

**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, 2008*

April 2009

**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, 2008*

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, 2008 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.



Richard Riebeling
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, 2008*

COST ALLOCATION METHODOLOGY

MAXIMUS
Cost Allocation Methodology
For Nashville and Davidson County
Cost Allocation Plan
Part I: The Double Step-Down Methodology

I. Cost Allocation Overview

MAXIMUS applies a double step-down methodology in its cost allocation procedures for Nashville Davidson. 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 Metropolitan Government of Nashville/Davidson's accounting code structure. This capability allows for efficient balancing with the 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.

<p>C. Establishing the Statistical Measurements or Bases for Allocation</p>	<p>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.</p>
<p>D. Accommodating Exceptions and Adjustments</p>	<p>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.</p>
<p>II. The Double Step-Down Methodology</p>	<p>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.</p> <p>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.</p>
<p>A. The First Step-Down</p>	<p>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.</p>
<p>1. The Process</p>	<p>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:</p> <ol style="list-style-type: none"> 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.
<p>2. The Results</p>	<p>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.</p>

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	<p>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:</p> <p>1) Costs received from other Central Service Departments that have completed their second round allocations, and</p> <p>Costs received in the first round from itself and from the Central Service Departments sequenced after the allocating department.</p>
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	<p>When the relationships between and among the Central Service Departments are greatly intertwined, it may be prudent to implement three or more step-downs. Most often the double step-down is sufficient to accomplish an equitable allocation of all costs.</p> <p>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.</p>

Part II: Tracking Costs in the Cost Allocation Plan

I. Cost Plan Organization	<p>The MAXIMUS Cost Allocation Plan typically is organized as follows:</p> <ol style="list-style-type: none">1) Title page,2) Narrative of cost allocation methodology,3) Rate schedule(s) when applicable,4) Summary schedules, and5) Detail schedules.
A. Summary Schedules	<p>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.</p>
1. Schedule A	<p>Schedule A – Allocated Costs by Department demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question:</p> <p>Which Central Service Department actually allocated the costs to each Receiving Department?</p> <p>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.</p>
2. Schedule C	<p>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.</p> <p>Basically this schedule demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations.</p> <p>The Receiving Departments follow the Central Service Departments with the total allocations received from all Central Service Departments.</p>
3. Schedule D	<p>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.</p>

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	<p>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.</p> <p>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.</p>
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	<p>Schedule _2 – Costs to be Allocated provides an overview of the total costs allocated by each Central Service Department:</p> <ol style="list-style-type: none"> 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. <p>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.</p>
3. Schedule _3	<p>Schedule _3 – Costs to be Allocated by Activity provides the following:</p> <ol style="list-style-type: none"> 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. <p>It should be noted that incoming costs are coded to spread to only the functions that receive benefit from the services.</p>

4. Schedule _4

Schedules _4 – Detail Activity Allocations represent the allocation results by function. Each function defined on Schedule _3 is demonstrated on a Detail Allocation Schedule. Because the number of functions varies, the number of the last of these schedules varies.

The information provided includes:

- 1) The statistical measurement used as a basis for allocation;
- 2) The identification of statistical measurement;
- 3) The source of the statistical measurement;
- 4) The percent relationship of each statistical measurement to the whole or total statistical measurement base;
- 5) The results of the first step-down – balances to functional total after first additions on Schedule _3;
- 6) The results of the second step-down – balances to functional total of second additions on Schedule _3; and
- 7) The totals allocated from both step-downs – balances to functional grand total from Schedule _3.

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

5. Schedule _5

Schedules _5 – Allocation Summary for each Central Service Department provides a summary of costs allocated by each function. The function totals balance to the totals from each Detail Allocation schedule defined above.

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

II. The Tracking Process

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

- 1) From Schedule A, the tracker will identify the allocating Central Service Department. From the Table of Contents the appropriate detail schedules for the allocating department will be identified.
- 2) Tracking begins with the last detail schedule. The questioned amount is located. A review of the summary amounts by functions indicates which detail allocation schedules to review.
- 3) Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each function.
- 4) Continuing backward through the detail schedules the composition of the total functional costs can be reviewed.
- 5) At this point any remaining questions should be regarding the incoming costs. If these costs are questioned, then from Schedule _2, the tracker can identify which department allocated the questioned incoming costs. Referring again to the Table of Contents the detail schedules for the sending Central Service Department can be located. Tracking should continue by repeated the steps provided above in this section.

**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, 2008*

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, 2008**

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY08
CENTRAL SERVICE DEPARTMENTS				
1 Building Use Allowance	10101	001	01101127	\$ 1,245,222.24
4 Employee Benefits	10101	001	01101104	\$ 3,532,000.00
	10101		01101107	\$ 6,959,700.00
	10101		01101109	\$ 27,996,171.79
	10101		01101110	\$ 201,700.00
	10101		01101114	\$ 234,871.92
	10101		01101115	\$ 1,408,955.56
	18301		01191102	\$ 8,873,000.00
	18301		01191103	\$ 5,424,700.00
	18301		01191106	\$ 4,592,400.00
	18301		01191109	\$ 1,989,136.23
	18301		01191111	\$ 4,050.00
	18301		01191115	\$ 85,556.94
			Total	\$ 61,302,242.44
5 Post Audits	10101	001	01101412	\$ 1,431,756.95
6 Corporate Dues	10101	001	01101303	\$ 322,600.78
9 Employee Health & Wellness	10101	038	38151191	\$ 523,641.43
			38151192	\$ 890.80
			Total	\$ 524,532.23
10 Human Resources (expenditure data from CAFR)	51108	008	08521110-08561000	\$ 5,591,821.45
0102 Shared Services	51110	010	10511501 - 10511502	\$ 1,087,037.69
11 Shared Business	51111	010	10511510-10511539	\$ 2,157,219.97
12 Gen Services Facilities	51113	010	10511060-10511097, 10518110	\$ 19,763,300.36
13 Customer Service	51112	010	10516200-10516220	\$ 886,725.90
14 Fleet Management (expenditure data from CAFR)	51154	010	10510000-10510620	\$ 33,533,520.32
15 Postal Service (expenditure data from CAFR)	51151	010	10511020-10511023	\$ 835,868.86
16 Radio Shop (expenditure data from CAFR)	51153	010	10511030-10511043	\$ 3,672,778.53
17 Director of Finance	10101	015	15160800-15160810	\$ 852,059.30
18 Finance Operations	51115	015	15502105-15502210	\$ 1,154,032.05
19 Minority Small Business Asst.	10101	015	15117100-15117120	\$ 490,891.40
21 Div of Real Prop Serv (exp data from CAFR) (Formerly Facilities Planning/Constr)	51100	015	15512110-15512210	\$ 1,932,222.03
			15561000-15562910	
22 Treasury (expenditure data from CAFR)	51180	015	15515100-15515410	\$ 1,243,959.71
			15563000	
23 Office of Management and Budget	51115	015	15503300-15503520	\$ 1,810,281.54

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Control Schedule
For the Fiscal Year Ended June 30, 2008**

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY08
24 Internal Audit	51115	015	15509100-15509402	\$ 736,456.73
25 Payroll	51115	015	15502600-15502632	\$ 983,049.34
26 Business Solutions	51115	015	15516110, 15516410, 15516510	\$ 1,279,292.96
27 Purchasing	51115	015	15516300-15516320	\$ 1,583,758.38
28 Financial Accountability	51115	015	15518100-15518120	\$ 473,428.70
29 Grants Coordination	51115	015	1517200-15517220	\$ 247,294.99
31 Information Systems	51137	014		\$ 23,480,434.85
32 Law	10101	006	06101000-06110610	\$ 5,121,609.08
33 Central Records	10101	003	03103000	\$ 265,809.66
DIRECT OR RECEIVING DEPARTMENTS				
34 Legislative	10101		02101000, 03101000	
	30003		03201000	
35 Mayor	10101		04101010-04103010	
88 ADA Management	30110		10718200-10718211	
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	
	30003		018	
	40150		018	
46 District Attorney	10101		019	

**Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2008**

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY08
	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	
	32000		028	
	40130		028	
56 Justice Information Systems	10101		029	

**Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2008**

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY08
	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	
	30147		031	
	30148		031	
	30149		031	

**Metropolitan Government of Nashville and Davidson County, Tennessee
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Control Schedule
For the Fiscal Year Ended June 30, 2008**

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY08
	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	
	10101		040	
	30003		040	
	30801		040	

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Control Schedule
For the Fiscal Year Ended June 30, 2008**

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY08
	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	
92 Convention Center	60162		063	
93 Sports Authority (Stadium)	10101		01101225/64101100	
	20283		001	

**Metropolitan Government of Nashville and Davidson County, Tennessee
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Control Schedule
For the Fiscal Year Ended June 30, 2008**

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY08
	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	
	31007		076	
	31008		076	
	31009		076	

**Metropolitan Government of Nashville and Davidson County, Tennessee
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Control Schedule
For the Fiscal Year Ended June 30, 2008**

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY08
		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, 2008**

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY08
	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, 2008*

**OMB CIRCULAR A-87 COST
ALLOCATION PLAN**

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MAXIMUS
Allocated Costs By Department

Detail

Central Service Departments	LEGISLATIVE	MAYOR	ELECTIONS	SURPLUS PROPERTY	PLANNING COMM	ADV PLAN/RSCH	REGISTER/DEEDS
BUILDING USE ALLOWANCE	0	362,277	6,675	2,491	6,295	0	0
EMPLOYEE BENEFITS	67,235	48,379	86,007	0	167,749	0	43,003
POST AUDITS	983	1,398	1,131	890	4,219	318	298
CORPORATE DUES	266,529	30,059	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	18,577	0	0	0
SHARED SERVICES	(191)	(842)	(694)	(694)	(1,060)	0	0
GENERAL SERVICES	(18,765)	(15,057)	(6,829)	(6,886)	(3,965)	0	(48)
SHARED BUSINESS	(926)	(8,488)	(577)	(5,879)	(1,086)	0	(244)
CUSTOMER SERVICE	(497)	(425)	(290)	(135)	(445)	0	(902)
FLEET MANAGEMENT	0	43,502	3,721	1,625	1,090	0	515
POSTAL SERVICE	(7,137)	(2,082)	(8,851)	(62)	(3,706)	0	(2,386)
RADIO SHOP	0	(2,512)	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	(59)	(117)	(197)	(36)	(111)	0	(26)
PAYROLL	(11)	(22)	(36)	(6)	(21)	0	(5)
OFFICE OF MANAGEMENT	158	314	530	96	297	0	70
INTERNAL AUDIT	(735)	(1,666)	(588)	(245)	(1,323)	0	(686)
BUSINESS SOLUTIONS	32	65	110	20	61	0	15
DIV ISION OF REAL	0	0	0	0	2,058	0	0
PURCHASING	1,047	2,084	3,520	644	1,973	0	468
FINANCIAL	34	68	116	21	65	0	16
TREASURY	190	316	3,286	30	238	43	115
GRANTS COORDINATION	18	36	60	11	34	0	8
HUMAN RESOURCES	(3,811)	(2,079)	(3,239)	(553)	(4,133)	0	(1,182)
INFORMATION SYSTEMS	3,918	7,128	6,082	3,449	7,691	0	4,099
DEPARTMENT OF LAW	99,978	79,819	17,630	0	34,264	0	111
CENTRAL RECORDS	1,765	0	1,278	0	3,063	0	4,559
Total Allocated	409,755	542,155	108,845	13,358	213,247	361	47,798
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	409,755	542,155	108,845	13,358	213,247	361	47,798
Adjustments	0	0	0	0	0	0	0
Proposed Costs	409,755	542,155	108,845	13,358	213,247	361	47,798



MAXIMUS
Allocated Costs By Department

Detail

Central Service Departments	HISTORICAL COMM	COMM ED ALLIANCE	GOVT ACCESS TV	ASSESSOR PROP	TRUSTEE	COUNTY CLERK	DISTRICT ATTOR
BUILDING USE ALLOWANCE	0	0	0	25,323	6,601	194,154	847
EMPLOYEE BENEFITS	11,524	26,878	0	298,916	86,007	335,168	32,253
POST AUDITS	762	251	53	552	319	1,600	1,074
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	(122)	(55)	0	0	0	0	(2,569)
GENERAL SERVICES	0	0	0	(4,205)	(1,097)	(7,972)	(1,034)
SHARED BUSINESS	(70)	(192)	0	(593)	(471)	(1,152)	(740)
CUSTOMER SERVICE	(73)	0	0	(518)	(715)	(4,146)	0
FLEET MANAGEMENT	0	248	0	13,040	515	18,506	15,802
POSTAL SERVICE	(463)	(239)	0	(1,470)	(2,675)	(3,207)	(2,734)
RADIO SHOP	0	0	0	0	0	0	(418)
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	0	0	0
FINANCE OPERATIONS	(16)	(14)	0	(53)	(32)	(54)	(91)
PAYROLL	(3)	(2)	0	(10)	(6)	(10)	(17)
OFFICE OF MANAGEMENT	43	38	0	143	87	142	242
INTERNAL AUDIT	(196)	(147)	0	(1,960)	(490)	(1,176)	(1,764)
BUSINESS SOLUTIONS	9	8	0	29	19	29	50
DIV ISION OF REAL	0	0	0	0	564	1,307	0
PURCHASING	287	250	0	952	579	946	1,611
FINANCIAL	9	9	0	32	19	31	53
TREASURY	52	115	39	375	162	343	290
GRANTS COORDINATION	5	4	0	16	9	16	27
HUMAN RESOURCES	(647)	(725)	0	(5,105)	(1,354)	(3,982)	(5,086)
INFORMATION SYSTEMS	1,080	405	78	7,267	4,097	4,324	3,132
DEPARTMENT OF LAW	9,987	0	0	199,008	283,095	8,469	5,621
CENTRAL RECORDS	0	0	0	4,993	622	8,732	0
Total Allocated	22,168	26,832	170	536,732	375,855	552,068	46,549
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	22,168	26,832	170	536,732	375,855	552,068	46,549
Adjustments	0	0	0	0	0	0	0
Proposed Costs	22,168	26,832	170	536,732	375,855	552,068	46,549



MAXIMUS
Allocated Costs By Department

Detail

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	3,430	0	444,336	117,615
EMPLOYEE BENEFITS	0	0	0	26,878	75,256	408,536	222,578
POST AUDITS	900	30	0	404	346	602	585
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	(95)	(245)	0	0
GENERAL SERVICES	0	0	0	(1,091)	(1,923)	(28,705)	(10,643)
SHARED BUSINESS	0	0	0	(349)	(251)	(1,886)	(838)
CUSTOMER SERVICE	0	0	0	(798)	(207)	(2,632)	(2,156)
FLEET MANAGEMENT	4,135	0	0	6,281	597	6,587	4,479
POSTAL SERVICE	0	0	0	(1,077)	(1,927)	(31,680)	(10,182)
RADIO SHOP	(402)	0	0	0	0	(34)	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	(45)	(26)	(92)	(57)
PAYROLL	0	0	0	(9)	(5)	(17)	(11)
OFFICE OF MANAGEMENT	0	0	0	122	71	247	151
INTERNAL AUDIT	0	0	0	(1,421)	(441)	(2,745)	(1,519)
BUSINESS SOLUTIONS	0	0	0	25	15	51	31
DIV ISION OF REAL	0	0	0	417	0	0	0
PURCHASING	0	0	0	813	473	1,637	1,000
FINANCIAL	0	0	0	27	16	54	33
TREASURY	600	12	0	302	153	455	413
GRANTS COORDINATION	0	0	0	14	8	27	17
HUMAN RESOURCES	0	0	0	(3,791)	(2,476)	(5,447)	(5,334)
INFORMATION SYSTEMS	2,168	0	0	1,326	1,096	2,569	1,780
DEPARTMENT OF LAW	0	0	2,847	4,070	611	1,210	4,588
CENTRAL RECORDS	0	0	0	10,536	8,982	31,874	122,252
Total Allocated	7,401	42	2,847	45,969	80,123	824,947	444,782
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	7,401	42	2,847	45,969	80,123	824,947	444,782
Adjustments	0	0	0	0	0	0	0
Proposed Costs	7,401	42	2,847	45,969	80,123	824,947	444,782



MAXIMUS
Allocated Costs By Department

Detail

Central Service Departments	CLERK/MASTER	JUVENILE COURT	GEN SESSIONS CT	ST TRIAL COURTS	JUSTICE INFO SYS	SHERIFF ADMIN	SH COMM SERVICES
BUILDING USE ALLOWANCE	227,599	0	401,061	181,981	0	545,172	0
EMPLOYEE BENEFITS	37,628	186,605	275,801	134,387	0	824,417	0
POST AUDITS	329	4,144	3,209	2,897	1,172	1,469	0
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	472	349	0	0	5,519	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	(245)	(1,916)	(1,427)	0	(435)	0	0
GENERAL SERVICES	(12,157)	(16,631)	(42,011)	(37,876)	(35)	(70,715)	0
SHARED BUSINESS	(104)	(821)	(1,198)	(1,306)	(192)	(4,488)	0
CUSTOMER SERVICE	(228)	(311)	(2,498)	(165)	(196)	(1,140)	0
FLEET MANAGEMENT	0	29,564	3,137	38,573	0	402,406	0
POSTAL SERVICE	(2,280)	(1,694)	(4,689)	(3,694)	(144)	(17,721)	0
RADIO SHOP	0	(1,024)	(115)	(779)	0	(9,633)	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	0	0	0
FINANCE OPERATIONS	(25)	(144)	(148)	(134)	(45)	(523)	0
PAYROLL	(5)	(27)	(28)	(25)	(8)	(98)	0
OFFICE OF MANAGEMENT	65	388	397	361	120	1,404	0
INTERNAL AUDIT	(490)	(3,332)	(2,842)	(2,695)	(735)	(18,327)	0
BUSINESS SOLUTIONS	13	80	83	74	25	291	0
DIV ISION OF REAL	0	1,475	0	0	0	0	0
PURCHASING	436	2,578	2,638	2,397	798	9,331	0
FINANCIAL	14	85	87	79	27	307	0
TREASURY	99	647	590	897	118	599	0
GRANTS COORDINATION	7	44	45	40	13	159	0
HUMAN RESOURCES	(1,182)	(11,219)	(6,877)	(8,533)	(1,297)	(78,047)	0
INFORMATION SYSTEMS	836	4,025	6,279	4,407	3,393	7,112	0
DEPARTMENT OF LAW	9,445	10,200	16,777	2,835	1,354	135,460	0
CENTRAL RECORDS	24,300	0	406	0	18	0	0
Total Allocated	284,055	203,188	649,026	313,721	3,951	1,732,954	0
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	284,055	203,188	649,026	313,721	3,951	1,732,954	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	284,055	203,188	649,026	313,721	3,951	1,732,954	0



MAXIMUS
Allocated Costs By Department

Detail

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	372	622	1,299	576	0	1,526	260
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	64	44	1,151	251	0	710	201
GRANTS COORDINATION	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
INFORMATION SYSTEMS	16	15	449	200	0	392	74
DEPARTMENT OF LAW	0	0	0	0	0	0	0
CENTRAL RECORDS	0	0	0	0	0	0	0
Total Allocated	452	681	2,899	1,027	0	2,628	535
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	452	681	2,899	1,027	0	2,628	535
Adjustments	0	0	0	0	0	0	0
Proposed Costs	452	681	2,899	1,027	0	2,628	535



MAXIMUS
Allocated Costs By Department

Detail

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	506	349	76	0	125	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	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	254	49	774	0	43	0
GRANTS COORDINATION	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
INFORMATION SYSTEMS	0	484	80	5	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	1,244	478	855	0	168	0
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	0	1,244	478	855	0	168	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	1,244	478	855	0	168	0



MAXIMUS
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	1,883	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	0	0
POST AUDITS	0	0	0	0	647	129	252
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	217	8	67
GRANTS COORDINATION	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
INFORMATION SYSTEMS	0	0	0	0	47	0	35
DEPARTMENT OF LAW	0	0	0	0	0	0	0
CENTRAL RECORDS	0	0	0	0	0	0	0
Total Allocated	1,883	0	0	0	911	137	354
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,883	0	0	0	911	137	354
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,883	0	0	0	911	137	354



MAXIMUS
Allocated Costs By Department

Detail

Central Service Departments	POLICE	POLICE DRUG ENF	FIRE	CODES ADMIN	BEER BOARD	AGRICULTURAL EXT	SOIL & WATER
BUILDING USE ALLOWANCE	293,202	0	31,782	6,265	2,847	7,278	0
EMPLOYEE BENEFITS	10,059,112	0	7,893,848	386,331	26,878	26,890	10,751
POST AUDITS	21,988	393	13,067	5,293	790	543	475
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH & GENERAL SERVICES	149,447	0	77,505	0	0	0	0
SHARED SERVICES	(8,006)	0	(4,961)	(883)	(27)	(41)	(41)
GENERAL SERVICES	(148,912)	0	(13,530)	(3,946)	(1,040)	(1,210)	(621)
SHARED BUSINESS	(9,104)	0	(6,286)	(627)	(70)	(52)	(18)
CUSTOMER SERVICE	(3,264)	0	(290)	(1,752)	(52)	(31)	0
FLEET MANAGEMENT	3,347,413	8,269	4,769,987	90,717	843	0	0
POSTAL SERVICE	(18,051)	0	(1,261)	(5,918)	(555)	(216)	(38)
RADIO SHOP	(81,365)	(4,448)	(33,678)	(1,834)	(119)	0	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	6,265	0	0	0
FINANCE OPERATIONS	(1,497)	0	(809)	(159)	(24)	(10)	(6)
PAYROLL	(280)	0	(151)	(30)	(4)	(2)	(1)
OFFICE OF MANAGEMENT	4,017	0	2,171	428	65	28	17
INTERNAL AUDIT	(39,055)	0	(28,030)	(1,960)	(98)	(98)	0
BUSINESS SOLUTIONS	832	0	449	88	13	6	4
DIVISION OF REAL	1,278	0	184,299	703	0	0	0
PURCHASING	26,696	0	14,430	2,845	431	186	111
FINANCIAL	880	0	475	94	14	6	4
TREASURY	8,055	912	7,341	500	21	31	7
GRANTS COORDINATION	452	0	244	49	7	3	2
HUMAN RESOURCES	(162,892)	0	(119,365)	(8,686)	(364)	(514)	(94)
INFORMATION SYSTEMS	62,551	91	15,833	9,989	550	630	359
DEPARTMENT OF LAW	468,684	0	133,820	243,148	33,846	0	0
CENTRAL RECORDS	4,184	0	3,619	1,887	0	0	0
Total Allocated	13,976,365	5,217	12,940,509	728,807	63,952	33,427	10,911
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	13,976,365	5,217	12,940,509	728,807	63,952	33,427	10,911
Adjustments	0	0	0	0	0	0	0
Proposed Costs	13,976,365	5,217	12,940,509	728,807	63,952	33,427	10,911



MAXIMUS
Allocated Costs By Department

Detail

Central Service Departments	SOCIAL SERVICES	HEALTH	PUBLIC LIBRARY	PARKS	ARTS COMMISSION	PUBLIC WORKS	SOLID WASTE
BUILDING USE ALLOWANCE	190,429	22,050	0	0	2,344	0	0
EMPLOYEE BENEFITS	682,685	1,131,425	574,470	1,187,752	16,125	4,072,840	1,071,062
POST AUDITS	4,701	16,144	7,821	21,107	1,209	8,251	35,961
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH & GENERAL SERVICES	180	6,256	78	3,711	0	4,900	0
SHARED SERVICES	(2,202)	(8,304)	(12,437)	(18,716)	(462)	(8,387)	(3,561)
GENERAL SERVICES	(7,747)	(6,483)	(800)	(6,890)	(1,475)	0	0
SHARED BUSINESS	(507)	(3,266)	(2,212)	(4,847)	(101)	(2,491)	(611)
CUSTOMER SERVICE	(612)	(2,892)	(383)	(684)	(20)	0	(56,000)
FLEET MANAGEMENT	16,150	68,932	37,547	1,222,526	0	2,506,157	722,207
POSTAL SERVICE	(991)	(104)	(11,892)	(7,048)	(455)	(2,426)	0
RADIO SHOP	0	(1,081)	0	(2,034)	0	(6,591)	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	6,265	25,062	0	18,796	0
FINANCE OPERATIONS	(143)	(621)	(315)	(718)	(43)	(639)	(216)
PAYROLL	(26)	(116)	(59)	(134)	(8)	(119)	(40)
OFFICE OF MANAGEMENT	383	1,666	846	1,927	113	1,716	580
INTERNAL AUDIT	(2,107)	(13,524)	(6,321)	(12,251)	(784)	(21,512)	(6,174)
BUSINESS SOLUTIONS	80	346	175	399	24	355	120
DIVISION OF REAL	36,787	76,462	5,599	5,321	0	165	0
PURCHASING	2,542	11,075	5,625	12,808	755	11,404	3,860
FINANCIAL	84	366	186	423	25	376	127
TREASURY	441	3,138	2,104	2,735	88	2,451	2,867
GRANTS COORDINATION	43	188	96	217	13	193	65
HUMAN RESOURCES	(8,261)	(16,098)	(28,593)	(54,673)	(439)	(30,995)	(8,115)
INFORMATION SYSTEMS	4,156	22,356	27,958	14,391	531	14,121	1,832
DEPARTMENT OF LAW	25,172	110,391	16,949	66,453	12,542	199,731	(53,220)
CENTRAL RECORDS	1,736	25,765	3,702	389	0	2,095	0
Total Allocated	942,973	1,444,071	626,409	2,457,226	29,982	6,770,391	1,710,744
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	942,973	1,444,071	626,409	2,457,226	29,982	6,770,391	1,710,744
Adjustments	0	0	0	0	0	0	0
Proposed Costs	942,973	1,444,071	626,409	2,457,226	29,982	6,770,391	1,710,744



MAXIMUS
Allocated Costs By Department

Detail

Central Service Departments	HUMAN RELATIONS	ADA MANAGEMENT	CARING FOR CHILDREN	FARMERS MARKET	MUNI AUDITORIUM	STATE FAIR BD	CONVENTION CTR
BUILDING USE ALLOWANCE	2,028	0	0	0	0	0	0
EMPLOYEE BENEFITS	10,751	0	0	21,503	37,628	56,460	59,142
POST AUDITS	492	4	0	929	1,817	3,912	2,746
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH & GENERAL SERVICES	0	0	0	0	0	0	165
SHARED SERVICES	(163)	0	0	(842)	(842)	(2,392)	(1,481)
GENERAL SERVICES	(1,277)	0	0	0	0	0	0
SHARED BUSINESS	(182)	0	0	(70)	(163)	(352)	(486)
CUSTOMER SERVICE	(42)	0	0	(52)	(42)	(135)	(42)
FLEET MANAGEMENT	0	0	0	0	4,789	18,923	12,766
POSTAL SERVICE	(158)	0	0	(32)	(433)	(24)	(321)
RADIO SHOP	0	0	0	0	0	(51)	(4)
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	0	0	12,531
FINANCE OPERATIONS	(16)	0	0	(37)	(42)	(159)	(106)
PAYROLL	(3)	0	0	(7)	(8)	(30)	(20)
OFFICE OF MANAGEMENT	43	0	0	99	112	428	283
INTERNAL AUDIT	(98)	0	0	(294)	(588)	(1,127)	(1,960)
BUSINESS SOLUTIONS	9	0	0	21	23	88	58
DIVISION OF REAL	0	0	0	0	9,819	10,061	57,641
PURCHASING	287	0	0	659	745	2,845	1,877
FINANCIAL	9	0	0	22	25	94	62
TREASURY	24	16	0	136	175	1,069	743
GRANTS COORDINATION	5	0	0	11	13	49	32
HUMAN RESOURCES	(345)	0	0	(686)	(1,010)	(1,390)	(2,629)
INFORMATION SYSTEMS	595	0	0	711	783	2,030	2,136
DEPARTMENT OF LAW	7,263	0	0	16,223	3,836	17,126	886
CENTRAL RECORDS	0	2,292	0	0	0	571	0
Total Allocated	19,222	2,312	0	38,294	56,637	107,996	144,019
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	19,222	2,312	0	38,294	56,637	107,996	144,019
Adjustments	0	0	0	0	0	0	0
Proposed Costs	19,222	2,312	0	38,294	56,637	107,996	144,019



MAXIMUS
Allocated Costs By Department

Detail

Central Service Departments	SPORTS AUTHORITY	WATER & SEWER	STORM WATER	BORDEAUX LONG-TERM CARE	GENERAL HOSP	METRO ACTION COM	NCAC
BUILDING USE ALLOWANCE	0	2,847	0	0	0	0	0
EMPLOYEE BENEFITS	0	3,468,254	0	1,334,213	2,280,165	301,027	43,003
POST AUDITS	282	30,803	2,621	18,846	8,685	9,908	7,928
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	1,453	0	0	0	4,980	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	(177)	(17,602)	0	0	0	(9,473)	(4,472)
GENERAL SERVICES	0	(1,801)	0	0	0	0	0
SHARED BUSINESS	(18)	(9,936)	0	0	0	(2,094)	(675)
CUSTOMER SERVICE	(31)	(1,088)	0	0	0	(953)	(135)
FLEET MANAGEMENT	0	1,585,202	39,121	0	0	181,666	164
POSTAL SERVICE	(64)	(343)	0	(1,528)	0	(2,064)	(390)
RADIO SHOP	0	(1,937)	0	(5)	(295)	(79)	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	87,719	0	0	0	0	0
FINANCE OPERATIONS	(83)	(2,254)	0	(600)	0	(303)	(319)
PAYROLL	(15)	(421)	0	(112)	0	(57)	(59)
OFFICE OF MANAGEMENT	223	6,052	0	1,610	0	814	855
INTERNAL AUDIT	(4,606)	(49,835)	0	(9,408)	0	(6,468)	(2,010)
BUSINESS SOLUTIONS	46	1,253	0	334	0	169	177
DIV ISION OF REAL	0	404,880	397	0	0	147,596	2,575
PURCHASING	1,483	40,217	0	10,702	0	5,407	5,684
FINANCIAL	49	1,326	0	353	0	178	187
TREASURY	282	26,719	3,548	2,464	6,781	1,461	343
GRANTS COORDINATION	25	0	682	181	0	92	96
HUMAN RESOURCES	(190)	(67,169)	0	(6,939)	0	(21,678)	(3,276)
INFORMATION SYSTEMS	681	36,136	0	4,769	8,730	8,582	4,901
DEPARTMENT OF LAW	16,863	168,230	2,306	49,807	113,915	31,515	6,179
CENTRAL RECORDS	0	908	0	0	0	2,199	2,424
Total Allocated	14,750	5,709,613	48,675	1,404,687	2,417,981	652,425	63,180
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	14,750	5,709,613	48,675	1,404,687	2,417,981	652,425	63,180
Adjustments	0	0	0	0	0	0	0
Proposed Costs	14,750	5,709,613	48,675	1,404,687	2,417,981	652,425	63,180



MAXIMUS
Allocated Costs By Department

Detail

Central Service Departments	MDHA	METRO TRANSIT	DES	TAXI TRANSP & LICENSING	EDUCATION	SELF INSUR FUND	ARENA
BUILDING USE ALLOWANCE	0	0	0	5,382	61,592	0	0
EMPLOYEE BENEFITS	5,375	0	0	47,675	21,414,539	0	0
POST AUDITS	0	250	20,649	613	412,525	423	0
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	53	0	0	0	432	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	0	0	0	(109)	0	0	0
GENERAL SERVICES	0	0	0	(1,744)	(20,078)	0	0
SHARED BUSINESS	0	0	0	(52)	(12,591)	0	0
CUSTOMER SERVICE	0	0	0	(62)	(1,793)	0	0
FLEET MANAGEMENT	0	0	0	8,031	0	0	0
POSTAL SERVICE	0	0	0	(361)	(2)	0	0
RADIO SHOP	0	0	0	(89)	(27,367)	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	(3)	0	(14)	(6,565)	0	0
PAYROLL	0	(1)	0	(3)	(1,226)	0	0
OFFICE OF MANAGEMENT	0	10	0	39	17,631	0	0
INTERNAL AUDIT	0	0	0	(98)	(288,576)	0	0
BUSINESS SOLUTIONS	0	2	0	8	3,655	0	0
DIV ISION OF REAL	0	0	0	0	0	0	0
PURCHASING	0	69	0	260	117,131	0	0
FINANCIAL	0	2	0	9	3,862	0	0
TREASURY	1	566	124	25	39,068	3,926	0
GRANTS COORDINATION	0	2	0	4	1,984	0	0
HUMAN RESOURCES	0	0	0	(249)	0	0	0
INFORMATION SYSTEMS	0	0	0	461	98,857	54	0
DEPARTMENT OF LAW	4,448	3,500	5,371	20,412	489,771	(544,710)	0
CENTRAL RECORDS	0	0	0	0	0	0	0
Total Allocated	9,877	4,397	26,144	80,138	22,302,849	(540,307)	0
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	9,877	4,397	26,144	80,138	22,302,849	(540,307)	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,877	4,397	26,144	80,138	22,302,849	(540,307)	0



MAXIMUS
Allocated Costs By Department

Detail

Central Service Departments	COMMUNICATION CENTER	ALL OTHER	KNOWLES HOME	CRIMINAL JUSTICE PLANNING	SubTotal	Direct Billed	Unallocated
BUILDING USE ALLOWANCE	70,288	358,673	0	10,947	3,595,694	0	0
EMPLOYEE BENEFITS	21,503	126,639	16,125	0	59,779,376	0	0
POST AUDITS	3,182	365,173	2,501	254	1,068,960	0	0
CORPORATE DUES	0	24,442	0	0	321,030	0	0
EMPLOYEE HEALTH & GENERAL SERVICES	0	196	0	0	255,696	150,278	0
SHARED SERVICES	(1,128)	(6,999)	0	(14)	(124,312)	0	0
GENERAL SERVICES	(5,594)	(42,475)	0	(1,584)	(554,852)	0	0
SHARED BUSINESS	(49,098)	(2,829)	0	(120)	(140,709)	0	0
CUSTOMER SERVICE	(104)	(10,696)	0	0	(99,632)	0	0
FLEET MANAGEMENT	102,793	0	4,829	0	15,343,355	0	0
POSTAL SERVICE	(159)	(55)	(121)	(18)	(165,128)	0	0
RADIO SHOP	(2,027)	(595)	0	0	(178,516)	0	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	156,638	0	0
FINANCE OPERATIONS	(118)	(3,076)	(82)	(12)	(21,034)	0	0
PAYROLL	(22)	(575)	(15)	(2)	(3,928)	0	0
OFFICE OF MANAGEMENT	319	8,259	220	32	56,472	0	0
INTERNAL AUDIT	(3,185)	(126,083)	(1,029)	(98)	(672,900)	0	0
BUSINESS SOLUTIONS	66	1,711	46	7	11,699	0	0
DIV ISION OF REAL	18,040	408,594	0	0	1,376,038	0	0
PURCHASING	2,122	54,886	1,462	212	375,278	0	0
FINANCIAL	70	1,810	48	7	12,375	0	0
TREASURY	664	33,922	507	21	167,588	0	0
GRANTS COORDINATION	36	931	25	4	6,362	0	0
HUMAN RESOURCES	(16,841)	(602,285)	(880)	(229)	(1,320,984)	0	0
INFORMATION SYSTEMS	6,013	2,385	726	318	443,754	0	0
DEPARTMENT OF LAW	18,718	10,738	0	0	2,627,292	455,400	0
CENTRAL RECORDS	0	575	0	0	275,726	0	0
Total Allocated	165,538	603,266	24,362	9,725	82,609,915	605,678	0
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	165,538	603,266	24,362	9,725	82,609,915	605,678	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	165,538	603,266	24,362	9,725	82,609,915	605,678	0



MAXIMUS
Allocated Costs By Department

Central Service Departments Total

BUILDING USE ALLOWANCE	3,595,694
EMPLOYEE BENEFITS	59,779,376
POST AUDITS	1,068,960
CORPORATE DUES	321,030
EMPLOYEE HEALTH &	405,974
GENERAL SERVICES	18,577
SHARED SERVICES	(124,312)
GENERAL SERVICES	(554,852)
SHARED BUSINESS	(140,709)
CUSTOMER SERVICE	(99,632)
FLEET MANAGEMENT	15,343,355
POSTAL SERVICE	(165,128)
RADIO SHOP	(178,516)
DIRECTOR OF FINANCE	0
MINORITY SMALL BUSINESS	156,638
FINANCE OPERATIONS	(21,034)
PAYROLL	(3,928)
OFFICE OF MANAGEMENT	56,472
INTERNAL AUDIT	(672,900)
BUSINESS SOLUTIONS	11,699
DIV ISION OF REAL	1,376,038
PURCHASING	375,278
FINANCIAL	12,375
TREASURY	167,588
GRANTS COORDINATION	6,362
HUMAN RESOURCES	(1,320,984)
INFORMATION SYSTEMS	443,754
DEPARTMENT OF LAW	3,082,692
CENTRAL RECORDS	275,726
Total Allocated	<u>83,215,593</u>
Roll Forward	0
Cost With Roll Forward	<u>83,215,593</u>
Adjustments	0
Proposed Costs	<u><u>83,215,593</u></u>



MAXIMUS
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE ALLOWANCE	0	4,321,958	
EMPLOYEE BENEFITS	61,302,243	0	
POST AUDITS	1,431,757	0	
CORPORATE DUES	322,601	0	
EMPLOYEE HEALTH & WELLNESS	524,532	0	
GENERAL SERVICES OVERHEAD	0	0	
SHARED SERVICES	1,087,037	(1,291,525)	
GENERAL SERVICES FACILITIES	18,726,425	(19,677,279)	
SHARED BUSINESS SERVICES	2,157,221	(2,687,620)	
CUSTOMER SERVICE	886,725	(1,028,265)	
FLEET MANAGEMENT	33,533,520	(4,962,488)	
POSTAL SERVICE	835,868	(1,044,921)	
RADIO SHOP	3,672,777	(3,954,053)	
DIRECTOR OF FINANCE	852,060	0	
MINORITY SMALL BUSINESS ASSISTANCE	490,892	0	
FINANCE OPERATIONS	1,154,032	(1,315,275)	
PAYROLL	983,050	(1,120,274)	
OFFICE OF MANAGEMENT BUDGET	1,810,282	(2,062,981)	
INTERNAL AUDIT	736,456	(1,498,702)	
BUSINESS SOLUTIONS	1,279,293	(1,458,096)	
DIV ISION OF REAL PROPERTY	1,932,221	(867,049)	
PURCHASING	1,583,758	(1,804,837)	
FINANCIAL ACCOUNTABILITY	473,429	(539,515)	
TREASURY	914,759	(878,070)	
GRANTS COORDINATION	247,294	(281,815)	
HUMAN RESOURCES	5,591,821	(7,268,070)	
INFORMATION SYSTEMS	16,307,573	(16,245,389)	
DEPARTMENT OF LAW	5,121,609	(1,790,080)	
CENTRAL RECORDS	265,810	0	
LEGISLATIVE			409,755
MAYOR			542,155
ELECTIONS			108,845
SURPLUS PROPERTY			13,358
PLANNING COMM			213,247
ADV PLAN/RSCH			361
REGISTER/DEEDS			47,798
HISTORICAL COMM			22,168



MAXIMUS
Summary Of Allocated Costs

Detail

Department	Total Expenditures	Cost Adjustments	Total Allocated
COMM ED ALLIANCE			26,832
GOVT ACCESS TV			170
ASSESSOR PROP			536,732
TRUSTEE			375,855
COUNTY CLERK			552,068
DISTRICT ATTOR			46,549
DA DRUG ENF			7,401
DA SPECIAL OPNS			42
MEDICAL EXAMINER			2,847
PUBLIC DEFENDER			45,969
JUVENILE CT CLRK			80,123
CIRCUIT CT CLERK			824,947
CRIMINAL CT CLRK			444,782
CLERK/MASTER			284,055
JUVENILE COURT			203,188
GEN SESSIONS CT			649,026
ST TRIAL COURTS			313,721
JUSTICE INFO SYS			3,951
SHERIFF ADMIN			1,732,954
SH COMM SERVICES			0
SH FACILITY MTN			452
SH WAREHOUSE			681
SH CRIM JUST CTR			2,899
SH HILL JAIL			1,027
SH MENS JAIL ANX			0
SH CORR WORK CTR			2,628
SH TRANSPORTATION			535
SH SUBSTANCE AB			0
SH WARRANTS			1,244
SH TRAINING ACAD			478
SH DEBERRY			855
SH CENTRAL PROC			0
SH LAW ENF BLOCK			168
SH COMPLIANCE			0
SH PRE TRIAL			1,883
SH SOUTH PRECINCT			0
SH COURTHOUSE			0
SH SORT			0



MAXIMUS
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
SH DAY REPORTING			911
SH WORK RELEASE			137
SH OTHER			354
POLICE			13,976,365
POLICE DRUG ENF			5,217
FIRE			12,940,509
CODES ADMIN			728,807
BEER BOARD			63,952
AGRICULTURAL EXT			33,427
SOIL & WATER			10,911
SOCIAL SERVICES			942,973
HEALTH			1,444,071
PUBLIC LIBRARY			626,409
PARKS			2,457,226
ARTS COMMISSION			29,982
PUBLIC WORKS			6,770,391
SOLID WASTE			1,710,744
HUMAN RELATIONS			19,222
ADA MANAGEMENT			2,312
CARING FOR CHILDREN			0
FARMERS MARKET			38,294
MUNI AUDITORIUM			56,637
STATE FAIR BD			107,996
CONVENTION CTR			144,019
SPORTS AUTHORITY			14,750
WATER & SEWER			5,709,613
STORM WATER			48,675
BORDEAUX LONG-TERM CARE			1,404,687
GENERAL HOSP			2,417,981
METRO ACTION COM			652,425
NCAC			63,180
MDHA			9,877
METRO TRANSIT			4,397
DES			26,144
TAXI TRANSP & LICENSING			80,138
EDUCATION			22,302,849
SELF INSUR FUND			(540,307)
ARENA			0



MAXIMUS
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
COMMUNICATION CENTER			165,538	
ALL OTHER			603,266	
KNOWLES HOME			24,362	
CRIMINAL JUSTICE PLANNING			9,725	
Direct Billed Total			605,678	
Unallocated Total			0	
Totals	164,225,045	(67,454,346)	83,215,593	Deviation 13,555,106



MAXIMUS
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	(4,321,958)	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	(61,420,116)	932	0	0	0	0
POST AUDITS	0	0	(1,440,617)	0	0	0	0
CORPORATE DUES	0	0	9	(322,752)	0	0	0
EMPLOYEE HEALTH &	0	0	387	0	(524,946)	0	0
GENERAL SERVICES	0	546,892	0	0	0	0	(546,971)
SHARED SERVICES	7,870	0	310	0	0	(1,512)	32,184
GENERAL SERVICES	46,198	11,423	54,286	0	2,839	(3,632)	115,389
SHARED BUSINESS	6,409	0	1,519	0	0	(2,353)	64,353
CUSTOMER SERVICE	6,234	0	291	0	0	(766)	23,984
FLEET MANAGEMENT	42,263	0	253,701	0	0	(8,499)	238,504
POSTAL SERVICE	777	0	315	0	0	(471)	11,367
RADIO SHOP	32,915	0	2,576	0	0	(1,237)	42,613
DIRECTOR OF FINANCE	27,913	631,941	252	1,722	0	(766)	0
MINORITY SMALL BUSINESS	373	0	651	0	0	(372)	0
FINANCE OPERATIONS	5,734	0	513	0	0	(1,767)	0
PAYROLL	2,829	0	301	0	0	(1,178)	0
OFFICE OF MANAGEMENT	4,922	32,253	745	0	0	(1,668)	0
INTERNAL AUDIT	3,004	0	28,867	0	0	(961)	0
BUSINESS SOLUTIONS	3,166	0	794	0	0	(1,020)	0
DIV ISION OF REAL	26,858	0	542	0	0	(1,689)	0
PURCHASING	6,150	0	837	0	0	(1,649)	0
FINANCIAL	378	0	228	0	0	(353)	0
TREASURY	3,784	0	725	0	0	(843)	0
GRANTS COORDINATION	454	0	229	0	0	(217)	0
HUMAN RESOURCES	16,818	155,183	2,166	0	116,133	1,365,787	0
INFORMATION SYSTEMS	404,604	155,888	3,591	0	0	(10,934)	0
DEPARTMENT OF LAW	42,633	107,160	16,717	0	0	(2,916)	0
CENTRAL RECORDS	33,978	0	173	0	0	0	0
LEGISLATIVE	0	67,235	983	266,529	0	(3,811)	0
MAYOR	362,277	48,379	1,398	30,059	0	(2,079)	0
ELECTIONS	6,675	86,007	1,131	0	0	(3,239)	0
SURPLUS PROPERTY	2,491	0	890	0	0	(553)	18,577
PLANNING COMM	6,295	167,749	4,219	0	0	(4,133)	0
ADV PLAN/RSCH	0	0	318	0	0	0	0
REGISTER/DEEDS	0	43,003	298	0	0	(1,182)	0
HISTORICAL COMM	0	11,524	762	0	0	(647)	0



