26
MINORITY SMALL BUSINESS	12	12
FINANCE OPERATIONS	72	72
PAYROLL	41	41
OFFICE OF MANAGEMENT	159	159
INTERNAL AUDIT	35	35
BUSINESS SOLUTIONS	418	418
DIV ISION OF REAL	53	53
PURCHASING	64	64
FINANCIAL	19	19
TREASURY	60	60
GRANTS COORDINATION	13	13
HUMAN RESOURCES	276	276
INFORMATION SYSTEMS	(3,896)	(3,896)
DEPARTMENT OF LAW	363	363
CENTRAL RECORDS	35	35
ELECTIONS	477	477
SURPLUS PROPERTY	173	173
PLANNING COMM	1,304	1,304
REGISTER/DEEDS	487	487
HISTORICAL COMM	55	55
COMM ED ALLIANCE	28	28
GOVT ACCESS TV	14	14
ASSESSOR PROP	938	938
TRUSTEE	453	453

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

Receiving Department	Total	INFORM SYSTEMS
COUNTY CLERK	886	886
DISTRICT ATTOR	511	511
DA DRUG ENF	344	344
PUBLIC DEFENDER	245	245
JUVENILE CT CLRK	140	140
CIRCUIT CT CLERK	345	345
CRIMINAL CT CLRK	241	241
CLERK/MASTER	119	119
JUVENILE COURT	815	815
GEN SESSIONS CT	599	599
ST TRIAL COURTS	617	617
JUSTICE INFO SYS	324	324
SHERIFF ADMIN	864	864
SH COMM SERVICES	6	6
SH FACILITY MTN	5	5
SH WAREHOUSE	2	2
SH CRIM JUST CTR	118	118
SH HILL JAIL	31	31
SH CORR WORK CTR	46	46
SH TRANSPORTATION	19	19
SH WARRANTS	44	44
SH TRAINING ACAD	13	13
SH DEBERRY	59	59
SH DAY REPORTING	10	10
POLICE	6,202	6,202
POLICE DRUG ENF	16	16
FIRE	1,713	1,713
CODES ADMIN	1,559	1,559
BEER BOARD	42	42
AGRICULTURAL EXT	50	50
SOIL & WATER	17	17
SOCIAL SERVICES	525	525
HEALTH	3,145	3,145
PUBLIC LIBRARY	3,465	3,465
PARKS	1,682	1,682

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

Receiving Department	Total	INFORM SYSTEMS
ARTS COMMISSION	35	35
PUBLIC WORKS	1,600	1,600
SOLID WASTE	298	298
HUMAN RELATIONS	45	45
ADA MANAGEMENT	94	94
CARING FOR CHILDREN	2	2
FARMERS MARKET	38	38
MUNI AUDITORIUM	62	62
STATE FAIR BD	234	234
CONVENTION CTR	243	243
SPORTS AUTHORITY	42	42
WATER & SEWER	4,565	4,565
BORDEAUX LONG-TERM	787	787
GENERAL HOSP	1,649	1,649
METRO ACTION COM	923	923
NCAC	453	453
TAXI TRANSP & LICENSING	40	40
EDUCATION	9,052	9,052
COMMUNICATION CENTER	1,397	1,397
ALL OTHER	3,071	3,071
KNOWLES HOME	66	66
CRIMINAL JUSTICE	20	20
Direct Billed	0	0
Total	52,967	52,967

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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 with the exception of the Electric Power Board, the Metropolitan Nashville Airport Authority and the Metropolitan Development and Housing Agency. The duties performed are:

- Furnishing legal advice to the mayor, to the council and to all officers, departments, boards and commissions concerning any matters arising in connection with the exercise of their official powers or performance of their official duties.
- Representing the Metropolitan Government in all litigation.
- Collecting by suit or otherwise all debts, taxes and accounts due the Metropolitan Government which shall be placed with it for collection by any officer, department, board or commission.
- Preparing or approving all contracts, bonds, deeds, leases or other instruments in writing in which the metropolitan government is concerned.
- Codifying and causing to be published all of the general ordinances.
- Administering the insurance program including the self-insurance plan.
- Investigating and processing claims made against the Metropolitan Government.
- Administering the safety and management program.

Legal costs were allocated based on the percentage of time devoted to departments. Amounts paid by certain departments were processed as direct billed to departments.