MAXIMUS
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
COMM ED ALLIANCE	0	26,878	251	0	0	(725)	0
GOVT ACCESS TV	0	0	53	0	0	0	0
ASSESSOR PROP	25,323	298,916	552	0	0	(5,105)	0
TRUSTEE	6,601	86,007	319	0	0	(1,354)	0
COUNTY CLERK	194,154	335,168	1,600	0	0	(3,982)	0
DISTRICT ATTOR	847	32,253	1,074	0	0	(5,086)	0
DA DRUG ENF	0	0	900	0	0	0	0
DA SPECIAL OPNS	0	0	30	0	0	0	0
MEDICAL EXAMINER	0	0	0	0	0	0	0
PUBLIC DEFENDER	3,430	26,878	404	0	0	(3,791)	0
JUVENILE CT CLRK	0	75,256	346	0	0	(2,476)	0
CIRCUIT CT CLERK	444,336	408,536	602	0	0	(5,447)	0
CRIMINAL CT CLRK	117,615	222,578	585	0	0	(5,334)	0
CLERK/MASTER	227,599	37,628	329	0	0	(1,182)	0
JUVENILE COURT	0	186,605	4,144	0	472	(11,219)	0
GEN SESSIONS CT	401,061	275,801	3,209	0	349	(6,877)	0
ST TRIAL COURTS	181,981	134,387	2,897	0	0	(8,533)	0
JUSTICE INFO SYS	0	0	1,172	0	0	(1,297)	0
SHERIFF ADMIN	545,172	824,417	1,469	0	5,519	(78,047)	0
SH COMM SERVICES	0	0	0	0	0	0	0
SH FACILITY MTN	0	0	372	0	0	0	0
SH WAREHOUSE	0	0	622	0	0	0	0
SH CRIM JUST CTR	0	0	1,299	0	0	0	0
SH HILL JAIL	0	0	576	0	0	0	0
SH MENS JAIL ANX	0	0	0	0	0	0	0
SH CORR WORK CTR	0	0	1,526	0	0	0	0
SH TRANSPORTATION	0	0	260	0	0	0	0
SH SUBSTANCE AB	0	0	0	0	0	0	0
SH WARRANTS	0	0	506	0	0	0	0
SH TRAINING ACAD	0	0	349	0	0	0	0
SH DEBERRY	0	0	76	0	0	0	0
SH CENTRAL PROC	0	0	0	0	0	0	0
SH LAW ENF BLOCK	0	0	125	0	0	0	0
SH COMPLIANCE	0	0	0	0	0	0	0
SH PRE TRIAL	1,883	0	0	0	0	0	0
SH SOUTH PRECINCT	0	0	0	0	0	0	0
SH COURTHOUSE	0	0	0	0	0	0	0



MAXIMUS
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 SORT	0	0	0	0	0	0	0
SH DAY REPORTING	0	0	647	0	0	0	0
SH WORK RELEASE	0	0	129	0	0	0	0
SH OTHER	0	0	252	0	0	0	0
POLICE	293,202	10,059,112	21,988	0	149,447	(162,892)	0
POLICE DRUG ENF	0	0	393	0	0	0	0
FIRE	31,782	7,893,848	13,067	0	77,505	(119,365)	0
CODES ADMIN	6,265	386,331	5,293	0	0	(8,686)	0
BEER BOARD	2,847	26,878	790	0	0	(364)	0
AGRICULTURAL EXT	7,278	26,890	543	0	0	(514)	0
SOIL & WATER	0	10,751	475	0	0	(94)	0
SOCIAL SERVICES	190,429	682,685	4,701	0	180	(8,261)	0
HEALTH	22,050	1,131,425	16,144	0	6,256	(16,098)	0
PUBLIC LIBRARY	0	574,470	7,821	0	78	(28,593)	0
PARKS	0	1,187,752	21,107	0	3,711	(54,673)	0
ARTS COMMISSION	2,344	16,125	1,209	0	0	(439)	0
PUBLIC WORKS	0	4,072,840	8,251	0	4,900	(30,995)	0
SOLID WASTE	0	1,071,062	35,961	0	0	(8,115)	0
HUMAN RELATIONS	2,028	10,751	492	0	0	(345)	0
ADA MANAGEMENT	0	0	4	0	0	0	0
CARING FOR CHILDREN	0	0	0	0	0	0	0
FARMERS MARKET	0	21,503	929	0	0	(686)	0
MUNI AUDITORIUM	0	37,628	1,817	0	0	(1,010)	0
STATE FAIR BD	0	56,460	3,912	0	0	(1,390)	0
CONVENTION CTR	0	59,142	2,746	0	165	(2,629)	0
SPORTS AUTHORITY	0	0	282	0	0	(190)	0
WATER & SEWER	2,847	3,468,254	30,803	0	1,453	(67,169)	0
STORM WATER	0	0	2,621	0	0	0	0
BORDEAUX LONG-TERM	0	1,334,213	18,846	0	0	(6,939)	0
GENERAL HOSP	0	2,280,165	8,685	0	0	0	0
METRO ACTION COM	0	301,027	9,908	0	4,980	(21,678)	0
NCAC	0	43,003	7,928	0	0	(3,276)	0
MDHA	0	5,375	0	0	53	0	0
METRO TRANSIT	0	0	250	0	0	0	0
DES	0	0	20,649	0	0	0	0
TAXI TRANSP & LICENSING	5,382	47,675	613	0	0	(249)	0
EDUCATION	61,592	21,414,539	412,525	0	432	0	0



MAXIMUS
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
SELF INSUR FUND	0	0	423	0	0	0	0
ARENA	0	0	0	0	0	0	0
COMMUNICATION CENTER	70,288	21,503	3,182	0	0	(16,841)	0
ALL OTHER	358,673	126,639	365,173	24,442	196	(602,285)	0
KNOWLES HOME	0	16,125	2,501	0	0	(880)	0
CRIMINAL JUSTICE	10,947	0	254	0	0	(229)	0
Direct Billings	0	0	0	0	150,278	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0



MAXIMUS
Detail Of Allocated Costs

Detail

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
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	(1,115)	0
POST AUDITS	0	0	0	0	0	0	0
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH & GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	175,511	(8,197)	(2,713)	(234)	0	(2,044)	0
GENERAL SERVICES	(6,619)	(39,007)	662,080	(85)	37,189	(124)	(967)
SHARED BUSINESS	(1,210)	456,947	(3,289)	(128)	301	(653)	(18)
CUSTOMER SERVICE	(367)	(4,792)	(2,032)	105,002	0	(27)	0
FLEET MANAGEMENT	(27,317)	(50,222)	(30,756)	(62)	(15,510,639)	(436)	(738)
POSTAL SERVICE	(449)	(4,425)	(326)	(42)	5,606	196,364	0
RADIO SHOP	(1,658)	(24,702)	(7,220)	(11)	93,693	(828)	180,239
DIRECTOR OF FINANCE	(163)	(5,141)	(1,252)	(73)	0	(246)	0
MINORITY SMALL BUSINESS	(150)	(2,515)	(285)	0	0	(69)	0
FINANCE OPERATIONS	(394)	(10,024)	(1,920)	(445)	0	(916)	0
PAYROLL	(258)	(6,409)	(1,261)	(311)	0	(9,032)	0
OFFICE OF MANAGEMENT	(394)	(9,276)	(1,801)	(456)	0	(147)	0
INTERNAL AUDIT	(191)	(4,943)	(1,245)	(31)	0	(90)	0
BUSINESS SOLUTIONS	(217)	(5,798)	(1,130)	(249)	0	(84)	0
DIVISION OF REAL	(408)	(9,133)	(8,893)	(93)	1,357	(170)	0
PURCHASING	(339)	(8,911)	(1,754)	(425)	0	(740)	0
FINANCIAL	(67)	(1,938)	(345)	(93)	0	(64)	0
TREASURY	(286)	(5,885)	(1,392)	(62)	0	(6,319)	0
GRANTS COORDINATION	(55)	(1,362)	(250)	(52)	0	0	0
HUMAN RESOURCES	(558)	(15,491)	(6,009)	(1,948)	534	(3,949)	0
INFORMATION SYSTEMS	(6,524)	(97,515)	(28,753)	(363)	23,910	(1,366)	0
DEPARTMENT OF LAW	(3,575)	(552)	(4,602)	(207)	3,608	(2,817)	0
CENTRAL RECORDS	0	0	0	0	1,086	0	0
LEGISLATIVE	(191)	(926)	(18,765)	(497)	0	(7,137)	0
MAYOR	(842)	(8,488)	(15,057)	(425)	43,502	(2,082)	(2,512)
ELECTIONS	(694)	(577)	(6,829)	(290)	3,721	(8,851)	0
SURPLUS PROPERTY	(694)	(5,879)	(6,886)	(135)	1,625	(62)	0
PLANNING COMM	(1,060)	(1,086)	(3,965)	(445)	1,090	(3,706)	0
ADV PLAN/RSCH	0	0	0	0	0	0	0
REGISTER/DEEDS	0	(244)	(48)	(902)	515	(2,386)	0
HISTORICAL COMM	(122)	(70)	0	(73)	0	(463)	0



MAXIMUS
Detail Of Allocated Costs

Detail

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
COMM ED ALLIANCE	(55)	(192)	0	0	248	(239)	0
GOVT ACCESS TV	0	0	0	0	0	0	0
ASSESSOR PROP	0	(593)	(4,205)	(518)	13,040	(1,470)	0
TRUSTEE	0	(471)	(1,097)	(715)	515	(2,675)	0
COUNTY CLERK	0	(1,152)	(7,972)	(4,146)	18,506	(3,207)	0
DISTRICT ATTOR	(2,569)	(740)	(1,034)	0	15,802	(2,734)	(418)
DA DRUG ENF	0	0	0	0	4,135	0	(402)
DA SPECIAL OPNS	0	0	0	0	0	0	0
MEDICAL EXAMINER	0	0	0	0	0	0	0
PUBLIC DEFENDER	(95)	(349)	(1,091)	(798)	6,281	(1,077)	0
JUVENILE CT CLRK	(245)	(251)	(1,923)	(207)	597	(1,927)	0
CIRCUIT CT CLERK	0	(1,886)	(28,705)	(2,632)	6,587	(31,680)	(34)
CRIMINAL CT CLRK	0	(838)	(10,643)	(2,156)	4,479	(10,182)	0
CLERK/MASTER	(245)	(104)	(12,157)	(228)	0	(2,280)	0
JUVENILE COURT	(1,916)	(821)	(16,631)	(311)	29,564	(1,694)	(1,024)
GEN SESSIONS CT	(1,427)	(1,198)	(42,011)	(2,498)	3,137	(4,689)	(115)
ST TRIAL COURTS	0	(1,306)	(37,876)	(165)	38,573	(3,694)	(779)
JUSTICE INFO SYS	(435)	(192)	(35)	(196)	0	(144)	0
SHERIFF ADMIN	0	(4,488)	(70,715)	(1,140)	402,406	(17,721)	(9,633)
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
SH SOUTH PRECINCT	0	0	0	0	0	0	0
SH COURTHOUSE	0	0	0	0	0	0	0



MAXIMUS
Detail Of Allocated Costs

Detail

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 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	(8,006)	(9,104)	(148,912)	(3,264)	3,347,413	(18,051)	(81,365)
POLICE DRUG ENF	0	0	0	0	8,269	0	(4,448)
FIRE	(4,961)	(6,286)	(13,530)	(290)	4,769,987	(1,261)	(33,678)
CODES ADMIN	(883)	(627)	(3,946)	(1,752)	90,717	(5,918)	(1,834)
BEER BOARD	(27)	(70)	(1,040)	(52)	843	(555)	(119)
AGRICULTURAL EXT	(41)	(52)	(1,210)	(31)	0	(216)	0
SOIL & WATER	(41)	(18)	(621)	0	0	(38)	0
SOCIAL SERVICES	(2,202)	(507)	(7,747)	(612)	16,150	(991)	0
HEALTH	(8,304)	(3,266)	(6,483)	(2,892)	68,932	(104)	(1,081)
PUBLIC LIBRARY	(12,437)	(2,212)	(800)	(383)	37,547	(11,892)	0
PARKS	(18,716)	(4,847)	(6,890)	(684)	1,222,526	(7,048)	(2,034)
ARTS COMMISSION	(462)	(101)	(1,475)	(20)	0	(455)	0
PUBLIC WORKS	(8,387)	(2,491)	0	0	2,506,157	(2,426)	(6,591)
SOLID WASTE	(3,561)	(611)	0	(56,000)	722,207	0	0
HUMAN RELATIONS	(163)	(182)	(1,277)	(42)	0	(158)	0
ADA MANAGEMENT	0	0	0	0	0	0	0
CARING FOR CHILDREN	0	0	0	0	0	0	0
FARMERS MARKET	(842)	(70)	0	(52)	0	(32)	0
MUNI AUDITORIUM	(842)	(163)	0	(42)	4,789	(433)	0
STATE FAIR BD	(2,392)	(352)	0	(135)	18,923	(24)	(51)
CONVENTION CTR	(1,481)	(486)	0	(42)	12,766	(321)	(4)
SPORTS AUTHORITY	(177)	(18)	0	(31)	0	(64)	0
WATER & SEWER	(17,602)	(9,936)	(1,801)	(1,088)	1,585,202	(343)	(1,937)
STORM WATER	0	0	0	0	39,121	0	0
BORDEAUX LONG-TERM	0	0	0	0	0	(1,528)	(5)
GENERAL HOSP	0	0	0	0	0	0	(295)
METRO ACTION COM	(9,473)	(2,094)	0	(953)	181,666	(2,064)	(79)
NCAC	(4,472)	(675)	0	(135)	164	(390)	0
MDHA	0	0	0	0	0	0	0
METRO TRANSIT	0	0	0	0	0	0	0
DES	0	0	0	0	0	0	0
TAXI TRANSP & LICENSING	(109)	(52)	(1,744)	(62)	8,031	(361)	(89)
EDUCATION	0	(12,591)	(20,078)	(1,793)	0	(2)	(27,367)



MAXIMUS
Detail Of Allocated Costs

Detail

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
SELF INSUR FUND	0	0	0	0	0	0	0
ARENA	0	0	0	0	0	0	0
COMMUNICATION CENTER	(1,128)	(49,098)	(5,594)	(104)	102,793	(159)	(2,027)
ALL OTHER	(6,999)	(2,829)	(42,475)	(10,696)	0	(55)	(595)
KNOWLES HOME	0	0	0	0	4,829	(121)	0
CRIMINAL JUSTICE	(14)	(120)	(1,584)	0	0	(18)	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



MAXIMUS
Detail Of Allocated Costs

Detail

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	(1,536)	0	0	2,227	1,439	0
POST AUDITS	0	(87)	0	0	31	82	0
CORPORATE DUES	0	(17)	0	0	7	16	0
EMPLOYEE HEALTH &	0	0	0	0	27	0	0
GENERAL SERVICES	0	0	0	0	79	0	0
SHARED SERVICES	0	(68)	0	0	127	63	(197)
GENERAL SERVICES	0	(304)	0	0	3,511	285	(3,734)
SHARED BUSINESS	0	(126)	0	0	175	118	(491)
CUSTOMER SERVICE	0	(21)	0	0	83	20	(98)
FLEET MANAGEMENT	0	(2,675)	0	0	855	2,506	(9,188)
POSTAL SERVICE	0	(29)	0	0	89	27	(197)
RADIO SHOP	0	(94)	0	0	902	88	(1,425)
DIRECTOR OF FINANCE	(1,619,266)	(81)	0	0	86	76	(1,916)
MINORITY SMALL BUSINESS	83,235	(40)	(571,080)	0	23	37	(1,081)
FINANCE OPERATIONS	135,944	27,427	0	0	86	0	(49)
PAYROLL	144,495	0	0	0	52	0	0
OFFICE OF MANAGEMENT	286,996	0	0	0	98	(64,761)	(49)
INTERNAL AUDIT	0	(25)	6,265	0	103	67	729,057
BUSINESS SOLUTIONS	190,622	0	0	0	66	0	(49)
DIV ISION OF REAL	247,610	(590)	68,920	(1,376,400)	210	1,584	(24,697)
PURCHASING	265,345	0	332,992	0	86	0	(49)
FINANCIAL	82,166	0	0	0	19	0	0
TREASURY	140,024	(74)	0	0	(179,637)	200	(343)
GRANTS COORDINATION	42,829	0	0	0	16	0	0
HUMAN RESOURCES	0	(200)	6,265	181	647	535	(1,764)
INFORMATION SYSTEMS	0	(304)	0	0	1,419	817	(7,792)
DEPARTMENT OF LAW	0	(122)	0	181	1,012	329	(3,038)
CENTRAL RECORDS	0	0	0	0	13	0	0
LEGISLATIVE	0	(59)	0	0	190	158	(735)
MAYOR	0	(117)	0	0	316	314	(1,666)
ELECTIONS	0	(197)	0	0	3,286	530	(588)
SURPLUS PROPERTY	0	(36)	0	0	30	96	(245)
PLANNING COMM	0	(111)	0	2,058	238	297	(1,323)
ADV PLAN/RSCH	0	0	0	0	43	0	0
REGISTER/DEEDS	0	(26)	0	0	115	70	(686)
HISTORICAL COMM	0	(16)	0	0	52	43	(196)



MAXIMUS
Detail Of Allocated Costs

Detail

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
COMM ED ALLIANCE	0	(14)	0	0	115	38	(147)
GOVT ACCESS TV	0	0	0	0	39	0	0
ASSESSOR PROP	0	(53)	0	0	375	143	(1,960)
TRUSTEE	0	(32)	0	564	162	87	(490)
COUNTY CLERK	0	(54)	0	1,307	343	142	(1,176)
DISTRICT ATTOR	0	(91)	0	0	290	242	(1,764)
DA DRUG ENF	0	0	0	0	600	0	0
DA SPECIAL OPNS	0	0	0	0	12	0	0
MEDICAL EXAMINER	0	0	0	0	0	0	0
PUBLIC DEFENDER	0	(45)	0	417	302	122	(1,421)
JUVENILE CT CLRK	0	(26)	0	0	153	71	(441)
CIRCUIT CT CLERK	0	(92)	0	0	455	247	(2,745)
CRIMINAL CT CLRK	0	(57)	0	0	413	151	(1,519)
CLERK/MASTER	0	(25)	0	0	99	65	(490)
JUVENILE COURT	0	(144)	0	1,475	647	388	(3,332)
GEN SESSIONS CT	0	(148)	0	0	590	397	(2,842)
ST TRIAL COURTS	0	(134)	0	0	897	361	(2,695)
JUSTICE INFO SYS	0	(45)	0	0	118	120	(735)
SHERIFF ADMIN	0	(523)	0	0	599	1,404	(18,327)
SH COMM SERVICES	0	0	0	0	0	0	0
SH FACILITY MTN	0	0	0	0	64	0	0
SH WAREHOUSE	0	0	0	0	44	0	0
SH CRIM JUST CTR	0	0	0	0	1,151	0	0
SH HILL JAIL	0	0	0	0	251	0	0
SH MENS JAIL ANX	0	0	0	0	0	0	0
SH CORR WORK CTR	0	0	0	0	710	0	0
SH TRANSPORTATION	0	0	0	0	201	0	0
SH SUBSTANCE AB	0	0	0	0	0	0	0
SH WARRANTS	0	0	0	0	254	0	0
SH TRAINING ACAD	0	0	0	0	49	0	0
SH DEBERRY	0	0	0	0	774	0	0
SH CENTRAL PROC	0	0	0	0	0	0	0
SH LAW ENF BLOCK	0	0	0	0	43	0	0
SH COMPLIANCE	0	0	0	0	0	0	0
SH PRE TRIAL	0	0	0	0	0	0	0
SH SOUTH PRECINCT	0	0	0	0	0	0	0
SH COURTHOUSE	0	0	0	0	0	0	0



MAXIMUS
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 SORT	0	0	0	0	0	0	0
SH DAY REPORTING	0	0	0	0	217	0	0
SH WORK RELEASE	0	0	0	0	8	0	0
SH OTHER	0	0	0	0	67	0	0
POLICE	0	(1,497)	0	1,278	8,055	4,017	(39,055)
POLICE DRUG ENF	0	0	0	0	912	0	0
FIRE	0	(809)	0	184,299	7,341	2,171	(28,030)
CODES ADMIN	0	(159)	6,265	703	500	428	(1,960)
BEER BOARD	0	(24)	0	0	21	65	(98)
AGRICULTURAL EXT	0	(10)	0	0	31	28	(98)
SOIL & WATER	0	(6)	0	0	7	17	0
SOCIAL SERVICES	0	(143)	0	36,787	441	383	(2,107)
HEALTH	0	(621)	0	76,462	3,138	1,666	(13,524)
PUBLIC LIBRARY	0	(315)	6,265	5,599	2,104	846	(6,321)
PARKS	0	(718)	25,062	5,321	2,735	1,927	(12,251)
ARTS COMMISSION	0	(43)	0	0	88	113	(784)
PUBLIC WORKS	0	(639)	18,796	165	2,451	1,716	(21,512)
SOLID WASTE	0	(216)	0	0	2,867	580	(6,174)
HUMAN RELATIONS	0	(16)	0	0	24	43	(98)
ADA MANAGEMENT	0	0	0	0	16	0	0
CARING FOR CHILDREN	0	0	0	0	0	0	0
FARMERS MARKET	0	(37)	0	0	136	99	(294)
MUNI AUDITORIUM	0	(42)	0	9,819	175	112	(588)
STATE FAIR BD	0	(159)	0	10,061	1,069	428	(1,127)
CONVENTION CTR	0	(106)	12,531	57,641	743	283	(1,960)
SPORTS AUTHORITY	0	(83)	0	0	282	223	(4,606)
WATER & SEWER	0	(2,254)	87,719	404,880	26,719	6,052	(49,835)
STORM WATER	0	0	0	397	3,548	0	0
BORDEAUX LONG-TERM	0	(600)	0	0	2,464	1,610	(9,408)
GENERAL HOSP	0	0	0	0	6,781	0	0
METRO ACTION COM	0	(303)	0	147,596	1,461	814	(6,468)
NCAC	0	(319)	0	2,575	343	855	(2,010)
MDHA	0	0	0	0	1	0	0
METRO TRANSIT	0	(3)	0	0	566	10	0
DES	0	0	0	0	124	0	0
TAXI TRANSP & LICENSING	0	(14)	0	0	25	39	(98)
EDUCATION	0	(6,565)	0	0	39,068	17,631	(288,576)



MAXIMUS
Detail Of Allocated Costs

Detail

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
SELF INSUR FUND	0	0	0	0	3,926	0	0
ARENA	0	0	0	0	0	0	0
COMMUNICATION CENTER	0	(118)	0	18,040	664	319	(3,185)
ALL OTHER	0	(3,076)	0	408,594	33,922	8,259	(126,083)
KNOWLES HOME	0	(82)	0	0	507	220	(1,029)
CRIMINAL JUSTICE	0	(12)	0	0	21	32	(98)
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



MAXIMUS
Detail Of Allocated Costs

Detail

Department	PAYROLLBUSINESS 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	(622)	(183)	12,694	303	154	0	103,580
POST AUDITS	(35)	(10)	720	17	9	0	8,133
CORPORATE DUES	(7)	(2)	140	3	2	0	0
EMPLOYEE HEALTH & GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	(27)	(8)	559	13	7	2,377	0
GENERAL SERVICES	(123)	(36)	2,517	60	31	4,738	37,103
SHARED BUSINESS	(51)	(15)	1,044	25	13	6,722	0
CUSTOMER SERVICE	(9)	(3)	177	4	2	3,286	0
FLEET MANAGEMENT	(1,083)	(318)	22,110	528	268	7,441	1,267
POSTAL SERVICE	(12)	(3)	238	6	3	215	0
RADIO SHOP	(38)	(11)	773	18	9	1,915	0
DIRECTOR OF FINANCE	(33)	(10)	670	16	8	1,640	112,563
MINORITY SMALL BUSINESS	(16)	(5)	329	8	4	61	0
FINANCE OPERATIONS	0	0	0	0	0	1,003	0
PAYROLL	6,230	0	0	0	0	953	0
OFFICE OF MANAGEMENT	0	0	0	0	0	4,484	0
INTERNAL AUDIT	(5)	(5)	345	8	4	390	1,632
BUSINESS SOLUTIONS	0	(11,808)	0	0	0	4,285	0
DIV ISION OF REAL	(110)	329	8,146	195	99	792	0
PURCHASING	0	0	(438,244)	0	0	1,681	61,847
FINANCIAL	0	0	0	(13,992)	0	147	0
TREASURY	(14)	41	1,329	44	12	1,033	10,373
GRANTS COORDINATION	0	0	0	0	(7,176)	105	0
HUMAN RESOURCES	(37)	110	3,557	118	60	7,425	21,648
INFORMATION SYSTEMS	(57)	170	5,433	179	92	(497,961)	50,084
DEPARTMENT OF LAW	(23)	68	2,185	72	37	3,243	(3,490,922)
CENTRAL RECORDS	0	0	0	0	0	271	0
LEGISLATIVE	(11)	32	1,047	34	18	3,918	99,978
MAYOR	(22)	65	2,084	68	36	7,128	79,819
ELECTIONS	(36)	110	3,520	116	60	6,082	17,630
SURPLUS PROPERTY	(6)	20	644	21	11	3,449	0
PLANNING COMM	(21)	61	1,973	65	34	7,691	34,264
ADV PLAN/RSCH	0	0	0	0	0	0	0
REGISTER/DEEDS	(5)	15	468	16	8	4,099	111
HISTORICAL COMM	(3)	9	287	9	5	1,080	9,987



MAXIMUS
Detail Of Allocated Costs

Detail

Department	PAYROLLBUSINESS SOLUTIONS		PURCHASING	FINANCIAL	GRANTS	INFORMATION DEPARTMENT OF LAW	
	17.5	20.5	22.5	23.5	25.5	27.5	28.5
COMM ED ALLIANCE	(2)	8	250	9	4	405	0
GOVT ACCESS TV	0	0	0	0	0	78	0
ASSESSOR PROP	(10)	29	952	32	16	7,267	199,008
TRUSTEE	(6)	19	579	19	9	4,097	283,095
COUNTY CLERK	(10)	29	946	31	16	4,324	8,469
DISTRICT ATTOR	(17)	50	1,611	53	27	3,132	5,621
DA DRUG ENF	0	0	0	0	0	2,168	0
DA SPECIAL OPNS	0	0	0	0	0	0	0
MEDICAL EXAMINER	0	0	0	0	0	0	2,847
PUBLIC DEFENDER	(9)	25	813	27	14	1,326	4,070
JUVENILE CT CLRK	(5)	15	473	16	8	1,096	611
CIRCUIT CT CLERK	(17)	51	1,637	54	27	2,569	1,210
CRIMINAL CT CLRK	(11)	31	1,000	33	17	1,780	4,588
CLERK/MASTER	(5)	13	436	14	7	836	9,445
JUVENILE COURT	(27)	80	2,578	85	44	4,025	10,200
GEN SESSIONS CT	(28)	83	2,638	87	45	6,279	16,777
ST TRIAL COURTS	(25)	74	2,397	79	40	4,407	2,835
JUSTICE INFO SYS	(8)	25	798	27	13	3,393	1,354
SHERIFF ADMIN	(98)	291	9,331	307	159	7,112	135,460
SH COMM SERVICES	0	0	0	0	0	0	0
SH FACILITY MTN	0	0	0	0	0	16	0
SH WAREHOUSE	0	0	0	0	0	15	0
SH CRIM JUST CTR	0	0	0	0	0	449	0
SH HILL JAIL	0	0	0	0	0	200	0
SH MENS JAIL ANX	0	0	0	0	0	0	0
SH CORR WORK CTR	0	0	0	0	0	392	0
SH TRANSPORTATION	0	0	0	0	0	74	0
SH SUBSTANCE AB	0	0	0	0	0	0	0
SH WARRANTS	0	0	0	0	0	484	0
SH TRAINING ACAD	0	0	0	0	0	80	0
SH DEBERRY	0	0	0	0	0	5	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
SH SOUTH PRECINCT	0	0	0	0	0	0	0
SH COURTHOUSE	0	0	0	0	0	0	0



MAXIMUS
Detail Of Allocated Costs

Detail

Department	PAYROLLBUSINESS SOLUTIONS		PURCHASING	FINANCIAL	GRANTS	INFORMATION DEPARTMENT OF LAW	
	17.5	20.5	22.5	23.5	25.5	27.5	28.5
SH SORT	0	0	0	0	0	0	0
SH DAY REPORTING	0	0	0	0	0	47	0
SH WORK RELEASE	0	0	0	0	0	0	0
SH OTHER	0	0	0	0	0	35	0
POLICE	(280)	832	26,696	880	452	62,551	468,684
POLICE DRUG ENF	0	0	0	0	0	91	0
FIRE	(151)	449	14,430	475	244	15,833	133,820
CODES ADMIN	(30)	88	2,845	94	49	9,989	243,148
BEER BOARD	(4)	13	431	14	7	550	33,846
AGRICULTURAL EXT	(2)	6	186	6	3	630	0
SOIL & WATER	(1)	4	111	4	2	359	0
SOCIAL SERVICES	(26)	80	2,542	84	43	4,156	25,172
HEALTH	(116)	346	11,075	366	188	22,356	110,391
PUBLIC LIBRARY	(59)	175	5,625	186	96	27,958	16,949
PARKS	(134)	399	12,808	423	217	14,391	66,453
ARTS COMMISSION	(8)	24	755	25	13	531	12,542
PUBLIC WORKS	(119)	355	11,404	376	193	14,121	199,731
SOLID WASTE	(40)	120	3,860	127	65	1,832	(53,220)
HUMAN RELATIONS	(3)	9	287	9	5	595	7,263
ADA MANAGEMENT	0	0	0	0	0	0	0
CARING FOR CHILDREN	0	0	0	0	0	0	0
FARMERS MARKET	(7)	21	659	22	11	711	16,223
MUNI AUDITORIUM	(8)	23	745	25	13	783	3,836
STATE FAIR BD	(30)	88	2,845	94	49	2,030	17,126
CONVENTION CTR	(20)	58	1,877	62	32	2,136	886
SPORTS AUTHORITY	(15)	46	1,483	49	25	681	16,863
WATER & SEWER	(421)	1,253	40,217	1,326	0	36,136	168,230
STORM WATER	0	0	0	0	682	0	2,306
BORDEAUX LONG-TERM	(112)	334	10,702	353	181	4,769	49,807
GENERAL HOSP	0	0	0	0	0	8,730	113,915
METRO ACTION COM	(57)	169	5,407	178	92	8,582	31,515
NCAC	(59)	177	5,684	187	96	4,901	6,179
MDHA	0	0	0	0	0	0	4,448
METRO TRANSIT	(1)	2	69	2	2	0	3,500
DES	0	0	0	0	0	0	5,371
TAXI TRANSP & LICENSING	(3)	8	260	9	4	461	20,412
EDUCATION	(1,226)	3,655	117,131	3,862	1,984	98,857	489,771



MAXIMUS
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
SELF INSUR FUND	0	0	0	0	0	54	(544,710)
ARENA	0	0	0	0	0	0	0
COMMUNICATION CENTER	(22)	66	2,122	70	36	6,013	18,718
ALL OTHER	(575)	1,711	54,886	1,810	931	2,385	10,738
KNOWLES HOME	(15)	46	1,462	48	25	726	0
CRIMINAL JUSTICE	(2)	7	212	7	4	318	0
Direct Billings	0	0	0	0	0	0	455,400
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0



MAXIMUS
Detail Of Allocated Costs

Department	CENTRAL RECORDS	Total Plan Allocated
	29.5	
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	242	0
GENERAL SERVICES	0	0
SHARED BUSINESS	1,107	0
CUSTOMER SERVICE	72	0
FLEET MANAGEMENT	263	0
POSTAL SERVICE	0	0
RADIO SHOP	1,011	0
DIRECTOR OF FINANCE	0	0
MINORITY SMALL BUSINESS	0	0
FINANCE OPERATIONS	5,901	0
PAYROLL	813	0
OFFICE OF MANAGEMENT	1,753	0
INTERNAL AUDIT	0	0
BUSINESS SOLUTIONS	0	0
DIV ISION OF REAL	294	0
PURCHASING	4,252	0
FINANCIAL	0	0
TREASURY	601	0
GRANTS COORDINATION	0	0
HUMAN RESOURCES	9,038	0
INFORMATION SYSTEMS	258	0
DEPARTMENT OF LAW	0	0
CENTRAL RECORDS	(301,331)	0
LEGISLATIVE	1,765	409,755
MAYOR	0	542,155
ELECTIONS	1,278	108,845
SURPLUS PROPERTY	0	13,358
PLANNING COMM	3,063	213,247
ADV PLAN/RSCH	0	361
REGISTER/DEEDS	4,559	47,798
HISTORICAL COMM	0	22,168



MAXIMUS
Detail Of Allocated Costs

Department	CENTRAL RECORDS	Total Plan Allocated
	29.5	
COMM ED ALLIANCE	0	26,832
GOVT ACCESS TV	0	170
ASSESSOR PROP	4,993	536,732
TRUSTEE	622	375,855
COUNTY CLERK	8,732	552,068
DISTRICT ATTOR	0	46,549
DA DRUG ENF	0	7,401
DA SPECIAL OPNS	0	42
MEDICAL EXAMINER	0	2,847
PUBLIC DEFENDER	10,536	45,969
JUVENILE CT CLRK	8,982	80,123
CIRCUIT CT CLERK	31,874	824,947
CRIMINAL CT CLRK	122,252	444,782
CLERK/MASTER	24,300	284,055
JUVENILE COURT	0	203,188
GEN SESSIONS CT	406	649,026
ST TRIAL COURTS	0	313,721
JUSTICE INFO SYS	18	3,951
SHERIFF ADMIN	0	1,732,954
SH COMM SERVICES	0	0
SH FACILITY MTN	0	452
SH WAREHOUSE	0	681
SH CRIM JUST CTR	0	2,899
SH HILL JAIL	0	1,027
SH MENS JAIL ANX	0	0
SH CORR WORK CTR	0	2,628
SH TRANSPORTATION	0	535
SH SUBSTANCE AB	0	0
SH WARRANTS	0	1,244
SH TRAINING ACAD	0	478
SH DEBERRY	0	855
SH CENTRAL PROC	0	0
SH LAW ENF BLOCK	0	168
SH COMPLIANCE	0	0
SH PRE TRIAL	0	1,883
SH SOUTH PRECINCT	0	0
SH COURTHOUSE	0	0

All Monetary Values Are \$ Dollars
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MAXIMUS
Detail Of Allocated Costs

Department	CENTRAL RECORDS	Total Plan Allocated
	29.5	
SH SORT	0	0
SH DAY REPORTING	0	911
SH WORK RELEASE	0	137
SH OTHER	0	354
POLICE	4,184	13,976,365
POLICE DRUG ENF	0	5,217
FIRE	3,619	12,940,509
CODES ADMIN	1,887	728,807
BEER BOARD	0	63,952
AGRICULTURAL EXT	0	33,427
SOIL & WATER	0	10,911
SOCIAL SERVICES	1,736	942,973
HEALTH	25,765	1,444,071
PUBLIC LIBRARY	3,702	626,409
PARKS	389	2,457,226
ARTS COMMISSION	0	29,982
PUBLIC WORKS	2,095	6,770,391
SOLID WASTE	0	1,710,744
HUMAN RELATIONS	0	19,222
ADA MANAGEMENT	2,292	2,312
CARING FOR CHILDREN	0	0
FARMERS MARKET	0	38,294
MUNI AUDITORIUM	0	56,637
STATE FAIR BD	571	107,996
CONVENTION CTR	0	144,019
SPORTS AUTHORITY	0	14,750
WATER & SEWER	908	5,709,613
STORM WATER	0	48,675
BORDEAUX LONG-TERM	0	1,404,687
GENERAL HOSP	0	2,417,981
METRO ACTION COM	2,199	652,425
NCAC	2,424	63,180
MDHA	0	9,877
METRO TRANSIT	0	4,397
DES	0	26,144
TAXI TRANSP & LICENSING	0	80,138
EDUCATION	0	22,302,849



MAXIMUS
Detail Of Allocated Costs

Department	CENTRAL RECORDS	Total Plan Allocated
	29.5	
SELF INSUR FUND	0	(540,307)
ARENA	0	0
COMMUNICATION CENTER	0	165,538
ALL OTHER	575	603,266
KNOWLES HOME	0	24,362
CRIMINAL JUSTICE	0	9,725
Direct Billings	0	605,678
Unallocated	0	0
Total	0	83,215,593



Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
BUILDING USE ALLOWANCE		
1.4.1 CRIMINAL JUSTICE BLDG	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY
1.4.2 COURTHOUSE	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY
1.4.3 222 BUILDING	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY
1.4.4 CLIFFORD ALLEN	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY
1.4.5 COMMUNICATIONS	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY
1.4.6 CITY HALL	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY
1.4.7 TRIAL LAWYERS BLDG	SQUARE FEET OCCUPIED BY DEPARTMENT	GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY
1.4.8 METRO OFFICE BUILDING	SQUARE FOOTAGE OCCUPIED	GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY
1.4.9 METRO SOUTHEAST	SQUARE FOOTAGE OCCUPIED	LEASED BUILDING SCHEDULE
1.4.10 RIVERVIEW	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	LEASED BUILDING SCHEDULE
1.4.11 AA BIRCH	SQUARE FEET OCCUPIED BY DEPARTMENT	GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY
1.4.12 BEN WEST	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY
EMPLOYEE BENEFITS		
2.4.1 COUNTY PENSION	NUM OF RETIRED EMPLOYEES RECEIVING CHECKS FOR ACCT	EBS REPORT ON PENSION PAYCHECK RECIPIENTS
2.4.2 EDUCAT PENSION	DIRECT ALLOCATION TO BOARD OF EDUCATION	DIRECT ASSIGNED
2.4.3 CIVIL SVC PENS	NUM OF RETIRED EMPLOYEES RECEIVING CHECKS FOR ACCT	EBS REPORT ON PENSION PAYCHECK RECIPIENTS
2.4.4 POLICE/FIRE PEN	NUM OF RETIRED EMPLOYEES RECEIVING CHECKS FOR ACCT	EBS REPORT ON PENSION PAYCHECK RECIPIENTS
2.4.5 DEATH BENEFIT	DEATH BENEFITS PAID BY DEPT	DEATH BENEFITS PAID BY DEPT
2.4.6 HEALTH BENEFIT	NUMBER OF RETIRED EMPLOYEES (LESS UNKNOWNNS)	EBS REPORT ON PENSION PAYCHECK RECIPIENTS
2.4.7 LIFE BENEFIT	NUMBER OF RETIRED EMPLOYEES (LESS UNKNOWNNS)	EBS REPORT ON PENSION PAYCHECK RECIPIENTS
2.4.8 UNEMPLOY COMP	UNEMPLOYMENT COSTS PER DEPARTMENT SERVED	FY 2008 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 2008 FINANCE DEPT RECORDS
3.4.2 INTERNAL AUDIT	POST AUDIT DIRECT ASSIGN	DIRECT ASSIGN
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



Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
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 2008 MOTOR POOL BILLINGS BY DEPT	GENERAL SERVICES RECORDS
11.4.2 DEPRECIATION	VEHICLE DEPRECIATION BY DEPT	CAPITAL ASSETS REPORT
11.4.3 FLEET NON-VEHICLE DEPR	FY 2008 MOTOR POOL BILLINGS BY DEPT	GENERAL SERVICES RECORDS
POSTAL SERVICE		
12.4.1 POSTAL SERVICE	FY 2008 POSTAL SERVICE BILLINGS BY DEPT	GENERAL SERVICES RECORDS
RADIO SHOP		
13.4.1 RADIO SHOP	FY 2008 RADIO SHOP BILLINGS BY DEPT	GENERAL SERVICES RECORDS
13.4.2 RADIO SHOP DEPR	FY 2008 RADIO SHOP BILLINGS BY DEPT	GENERAL SERVICES RECORDS
DIRECTOR OF FINANCE		
14.4.1 DIR OF FINANCE	TOTAL SALARIES FOR EACH FINANCE DIVISION	FY 2008 EXPENDITURE REPORT
MINORITY SMALL BUSINESS ASSISTANCE		
15.4.1 MIN/SMALL BUS	PROJECTS ASSISTED BY DEPARTMENT	DEPT. MINORITY & SMALL BUSINESS ASSISTANCE
15.4.2 PURCHASING	DIRECT ALLOCATION TO PURCHASING	DIRECT ASSIGNMENT



Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
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 2008 PAYROLL RECORDS
24.4.3 INVESTOR RELATIONS	TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS	FY 2008 EXPENDITURE REPORTS
GRANTS COORDINATION		
25.4.1 GRANT COORDINATION	GRANTS COORDINATION BILLING	FINANCE
HUMAN RESOURCES		
26.4.1 HUMAN RESOURCES	HUMAN RESOURCES CHARGEBACKS	HUMAN RESOURES RECORDS



Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
INFORMATION SYSTEMS		
27.4.1 INFORM SYSTEMS	INFORMATION SYSTEM ALLOCATIONS FOR EACH DEPT	FY 2008 INFORMATION SYSTEMS RECORDS
27.4.2 INFO SYS DEPR	INFORMATION SYSTEM ALLOCATIONS FOR EACH DEPT	FY 2008 INFORMATION SYSTEMS RECORDS
DEPARTMENT OF LAW		
28.4.1 LEGAL SERVICES	ATTORNEY % OF TIME BY AGENCY	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 2008 CENTRAL RECORDS INFORMATION
29.4.2 DATA REQUESTS	NUMBER OF RECORDS REQUESTED BY EACH DEPARTMENT	FY 2008 CENTRAL RECORDS INFORMATION



**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 buildings designated as Central Use Buildings for various departmental activities. The costs for these buildings excluding Federal funds are identified below as reported by Real Property Services and the Division of Accounts:

Use Allowance

1.	City Hall	\$2,606,302
2.	Court House	\$72,427,715
3.	Metro Office Building	\$1,166,230
4.	Ben West Building	\$3,957,628

Depreciation

5.	Trial Courts Building	\$7,260
6.	Criminal Justice Center	\$693,584
7.	222 Building	\$69,013
8.	Clifford Allen	\$44,640
9.	Communications	\$123,030
10.	Justice AA Birch Building	\$553,182

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

BUILDING USE ALLOWANCE (CONTINUED)

NATURE AND EXTENT OF SERVICES

Lease

11. Metro Southeast Leased Building	\$325,104
12. Riverview Leased Building	\$902,989

As allowed by OMB Circular A-87, the building use allowance was calculated at 2% of the building costs. Where available and applicable year-to-date actual depreciation amounts were used for building costs and the leased buildings designated as Central Use Buildings were stated at actual operating lease costs. These costs were allocated based on square footage assigned to each department.

MAXIMUS

**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	1,603,157			
LEASE PAYMENTS 01101127	1,228,092			
BUILDING DEPRECIATION	1,490,709			
Total Departmental Cost Adjustments:	4,321,958			4,321,958
Total To Be Allocated:	4,321,958	0		4,321,958



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE ALLOWANCE

	Total	General & Admin	CRIMINAL JUSTICE BLDG	COURTHOUSE	222 BUILDING
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	1,603,157	0	0	1,448,554	0
LEASE PAYMENTS 01101127	1,228,092	0	0	0	0
BUILDING DEPRECIATION	1,490,709	0	693,584	0	69,013
Functional Cost	4,321,958	0	693,584	1,448,554	69,013
Allocation Step 1					
1st Allocation	4,321,958	0	693,584	1,448,554	69,013
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 001 BUILDING USE					
Total Allocated	4,321,958	0	693,584	1,448,554	69,013



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE ALLOWANCE

	CLIFFORD ALLEN	COMMUNICATIONS	CITY HALL	TRIAL LAWYERS BLDG	METRO OFFICE BUILDING
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	0	0	52,126	0	23,324
LEASE PAYMENTS 01101127	0	0	0	0	0
BUILDING DEPRECIATION	44,640	123,030	0	7,260	0
Functional Cost	44,640	123,030	52,126	7,260	23,324
Allocation Step 1					
1st Allocation	44,640	123,030	52,126	7,260	23,324
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 001 BUILDING USE					
Total Allocated	44,640	123,030	52,126	7,260	23,324



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE ALLOWANCE

	METRO SOUTHEAST	RIVERVIEW	AA BIRCH	BEN WEST
Wages & Benefits				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
Departmental Totals				
Total Expenditures	0	0	0	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
BUILDING USE ALLOW	0	0	0	79,153
LEASE PAYMENTS 01101127	325,104	902,988	0	0
BUILDING DEPRECIATION	0	0	553,182	0
Functional Cost	325,104	902,988	553,182	79,153
Allocation Step 1				
1st Allocation	325,104	902,988	553,182	79,153
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 001 BUILDING USE				
Total Allocated	325,104	902,988	553,182	79,153



MAXIMUS

**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
INFORMATION SYSTEMS	270	0.0995	690		690		690
DISTRICT ATTOR	332	0.1222	847		847		847
PUBLIC DEFENDER	281	0.1033	716		716		716
CRIMINAL CT CLRK	599	0.2201	1,526		1,526		1,526
GEN SESSIONS CT	5,345	1.9636	13,619		13,619		13,619
SHERIFF ADMIN	157,507	57.8596	401,307		401,307		401,307
POLICE	106,542	39.1379	271,454		271,454		271,454
HEALTH	1,344	0.4938	3,425		3,425		3,425
SubTotal	272,223	100.0000	693,584		693,584		693,584
TOTAL	272,223	100.0000	693,584		693,584		693,584

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE**

Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAYOR	45,185.46	21.7473	315,021		315,021		315,021
GENERAL SERVICES FACILITIES	3,812.53	1.8349	26,580		26,580		26,580
DIRECTOR OF FINANCE	3,938.65	1.8956	27,459		27,459		27,459
INFORMATION SYSTEMS	818.25	0.3938	5,705		5,705		5,705
DEPARTMENT OF LAW	4,882.63	2.3500	34,040		34,040		34,040
CIRCUIT CT CLERK	63,733.68	30.6744	444,336		444,336		444,336
CLERK/MASTER	32,645.97	15.7122	227,599		227,599		227,599
SHERIFF ADMIN	12,320.00	5.9295	85,892		85,892		85,892
ALL OTHER	40,437.79	19.4623	281,922		281,922		281,922
SubTotal	207,775.00	100.0000	1,448,554		1,448,554		1,448,554
TOTAL	207,775.00	100.0000	1,448,554		1,448,554		1,448,554

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY



MAXIMUS

**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
DIRECTOR OF FINANCE	734.60	0.6573	454		454		454
MINORITY SMALL BUSINESS	603.34	0.5399	373		373		373
FINANCE OPERATIONS	9,286.15	8.3093	5,734		5,734		5,734
PAYROLL	4,580.92	4.0990	2,829		2,829		2,829
OFFICE OF MANAGEMENT BUDGET	7,969.81	7.1314	4,922		4,922		4,922
INTERNAL AUDIT	4,864.35	4.3526	3,004		3,004		3,004
BUSINESS SOLUTIONS	5,126.68	4.5874	3,166		3,166		3,166
DIVISION OF REAL PROPERTY	5,805.08	5.1944	3,585		3,585		3,585
PURCHASING	9,958.29	8.9107	6,150		6,150		6,150
FINANCIAL ACCOUNTABILITY	612.00	0.5476	378		378		378
TREASURY	6,127.30	5.4827	3,784		3,784		3,784
GRANTS COORDINATION	734.50	0.6572	454		454		454
HUMAN RESOURCES	21,259.68	19.0234	13,126		13,126		13,126
DEPARTMENT OF LAW	7,281.01	6.5151	4,496		4,496		4,496
SH PRE TRIAL	3,049.32	2.7285	1,883		1,883		1,883
BEER BOARD	4,609.76	4.1248	2,847		2,847		2,847
HEALTH	4,818.99	4.3121	2,976		2,976		2,976
ALL OTHER	14,334.54	12.8266	8,852		8,852		8,852
SubTotal	111,756.42	100.0000	69,013		69,013		69,013
TOTAL	111,756.42	100.0000	69,013		69,013		69,013

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY



MAXIMUS

**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
INFORMATION SYSTEMS	249.06	0.7157	320		320		320
ASSESSOR PROP	19,739.74	56.7265	25,323		25,323		25,323
TRUSTEE	5,145.97	14.7881	6,601		6,601		6,601
AGRICULTURAL EXT	5,673.35	16.3036	7,278		7,278		7,278
ALL OTHER	3,990.00	11.4661	5,118		5,118		5,118
SubTotal	34,798.14	100.0000	44,640		44,640		44,640
TOTAL	34,798.14	100.0000	44,640		44,640		44,640

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY



MAXIMUS

**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
MAYOR	7,845	22.9192	28,198		28,198		28,198
RADIO SHOP	6,281	18.3489	22,575		22,575		22,575
INFORMATION SYSTEMS	547	1.6003	1,969		1,969		1,969
COMMUNICATION CENTER	19,557	57.1316	70,288		70,288		70,288
SubTotal	34,233	100.0000	123,030		123,030		123,030
TOTAL	34,233	100.0000	123,030		123,030		123,030

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY



MAXIMUS

**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
MAYOR	5,393.68	10.6495	5,551		5,551		5,551
GENERAL SERVICES FACILITIES	956.29	1.8881	984		984		984
INFORMATION SYSTEMS	2,140.00	4.2253	2,202		2,202		2,202
ALL OTHER	42,157.15	83.2371	43,389		43,389		43,389
SubTotal	50,647.13	100.0000	52,126		52,126		52,126
TOTAL	50,647.13	100.0000	52,126		52,126		52,126

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY



MAXIMUS

**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	6,594	56.4287	4,097		4,097		4,097
GEN SESSIONS CT	3,898	33.3619	2,422		2,422		2,422
CRIMINAL JUSTICE PLANNING	1,193	10.2094	741		741		741
SubTotal	11,686	100.0000	7,260		7,260		7,260
TOTAL	11,686	100.0000	7,260		7,260		7,260

Allocation Basis: SQUARE FEET OCCUPIED BY DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE**

Activity - METRO OFFICE BUILDING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ELECTIONS	9,735	15.1986	3,545		3,545		3,545
PLANNING COMM	17,289	26.9900	6,295		6,295		6,295
CODES ADMIN	17,206	26.8605	6,265		6,265		6,265
ARTS COMMISSION	6,438	10.0513	2,344		2,344		2,344
HUMAN RELATIONS	5,569	8.6945	2,028		2,028		2,028
WATER & SEWER	7,818	12.2051	2,847		2,847		2,847
SubTotal	64,057	100.0000	23,324		23,324		23,324
TOTAL	64,057	100.0000	23,324		23,324		23,324

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE**

Activity - METRO SOUTHEAST

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAYOR	18,333	4.1547	13,507		13,507		13,507
SHARED SERVICES	10,681	2.4207	7,870		7,870		7,870
GENERAL SERVICES FACILITIES	25,292	5.7318	18,634		18,634		18,634
SHARED BUSINESS SERVICES	8,699	1.9714	6,409		6,409		6,409
CUSTOMER SERVICE	8,461	1.9176	6,234		6,234		6,234
FLEET MANAGEMENT	57,365	12.9999	42,263		42,263		42,263
RADIO SHOP	14,034	3.1805	10,340		10,340		10,340
DIVISION OF REAL PROPERTY	31,589	7.1587	23,273		23,273		23,273
HUMAN RESOURCES	5,010	1.1355	3,692		3,692		3,692
CENTRAL RECORDS	46,119	10.4514	33,978		33,978		33,978
ELECTIONS	4,248	0.9627	3,130		3,130		3,130
SURPLUS PROPERTY	3,380	0.7661	2,491		2,491		2,491
GEN SESSIONS CT	20,126	4.5609	14,828		14,828		14,828
POLICE	25,469	5.7719	18,765		18,765		18,765
FIRE	43,138	9.7761	31,782		31,782		31,782
HEALTH	21,241	4.8136	15,649		15,649		15,649
TAXI TRANSP & LICENSING	7,304	1.6554	5,382		5,382		5,382
EDUCATION	83,600	18.9455	61,592		61,592		61,592
ALL OTHER	7,173	1.6256	5,285		5,285		5,285
SubTotal	441,271	100.0000	325,104		325,104		325,104
TOTAL	441,271	100.0000	325,104		325,104		325,104

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: LEASED BUILDING SCHEDULE



MAXIMUS

**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
INFORMATION SYSTEMS	20,418.63	43.4726	392,553		392,553		392,553
COUNTY CLERK	10,098.94	21.5013	194,154		194,154		194,154
GEN SESSIONS CT	6,546.22	13.9373	125,852		125,852		125,852
SOCIAL SERVICES	9,905.18	21.0888	190,429		190,429		190,429
SubTotal	46,969.00	100.0000	902,988		902,988		902,988
TOTAL	46,969.00	100.0000	902,988		902,988		902,988

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: LEASED BUILDING SCHEDULE



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department BUILDING USE ALLOWANCE**

Activity - AA BIRCH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POSTAL SERVICE	297	0.1405	777		777		777
INFORMATION SYSTEMS	446	0.2106	1,165		1,165		1,165
CRIMINAL CT CLRK	44,507	20.9856	116,089		116,089		116,089
GEN SESSIONS CT	68,868	32.4721	179,630		179,630		179,630
ST TRIAL COURTS	69,770	32.8974	181,981		181,981		181,981
SHERIFF ADMIN	22,226	10.4798	57,973		57,973		57,973
POLICE	1,143	0.5392	2,983		2,983		2,983
ALL OTHER	4,824	2.2748	12,584		12,584		12,584
SubTotal	212,086	100.0000	553,182		553,182		553,182
TOTAL	212,086	100.0000	553,182		553,182		553,182

Allocation Basis: SQUARE FEET OCCUPIED BY DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY



MAXIMUS

**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
PUBLIC DEFENDER	1,296.48	3.4290	2,714		2,714		2,714
GEN SESSIONS CT	30,910.45	81.7531	64,710		64,710		64,710
ALL OTHER	727.55	1.9243	1,523		1,523		1,523
CRIMINAL JUSTICE PLANNING	4,874.98	12.8936	10,206		10,206		10,206
SubTotal	37,809.47	100.0000	79,153		79,153		79,153
TOTAL	37,809.47	100.0000	79,153		79,153		79,153

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY

MAXIMUS

**Schedule .5 - Allocation Summary
For Department BUILDING USE ALLOWANCE**

Receiving Department	Total	CRIMINAL JUSTICE	COURTHOUSE	222 BUILDING	CLIFFORD ALLEN	COMMUNICATIONS	CITY HALL
MAYOR	362,277	0	315,021	0	0	28,198	5,551
SHARED SERVICES	7,870	0	0	0	0	0	0
GENERAL SERVICES	46,198	0	26,580	0	0	0	984
SHARED BUSINESS	6,409	0	0	0	0	0	0
CUSTOMER SERVICE	6,234	0	0	0	0	0	0
FLEET MANAGEMENT	42,263	0	0	0	0	0	0
POSTAL SERVICE	777	0	0	0	0	0	0
RADIO SHOP	32,915	0	0	0	0	22,575	0
DIRECTOR OF FINANCE	27,913	0	27,459	454	0	0	0
MINORITY SMALL BUSINESS	373	0	0	373	0	0	0
FINANCE OPERATIONS	5,734	0	0	5,734	0	0	0
PAYROLL	2,829	0	0	2,829	0	0	0
OFFICE OF MANAGEMENT	4,922	0	0	4,922	0	0	0
INTERNAL AUDIT	3,004	0	0	3,004	0	0	0
BUSINESS SOLUTIONS	3,166	0	0	3,166	0	0	0
DIVISION OF REAL	26,858	0	0	3,585	0	0	0
PURCHASING	6,150	0	0	6,150	0	0	0
FINANCIAL	378	0	0	378	0	0	0
TREASURY	3,784	0	0	3,784	0	0	0
GRANTS COORDINATION	454	0	0	454	0	0	0
HUMAN RESOURCES	16,818	0	0	13,126	0	0	0
INFORMATION SYSTEMS	404,604	690	5,705	0	320	1,969	2,202
DEPARTMENT OF LAW	42,633	0	34,040	4,496	0	0	0
CENTRAL RECORDS	33,978	0	0	0	0	0	0
ELECTIONS	6,675	0	0	0	0	0	0
SURPLUS PROPERTY	2,491	0	0	0	0	0	0
PLANNING COMM	6,295	0	0	0	0	0	0
ASSESSOR PROP	25,323	0	0	0	25,323	0	0
TRUSTEE	6,601	0	0	0	6,601	0	0
COUNTY CLERK	194,154	0	0	0	0	0	0
DISTRICT ATTOR	847	847	0	0	0	0	0
PUBLIC DEFENDER	3,430	716	0	0	0	0	0
CIRCUIT CT CLERK	444,336	0	444,336	0	0	0	0
CRIMINAL CT CLRK	117,615	1,526	0	0	0	0	0
CLERK/MASTER	227,599	0	227,599	0	0	0	0
GEN SESSIONS CT	401,061	13,619	0	0	0	0	0



MAXIMUS

**Schedule .5 - Allocation Summary
For Department BUILDING USE ALLOWANCE**

Receiving Department	Total	CRIMINAL JUSTICE	COURTHOUSE	222 BUILDING	CLIFFORD ALLEN	COMMUNICATIONS	CITY HALL
ST TRIAL COURTS	181,981	0	0	0	0	0	0
SHERIFF ADMIN	545,172	401,307	85,892	0	0	0	0
SH PRE TRIAL	1,883	0	0	1,883	0	0	0
POLICE	293,202	271,454	0	0	0	0	0
FIRE	31,782	0	0	0	0	0	0
CODES ADMIN	6,265	0	0	0	0	0	0
BEER BOARD	2,847	0	0	2,847	0	0	0
AGRICULTURAL EXT	7,278	0	0	0	7,278	0	0
SOCIAL SERVICES	190,429	0	0	0	0	0	0
HEALTH	22,050	3,425	0	2,976	0	0	0
ARTS COMMISSION	2,344	0	0	0	0	0	0
HUMAN RELATIONS	2,028	0	0	0	0	0	0
WATER & SEWER	2,847	0	0	0	0	0	0
TAXI TRANSP & LICENSING	5,382	0	0	0	0	0	0
EDUCATION	61,592	0	0	0	0	0	0
COMMUNICATION CENTER	70,288	0	0	0	0	70,288	0
ALL OTHER	358,673	0	281,922	8,852	5,118	0	43,389
CRIMINAL JUSTICE	10,947	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	4,321,958	693,584	1,448,554	69,013	44,640	123,030	52,126



MAXIMUS

**Schedule .5 - Allocation Summary
For Department BUILDING USE ALLOWANCE**

Receiving Department	TRIAL LAWYERS BLDG	METRO OFFICE	METRO SOUTHEAST	RIVERVIEW	AA BIRCH	BEN WEST
MAYOR	0	0	13,507	0	0	0
SHARED SERVICES	0	0	7,870	0	0	0
GENERAL SERVICES	0	0	18,634	0	0	0
SHARED BUSINESS	0	0	6,409	0	0	0
CUSTOMER SERVICE	0	0	6,234	0	0	0
FLEET MANAGEMENT	0	0	42,263	0	0	0
POSTAL SERVICE	0	0	0	0	777	0
RADIO SHOP	0	0	10,340	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	0	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
DIVISION OF REAL	0	0	23,273	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	3,692	0	0	0
INFORMATION SYSTEMS	0	0	0	392,553	1,165	0
DEPARTMENT OF LAW	4,097	0	0	0	0	0
CENTRAL RECORDS	0	0	33,978	0	0	0
ELECTIONS	0	3,545	3,130	0	0	0
SURPLUS PROPERTY	0	0	2,491	0	0	0
PLANNING COMM	0	6,295	0	0	0	0
ASSESSOR PROP	0	0	0	0	0	0
TRUSTEE	0	0	0	0	0	0
COUNTY CLERK	0	0	0	194,154	0	0
DISTRICT ATTOR	0	0	0	0	0	0
PUBLIC DEFENDER	0	0	0	0	0	2,714
CIRCUIT CT CLERK	0	0	0	0	0	0
CRIMINAL CT CLRK	0	0	0	0	116,089	0
CLERK/MASTER	0	0	0	0	0	0
GEN SESSIONS CT	2,422	0	14,828	125,852	179,630	64,710



MAXIMUS

**Schedule .5 - Allocation Summary
For Department BUILDING USE ALLOWANCE**

Receiving Department	TRIAL LAWYERS BLDG	METRO OFFICE	METRO SOUTHEAST	RIVERVIEW	AA BIRCH	BEN WEST
ST TRIAL COURTS	0	0	0	0	181,981	0
SHERIFF ADMIN	0	0	0	0	57,973	0
SH PRE TRIAL	0	0	0	0	0	0
POLICE	0	0	18,765	0	2,983	0
FIRE	0	0	31,782	0	0	0
CODES ADMIN	0	6,265	0	0	0	0
BEER BOARD	0	0	0	0	0	0
AGRICULTURAL EXT	0	0	0	0	0	0
SOCIAL SERVICES	0	0	0	190,429	0	0
HEALTH	0	0	15,649	0	0	0
ARTS COMMISSION	0	2,344	0	0	0	0
HUMAN RELATIONS	0	2,028	0	0	0	0
WATER & SEWER	0	2,847	0	0	0	0
TAXI TRANSP & LICENSING	0	0	5,382	0	0	0
EDUCATION	0	0	61,592	0	0	0
COMMUNICATION CENTER	0	0	0	0	0	0
ALL OTHER	0	0	5,285	0	12,584	1,523
CRIMINAL JUSTICE	741	0	0	0	0	10,206
Direct Billed	0	0	0	0	0	0
Total	7,260	23,324	325,104	902,988	553,182	79,153



**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, 01191109 and 12609030 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, 01191115 and 12609030 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.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department EMPLOYEE BENEFITS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	61,302,243			61,302,243
POST AUDITS		932	932	
POSTAL SERVICE		(1,115)	(1,115)	
FINANCE OPERATIONS		(1,536)	(1,536)	
PAYROLL		(622)	(622)	
OFFICE OF MANAGEMENT BUDGET		1,439	1,439	
BUSINESS SOLUTIONS		(183)	(183)	
PURCHASING		12,694	12,694	
FINANCIAL ACCOUNTABILITY		303	303	
TREASURY		2,227	2,227	
GRANTS COORDINATION		154	154	
DEPARTMENT OF LAW		103,580	103,580	
Total Allocated Additions:		<u>117,873</u>	<u>117,873</u>	<u>117,873</u>
Total To Be Allocated:	<u><u>61,302,243</u></u>	<u><u>117,873</u></u>		<u><u>61,420,116</u></u>



MAXIMUS
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	3,532,000	0	3,532,000	0	0
GSD TEACHERS	6,959,700	0	0	6,959,700	0
GSD HEALTH INS	27,996,172	0	0	0	0
GSD UNEMPLOY COMP	234,872	0	0	0	0
GSD GROUP LIFE	1,408,956	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	1,989,136	0	0	0	0
USD DIRECT PENSION	4,050	0	0	0	0
USD GROUP LIFE INS	85,557	0	0	0	0
GSD DEATH BENEFIT	201,700	0	0	0	0
Departmental Totals					
Total Expenditures	61,302,243	0	3,532,000	11,552,100	5,424,700
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	61,302,243	0	3,532,000	11,552,100	5,424,700
Allocation Step 1					
1st Allocation	61,302,243	0	3,532,000	11,552,100	5,424,700
Allocation Step 2					
Inbound- All Others	117,873	117,873	0	0	0
Reallocate Admin Costs		(117,873)	6,791	22,213	10,431
2nd Allocation	117,873	0	6,791	22,213	10,431
Total For 004 EMPLOYEE					
Total Allocated	61,420,116	0	3,538,791	11,574,313	5,435,131



MAXIMUS
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	27,996,172	0	0
GSD UNEMPLOY COMP	0	0	0	0	234,872
GSD GROUP LIFE	0	0	0	1,408,956	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	1,989,136	0	0
USD DIRECT PENSION	0	0	0	0	0
USD GROUP LIFE INS	0	0	0	85,557	0
GSD DEATH BENEFIT	0	201,700	0	0	0
Departmental Totals					
Total Expenditures	8,873,000	201,700	29,985,308	1,494,513	234,872
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	8,873,000	201,700	29,985,308	1,494,513	234,872
Allocation Step 1					
1st Allocation	8,873,000	201,700	29,985,308	1,494,513	234,872
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	17,061	388	57,655	2,874	452
2nd Allocation	17,061	388	57,655	2,874	452
Total For 004 EMPLOYEE					
Total Allocated	8,890,061	202,088	30,042,963	1,497,387	235,324



MAXIMUS
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	4,050
USD GROUP LIFE INS	0
GSD DEATH BENEFIT	0

Departmental Totals

Total Expenditures	4,050
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Deductions

Total Deductions	0
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Functional Cost	4,050
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Allocation Step 1

1st Allocation	4,050
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Allocation Step 2

Inbound- All Others	0
Reallocate Admin Costs	8
2nd Allocation	8

Total For 004 EMPLOYEE

Total Allocated	4,058
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MAXIMUS
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	5	0.0848	2,996		2,996	6	3,002
MAYOR	9	0.1527	5,392		5,392	10	5,402
GENERAL SERVICES OVERHEAD	90	1.5267	53,924		53,924	104	54,028
DIRECTOR OF FINANCE	53	0.8991	31,755		31,755	61	31,816
OFFICE OF MANAGEMENT BUDGET	6	0.1018	3,595		3,595	7	3,602
HUMAN RESOURCES	23	0.3902	13,780		13,780	26	13,806
INFORMATION SYSTEMS	29	0.4919	17,375		17,375	33	17,408
DEPARTMENT OF LAW	7	0.1187	4,194		4,194	8	4,202
ELECTIONS	16	0.2714	9,586		9,586	18	9,604
PLANNING COMM	31	0.5259	18,574		18,574	36	18,610
REGISTER/DEEDS	8	0.1357	4,793		4,793	9	4,802
HISTORICAL COMM	1	0.0170	599		599	1	600
COMM ED ALLIANCE	5	0.0848	2,996		2,996	6	3,002
ASSESSOR PROP	38	0.6446	22,768		22,768	44	22,812
TRUSTEE	16	0.2714	9,586		9,586	18	9,604
COUNTY CLERK	51	0.8651	30,557		30,557	59	30,616
DISTRICT ATTOR	6	0.1018	3,595		3,595	7	3,602
PUBLIC DEFENDER	5	0.0848	2,996		2,996	6	3,002
JUVENILE CT CLRK	14	0.2375	8,388		8,388	16	8,404
CIRCUIT CT CLERK	76	1.2892	45,536		45,536	88	45,624
CRIMINAL CT CLRK	40	0.6785	23,966		23,966	46	24,012
CLERK/MASTER	7	0.1187	4,194		4,194	8	4,202
JUVENILE COURT	28	0.4750	16,776		16,776	32	16,808
GEN SESSIONS CT	50	0.8482	29,958		29,958	58	30,016
ST TRIAL COURTS	25	0.4241	14,979		14,979	29	15,008
SHERIFF ADMIN	139	2.3579	83,282		83,282	160	83,442
POLICE	824	13.9779	493,701		493,701	949	494,650
FIRE	512	8.6853	306,766		306,766	590	307,356
CODES ADMIN	66	1.1196	39,544		39,544	76	39,620
BEER BOARD	5	0.0848	2,996		2,996	6	3,002
AGRICULTURAL EXT	5	0.0848	2,996		2,996	6	3,002
SOIL & WATER	2	0.0339	1,198		1,198	2	1,200



MAXIMUS
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
SOCIAL SERVICES	127	2.1544	76,092		76,092	146	76,238
HEALTH	204	3.4606	122,227		122,227	235	122,462
PUBLIC LIBRARY	101	1.7133	60,514		60,514	116	60,630
PARKS	182	3.0874	109,046		109,046	210	109,256
ARTS COMMISSION	3	0.0509	1,797		1,797	3	1,800
PUBLIC WORKS	310	5.2728	186,234		186,234	358	186,592
SOLID WASTE	94	1.5975	56,422		56,422	108	56,530
HUMAN RELATIONS	2	0.0339	1,198		1,198	2	1,200
FARMERS MARKET	4	0.0679	2,397		2,397	5	2,402
MUNI AUDITORIUM	7	0.1187	4,194		4,194	8	4,202
STATE FAIR BD	10	0.1696	5,992		5,992	12	6,004
CONVENTION CTR	11	0.1866	6,591		6,591	13	6,604
WATER & SEWER	434	7.3622	260,032		260,032	500	260,532
BORDEAUX LONG-TERM CARE	240	4.0712	143,796		143,796	276	144,072
GENERAL HOSP	393	6.6667	235,467		235,467	453	235,920
METRO ACTION COM	56	0.9500	33,553		33,553	65	33,618
NCAC	8	0.1357	4,793		4,793	9	4,802
MDHA	1	0.0170	599		599	1	600
TAXI TRANSP & LICENSING	3	0.0509	1,797		1,797	3	1,800
EDUCATION	1,501	25.4622	899,327		899,327	1,730	901,057
COMMUNICATION CENTER	4	0.0679	2,397		2,397	5	2,402
ALL OTHER	4	0.0679	2,397		2,397	5	2,402
KNOWLES HOME	3	0.0509	1,797		1,797	3	1,800
SubTotal	5,895	100.0000	3,532,000		3,532,000	6,791	3,538,791
TOTAL	5,895	100.0000	3,532,000		3,532,000	6,791	3,538,791

Allocation Basis: NUM OF RETIRED EMPLOYEES RECEIVING CHECKS FOR ACCT

Allocation Source: EBS REPORT ON PENSION PAYCHECK RECIPIENTS



MAXIMUS
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	11,552,100		11,552,100	22,213	11,574,313
SubTotal	100	100.0000	11,552,100		11,552,100	22,213	11,574,313
TOTAL	100	100.0000	11,552,100		11,552,100	22,213	11,574,313

Allocation Basis: DIRECT ALLOCATION TO BOARD OF EDUCATION

Allocation Source: DIRECT ASSIGNED



MAXIMUS
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	0.9852	53,445		53,445	103	53,548
DIRECTOR OF FINANCE	11	5.4187	293,949		293,949	565	294,514
HUMAN RESOURCES	1	0.4926	26,723		26,723	51	26,774
DEPARTMENT OF LAW	2	0.9852	53,445		53,445	103	53,548
ASSESSOR PROP	3	1.4778	80,168		80,168	154	80,322
COUNTY CLERK	1	0.4926	26,723		26,723	51	26,774
JUVENILE COURT	1	0.4926	26,723		26,723	51	26,774
SHERIFF ADMIN	2	0.9852	53,445		53,445	103	53,548
POLICE	2	0.9852	53,445		53,445	103	53,548
FIRE	1	0.4926	26,723		26,723	51	26,774
CODES ADMIN	1	0.4926	26,723		26,723	51	26,774
HEALTH	1	0.4926	26,723		26,723	51	26,774
PUBLIC LIBRARY	1	0.4926	26,723		26,723	51	26,774
PARKS	5	2.4631	133,613		133,613	257	133,870
PUBLIC WORKS	59	29.1115	1,579,203		1,579,203	3,039	1,582,242
SOLID WASTE	17	8.8197	478,440		478,440	920	479,360
WATER & SEWER	35	17.2414	935,293		935,293	1,798	937,091
BORDEAUX LONG-TERM CARE	1	0.4926	26,723		26,723	51	26,774
GENERAL HOSP	4	1.9704	106,891		106,891	206	107,097
TAXI TRANSP & LICENSING	1	0.4926	26,723		26,723	51	26,774
EDUCATION	51	25.1232	1,362,856		1,362,856	2,621	1,365,477
SubTotal	203	100.0000	5,424,700		5,424,700	10,431	5,435,131
TOTAL	203	100.0000	5,424,700		5,424,700	10,431	5,435,131

Allocation Basis: NUM OF RETIRED EMPLOYEES RECEIVING CHECKS FOR ACCT

Allocation Source: EBS REPORT ON PENSION PAYCHECK RECIPIENTS



MAXIMUS

**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	0.2778	24,647		24,647	47	24,694
COUNTY CLERK	1	0.2778	24,647		24,647	47	24,694
POLICE	185	51.3888	4,559,737		4,559,737	8,769	4,568,506
FIRE	170	47.2222	4,190,028		4,190,028	8,057	4,198,085
PARKS	1	0.2778	24,647		24,647	47	24,694
WATER & SEWER	1	0.2778	24,647		24,647	47	24,694
GENERAL HOSP	1	0.2778	24,647		24,647	47	24,694
SubTotal	360	100.0000	8,873,000		8,873,000	17,061	8,890,061
TOTAL	360	100.0000	8,873,000		8,873,000	17,061	8,890,061

Allocation Basis: NUM OF RETIRED EMPLOYEES RECEIVING CHECKS FOR ACCT

Allocation Source: EBS REPORT ON PENSION PAYCHECK RECIPIENTS



MAXIMUS
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	100,000	49.5786	100,000		100,000	192	100,192
ALL OTHER	101,700	50.4214	101,700		101,700	196	101,896
SubTotal	201,700	100.0000	201,700		201,700	388	202,088
TOTAL	201,700	100.0000	201,700		201,700	388	202,088

Allocation Basis: DEATH BENEFITS PAID BY DEPT

Allocation Source: DEATH BENEFITS PAID BY DEPT



MAXIMUS
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	7	0.1060	31,778		31,778	61	31,839
MAYOR	9	0.1363	40,858		40,858	79	40,937
GENERAL SERVICES OVERHEAD	92	1.3929	417,656		417,656	803	418,459
DIRECTOR OF FINANCE	64	0.9690	290,543		290,543	559	291,102
OFFICE OF MANAGEMENT BUDGET	6	0.0908	27,238		27,238	52	27,290
HUMAN RESOURCES	24	0.3634	108,954		108,954	209	109,163
INFORMATION SYSTEMS	29	0.4391	131,652		131,652	253	131,905
DEPARTMENT OF LAW	9	0.1363	40,858		40,858	79	40,937
ELECTIONS	16	0.2422	72,636		72,636	140	72,776
PLANNING COMM	31	0.4693	140,732		140,732	271	141,003
REGISTER/DEEDS	8	0.1211	36,318		36,318	70	36,388
HISTORICAL COMM	1	0.0151	4,540		4,540	9	4,549
COMM ED ALLIANCE	5	0.0757	22,699		22,699	44	22,743
ASSESSOR PROP	41	0.6207	186,129		186,129	358	186,487
TRUSTEE	16	0.2422	72,636		72,636	140	72,776
COUNTY CLERK	53	0.8024	240,606		240,606	463	241,069
DISTRICT ATTOR	6	0.0908	27,238		27,238	52	27,290
PUBLIC DEFENDER	5	0.0757	22,699		22,699	44	22,743
JUVENILE CT CLRK	14	0.2120	63,556		63,556	122	63,678
CIRCUIT CT CLERK	76	1.1506	345,020		345,020	663	345,683
CRIMINAL CT CLRK	40	0.6056	181,590		181,590	349	181,939
CLERK/MASTER	7	0.1060	31,778		31,778	61	31,839
JUVENILE COURT	29	0.4391	131,652		131,652	253	131,905
GEN SESSIONS CT	50	0.7570	226,987		226,987	436	227,423
ST TRIAL COURTS	25	0.3785	113,493		113,493	218	113,711
SHERIFF ADMIN	141	2.1347	640,103		640,103	1,231	641,334
POLICE	1,011	15.3064	4,589,676		4,589,676	8,825	4,598,501
FIRE	683	10.3405	3,100,641		3,100,641	5,962	3,106,603
CODES ADMIN	67	1.0144	304,163		304,163	585	304,748
BEER BOARD	5	0.0757	22,699		22,699	44	22,743
AGRICULTURAL EXT	5	0.0757	22,699		22,699	44	22,743
SOIL & WATER	2	0.0303	9,080		9,080	17	9,097



MAXIMUS
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
SOCIAL SERVICES	127	1.9228	576,547		576,547	1,109	577,656
HEALTH	205	3.1037	930,647		930,647	1,789	932,436
PUBLIC LIBRARY	102	1.5443	463,053		463,053	890	463,943
PARKS	188	2.8463	853,471		853,471	1,641	855,112
ARTS COMMISSION	3	0.0454	13,619		13,619	26	13,645
PUBLIC WORKS	482	7.2974	2,188,154		2,188,154	4,207	2,192,361
SOLID WASTE	112	1.6968	508,786		508,786	978	509,764
HUMAN RELATIONS	2	0.0303	9,080		9,080	17	9,097
FARMERS MARKET	4	0.0606	18,159		18,159	35	18,194
MUNI AUDITORIUM	7	0.1060	31,778		31,778	61	31,839
STATE FAIR BD	10	0.1514	45,397		45,397	87	45,484
CONVENTION CTR	11	0.1665	49,937		49,937	96	50,033
WATER & SEWER	470	7.1157	2,133,677		2,133,677	4,103	2,137,780
BORDEAUX LONG-TERM CARE	241	3.6487	1,094,077		1,094,077	2,104	1,096,181
GENERAL HOSP	398	6.0257	1,806,816		1,806,816	3,474	1,810,290
METRO ACTION COM	56	0.8478	254,225		254,225	489	254,714
NCAC	8	0.1211	36,318		36,318	70	36,388
MDHA	1	0.0151	4,540		4,540	9	4,549
TAXI TRANSP & LICENSING	4	0.0606	18,159		18,159	35	18,194
EDUCATION	1,586	24.0117	7,200,024		7,200,024	13,843	7,213,867
COMMUNICATION CENTER	4	0.0606	18,159		18,159	35	18,194
ALL OTHER	4	0.0606	18,159		18,159	35	18,194
KNOWLES HOME	3	0.0454	13,619		13,619	26	13,645
SubTotal	6,605	100.0000	29,985,308		29,985,308	57,655	30,042,963
TOTAL	6,605	100.0000	29,985,308		29,985,308	57,655	30,042,963

Allocation Basis: NUMBER OF RETIRED EMPLOYEES (LESS UNKNOWNNS)

Allocation Source: EBS REPORT ON PENSION PAYCHECK RECIPIENTS



MAXIMUS
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	7	0.1060	1,584		1,584	3	1,587
MAYOR	9	0.1363	2,036		2,036	4	2,040
GENERAL SERVICES OVERHEAD	92	1.3929	20,817		20,817	40	20,857
DIRECTOR OF FINANCE	64	0.9690	14,481		14,481	28	14,509
OFFICE OF MANAGEMENT BUDGET	6	0.0908	1,358		1,358	3	1,361
HUMAN RESOURCES	24	0.3634	5,430		5,430	10	5,440
INFORMATION SYSTEMS	29	0.4391	6,562		6,562	13	6,575
DEPARTMENT OF LAW	9	0.1363	2,036		2,036	4	2,040
ELECTIONS	16	0.2422	3,620		3,620	7	3,627
PLANNING COMM	31	0.4693	7,014		7,014	13	7,027
REGISTER/DEEDS	8	0.1211	1,810		1,810	3	1,813
HISTORICAL COMM	1	0.0151	226		226		226
COMM ED ALLIANCE	5	0.0757	1,131		1,131	2	1,133
ASSESSOR PROP	41	0.6207	9,277		9,277	18	9,295
TRUSTEE	16	0.2422	3,620		3,620	7	3,627
COUNTY CLERK	53	0.8024	11,992		11,992	23	12,015
DISTRICT ATTOR	6	0.0908	1,358		1,358	3	1,361
PUBLIC DEFENDER	5	0.0757	1,131		1,131	2	1,133
JUVENILE CT CLRK	14	0.2120	3,168		3,168	6	3,174
CIRCUIT CT CLERK	76	1.1506	17,196		17,196	33	17,229
CRIMINAL CT CLRK	40	0.6056	9,051		9,051	17	9,068
CLERK/MASTER	7	0.1060	1,584		1,584	3	1,587
JUVENILE COURT	29	0.4391	6,562		6,562	13	6,575
GEN SESSIONS CT	50	0.7570	11,313		11,313	22	11,335
ST TRIAL COURTS	25	0.3785	5,657		5,657	11	5,668
SHERIFF ADMIN	141	2.1347	31,904		31,904	61	31,965
POLICE	1,011	15.3064	228,756		228,756	440	229,196
FIRE	683	10.3405	154,541		154,541	297	154,838
CODES ADMIN	67	1.0144	15,160		15,160	29	15,189
BEER BOARD	5	0.0757	1,131		1,131	2	1,133
AGRICULTURAL EXT	5	0.0757	1,131		1,131	2	1,133
SOIL & WATER	2	0.0303	453		453	1	454



MAXIMUS
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
SOCIAL SERVICES	127	1.9228	28,736		28,736	55	28,791
HEALTH	205	3.1037	46,385		46,385	89	46,474
PUBLIC LIBRARY	102	1.5443	23,079		23,079	44	23,123
PARKS	188	2.8463	42,538		42,538	82	42,620
ARTS COMMISSION	3	0.0454	679		679	1	680
PUBLIC WORKS	482	7.2974	109,061		109,061	210	109,271
SOLID WASTE	112	1.6968	25,359		25,359	49	25,408
HUMAN RELATIONS	2	0.0303	453		453	1	454
FARMERS MARKET	4	0.0606	905		905	2	907
MUNI AUDITORIUM	7	0.1060	1,584		1,584	3	1,587
STATE FAIR BD	10	0.1514	2,263		2,263	4	2,267
CONVENTION CTR	11	0.1665	2,489		2,489	5	2,494
WATER & SEWER	470	7.1157	106,346		106,346	205	106,551
BORDEAUX LONG-TERM CARE	241	3.6487	54,530		54,530	105	54,635
GENERAL HOSP	398	6.0257	90,054		90,054	173	90,227
METRO ACTION COM	56	0.8478	12,671		12,671	24	12,695
NCAC	8	0.1211	1,810		1,810	3	1,813
MDHA	1	0.0151	226		226		226
TAXI TRANSP & LICENSING	4	0.0606	905		905	2	907
EDUCATION	1,586	24.0117	358,861		358,861	692	359,553
COMMUNICATION CENTER	4	0.0606	905		905	2	907
ALL OTHER	4	0.0606	905		905	2	907
KNOWLES HOME	3	0.0454	679		679	1	680
SubTotal	6,605	100.0000	1,494,513		1,494,513	2,874	1,497,387
TOTAL	6,605	100.0000	1,494,513		1,494,513	2,874	1,497,387

Allocation Basis: NUMBER OF RETIRED EMPLOYEES (LESS UNKNOWNNS)

Allocation Source: EBS REPORT ON PENSION PAYCHECK RECIPIENTS



MAXIMUS
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	2,036.72	0.8731	2,051		2,051	4	2,055
GENERAL SERVICES FACILITIES	11,324.04	4.8542	11,401		11,401	22	11,423
DEPARTMENT OF LAW	6,377.82	2.7339	6,421		6,421	12	6,433
PLANNING COMM	1,100.00	0.4715	1,107		1,107	2	1,109
HISTORICAL COMM	6,095.00	2.6127	6,137		6,137	12	6,149
CRIMINAL CT CLRK	7,492.77	3.2119	7,544		7,544	15	7,559
JUVENILE COURT	4,502.90	1.9302	4,534		4,534	9	4,543
GEN SESSIONS CT	6,966.29	2.9862	7,014		7,014	13	7,027
SHERIFF ADMIN	14,005.85	6.0038	14,101		14,101	27	14,128
POLICE	113,715.77	48.7459	114,491		114,491	220	114,711
AGRICULTURAL EXT	12.26	0.0053	12		12		12
HEALTH	3,250.53	1.3934	3,273		3,273	6	3,279
PARKS	22,007.20	9.4337	22,157		22,157	43	22,200
PUBLIC WORKS	2,353.39	1.0088	2,369		2,369	5	2,374
STATE FAIR BD	2,681.65	1.1495	2,700		2,700	5	2,705
CONVENTION CTR	11.11	0.0048	11		11		11
WATER & SEWER	1,591.71	0.6823	1,603		1,603	3	1,606
BORDEAUX LONG-TERM CARE	12,442.58	5.3337	12,527		12,527	24	12,551
GENERAL HOSP	11,833.73	5.0727	11,914		11,914	23	11,937
EDUCATION	269.28	0.1154	271		271	1	272
ALL OTHER	3,212.32	1.3770	3,234		3,234	6	3,240
SubTotal	233,282.92	100.0000	234,872		234,872	452	235,324
TOTAL	233,282.92	100.0000	234,872		234,872	452	235,324

Allocation Basis: UNEMPLOYMENT COSTS PER DEPARTMENT SERVED

Allocation Source: FY 2008 UNEMPLOYMENT COST REPORTS



MAXIMUS
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	4,050		4,050	8	4,058
SubTotal	100	100.0000	4,050		4,050	8	4,058
TOTAL	100	100.0000	4,050		4,050	8	4,058

Allocation Basis: DIRECT ALLOCATION TO COUNCIL

Allocation Source: DIRECT ASSIGNED



MAXIMUS

**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	67,235	3,002	0	0	24,694	0	31,839
MAYOR	48,379	5,402	0	0	0	0	40,937
GENERAL SERVICES	546,892	54,028	0	53,548	0	0	418,459
GENERAL SERVICES	11,423	0	0	0	0	0	0
DIRECTOR OF FINANCE	631,941	31,816	0	294,514	0	0	291,102
OFFICE OF MANAGEMENT	32,253	3,602	0	0	0	0	27,290
HUMAN RESOURCES	155,183	13,806	0	26,774	0	0	109,163
INFORMATION SYSTEMS	155,888	17,408	0	0	0	0	131,905
DEPARTMENT OF LAW	107,160	4,202	0	53,548	0	0	40,937
ELECTIONS	86,007	9,604	0	0	0	0	72,776
PLANNING COMM	167,749	18,610	0	0	0	0	141,003
REGISTER/DEEDS	43,003	4,802	0	0	0	0	36,388
HISTORICAL COMM	11,524	600	0	0	0	0	4,549
COMM ED ALLIANCE	26,878	3,002	0	0	0	0	22,743
ASSESSOR PROP	298,916	22,812	0	80,322	0	0	186,487
TRUSTEE	86,007	9,604	0	0	0	0	72,776
COUNTY CLERK	335,168	30,616	0	26,774	24,694	0	241,069
DISTRICT ATTOR	32,253	3,602	0	0	0	0	27,290
PUBLIC DEFENDER	26,878	3,002	0	0	0	0	22,743
JUVENILE CT CLRK	75,256	8,404	0	0	0	0	63,678
CIRCUIT CT CLERK	408,536	45,624	0	0	0	0	345,683
CRIMINAL CT CLRK	222,578	24,012	0	0	0	0	181,939
CLERK/MASTER	37,628	4,202	0	0	0	0	31,839
JUVENILE COURT	186,605	16,808	0	26,774	0	0	131,905
GEN SESSIONS CT	275,801	30,016	0	0	0	0	227,423
ST TRIAL COURTS	134,387	15,008	0	0	0	0	113,711
SHERIFF ADMIN	824,417	83,442	0	53,548	0	0	641,334
POLICE	10,059,112	494,650	0	53,548	4,568,506	0	4,598,501
FIRE	7,893,848	307,356	0	26,774	4,198,085	100,192	3,106,603
CODES ADMIN	386,331	39,620	0	26,774	0	0	304,748
BEER BOARD	26,878	3,002	0	0	0	0	22,743
AGRICULTURAL EXT	26,890	3,002	0	0	0	0	22,743
SOIL & WATER	10,751	1,200	0	0	0	0	9,097
SOCIAL SERVICES	682,685	76,238	0	0	0	0	577,656
HEALTH	1,131,425	122,462	0	26,774	0	0	932,436
PUBLIC LIBRARY	574,470	60,630	0	26,774	0	0	463,943