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:	4,989,868			4,989,868
BUILDING USE ALLOWANCE	10,818		10,818	
EMPLOYEE BENEFITS	31,959	97	32,056	
POST AUDITS	29,887	28	29,915	
SHARED SERVICES	(1,442)	1	(1,441)	
GENERAL SERVICES FACILITIES	28,632	1,532	30,164	
SHARED BUSINESS SERVICES	32	18	50	
CUSTOMER SERVICE	(167)	2	(165)	
FLEET MANAGEMENT	7,012	38	7,050	
POSTAL SERVICE	(1,542)	31	(1,511)	
FINANCE OPERATIONS	502	163	665	
PAYROLL	236	38	274	
OFFICE OF MANAGEMENT BUDGET	469	45	514	
INTERNAL AUDIT	190	23	213	
BUSINESS SOLUTIONS	286	29	315	
PURCHASING	964	256	1,220	
FINANCIAL ACCOUNTABILITY	89	10	99	
TREASURY	145	28	173	
GRANTS COORDINATION	48	7	55	
HUMAN RESOURCES	1,229	84	1,313	
INFORMATION SYSTEMS	166	197	363	
Total Allocated Additions:	109,513	2,627	112,140	112,140
REVENUE SELF INSURED	(2,180,477)			
Total Departmental Cost Adjustments:	(2,180,477)			(2,180,477)
Total To Be Allocated:	2,918,904	2,627		2,921,531

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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	3,028,378	0	2,755,824	272,554
FRINGE BENEFITS	908,300	0	826,553	81,747
Other Expense & Cost				
CENTRAL PRINT CHARGE	1,471	0	1,339	132
OFFICE EQUIPMENT <$5000	70	0	64	6
LEGAL SERVICES	183,386	0	170,549	12,837
TRANSFER LEGAL FEE	100	0	91	9
EDUCATIONAL SUPPLY	140	0	127	13
MGMT CONSLT SVCS	994	994	0	0
INTERNET	1,594	1,594	0	0
SUBSCRIPTIONS	246,549	0	224,360	22,189
TUITION/MEMBER/DUES	29,454	0	26,803	2,651
OTHER REPAIRS/MAINT	4,075	0	3,708	367
INFO SYST CHARGE	102,792	0	93,541	9,251
TELEPHONE & TELEGRAPH	55	0	50	5
POSTAL SVCS CHARGE	16,403	0	14,927	1,476
TELECOMM CHARGES	22,684	0	20,642	2,042
HOST & HOSTESS	3,274	0	2,979	295
MOTOR POOL CHARGES	4,548	0	4,139	409
SUPPLIES/MATERIALS	32,160	0	29,266	2,894
BOOKS/MAG/EDU SUPP	92,725	0	84,380	8,345
EQUIPMENT RENT	23,957	0	21,801	2,156
NOTARY COSTS	36	0	33	3
PROFESS PRIVILEGE TX	11,200	0	10,192	1,008
COMPUTER SOFTWARE	10,000	0	9,100	900
COMPUTER HARDWARE <$5000	145	0	132	13
CELL PHONE	1,417	0	1,289	128
PROFESSIONAL SVCS	212,508	0	193,382	19,126
TRAVEL	7,839	0	7,133	706
BOTTLED WATER	2,956	0	2,690	266
TEMP SERVICES	7,471	0	6,799	672
OTHER COSTS	28,813	0	26,220	2,593
POSTAGE	336	0	306	30
PRINTING	929	0	845	84
ADVERTISING & PROMO	3,109	0	2,829	280

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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
Departmental Totals				
Total Expenditures	4,989,868	2,588	4,542,093	445,187
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
REVENUE SELF INSURED	(2,180,477)	0	(1,160,477)	(1,020,000)
Functional Cost	2,809,391	2,588	3,381,616	(574,813)
Allocation Step 1				
Inbound- All Others	109,513	0	99,657	9,856
Reallocate Admin Costs		(2,588)	2,355	233
1st Allocation	2,918,904	0	3,483,628	(564,724)
Allocation Step 2				
Inbound- All Others	2,627	0	2,391	236
2nd Allocation	2,627	0	2,391	236
Total For 032 DEPARTMENT OF				
Total Allocated	2,921,531	0	3,486,019	(564,488)