MAXIMUS

**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	1,187,752	109,256	0	133,870	24,694	0	855,112
ARTS COMMISSION	16,125	1,800	0	0	0	0	13,645
PUBLIC WORKS	4,072,840	186,592	0	1,582,242	0	0	2,192,361
SOLID WASTE	1,071,062	56,530	0	479,360	0	0	509,764
HUMAN RELATIONS	10,751	1,200	0	0	0	0	9,097
FARMERS MARKET	21,503	2,402	0	0	0	0	18,194
MUNI AUDITORIUM	37,628	4,202	0	0	0	0	31,839
STATE FAIR BD	56,460	6,004	0	0	0	0	45,484
CONVENTION CTR	59,142	6,604	0	0	0	0	50,033
WATER & SEWER	3,468,254	260,532	0	937,091	24,694	0	2,137,780
BORDEAUX LONG-TERM	1,334,213	144,072	0	26,774	0	0	1,096,181
GENERAL HOSP	2,280,165	235,920	0	107,097	24,694	0	1,810,290
METRO ACTION COM	301,027	33,618	0	0	0	0	254,714
NCAC	43,003	4,802	0	0	0	0	36,388
MDHA	5,375	600	0	0	0	0	4,549
TAXI TRANSP & LICENSING	47,675	1,800	0	26,774	0	0	18,194
EDUCATION	21,414,539	901,057	11,574,313	1,365,477	0	0	7,213,867
COMMUNICATION CENTER	21,503	2,402	0	0	0	0	18,194
ALL OTHER	126,639	2,402	0	0	0	101,896	18,194
KNOWLES HOME	16,125	1,800	0	0	0	0	13,645
Direct Billed	0	0	0	0	0	0	0
Total	61,420,116	3,538,791	11,574,313	5,435,131	8,890,061	202,088	30,042,963



MAXIMUS

**Schedule .5 - Allocation Summary
For Department EMPLOYEE BENEFITS**

Receiving Department	LIFE BENEFIT	UNEMPLOY COMP	COUNCIL PENSION
LEGISLATIVE	1,587	2,055	4,058
MAYOR	2,040	0	0
GENERAL SERVICES	20,857	0	0
GENERAL SERVICES	0	11,423	0
DIRECTOR OF FINANCE	14,509	0	0
OFFICE OF MANAGEMENT	1,361	0	0
HUMAN RESOURCES	5,440	0	0
INFORMATION SYSTEMS	6,575	0	0
DEPARTMENT OF LAW	2,040	6,433	0
ELECTIONS	3,627	0	0
PLANNING COMM	7,027	1,109	0
REGISTER/DEEDS	1,813	0	0
HISTORICAL COMM	226	6,149	0
COMM ED ALLIANCE	1,133	0	0
ASSESSOR PROP	9,295	0	0
TRUSTEE	3,627	0	0
COUNTY CLERK	12,015	0	0
DISTRICT ATTOR	1,361	0	0
PUBLIC DEFENDER	1,133	0	0
JUVENILE CT CLRK	3,174	0	0
CIRCUIT CT CLERK	17,229	0	0
CRIMINAL CT CLRK	9,068	7,559	0
CLERK/MASTER	1,587	0	0
JUVENILE COURT	6,575	4,543	0
GEN SESSIONS CT	11,335	7,027	0
ST TRIAL COURTS	5,668	0	0
SHERIFF ADMIN	31,965	14,128	0
POLICE	229,196	114,711	0
FIRE	154,838	0	0
CODES ADMIN	15,189	0	0
BEER BOARD	1,133	0	0
AGRICULTURAL EXT	1,133	12	0
SOIL & WATER	454	0	0
SOCIAL SERVICES	28,791	0	0
HEALTH	46,474	3,279	0
PUBLIC LIBRARY	23,123	0	0



MAXIMUS

**Schedule .5 - Allocation Summary
For Department EMPLOYEE BENEFITS**

Receiving Department	LIFE BENEFIT	UNEMPLOY COMP	COUNCIL PENSION
PARKS	42,620	22,200	0
ARTS COMMISSION	680	0	0
PUBLIC WORKS	109,271	2,374	0
SOLID WASTE	25,408	0	0
HUMAN RELATIONS	454	0	0
FARMERS MARKET	907	0	0
MUNI AUDITORIUM	1,587	0	0
STATE FAIR BD	2,267	2,705	0
CONVENTION CTR	2,494	11	0
WATER & SEWER	106,551	1,606	0
BORDEAUX LONG-TERM	54,635	12,551	0
GENERAL HOSP	90,227	11,937	0
METRO ACTION COM	12,695	0	0
NCAC	1,813	0	0
MDHA	226	0	0
TAXI TRANSP & LICENSING	907	0	0
EDUCATION	359,553	272	0
COMMUNICATION CENTER	907	0	0
ALL OTHER	907	3,240	0
KNOWLES HOME	680	0	0
Direct Billed	0	0	0
Total	1,497,387	235,324	4,058



**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. 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.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department POST AUDITS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,431,757			1,431,757
POST AUDITS		19	19	
FINANCE OPERATIONS		(87)	(87)	
PAYROLL		(35)	(35)	
OFFICE OF MANAGEMENT BUDGET		82	82	
BUSINESS SOLUTIONS		(10)	(10)	
PURCHASING		720	720	
FINANCIAL ACCOUNTABILITY		17	17	
TREASURY		31	31	
GRANTS COORDINATION		9	9	
DEPARTMENT OF LAW		8,133	8,133	
Total Allocated Additions:		<u>8,879</u>	<u>8,879</u>	8,879
Total To Be Allocated:	<u><u>1,431,757</u></u>	<u><u>8,879</u></u>		<u><u>1,440,636</u></u>



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department POST AUDITS

	Total	General & Admin	POST AUDITS	INTERNAL AUDIT
Other Expense & Cost				
MANAGEMENT CONSULTANT	410,191	0	282,170	128,021
AUDITING SERVICE	985,670	0	985,670	0
OTHER EXPENSES	35,896	0	20,895	15,001
Departmental Totals				
Total Expenditures	1,431,757	0	1,288,735	143,022
Deductions				
Total Deductions	0	0	0	0
Functional Cost	1,431,757	0	1,288,735	143,022
Allocation Step 1				
1st Allocation	1,431,757	0	1,288,735	143,022
Allocation Step 2				
Inbound- All Others	8,879	8,879	0	0
Reallocate Admin Costs		(8,879)	7,992	887
2nd Allocation	8,879	0	7,992	887
Total For 005 POST AUDITS				
Total Allocated	1,440,636	0	1,296,727	143,909



MAXIMUS
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	1,785	0.0723	932		932		932
POST AUDITS	36	0.0015	19		19		19
CORPORATE DUES	17	0.0007	9		9		9
LEGISLATIVE	1,871	0.0758	977		977	6	983
MAYOR	2,659	0.1078	1,389		1,389	9	1,398
EMPLOYEE HEALTH & WELLNESS	737	0.0299	385		385	2	387
SHARED SERVICES	589	0.0239	308		308	2	310
GENERAL SERVICES FACILITIES	9,458	0.3833	4,940		4,940	31	4,971
SHARED BUSINESS SERVICES	2,891	0.1172	1,510		1,510	9	1,519
CUSTOMER SERVICE	553	0.0224	289		289	2	291
FLEET MANAGEMENT	482,715	19.5646	252,136		252,136	1,565	253,701
POSTAL SERVICE	600	0.0243	313		313	2	315
RADIO SHOP	4,901	0.1986	2,560		2,560	16	2,576
DIRECTOR OF FINANCE	478	0.0194	250		250	2	252
MINORITY SMALL BUSINESS	1,238	0.0502	647		647	4	651
FINANCE OPERATIONS	976	0.0396	510		510	3	513
PAYROLL	572	0.0232	299		299	2	301
OFFICE OF MANAGEMENT BUDGET	1,416	0.0574	740		740	5	745
INTERNAL AUDIT	1,958	0.0794	1,023		1,023	6	1,029
BUSINESS SOLUTIONS	1,511	0.0612	789		789	5	794
DIVISION OF REAL PROPERTY	1,031	0.0418	539		539	3	542
PURCHASING	1,592	0.0645	832		832	5	837
FINANCIAL ACCOUNTABILITY	434	0.0176	227		227	1	228
TREASURY	1,381	0.0560	721		721	4	725
GRANTS COORDINATION	436	0.0177	228		228	1	229
HUMAN RESOURCES	4,121	0.1670	2,153		2,153	13	2,166
INFORMATION SYSTEMS	6,833	0.2769	3,569		3,569	22	3,591
DEPARTMENT OF LAW	3,086	0.1251	1,612		1,612	10	1,622
CENTRAL RECORDS	330	0.0134	172		172	1	173
ELECTIONS	2,152	0.0872	1,124		1,124	7	1,131
SURPLUS PROPERTY	1,695	0.0687	885		885	5	890
PLANNING COMM	8,027	0.3253	4,193		4,193	26	4,219



MAXIMUS
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
ADV PLAN/RSCH	605	0.0245	316		316	2	318
REGISTER/DEEDS	566	0.0229	296		296	2	298
HISTORICAL COMM	1,450	0.0588	757		757	5	762
COMM ED ALLIANCE	477	0.0193	249		249	2	251
GOVT ACCESS TV	101	0.0041	53		53		53
ASSESSOR PROP	1,051	0.0426	549		549	3	552
TRUSTEE	606	0.0246	317		317	2	319
COUNTY CLERK	3,045	0.1234	1,590		1,590	10	1,600
DISTRICT ATTOR	2,042	0.0828	1,067		1,067	7	1,074
DA DRUG ENF	1,712	0.0694	894		894	6	900
DA SPECIAL OPNS	58	0.0024	30		30		30
PUBLIC DEFENDER	769	0.0312	402		402	2	404
JUVENILE CT CLRK	658	0.0267	344		344	2	346
CIRCUIT CT CLERK	1,144	0.0464	598		598	4	602
CRIMINAL CT CLRK	1,113	0.0451	581		581	4	585
CLERK/MASTER	626	0.0254	327		327	2	329
JUVENILE COURT	7,883	0.3195	4,118		4,118	26	4,144
GEN SESSIONS CT	6,105	0.2474	3,189		3,189	20	3,209
ST TRIAL COURTS	5,512	0.2234	2,879		2,879	18	2,897
JUSTICE INFO SYS	2,230	0.0904	1,165		1,165	7	1,172
SHERIFF ADMIN	2,795	0.1133	1,460		1,460	9	1,469
SH FACILITY MTN	709	0.0287	370		370	2	372
SH WAREHOUSE	1,184	0.0480	618		618	4	622
SH CRIM JUST CTR	2,471	0.1002	1,291		1,291	8	1,299
SH HILL JAIL	1,095	0.0444	572		572	4	576
SH CORR WORK CTR	2,905	0.1177	1,517		1,517	9	1,526
SH TRANSPORTATION	494	0.0200	258		258	2	260
SH WARRANTS	963	0.0390	503		503	3	506
SH TRAINING ACAD	664	0.0269	347		347	2	349
SH DEBERRY	146	0.0059	76		76		76
SH LAW ENF BLOCK	238	0.0096	124		124	1	125
SH DAY REPORTING	1,231	0.0499	643		643	4	647



MAXIMUS
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 WORK RELEASE	246	0.0100	128		128	1	129
SH OTHER	478	0.0194	250		250	2	252
POLICE	41,835	1.6956	21,852		21,852	136	21,988
POLICE DRUG ENF	748	0.0303	391		391	2	393
FIRE	24,862	1.0077	12,986		12,986	81	13,067
CODES ADMIN	10,071	0.4082	5,260		5,260	33	5,293
BEER BOARD	1,502	0.0609	785		785	5	790
AGRICULTURAL EXT	1,034	0.0419	540		540	3	543
SOIL & WATER	904	0.0366	472		472	3	475
SOCIAL SERVICES	8,945	0.3625	4,672		4,672	29	4,701
HEALTH	30,716	1.2449	16,044		16,044	100	16,144
PUBLIC LIBRARY	14,881	0.6031	7,773		7,773	48	7,821
PARKS	40,160	1.6277	20,977		20,977	130	21,107
ARTS COMMISSION	2,302	0.0933	1,202		1,202	7	1,209
PUBLIC WORKS	15,698	0.6362	8,200		8,200	51	8,251
SOLID WASTE	9,379	0.3801	4,899		4,899	30	4,929
HUMAN RELATIONS	936	0.0379	489		489	3	492
ADA MANAGEMENT	8	0.0003	4		4		4
FARMERS MARKET	1,767	0.0716	923		923	6	929
MUNI AUDITORIUM	3,457	0.1401	1,806		1,806	11	1,817
STATE FAIR BD	7,444	0.3017	3,888		3,888	24	3,912
CONVENTION CTR	5,224	0.2117	2,729		2,729	17	2,746
SPORTS AUTHORITY	536	0.0217	280		280	2	282
WATER & SEWER	58,608	2.3754	30,613		30,613	190	30,803
STORM WATER	4,988	0.2022	2,605		2,605	16	2,621
BORDEAUX LONG-TERM CARE	35,859	1.4534	18,730		18,730	116	18,846
GENERAL HOSP	16,524	0.6697	8,631		8,631	54	8,685
METRO ACTION COM	18,853	0.7641	9,847		9,847	61	9,908
NCAC	15,084	0.6114	7,879		7,879	49	7,928
METRO TRANSIT	475	0.0193	248		248	2	250
DES	38	0.0015	20		20		20
TAXI TRANSP & LICENSING	1,166	0.0473	609		609	4	613



MAXIMUS
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
EDUCATION	784,916	31.8130	409,982		409,982	2,543	412,525
SELF INSUR FUND	804	0.0326	420		420	3	423
COMMUNICATION CENTER	6,054	0.2454	3,162		3,162	20	3,182
ALL OTHER	694,812	28.1610	362,921		362,921	2,252	365,173
KNOWLES HOME	4,759	0.1929	2,486		2,486	15	2,501
CRIMINAL JUSTICE PLANNING	483	0.0196	252		252	2	254
SubTotal	2,467,283	100.0000	1,288,735		1,288,735	7,992	1,296,727
TOTAL	2,467,283	100.0000	1,288,735		1,288,735	7,992	1,296,727

Allocation Basis: TOTAL TRANSACTIONS BY FUND/DEPARTMENT

Allocation Source: FY 2008 FINANCE DEPT RECORDS



MAXIMUS
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	49,005	34.2683	49,011		49,011	304	49,315
INTERNAL AUDIT	27,663	19.3440	27,666		27,666	172	27,838
DEPARTMENT OF LAW	15,000	10.4891	15,002		15,002	93	15,095
SOLID WASTE	30,837	21.5635	30,841		30,841	191	31,032
DES	20,500	14.3351	20,502		20,502	127	20,629
SubTotal	143,005	100.0000	143,022		143,022	887	143,909
TOTAL	143,005	100.0000	143,022		143,022	887	143,909

Allocation Basis: POST AUDIT DIRECT ASSIGN

Allocation Source: DIRECT ASSIGN



MAXIMUS
Schedule .5 - Allocation Summary
For Department POST AUDITS

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
EMPLOYEE BENEFITS	932	932	0
POST AUDITS	19	19	0
CORPORATE DUES	9	9	0
LEGISLATIVE	983	983	0
MAYOR	1,398	1,398	0
EMPLOYEE HEALTH &	387	387	0
SHARED SERVICES	310	310	0
GENERAL SERVICES	54,286	4,971	49,315
SHARED BUSINESS	1,519	1,519	0
CUSTOMER SERVICE	291	291	0
FLEET MANAGEMENT	253,701	253,701	0
POSTAL SERVICE	315	315	0
RADIO SHOP	2,576	2,576	0
DIRECTOR OF FINANCE	252	252	0
MINORITY SMALL BUSINESS	651	651	0
FINANCE OPERATIONS	513	513	0
PAYROLL	301	301	0
OFFICE OF MANAGEMENT	745	745	0
INTERNAL AUDIT	28,867	1,029	27,838
BUSINESS SOLUTIONS	794	794	0
DIVISION OF REAL	542	542	0
PURCHASING	837	837	0
FINANCIAL	228	228	0
TREASURY	725	725	0
GRANTS COORDINATION	229	229	0
HUMAN RESOURCES	2,166	2,166	0
INFORMATION SYSTEMS	3,591	3,591	0
DEPARTMENT OF LAW	16,717	1,622	15,095
CENTRAL RECORDS	173	173	0
ELECTIONS	1,131	1,131	0
SURPLUS PROPERTY	890	890	0
PLANNING COMM	4,219	4,219	0
ADV PLAN/RSCH	318	318	0
REGISTER/DEEDS	298	298	0
HISTORICAL COMM	762	762	0
COMM ED ALLIANCE	251	251	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department POST AUDITS

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
GOVT ACCESS TV	53	53	0
ASSESSOR PROP	552	552	0
TRUSTEE	319	319	0
COUNTY CLERK	1,600	1,600	0
DISTRICT ATTOR	1,074	1,074	0
DA DRUG ENF	900	900	0
DA SPECIAL OPNS	30	30	0
PUBLIC DEFENDER	404	404	0
JUVENILE CT CLRK	346	346	0
CIRCUIT CT CLERK	602	602	0
CRIMINAL CT CLRK	585	585	0
CLERK/MASTER	329	329	0
JUVENILE COURT	4,144	4,144	0
GEN SESSIONS CT	3,209	3,209	0
ST TRIAL COURTS	2,897	2,897	0
JUSTICE INFO SYS	1,172	1,172	0
SHERIFF ADMIN	1,469	1,469	0
SH FACILITY MTN	372	372	0
SH WAREHOUSE	622	622	0
SH CRIM JUST CTR	1,299	1,299	0
SH HILL JAIL	576	576	0
SH CORR WORK CTR	1,526	1,526	0
SH TRANSPORTATION	260	260	0
SH WARRANTS	506	506	0
SH TRAINING ACAD	349	349	0
SH DEBERRY	76	76	0
SH LAW ENF BLOCK	125	125	0
SH DAY REPORTING	647	647	0
SH WORK RELEASE	129	129	0
SH OTHER	252	252	0
POLICE	21,988	21,988	0
POLICE DRUG ENF	393	393	0
FIRE	13,067	13,067	0
CODES ADMIN	5,293	5,293	0
BEER BOARD	790	790	0
AGRICULTURAL EXT	543	543	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department POST AUDITS

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
SOIL & WATER	475	475	0
SOCIAL SERVICES	4,701	4,701	0
HEALTH	16,144	16,144	0
PUBLIC LIBRARY	7,821	7,821	0
PARKS	21,107	21,107	0
ARTS COMMISSION	1,209	1,209	0
PUBLIC WORKS	8,251	8,251	0
SOLID WASTE	35,961	4,929	31,032
HUMAN RELATIONS	492	492	0
ADA MANAGEMENT	4	4	0
FARMERS MARKET	929	929	0
MUNI AUDITORIUM	1,817	1,817	0
STATE FAIR BD	3,912	3,912	0
CONVENTION CTR	2,746	2,746	0
SPORTS AUTHORITY	282	282	0
WATER & SEWER	30,803	30,803	0
STORM WATER	2,621	2,621	0
BORDEAUX LONG-TERM	18,846	18,846	0
GENERAL HOSP	8,685	8,685	0
METRO ACTION COM	9,908	9,908	0
NCAC	7,928	7,928	0
METRO TRANSIT	250	250	0
DES	20,649	20	20,629
TAXI TRANSP & LICENSING	613	613	0
EDUCATION	412,525	412,525	0
SELF INSUR FUND	423	423	0
COMMUNICATION CENTER	3,182	3,182	0
ALL OTHER	365,173	365,173	0
KNOWLES HOME	2,501	2,501	0
CRIMINAL JUSTICE	254	254	0
Direct Billed	0	0	0



MAXIMUS
Schedule .5 - Allocation Summary
For Department POST AUDITS

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
Total	<u>1,440,636</u>	<u>1,296,727</u>	<u>143,909</u>



**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 appropriate for allocation under OMB Circular A-87. We identified the costs of memberships to such organizations as the Government Finance Officers Association, Tennessee County Services Association and Tennessee Municipal League for allocation. These costs were directly allocated to the departments benefiting from the membership.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department CORPORATE DUES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	322,601			322,601
POST AUDITS	9		9	
FINANCE OPERATIONS		(17)	(17)	
PAYROLL		(7)	(7)	
OFFICE OF MANAGEMENT BUDGET		16	16	
BUSINESS SOLUTIONS		(2)	(2)	
PURCHASING		140	140	
FINANCIAL ACCOUNTABILITY		3	3	
TREASURY		7	7	
GRANTS COORDINATION		2	2	
Total Allocated Additions:	9	142	151	151
Total To Be Allocated:	322,610	142		322,752



MAXIMUS
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	322,601	0	322,601
Departmental Totals			
Total Expenditures	322,601	0	322,601
Deductions			
Total Deductions	0	0	0
Functional Cost	322,601	0	322,601
Allocation Step 1			
Inbound- All Others	9	9	0
Reallocate Admin Costs		(9)	9
1st Allocation	322,610	0	322,610
Allocation Step 2			
Inbound- All Others	142	142	0
Reallocate Admin Costs		(142)	142
2nd Allocation	142	0	142
Total For 006 CORPORATE			
Total Allocated	322,752	0	322,752



MAXIMUS
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	263,926	82.5801	266,412		266,412	117	266,529
MAYOR	29,766	9.3135	30,046		30,046	13	30,059
DIRECTOR OF FINANCE	1,705	0.5335	1,721		1,721	1	1,722
ALL OTHER	24,203	7.5729	24,431		24,431	11	24,442
SubTotal	319,600	100.0000	322,610		322,610	142	322,752
TOTAL	319,600	100.0000	322,610		322,610	142	322,752

Allocation Basis: DIRECT IDENTIFICATION OF COST TO BENEFITING DEPART

Allocation Source: FINANCE DIVISION OF ACCOUNTS



MAXIMUS
Schedule .5 - Allocation Summary
For Department CORPORATE DUES

Receiving Department	Total	CORPORATE DUES
LEGISLATIVE	266,529	266,529
MAYOR	30,059	30,059
DIRECTOR OF FINANCE	1,722	1,722
ALL OTHER	24,442	24,442
Direct Billed	0	0
Total	<u>322,752</u>	<u>322,752</u>



**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.

MAXIMUS

**Schedule .2 - Costs To Be Allocated
For Department EMPLOYEE HEALTH & WELLNESS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	524,532			524,532
POST AUDITS	385	2	387	
TREASURY		27	27	
Total Allocated Additions:	385	29	414	414
Total To Be Allocated:	524,917	29		524,946



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department EMPLOYEE HEALTH & WELLNESS

	Total	General & Admin	CLINIC	BENEFIT BOARD
Wages & Benefits				
SALARIES & WAGES	367,886	17,842	272,604	77,440
FRINGE BENEFITS	115,619	5,608	85,673	24,338
Other Expense & Cost				
CONTRACTUAL SERVICES	15,043	730	11,146	3,167
SUPPLIES	18,097	878	13,410	3,809
OTHER EXPENSES	7,887	383	5,844	1,660
Departmental Totals				
Total Expenditures	524,532	25,441	388,677	110,414
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	524,532	25,441	388,677	110,414
Allocation Step 1				
Inbound- All Others	385	385	0	0
Reallocate Admin Costs		(25,826)	20,113	5,713
1st Allocation	524,917	0	408,790	116,127
Allocation Step 2				
Inbound- All Others	29	29	0	0
Reallocate Admin Costs		(29)	23	6
2nd Allocation	29	0	23	6
Total For 009 EMPLOYEE				
Total Allocated	524,946	0	408,813	116,133



MAXIMUS

**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	1,791	0.6944	2,839		2,839		2,839
JUVENILE COURT	298	0.1155	472		472		472
GEN SESSIONS CT	348	0.1349	551	-202	349		349
SHERIFF ADMIN	3,483	1.3500	5,519		5,519		5,519
POLICE	146,163	56.6457	231,559	-82,126	149,433	14	149,447
FIRE	86,537	33.5377	137,099	-59,602	77,497	8	77,505
SOCIAL SERVICES	246	0.0953	390	-210	180		180
HEALTH	3,948	1.5304	6,256		6,256		6,256
PUBLIC LIBRARY	132	0.0513	210	-132	78		78
PARKS	3,032	1.1754	4,805	-1,094	3,711		3,711
PUBLIC WORKS	6,822	2.6441	10,809	-5,910	4,899	1	4,900
CONVENTION CTR	104	0.0403	165		165		165
WATER & SEWER	958	0.3713	1,518	-65	1,453		1,453
METRO ACTION COM	3,150	1.2211	4,992	-12	4,980		4,980
MDHA	90	0.0349	143	-90	53		53
EDUCATION	739	0.2866	1,172	-740	432		432
ALL OTHER	183	0.0711	291	-95	196		196
SubTotal	258,030	100.0000	408,790	-150,278	258,512	23	258,535
Direct Billed				150,278	150,278		150,278
TOTAL	258,030	100.0000	408,790		408,790	23	408,813

Allocation Basis: TOTAL CLINIC CHARGES

Allocation Source: HEALTH DEPARTMENT



MAXIMUS

**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	116,127		116,127	6	116,133
SubTotal	100	100.0000	116,127		116,127	6	116,133
TOTAL	100	100.0000	116,127		116,127	6	116,133

Allocation Basis: DIRECT ALLOCATION TO BENEFIT BOARD

Allocation Source: DIRECT ASSIGNED



MAXIMUS

**Schedule .5 - Allocation Summary
For Department EMPLOYEE HEALTH & WELLNESS**

Receiving Department	Total	CLINIC	BENEFIT BOARD
GENERAL SERVICES	2,839	2,839	0
HUMAN RESOURCES	116,133	0	116,133
JUVENILE COURT	472	472	0
GEN SESSIONS CT	349	349	0
SHERIFF ADMIN	5,519	5,519	0
POLICE	149,447	149,447	0
FIRE	77,505	77,505	0
SOCIAL SERVICES	180	180	0
HEALTH	6,256	6,256	0
PUBLIC LIBRARY	78	78	0
PARKS	3,711	3,711	0
PUBLIC WORKS	4,900	4,900	0
CONVENTION CTR	165	165	0
WATER & SEWER	1,453	1,453	0
METRO ACTION COM	4,980	4,980	0
MDHA	53	53	0
EDUCATION	432	432	0
ALL OTHER	196	196	0
Direct Billed	150,278	150,278	0
Total	524,946	408,813	116,133



**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-08 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

MAXIMUS

**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	545,842	1,050	546,892	
TREASURY		79	79	
Total Allocated Additions:	<u>545,842</u>	<u>1,129</u>	<u>546,971</u>	<u>546,971</u>
Total To Be Allocated:	<u><u>545,842</u></u>	<u><u>1,129</u></u>		<u><u>546,971</u></u>



MAXIMUS
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	545,842	0	545,842
1st Allocation	545,842	0	545,842
Allocation Step 2			
Inbound- All Others	1,129	0	1,129
2nd Allocation	1,129	0	1,129
Total For 0101 GENERAL			
Total Allocated	546,971	0	546,971



MAXIMUS

**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	531,761	5.8842	32,118		32,118	66	32,184
GENERAL SERVICES FACILITIES	1,906,473	21.0960	115,151		115,151	238	115,389
SHARED BUSINESS SERVICES	1,063,246	11.7653	64,220		64,220	133	64,353
CUSTOMER SERVICE	396,259	4.3848	23,934		23,934	50	23,984
FLEET MANAGEMENT	3,940,567	43.6043	238,011		238,011	493	238,504
POSTAL SERVICE	187,818	2.0783	11,344		11,344	23	11,367
RADIO SHOP	704,050	7.7906	42,525		42,525	88	42,613
SURPLUS PROPERTY	306,944	3.3965	18,539		18,539	38	18,577
SubTotal	9,037,120	100.0000	545,842		545,842	1,129	546,971
TOTAL	9,037,120	100.0000	545,842		545,842	1,129	546,971

Allocation Basis: GENERAL SERVICES SALARIES

Allocation Source: EXPENDITURE REPORT



MAXIMUS
Schedule .5 - Allocation Summary
For Department GENERAL SERVICES OVERHEAD

Receiving Department	Total	GENERAL SERVICES
SHARED SERVICES	32,184	32,184
GENERAL SERVICES	115,389	115,389
SHARED BUSINESS	64,353	64,353
CUSTOMER SERVICE	23,984	23,984
FLEET MANAGEMENT	238,504	238,504
POSTAL SERVICE	11,367	11,367
RADIO SHOP	42,613	42,613
SURPLUS PROPERTY	18,577	18,577
Direct Billed	0	0
Total	546,971	546,971



**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 2008, costs were allocated based on the number of invoices processed by department. The residual was allocated to departments based on billings.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department SHARED SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,087,037			1,087,037
TRANSFER	(225)			
Total Deductions:	(225)			(225)
BUILDING USE ALLOWANCE	7,870		7,870	
POST AUDITS	308	2	310	
GENERAL SERVICES OVERHEAD	32,118	66	32,184	
GENERAL SERVICES FACILITIES		(2,713)	(2,713)	
SHARED BUSINESS SERVICES		(8,197)	(8,197)	
CUSTOMER SERVICE		(234)	(234)	
POSTAL SERVICE		(2,044)	(2,044)	
FINANCE OPERATIONS		(68)	(68)	
PAYROLL		(27)	(27)	
OFFICE OF MANAGEMENT BUDGET		63	63	
INTERNAL AUDIT		(197)	(197)	
BUSINESS SOLUTIONS		(8)	(8)	
PURCHASING		559	559	
FINANCIAL ACCOUNTABILITY		13	13	
TREASURY		127	127	
GRANTS COORDINATION		7	7	
HUMAN RESOURCES		(1,512)	(1,512)	
INFORMATION SYSTEMS		2,377	2,377	
CENTRAL RECORDS		242	242	
Total Allocated Additions:	40,296	(11,544)	28,752	28,752
TRANSFER	225			
REVENUES	(1,291,300)			
Total Departmental Cost Adjustments:	(1,291,075)			(1,291,075)
Total To Be Allocated:	(163,967)	(11,544)		(175,511)

MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department SHARED SERVICES

	Total	General & Admin	SHARED SERVICES
Wages & Benefits			
SALARIES & WAGES	531,761	0	531,761
FRINGE BENEFITS	229,838	0	229,838
Other Expense & Cost			
CONTRACTUAL SERVICES	295,825	0	295,825
SUPPLIES	3,068	0	3,068
OTHER EXPENSES	26,545	0	26,545
Departmental Totals			
Total Expenditures	1,087,037	0	1,087,037
Deductions			
Total Deductions	(225)	(225)	0
Cost Adjustments			
*TRANSFER REVENUES	225 (1,291,300)	225 0	0 (1,291,300)
Functional Cost	(204,263)	0	(204,263)
Allocation Step 1			
Inbound- All Others	40,296	40,296	0
Reallocate Admin Costs		(40,296)	40,296
1st Allocation	(163,967)	0	(163,967)
Allocation Step 2			
Inbound- All Others	(11,544)	(11,544)	0
Reallocate Admin Costs		11,544	(11,544)
2nd Allocation	(11,544)	0	(11,544)
Total For 0102 SHARED			
Total Allocated	(175,511)	0	(175,511)



MAXIMUS
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	1,400	0.1084	-178		-178	-13	-191
MAYOR	6,200	0.4801	-787		-787	-55	-842
GENERAL SERVICES FACILITIES	48,700	3.7714	-6,184		-6,184	-435	-6,619
SHARED BUSINESS SERVICES	8,900	0.6892	-1,130		-1,130	-80	-1,210
CUSTOMER SERVICE	2,700	0.2091	-343		-343	-24	-367
FLEET MANAGEMENT	201,000	15.5657	-25,522		-25,522	-1,795	-27,317
POSTAL SERVICE	3,300	0.2556	-419		-419	-30	-449
RADIO SHOP	12,200	0.9448	-1,549		-1,549	-109	-1,658
DIRECTOR OF FINANCE	1,200	0.0929	-152		-152	-11	-163
MINORITY SMALL BUSINESS	1,100	0.0852	-140		-140	-10	-150
FINANCE OPERATIONS	2,900	0.2246	-368		-368	-26	-394
PAYROLL	1,900	0.1471	-241		-241	-17	-258
OFFICE OF MANAGEMENT BUDGET	2,900	0.2246	-368		-368	-26	-394
INTERNAL AUDIT	1,400	0.1084	-178		-178	-13	-191
BUSINESS SOLUTIONS	1,600	0.1239	-203		-203	-14	-217
DIVISION OF REAL PROPERTY	3,000	0.2323	-381		-381	-27	-408
PURCHASING	2,500	0.1936	-317		-317	-22	-339
FINANCIAL ACCOUNTABILITY	500	0.0387	-63		-63	-4	-67
TREASURY	2,100	0.1626	-267		-267	-19	-286
GRANTS COORDINATION	400	0.0310	-51		-51	-4	-55
HUMAN RESOURCES	4,100	0.3175	-521		-521	-37	-558
INFORMATION SYSTEMS	48,000	3.7172	-6,095		-6,095	-429	-6,524
DEPARTMENT OF LAW	26,300	2.0367	-3,340		-3,340	-235	-3,575
ELECTIONS	5,100	0.3950	-648		-648	-46	-694
SURPLUS PROPERTY	5,100	0.3950	-648		-648	-46	-694
PLANNING COMM	7,800	0.6040	-990		-990	-70	-1,060
HISTORICAL COMM	900	0.0697	-114		-114	-8	-122
COMM ED ALLIANCE	400	0.0310	-51		-51	-4	-55
DISTRICT ATTOR	18,900	1.4636	-2,400		-2,400	-169	-2,569
PUBLIC DEFENDER	700	0.0542	-89		-89	-6	-95
JUVENILE CT CLRK	1,800	0.1394	-229		-229	-16	-245
CLERK/MASTER	1,800	0.1394	-229		-229	-16	-245



MAXIMUS
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
JUVENILE COURT	14,100	1.0919	-1,790		-1,790	-126	-1,916
GEN SESSIONS CT	10,500	0.8131	-1,333		-1,333	-94	-1,427
JUSTICE INFO SYS	3,200	0.2478	-406		-406	-29	-435
POLICE	58,900	4.5613	-7,479		-7,479	-527	-8,006
FIRE	36,500	2.8266	-4,635		-4,635	-326	-4,961
CODES ADMIN	6,500	0.5034	-825		-825	-58	-883
BEER BOARD	200	0.0155	-25		-25	-2	-27
AGRICULTURAL EXT	300	0.0232	-38		-38	-3	-41
SOIL & WATER	300	0.0232	-38		-38	-3	-41
SOCIAL SERVICES	16,200	1.2546	-2,057		-2,057	-145	-2,202
HEALTH	61,100	4.7317	-7,758		-7,758	-546	-8,304
PUBLIC LIBRARY	91,500	7.0859	-11,619		-11,619	-818	-12,437
PARKS	137,700	10.6637	-17,485		-17,485	-1,231	-18,716
ARTS COMMISSION	3,400	0.2633	-432		-432	-30	-462
PUBLIC WORKS	61,700	4.7781	-7,835		-7,835	-552	-8,387
SOLID WASTE	26,200	2.0290	-3,327		-3,327	-234	-3,561
HUMAN RELATIONS	1,200	0.0929	-152		-152	-11	-163
FARMERS MARKET	6,200	0.4801	-787		-787	-55	-842
MUNI AUDITORIUM	6,200	0.4801	-787		-787	-55	-842
STATE FAIR BD	17,600	1.3630	-2,235		-2,235	-157	-2,392
CONVENTION CTR	10,900	0.8441	-1,384		-1,384	-97	-1,481
SPORTS AUTHORITY	1,300	0.1007	-165		-165	-12	-177
WATER & SEWER	129,500	10.0287	-16,444		-16,444	-1,158	-17,602
METRO ACTION COM	69,700	5.3977	-8,850		-8,850	-623	-9,473
NCAC	32,900	2.5478	-4,178		-4,178	-294	-4,472
TAXI TRANSP & LICENSING	800	0.0620	-102		-102	-7	-109
COMMUNICATION CENTER	8,300	0.6428	-1,054		-1,054	-74	-1,128
ALL OTHER	51,500	3.9882	-6,539		-6,539	-460	-6,999
CRIMINAL JUSTICE PLANNING	100	0.0077	-13		-13	-1	-14
SubTotal	1,291,300	100.0000	-163,967		-163,967	-11,544	-175,511
TOTAL	1,291,300	100.0000	-163,967		-163,967	-11,544	-175,511



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department SHARED SERVICES

Allocation Basis: SHARED SERVICES BILLINGS

Allocation Source: GENERAL SERVICES RECORDS



All Monetary Values Are \$ Dollars
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MAXIMUS**Schedule .5 - Allocation Summary
For Department SHARED SERVICES**

Receiving Department	Total	SHARED SERVICES
LEGISLATIVE	(191)	(191)
MAYOR	(842)	(842)
GENERAL SERVICES	(6,619)	(6,619)
SHARED BUSINESS	(1,210)	(1,210)
CUSTOMER SERVICE	(367)	(367)
FLEET MANAGEMENT	(27,317)	(27,317)
POSTAL SERVICE	(449)	(449)
RADIO SHOP	(1,658)	(1,658)
DIRECTOR OF FINANCE	(163)	(163)
MINORITY SMALL BUSINESS	(150)	(150)
FINANCE OPERATIONS	(394)	(394)
PAYROLL	(258)	(258)
OFFICE OF MANAGEMENT	(394)	(394)
INTERNAL AUDIT	(191)	(191)
BUSINESS SOLUTIONS	(217)	(217)
DIVISION OF REAL	(408)	(408)
PURCHASING	(339)	(339)
FINANCIAL	(67)	(67)
TREASURY	(286)	(286)
GRANTS COORDINATION	(55)	(55)
HUMAN RESOURCES	(558)	(558)
INFORMATION SYSTEMS	(6,524)	(6,524)
DEPARTMENT OF LAW	(3,575)	(3,575)
ELECTIONS	(694)	(694)
SURPLUS PROPERTY	(694)	(694)
PLANNING COMM	(1,060)	(1,060)
HISTORICAL COMM	(122)	(122)
COMM ED ALLIANCE	(55)	(55)
DISTRICT ATTOR	(2,569)	(2,569)
PUBLIC DEFENDER	(95)	(95)
JUVENILE CT CLRK	(245)	(245)
CLERK/MASTER	(245)	(245)
JUVENILE COURT	(1,916)	(1,916)
GEN SESSIONS CT	(1,427)	(1,427)
JUSTICE INFO SYS	(435)	(435)
POLICE	(8,006)	(8,006)

MAXIMUS
Schedule .5 - Allocation Summary
For Department SHARED SERVICES

Receiving Department	Total	SHARED SERVICES
FIRE	(4,961)	(4,961)
CODES ADMIN	(883)	(883)
BEER BOARD	(27)	(27)
AGRICULTURAL EXT	(41)	(41)
SOIL & WATER	(41)	(41)
SOCIAL SERVICES	(2,202)	(2,202)
HEALTH	(8,304)	(8,304)
PUBLIC LIBRARY	(12,437)	(12,437)
PARKS	(18,716)	(18,716)
ARTS COMMISSION	(462)	(462)
PUBLIC WORKS	(8,387)	(8,387)
SOLID WASTE	(3,561)	(3,561)
HUMAN RELATIONS	(163)	(163)
FARMERS MARKET	(842)	(842)
MUNI AUDITORIUM	(842)	(842)
STATE FAIR BD	(2,392)	(2,392)
CONVENTION CTR	(1,481)	(1,481)
SPORTS AUTHORITY	(177)	(177)
WATER & SEWER	(17,602)	(17,602)
METRO ACTION COM	(9,473)	(9,473)
NCAC	(4,472)	(4,472)
TAXI TRANSP & LICENSING	(109)	(109)
COMMUNICATION CENTER	(1,128)	(1,128)
ALL OTHER	(6,999)	(6,999)
CRIMINAL JUSTICE	(14)	(14)
Direct Billed	0	0
Total	(175,511)	(175,511)



**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 residual was allocated to departments based on billings.

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Schedule .2 - Costs To Be Allocated

For Department GENERAL SERVICES FACILITIES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	18,726,425			18,726,425
TRANSFER	(11,100)			
CAPITAL	(16,736)			
Total Deductions:	(27,836)			(27,836)
BUILDING USE ALLOWANCE	46,198		46,198	
EMPLOYEE BENEFITS	11,401	22	11,423	
POST AUDITS	53,951	335	54,286	
EMPLOYEE HEALTH & WELLNESS	2,839		2,839	
GENERAL SERVICES OVERHEAD	115,151	238	115,389	
SHARED SERVICES	(6,184)	(435)	(6,619)	
SHARED BUSINESS SERVICES		(39,007)	(39,007)	
CUSTOMER SERVICE		(85)	(85)	
FLEET MANAGEMENT		37,189	37,189	
POSTAL SERVICE		(124)	(124)	
RADIO SHOP		(967)	(967)	
FINANCE OPERATIONS		(304)	(304)	
PAYROLL		(123)	(123)	
OFFICE OF MANAGEMENT BUDGET		285	285	
INTERNAL AUDIT		(3,734)	(3,734)	
BUSINESS SOLUTIONS		(36)	(36)	
PURCHASING		2,517	2,517	
FINANCIAL ACCOUNTABILITY		60	60	
TREASURY		3,511	3,511	
GRANTS COORDINATION		31	31	
HUMAN RESOURCES		(3,632)	(3,632)	
INFORMATION SYSTEMS		4,738	4,738	
DEPARTMENT OF LAW		37,103	37,103	
Total Allocated Additions:	223,356	37,582	260,938	260,938
TRANSFER	11,100			
ALLOWABLE TRANSFERS	1,036,875			
CAPITAL	16,736			
OPERATING REVENUE	(20,686,318)			



MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department GENERAL SERVICES FACILITIES

Total Departmental Cost Adjustments:	<u>(19,621,607)</u>		<u>(19,621,607)</u>
Total To Be Allocated:	<u>(699,662)</u>	<u>37,582</u>	<u>(662,080)</u>



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department GENERAL SERVICES FACILITIES

	Total	General & Admin	BUILDINGS & SECURITY
Wages & Benefits			
SALARIES & WAGES	1,906,473	0	1,906,473
FRINGE BENEFITS	726,624	0	726,624
Other Expense & Cost			
CONTRACTUAL SERVICES	15,273,433	0	15,273,433
SUPPLIES	369,880	0	369,880
OTHER EXPENSES	450,015	0	450,015
Departmental Totals			
Total Expenditures	18,726,425	0	18,726,425
Deductions			
Total Deductions	(27,836)	(27,836)	0
Cost Adjustments			
*TRANSFER	11,100	11,100	0
ALLOWABLE TRANSFERS	1,036,875	0	1,036,875
*CAPITAL	16,736	16,736	0
OPERATING REVENUE	(20,686,318)	0	(20,686,318)
Functional Cost	(923,018)	0	(923,018)
Allocation Step 1			
Inbound- All Others	223,356	223,356	0
Reallocate Admin Costs		(223,356)	223,356
1st Allocation	(699,662)	0	(699,662)
Allocation Step 2			
Inbound- All Others	37,582	37,582	0
Reallocate Admin Costs		(37,582)	37,582
2nd Allocation	37,582	0	37,582
Total For 012 GENERAL			
Total Allocated	(662,080)	0	(662,080)