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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	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	4,441.40	4.6248	161,112.00		161,112.00		161,112.00
POST AUDITS	35.62	0.0371	1,292.00		1,292.00		1,292.00
LEGISLATIVE	3,293.80	3.4298	119,483.00		119,483.00	93.00	119,576.00
MAYOR	3,212.09	3.3448	116,519.00		116,519.00	90.00	116,609.00
GENERAL SERVICES FACILITIES	816.47	0.8502	29,617.00		29,617.00		29,617.00
FLEET MANAGEMENT	44.07	0.0459	1,599.00		1,599.00		1,599.00
DIRECTOR OF FINANCE	3,130.10	3.2594	113,545.00		113,545.00		113,545.00
PAYROLL	18.91	0.0197	686.00		686.00		686.00
PURCHASING	1,330.69	1.3857	48,271.00		48,271.00		48,271.00
TREASURY	291.68	0.3037	10,581.00		10,581.00		10,581.00
HUMAN RESOURCES	327.78	0.3413	11,890.00		11,890.00		11,890.00
INFORMATION SYSTEMS	605.15	0.6301	21,952.00		21,952.00		21,952.00
ELECTIONS	534.01	0.5561	19,371.00		19,371.00	15.00	19,386.00
PLANNING COMM	2,225.88	2.3178	80,744.00		80,744.00	63.00	80,807.00
REGISTER/DEEDS	1.54	0.0016	56.00		56.00		56.00
HISTORICAL COMM	1,157.87	1.2057	42,002.00		42,002.00	33.00	42,035.00
COMM ED ALLIANCE	0.38	0.0004	14.00		14.00		14.00
ASSESSOR PROP	3,709.14	3.8623	134,549.00		134,549.00	104.00	134,653.00
TRUSTEE	3,031.79	3.1570	109,979.00		109,979.00	85.00	110,064.00
COUNTY CLERK	172.72	0.1799	6,265.00		6,265.00	5.00	6,270.00
DISTRICT ATTOR	59.81	0.0623	2,170.00		2,170.00	2.00	2,172.00
MEDICAL EXAMINER	133.07	0.1386	4,827.00		4,827.00	4.00	4,831.00
PUBLIC DEFENDER	44.26	0.0461	1,606.00		1,606.00	1.00	1,607.00
JUVENILE CT CLRK	42.15	0.0439	1,529.00		1,529.00	1.00	1,530.00
CIRCUIT CT CLERK	36.20	0.0377	1,313.00		1,313.00	1.00	1,314.00
CRIMINAL CT CLRK	185.49	0.1932	6,729.00		6,729.00	5.00	6,734.00
CLERK/MASTER	150.45	0.1567	5,457.00		5,457.00	4.00	5,461.00
JUVENILE COURT	158.70	0.1653	5,757.00		5,757.00	4.00	5,761.00
GEN SESSIONS CT	312.90	0.3258	11,350.00		11,350.00	9.00	11,359.00
ST TRIAL COURTS	64.23	0.0669	2,330.00		2,330.00	2.00	2,332.00
JUSTICE INFO SYS	3.46	0.0036	125.00		125.00		125.00

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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	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF ADMIN	2,272.45	2.3663	82,433.00		82,433.00	64.00	82,497.00
POLICE	14,736.98	15.3457	534,586.00		534,586.00	415.00	535,001.00
FIRE	3,327.50	3.4649	120,705.00		120,705.00	94.00	120,799.00
CODES ADMIN	4,850.59	5.0509	175,956.00		175,956.00	136.00	176,092.00
BEER BOARD	495.60	0.5161	17,978.00		17,978.00	14.00	17,992.00
AGRICULTURAL EXT	1.44	0.0015	52.00		52.00		52.00
SOCIAL SERVICES	445.00	0.4634	16,143.00		16,143.00	13.00	16,156.00
HEALTH	1,497.17	1.5590	54,310.00		54,310.00	42.00	54,352.00
PUBLIC LIBRARY	340.07	0.3541	12,336.00		12,336.00	10.00	12,346.00
PARKS	696.65	0.7254	25,271.00		25,271.00	20.00	25,291.00
ARTS COMMISSION	211.03	0.2197	7,655.00		7,655.00	6.00	7,661.00
PUBLIC WORKS	5,568.46	5.7985	201,996.00		201,996.00	157.00	202,153.00
SOLID WASTE	169.46	0.1765	6,147.00		6,147.00	5.00	6,152.00
HUMAN RELATIONS	315.78	0.3288	11,455.00		11,455.00	9.00	11,464.00
CARING FOR CHILDREN	37.06	0.0386	1,344.00		1,344.00	1.00	1,345.00
FARMERS MARKET	148.43	0.1546	5,384.00		5,384.00	4.00	5,388.00
MUNI AUDITORIUM	104.27	0.1086	3,782.00		3,782.00	3.00	3,785.00
STATE FAIR BD	519.12	0.5406	18,831.00		18,831.00	15.00	18,846.00
CONVENTION CTR	104.75	0.1091	3,800.00		3,800.00	3.00	3,803.00
SPORTS AUTHORITY	570.20	0.5938	20,684.00		20,684.00	16.00	20,700.00
WATER & SEWER	5,504.23	5.7316	199,666.00		199,666.00	155.00	199,821.00
BORDEAUX LONG-TERM CARE	663.52	0.6909	24,069.00		24,069.00	19.00	24,088.00
GENERAL HOSP	1,633.70	1.7012	59,263.00		59,263.00	46.00	59,309.00
METRO ACTION COM	980.35	1.0208	35,562.00		35,562.00	28.00	35,590.00
NCAC	122.41	0.1275	4,441.00		4,441.00	3.00	4,444.00
MDHA	162.06	0.1688	5,879.00		5,879.00	5.00	5,884.00
METRO TRANSIT	341.79	0.3559	12,399.00		12,399.00	10.00	12,409.00
TAXI TRANSP & LICENSING	365.70	0.3808	13,266.00		13,266.00	10.00	13,276.00
EDUCATION	15,303.34	15.9350	555,133.00		555,133.00	427.00	555,560.00
ARENA	0.10	0.0001	3.00		3.00		3.00
ALL OTHER	4,972.53	5.1779	180,379.00		180,379.00	140.00	180,519.00

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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 Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	96,033.53	100.0000	3,483,628.00		3,483,628.00	2,391.00	3,486,019.00
TOTAL	96,033.53	100.0000	3,483,628.00		3,483,628.00	2,391.00	3,486,019.00

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	Allocation Step1	Allocation Step2	Total Allocation
SELF INSUR FUND	100	100.0000	-564,724.00		-564,724.00	236.00	-564,488.00
SubTotal	100	100.0000	-564,724.00		-564,724.00	236.00	-564,488.00
TOTAL	100	100.0000	-564,724.00		-564,724.00	236.00	-564,488.00

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
EMPLOYEE BENEFITS	161,112	161,112	0
POST AUDITS	1,292	1,292	0
LEGISLATIVE	119,576	119,576	0
MAYOR	116,609	116,609	0
GENERAL SERVICES	29,617	29,617	0
FLEET MANAGEMENT	1,599	1,599	0
DIRECTOR OF FINANCE	113,545	113,545	0
PAYROLL	686	686	0
PURCHASING	48,271	48,271	0
TREASURY	10,581	10,581	0
HUMAN RESOURCES	11,890	11,890	0
INFORMATION SYSTEMS	21,952	21,952	0
ELECTIONS	19,386	19,386	0
PLANNING COMM	80,807	80,807	0
REGISTER/DEEDS	56	56	0
HISTORICAL COMM	42,035	42,035	0
COMM ED ALLIANCE	14	14	0
ASSESSOR PROP	134,653	134,653	0
TRUSTEE	110,064	110,064	0
COUNTY CLERK	6,270	6,270	0
DISTRICT ATTOR	2,172	2,172	0
MEDICAL EXAMINER	4,831	4,831	0
PUBLIC DEFENDER	1,607	1,607	0
JUVENILE CT CLRK	1,530	1,530	0
CIRCUIT CT CLERK	1,314	1,314	0
CRIMINAL CT CLRK	6,734	6,734	0
CLERK/MASTER	5,461	5,461	0
JUVENILE COURT	5,761	5,761	0
GEN SESSIONS CT	11,359	11,359	0
ST TRIAL COURTS	2,332	2,332	0
JUSTICE INFO SYS	125	125	0
SHERIFF ADMIN	82,497	82,497	0
POLICE	535,001	535,001	0
FIRE	120,799	120,799	0