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**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	586,443	2.8349	-19,835		-19,835	1,070	-18,765
MAYOR	470,534	2.2746	-15,915		-15,915	858	-15,057
SHARED SERVICES	80,205	0.3877	-2,713		-2,713		-2,713
SHARED BUSINESS SERVICES	102,807	0.4970	-3,477		-3,477	188	-3,289
CUSTOMER SERVICE	63,504	0.3070	-2,148		-2,148	116	-2,032
FLEET MANAGEMENT	961,170	4.6464	-32,509		-32,509	1,753	-30,756
POSTAL SERVICE	10,200	0.0493	-345		-345	19	-326
RADIO SHOP	225,616	1.0907	-7,631		-7,631	411	-7,220
DIRECTOR OF FINANCE	39,102	0.1890	-1,323		-1,323	71	-1,252
MINORITY SMALL BUSINESS	8,900	0.0430	-301		-301	16	-285
FINANCE OPERATIONS	60,004	0.2901	-2,029		-2,029	109	-1,920
PAYROLL	39,402	0.1905	-1,333		-1,333	72	-1,261
OFFICE OF MANAGEMENT BUDGET	56,304	0.2722	-1,904		-1,904	103	-1,801
INTERNAL AUDIT	38,902	0.1881	-1,316		-1,316	71	-1,245
BUSINESS SOLUTIONS	35,302	0.1707	-1,194		-1,194	64	-1,130
DIVISION OF REAL PROPERTY	277,920	1.3435	-9,400		-9,400	507	-8,893
PURCHASING	54,804	0.2649	-1,854		-1,854	100	-1,754
FINANCIAL ACCOUNTABILITY	10,800	0.0522	-365		-365	20	-345
TREASURY	43,503	0.2103	-1,471		-1,471	79	-1,392
GRANTS COORDINATION	7,800	0.0377	-264		-264	14	-250
HUMAN RESOURCES	187,813	0.9079	-6,352		-6,352	343	-6,009
INFORMATION SYSTEMS	898,566	4.3438	-30,392		-30,392	1,639	-28,753
DEPARTMENT OF LAW	143,810	0.6952	-4,864		-4,864	262	-4,602
ELECTIONS	213,415	1.0317	-7,218		-7,218	389	-6,829
SURPLUS PROPERTY	215,215	1.0404	-7,279		-7,279	393	-6,886
PLANNING COMM	123,909	0.5990	-4,191		-4,191	226	-3,965
REGISTER/DEEDS	1,500	0.0073	-51		-51	3	-48
ASSESSOR PROP	131,409	0.6352	-4,445		-4,445	240	-4,205
TRUSTEE	34,302	0.1658	-1,160		-1,160	63	-1,097
COUNTY CLERK	249,118	1.2043	-8,426		-8,426	454	-7,972
DISTRICT ATTOR	32,302	0.1562	-1,093		-1,093	59	-1,034
PUBLIC DEFENDER	34,102	0.1649	-1,153		-1,153	62	-1,091

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**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
JUVENILE CT CLRK	60,104	0.2906	-2,033		-2,033	110	-1,923
CIRCUIT CT CLERK	897,065	4.3365	-30,341		-30,341	1,636	-28,705
CRIMINAL CT CLRK	332,624	1.6079	-11,250		-11,250	607	-10,643
CLERK/MASTER	379,927	1.8366	-12,850		-12,850	693	-12,157
JUVENILE COURT	519,738	2.5125	-17,579		-17,579	948	-16,631
GEN SESSIONS CT	1,312,896	6.3467	-44,405		-44,405	2,394	-42,011
ST TRIAL COURTS	1,183,686	5.7221	-40,035		-40,035	2,159	-37,876
JUSTICE INFO SYS	1,100	0.0053	-37		-37	2	-35
SHERIFF ADMIN	2,209,962	10.6832	-74,746		-74,746	4,031	-70,715
POLICE	4,653,641	22.4959	-157,397		-157,397	8,485	-148,912
FIRE	422,831	2.0440	-14,301		-14,301	771	-13,530
CODES ADMIN	123,309	0.5961	-4,171		-4,171	225	-3,946
BEER BOARD	32,502	0.1571	-1,099		-1,099	59	-1,040
AGRICULTURAL EXT	37,802	0.1827	-1,279		-1,279	69	-1,210
SOIL & WATER	19,401	0.0938	-656		-656	35	-621
SOCIAL SERVICES	242,117	1.1704	-8,189		-8,189	442	-7,747
HEALTH	202,614	0.9795	-6,853		-6,853	370	-6,483
PUBLIC LIBRARY	25,001	0.1209	-846		-846	46	-800
PARKS	215,315	1.0409	-7,283		-7,283	393	-6,890
ARTS COMMISSION	46,103	0.2229	-1,559		-1,559	84	-1,475
HUMAN RELATIONS	39,902	0.1929	-1,350		-1,350	73	-1,277
WATER & SEWER	56,304	0.2722	-1,904		-1,904	103	-1,801
TAXI TRANSP & LICENSING	54,504	0.2635	-1,843		-1,843	99	-1,744
EDUCATION	627,446	3.0331	-21,222		-21,222	1,144	-20,078
COMMUNICATION CENTER	174,812	0.8451	-5,913		-5,913	319	-5,594
ALL OTHER	1,327,395	6.4168	-44,896		-44,896	2,421	-42,475
CRIMINAL JUSTICE PLANNING	49,503	0.2393	-1,674		-1,674	90	-1,584
SubTotal	20,686,318	100.0000	-699,662		-699,662	37,582	-662,080
TOTAL	20,686,318	100.0000	-699,662		-699,662	37,582	-662,080



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GENERAL SERVICES FACILITIES

Allocation Basis: GENERAL SERVICES BILLINGS

Allocation Source: FINANCE



All Monetary Values Are \$ Dollars
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Schedule .5 - Allocation Summary
For Department GENERAL SERVICES FACILITIES

Receiving Department	Total	BUILDINGS &
LEGISLATIVE	(18,765)	(18,765)
MAYOR	(15,057)	(15,057)
SHARED SERVICES	(2,713)	(2,713)
SHARED BUSINESS	(3,289)	(3,289)
CUSTOMER SERVICE	(2,032)	(2,032)
FLEET MANAGEMENT	(30,756)	(30,756)
POSTAL SERVICE	(326)	(326)
RADIO SHOP	(7,220)	(7,220)
DIRECTOR OF FINANCE	(1,252)	(1,252)
MINORITY SMALL BUSINESS	(285)	(285)
FINANCE OPERATIONS	(1,920)	(1,920)
PAYROLL	(1,261)	(1,261)
OFFICE OF MANAGEMENT	(1,801)	(1,801)
INTERNAL AUDIT	(1,245)	(1,245)
BUSINESS SOLUTIONS	(1,130)	(1,130)
DIVISION OF REAL	(8,893)	(8,893)
PURCHASING	(1,754)	(1,754)
FINANCIAL	(345)	(345)
TREASURY	(1,392)	(1,392)
GRANTS COORDINATION	(250)	(250)
HUMAN RESOURCES	(6,009)	(6,009)
INFORMATION SYSTEMS	(28,753)	(28,753)
DEPARTMENT OF LAW	(4,602)	(4,602)
ELECTIONS	(6,829)	(6,829)
SURPLUS PROPERTY	(6,886)	(6,886)
PLANNING COMM	(3,965)	(3,965)
REGISTER/DEEDS	(48)	(48)
ASSESSOR PROP	(4,205)	(4,205)
TRUSTEE	(1,097)	(1,097)
COUNTY CLERK	(7,972)	(7,972)
DISTRICT ATTOR	(1,034)	(1,034)
PUBLIC DEFENDER	(1,091)	(1,091)
JUVENILE CT CLRK	(1,923)	(1,923)
CIRCUIT CT CLERK	(28,705)	(28,705)
CRIMINAL CT CLRK	(10,643)	(10,643)
CLERK/MASTER	(12,157)	(12,157)

MAXIMUS

**Schedule .5 - Allocation Summary
For Department GENERAL SERVICES FACILITIES**

Receiving Department	Total	BUILDINGS &
JUVENILE COURT	(16,631)	(16,631)
GEN SESSIONS CT	(42,011)	(42,011)
ST TRIAL COURTS	(37,876)	(37,876)
JUSTICE INFO SYS	(35)	(35)
SHERIFF ADMIN	(70,715)	(70,715)
POLICE	(148,912)	(148,912)
FIRE	(13,530)	(13,530)
CODES ADMIN	(3,946)	(3,946)
BEER BOARD	(1,040)	(1,040)
AGRICULTURAL EXT	(1,210)	(1,210)
SOIL & WATER	(621)	(621)
SOCIAL SERVICES	(7,747)	(7,747)
HEALTH	(6,483)	(6,483)
PUBLIC LIBRARY	(800)	(800)
PARKS	(6,890)	(6,890)
ARTS COMMISSION	(1,475)	(1,475)
HUMAN RELATIONS	(1,277)	(1,277)
WATER & SEWER	(1,801)	(1,801)
TAXI TRANSP & LICENSING	(1,744)	(1,744)
EDUCATION	(20,078)	(20,078)
COMMUNICATION CENTER	(5,594)	(5,594)
ALL OTHER	(42,475)	(42,475)
CRIMINAL JUSTICE	(1,584)	(1,584)
Direct Billed	0	0
Total	(662,080)	(662,080)



**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 residual was allocated to departments based on billings.

MAXIMUS

**Schedule .2 - Costs To Be Allocated
For Department SHARED BUSINESS SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,157,221			2,157,221
BUILDING USE ALLOWANCE	6,409		6,409	
POST AUDITS	1,510	9	1,519	
GENERAL SERVICES OVERHEAD	64,220	133	64,353	
SHARED SERVICES	(1,130)	(80)	(1,210)	
GENERAL SERVICES FACILITIES	(3,477)	188	(3,289)	
CUSTOMER SERVICE		(128)	(128)	
FLEET MANAGEMENT		301	301	
POSTAL SERVICE		(653)	(653)	
RADIO SHOP		(18)	(18)	
FINANCE OPERATIONS		(126)	(126)	
PAYROLL		(51)	(51)	
OFFICE OF MANAGEMENT BUDGET		118	118	
INTERNAL AUDIT		(491)	(491)	
BUSINESS SOLUTIONS		(15)	(15)	
PURCHASING		1,044	1,044	
FINANCIAL ACCOUNTABILITY		25	25	
TREASURY		175	175	
GRANTS COORDINATION		13	13	
HUMAN RESOURCES		(2,353)	(2,353)	
INFORMATION SYSTEMS		6,722	6,722	
CENTRAL RECORDS		1,107	1,107	
Total Allocated Additions:	67,532	5,920	73,452	73,452
OPERATING REVENUE	(2,687,620)			
Total Departmental Cost Adjustments:	(2,687,620)			(2,687,620)
Total To Be Allocated:	(462,867)	5,920		(456,947)



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department SHARED BUSINESS SERVICES

	Total	General & Admin	SHARED BUSINESS
Wages & Benefits			
SALARIES & WAGES	1,063,246	0	1,063,246
FRINGE BENEFITS	507,949	0	507,949
Other Expense & Cost			
CONTRACTUAL SERVICES	554,083	0	554,083
SUPPLIES	13,829	0	13,829
OTHER EXPENSES	18,114	0	18,114
Departmental Totals			
Total Expenditures	2,157,221	0	2,157,221
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
OPERATING REVENUE	(2,687,620)	0	(2,687,620)
Functional Cost	(530,399)	0	(530,399)
Allocation Step 1			
Inbound- All Others	67,532	67,532	0
Reallocate Admin Costs		(67,532)	67,532
1st Allocation	(462,867)	0	(462,867)
Allocation Step 2			
Inbound- All Others	5,920	5,920	0
Reallocate Admin Costs		(5,920)	5,920
2nd Allocation	5,920	0	5,920
Total For 011 SHARED			
Total Allocated	(456,947)	0	(456,947)



MAXIMUS

**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	5,449	0.2028	-939		-939	13	-926
MAYOR	50,000	1.8604	-8,611		-8,611	123	-8,488
SHARED SERVICES	47,594	1.7709	-8,197		-8,197		-8,197
GENERAL SERVICES FACILITIES	226,493	8.4273	-39,007		-39,007		-39,007
CUSTOMER SERVICE	28,226	1.0503	-4,861		-4,861	69	-4,792
FLEET MANAGEMENT	295,826	11.0070	-50,948		-50,948	726	-50,222
POSTAL SERVICE	26,066	0.9699	-4,489		-4,489	64	-4,425
RADIO SHOP	145,503	5.4138	-25,059		-25,059	357	-24,702
DIRECTOR OF FINANCE	30,280	1.1267	-5,215		-5,215	74	-5,141
MINORITY SMALL BUSINESS	14,812	0.5512	-2,551		-2,551	36	-2,515
FINANCE OPERATIONS	59,045	2.1970	-10,169		-10,169	145	-10,024
PAYROLL	37,752	1.4047	-6,502		-6,502	93	-6,409
OFFICE OF MANAGEMENT BUDGET	54,638	2.0330	-9,410		-9,410	134	-9,276
INTERNAL AUDIT	29,111	1.0832	-5,014		-5,014	71	-4,943
BUSINESS SOLUTIONS	34,152	1.2707	-5,882		-5,882	84	-5,798
DIVISION OF REAL PROPERTY	53,799	2.0018	-9,265		-9,265	132	-9,133
PURCHASING	52,488	1.9530	-9,040		-9,040	129	-8,911
FINANCIAL ACCOUNTABILITY	11,418	0.4248	-1,966		-1,966	28	-1,938
TREASURY	34,666	1.2899	-5,970		-5,970	85	-5,885
GRANTS COORDINATION	8,023	0.2985	-1,382		-1,382	20	-1,362
HUMAN RESOURCES	91,248	3.3951	-15,715		-15,715	224	-15,491
INFORMATION SYSTEMS	574,386	21.3714	-98,920		-98,920	1,405	-97,515
DEPARTMENT OF LAW	3,250	0.1209	-560		-560	8	-552
ELECTIONS	3,394	0.1263	-585		-585	8	-577
SURPLUS PROPERTY	34,627	1.2884	-5,964		-5,964	85	-5,879
PLANNING COMM	6,398	0.2381	-1,102		-1,102	16	-1,086
REGISTER/DEEDS	1,440	0.0536	-248		-248	4	-244
HISTORICAL COMM	411	0.0153	-71		-71	1	-70
COMM ED ALLIANCE	1,131	0.0421	-195		-195	3	-192
ASSESSOR PROP	3,497	0.1301	-602		-602	9	-593
TRUSTEE	2,777	0.1033	-478		-478	7	-471
COUNTY CLERK	6,789	0.2526	-1,169		-1,169	17	-1,152



MAXIMUS

**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	4,358	0.1622	-751		-751	11	-740
PUBLIC DEFENDER	2,057	0.0765	-354		-354	5	-349
JUVENILE CT CLRK	1,478	0.0550	-255		-255	4	-251
CIRCUIT CT CLERK	11,109	0.4134	-1,913		-1,913	27	-1,886
CRIMINAL CT CLRK	4,937	0.1837	-850		-850	12	-838
CLERK/MASTER	617	0.0230	-106		-106	2	-104
JUVENILE COURT	4,834	0.1799	-833		-833	12	-821
GEN SESSIONS CT	7,056	0.2626	-1,215		-1,215	17	-1,198
ST TRIAL COURTS	7,694	0.2863	-1,325		-1,325	19	-1,306
JUSTICE INFO SYS	1,131	0.0421	-195		-195	3	-192
SHERIFF ADMIN	26,436	0.9837	-4,553		-4,553	65	-4,488
POLICE	53,631	1.9955	-9,236		-9,236	132	-9,104
FIRE	37,025	1.3776	-6,377		-6,377	91	-6,286
CODES ADMIN	3,692	0.1374	-636		-636	9	-627
BEER BOARD	411	0.0153	-71		-71	1	-70
AGRICULTURAL EXT	308	0.0115	-53		-53	1	-52
SOIL & WATER	102	0.0038	-18		-18		-18
SOCIAL SERVICES	2,983	0.1110	-514		-514	7	-507
HEALTH	19,234	0.7157	-3,313		-3,313	47	-3,266
PUBLIC LIBRARY	13,028	0.4848	-2,244		-2,244	32	-2,212
PARKS	28,552	1.0624	-4,917		-4,917	70	-4,847
ARTS COMMISSION	591	0.0220	-102		-102	1	-101
PUBLIC WORKS	14,672	0.5459	-2,527		-2,527	36	-2,491
SOLID WASTE	3,600	0.1340	-620		-620	9	-611
HUMAN RELATIONS	1,072	0.0399	-185		-185	3	-182
FARMERS MARKET	411	0.0153	-71		-71	1	-70
MUNI AUDITORIUM	955	0.0355	-165		-165	2	-163
STATE FAIR BD	2,070	0.0770	-357		-357	5	-352
CONVENTION CTR	2,863	0.1066	-493		-493	7	-486
SPORTS AUTHORITY	102	0.0038	-18		-18		-18
WATER & SEWER	58,531	2.1778	-10,080		-10,080	144	-9,936
METRO ACTION COM	12,331	0.4588	-2,124		-2,124	30	-2,094

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**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
NCAC	3,976	0.1480	-685		-685	10	-675
TAXI TRANSP & LICENSING	308	0.0115	-53		-53	1	-52
EDUCATION	74,167	2.7596	-12,773		-12,773	182	-12,591
COMMUNICATION CENTER	289,201	10.7605	-49,807		-49,807	709	-49,098
ALL OTHER	16,664	0.6200	-2,870		-2,870	41	-2,829
CRIMINAL JUSTICE PLANNING	707	0.0263	-122		-122	2	-120
SubTotal	2,687,620	100.0000	-462,867		-462,867	5,920	-456,947
TOTAL	2,687,620	100.0000	-462,867		-462,867	5,920	-456,947

Allocation Basis: SHARED BUSINESS CHARGES

Allocation Source: FINANCE DEPARTMENT



MAXIMUS

Schedule .5 - Allocation Summary
For Department SHARED BUSINESS SERVICES

Receiving Department	Total	SHARED BUSINESS
LEGISLATIVE	(926)	(926)
MAYOR	(8,488)	(8,488)
SHARED SERVICES	(8,197)	(8,197)
GENERAL SERVICES	(39,007)	(39,007)
CUSTOMER SERVICE	(4,792)	(4,792)
FLEET MANAGEMENT	(50,222)	(50,222)
POSTAL SERVICE	(4,425)	(4,425)
RADIO SHOP	(24,702)	(24,702)
DIRECTOR OF FINANCE	(5,141)	(5,141)
MINORITY SMALL BUSINESS	(2,515)	(2,515)
FINANCE OPERATIONS	(10,024)	(10,024)
PAYROLL	(6,409)	(6,409)
OFFICE OF MANAGEMENT	(9,276)	(9,276)
INTERNAL AUDIT	(4,943)	(4,943)
BUSINESS SOLUTIONS	(5,798)	(5,798)
DIVISION OF REAL	(9,133)	(9,133)
PURCHASING	(8,911)	(8,911)
FINANCIAL	(1,938)	(1,938)
TREASURY	(5,885)	(5,885)
GRANTS COORDINATION	(1,362)	(1,362)
HUMAN RESOURCES	(15,491)	(15,491)
INFORMATION SYSTEMS	(97,515)	(97,515)
DEPARTMENT OF LAW	(552)	(552)
ELECTIONS	(577)	(577)
SURPLUS PROPERTY	(5,879)	(5,879)
PLANNING COMM	(1,086)	(1,086)
REGISTER/DEEDS	(244)	(244)
HISTORICAL COMM	(70)	(70)
COMM ED ALLIANCE	(192)	(192)
ASSESSOR PROP	(593)	(593)
TRUSTEE	(471)	(471)
COUNTY CLERK	(1,152)	(1,152)
DISTRICT ATTOR	(740)	(740)
PUBLIC DEFENDER	(349)	(349)
JUVENILE CT CLRK	(251)	(251)
CIRCUIT CT CLERK	(1,886)	(1,886)

MAXIMUS

Schedule .5 - Allocation Summary
For Department SHARED BUSINESS SERVICES

Receiving Department	Total	SHARED BUSINESS
CRIMINAL CT CLRK	(838)	(838)
CLERK/MASTER	(104)	(104)
JUVENILE COURT	(821)	(821)
GEN SESSIONS CT	(1,198)	(1,198)
ST TRIAL COURTS	(1,306)	(1,306)
JUSTICE INFO SYS	(192)	(192)
SHERIFF ADMIN	(4,488)	(4,488)
POLICE	(9,104)	(9,104)
FIRE	(6,286)	(6,286)
CODES ADMIN	(627)	(627)
BEER BOARD	(70)	(70)
AGRICULTURAL EXT	(52)	(52)
SOIL & WATER	(18)	(18)
SOCIAL SERVICES	(507)	(507)
HEALTH	(3,266)	(3,266)
PUBLIC LIBRARY	(2,212)	(2,212)
PARKS	(4,847)	(4,847)
ARTS COMMISSION	(101)	(101)
PUBLIC WORKS	(2,491)	(2,491)
SOLID WASTE	(611)	(611)
HUMAN RELATIONS	(182)	(182)
FARMERS MARKET	(70)	(70)
MUNI AUDITORIUM	(163)	(163)
STATE FAIR BD	(352)	(352)
CONVENTION CTR	(486)	(486)
SPORTS AUTHORITY	(18)	(18)
WATER & SEWER	(9,936)	(9,936)
METRO ACTION COM	(2,094)	(2,094)
NCAC	(675)	(675)
TAXI TRANSP & LICENSING	(52)	(52)
EDUCATION	(12,591)	(12,591)
COMMUNICATION CENTER	(49,098)	(49,098)
ALL OTHER	(2,829)	(2,829)
CRIMINAL JUSTICE	(120)	(120)

MAXIMUS

**Schedule .5 - Allocation Summary
For Department SHARED BUSINESS SERVICES**

Receiving Department	Total	SHARED BUSINESS
Direct Billed	0	0
Total	<u>(456,947)</u>	<u>(456,947)</u>



**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 2008, costs were allocated based on Call Center incidents tracked to departments. The residual was allocated to departments based on billings.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department CUSTOMER SERVICE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	886,725			886,725
TRANSFER	(10,500)			
Total Deductions:	(10,500)			(10,500)
BUILDING USE ALLOWANCE	6,234		6,234	
POST AUDITS	289	2	291	
GENERAL SERVICES OVERHEAD	23,934	50	23,984	
SHARED SERVICES	(343)	(24)	(367)	
GENERAL SERVICES FACILITIES	(2,148)	116	(2,032)	
SHARED BUSINESS SERVICES	(4,861)	69	(4,792)	
POSTAL SERVICE		(27)	(27)	
FINANCE OPERATIONS		(21)	(21)	
PAYROLL		(9)	(9)	
OFFICE OF MANAGEMENT BUDGET		20	20	
INTERNAL AUDIT		(98)	(98)	
BUSINESS SOLUTIONS		(3)	(3)	
PURCHASING		177	177	
FINANCIAL ACCOUNTABILITY		4	4	
TREASURY		83	83	
GRANTS COORDINATION		2	2	
HUMAN RESOURCES		(766)	(766)	
INFORMATION SYSTEMS		3,286	3,286	
CENTRAL RECORDS		72	72	
Total Allocated Additions:	23,105	2,933	26,038	26,038
TRANSFER	10,500			
OPERATING REVENUE	(1,017,765)			
Total Departmental Cost Adjustments:	(1,007,265)			(1,007,265)
Total To Be Allocated:	(107,935)	2,933		(105,002)



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department CUSTOMER SERVICE

	Total	General & Admin	CUSTOMER SERVICE
Wages & Benefits			
SALARIES & WAGES	396,259	0	396,259
FRINGE BENEFITS	167,103	0	167,103
Other Expense & Cost			
CONTRACTUAL SERVICES	286,070	0	286,070
SUPPLIES	7,482	0	7,482
OTHER EXPENSES	29,811	0	29,811
Departmental Totals			
Total Expenditures	886,725	0	886,725
Deductions			
Total Deductions	(10,500)	(10,500)	0
Cost Adjustments			
*TRANSFER	10,500	10,500	0
OPERATING REVENUE	(1,017,765)	0	(1,017,765)
Functional Cost	(131,040)	0	(131,040)
Allocation Step 1			
Inbound- All Others	23,105	23,105	0
Reallocate Admin Costs		(23,105)	23,105
1st Allocation	(107,935)	0	(107,935)
Allocation Step 2			
Inbound- All Others	2,933	2,933	0
Reallocate Admin Costs		(2,933)	2,933
2nd Allocation	2,933	0	2,933
Total For 013 CUSTOMER			
Total Allocated	(105,002)	0	(105,002)



MAXIMUS
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	4,822	0.4738	-511		-511	14	-497
MAYOR	4,119	0.4047	-437		-437	12	-425
SHARED SERVICES	2,210	0.2172	-234		-234		-234
GENERAL SERVICES FACILITIES	803	0.0790	-85		-85		-85
SHARED BUSINESS SERVICES	1,205	0.1185	-128		-128		-128
FLEET MANAGEMENT	602	0.0592	-64		-64	2	-62
POSTAL SERVICE	401	0.0395	-43		-43	1	-42
RADIO SHOP	100	0.0099	-11		-11		-11
DIRECTOR OF FINANCE	703	0.0691	-75		-75	2	-73
FINANCE OPERATIONS	4,320	0.4245	-458		-458	13	-445
PAYROLL	3,014	0.2962	-320		-320	9	-311
OFFICE OF MANAGEMENT BUDGET	4,420	0.4344	-469		-469	13	-456
INTERNAL AUDIT	301	0.0296	-32		-32	1	-31
BUSINESS SOLUTIONS	2,411	0.2369	-256		-256	7	-249
DIV ISION OF REAL PROPERTY	904	0.0888	-96		-96	3	-93
PURCHASING	4,119	0.4047	-437		-437	12	-425
FINANCIAL ACCOUNTABILITY	904	0.0888	-96		-96	3	-93
TREASURY	602	0.0592	-64		-64	2	-62
GRANTS COORDINATION	502	0.0494	-53		-53	1	-52
HUMAN RESOURCES	18,888	1.8559	-2,003		-2,003	55	-1,948
INFORMATION SYSTEMS	3,516	0.3455	-373		-373	10	-363
DEPARTMENT OF LAW	2,009	0.1974	-213		-213	6	-207
ELECTIONS	2,813	0.2764	-298		-298	8	-290
SURPLUS PROPERTY	1,306	0.1283	-139		-139	4	-135
PLANNING COMM	4,320	0.4245	-458		-458	13	-445
REGISTER/DEEDS	8,740	0.8588	-927		-927	25	-902
HISTORICAL COMM	703	0.0691	-75		-75	2	-73
ASSESSOR PROP	5,023	0.4936	-533		-533	15	-518
TRUSTEE	6,932	0.6811	-735		-735	20	-715
COUNTY CLERK	40,188	3.9487	-4,262		-4,262	116	-4,146
PUBLIC DEFENDER	7,736	0.7601	-820		-820	22	-798
JUVENILE CT CLRK	2,009	0.1974	-213		-213	6	-207



MAXIMUS
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
CIRCUIT CT CLERK	25,519	2.5074	-2,706		-2,706	74	-2,632
CRIMINAL CT CLRK	20,897	2.0533	-2,216		-2,216	60	-2,156
CLERK/MASTER	2,210	0.2172	-234		-234	6	-228
JUVENILE COURT	3,014	0.2962	-320		-320	9	-311
GEN SESSIONS CT	24,213	2.3791	-2,568		-2,568	70	-2,498
ST TRIAL COURTS	1,607	0.1579	-170		-170	5	-165
JUSTICE INFO SYS	1,908	0.1876	-202		-202	6	-196
SHERIFF ADMIN	11,051	1.0859	-1,172		-1,172	32	-1,140
POLICE	31,648	3.1096	-3,356		-3,356	92	-3,264
FIRE	2,813	0.2764	-298		-298	8	-290
CODES ADMIN	16,979	1.6683	-1,801		-1,801	49	-1,752
BEER BOARD	502	0.0494	-53		-53	1	-52
AGRICULTURAL EXT	301	0.0296	-32		-32	1	-31
SOCIAL SERVICES	5,927	0.5824	-629		-629	17	-612
HEALTH	28,031	2.7542	-2,973		-2,973	81	-2,892
PUBLIC LIBRARY	3,717	0.3653	-394		-394	11	-383
PARKS	6,631	0.6515	-703		-703	19	-684
ARTS COMMISSION	200	0.0197	-21		-21	1	-20
SOLID WASTE	542,841	53.3367	-57,568		-57,568	1,568	-56,000
HUMAN RELATIONS	401	0.0395	-43		-43	1	-42
FARMERS MARKET	502	0.0494	-53		-53	1	-52
MUNI AUDITORIUM	401	0.0395	-43		-43	1	-42
STATE FAIR BD	1,306	0.1283	-139		-139	4	-135
CONVENTION CTR	401	0.0395	-43		-43	1	-42
SPORTS AUTHORITY	301	0.0296	-32		-32	1	-31
WATER & SEWER	10,549	1.0365	-1,119		-1,119	31	-1,088
METRO ACTION COM	9,243	0.9082	-980		-980	27	-953
NCAC	1,306	0.1283	-139		-139	4	-135
TAXI TRANSP & LICENSING	602	0.0592	-64		-64	2	-62
EDUCATION	17,381	1.7078	-1,843		-1,843	50	-1,793
COMMUNICATION CENTER	1,004	0.0987	-107		-107	3	-104
ALL OTHER	103,685	10.1876	-10,996		-10,996	300	-10,696



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**Schedule .4 - Detail Activity Allocations
For Department CUSTOMER SERVICE**

Activity - CUSTOMER SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	1,017,765	100.0000	-107,935		-107,935	2,933	-105,002
TOTAL	1,017,765	100.0000	-107,935		-107,935	2,933	-105,002

Allocation Basis: CUSTOMER SERVICE CHARGES

Allocation Source: FINANCE



MAXIMUS
Schedule .5 - Allocation Summary
For Department CUSTOMER SERVICE

Receiving Department	Total	CUSTOMER SERVICE
LEGISLATIVE	(497)	(497)
MAYOR	(425)	(425)
SHARED SERVICES	(234)	(234)
GENERAL SERVICES	(85)	(85)
SHARED BUSINESS	(128)	(128)
FLEET MANAGEMENT	(62)	(62)
POSTAL SERVICE	(42)	(42)
RADIO SHOP	(11)	(11)
DIRECTOR OF FINANCE	(73)	(73)
FINANCE OPERATIONS	(445)	(445)
PAYROLL	(311)	(311)
OFFICE OF MANAGEMENT	(456)	(456)
INTERNAL AUDIT	(31)	(31)
BUSINESS SOLUTIONS	(249)	(249)
DIVISION OF REAL	(93)	(93)
PURCHASING	(425)	(425)
FINANCIAL	(93)	(93)
TREASURY	(62)	(62)
GRANTS COORDINATION	(52)	(52)
HUMAN RESOURCES	(1,948)	(1,948)
INFORMATION SYSTEMS	(363)	(363)
DEPARTMENT OF LAW	(207)	(207)
ELECTIONS	(290)	(290)
SURPLUS PROPERTY	(135)	(135)
PLANNING COMM	(445)	(445)
REGISTER/DEEDS	(902)	(902)
HISTORICAL COMM	(73)	(73)
ASSESSOR PROP	(518)	(518)
TRUSTEE	(715)	(715)
COUNTY CLERK	(4,146)	(4,146)
PUBLIC DEFENDER	(798)	(798)
JUVENILE CT CLRK	(207)	(207)
CIRCUIT CT CLERK	(2,632)	(2,632)
CRIMINAL CT CLRK	(2,156)	(2,156)
CLERK/MASTER	(228)	(228)
JUVENILE COURT	(311)	(311)



All Monetary Values Are \$ Dollars
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**Schedule .5 - Allocation Summary
For Department CUSTOMER SERVICE**

Receiving Department	Total	CUSTOMER SERVICE
GEN SESSIONS CT	(2,498)	(2,498)
ST TRIAL COURTS	(165)	(165)
JUSTICE INFO SYS	(196)	(196)
SHERIFF ADMIN	(1,140)	(1,140)
POLICE	(3,264)	(3,264)
FIRE	(290)	(290)
CODES ADMIN	(1,752)	(1,752)
BEER BOARD	(52)	(52)
AGRICULTURAL EXT	(31)	(31)
SOCIAL SERVICES	(612)	(612)
HEALTH	(2,892)	(2,892)
PUBLIC LIBRARY	(383)	(383)
PARKS	(684)	(684)
ARTS COMMISSION	(20)	(20)
SOLID WASTE	(56,000)	(56,000)
HUMAN RELATIONS	(42)	(42)
FARMERS MARKET	(52)	(52)
MUNI AUDITORIUM	(42)	(42)
STATE FAIR BD	(135)	(135)
CONVENTION CTR	(42)	(42)
SPORTS AUTHORITY	(31)	(31)
WATER & SEWER	(1,088)	(1,088)
METRO ACTION COM	(953)	(953)
NCAC	(135)	(135)
TAXI TRANSP & LICENSING	(62)	(62)
EDUCATION	(1,793)	(1,793)
COMMUNICATION CENTER	(104)	(104)
ALL OTHER	(10,696)	(10,696)
Direct Billed	0	0
Total	(105,002)	(105,002)



**METROPOLITAN GOVERNMENT OF METROPOLITAN 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 2008.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department FLEET MANAGEMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	33,533,520			33,533,520
TRANSFERS IN	13,509,884			
TRANSFERS OUT	(11,079)			
Total Deductions:	13,498,805			13,498,805
BUILDING USE ALLOWANCE	42,263		42,263	
POST AUDITS	252,136	1,565	253,701	
GENERAL SERVICES OVERHEAD	238,011	493	238,504	
SHARED SERVICES	(25,522)	(1,795)	(27,317)	
GENERAL SERVICES FACILITIES	(32,509)	1,753	(30,756)	
SHARED BUSINESS SERVICES	(50,948)	726	(50,222)	
CUSTOMER SERVICE	(64)	2	(62)	
FLEET MANAGEMENT		69,019	69,019	
POSTAL SERVICE		(436)	(436)	
RADIO SHOP		(738)	(738)	
FINANCE OPERATIONS		(2,675)	(2,675)	
PAYROLL		(1,083)	(1,083)	
OFFICE OF MANAGEMENT BUDGET		2,506	2,506	
INTERNAL AUDIT		(9,188)	(9,188)	
BUSINESS SOLUTIONS		(318)	(318)	
PURCHASING		22,110	22,110	
FINANCIAL ACCOUNTABILITY		528	528	
TREASURY		855	855	
GRANTS COORDINATION		268	268	
HUMAN RESOURCES		(8,499)	(8,499)	
INFORMATION SYSTEMS		7,441	7,441	
DEPARTMENT OF LAW		1,267	1,267	
CENTRAL RECORDS		263	263	
Total Allocated Additions:	423,367	84,064	507,431	507,431
NONOPERATING REVENUE	(448,202)			
OPERATING REVENUE	(18,013,091)			
TRANSFERS IN	(13,509,884)			
TRANSFERS OUT	11,079			



MAXIMUS

**Schedule .2 - Costs To Be Allocated
For Department FLEET MANAGEMENT**

Total Departmental Cost Adjustments:	<u>(31,960,098)</u>		<u>(31,960,098)</u>
Total To Be Allocated:	<u>15,495,594</u>	<u>84,064</u>	<u>15,579,658</u>



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department FLEET MANAGEMENT

	Total	General & Admin	MOTOR POOL	DEPRECIATION	FLEET NON-VEHICLE DEPR
Wages & Benefits					
SALARIES & WAGES	5,605,976	0	5,605,976	0	0
Other Expense & Cost					
CONTRACTUAL SERVICES	3,493,283	0	3,493,283	0	0
SUPPLIES/MATERIALS	11,648,566	0	11,648,566	0	0
DEPRECIATION	12,716,378	0	0	11,902,530	813,848
OTHER EXPENSES	69,317	0	69,317	0	0
Departmental Totals					
Total Expenditures	33,533,520	0	20,817,142	11,902,530	813,848
Deductions					
Total Deductions	13,498,805	13,498,805	0	0	0
Cost Adjustments					
NONOPERATING REVENUE	(448,202)	0	(448,202)	0	0
OPERATING REVENUE	(18,013,091)	0	(18,013,091)	0	0
*TRANSFERS IN	(13,509,884)	(13,509,884)	0	0	0
*TRANSFERS OUT	11,079	11,079	0	0	0
Functional Cost					
Functional Cost	15,072,227	0	2,355,849	11,902,530	813,848
Allocation Step 1					
Inbound- All Others	423,367	0	423,367	0	0
1st Allocation	15,495,594	0	2,779,216	11,902,530	813,848
Allocation Step 2					
Inbound- All Others	84,064	0	84,064	0	0
2nd Allocation	84,064	0	84,064	0	0
Total For 014 FLEET					
Total Allocated	15,579,658	0	2,863,280	11,902,530	813,848



MAXIMUS
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
MAYOR	213,090.47	1.1830	32,877		32,877	997	33,874
GENERAL SERVICES FACILITIES	50,879.75	0.2825	7,850		7,850		7,850
SHARED BUSINESS SERVICES	1,511.27	0.0084	233		233		233
POSTAL SERVICE	6,045.11	0.0336	933		933	28	961
RADIO SHOP	10,679.71	0.0593	1,648		1,648	50	1,698
DIV ISION OF REAL PROPERTY	6,649.63	0.0369	1,026		1,026	31	1,057
HUMAN RESOURCES	2,619.55	0.0145	404		404	12	416
INFORMATION SYSTEMS	26,195.51	0.1454	4,042		4,042	123	4,165
DEPARTMENT OF LAW	3,123.31	0.0173	482		482	15	497
CENTRAL RECORDS	2,418.04	0.0134	373		373	11	384
ELECTIONS	2,115.79	0.0117	326		326	10	336
SURPLUS PROPERTY	7,959.40	0.0442	1,228		1,228	37	1,265
PLANNING COMM	5,339.85	0.0296	824		824	25	849
REGISTER/DEEDS	2,518.79	0.0140	389		389	12	401
COMM ED ALLIANCE	1,209.02	0.0067	187		187	6	193
ASSESSOR PROP	63,876.76	0.3546	9,855		9,855	299	10,154
TRUSTEE	2,518.79	0.0140	389		389	12	401
COUNTY CLERK	15,515.80	0.0861	2,394		2,394	73	2,467
DA DRUG ENF	20,251.15	0.1124	3,125		3,125	95	3,220
PUBLIC DEFENDER	5,944.36	0.0330	917		917	28	945
JUVENILE CT CLRK	2,921.80	0.0162	451		451	14	465
CIRCUIT CT CLERK	14,105.27	0.0783	2,176		2,176	66	2,242
CRIMINAL CT CLRK	15,213.55	0.0845	2,347		2,347	71	2,418
JUVENILE COURT	46,748.92	0.2595	7,213		7,213	219	7,432
GEN SESSIONS CT	6,548.87	0.0364	1,010		1,010	31	1,041
ST TRIAL COURTS	28,009.05	0.1555	4,321		4,321	131	4,452
SHERIFF ADMIN	596,351.06	3.3107	92,010		92,010	2,791	94,801
POLICE	4,163,016.24	23.1111	642,306		642,306	19,485	661,791
POLICE DRUG ENF	40,502.30	0.2248	6,249		6,249	190	6,439
FIRE	4,410,720.91	24.4863	680,525		680,525	20,645	701,170
CODES ADMIN	128,660.29	0.7143	19,851		19,851	602	20,453
BEER BOARD	4,130.83	0.0229	637		637	19	656



MAXIMUS
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
SOCIAL SERVICES	50,476.75	0.2802	7,788		7,788	236	8,024
HEALTH	113,547.50	0.6304	17,519		17,519	531	18,050
PUBLIC LIBRARY	102,565.53	0.5694	15,825		15,825	480	16,305
PARKS	1,561,655.95	8.6696	240,946		240,946	7,309	248,255
PUBLIC WORKS	2,476,584.83	13.7488	382,109		382,109	11,592	393,701
SOLID WASTE	878,859.66	4.8790	135,598		135,598	4,113	139,711
MUNI AUDITORIUM	8,765.42	0.0487	1,352		1,352	41	1,393
STATE FAIR BD	92,691.83	0.5146	14,301		14,301	434	14,735
CONVENTION CTR	16,523.32	0.0917	2,549		2,549	77	2,626
WATER & SEWER	2,168,892.45	12.0406	334,636		334,636	10,151	344,787
STORM WATER	191,626.07	1.0638	29,566		29,566	897	30,463
METRO ACTION COM	426,684.70	2.3687	65,833		65,833	1,997	67,830
NCAC	806.01	0.0045	124		124	4	128
TAXI TRANSP & LICENSING	7,153.39	0.0397	1,104		1,104	33	1,137
COMMUNICATION CENTER	8,866.17	0.0492	1,368		1,368	41	1,409
SubTotal	18,013,091.00	100.0000	2,779,216		2,779,216	84,064	2,863,280
TOTAL	18,013,091.00	100.0000	2,779,216		2,779,216	84,064	2,863,280

Allocation Basis: FY 2008 MOTOR POOL BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS



MAXIMUS
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
GENERAL SERVICES FACILITIES	27,039	0.2272	27,040		27,040		27,040
FLEET MANAGEMENT	69,016	0.5799	69,019		69,019		69,019
POSTAL SERVICE	4,371	0.0367	4,372		4,372		4,372
RADIO SHOP	91,509	0.7688	91,512		91,512		91,512
INFORMATION SYSTEMS	18,560	0.1559	18,561		18,561		18,561
DEPARTMENT OF LAW	2,969	0.0250	2,970		2,970		2,970
CENTRAL RECORDS	592	0.0050	593		593		593
ELECTIONS	3,288	0.0276	3,289		3,289		3,289
COUNTY CLERK	15,338	0.1289	15,338		15,338		15,338
DISTRICT ATTOR	15,801	0.1328	15,802		15,802		15,802
PUBLIC DEFENDER	5,066	0.0426	5,067		5,067		5,067
CIRCUIT CT CLERK	3,707	0.0311	3,708		3,708		3,708
CRIMINAL CT CLRK	1,374	0.0115	1,374		1,374		1,374
JUVENILE COURT	20,019	0.1682	20,020		20,020		20,020
GEN SESSIONS CT	1,800	0.0151	1,800		1,800		1,800
ST TRIAL COURTS	32,854	0.2760	32,856		32,856		32,856
SHERIFF ADMIN	280,652	2.3580	280,661		280,661		280,661
POLICE	2,497,461	20.9832	2,497,533		2,497,533		2,497,533
FIRE	3,869,425	32.5104	3,869,539		3,869,539		3,869,539
CODES ADMIN	64,449	0.5415	64,451		64,451		64,451
SOCIAL SERVICES	5,845	0.0491	5,845		5,845		5,845
HEALTH	45,751	0.3844	45,752		45,752		45,752
PUBLIC LIBRARY	16,607	0.1395	16,608		16,608		16,608
PARKS	903,687	7.5926	903,714		903,714		903,714
PUBLIC WORKS	2,000,504	16.8079	2,000,562		2,000,562		2,000,562
SOLID WASTE	542,772	4.5603	542,788		542,788		542,788
MUNI AUDITORIUM	2,999	0.0252	3,000		3,000		3,000
CONVENTION CTR	9,393	0.0789	9,393		9,393		9,393
WATER & SEWER	1,142,389	9.5981	1,142,422		1,142,422		1,142,422
METRO ACTION COM	94,554	0.7944	94,558		94,558		94,558
TAXI TRANSP & LICENSING	6,571	0.0552	6,571		6,571		6,571
COMMUNICATION CENTER	100,980	0.8484	100,983		100,983		100,983



MAXIMUS
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
KNOWLES HOME	4,829	0.0406	4,829		4,829		4,829
SubTotal	11,902,186	100.0000	11,902,530		11,902,530		11,902,530
TOTAL	11,902,186	100.0000	11,902,530		11,902,530		11,902,530

Allocation Basis: VEHICLE DEPRECIATION BY DEPT

Allocation Source: CAPITAL ASSETS REPORT



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FLEET MANAGEMENT

Activity - FLEET NON-VEHICLE DEPR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAYOR	213,090.47	1.1830	9,628		9,628		9,628
GENERAL SERVICES FACILITIES	50,879.75	0.2825	2,299		2,299		2,299
SHARED BUSINESS SERVICES	1,511.27	0.0084	68		68		68
POSTAL SERVICE	6,045.11	0.0336	273		273		273
RADIO SHOP	10,679.71	0.0593	483		483		483
DIV ISION OF REAL PROPERTY	6,649.63	0.0369	300		300		300
HUMAN RESOURCES	2,619.55	0.0145	118		118		118
INFORMATION SYSTEMS	26,195.51	0.1454	1,184		1,184		1,184
DEPARTMENT OF LAW	3,123.31	0.0173	141		141		141
CENTRAL RECORDS	2,418.04	0.0134	109		109		109
ELECTIONS	2,115.79	0.0117	96		96		96
SURPLUS PROPERTY	7,959.40	0.0442	360		360		360
PLANNING COMM	5,339.85	0.0296	241		241		241
REGISTER/DEEDS	2,518.79	0.0140	114		114		114
COMM ED ALLIANCE	1,209.02	0.0067	55		55		55
ASSESSOR PROP	63,876.76	0.3546	2,886		2,886		2,886
TRUSTEE	2,518.79	0.0140	114		114		114
COUNTY CLERK	15,515.80	0.0861	701		701		701
DA DRUG ENF	20,251.15	0.1124	915		915		915
PUBLIC DEFENDER	5,944.36	0.0330	269		269		269
JUVENILE CT CLRK	2,921.80	0.0162	132		132		132
CIRCUIT CT CLERK	14,105.27	0.0783	637		637		637
CRIMINAL CT CLRK	15,213.55	0.0845	687		687		687
JUVENILE COURT	46,748.92	0.2595	2,112		2,112		2,112
GEN SESSIONS CT	6,548.87	0.0364	296		296		296
ST TRIAL COURTS	28,009.05	0.1555	1,265		1,265		1,265
SHERIFF ADMIN	596,351.06	3.3107	26,944		26,944		26,944
POLICE	4,163,016.24	23.1111	188,089		188,089		188,089
POLICE DRUG ENF	40,502.30	0.2248	1,830		1,830		1,830
FIRE	4,410,720.91	24.4863	199,278		199,278		199,278
CODES ADMIN	128,660.29	0.7143	5,813		5,813		5,813
BEER BOARD	4,130.83	0.0229	187		187		187



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FLEET MANAGEMENT

Activity - FLEET NON-VEHICLE DEPR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SERVICES	50,476.75	0.2802	2,281		2,281		2,281
HEALTH	113,547.50	0.6304	5,130		5,130		5,130
PUBLIC LIBRARY	102,565.53	0.5694	4,634		4,634		4,634
PARKS	1,561,655.95	8.6696	70,557		70,557		70,557
PUBLIC WORKS	2,476,584.83	13.7488	111,894		111,894		111,894
SOLID WASTE	878,859.66	4.8790	39,708		39,708		39,708
MUNI AUDITORIUM	8,765.42	0.0487	396		396		396
STATE FAIR BD	92,691.83	0.5146	4,188		4,188		4,188
CONVENTION CTR	16,523.32	0.0917	747		747		747
WATER & SEWER	2,168,892.45	12.0406	97,993		97,993		97,993
STORM WATER	191,626.07	1.0638	8,658		8,658		8,658
METRO ACTION COM	426,684.70	2.3687	19,278		19,278		19,278
NCAC	806.01	0.0045	36		36		36
TAXI TRANSP & LICENSING	7,153.39	0.0397	323		323		323
COMMUNICATION CENTER	8,866.17	0.0492	401		401		401
SubTotal	18,013,091.00	100.0000	813,848		813,848		813,848
TOTAL	18,013,091.00	100.0000	813,848		813,848		813,848

Allocation Basis: FY 2008 MOTOR POOL BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS



MAXIMUS**Schedule .5 - Allocation Summary
For Department FLEET MANAGEMENT**

Receiving Department	Total	MOTOR POOL	DEPRECIATION	FLEET NON-VEHICLE
MAYOR	43,502	33,874	0	9,628
GENERAL SERVICES	37,189	7,850	27,040	2,299
SHARED BUSINESS	301	233	0	68
FLEET MANAGEMENT	69,019	0	69,019	0
POSTAL SERVICE	5,606	961	4,372	273
RADIO SHOP	93,693	1,698	91,512	483
DIVISION OF REAL	1,357	1,057	0	300
HUMAN RESOURCES	534	416	0	118
INFORMATION SYSTEMS	23,910	4,165	18,561	1,184
DEPARTMENT OF LAW	3,608	497	2,970	141
CENTRAL RECORDS	1,086	384	593	109
ELECTIONS	3,721	336	3,289	96
SURPLUS PROPERTY	1,625	1,265	0	360
PLANNING COMM	1,090	849	0	241
REGISTER/DEEDS	515	401	0	114
COMM ED ALLIANCE	248	193	0	55
ASSESSOR PROP	13,040	10,154	0	2,886
TRUSTEE	515	401	0	114
COUNTY CLERK	18,506	2,467	15,338	701
DISTRICT ATTOR	15,802	0	15,802	0
DA DRUG ENF	4,135	3,220	0	915
PUBLIC DEFENDER	6,281	945	5,067	269
JUVENILE CT CLRK	597	465	0	132
CIRCUIT CT CLERK	6,587	2,242	3,708	637
CRIMINAL CT CLRK	4,479	2,418	1,374	687
JUVENILE COURT	29,564	7,432	20,020	2,112
GEN SESSIONS CT	3,137	1,041	1,800	296
ST TRIAL COURTS	38,573	4,452	32,856	1,265
SHERIFF ADMIN	402,406	94,801	280,661	26,944
POLICE	3,347,413	661,791	2,497,533	188,089
POLICE DRUG ENF	8,269	6,439	0	1,830
FIRE	4,769,987	701,170	3,869,539	199,278
CODES ADMIN	90,717	20,453	64,451	5,813
BEER BOARD	843	656	0	187
SOCIAL SERVICES	16,150	8,024	5,845	2,281
HEALTH	68,932	18,050	45,752	5,130

MAXIMUS

**Schedule .5 - Allocation Summary
For Department FLEET MANAGEMENT**

Receiving Department	Total	MOTOR POOL	DEPRECIATION	FLEET NON-VEHICLE
PUBLIC LIBRARY	37,547	16,305	16,608	4,634
PARKS	1,222,526	248,255	903,714	70,557
PUBLIC WORKS	2,506,157	393,701	2,000,562	111,894
SOLID WASTE	722,207	139,711	542,788	39,708
MUNI AUDITORIUM	4,789	1,393	3,000	396
STATE FAIR BD	18,923	14,735	0	4,188
CONVENTION CTR	12,766	2,626	9,393	747
WATER & SEWER	1,585,202	344,787	1,142,422	97,993
STORM WATER	39,121	30,463	0	8,658
METRO ACTION COM	181,666	67,830	94,558	19,278
NCAC	164	128	0	36
TAXI TRANSP & LICENSING	8,031	1,137	6,571	323
COMMUNICATION CENTER	102,793	1,409	100,983	401
KNOWLES HOME	4,829	0	4,829	0
Direct Billed	0	0	0	0
Total	15,579,658	2,863,280	11,902,530	813,848



**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 residual was allocated to departments based on billings.

The costs and revenues were taken from of the Government's CAFR for FY 2008.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department POSTAL SERVICE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	835,868			835,868
TRANSFERS OUT	0			
Total Deductions:	<u>0</u>			0
BUILDING USE ALLOWANCE	777		777	
POST AUDITS	313	2	315	
GENERAL SERVICES OVERHEAD	11,344	23	11,367	
SHARED SERVICES	(419)	(30)	(449)	
GENERAL SERVICES FACILITIES	(345)	19	(326)	
SHARED BUSINESS SERVICES	(4,489)	64	(4,425)	
CUSTOMER SERVICE	(43)	1	(42)	
FLEET MANAGEMENT	5,578	28	5,606	
FINANCE OPERATIONS		(29)	(29)	
PAYROLL		(12)	(12)	
OFFICE OF MANAGEMENT BUDGET		27	27	
INTERNAL AUDIT		(197)	(197)	
BUSINESS SOLUTIONS		(3)	(3)	
PURCHASING		238	238	
FINANCIAL ACCOUNTABILITY		6	6	
TREASURY		89	89	
GRANTS COORDINATION		3	3	
HUMAN RESOURCES		(471)	(471)	
INFORMATION SYSTEMS		215	215	
Total Allocated Additions:	<u>12,716</u>	<u>(27)</u>	<u>12,689</u>	12,689
NONOPERATING REVENUE	(14,176)			
OPERATING REVENUE	(1,030,745)			
TRANSFERS OUT	0			
Total Departmental Cost Adjustments:	<u>(1,044,921)</u>			(1,044,921)
Total To Be Allocated:	<u><u>(196,337)</u></u>	<u><u>(27)</u></u>		<u><u>(196,364)</u></u>



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department POSTAL SERVICE

	Total	General & Admin	POSTAL SERVICE
Wages & Benefits			
SALARIES & WAGES	280,742	0	280,742
Other Expense & Cost			
CONTRACTUAL SERVICES	534,704	0	534,704
SUPPLIES/MATERIALS	5,272	0	5,272
DEPRECIATION	0	0	0
OTHER	15,150	0	15,150
Departmental Totals			
Total Expenditures	835,868	0	835,868
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
NONOPERATING REVENUE	(14,176)	0	(14,176)
OPERATING REVENUE	(1,030,745)	0	(1,030,745)
*TRANSFERS OUT	0	0	0
Functional Cost	(209,053)	0	(209,053)
Allocation Step 1			
Inbound- All Others	12,716	12,716	0
Reallocate Admin Costs		(12,716)	12,716
1st Allocation	(196,337)	0	(196,337)
Allocation Step 2			
Inbound- All Others	(27)	(27)	0
Reallocate Admin Costs		27	(27)
2nd Allocation	(27)	0	(27)
Total For 015 POSTAL SERVICE			
Total Allocated	(196,364)	0	(196,364)



MAXIMUS**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	5,851.47	0.5677	-1,115		-1,115		-1,115
LEGISLATIVE	37,465.48	3.6348	-7,136		-7,136	-1	-7,137
MAYOR	10,929.48	1.0603	-2,082		-2,082		-2,082
SHARED SERVICES	10,728.47	1.0408	-2,044		-2,044		-2,044
GENERAL SERVICES FACILITIES	651.92	0.0632	-124		-124		-124
SHARED BUSINESS SERVICES	3,428.56	0.3326	-653		-653		-653
CUSTOMER SERVICE	140.22	0.0136	-27		-27		-27
FLEET MANAGEMENT	2,288.26	0.2220	-436		-436		-436
RADIO SHOP	4,346.50	0.4217	-828		-828		-828
DIRECTOR OF FINANCE	1,290.74	0.1252	-246		-246		-246
MINORITY SMALL BUSINESS	362.32	0.0352	-69		-69		-69
FINANCE OPERATIONS	4,809.98	0.4667	-916		-916		-916
PAYROLL	47,409.29	4.5995	-9,031		-9,031	-1	-9,032
OFFICE OF MANAGEMENT BUDGET	771.54	0.0749	-147		-147		-147
INTERNAL AUDIT	472.06	0.0458	-90		-90		-90
BUSINESS SOLUTIONS	442.43	0.0429	-84		-84		-84
DIVISION OF REAL PROPERTY	891.85	0.0865	-170		-170		-170
PURCHASING	3,884.11	0.3768	-740		-740		-740
FINANCIAL ACCOUNTABILITY	337.32	0.0327	-64		-64		-64
TREASURY	33,168.52	3.2179	-6,318		-6,318	-1	-6,319
HUMAN RESOURCES	20,727.49	2.0109	-3,948		-3,948	-1	-3,949
INFORMATION SYSTEMS	7,172.38	0.6958	-1,366		-1,366		-1,366
DEPARTMENT OF LAW	14,787.55	1.4346	-2,817		-2,817		-2,817
ELECTIONS	46,463.11	4.5077	-8,850		-8,850	-1	-8,851
SURPLUS PROPERTY	326.99	0.0317	-62		-62		-62
PLANNING COMM	19,450.07	1.8870	-3,705		-3,705	-1	-3,706
REGISTER/DEEDS	12,523.76	1.2150	-2,386		-2,386		-2,386
HISTORICAL COMM	2,429.07	0.2357	-463		-463		-463
COMM ED ALLIANCE	1,257.20	0.1220	-239		-239		-239
ASSESSOR PROP	7,718.68	0.7488	-1,470		-1,470		-1,470
TRUSTEE	14,045.58	1.3627	-2,675		-2,675		-2,675
COUNTY CLERK	16,834.18	1.6332	-3,207		-3,207		-3,207

MAXIMUS
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	14,351.71	1.3924	-2,734		-2,734		-2,734
PUBLIC DEFENDER	5,652.14	0.5484	-1,077		-1,077		-1,077
JUVENILE CT CLRK	10,117.43	0.9816	-1,927		-1,927		-1,927
CIRCUIT CT CLERK	166,286.12	16.1327	-31,671		-31,671	-9	-31,680
CRIMINAL CT CLRK	53,446.52	5.1852	-10,181		-10,181	-1	-10,182
CLERK/MASTER	11,968.68	1.1612	-2,280		-2,280		-2,280
JUVENILE COURT	8,891.72	0.8627	-1,694		-1,694		-1,694
GEN SESSIONS CT	24,610.21	2.3876	-4,688		-4,688	-1	-4,689
ST TRIAL COURTS	19,385.95	1.8808	-3,693		-3,693	-1	-3,694
JUSTICE INFO SYS	758.13	0.0736	-144		-144		-144
SHERIFF ADMIN	93,022.97	9.0248	-17,719		-17,719	-2	-17,721
POLICE	94,747.62	9.1921	-18,048		-18,048	-3	-18,051
FIRE	6,620.38	0.6423	-1,261		-1,261		-1,261
CODES ADMIN	31,063.54	3.0137	-5,917		-5,917	-1	-5,918
BEER BOARD	2,913.14	0.2826	-555		-555		-555
AGRICULTURAL EXT	1,132.86	0.1099	-216		-216		-216
SOIL & WATER	196.93	0.0191	-38		-38		-38
SOCIAL SERVICES	5,201.61	0.5046	-991		-991		-991
HEALTH	547.46	0.0531	-104		-104		-104
PUBLIC LIBRARY	62,420.95	6.0559	-11,890		-11,890	-2	-11,892
PARKS	36,997.38	3.5894	-7,047		-7,047	-1	-7,048
ARTS COMMISSION	2,388.75	0.2318	-455		-455		-455
PUBLIC WORKS	12,737.12	1.2357	-2,426		-2,426		-2,426
HUMAN RELATIONS	829.25	0.0805	-158		-158		-158
FARMERS MARKET	165.90	0.0161	-32		-32		-32
MUNI AUDITORIUM	2,273.98	0.2206	-433		-433		-433
STATE FAIR BD	127.10	0.0123	-24		-24		-24
CONVENTION CTR	1,683.09	0.1633	-321		-321		-321
SPORTS AUTHORITY	336.77	0.0327	-64		-64		-64
WATER & SEWER	1,798.38	0.1745	-343		-343		-343
BORDEAUX LONG-TERM CARE	8,019.99	0.7781	-1,528		-1,528		-1,528
METRO ACTION COM	10,836.21	1.0513	-2,064		-2,064		-2,064



MAXIMUS
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
NCAC	2,049.50	0.1988	-390		-390		-390
TAXI TRANSP & LICENSING	1,896.99	0.1840	-361		-361		-361
EDUCATION	11.91	0.0012	-2		-2		-2
COMMUNICATION CENTER	833.26	0.0808	-159		-159		-159
ALL OTHER	288.41	0.0280	-55		-55		-55
KNOWLES HOME	633.54	0.0615	-121		-121		-121
CRIMINAL JUSTICE PLANNING	94.45	0.0092	-18		-18		-18
SubTotal	1,030,745.00	100.0000	-196,337		-196,337	-27	-196,364
TOTAL	1,030,745.00	100.0000	-196,337		-196,337	-27	-196,364

Allocation Basis: FY 2008 POSTAL SERVICE BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS



MAXIMUS**Schedule .5 - Allocation Summary
For Department POSTAL SERVICE**

Receiving Department	Total	POSTAL SERVICE
EMPLOYEE BENEFITS	(1,115)	(1,115)
LEGISLATIVE	(7,137)	(7,137)
MAYOR	(2,082)	(2,082)
SHARED SERVICES	(2,044)	(2,044)
GENERAL SERVICES	(124)	(124)
SHARED BUSINESS	(653)	(653)
CUSTOMER SERVICE	(27)	(27)
FLEET MANAGEMENT	(436)	(436)
RADIO SHOP	(828)	(828)
DIRECTOR OF FINANCE	(246)	(246)
MINORITY SMALL BUSINESS	(69)	(69)
FINANCE OPERATIONS	(916)	(916)
PAYROLL	(9,032)	(9,032)
OFFICE OF MANAGEMENT	(147)	(147)
INTERNAL AUDIT	(90)	(90)
BUSINESS SOLUTIONS	(84)	(84)
DIVISION OF REAL	(170)	(170)
PURCHASING	(740)	(740)
FINANCIAL	(64)	(64)
TREASURY	(6,319)	(6,319)
HUMAN RESOURCES	(3,949)	(3,949)
INFORMATION SYSTEMS	(1,366)	(1,366)
DEPARTMENT OF LAW	(2,817)	(2,817)
ELECTIONS	(8,851)	(8,851)
SURPLUS PROPERTY	(62)	(62)
PLANNING COMM	(3,706)	(3,706)
REGISTER/DEEDS	(2,386)	(2,386)
HISTORICAL COMM	(463)	(463)
COMM ED ALLIANCE	(239)	(239)
ASSESSOR PROP	(1,470)	(1,470)
TRUSTEE	(2,675)	(2,675)
COUNTY CLERK	(3,207)	(3,207)
DISTRICT ATTOR	(2,734)	(2,734)
PUBLIC DEFENDER	(1,077)	(1,077)
JUVENILE CT CLRK	(1,927)	(1,927)
CIRCUIT CT CLERK	(31,680)	(31,680)

MAXIMUS
Schedule .5 - Allocation Summary
For Department POSTAL SERVICE

Receiving Department	Total	POSTAL SERVICE
CRIMINAL CT CLRK	(10,182)	(10,182)
CLERK/MASTER	(2,280)	(2,280)
JUVENILE COURT	(1,694)	(1,694)
GEN SESSIONS CT	(4,689)	(4,689)
ST TRIAL COURTS	(3,694)	(3,694)
JUSTICE INFO SYS	(144)	(144)
SHERIFF ADMIN	(17,721)	(17,721)
POLICE	(18,051)	(18,051)
FIRE	(1,261)	(1,261)
CODES ADMIN	(5,918)	(5,918)
BEER BOARD	(555)	(555)
AGRICULTURAL EXT	(216)	(216)
SOIL & WATER	(38)	(38)
SOCIAL SERVICES	(991)	(991)
HEALTH	(104)	(104)
PUBLIC LIBRARY	(11,892)	(11,892)
PARKS	(7,048)	(7,048)
ARTS COMMISSION	(455)	(455)
PUBLIC WORKS	(2,426)	(2,426)
HUMAN RELATIONS	(158)	(158)
FARMERS MARKET	(32)	(32)
MUNI AUDITORIUM	(433)	(433)
STATE FAIR BD	(24)	(24)
CONVENTION CTR	(321)	(321)
SPORTS AUTHORITY	(64)	(64)
WATER & SEWER	(343)	(343)
BORDEAUX LONG-TERM	(1,528)	(1,528)
METRO ACTION COM	(2,064)	(2,064)
NCAC	(390)	(390)
TAXI TRANSP & LICENSING	(361)	(361)
EDUCATION	(2)	(2)
COMMUNICATION CENTER	(159)	(159)
ALL OTHER	(55)	(55)
KNOWLES HOME	(121)	(121)
CRIMINAL JUSTICE	(18)	(18)



MAXIMUS
Schedule .5 - Allocation Summary
For Department POSTAL SERVICE

Receiving Department	Total	POSTAL SERVICE
Direct Billed	0	0
Total	<u>(196,364)</u>	<u>(196,364)</u>



**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 2008.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department RADIO SHOP

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,672,777			3,672,777
TRANSFERS IN	38,252			
Total Deductions:	<u>38,252</u>			38,252
BUILDING USE ALLOWANCE	32,915		32,915	
POST AUDITS	2,560	16	2,576	
GENERAL SERVICES OVERHEAD	42,525	88	42,613	
SHARED SERVICES	(1,549)	(109)	(1,658)	
GENERAL SERVICES FACILITIES	(7,631)	411	(7,220)	
SHARED BUSINESS SERVICES	(25,059)	357	(24,702)	
CUSTOMER SERVICE	(11)		(11)	
FLEET MANAGEMENT	93,643	50	93,693	
POSTAL SERVICE	(828)		(828)	
FINANCE OPERATIONS		(94)	(94)	
PAYROLL		(38)	(38)	
OFFICE OF MANAGEMENT BUDGET		88	88	
INTERNAL AUDIT		(1,425)	(1,425)	
BUSINESS SOLUTIONS		(11)	(11)	
PURCHASING		773	773	
FINANCIAL ACCOUNTABILITY		18	18	
TREASURY		902	902	
GRANTS COORDINATION		9	9	
HUMAN RESOURCES		(1,237)	(1,237)	
INFORMATION SYSTEMS		1,915	1,915	
CENTRAL RECORDS		1,011	1,011	
Total Allocated Additions:	<u>136,565</u>	<u>2,724</u>	<u>139,289</u>	139,289
NONOPERATING REVENUE	(177,621)			
OPERATING REVENUE	(3,814,684)			
TRANSFERS IN	(38,252)			
Total Departmental Cost Adjustments:	<u>(4,030,557)</u>			(4,030,557)



MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department RADIO SHOP

Total To Be Allocated:

(182,963)	2,724
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(180,239)
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MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department RADIO SHOP

	Total	General & Admin	RADIO SHOP	RADIO SHOP DEPR
Wages & Benefits				
SALARIES & WAGES	988,715	0	988,715	0
Other Expense & Cost				
CONTRACTUAL SERVICES	1,848,245	0	1,848,245	0
SUPPLIES/MATERIALS	526,134	0	526,134	0
DEPRECIATION	284,201	0	0	284,201
OTHER EXPENSES	25,482	0	25,482	0
Departmental Totals				
Total Expenditures	3,672,777	0	3,388,576	284,201
Deductions				
Total Deductions	38,252	38,252	0	0
Cost Adjustments				
NONOPERATING REVENUE	(177,621)	0	(177,621)	0
OPERATING REVENUE	(3,814,684)	0	(3,814,684)	0
*TRANSFERS IN	(38,252)	(38,252)	0	0
Functional Cost	(319,528)	0	(603,729)	284,201
Allocation Step 1				
Inbound- All Others	136,565	0	136,565	0
1st Allocation	(182,963)	0	(467,164)	284,201
Allocation Step 2				
Inbound- All Others	2,724	0	2,724	0
2nd Allocation	2,724	0	2,724	0
Total For 016 RADIO SHOP				
Total Allocated	(180,239)	0	(464,440)	284,201



MAXIMUS
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	53,155	1.3934	-6,510		-6,510	38	-6,472
GENERAL SERVICES FACILITIES	20,169	0.5287	-2,470		-2,470		-2,470
SHARED BUSINESS SERVICES	364	0.0095	-45		-45		-45
FLEET MANAGEMENT	15,372	0.4030	-1,883		-1,883		-1,883
DISTRICT ATTOR	8,841	0.2318	-1,083		-1,083	6	-1,077
DA DRUG ENF	8,502	0.2229	-1,041		-1,041	6	-1,035
CIRCUIT CT CLERK	728	0.0191	-89		-89	1	-88
JUVENILE COURT	21,689	0.5686	-2,656		-2,656	16	-2,640
GEN SESSIONS CT	2,430	0.0637	-298		-298	2	-296
ST TRIAL COURTS	16,487	0.4322	-2,019		-2,019	12	-2,007
SHERIFF ADMIN	203,911	5.3454	-24,972		-24,972	147	-24,825
POLICE	1,722,337	45.1502	-210,923		-210,923	1,240	-209,683
POLICE DRUG ENF	94,161	2.4684	-11,531		-11,531	68	-11,463
FIRE	712,872	18.6876	-87,302		-87,302	514	-86,788
CODES ADMIN	38,819	1.0176	-4,754		-4,754	28	-4,726
BEER BOARD	2,532	0.0664	-310		-310	2	-308
HEALTH	22,894	0.6002	-2,804		-2,804	17	-2,787
PARKS	43,047	1.1285	-5,272		-5,272	31	-5,241
PUBLIC WORKS	139,533	3.6578	-17,088		-17,088	101	-16,987
STATE FAIR BD	1,086	0.0285	-133		-133	1	-132
CONVENTION CTR	87	0.0023	-11		-11		-11
WATER & SEWER	41,003	1.0749	-5,022		-5,022	30	-4,992
BORDEAUX LONG-TERM CARE	86	0.0023	-11		-11		-11
GENERAL HOSP	6,237	0.1635	-764		-764	4	-760
METRO ACTION COM	1,656	0.0434	-203		-203	1	-202
TAXI TRANSP & LICENSING	1,881	0.0493	-230		-230	1	-229
EDUCATION	579,293	15.1859	-70,943		-70,943	418	-70,525
COMMUNICATION CENTER	42,919	1.1251	-5,256		-5,256	31	-5,225
ALL OTHER	12,579	0.3298	-1,541		-1,541	9	-1,532
SubTotal	3,814,684	100.0000	-467,164		-467,164	2,724	-464,440
TOTAL	3,814,684	100.0000	-467,164		-467,164	2,724	-464,440



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department RADIO SHOP

Allocation Basis: FY 2008 RADIO SHOP BILLINGS BY DEPT
Allocation Source: GENERAL SERVICES RECORDS



All Monetary Values Are \$ Dollars
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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department RADIO SHOP

Activity - RADIO SHOP DEPR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAYOR	53,155	1.3934	3,960		3,960		3,960
GENERAL SERVICES FACILITIES	20,169	0.5287	1,503		1,503		1,503
SHARED BUSINESS SERVICES	364	0.0095	27		27		27
FLEET MANAGEMENT	15,372	0.4030	1,145		1,145		1,145
DISTRICT ATTOR	8,841	0.2318	659		659		659
DA DRUG ENF	8,502	0.2229	633		633		633
CIRCUIT CT CLERK	728	0.0191	54		54		54
JUVENILE COURT	21,689	0.5686	1,616		1,616		1,616
GEN SESSIONS CT	2,430	0.0637	181		181		181
ST TRIAL COURTS	16,487	0.4322	1,228		1,228		1,228
SHERIFF ADMIN	203,911	5.3454	15,192		15,192		15,192
POLICE	1,722,337	45.1502	128,318		128,318		128,318
POLICE DRUG ENF	94,161	2.4684	7,015		7,015		7,015
FIRE	712,872	18.6876	53,110		53,110		53,110
CODES ADMIN	38,819	1.0176	2,892		2,892		2,892
BEER BOARD	2,532	0.0664	189		189		189
HEALTH	22,894	0.6002	1,706		1,706		1,706
PARKS	43,047	1.1285	3,207		3,207		3,207
PUBLIC WORKS	139,533	3.6578	10,396		10,396		10,396
STATE FAIR BD	1,086	0.0285	81		81		81
CONVENTION CTR	87	0.0023	7		7		7
WATER & SEWER	41,003	1.0749	3,055		3,055		3,055
BORDEAUX LONG-TERM CARE	86	0.0023	6		6		6
GENERAL HOSP	6,237	0.1635	465		465		465
METRO ACTION COM	1,656	0.0434	123		123		123
TAXI TRANSP & LICENSING	1,881	0.0493	140		140		140
EDUCATION	579,293	15.1859	43,158		43,158		43,158
COMMUNICATION CENTER	42,919	1.1251	3,198		3,198		3,198
ALL OTHER	12,579	0.3298	937		937		937
SubTotal	3,814,684	100.0000	284,201		284,201		284,201
TOTAL	3,814,684	100.0000	284,201		284,201		284,201



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department RADIO SHOP

Allocation Basis: FY 2008 RADIO SHOP BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS

MAXIMUS
Schedule .5 - Allocation Summary
For Department RADIO SHOP

Receiving Department	Total	RADIO SHOP	RADIO SHOP DEPR
MAYOR	(2,512)	(6,472)	3,960
GENERAL SERVICES	(967)	(2,470)	1,503
SHARED BUSINESS	(18)	(45)	27
FLEET MANAGEMENT	(738)	(1,883)	1,145
DISTRICT ATTOR	(418)	(1,077)	659
DA DRUG ENF	(402)	(1,035)	633
CIRCUIT CT CLERK	(34)	(88)	54
JUVENILE COURT	(1,024)	(2,640)	1,616
GEN SESSIONS CT	(115)	(296)	181
ST TRIAL COURTS	(779)	(2,007)	1,228
SHERIFF ADMIN	(9,633)	(24,825)	15,192
POLICE	(81,365)	(209,683)	128,318
POLICE DRUG ENF	(4,448)	(11,463)	7,015
FIRE	(33,678)	(86,788)	53,110
CODES ADMIN	(1,834)	(4,726)	2,892
BEER BOARD	(119)	(308)	189
HEALTH	(1,081)	(2,787)	1,706
PARKS	(2,034)	(5,241)	3,207
PUBLIC WORKS	(6,591)	(16,987)	10,396
STATE FAIR BD	(51)	(132)	81
CONVENTION CTR	(4)	(11)	7
WATER & SEWER	(1,937)	(4,992)	3,055
BORDEAUX LONG-TERM	(5)	(11)	6
GENERAL HOSP	(295)	(760)	465
METRO ACTION COM	(79)	(202)	123
TAXI TRANSP & LICENSING	(89)	(229)	140
EDUCATION	(27,367)	(70,525)	43,158
COMMUNICATION CENTER	(2,027)	(5,225)	3,198
ALL OTHER	(595)	(1,532)	937
Direct Billed	0	0	0

MAXIMUS
Schedule .5 - Allocation Summary
For Department RADIO SHOP

Receiving Department	Total	RADIO SHOP	RADIO SHOP DEPR
Total	(180,239)	(464,440)	284,201



**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, 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.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department DIRECTOR OF FINANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	852,060			852,060
BUILDING USE ALLOWANCE	27,913		27,913	
EMPLOYEE BENEFITS	630,728	1,213	631,941	
POST AUDITS	250	2	252	
CORPORATE DUES	1,721	1	1,722	
SHARED SERVICES	(152)	(11)	(163)	
GENERAL SERVICES FACILITIES	(1,323)	71	(1,252)	
SHARED BUSINESS SERVICES	(5,215)	74	(5,141)	
CUSTOMER SERVICE	(75)	2	(73)	
POSTAL SERVICE	(246)		(246)	
FINANCE OPERATIONS		(81)	(81)	
PAYROLL		(33)	(33)	
OFFICE OF MANAGEMENT BUDGET		76	76	
INTERNAL AUDIT		(1,916)	(1,916)	
BUSINESS SOLUTIONS		(10)	(10)	
PURCHASING		670	670	
FINANCIAL ACCOUNTABILITY		16	16	
TREASURY		86	86	
GRANTS COORDINATION		8	8	
HUMAN RESOURCES		(766)	(766)	
INFORMATION SYSTEMS		1,640	1,640	
DEPARTMENT OF LAW		112,563	112,563	
Total Allocated Additions:	653,601	113,605	767,206	767,206
Total To Be Allocated:	1,505,661	113,605		1,619,266



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department DIRECTOR OF FINANCE

	Total	General & Admin	DIR OF FINANCE
Wages & Benefits			
SALARIES & WAGES	475,383	0	475,383
FRINGE BENEFITS	140,654	0	140,654
Other Expense & Cost			
CONTRACTUAL SERVICES	214,048	0	214,048
SUPPLIES	1,627	0	1,627
OTHER EXPENSES	20,348	0	20,348
Departmental Totals			
Total Expenditures	852,060	0	852,060
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	852,060	0	852,060
Allocation Step 1			
Inbound- All Others	653,601	0	653,601
1st Allocation	1,505,661	0	1,505,661
Allocation Step 2			
Inbound- All Others	113,605	0	113,605
2nd Allocation	113,605	0	113,605
Total For 017 DIRECTOR OF			
Total Allocated	1,619,266	0	1,619,266



MAXIMUS
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	305,318.84	5.1403	77,395		77,395	5,840	83,235
FINANCE OPERATIONS	498,662.76	8.3954	126,406		126,406	9,538	135,944
PAYROLL	530,029.79	8.9235	134,357		134,357	10,138	144,495
OFFICE OF MANAGEMENT BUDGET	1,052,746.86	17.7239	266,863		266,863	20,133	286,996
BUSINESS SOLUTIONS	699,230.88	11.7721	177,248		177,248	13,374	190,622
DIV ISION OF REAL PROPERTY	908,272.19	15.2915	230,238		230,238	17,372	247,610
PURCHASING	973,326.12	16.3867	246,729		246,729	18,616	265,345
FINANCIAL ACCOUNTABILITY	301,398.09	5.0743	76,401		76,401	5,765	82,166
TREASURY	513,631.13	8.6474	130,200		130,200	9,824	140,024
GRANTS COORDINATION	157,102.33	2.6449	39,824		39,824	3,005	42,829
SubTotal	5,939,718.99	100.0000	1,505,661		1,505,661	113,605	1,619,266
TOTAL	5,939,718.99	100.0000	1,505,661		1,505,661	113,605	1,619,266

Allocation Basis: TOTAL SALARIES FOR EACH FINANCE DIVISION

Allocation Source: FY 2008 EXPENDITURE REPORT



MAXIMUS
Schedule .5 - Allocation Summary
For Department DIRECTOR OF FINANCE

Receiving Department	Total	DIR OF FINANCE
MINORITY SMALL BUSINESS	83,235	83,235
FINANCE OPERATIONS	135,944	135,944
PAYROLL	144,495	144,495
OFFICE OF MANAGEMENT	286,996	286,996
BUSINESS SOLUTIONS	190,622	190,622
DIV ISION OF REAL	247,610	247,610
PURCHASING	265,345	265,345
FINANCIAL	82,166	82,166
TREASURY	140,024	140,024
GRANTS COORDINATION	42,829	42,829
Direct Billed	0	0
Total	1,619,266	1,619,266



**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 accounts 10101.15117130 and 10101.15117140. The work of the Division of Minority and Small Business Assistance work is divided into Business Development and Outreach, and Contract Compliance. Minority/ Small Business works to support the development and economic prosperity of small and disadvantaged businesses by promoting the development of minority and small businesses in Nashville and Davidson County and providing them with information, technical assistance and resources to enhance their economic growth. Minority/Small Business Assistance also manages contract compliance work to ensure that proposed percentages of small business participation on which businesses were evaluated and granted preference are actually achieved.

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.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department MINORITY SMALL BUSINESS ASSISTANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	490,892			490,892
BUILDING USE ALLOWANCE	373		373	
POST AUDITS	647	4	651	
SHARED SERVICES	(140)	(10)	(150)	
GENERAL SERVICES FACILITIES	(301)	16	(285)	
SHARED BUSINESS SERVICES	(2,551)	36	(2,515)	
POSTAL SERVICE	(69)		(69)	
DIRECTOR OF FINANCE	77,395	5,840	83,235	
FINANCE OPERATIONS		(40)	(40)	
PAYROLL		(16)	(16)	
OFFICE OF MANAGEMENT BUDGET		37	37	
INTERNAL AUDIT		(1,081)	(1,081)	
BUSINESS SOLUTIONS		(5)	(5)	
PURCHASING		329	329	
FINANCIAL ACCOUNTABILITY		8	8	
TREASURY		23	23	
GRANTS COORDINATION		4	4	
HUMAN RESOURCES		(372)	(372)	
INFORMATION SYSTEMS		61	61	
Total Allocated Additions:	75,354	4,834	80,188	80,188
Total To Be Allocated:	566,246	4,834		571,080



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department MINORITY SMALL BUSINESS ASSISTANCE

	Total	General & Admin	MIN/SMALL BUS	PURCHASING
Wages & Benefits				
SALARIES & WAGES	305,319	53,034	105,182	147,103
FRINGE BENEFITS	113,046	19,636	38,944	54,466
Other Expense & Cost				
CONTRACTUAL SERVICES	58,067	10,086	20,004	27,977
SUPPLIES	560	97	193	270
OTHER EXPENSES	13,900	2,414	4,789	6,697
Departmental Totals				
Total Expenditures	490,892	85,267	169,112	236,513
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	490,892	85,267	169,112	236,513
Allocation Step 1				
Inbound- All Others	75,354	13,086	25,957	36,311
Reallocate Admin Costs		(98,353)	41,004	57,349
1st Allocation	566,246	0	236,073	330,173
Allocation Step 2				
Inbound- All Others	4,834	839	1,665	2,330
Reallocate Admin Costs		(839)	350	489
2nd Allocation	4,834	0	2,015	2,819
Total For 019 MINORITY SMALL				
Total Allocated	571,080	0	238,088	332,992



MAXIMUS

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
INTERNAL AUDIT	1	2.6316	6,212		6,212	53	6,265
DIV ISION OF REAL PROPERTY	11	28.9474	68,337		68,337	583	68,920
HUMAN RESOURCES	1	2.6316	6,212		6,212	53	6,265
CODES ADMIN	1	2.6316	6,212		6,212	53	6,265
PUBLIC LIBRARY	1	2.6316	6,212		6,212	53	6,265
PARKS	4	10.5263	24,850		24,850	212	25,062
PUBLIC WORKS	3	7.8947	18,637		18,637	159	18,796
CONVENTION CTR	2	5.2632	12,425		12,425	106	12,531
WATER & SEWER	14	36.8420	86,976		86,976	743	87,719
SubTotal	38	100.0000	236,073		236,073	2,015	238,088
TOTAL	38	100.0000	236,073		236,073	2,015	238,088

Allocation Basis: PROJECTS ASSISTED BY DEPARTMENT

Allocation Source: DEPT. MINORITY & SMALL BUSINESS ASSISTANCE



MAXIMUS

**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	330,173		330,173	2,819	332,992
SubTotal	100	100.0000	330,173		330,173	2,819	332,992
TOTAL	100	100.0000	330,173		330,173	2,819	332,992

Allocation Basis: DIRECT ALLOCATION TO PURCHASING

Allocation Source: DIRECT ASSIGNMENT



MAXIMUS

**Schedule .5 - Allocation Summary
For Department MINORITY SMALL BUSINESS ASSISTANCE**

Receiving Department	Total	MIN/SMALL BUS	PURCHASING
INTERNAL AUDIT	6,265	6,265	0
DIV ISION OF REAL	68,920	68,920	0
PURCHASING	332,992	0	332,992
HUMAN RESOURCES	6,265	6,265	0
CODES ADMIN	6,265	6,265	0
PUBLIC LIBRARY	6,265	6,265	0
PARKS	25,062	25,062	0
PUBLIC WORKS	18,796	18,796	0
CONVENTION CTR	12,531	12,531	0
WATER & SEWER	87,719	87,719	0
Direct Billed	0	0	0
Total	571,080	238,088	332,992



**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.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department FINANCE OPERATIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,154,032			1,154,032
TRANSFER	(150)			
Total Deductions:	(150)			(150)
BUILDING USE ALLOWANCE	5,734		5,734	
POST AUDITS	510	3	513	
SHARED SERVICES	(368)	(26)	(394)	
GENERAL SERVICES FACILITIES	(2,029)	109	(1,920)	
SHARED BUSINESS SERVICES	(10,169)	145	(10,024)	
CUSTOMER SERVICE	(458)	13	(445)	
POSTAL SERVICE	(916)		(916)	
DIRECTOR OF FINANCE	126,406	9,538	135,944	
INTERNAL AUDIT		(49)	(49)	
TREASURY		86	86	
HUMAN RESOURCES		(1,767)	(1,767)	
INFORMATION SYSTEMS		1,003	1,003	
CENTRAL RECORDS		5,901	5,901	
Total Allocated Additions:	118,710	14,956	133,666	133,666
TRANSFER	150			
OPERATING REVENUE	(1,315,125)			
Total Departmental Cost Adjustments:	(1,314,975)			(1,314,975)
Total To Be Allocated:	(42,383)	14,956		(27,427)



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department FINANCE OPERATIONS

	Total	General & Admin	OPERATIONS
Wages & Benefits			
SALARIES & WAGES	498,663	0	498,663
FRINGE BENEFITS	424,064	0	424,064
Other Expense & Cost			
CONTRACTUAL SERVICES	210,319	0	210,319
SUPPLIES	7,330	0	7,330
OTHER EXPENSES	13,656	0	13,656
Departmental Totals			
Total Expenditures	1,154,032	0	1,154,032
Deductions			
Total Deductions	(150)	(150)	0
Cost Adjustments			
*TRANSFER	150	150	0
OPERATING REVENUE	(1,315,125)	0	(1,315,125)
Functional Cost	(161,093)	0	(161,093)
Allocation Step 1			
Inbound- All Others	118,710	0	118,710
1st Allocation	(42,383)	0	(42,383)
Allocation Step 2			
Inbound- All Others	14,956	0	14,956
2nd Allocation	14,956	0	14,956
Total For 018 FINANCE			
Total Allocated	(27,427)	0	(27,427)



MAXIMUS
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
EMPLOYEE BENEFITS	47,646	3.6229	-1,536		-1,536		-1,536
POST AUDITS	2,701	0.2054	-87		-87		-87
CORPORATE DUES	524	0.0399	-17		-17		-17
LEGISLATIVE	3,040	0.2312	-98		-98	39	-59
MAYOR	6,050	0.4601	-195		-195	78	-117
SHARED SERVICES	2,099	0.1596	-68		-68		-68
GENERAL SERVICES FACILITIES	9,445	0.7183	-304		-304		-304
SHARED BUSINESS SERVICES	3,920	0.2981	-126		-126		-126
CUSTOMER SERVICE	663	0.0505	-21		-21		-21
FLEET MANAGEMENT	82,991	6.3105	-2,675		-2,675		-2,675
POSTAL SERVICE	895	0.0681	-29		-29		-29
RADIO SHOP	2,901	0.2206	-94		-94		-94
DIRECTOR OF FINANCE	2,515	0.1913	-81		-81		-81
MINORITY SMALL BUSINESS	1,234	0.0939	-40		-40		-40
INTERNAL AUDIT	1,296	0.0986	-42		-42	17	-25
DIVISION OF REAL PROPERTY	30,575	2.3249	-985		-985	395	-590
TREASURY	3,858	0.2934	-124		-124	50	-74
HUMAN RESOURCES	10,325	0.7851	-333		-333	133	-200
INFORMATION SYSTEMS	15,774	1.1994	-508		-508	204	-304
DEPARTMENT OF LAW	6,343	0.4824	-204		-204	82	-122
ELECTIONS	10,217	0.7769	-329		-329	132	-197
SURPLUS PROPERTY	1,867	0.1420	-60		-60	24	-36
PLANNING COMM	5,726	0.4354	-185		-185	74	-111
REGISTER/DEEDS	1,358	0.1033	-44		-44	18	-26
HISTORICAL COMM	833	0.0634	-27		-27	11	-16
COMM ED ALLIANCE	725	0.0552	-23		-23	9	-14
ASSESSOR PROP	2,762	0.2101	-89		-89	36	-53
TRUSTEE	1,682	0.1279	-54		-54	22	-32
COUNTY CLERK	2,747	0.2089	-89		-89	35	-54
DISTRICT ATTOR	4,676	0.3556	-151		-151	60	-91
PUBLIC DEFENDER	2,361	0.1796	-76		-76	31	-45
JUVENILE CT CLRK	1,373	0.1045	-44		-44	18	-26



MAXIMUS
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
CIRCUIT CT CLERK	4,753	0.3615	-153		-153	61	-92
CRIMINAL CT CLRK	2,901	0.2206	-94		-94	37	-57
CLERK/MASTER	1,265	0.0962	-41		-41	16	-25
JUVENILE COURT	7,485	0.5692	-241		-241	97	-144
GEN SESSIONS CT	7,655	0.5821	-247		-247	99	-148
ST TRIAL COURTS	6,960	0.5293	-224		-224	90	-134
JUSTICE INFO SYS	2,315	0.1760	-75		-75	30	-45
SHERIFF ADMIN	27,087	2.0597	-873		-873	350	-523
POLICE	77,496	5.8927	-2,498		-2,498	1,001	-1,497
FIRE	41,889	3.1852	-1,350		-1,350	541	-809
CODES ADMIN	8,257	0.6279	-266		-266	107	-159
BEER BOARD	1,250	0.0951	-40		-40	16	-24
AGRICULTURAL EXT	540	0.0411	-17		-17	7	-10
SOIL & WATER	324	0.0246	-10		-10	4	-6
SOCIAL SERVICES	7,377	0.5610	-238		-238	95	-143
HEALTH	32,150	2.4446	-1,036		-1,036	415	-621
PUBLIC LIBRARY	16,329	1.2417	-526		-526	211	-315
PARKS	37,181	2.8272	-1,198		-1,198	480	-718
ARTS COMMISSION	2,191	0.1667	-71		-71	28	-43
PUBLIC WORKS	33,106	2.5174	-1,067		-1,067	428	-639
SOLID WASTE	11,205	0.8520	-361		-361	145	-216
HUMAN RELATIONS	833	0.0634	-27		-27	11	-16
FARMERS MARKET	1,913	0.1455	-62		-62	25	-37
MUNI AUDITORIUM	2,160	0.1643	-70		-70	28	-42
STATE FAIR BD	8,257	0.6279	-266		-266	107	-159
CONVENTION CTR	5,448	0.4143	-176		-176	70	-106
SPORTS AUTHORITY	4,306	0.3274	-139		-139	56	-83
WATER & SEWER	116,746	8.8772	-3,762		-3,762	1,508	-2,254
BORDEAUX LONG-TERM CARE	31,069	2.3625	-1,001		-1,001	401	-600
METRO ACTION COM	15,696	1.1936	-506		-506	203	-303
NCAC	16,499	1.2546	-532		-532	213	-319
METRO TRANSIT	200	0.0153	-6		-6	3	-3