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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
CODES ADMIN	176,092	176,092	0
BEER BOARD	17,992	17,992	0
AGRICULTURAL EXT	52	52	0
SOCIAL SERVICES	16,156	16,156	0
HEALTH	54,352	54,352	0
PUBLIC LIBRARY	12,346	12,346	0
PARKS	25,291	25,291	0
ARTS COMMISSION	7,661	7,661	0
PUBLIC WORKS	202,153	202,153	0
SOLID WASTE	6,152	6,152	0
HUMAN RELATIONS	11,464	11,464	0
CARING FOR CHILDREN	1,345	1,345	0
FARMERS MARKET	5,388	5,388	0
MUNI AUDITORIUM	3,785	3,785	0
STATE FAIR BD	18,846	18,846	0
CONVENTION CTR	3,803	3,803	0
SPORTS AUTHORITY	20,700	20,700	0
WATER & SEWER	199,821	199,821	0
BORDEAUX LONG-TERM	24,088	24,088	0
GENERAL HOSP	59,309	59,309	0
METRO ACTION COM	35,590	35,590	0
NCAC	4,444	4,444	0
MDHA	5,884	5,884	0
METRO TRANSIT	12,409	12,409	0
TAXI TRANSP & LICENSING	13,276	13,276	0
EDUCATION	555,560	555,560	0
SELF INSUR FUND	(564,488)	0	(564,488)
ARENA	3	3	0
ALL OTHER	180,519	180,519	0

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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
Direct Billed	0	0	0
Total	2,921,531	3,486,019	(564,488)

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

METROPOLITAN RECORDS MANAGEMENT

NATURE AND EXTENT OF SERVICES

Metropolitan Records Management is a division of the Metropolitan Clerk Office. It provides departments with secure, orderly, cost efficient storage and retrieval services for their inactive records. The division also provides Metro employees with Records Management training and assists departments with the development of Records Schedules.

Metropolitan Records Management 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:	261,412			261,412
BUILDING USE ALLOWANCE	132,573		132,573	
POST AUDITS	201		201	
FLEET MANAGEMENT	3,327	10	3,337	
TREASURY	8	1	9	
INFORMATION SYSTEMS	16	19	35	
Total Allocated Additions:	136,125	30	136,155	136,155
Total To Be Allocated:	397,537	30		397,567

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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	143,073	0	71,536	71,537
FRINGE BENEFITS	49,839	0	24,919	24,920
Other Expense & Cost				
ALARM PERMIT	25	0	12	13
OFFICE EQUIP < 5000	2,212	0	1,106	1,106
REFUSE DISPOSAL	22,787	0	11,393	11,394
RECORDING	840	0	420	420
TRAVEL	424	0	212	212
AD/PROMO/REGISTRATION/DUES	180	0	90	90
PRINTING	581	0	290	291
TELECOMM CHARGES	2,780	0	1,390	1,390
OFC EQUIP SVC	548	0	274	274
FLEET MANAGEMENT	1,260	0	630	630
SOFTWARE LICENSE	2,557	0	1,278	1,279
OTHER CONTRACT SVCS	5,135	0	2,567	2,568
HOST & HOSTESS	29	0	14	15
INFORMATION SYS CHRG	9,408	0	4,704	4,704
OFC/ADMIN SUPPLY	10,421	0	5,210	5,211
ALL OTHER	1,136	0	568	568
OTHER SUPPLIES	7,808	0	3,904	3,904
FURNITURE < 5000	369	0	184	185
Departmental Totals				
Total Expenditures	261,412	0	130,701	130,711
Deductions				
Total Deductions	0	0	0	0
Functional Cost	261,412	0	130,701	130,711
Allocation Step 1				
Inbound- All Others	136,125	0	68,062	68,063
1st Allocation	397,537	0	198,763	198,774

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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
Allocation Step 2				
Inbound- All Others	30	0	15	15
2nd Allocation	30	0	15	15
Total For 033 CENTRAL				
Total Allocated	397,567	0	198,778	198,789