MAXIMUS

**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
TAXI TRANSP & LICENSING	756	0.0575	-24		-24	10	-14
EDUCATION	340,021	25.8546	-10,958		-10,958	4,393	-6,565
COMMUNICATION CENTER	6,158	0.4683	-198		-198	80	-118
ALL OTHER	159,330	12.1152	-5,135		-5,135	2,059	-3,076
KNOWLES HOME	4,244	0.3227	-137		-137	55	-82
CRIMINAL JUSTICE PLANNING	617	0.0469	-20		-20	8	-12
SubTotal	1,315,124	100.0000	-42,383		-42,383	14,956	-27,427
TOTAL	1,315,124	100.0000	-42,383		-42,383	14,956	-27,427

Allocation Basis: FINANCE OPERATIONS CHARGES

Allocation Source: FINANCE



MAXIMUS**Schedule .5 - Allocation Summary
For Department FINANCE OPERATIONS**

Receiving Department	Total	OPERATIONS
EMPLOYEE BENEFITS	(1,536)	(1,536)
POST AUDITS	(87)	(87)
CORPORATE DUES	(17)	(17)
LEGISLATIVE	(59)	(59)
MAYOR	(117)	(117)
SHARED SERVICES	(68)	(68)
GENERAL SERVICES	(304)	(304)
SHARED BUSINESS	(126)	(126)
CUSTOMER SERVICE	(21)	(21)
FLEET MANAGEMENT	(2,675)	(2,675)
POSTAL SERVICE	(29)	(29)
RADIO SHOP	(94)	(94)
DIRECTOR OF FINANCE	(81)	(81)
MINORITY SMALL BUSINESS	(40)	(40)
INTERNAL AUDIT	(25)	(25)
DIVISION OF REAL	(590)	(590)
TREASURY	(74)	(74)
HUMAN RESOURCES	(200)	(200)
INFORMATION SYSTEMS	(304)	(304)
DEPARTMENT OF LAW	(122)	(122)
ELECTIONS	(197)	(197)
SURPLUS PROPERTY	(36)	(36)
PLANNING COMM	(111)	(111)
REGISTER/DEEDS	(26)	(26)
HISTORICAL COMM	(16)	(16)
COMM ED ALLIANCE	(14)	(14)
ASSESSOR PROP	(53)	(53)
TRUSTEE	(32)	(32)
COUNTY CLERK	(54)	(54)
DISTRICT ATTOR	(91)	(91)
PUBLIC DEFENDER	(45)	(45)
JUVENILE CT CLRK	(26)	(26)
CIRCUIT CT CLERK	(92)	(92)
CRIMINAL CT CLRK	(57)	(57)
CLERK/MASTER	(25)	(25)
JUVENILE COURT	(144)	(144)

MAXIMUS**Schedule .5 - Allocation Summary
For Department FINANCE OPERATIONS**

Receiving Department	Total	OPERATIONS
GEN SESSIONS CT	(148)	(148)
ST TRIAL COURTS	(134)	(134)
JUSTICE INFO SYS	(45)	(45)
SHERIFF ADMIN	(523)	(523)
POLICE	(1,497)	(1,497)
FIRE	(809)	(809)
CODES ADMIN	(159)	(159)
BEER BOARD	(24)	(24)
AGRICULTURAL EXT	(10)	(10)
SOIL & WATER	(6)	(6)
SOCIAL SERVICES	(143)	(143)
HEALTH	(621)	(621)
PUBLIC LIBRARY	(315)	(315)
PARKS	(718)	(718)
ARTS COMMISSION	(43)	(43)
PUBLIC WORKS	(639)	(639)
SOLID WASTE	(216)	(216)
HUMAN RELATIONS	(16)	(16)
FARMERS MARKET	(37)	(37)
MUNI AUDITORIUM	(42)	(42)
STATE FAIR BD	(159)	(159)
CONVENTION CTR	(106)	(106)
SPORTS AUTHORITY	(83)	(83)
WATER & SEWER	(2,254)	(2,254)
BORDEAUX LONG-TERM	(600)	(600)
METRO ACTION COM	(303)	(303)
NCAC	(319)	(319)
METRO TRANSIT	(3)	(3)
TAXI TRANSP & LICENSING	(14)	(14)
EDUCATION	(6,565)	(6,565)
COMMUNICATION CENTER	(118)	(118)
ALL OTHER	(3,076)	(3,076)
KNOWLES HOME	(82)	(82)
CRIMINAL JUSTICE	(12)	(12)

MAXIMUS

**Schedule .5 - Allocation Summary
For Department FINANCE OPERATIONS**

Receiving Department	Total	OPERATIONS
Direct Billed	0	0
Total	<u>(27,427)</u>	<u>(27,427)</u>



**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.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department PAYROLL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	983,050			983,050
BUILDING USE ALLOWANCE	2,829		2,829	
POST AUDITS	299	2	301	
SHARED SERVICES	(241)	(17)	(258)	
GENERAL SERVICES FACILITIES	(1,333)	72	(1,261)	
SHARED BUSINESS SERVICES	(6,502)	93	(6,409)	
CUSTOMER SERVICE	(320)	9	(311)	
POSTAL SERVICE	(9,031)	(1)	(9,032)	
DIRECTOR OF FINANCE	134,357	10,138	144,495	
TREASURY		52	52	
HUMAN RESOURCES		(1,178)	(1,178)	
INFORMATION SYSTEMS		953	953	
CENTRAL RECORDS		813	813	
Total Allocated Additions:	120,058	10,936	130,994	130,994
OPERATING REVENUE	(1,120,274)			
Total Departmental Cost Adjustments:	(1,120,274)			(1,120,274)
Total To Be Allocated:	(17,166)	10,936		(6,230)



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department PAYROLL

	Total	General & Admin	PAYROLL
Wages & Benefits			
SALARIES & WAGES	530,030	0	530,030
FRINGE BENEFITS	198,175	0	198,175
Other Expense & Cost			
CONTRACTUAL SERVICES	214,756	0	214,756
SUPPLIES	19,006	0	19,006
OTHER EXPENSES	21,083	0	21,083
Departmental Totals			
Total Expenditures	983,050	0	983,050
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
OPERATING REVENUE	(1,120,274)	0	(1,120,274)
Functional Cost	(137,224)	0	(137,224)
Allocation Step 1			
Inbound- All Others	120,058	120,058	0
Reallocate Admin Costs		(120,058)	120,058
1st Allocation	(17,166)	0	(17,166)
Allocation Step 2			
Inbound- All Others	10,936	10,936	0
Reallocate Admin Costs		(10,936)	10,936
2nd Allocation	10,936	0	10,936
Total For 025 PAYROLL			
Total Allocated	(6,230)	0	(6,230)



MAXIMUS
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
EMPLOYEE BENEFITS	40,586.89	3.6229	-622		-622		-622
POST AUDITS	2,300.84	0.2054	-35		-35		-35
CORPORATE DUES	447.02	0.0399	-7		-7		-7
LEGISLATIVE	2,590.09	0.2312	-40		-40	29	-11
MAYOR	5,153.89	0.4601	-79		-79	57	-22
SHARED SERVICES	1,788.08	0.1596	-27		-27		-27
GENERAL SERVICES FACILITIES	8,046.38	0.7183	-123		-123		-123
SHARED BUSINESS SERVICES	3,339.51	0.2981	-51		-51		-51
CUSTOMER SERVICE	565.35	0.0505	-9		-9		-9
FLEET MANAGEMENT	70,695.08	6.3105	-1,083		-1,083		-1,083
POSTAL SERVICE	762.56	0.0681	-12		-12		-12
RADIO SHOP	2,471.76	0.2206	-38		-38		-38
DIRECTOR OF FINANCE	2,143.07	0.1913	-33		-33		-33
MINORITY SMALL BUSINESS	1,051.81	0.0939	-16		-16		-16
INTERNAL AUDIT	1,104.40	0.0986	-17		-17	12	-5
DIVISION OF REAL PROPERTY	26,045.55	2.3249	-399		-399	289	-110
TREASURY	3,286.92	0.2934	-50		-50	36	-14
HUMAN RESOURCES	8,795.79	0.7851	-135		-135	98	-37
INFORMATION SYSTEMS	13,436.93	1.1994	-206		-206	149	-57
DEPARTMENT OF LAW	5,403.69	0.4824	-83		-83	60	-23
ELECTIONS	8,703.76	0.7769	-133		-133	97	-36
SURPLUS PROPERTY	1,590.86	0.1420	-24		-24	18	-6
PLANNING COMM	4,877.79	0.4354	-75		-75	54	-21
REGISTER/DEEDS	1,156.99	0.1033	-18		-18	13	-5
HISTORICAL COMM	709.97	0.0634	-11		-11	8	-3
COMM ED ALLIANCE	617.94	0.0552	-9		-9	7	-2
ASSESSOR PROP	2,353.43	0.2101	-36		-36	26	-10
TRUSTEE	1,433.09	0.1279	-22		-22	16	-6
COUNTY CLERK	2,340.28	0.2089	-36		-36	26	-10
DISTRICT ATTOR	3,983.74	0.3556	-61		-61	44	-17
PUBLIC DEFENDER	2,011.59	0.1796	-31		-31	22	-9
JUVENILE CT CLRK	1,170.14	0.1045	-18		-18	13	-5



MAXIMUS
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
CIRCUIT CT CLERK	4,049.48	0.3615	-62		-62	45	-17
CRIMINAL CT CLRK	2,471.76	0.2206	-38		-38	27	-11
CLERK/MASTER	1,078.10	0.0962	-17		-17	12	-5
JUVENILE COURT	6,376.62	0.5692	-98		-98	71	-27
GEN SESSIONS CT	6,521.25	0.5821	-100		-100	72	-28
ST TRIAL COURTS	5,929.60	0.5293	-91		-91	66	-25
JUSTICE INFO SYS	1,972.15	0.1760	-30		-30	22	-8
SHERIFF ADMIN	23,074.18	2.0597	-354		-354	256	-98
POLICE	66,014.51	5.8927	-1,012		-1,012	732	-280
FIRE	35,682.80	3.1852	-547		-547	396	-151
CODES ADMIN	7,034.01	0.6279	-108		-108	78	-30
BEER BOARD	1,064.96	0.0951	-16		-16	12	-4
AGRICULTURAL EXT	460.16	0.0411	-7		-7	5	-2
SOIL & WATER	276.10	0.0246	-4		-4	3	-1
SOCIAL SERVICES	6,284.59	0.5610	-96		-96	70	-26
HEALTH	27,386.62	2.4446	-420		-420	304	-116
PUBLIC LIBRARY	13,910.24	1.2417	-213		-213	154	-59
PARKS	31,672.76	2.8272	-485		-485	351	-134
ARTS COMMISSION	1,866.97	0.1667	-29		-29	21	-8
PUBLIC WORKS	28,201.77	2.5174	-432		-432	313	-119
SOLID WASTE	9,545.21	0.8520	-146		-146	106	-40
HUMAN RELATIONS	709.97	0.0634	-11		-11	8	-3
FARMERS MARKET	1,630.31	0.1455	-25		-25	18	-7
MUNI AUDITORIUM	1,840.67	0.1643	-28		-28	20	-8
STATE FAIR BD	7,034.01	0.6279	-108		-108	78	-30
CONVENTION CTR	4,641.13	0.4143	-71		-71	51	-20
SPORTS AUTHORITY	3,668.20	0.3274	-56		-56	41	-15
WATER & SEWER	99,449.06	8.8772	-1,524		-1,524	1,103	-421
BORDEAUX LONG-TERM CARE	26,466.28	2.3625	-406		-406	294	-112
METRO ACTION COM	13,371.19	1.1936	-205		-205	148	-57
NCAC	14,054.87	1.2546	-215		-215	156	-59
METRO TRANSIT	170.91	0.0153	-3		-3	2	-1



MAXIMUS
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
TAXI TRANSP & LICENSING	644.23	0.0575	-10		-10	7	-3
EDUCATION	289,643.31	25.8546	-4,437		-4,437	3,211	-1,226
COMMUNICATION CENTER	5,245.92	0.4683	-80		-80	58	-22
ALL OTHER	135,723.52	12.1152	-2,080		-2,080	1,505	-575
KNOWLES HOME	3,615.61	0.3227	-55		-55	40	-15
CRIMINAL JUSTICE PLANNING	525.90	0.0469	-8		-8	6	-2
SubTotal	1,120,274.43	100.0000	-17,166		-17,166	10,936	-6,230
TOTAL	1,120,274.43	100.0000	-17,166		-17,166	10,936	-6,230

Allocation Basis: PAYROLL BILLINGS PER DEPARTMENT

Allocation Source: FINANCE BILLING



MAXIMUS
Schedule .5 - Allocation Summary
For Department PAYROLL

Receiving Department	Total	PAYROLL
EMPLOYEE BENEFITS	(622)	(622)
POST AUDITS	(35)	(35)
CORPORATE DUES	(7)	(7)
LEGISLATIVE	(11)	(11)
MAYOR	(22)	(22)
SHARED SERVICES	(27)	(27)
GENERAL SERVICES	(123)	(123)
SHARED BUSINESS	(51)	(51)
CUSTOMER SERVICE	(9)	(9)
FLEET MANAGEMENT	(1,083)	(1,083)
POSTAL SERVICE	(12)	(12)
RADIO SHOP	(38)	(38)
DIRECTOR OF FINANCE	(33)	(33)
MINORITY SMALL BUSINESS	(16)	(16)
INTERNAL AUDIT	(5)	(5)
DIVISION OF REAL	(110)	(110)
TREASURY	(14)	(14)
HUMAN RESOURCES	(37)	(37)
INFORMATION SYSTEMS	(57)	(57)
DEPARTMENT OF LAW	(23)	(23)
ELECTIONS	(36)	(36)
SURPLUS PROPERTY	(6)	(6)
PLANNING COMM	(21)	(21)
REGISTER/DEEDS	(5)	(5)
HISTORICAL COMM	(3)	(3)
COMM ED ALLIANCE	(2)	(2)
ASSESSOR PROP	(10)	(10)
TRUSTEE	(6)	(6)
COUNTY CLERK	(10)	(10)
DISTRICT ATTOR	(17)	(17)
PUBLIC DEFENDER	(9)	(9)
JUVENILE CT CLRK	(5)	(5)
CIRCUIT CT CLERK	(17)	(17)
CRIMINAL CT CLRK	(11)	(11)
CLERK/MASTER	(5)	(5)
JUVENILE COURT	(27)	(27)



MAXIMUS
Schedule .5 - Allocation Summary
For Department PAYROLL

Receiving Department	Total	PAYROLL
GEN SESSIONS CT	(28)	(28)
ST TRIAL COURTS	(25)	(25)
JUSTICE INFO SYS	(8)	(8)
SHERIFF ADMIN	(98)	(98)
POLICE	(280)	(280)
FIRE	(151)	(151)
CODES ADMIN	(30)	(30)
BEER BOARD	(4)	(4)
AGRICULTURAL EXT	(2)	(2)
SOIL & WATER	(1)	(1)
SOCIAL SERVICES	(26)	(26)
HEALTH	(116)	(116)
PUBLIC LIBRARY	(59)	(59)
PARKS	(134)	(134)
ARTS COMMISSION	(8)	(8)
PUBLIC WORKS	(119)	(119)
SOLID WASTE	(40)	(40)
HUMAN RELATIONS	(3)	(3)
FARMERS MARKET	(7)	(7)
MUNI AUDITORIUM	(8)	(8)
STATE FAIR BD	(30)	(30)
CONVENTION CTR	(20)	(20)
SPORTS AUTHORITY	(15)	(15)
WATER & SEWER	(421)	(421)
BORDEAUX LONG-TERM	(112)	(112)
METRO ACTION COM	(57)	(57)
NCAC	(59)	(59)
METRO TRANSIT	(1)	(1)
TAXI TRANSP & LICENSING	(3)	(3)
EDUCATION	(1,226)	(1,226)
COMMUNICATION CENTER	(22)	(22)
ALL OTHER	(575)	(575)
KNOWLES HOME	(15)	(15)
CRIMINAL JUSTICE	(2)	(2)



MAXIMUS
Schedule .5 - Allocation Summary
For Department PAYROLL

Receiving Department	Total	PAYROLL
Direct Billed	0	0
Total	<u>(6,230)</u>	<u>(6,230)</u>



**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.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department OFFICE OF MANAGEMENT BUDGET

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,810,282			1,810,282
BUILDING USE ALLOWANCE	4,922		4,922	
EMPLOYEE BENEFITS	32,191	62	32,253	
POST AUDITS	740	5	745	
SHARED SERVICES	(368)	(26)	(394)	
GENERAL SERVICES FACILITIES	(1,904)	103	(1,801)	
SHARED BUSINESS SERVICES	(9,410)	134	(9,276)	
CUSTOMER SERVICE	(469)	13	(456)	
POSTAL SERVICE	(147)		(147)	
DIRECTOR OF FINANCE	266,863	20,133	286,996	
INTERNAL AUDIT		(49)	(49)	
TREASURY		98	98	
HUMAN RESOURCES		(1,668)	(1,668)	
INFORMATION SYSTEMS		4,484	4,484	
CENTRAL RECORDS		1,753	1,753	
Total Allocated Additions:	292,418	25,042	317,460	317,460
OPERATING REVENUE	(2,062,981)			
Total Departmental Cost Adjustments:	(2,062,981)			(2,062,981)
Total To Be Allocated:	39,719	25,042		64,761



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department OFFICE OF MANAGEMENT BUDGET

	Total	General & Admin	MANAGEMENT BUDGET
Wages & Benefits			
SALARIES & WAGES	1,052,747	0	1,052,747
FRINGE BENEFITS	360,003	0	360,003
Other Expense & Cost			
CONTRACTUAL SERVICES	380,894	0	380,894
SUPPLIES	9,538	0	9,538
OTHER EXPENSES	7,100	0	7,100
Departmental Totals			
Total Expenditures	1,810,282	0	1,810,282
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
OPERATING REVENUE	(2,062,981)	0	(2,062,981)
Functional Cost	(252,699)	0	(252,699)
Allocation Step 1			
Inbound- All Others	292,418	0	292,418
1st Allocation	39,719	0	39,719
Allocation Step 2			
Inbound- All Others	25,042	0	25,042
2nd Allocation	25,042	0	25,042
Total For 023 OFFICE OF			
Total Allocated	64,761	0	64,761



MAXIMUS

**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
EMPLOYEE BENEFITS	74,740	3.6229	1,439		1,439		1,439
POST AUDITS	4,236	0.2054	82		82		82
CORPORATE DUES	823	0.0399	16		16		16
LEGISLATIVE	4,769	0.2312	92		92	66	158
MAYOR	9,490	0.4601	183		183	131	314
SHARED SERVICES	3,292	0.1596	63		63		63
GENERAL SERVICES FACILITIES	14,817	0.7183	285		285		285
SHARED BUSINESS SERVICES	6,149	0.2981	118		118		118
CUSTOMER SERVICE	1,041	0.0505	20		20		20
FLEET MANAGEMENT	130,184	6.3105	2,506		2,506		2,506
POSTAL SERVICE	1,404	0.0681	27		27		27
RADIO SHOP	4,551	0.2206	88		88		88
DIRECTOR OF FINANCE	3,946	0.1913	76		76		76
MINORITY SMALL BUSINESS	1,936	0.0939	37		37		37
INTERNAL AUDIT	2,033	0.0986	39		39	28	67
DIVISION OF REAL PROPERTY	47,962	2.3249	923		923	661	1,584
TREASURY	6,052	0.2934	117		117	83	200
HUMAN RESOURCES	16,197	0.7851	312		312	223	535
INFORMATION SYSTEMS	24,744	1.1994	476		476	341	817
DEPARTMENT OF LAW	9,950	0.4824	192		192	137	329
ELECTIONS	16,027	0.7769	309		309	221	530
SURPLUS PROPERTY	2,929	0.1420	56		56	40	96
PLANNING COMM	8,982	0.4354	173		173	124	297
REGISTER/DEEDS	2,130	0.1033	41		41	29	70
HISTORICAL COMM	1,307	0.0634	25		25	18	43
COMM ED ALLIANCE	1,137	0.0552	22		22	16	38
ASSESSOR PROP	4,333	0.2101	83		83	60	143
TRUSTEE	2,639	0.1279	51		51	36	87
COUNTY CLERK	4,309	0.2089	83		83	59	142
DISTRICT ATTOR	7,336	0.3556	141		141	101	242
PUBLIC DEFENDER	3,704	0.1796	71		71	51	122
JUVENILE CT CLRK	2,154	0.1045	41		41	30	71



MAXIMUS

**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
CIRCUIT CT CLERK	7,457	0.3615	144		144	103	247
CRIMINAL CT CLRK	4,551	0.2206	88		88	63	151
CLERK/MASTER	1,985	0.0962	38		38	27	65
JUVENILE COURT	11,742	0.5692	226		226	162	388
GEN SESSIONS CT	12,008	0.5821	231		231	166	397
ST TRIAL COURTS	10,919	0.5293	210		210	151	361
JUSTICE INFO SYS	3,631	0.1760	70		70	50	120
SHERIFF ADMIN	42,491	2.0597	818		818	586	1,404
POLICE	121,565	5.8927	2,341		2,341	1,676	4,017
FIRE	65,709	3.1852	1,265		1,265	906	2,171
CODES ADMIN	12,953	0.6279	249		249	179	428
BEER BOARD	1,961	0.0951	38		38	27	65
AGRICULTURAL EXT	847	0.0411	16		16	12	28
SOIL & WATER	508	0.0246	10		10	7	17
SOCIAL SERVICES	11,573	0.5610	223		223	160	383
HEALTH	50,432	2.4446	971		971	695	1,666
PUBLIC LIBRARY	25,615	1.2417	493		493	353	846
PARKS	58,325	2.8272	1,123		1,123	804	1,927
ARTS COMMISSION	3,438	0.1667	66		66	47	113
PUBLIC WORKS	51,933	2.5174	1,000		1,000	716	1,716
SOLID WASTE	17,577	0.8520	338		338	242	580
HUMAN RELATIONS	1,307	0.0634	25		25	18	43
FARMERS MARKET	3,002	0.1455	58		58	41	99
MUNI AUDITORIUM	3,389	0.1643	65		65	47	112
STATE FAIR BD	12,953	0.6279	249		249	179	428
CONVENTION CTR	8,546	0.4143	165		165	118	283
SPORTS AUTHORITY	6,754	0.3274	130		130	93	223
WATER & SEWER	183,135	8.8772	3,526		3,526	2,526	6,052
BORDEAUX LONG-TERM CARE	48,737	2.3625	938		938	672	1,610
METRO ACTION COM	24,623	1.1936	474		474	340	814
NCAC	25,881	1.2546	498		498	357	855
METRO TRANSIT	314	0.0153	6		6	4	10



MAXIMUS

**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
TAXI TRANSP & LICENSING	1,186	0.0575	23		23	16	39
EDUCATION	533,377	25.8546	10,272		10,272	7,359	17,631
COMMUNICATION CENTER	9,660	0.4683	186		186	133	319
ALL OTHER	249,934	12.1152	4,812		4,812	3,447	8,259
KNOWLES HOME	6,658	0.3227	128		128	92	220
CRIMINAL JUSTICE PLANNING	968	0.0469	19		19	13	32
SubTotal	2,062,981	100.0000	39,719		39,719	25,042	64,761
TOTAL	2,062,981	100.0000	39,719		39,719	25,042	64,761

Allocation Basis: OMB BILLINGS

Allocation Source: FINANCE



MAXIMUS

Schedule .5 - Allocation Summary
For Department OFFICE OF MANAGEMENT BUDGET

Receiving Department	Total	MANAGEMENT
EMPLOYEE BENEFITS	1,439	1,439
POST AUDITS	82	82
CORPORATE DUES	16	16
LEGISLATIVE	158	158
MAYOR	314	314
SHARED SERVICES	63	63
GENERAL SERVICES	285	285
SHARED BUSINESS	118	118
CUSTOMER SERVICE	20	20
FLEET MANAGEMENT	2,506	2,506
POSTAL SERVICE	27	27
RADIO SHOP	88	88
DIRECTOR OF FINANCE	76	76
MINORITY SMALL BUSINESS	37	37
INTERNAL AUDIT	67	67
DIVISION OF REAL	1,584	1,584
TREASURY	200	200
HUMAN RESOURCES	535	535
INFORMATION SYSTEMS	817	817
DEPARTMENT OF LAW	329	329
ELECTIONS	530	530
SURPLUS PROPERTY	96	96
PLANNING COMM	297	297
REGISTER/DEEDS	70	70
HISTORICAL COMM	43	43
COMM ED ALLIANCE	38	38
ASSESSOR PROP	143	143
TRUSTEE	87	87
COUNTY CLERK	142	142
DISTRICT ATTOR	242	242
PUBLIC DEFENDER	122	122
JUVENILE CT CLRK	71	71
CIRCUIT CT CLERK	247	247
CRIMINAL CT CLRK	151	151
CLERK/MASTER	65	65
JUVENILE COURT	388	388

MAXIMUS

Schedule .5 - Allocation Summary
For Department OFFICE OF MANAGEMENT BUDGET

Receiving Department	Total	MANAGEMENT
GEN SESSIONS CT	397	397
ST TRIAL COURTS	361	361
JUSTICE INFO SYS	120	120
SHERIFF ADMIN	1,404	1,404
POLICE	4,017	4,017
FIRE	2,171	2,171
CODES ADMIN	428	428
BEER BOARD	65	65
AGRICULTURAL EXT	28	28
SOIL & WATER	17	17
SOCIAL SERVICES	383	383
HEALTH	1,666	1,666
PUBLIC LIBRARY	846	846
PARKS	1,927	1,927
ARTS COMMISSION	113	113
PUBLIC WORKS	1,716	1,716
SOLID WASTE	580	580
HUMAN RELATIONS	43	43
FARMERS MARKET	99	99
MUNI AUDITORIUM	112	112
STATE FAIR BD	428	428
CONVENTION CTR	283	283
SPORTS AUTHORITY	223	223
WATER & SEWER	6,052	6,052
BORDEAUX LONG-TERM	1,610	1,610
METRO ACTION COM	814	814
NCAC	855	855
METRO TRANSIT	10	10
TAXI TRANSP & LICENSING	39	39
EDUCATION	17,631	17,631
COMMUNICATION CENTER	319	319
ALL OTHER	8,259	8,259
KNOWLES HOME	220	220
CRIMINAL JUSTICE	32	32

MAXIMUS

**Schedule .5 - Allocation Summary
For Department OFFICE OF MANAGEMENT BUDGET**

Receiving Department	Total	MANAGEMENT
Direct Billed	0	0
Total	<u>64,761</u>	<u>64,761</u>



**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 2008.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department INTERNAL AUDIT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	736,456			736,456
BUILDING USE ALLOWANCE	3,004		3,004	
POST AUDITS	28,689	178	28,867	
SHARED SERVICES	(178)	(13)	(191)	
GENERAL SERVICES FACILITIES	(1,316)	71	(1,245)	
SHARED BUSINESS SERVICES	(5,014)	71	(4,943)	
CUSTOMER SERVICE	(32)	1	(31)	
POSTAL SERVICE	(90)		(90)	
MINORITY SMALL BUSINESS ASSISTANCE	6,212	53	6,265	
FINANCE OPERATIONS	(42)	17	(25)	
PAYROLL	(17)	12	(5)	
OFFICE OF MANAGEMENT BUDGET	39	28	67	
BUSINESS SOLUTIONS		(5)	(5)	
PURCHASING		345	345	
FINANCIAL ACCOUNTABILITY		8	8	
TREASURY		103	103	
GRANTS COORDINATION		4	4	
HUMAN RESOURCES		(961)	(961)	
INFORMATION SYSTEMS		390	390	
DEPARTMENT OF LAW		1,632	1,632	
Total Allocated Additions:	31,255	1,934	33,189	33,189
OPERATING REVENUE	(1,498,702)			
Total Departmental Cost Adjustments:	(1,498,702)			(1,498,702)
Total To Be Allocated:	(730,991)	1,934		(729,057)



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department INTERNAL AUDIT

	Total	General & Admin	FINANCE INTERNAL AUDIT
Wages & Benefits			
SALARIES & WAGES	411,574	0	411,574
FRINGE BENEFITS	112,336	0	112,336
Other Expense & Cost			
CONTRACTUAL SERVICES	172,296	0	172,296
SUPPLIES	21,937	0	21,937
OTHER EXPENSES	18,313	0	18,313
Departmental Totals			
Total Expenditures	736,456	0	736,456
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
OPERATING REVENUE	(1,498,702)	0	(1,498,702)
Functional Cost	(762,246)	0	(762,246)
Allocation Step 1			
Inbound- All Others	31,255	31,255	0
Reallocate Admin Costs		(31,255)	31,255
1st Allocation	(730,991)	0	(730,991)
Allocation Step 2			
Inbound- All Others	1,934	1,934	0
Reallocate Admin Costs		(1,934)	1,934
2nd Allocation	1,934	0	1,934
Total For 024 INTERNAL AUDIT			
Total Allocated	(729,057)	0	(729,057)



MAXIMUS
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	1,511.09	0.1008	-737		-737	2	-735
MAYOR	3,425.14	0.2285	-1,671		-1,671	5	-1,666
SHARED SERVICES	402.95	0.0269	-197		-197		-197
GENERAL SERVICES FACILITIES	7,656.20	0.5109	-3,734		-3,734		-3,734
SHARED BUSINESS SERVICES	1,007.39	0.0672	-491		-491		-491
CUSTOMER SERVICE	201.47	0.0134	-98		-98		-98
FLEET MANAGEMENT	18,838.29	1.2570	-9,188		-9,188		-9,188
POSTAL SERVICE	402.95	0.0269	-197		-197		-197
RADIO SHOP	2,921.44	0.1949	-1,425		-1,425		-1,425
DIRECTOR OF FINANCE	3,928.84	0.2622	-1,916		-1,916		-1,916
MINORITY SMALL BUSINESS	2,216.26	0.1479	-1,081		-1,081		-1,081
FINANCE OPERATIONS	100.73	0.0067	-49		-49		-49
OFFICE OF MANAGEMENT BUDGET	100.73	0.0067	-49		-49		-49
BUSINESS SOLUTIONS	100.73	0.0067	-49		-49		-49
DIV ISION OF REAL PROPERTY	50,772.72	3.3878	-24,764		-24,764	67	-24,697
PURCHASING	100.73	0.0067	-49		-49		-49
TREASURY	705.17	0.0471	-344		-344	1	-343
HUMAN RESOURCES	3,626.62	0.2420	-1,769		-1,769	5	-1,764
INFORMATION SYSTEMS	16,017.58	1.0688	-7,813		-7,813	21	-7,792
DEPARTMENT OF LAW	6,245.85	0.4168	-3,046		-3,046	8	-3,038
ELECTIONS	1,208.87	0.0807	-590		-590	2	-588
SURPLUS PROPERTY	503.69	0.0336	-246		-246	1	-245
PLANNING COMM	2,719.96	0.1815	-1,327		-1,327	4	-1,323
REGISTER/DEEDS	1,410.35	0.0941	-688		-688	2	-686
HISTORICAL COMM	402.95	0.0269	-197		-197	1	-196
COMM ED ALLIANCE	302.21	0.0202	-147		-147		-147
ASSESSOR PROP	4,029.58	0.2689	-1,965		-1,965	5	-1,960
TRUSTEE	1,007.39	0.0672	-491		-491	1	-490
COUNTY CLERK	2,417.74	0.1613	-1,179		-1,179	3	-1,176
DISTRICT ATTOR	3,626.62	0.2420	-1,769		-1,769	5	-1,764
PUBLIC DEFENDER	2,921.44	0.1949	-1,425		-1,425	4	-1,421
JUVENILE CT CLRK	906.65	0.0605	-442		-442	1	-441



MAXIMUS
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
CIRCUIT CT CLERK	5,641.41	0.3764	-2,752		-2,752	7	-2,745
CRIMINAL CT CLRK	3,122.92	0.2084	-1,523		-1,523	4	-1,519
CLERK/MASTER	1,007.39	0.0672	-491		-491	1	-490
JUVENILE COURT	6,850.28	0.4571	-3,341		-3,341	9	-3,332
GEN SESSIONS CT	5,842.89	0.3899	-2,850		-2,850	8	-2,842
ST TRIAL COURTS	5,540.67	0.3697	-2,702		-2,702	7	-2,695
JUSTICE INFO SYS	1,511.09	0.1008	-737		-737	2	-735
SHERIFF ADMIN	37,676.58	2.5139	-18,377		-18,377	50	-18,327
POLICE	80,289.40	5.3573	-39,161		-39,161	106	-39,055
FIRE	57,623.01	3.8449	-28,106		-28,106	76	-28,030
CODES ADMIN	4,029.58	0.2689	-1,965		-1,965	5	-1,960
BEER BOARD	201.47	0.0134	-98		-98		-98
AGRICULTURAL EXT	201.47	0.0134	-98		-98		-98
SOCIAL SERVICES	4,331.79	0.2890	-2,113		-2,113	6	-2,107
HEALTH	27,804.11	1.8552	-13,561		-13,561	37	-13,524
PUBLIC LIBRARY	12,995.39	0.8671	-6,338		-6,338	17	-6,321
PARKS	25,184.88	1.6804	-12,284		-12,284	33	-12,251
ARTS COMMISSION	1,611.83	0.1075	-786		-786	2	-784
PUBLIC WORKS	44,224.65	2.9509	-21,571		-21,571	59	-21,512
SOLID WASTE	12,693.18	0.8469	-6,191		-6,191	17	-6,174
HUMAN RELATIONS	201.47	0.0134	-98		-98		-98
FARMERS MARKET	604.43	0.0403	-295		-295	1	-294
MUNI AUDITORIUM	1,208.87	0.0807	-590		-590	2	-588
STATE FAIR BD	2,317.00	0.1546	-1,130		-1,130	3	-1,127
CONVENTION CTR	4,029.58	0.2689	-1,965		-1,965	5	-1,960
SPORTS AUTHORITY	9,469.51	0.6318	-4,619		-4,619	13	-4,606
WATER & SEWER	102,452.10	6.8361	-49,971		-49,971	136	-49,835
BORDEAUX LONG-TERM CARE	19,341.98	1.2906	-9,434		-9,434	26	-9,408
METRO ACTION COM	13,297.61	0.8873	-6,486		-6,486	18	-6,468
NCAC	4,130.32	0.2756	-2,015		-2,015	5	-2,010
TAXI TRANSP & LICENSING	201.47	0.0134	-98		-98		-98
EDUCATION	593,255.09	39.5846	-289,362		-289,362	786	-288,576



MAXIMUS
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
COMMUNICATION CENTER	6,548.06	0.4369	-3,194		-3,194	9	-3,185
ALL OTHER	259,202.81	17.2952	-126,426		-126,426	343	-126,083
KNOWLES HOME	2,115.53	0.1412	-1,032		-1,032	3	-1,029
CRIMINAL JUSTICE PLANNING	201.47	0.0134	-98		-98		-98
SubTotal	1,498,702.00	100.0000	-730,991		-730,991	1,934	-729,057
TOTAL	1,498,702.00	100.0000	-730,991		-730,991	1,934	-729,057

Allocation Basis: FINANCE INTERNAL AUDIT BILLING

Allocation Source: FINANCE



MAXIMUS**Schedule .5 - Allocation Summary
For Department INTERNAL AUDIT**

Receiving Department	Total	FINANCE INTERNAL
LEGISLATIVE	(735)	(735)
MAYOR	(1,666)	(1,666)
SHARED SERVICES	(197)	(197)
GENERAL SERVICES	(3,734)	(3,734)
SHARED BUSINESS	(491)	(491)
CUSTOMER SERVICE	(98)	(98)
FLEET MANAGEMENT	(9,188)	(9,188)
POSTAL SERVICE	(197)	(197)
RADIO SHOP	(1,425)	(1,425)
DIRECTOR OF FINANCE	(1,916)	(1,916)
MINORITY SMALL BUSINESS	(1,081)	(1,081)
FINANCE OPERATIONS	(49)	(49)
OFFICE OF MANAGEMENT	(49)	(49)
BUSINESS SOLUTIONS	(49)	(49)
DIVISION OF REAL	(24,697)	(24,697)
PURCHASING	(49)	(49)
TREASURY	(343)	(343)
HUMAN RESOURCES	(1,764)	(1,764)
INFORMATION SYSTEMS	(7,792)	(7,792)
DEPARTMENT OF LAW	(3,038)	(3,038)
ELECTIONS	(588)	(588)
SURPLUS PROPERTY	(245)	(245)
PLANNING COMM	(1,323)	(1,323)
REGISTER/DEEDS	(686)	(686)
HISTORICAL COMM	(196)	(196)
COMM ED ALLIANCE	(147)	(147)
ASSESSOR PROP	(1,960)	(1,960)
TRUSTEE	(490)	(490)
COUNTY CLERK	(1,176)	(1,176)
DISTRICT ATTOR	(1,764)	(1,764)
PUBLIC DEFENDER	(1,421)	(1,421)
JUVENILE CT CLRK	(441)	(441)
CIRCUIT CT CLERK	(2,745)	(2,745)
CRIMINAL CT CLRK	(1,519)	(1,519)
CLERK/MASTER	(490)	(490)
JUVENILE COURT	(3,332)	(3,332)

MAXIMUS
Schedule .5 - Allocation Summary
For Department INTERNAL AUDIT

Receiving Department	Total	FINANCE INTERNAL
GEN SESSIONS CT	(2,842)	(2,842)
ST TRIAL COURTS	(2,695)	(2,695)
JUSTICE INFO SYS	(735)	(735)
SHERIFF ADMIN	(18,327)	(18,327)
POLICE	(39,055)	(39,055)
FIRE	(28,030)	(28,030)
CODES ADMIN	(1,960)	(1,960)
BEER BOARD	(98)	(98)
AGRICULTURAL EXT	(98)	(98)
SOCIAL SERVICES	(2,107)	(2,107)
HEALTH	(13,524)	(13,524)
PUBLIC LIBRARY	(6,321)	(6,321)
PARKS	(12,251)	(12,251)
ARTS COMMISSION	(784)	(784)
PUBLIC WORKS	(21,512)	(21,512)
SOLID WASTE	(6,174)	(6,174)
HUMAN RELATIONS	(98)	(98)
FARMERS MARKET	(294)	(294)
MUNI AUDITORIUM	(588)	(588)
STATE FAIR BD	(1,127)	(1,127)
CONVENTION CTR	(1,960)	(1,960)
SPORTS AUTHORITY	(4,606)	(4,606)
WATER & SEWER	(49,835)	(49,835)
BORDEAUX LONG-TERM	(9,408)	(9,408)
METRO ACTION COM	(6,468)	(6,468)
NCAC	(2,010)	(2,010)
TAXI TRANSP & LICENSING	(98)	(98)
EDUCATION	(288,576)	(288,576)
COMMUNICATION CENTER	(3,185)	(3,185)
ALL OTHER	(126,083)	(126,083)
KNOWLES HOME	(1,029)	(1,029)
CRIMINAL JUSTICE	(98)	(98)



MAXIMUS
Schedule .5 - Allocation Summary
For Department INTERNAL AUDIT

Receiving Department	Total	FINANCE INTERNAL
Direct Billed	0	0
Total	<u>(729,057)</u>	<u>(729,057)</u>



**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 15516110, 15516410 and 15516510 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 related to Administrative services while all remaining salary and wages were for Business Solutions (all programs) in FY08.