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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	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	314	0.8915	1,772.00		1,772.00		1,772.00
GENERAL SERVICES FACILITIES	71	0.2016	401.00		401.00		401.00
FLEET MANAGEMENT	46	0.1306	260.00		260.00		260.00
FINANCE OPERATIONS	1,122	3.1855	6,332.00		6,332.00		6,332.00
PAYROLL	269	0.7637	1,518.00		1,518.00		1,518.00
DIV ISION OF REAL PROPERTY	48	0.1363	271.00		271.00		271.00
PURCHASING	720	2.0442	4,063.00		4,063.00		4,063.00
TREASURY	129	0.3662	728.00		728.00		728.00
HUMAN RESOURCES	2,358	6.6947	13,307.00		13,307.00		13,307.00
INFORMATION SYSTEMS	45	0.1278	254.00		254.00		254.00
ELECTIONS	203	0.5763	1,146.00		1,146.00		1,146.00
PLANNING COMM	756	2.1464	4,266.00		4,266.00		4,266.00
REGISTER/DEEDS	786	2.2316	4,436.00		4,436.00		4,436.00
ASSESSOR PROP	675	1.9164	3,809.00		3,809.00		3,809.00
TRUSTEE	75	0.2129	423.00		423.00		423.00
COUNTY CLERK	377	1.0704	2,127.00		2,127.00		2,127.00
PUBLIC DEFENDER	1,522	4.3212	8,589.00		8,589.00	1.00	8,590.00
JUVENILE CT CLRK	1,232	3.4978	6,952.00		6,952.00	1.00	6,953.00
CIRCUIT CT CLERK	5,035	14.2950	28,413.00		28,413.00	2.00	28,415.00
CRIMINAL CT CLRK	6,927	19.6666	39,090.00		39,090.00	7.00	39,097.00
CLERK/MASTER	3,259	9.2527	18,391.00		18,391.00	2.00	18,393.00
GEN SESSIONS CT	131	0.3719	739.00		739.00		739.00
POLICE	416	1.1811	2,348.00		2,348.00		2,348.00
FIRE	470	1.3344	2,652.00		2,652.00		2,652.00
CODES ADMIN	392	1.1129	2,212.00		2,212.00		2,212.00
SOCIAL SERVICES	258	0.7325	1,456.00		1,456.00		1,456.00
HEALTH	4,811	13.6591	27,149.00		27,149.00	2.00	27,151.00
PUBLIC LIBRARY	421	1.1953	2,376.00		2,376.00		2,376.00
PARKS	55	0.1562	310.00		310.00		310.00
PUBLIC WORKS	260	0.7382	1,467.00		1,467.00		1,467.00
ADA MANAGEMENT	433	1.2293	2,443.00		2,443.00		2,443.00

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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	Allocation Step1	Allocation Step2	Total Allocation
CARING FOR CHILDREN	517	1.4678	2,918.00		2,918.00		2,918.00
STATE FAIR BD	66	0.1874	372.00		372.00		372.00
WATER & SEWER	193	0.5480	1,089.00		1,089.00		1,089.00
METRO ACTION COM	262	0.7439	1,479.00		1,479.00		1,479.00
NCAC	443	1.2577	2,500.00		2,500.00		2,500.00
ALL OTHER	125	0.3549	705.00		705.00		705.00
SubTotal	35,222	100.0000	198,763.00		198,763.00	15.00	198,778.00
TOTAL	35,222	100.0000	198,763.00		198,763.00	15.00	198,778.00

Allocation Basis: CUBIC FEET STORED FOR EACH DEPARTMENT

Allocation Source: FY 2006 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	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	29	0.4076	810.00		810.00		810.00
FINANCE OPERATIONS	1,277	17.9505	35,681.00		35,681.00		35,681.00
PAYROLL	1	0.0141	28.00		28.00		28.00
DIV ISION OF REAL PROPERTY	2	0.0281	56.00		56.00		56.00
PURCHASING	968	13.6070	27,047.00		27,047.00		27,047.00
TREASURY	31	0.4358	866.00		866.00		866.00
HUMAN RESOURCES	166	2.3334	4,638.00		4,638.00		4,638.00
INFORMATION SYSTEMS	10	0.1406	279.00		279.00		279.00
ELECTIONS	58	0.8153	1,621.00		1,621.00		1,621.00
PLANNING COMM	24	0.3374	671.00		671.00		671.00
ASSESSOR PROP	168	2.3615	4,694.00		4,694.00	1.00	4,695.00
TRUSTEE	24	0.3374	671.00		671.00		671.00
COUNTY CLERK	261	3.6688	7,293.00		7,293.00	1.00	7,294.00
PUBLIC DEFENDER	149	2.0945	4,163.00		4,163.00		4,163.00
JUVENILE CT CLRK	135	1.8977	3,772.00		3,772.00		3,772.00
CIRCUIT CT CLERK	221	3.1066	6,175.00		6,175.00	1.00	6,176.00
CRIMINAL CT CLRK	1,820	25.5831	50,852.00		50,852.00	9.00	50,861.00
CLERK/MASTER	398	5.5946	11,121.00		11,121.00	1.00	11,122.00
GEN SESSIONS CT	7	0.0984	196.00		196.00		196.00
SHERIFF ADMIN	78	1.0964	2,179.00		2,179.00		2,179.00
POLICE	87	1.2229	2,431.00		2,431.00		2,431.00
FIRE	295	4.1468	8,243.00		8,243.00	1.00	8,244.00
CODES ADMIN	35	0.4920	978.00		978.00		978.00
SOCIAL SERVICES	94	1.3213	2,626.00		2,626.00		2,626.00
HEALTH	366	5.1448	10,226.00		10,226.00	1.00	10,227.00
PUBLIC LIBRARY	64	0.8996	1,788.00		1,788.00		1,788.00
PARKS	8	0.1125	224.00		224.00		224.00
PUBLIC WORKS	34	0.4779	950.00		950.00		950.00
ADA MANAGEMENT	21	0.2952	587.00		587.00		587.00
CARING FOR CHILDREN	132	1.8555	3,688.00		3,688.00		3,688.00
STATE FAIR BD	8	0.1125	224.00		224.00		224.00

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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	Allocation Step1	Allocation Step2	Total Allocation
METRO ACTION COM	2	0.0281	56.00		56.00		56.00
NCAC	107	1.5041	2,990.00		2,990.00		2,990.00
TAXI TRANSP & LICENSING	1	0.0141	28.00		28.00		28.00
ALL OTHER	33	0.4639	922.00		922.00		922.00
SubTotal	7,114	100.0000	198,774.00		198,774.00	15.00	198,789.00
TOTAL	7,114	100.0000	198,774.00		198,774.00	15.00	198,789.00

Allocation Basis: NUMBER OF RECORDS REQUESTED BY EACH DEPARTMENT

Allocation Source: FY 2006 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	2,582	1,772	810
GENERAL SERVICES	401	401	0
FLEET MANAGEMENT	260	260	0
FINANCE OPERATIONS	42,013	6,332	35,681
PAYROLL	1,546	1,518	28
DIV ISION OF REAL	327	271	56
PURCHASING	31,110	4,063	27,047
TREASURY	1,594	728	866
HUMAN RESOURCES	17,945	13,307	4,638
INFORMATION SYSTEMS	533	254	279
ELECTIONS	2,767	1,146	1,621
PLANNING COMM	4,937	4,266	671
REGISTER/DEEDS	4,436	4,436	0
ASSESSOR PROP	8,504	3,809	4,695
TRUSTEE	1,094	423	671
COUNTY CLERK	9,421	2,127	7,294
PUBLIC DEFENDER	12,753	8,590	4,163
JUVENILE CT CLRK	10,725	6,953	3,772
CIRCUIT CT CLERK	34,591	28,415	6,176
CRIMINAL CT CLRK	89,958	39,097	50,861
CLERK/MASTER	29,515	18,393	11,122
GEN SESSIONS CT	935	739	196
SHERIFF ADMIN	2,179	0	2,179
POLICE	4,779	2,348	2,431
FIRE	10,896	2,652	8,244
CODES ADMIN	3,190	2,212	978
SOCIAL SERVICES	4,082	1,456	2,626
HEALTH	37,378	27,151	10,227
PUBLIC LIBRARY	4,164	2,376	1,788
PARKS	534	310	224
PUBLIC WORKS	2,417	1,467	950
ADA MANAGEMENT	3,030	2,443	587
CARING FOR CHILDREN	6,606	2,918	3,688
STATE FAIR BD	596	372	224

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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
WATER & SEWER	1,089	1,089	0
METRO ACTION COM	1,535	1,479	56
NCAC	5,490	2,500	2,990
TAXI TRANSP & LICENSING	28	0	28
ALL OTHER	1,627	705	922
Direct Billed	0	0	0
Total	397,567	198,778	198,789

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

Allocation Basis: FINANCE INTERNAL AUDIT BILLING

Allocation Source: FINANCE