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.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department BUSINESS SOLUTIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,279,293			1,279,293
TRANSFER	(225)			
Total Deductions:	(225)			(225)
BUILDING USE ALLOWANCE	3,166		3,166	
POST AUDITS	789	5	794	
SHARED SERVICES	(203)	(14)	(217)	
GENERAL SERVICES FACILITIES	(1,194)	64	(1,130)	
SHARED BUSINESS SERVICES	(5,882)	84	(5,798)	
CUSTOMER SERVICE	(256)	7	(249)	
POSTAL SERVICE	(84)		(84)	
DIRECTOR OF FINANCE	177,248	13,374	190,622	
INTERNAL AUDIT	(49)		(49)	
TREASURY		66	66	
HUMAN RESOURCES		(1,020)	(1,020)	
INFORMATION SYSTEMS		4,285	4,285	
Total Allocated Additions:	173,535	16,851	190,386	190,386
TRANSFER	225			
OPERATING REVENUE	(1,457,871)			
Total Departmental Cost Adjustments:	(1,457,646)			(1,457,646)
Total To Be Allocated:	(5,043)	16,851		11,808



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department BUSINESS SOLUTIONS

	Total	General & Admin	BUSINESS SOLUTIONS
Wages & Benefits			
SALARIES & WAGES	699,231	10,488	688,743
FRINGE BENEFITS	239,233	3,588	235,645
Other Expense & Cost			
CONTRACTUAL SERVICES	330,361	4,955	325,406
SUPPLIES	4,723	71	4,652
OTHER EXPENSES	5,745	86	5,659
Departmental Totals			
Total Expenditures	1,279,293	19,188	1,260,105
Deductions			
Total Deductions	(225)	(225)	0
Cost Adjustments			
*TRANSFER	225	225	0
OPERATING REVENUE	(1,457,871)	(21,868)	(1,436,003)
Functional Cost	(178,578)	(2,680)	(175,898)
Allocation Step 1			
Inbound- All Others	173,535	173,535	0
Reallocate Admin Costs		(170,855)	170,855
1st Allocation	(5,043)	0	(5,043)
Allocation Step 2			
Inbound- All Others	16,851	16,851	0
Reallocate Admin Costs		(16,851)	16,851
2nd Allocation	16,851	0	16,851
Total For 026 BUSINESS			
Total Allocated	11,808	0	11,808



MAXIMUS
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
EMPLOYEE BENEFITS	52,817	3.6229	-183		-183		-183
POST AUDITS	2,994	0.2054	-10		-10		-10
CORPORATE DUES	581	0.0399	-2		-2		-2
LEGISLATIVE	3,370	0.2312	-12		-12	44	32
MAYOR	6,707	0.4601	-23		-23	88	65
SHARED SERVICES	2,326	0.1596	-8		-8		-8
GENERAL SERVICES FACILITIES	10,471	0.7183	-36		-36		-36
SHARED BUSINESS SERVICES	4,345	0.2981	-15		-15		-15
CUSTOMER SERVICE	735	0.0505	-3		-3		-3
FLEET MANAGEMENT	91,999	6.3105	-318		-318		-318
POSTAL SERVICE	992	0.0681	-3		-3		-3
RADIO SHOP	3,216	0.2206	-11		-11		-11
DIRECTOR OF FINANCE	2,788	0.1913	-10		-10		-10
MINORITY SMALL BUSINESS	1,368	0.0939	-5		-5		-5
INTERNAL AUDIT	1,437	0.0986	-5		-5		-5
DIVISION OF REAL PROPERTY	33,894	2.3249	-117		-117	446	329
TREASURY	4,277	0.2934	-15		-15	56	41
HUMAN RESOURCES	11,446	0.7851	-40		-40	150	110
INFORMATION SYSTEMS	17,486	1.1994	-60		-60	230	170
DEPARTMENT OF LAW	7,032	0.4824	-24		-24	92	68
ELECTIONS	11,326	0.7769	-39		-39	149	110
SURPLUS PROPERTY	2,070	0.1420	-7		-7	27	20
PLANNING COMM	6,347	0.4354	-22		-22	83	61
REGISTER/DEEDS	1,505	0.1033	-5		-5	20	15
HISTORICAL COMM	923	0.0634	-3		-3	12	9
COMM ED ALLIANCE	804	0.0552	-3		-3	11	8
ASSESSOR PROP	3,062	0.2101	-11		-11	40	29
TRUSTEE	1,864	0.1279	-6		-6	25	19
COUNTY CLERK	3,045	0.2089	-11		-11	40	29
DISTRICT ATTOR	5,184	0.3556	-18		-18	68	50
PUBLIC DEFENDER	2,617	0.1796	-9		-9	34	25
JUVENILE CT CLRK	1,522	0.1045	-5		-5	20	15



MAXIMUS
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
CIRCUIT CT CLERK	5,269	0.3615	-18		-18	69	51
CRIMINAL CT CLRK	3,216	0.2206	-11		-11	42	31
CLERK/MASTER	1,403	0.0962	-5		-5	18	13
JUVENILE COURT	8,298	0.5692	-29		-29	109	80
GEN SESSIONS CT	8,486	0.5821	-29		-29	112	83
ST TRIAL COURTS	7,716	0.5293	-27		-27	101	74
JUSTICE INFO SYS	2,566	0.1760	-9		-9	34	25
SHERIFF ADMIN	30,027	2.0597	-104		-104	395	291
POLICE	85,908	5.8927	-297		-297	1,129	832
FIRE	46,435	3.1852	-161		-161	610	449
CODES ADMIN	9,153	0.6279	-32		-32	120	88
BEER BOARD	1,385	0.0951	-5		-5	18	13
AGRICULTURAL EXT	598	0.0411	-2		-2	8	6
SOIL & WATER	359	0.0246	-1		-1	5	4
SOCIAL SERVICES	8,178	0.5610	-28		-28	108	80
HEALTH	35,639	2.4446	-123		-123	469	346
PUBLIC LIBRARY	18,102	1.2417	-63		-63	238	175
PARKS	41,217	2.8272	-143		-143	542	399
ARTS COMMISSION	2,429	0.1667	-8		-8	32	24
PUBLIC WORKS	36,700	2.5174	-127		-127	482	355
SOLID WASTE	12,421	0.8520	-43		-43	163	120
HUMAN RELATIONS	923	0.0634	-3		-3	12	9
FARMERS MARKET	2,121	0.1455	-7		-7	28	21
MUNI AUDITORIUM	2,395	0.1643	-8		-8	31	23
STATE FAIR BD	9,153	0.6279	-32		-32	120	88
CONVENTION CTR	6,039	0.4143	-21		-21	79	58
SPORTS AUTHORITY	4,773	0.3274	-17		-17	63	46
WATER & SEWER	129,418	8.8772	-448		-448	1,701	1,253
BORDEAUX LONG-TERM CARE	34,441	2.3625	-119		-119	453	334
METRO ACTION COM	17,400	1.1936	-60		-60	229	169
NCAC	18,290	1.2546	-63		-63	240	177
METRO TRANSIT	222	0.0153	-1		-1	3	2



MAXIMUS

**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
TAXI TRANSP & LICENSING	838	0.0575	-3		-3	11	8
EDUCATION	376,927	25.8546	-1,304		-1,304	4,959	3,655
COMMUNICATION CENTER	6,826	0.4683	-24		-24	90	66
ALL OTHER	176,624	12.1152	-611		-611	2,322	1,711
KNOWLES HOME	4,705	0.3227	-16		-16	62	46
CRIMINAL JUSTICE PLANNING	684	0.0469	-2		-2	9	7
SubTotal	1,457,871	100.0000	-5,043		-5,043	16,851	11,808
TOTAL	1,457,871	100.0000	-5,043		-5,043	16,851	11,808

Allocation Basis: BUSINESS SOLUTIONS BILLINGS

Allocation Source: FINANCE



MAXIMUS
Schedule .5 - Allocation Summary
For Department BUSINESS SOLUTIONS

Receiving Department	Total BUSINESS SOLUTIONS	
EMPLOYEE BENEFITS	(183)	(183)
POST AUDITS	(10)	(10)
CORPORATE DUES	(2)	(2)
LEGISLATIVE	32	32
MAYOR	65	65
SHARED SERVICES	(8)	(8)
GENERAL SERVICES	(36)	(36)
SHARED BUSINESS	(15)	(15)
CUSTOMER SERVICE	(3)	(3)
FLEET MANAGEMENT	(318)	(318)
POSTAL SERVICE	(3)	(3)
RADIO SHOP	(11)	(11)
DIRECTOR OF FINANCE	(10)	(10)
MINORITY SMALL BUSINESS	(5)	(5)
INTERNAL AUDIT	(5)	(5)
DIVISION OF REAL	329	329
TREASURY	41	41
HUMAN RESOURCES	110	110
INFORMATION SYSTEMS	170	170
DEPARTMENT OF LAW	68	68
ELECTIONS	110	110
SURPLUS PROPERTY	20	20
PLANNING COMM	61	61
REGISTER/DEEDS	15	15
HISTORICAL COMM	9	9
COMM ED ALLIANCE	8	8
ASSESSOR PROP	29	29
TRUSTEE	19	19
COUNTY CLERK	29	29
DISTRICT ATTOR	50	50
PUBLIC DEFENDER	25	25
JUVENILE CT CLRK	15	15
CIRCUIT CT CLERK	51	51
CRIMINAL CT CLRK	31	31
CLERK/MASTER	13	13
JUVENILE COURT	80	80



All Monetary Values Are \$ Dollars
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MAXIMUS**Schedule .5 - Allocation Summary
For Department BUSINESS SOLUTIONS**

Receiving Department	Total BUSINESS SOLUTIONS	
GEN SESSIONS CT	83	83
ST TRIAL COURTS	74	74
JUSTICE INFO SYS	25	25
SHERIFF ADMIN	291	291
POLICE	832	832
FIRE	449	449
CODES ADMIN	88	88
BEER BOARD	13	13
AGRICULTURAL EXT	6	6
SOIL & WATER	4	4
SOCIAL SERVICES	80	80
HEALTH	346	346
PUBLIC LIBRARY	175	175
PARKS	399	399
ARTS COMMISSION	24	24
PUBLIC WORKS	355	355
SOLID WASTE	120	120
HUMAN RELATIONS	9	9
FARMERS MARKET	21	21
MUNI AUDITORIUM	23	23
STATE FAIR BD	88	88
CONVENTION CTR	58	58
SPORTS AUTHORITY	46	46
WATER & SEWER	1,253	1,253
BORDEAUX LONG-TERM	334	334
METRO ACTION COM	169	169
NCAC	177	177
METRO TRANSIT	2	2
TAXI TRANSP & LICENSING	8	8
EDUCATION	3,655	3,655
COMMUNICATION CENTER	66	66
ALL OTHER	1,711	1,711
KNOWLES HOME	46	46
CRIMINAL JUSTICE	7	7

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**Schedule .5 - Allocation Summary
For Department BUSINESS SOLUTIONS**

Receiving Department	Total BUSINESS SOLUTIONS	
Direct Billed	0	0
Total	<u>11,808</u>	<u>11,808</u>



**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 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 residual was allocated to departments based on billings.

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**Schedule .2 - Costs To Be Allocated
For Department DIVISION OF REAL PROPERTY**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,932,221			1,932,221
TRANSFERS OUT	(75)			
Total Deductions:	(75)			(75)
BUILDING USE ALLOWANCE	26,858		26,858	
POST AUDITS	539	3	542	
SHARED SERVICES	(381)	(27)	(408)	
GENERAL SERVICES FACILITIES	(9,400)	507	(8,893)	
SHARED BUSINESS SERVICES	(9,265)	132	(9,133)	
CUSTOMER SERVICE	(96)	3	(93)	
FLEET MANAGEMENT	1,326	31	1,357	
POSTAL SERVICE	(170)		(170)	
DIRECTOR OF FINANCE	230,238	17,372	247,610	
MINORITY SMALL BUSINESS ASSISTANCE	68,337	583	68,920	
FINANCE OPERATIONS	(985)	395	(590)	
PAYROLL	(399)	289	(110)	
OFFICE OF MANAGEMENT BUDGET	923	661	1,584	
INTERNAL AUDIT	(24,764)	67	(24,697)	
BUSINESS SOLUTIONS	(117)	446	329	
PURCHASING		8,146	8,146	
FINANCIAL ACCOUNTABILITY		195	195	
TREASURY		210	210	
GRANTS COORDINATION		99	99	
HUMAN RESOURCES		(1,689)	(1,689)	
INFORMATION SYSTEMS		792	792	
CENTRAL RECORDS		294	294	
Total Allocated Additions:	282,644	28,509	311,153	311,153
NONOPERATING REVENUE	(37,135)			
OTHER REVENUE	0			
OPERATING REVENUE	(829,839)			
TRANSFERS OUT	75			



MAXIMUS

**Schedule .2 - Costs To Be Allocated
For Department DIVISION OF REAL PROPERTY**

Total Departmental Cost Adjustments:	<u>(866,899)</u>		<u>(866,899)</u>
Total To Be Allocated:	<u>1,347,891</u>	<u>28,509</u>	<u>1,376,400</u>



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department DIV ISION OF REAL PROPERTY

	Total	General & Admin	REAL PROPERTY DIV.
Wages & Benefits			
SALARIES & WAGES	1,241,131	0	1,241,131
Other Expense & Cost			
CONTRACTUAL SERVICE	650,699	0	650,699
SUPPLIES & MATERIALS	13,991	0	13,991
DEPRECIATION	0	0	0
OTHER	26,400	0	26,400
Departmental Totals			
Total Expenditures	1,932,221	0	1,932,221
Deductions			
Total Deductions	(75)	(75)	0
Cost Adjustments			
NONOPERATING REVENUE	(37,135)	0	(37,135)
OTHER REVENUE	0	0	0
OPERATING REVENUE	(829,839)	0	(829,839)
*TRANSFERS OUT	75	75	0
Functional Cost			
Functional Cost	1,065,247	0	1,065,247
Allocation Step 1			
Inbound- All Others	282,644	282,644	0
Reallocate Admin Costs		(282,644)	282,644
1st Allocation	1,347,891	0	1,347,891
Allocation Step 2			
Inbound- All Others	28,509	28,509	0
Reallocate Admin Costs		(28,509)	28,509
2nd Allocation	28,509	0	28,509
Total For 021 DIV ISION OF			
Total Allocated	1,376,400	0	1,376,400



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department DIVISION 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	108	0.0131	177		177	4	181
DEPARTMENT OF LAW	108	0.0131	177		177	4	181
PLANNING COMM	1,240	0.1495	2,015		2,015	43	2,058
TRUSTEE	339	0.0409	552		552	12	564
COUNTY CLERK	788	0.0950	1,280		1,280	27	1,307
PUBLIC DEFENDER	250	0.0302	408		408	9	417
JUVENILE COURT	888	0.1071	1,444		1,444	31	1,475
POLICE	770	0.0929	1,252		1,252	26	1,278
FIRE	111,115	13.3900	180,482		180,482	3,817	184,299
CODES ADMIN	423	0.0511	688		688	15	703
SOCIAL SERVICES	22,178	2.6727	36,025		36,025	762	36,787
HEALTH	46,099	5.5552	74,878		74,878	1,584	76,462
PUBLIC LIBRARY	3,375	0.4068	5,483		5,483	116	5,599
PARKS	3,208	0.3866	5,211		5,211	110	5,321
PUBLIC WORKS	99	0.0120	162		162	3	165
MUNI AUDITORIUM	5,919	0.7134	9,616		9,616	203	9,819
STATE FAIR BD	6,066	0.7310	9,853		9,853	208	10,061
CONVENTION CTR	34,752	4.1878	56,447		56,447	1,194	57,641
WATER & SEWER	244,104	29.4159	396,494		396,494	8,386	404,880
STORM WATER	239	0.0289	389		389	8	397
METRO ACTION COM	88,986	10.7234	144,539		144,539	3,057	147,596
NCAC	1,552	0.1871	2,522		2,522	53	2,575
COMMUNICATION CENTER	10,876	1.3106	17,666		17,666	374	18,040
ALL OTHER	246,343	29.6857	400,131		400,131	8,463	408,594
SubTotal	829,839	100.0000	1,347,891		1,347,891	28,509	1,376,400
TOTAL	829,839	100.0000	1,347,891		1,347,891	28,509	1,376,400

Allocation Basis: REAL PROPERTY BILLINGS

Allocation Source: FINANCE



MAXIMUS

**Schedule .5 - Allocation Summary
For Department DIV ISION OF REAL PROPERTY**

Receiving Department	Total	REAL PROPERTY DIV.
HUMAN RESOURCES	181	181
DEPARTMENT OF LAW	181	181
PLANNING COMM	2,058	2,058
TRUSTEE	564	564
COUNTY CLERK	1,307	1,307
PUBLIC DEFENDER	417	417
JUVENILE COURT	1,475	1,475
POLICE	1,278	1,278
FIRE	184,299	184,299
CODES ADMIN	703	703
SOCIAL SERVICES	36,787	36,787
HEALTH	76,462	76,462
PUBLIC LIBRARY	5,599	5,599
PARKS	5,321	5,321
PUBLIC WORKS	165	165
MUNI AUDITORIUM	9,819	9,819
STATE FAIR BD	10,061	10,061
CONVENTION CTR	57,641	57,641
WATER & SEWER	404,880	404,880
STORM WATER	397	397
METRO ACTION COM	147,596	147,596
NCAC	2,575	2,575
COMMUNICATION CENTER	18,040	18,040
ALL OTHER	408,594	408,594
Direct Billed	0	0
Total	1,376,400	1,376,400



**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.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,583,758			1,583,758
BUILDING USE ALLOWANCE	6,150		6,150	
POST AUDITS	832	5	837	
SHARED SERVICES	(317)	(22)	(339)	
GENERAL SERVICES FACILITIES	(1,854)	100	(1,754)	
SHARED BUSINESS SERVICES	(9,040)	129	(8,911)	
CUSTOMER SERVICE	(437)	12	(425)	
POSTAL SERVICE	(740)		(740)	
DIRECTOR OF FINANCE	246,729	18,616	265,345	
MINORITY SMALL BUSINESS ASSISTANCE	330,173	2,819	332,992	
INTERNAL AUDIT	(49)		(49)	
TREASURY		86	86	
HUMAN RESOURCES		(1,649)	(1,649)	
INFORMATION SYSTEMS		1,681	1,681	
DEPARTMENT OF LAW		61,847	61,847	
CENTRAL RECORDS		4,252	4,252	
Total Allocated Additions:	571,447	87,876	659,323	659,323
OPERATING REVENUE	(1,804,837)			
Total Departmental Cost Adjustments:	(1,804,837)			(1,804,837)
Total To Be Allocated:	350,368	87,876		438,244



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING

	Total	General & Admin	PURCHASING
Wages & Benefits			
SALARIES & WAGES	973,326	0	973,326
FRINGE BENEFITS	328,659	0	328,659
Other Expense & Cost			
CONTRACTUAL SERVICES	242,514	0	242,514
SUPPLIES	16,178	0	16,178
OTHER EXPENSES	23,081	0	23,081
Departmental Totals			
Total Expenditures	1,583,758	0	1,583,758
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
OPERATING REVENUE	(1,804,837)	0	(1,804,837)
Functional Cost	(221,079)	0	(221,079)
Allocation Step 1			
Inbound- All Others	571,447	571,447	0
Reallocate Admin Costs		(571,447)	571,447
1st Allocation	350,368	0	350,368
Allocation Step 2			
Inbound- All Others	87,876	87,876	0
Reallocate Admin Costs		(87,876)	87,876
2nd Allocation	87,876	0	87,876
Total For 027 PURCHASING			
Total Allocated	438,244	0	438,244



MAXIMUS
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
EMPLOYEE BENEFITS	65,388.20	3.6229	12,694		12,694		12,694
POST AUDITS	3,706.81	0.2054	720		720		720
CORPORATE DUES	720.18	0.0399	140		140		140
LEGISLATIVE	4,172.81	0.2312	810		810	237	1,047
MAYOR	8,303.26	0.4601	1,612		1,612	472	2,084
SHARED SERVICES	2,880.72	0.1596	559		559		559
GENERAL SERVICES FACILITIES	12,963.26	0.7183	2,517		2,517		2,517
SHARED BUSINESS SERVICES	5,380.17	0.2981	1,044		1,044		1,044
CUSTOMER SERVICE	910.81	0.0505	177		177		177
FLEET MANAGEMENT	113,894.52	6.3105	22,110		22,110		22,110
POSTAL SERVICE	1,228.54	0.0681	238		238		238
RADIO SHOP	3,982.17	0.2206	773		773		773
DIRECTOR OF FINANCE	3,452.63	0.1913	670		670		670
MINORITY SMALL BUSINESS	1,694.54	0.0939	329		329		329
INTERNAL AUDIT	1,779.27	0.0986	345		345		345
DIVISION OF REAL PROPERTY	41,961.14	2.3249	8,146		8,146		8,146
TREASURY	5,295.44	0.2934	1,028		1,028	301	1,329
HUMAN RESOURCES	14,170.62	0.7851	2,751		2,751	806	3,557
INFORMATION SYSTEMS	21,647.79	1.1994	4,202		4,202	1,231	5,433
DEPARTMENT OF LAW	8,705.71	0.4824	1,690		1,690	495	2,185
ELECTIONS	14,022.34	0.7769	2,722		2,722	798	3,520
SURPLUS PROPERTY	2,562.99	0.1420	498		498	146	644
PLANNING COMM	7,858.44	0.4354	1,526		1,526	447	1,973
REGISTER/DEEDS	1,863.99	0.1033	362		362	106	468
HISTORICAL COMM	1,143.81	0.0634	222		222	65	287
COMM ED ALLIANCE	995.54	0.0552	193		193	57	250
ASSESSOR PROP	3,791.54	0.2101	736		736	216	952
TRUSTEE	2,308.81	0.1279	448		448	131	579
COUNTY CLERK	3,770.35	0.2089	732		732	214	946
DISTRICT ATTOR	6,418.08	0.3556	1,246		1,246	365	1,611
PUBLIC DEFENDER	3,240.81	0.1796	629		629	184	813
JUVENILE CT CLRK	1,885.17	0.1045	366		366	107	473



MAXIMUS
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
CIRCUIT CT CLERK	6,523.99	0.3615	1,266		1,266	371	1,637
CRIMINAL CT CLRK	3,982.17	0.2206	773		773	227	1,000
CLERK/MASTER	1,736.90	0.0962	337		337	99	436
JUVENILE COURT	10,273.17	0.5692	1,994		1,994	584	2,578
GEN SESSIONS CT	10,506.17	0.5821	2,040		2,040	598	2,638
ST TRIAL COURTS	9,552.99	0.5293	1,854		1,854	543	2,397
JUSTICE INFO SYS	3,177.26	0.1760	617		617	181	798
SHERIFF ADMIN	37,174.05	2.0597	7,216		7,216	2,115	9,331
POLICE	106,353.80	5.8927	20,646		20,646	6,050	26,696
FIRE	57,487.39	3.1852	11,160		11,160	3,270	14,430
CODES ADMIN	11,332.26	0.6279	2,200		2,200	645	2,845
BEER BOARD	1,715.72	0.0951	333		333	98	431
AGRICULTURAL EXT	741.36	0.0411	144		144	42	186
SOIL & WATER	444.81	0.0246	86		86	25	111
SOCIAL SERVICES	10,124.89	0.5610	1,966		1,966	576	2,542
HEALTH	44,121.68	2.4446	8,565		8,565	2,510	11,075
PUBLIC LIBRARY	22,410.34	1.2417	4,350		4,350	1,275	5,625
PARKS	51,026.95	2.8272	9,906		9,906	2,902	12,808
ARTS COMMISSION	3,007.81	0.1667	584		584	171	755
PUBLIC WORKS	45,434.95	2.5174	8,820		8,820	2,584	11,404
SOLID WASTE	15,377.98	0.8520	2,985		2,985	875	3,860
HUMAN RELATIONS	1,143.81	0.0634	222		222	65	287
FARMERS MARKET	2,626.54	0.1455	510		510	149	659
MUNI AUDITORIUM	2,965.45	0.1643	576		576	169	745
STATE FAIR BD	11,332.26	0.6279	2,200		2,200	645	2,845
CONVENTION CTR	7,477.17	0.4143	1,452		1,452	425	1,877
SPORTS AUTHORITY	5,909.72	0.3274	1,147		1,147	336	1,483
WATER & SEWER	160,219.11	8.8772	31,103		31,103	9,114	40,217
BORDEAUX LONG-TERM CARE	42,638.95	2.3625	8,277		8,277	2,425	10,702
METRO ACTION COM	21,541.88	1.1936	4,182		4,182	1,225	5,407
NCAC	22,643.34	1.2546	4,396		4,396	1,288	5,684
METRO TRANSIT	275.36	0.0153	53		53	16	69

MAXIMUS
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
TAXI TRANSP & LICENSING	1,037.90	0.0575	201		201	59	260
EDUCATION	466,634.78	25.8546	90,588		90,588	26,543	117,131
COMMUNICATION CENTER	8,451.53	0.4683	1,641		1,641	481	2,122
ALL OTHER	218,659.69	12.1152	42,448		42,448	12,438	54,886
KNOWLES HOME	5,824.99	0.3227	1,131		1,131	331	1,462
CRIMINAL JUSTICE PLANNING	847.27	0.0469	164		164	48	212
SubTotal	1,804,837.20	100.0000	350,368		350,368	87,876	438,244
TOTAL	1,804,837.20	100.0000	350,368		350,368	87,876	438,244

Allocation Basis: PROCUREMENT BILLING PER DEPARTMENT

Allocation Source: FINANCE



MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	PURCHASING
EMPLOYEE BENEFITS	12,694	12,694
POST AUDITS	720	720
CORPORATE DUES	140	140
LEGISLATIVE	1,047	1,047
MAYOR	2,084	2,084
SHARED SERVICES	559	559
GENERAL SERVICES	2,517	2,517
SHARED BUSINESS	1,044	1,044
CUSTOMER SERVICE	177	177
FLEET MANAGEMENT	22,110	22,110
POSTAL SERVICE	238	238
RADIO SHOP	773	773
DIRECTOR OF FINANCE	670	670
MINORITY SMALL BUSINESS	329	329
INTERNAL AUDIT	345	345
DIVISION OF REAL	8,146	8,146
TREASURY	1,329	1,329
HUMAN RESOURCES	3,557	3,557
INFORMATION SYSTEMS	5,433	5,433
DEPARTMENT OF LAW	2,185	2,185
ELECTIONS	3,520	3,520
SURPLUS PROPERTY	644	644
PLANNING COMM	1,973	1,973
REGISTER/DEEDS	468	468
HISTORICAL COMM	287	287
COMM ED ALLIANCE	250	250
ASSESSOR PROP	952	952
TRUSTEE	579	579
COUNTY CLERK	946	946
DISTRICT ATTOR	1,611	1,611
PUBLIC DEFENDER	813	813
JUVENILE CT CLRK	473	473
CIRCUIT CT CLERK	1,637	1,637
CRIMINAL CT CLRK	1,000	1,000
CLERK/MASTER	436	436
JUVENILE COURT	2,578	2,578

MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	PURCHASING
GEN SESSIONS CT	2,638	2,638
ST TRIAL COURTS	2,397	2,397
JUSTICE INFO SYS	798	798
SHERIFF ADMIN	9,331	9,331
POLICE	26,696	26,696
FIRE	14,430	14,430
CODES ADMIN	2,845	2,845
BEER BOARD	431	431
AGRICULTURAL EXT	186	186
SOIL & WATER	111	111
SOCIAL SERVICES	2,542	2,542
HEALTH	11,075	11,075
PUBLIC LIBRARY	5,625	5,625
PARKS	12,808	12,808
ARTS COMMISSION	755	755
PUBLIC WORKS	11,404	11,404
SOLID WASTE	3,860	3,860
HUMAN RELATIONS	287	287
FARMERS MARKET	659	659
MUNI AUDITORIUM	745	745
STATE FAIR BD	2,845	2,845
CONVENTION CTR	1,877	1,877
SPORTS AUTHORITY	1,483	1,483
WATER & SEWER	40,217	40,217
BORDEAUX LONG-TERM	10,702	10,702
METRO ACTION COM	5,407	5,407
NCAC	5,684	5,684
METRO TRANSIT	69	69
TAXI TRANSP & LICENSING	260	260
EDUCATION	117,131	117,131
COMMUNICATION CENTER	2,122	2,122
ALL OTHER	54,886	54,886
KNOWLES HOME	1,462	1,462
CRIMINAL JUSTICE	212	212

MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	PURCHASING
Direct Billed	0	0
Total	<u>438,244</u>	<u>438,244</u>



**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 residual was allocated to departments based on billings.

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**Schedule .2 - Costs To Be Allocated
For Department FINANCIAL ACCOUNTABILITY**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	473,429			473,429
BUILDING USE ALLOWANCE	378		378	
POST AUDITS	227	1	228	
SHARED SERVICES	(63)	(4)	(67)	
GENERAL SERVICES FACILITIES	(365)	20	(345)	
SHARED BUSINESS SERVICES	(1,966)	28	(1,938)	
CUSTOMER SERVICE	(96)	3	(93)	
POSTAL SERVICE	(64)		(64)	
DIRECTOR OF FINANCE	76,401	5,765	82,166	
TREASURY		19	19	
HUMAN RESOURCES		(353)	(353)	
INFORMATION SYSTEMS		147	147	
Total Allocated Additions:	<u>74,452</u>	<u>5,626</u>	<u>80,078</u>	80,078
OPERATING REVENUE	(539,515)			
Total Departmental Cost Adjustments:	<u>(539,515)</u>			(539,515)
Total To Be Allocated:	<u><u>8,366</u></u>	<u><u>5,626</u></u>		<u><u>13,992</u></u>



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Schedule .3 - Costs Allocated By Activity
For Department FINANCIAL ACCOUNTABILITY

	Total	General & Admin	ACCOUNTABILITY
Wages & Benefits			
SALARIES & WAGES	301,398	0	301,398
FRINGE BENEFITS	120,854	0	120,854
Other Expense & Cost			
CONTRACTUAL SERVICES	49,687	0	49,687
SUPPLIES	490	0	490
OTHER EXPENSES	1,000	0	1,000
Departmental Totals			
Total Expenditures	473,429	0	473,429
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
OPERATING REVENUE	(539,515)	0	(539,515)
Functional Cost	(66,086)	0	(66,086)
Allocation Step 1			
Inbound- All Others	74,452	74,452	0
Reallocate Admin Costs		(74,452)	74,452
1st Allocation	8,366	0	8,366
Allocation Step 2			
Inbound- All Others	5,626	5,626	0
Reallocate Admin Costs		(5,626)	5,626
2nd Allocation	5,626	0	5,626
Total For 028 FINANCIAL			
Total Allocated	13,992	0	13,992



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**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
EMPLOYEE BENEFITS	19,546.32	3.6229	303		303		303
POST AUDITS	1,108.06	0.2054	17		17		17
CORPORATE DUES	215.28	0.0399	3		3		3
LEGISLATIVE	1,247.36	0.2312	19		19	15	34
MAYOR	2,482.07	0.4601	38		38	30	68
SHARED SERVICES	861.12	0.1596	13		13		13
GENERAL SERVICES FACILITIES	3,875.07	0.7183	60		60		60
SHARED BUSINESS SERVICES	1,608.28	0.2981	25		25		25
CUSTOMER SERVICE	272.26	0.0505	4		4		4
FLEET MANAGEMENT	34,046.18	6.3105	528		528		528
POSTAL SERVICE	367.24	0.0681	6		6		6
RADIO SHOP	1,190.38	0.2206	18		18		18
DIRECTOR OF FINANCE	1,032.08	0.1913	16		16		16
MINORITY SMALL BUSINESS	506.54	0.0939	8		8		8
INTERNAL AUDIT	531.87	0.0986	8		8		8
DIVISION OF REAL PROPERTY	12,543.33	2.3249	195		195		195
TREASURY	1,582.95	0.2934	25		25	19	44
HUMAN RESOURCES	4,235.98	0.7851	66		66	52	118
INFORMATION SYSTEMS	6,471.11	1.1994	100		100	79	179
DEPARTMENT OF LAW	2,602.37	0.4824	40		40	32	72
ELECTIONS	4,191.66	0.7769	65		65	51	116
SURPLUS PROPERTY	766.15	0.1420	12		12	9	21
PLANNING COMM	2,349.10	0.4354	36		36	29	65
REGISTER/DEEDS	557.20	0.1033	9		9	7	16
HISTORICAL COMM	341.91	0.0634	5		5	4	9
COMM ED ALLIANCE	297.59	0.0552	5		5	4	9
ASSESSOR PROP	1,133.39	0.2101	18		18	14	32
TRUSTEE	690.16	0.1279	11		11	8	19
COUNTY CLERK	1,127.06	0.2089	17		17	14	31
DISTRICT ATTOR	1,918.54	0.3556	30		30	23	53
PUBLIC DEFENDER	968.76	0.1796	15		15	12	27
JUVENILE CT CLRK	563.53	0.1045	9		9	7	16



MAXIMUS

**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
CIRCUIT CT CLERK	1,950.20	0.3615	30		30	24	54
CRIMINAL CT CLRK	1,190.38	0.2206	18		18	15	33
CLERK/MASTER	519.20	0.0962	8		8	6	14
JUVENILE COURT	3,070.93	0.5692	48		48	37	85
GEN SESSIONS CT	3,140.58	0.5821	49		49	38	87
ST TRIAL COURTS	2,855.65	0.5293	44		44	35	79
JUSTICE INFO SYS	949.77	0.1760	15		15	12	27
SHERIFF ADMIN	11,112.34	2.0597	172		172	135	307
POLICE	31,792.06	5.8927	493		493	387	880
FIRE	17,184.55	3.1852	266		266	209	475
CODES ADMIN	3,387.52	0.6279	53		53	41	94
BEER BOARD	512.87	0.0951	8		8	6	14
AGRICULTURAL EXT	221.61	0.0411	3		3	3	6
SOIL & WATER	132.96	0.0246	2		2	2	4
SOCIAL SERVICES	3,026.60	0.5610	47		47	37	84
HEALTH	13,189.17	2.4446	205		205	161	366
PUBLIC LIBRARY	6,699.06	1.2417	104		104	82	186
PARKS	15,253.35	2.8272	237		237	186	423
ARTS COMMISSION	899.11	0.1667	14		14	11	25
PUBLIC WORKS	13,581.75	2.5174	211		211	165	376
SOLID WASTE	4,596.90	0.8520	71		71	56	127
HUMAN RELATIONS	341.91	0.0634	5		5	4	9
FARMERS MARKET	785.14	0.1455	12		12	10	22
MUNI AUDITORIUM	886.45	0.1643	14		14	11	25
STATE FAIR BD	3,387.52	0.6279	53		53	41	94
CONVENTION CTR	2,235.13	0.4143	35		35	27	62
SPORTS AUTHORITY	1,766.57	0.3274	27		27	22	49
WATER & SEWER	47,893.87	8.8772	743		743	583	1,326
BORDEAUX LONG-TERM CARE	12,745.95	2.3625	198		198	155	353
METRO ACTION COM	6,439.45	1.1936	100		100	78	178
NCAC	6,768.71	1.2546	105		105	82	187
METRO TRANSIT	82.31	0.0153	1		1	1	2



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**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
TAXI TRANSP & LICENSING	310.25	0.0575	5		5	4	9
EDUCATION	139,489.90	25.8546	2,162		2,162	1,700	3,862
COMMUNICATION CENTER	2,526.39	0.4683	39		39	31	70
ALL OTHER	65,363.36	12.1152	1,014		1,014	796	1,810
KNOWLES HOME	1,741.25	0.3227	27		27	21	48
CRIMINAL JUSTICE PLANNING	253.27	0.0469	4		4	3	7
SubTotal	539,515.20	100.0000	8,366		8,366	5,626	13,992
TOTAL	539,515.20	100.0000	8,366		8,366	5,626	13,992

Allocation Basis: ACCOUNTABILITY CHARGES PER DEPARTMENT

Allocation Source: FINANCE



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Schedule .5 - Allocation Summary
For Department FINANCIAL ACCOUNTABILITY

Receiving Department	Total	ACCOUNTABILITY
EMPLOYEE BENEFITS	303	303
POST AUDITS	17	17
CORPORATE DUES	3	3
LEGISLATIVE	34	34
MAYOR	68	68
SHARED SERVICES	13	13
GENERAL SERVICES	60	60
SHARED BUSINESS	25	25
CUSTOMER SERVICE	4	4
FLEET MANAGEMENT	528	528
POSTAL SERVICE	6	6
RADIO SHOP	18	18
DIRECTOR OF FINANCE	16	16
MINORITY SMALL BUSINESS	8	8
INTERNAL AUDIT	8	8
DIVISION OF REAL	195	195
TREASURY	44	44
HUMAN RESOURCES	118	118
INFORMATION SYSTEMS	179	179
DEPARTMENT OF LAW	72	72
ELECTIONS	116	116
SURPLUS PROPERTY	21	21
PLANNING COMM	65	65
REGISTER/DEEDS	16	16
HISTORICAL COMM	9	9
COMM ED ALLIANCE	9	9
ASSESSOR PROP	32	32
TRUSTEE	19	19
COUNTY CLERK	31	31
DISTRICT ATTOR	53	53
PUBLIC DEFENDER	27	27
JUVENILE CT CLRK	16	16
CIRCUIT CT CLERK	54	54
CRIMINAL CT CLRK	33	33
CLERK/MASTER	14	14
JUVENILE COURT	85	85

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**Schedule .5 - Allocation Summary
For Department FINANCIAL ACCOUNTABILITY**

Receiving Department	Total	ACCOUNTABILITY
GEN SESSIONS CT	87	87
ST TRIAL COURTS	79	79
JUSTICE INFO SYS	27	27
SHERIFF ADMIN	307	307
POLICE	880	880
FIRE	475	475
CODES ADMIN	94	94
BEER BOARD	14	14
AGRICULTURAL EXT	6	6
SOIL & WATER	4	4
SOCIAL SERVICES	84	84
HEALTH	366	366
PUBLIC LIBRARY	186	186
PARKS	423	423
ARTS COMMISSION	25	25
PUBLIC WORKS	376	376
SOLID WASTE	127	127
HUMAN RELATIONS	9	9
FARMERS MARKET	22	22
MUNI AUDITORIUM	25	25
STATE FAIR BD	94	94
CONVENTION CTR	62	62
SPORTS AUTHORITY	49	49
WATER & SEWER	1,326	1,326
BORDEAUX LONG-TERM	353	353
METRO ACTION COM	178	178
NCAC	187	187
METRO TRANSIT	2	2
TAXI TRANSP & LICENSING	9	9
EDUCATION	3,862	3,862
COMMUNICATION CENTER	70	70
ALL OTHER	1,810	1,810
KNOWLES HOME	48	48
CRIMINAL JUSTICE	7	7



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**Schedule .5 - Allocation Summary
For Department FINANCIAL ACCOUNTABILITY**

Receiving Department	Total	ACCOUNTABILITY
Direct Billed	0	0
Total	<u>13,992</u>	<u>13,992</u>



**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 residual was allocated to departments based on billings.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department TREASURY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	914,759			914,759
BUILDING USE ALLOWANCE	3,784		3,784	
POST AUDITS	721	4	725	
SHARED SERVICES	(267)	(19)	(286)	
GENERAL SERVICES FACILITIES	(1,471)	79	(1,392)	
SHARED BUSINESS SERVICES	(5,970)	85	(5,885)	
CUSTOMER SERVICE	(64)	2	(62)	
POSTAL SERVICE	(6,318)	(1)	(6,319)	
DIRECTOR OF FINANCE	130,200	9,824	140,024	
FINANCE OPERATIONS	(124)	50	(74)	
PAYROLL	(50)	36	(14)	
OFFICE OF MANAGEMENT BUDGET	117	83	200	
INTERNAL AUDIT	(344)	1	(343)	
BUSINESS SOLUTIONS	(15)	56	41	
PURCHASING	1,028	301	1,329	
FINANCIAL ACCOUNTABILITY	25	19	44	
TREASURY		34	34	
GRANTS COORDINATION		12	12	
HUMAN RESOURCES		(843)	(843)	
INFORMATION SYSTEMS		1,033	1,033	
DEPARTMENT OF LAW		10,373	10,373	
CENTRAL RECORDS		601	601	
Total Allocated Additions:	121,252	21,730	142,982	142,982
NONOPERATING REVENUE	(632)			
OPERATING REVENUE	(1,206,638)			
TRANSFERS OUT	329,200			
Total Departmental Cost Adjustments:	(878,070)			(878,070)
Total To Be Allocated:	157,941	21,730		179,671



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department TREASURY

	Total	General & Admin	CASH OPERATIONS	INVESTMENT SUPPORT	INVESTOR RELATIONS
Wages & Benefits					
SALARIES & WAGES	677,334	0	281,704	113,995	281,635
Other Expense & Cost					
CONTRACTUAL SERVICE	210,413	0	87,510	35,413	87,490
SUPPLIES & MATERIALS	5,399	0	2,245	909	2,245
DEPRECIATION	0	0	0	0	0
OTHER	21,613	0	8,989	3,637	8,987
Departmental Totals					
Total Expenditures	914,759	0	380,448	153,954	380,357
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
NONOPERATING REVENUE	(632)	0	(263)	(106)	(263)
OPERATING REVENUE	(1,206,638)	0	(501,841)	(203,077)	(501,720)
TRANSFERS OUT	329,200	0	136,915	55,404	136,881
Functional Cost					
Functional Cost	36,689	0	15,259	6,175	15,255
Allocation Step 1					
Inbound- All Others	121,252	121,252	0	0	0
Reallocate Admin Costs		(121,252)	76,389	23,038	21,825
1st Allocation	157,941	0	91,648	29,213	37,080
Allocation Step 2					
Inbound- All Others	21,730	21,730	0	0	0
Reallocate Admin Costs		(21,730)	13,690	4,129	3,911
2nd Allocation	21,730	0	13,690	4,129	3,911
Total For 022 TREASURY					
Total Allocated	179,671	0	105,338	33,342	40,991



MAXIMUS
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	7,517,457.89	1.5543	1,424		1,424		1,424
POST AUDITS	71,128.40	0.0147	13		13		13
CORPORATE DUES	16,046.38	0.0033	3		3		3
LEGISLATIVE	48,217.68	0.0100	9		9	1	10
MAYOR	783,338.30	0.1620	148		148	24	172
EMPLOYEE HEALTH & WELLNESS	26,058.29	0.0054	5		5		5
SHARED SERVICES	454,060.36	0.0939	86		86		86
GENERAL SERVICES FACILITIES	16,817,503.36	3.4771	3,187		3,187		3,187
SHARED BUSINESS SERVICES	488,888.36	0.1011	93		93		93
CUSTOMER SERVICE	278,467.73	0.0576	53		53		53
FLEET MANAGEMENT	1,363,394.04	0.2819	258		258		258
POSTAL SERVICE	364,401.72	0.0753	69		69		69
RADIO SHOP	4,372,252.47	0.9040	828		828		828
DIRECTOR OF FINANCE	42,329.54	0.0088	8		8		8
MINORITY SMALL BUSINESS	24,387.04	0.0050	5		5		5
FINANCE OPERATIONS	121,637.30	0.0251	23		23		23
PAYROLL	103,601.91	0.0214	20		20		20
OFFICE OF MANAGEMENT BUDGET	190,684.54	0.0394	36		36		36
INTERNAL AUDIT	410,254.65	0.0848	78		78		78
BUSINESS SOLUTIONS	134,846.24	0.0279	26		26		26
DIVISION OF REAL PROPERTY	801,795.92	0.1658	152		152		152
PURCHASING	166,909.62	0.0345	32		32		32
FINANCIAL ACCOUNTABILITY	33,998.03	0.0070	6		6		6
TREASURY	17,196.28	0.0036	3		3		3
GRANTS COORDINATION	26,062.00	0.0054	5		5	1	6
HUMAN RESOURCES	1,877,410.07	0.3882	356		356	57	413
INFORMATION SYSTEMS	3,562,314.83	0.7365	675		675	108	783
DEPARTMENT OF LAW	3,677,337.12	0.7603	697		697	112	809
CENTRAL RECORDS	13,205.18	0.0027	3		3		3
ELECTIONS	161,877.31	0.0335	31		31	5	36
SURPLUS PROPERTY	470.66	0.0001					
PLANNING COMM	154,032.94	0.0318	29		29	5	34



MAXIMUS
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
ADV PLAN/RSCH	48,742.79	0.0101	9		9	1	10
REGISTER/DEEDS	432,384.66	0.0894	82		82	13	95
HISTORICAL COMM	43,089.32	0.0089	8		8	1	9
COMM ED ALLIANCE	357,581.44	0.0739	68		68	11	79
GOVT ACCESS TV	169,908.38	0.0351	32		32	5	37
ASSESSOR PROP	37,000.22	0.0077	7		7	1	8
TRUSTEE	120,479.19	0.0249	23		23	4	27
COUNTY CLERK	155,587.91	0.0322	29		29	5	34
DISTRICT ATTOR	5,387.93	0.0011	1		1		1
DA DRUG ENF	2,572,376.06	0.5318	487		487	78	565
DA SPECIAL OPNS	54,664.77	0.0113	10		10	2	12
PUBLIC DEFENDER	271,664.58	0.0562	51		51	8	59
JUVENILE CT CLRK	52,009.89	0.0108	10		10	2	12
CIRCUIT CT CLERK	504,543.32	0.1043	96		96	15	111
CRIMINAL CT CLRK	308,158.03	0.0637	58		58	9	67
CLERK/MASTER	78,698.79	0.0163	15		15	2	17
JUVENILE COURT	698,916.21	0.1445	132		132	21	153
GEN SESSIONS CT	173,179.04	0.0358	33		33	5	38
ST TRIAL COURTS	1,464,071.77	0.3027	277		277	45	322
JUSTICE INFO SYS	86,550.99	0.0179	16		16	3	19
SHERIFF ADMIN	401,834.23	0.0831	76		76	12	88
SH FACILITY MTN	52,626.54	0.0109	10		10	2	12
SH WAREHOUSE	67,162.06	0.0139	13		13	2	15
SH CRIM JUST CTR	915,710.64	0.1893	174		174	28	202
SH HILL JAIL	207,080.53	0.0428	39		39	6	45
SH CORR WORK CTR	566,182.14	0.1171	107		107	17	124
SH TRANSPORTATION	158,620.16	0.0328	30		30	5	35
SH WARRANTS	199,877.36	0.0413	38		38	6	44
SH TRAINING ACAD	48,187.80	0.0100	9		9	1	10
SH DEBERRY	2,513,973.07	0.5198	476		476	77	553
SH LAW ENF BLOCK	177,870.54	0.0368	34		34	5	39
SH DAY REPORTING	181,558.21	0.0375	34		34	6	40



MAXIMUS
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	23,382.95	0.0048	4		4	1	5
SH OTHER	228,648.58	0.0473	43		43	7	50
POLICE	4,883,615.11	1.0097	925		925	149	1,074
POLICE DRUG ENF	4,012,314.00	0.8296	760		760	122	882
FIRE	11,305,475.45	2.3374	2,142		2,142	344	2,486
CODES ADMIN	474,590.50	0.0981	90		90	14	104
BEER BOARD	17,834.41	0.0037	3		3	1	4
AGRICULTURAL EXT	13,604.40	0.0028	3		3		3
SOIL & WATER	5,972.72	0.0012	1		1		1
SOCIAL SERVICES	122,677.50	0.0254	23		23	4	27
HEALTH	4,589,470.68	0.9489	870		870	140	1,010
PUBLIC LIBRARY	3,928,879.84	0.8123	744		744	120	864
PARKS	792,245.55	0.1638	150		150	24	174
ARTS COMMISSION	139,730.48	0.0289	26		26	4	30
PUBLIC WORKS	945,122.44	0.1954	179		179	29	208
SOLID WASTE	9,843,317.96	2.0351	1,865		1,865	300	2,165
HUMAN RELATIONS	24,288.24	0.0050	5		5	1	6
ADA MANAGEMENT	33,533.39	0.0069	6		6	1	7
FARMERS MARKET	314,789.53	0.0651	60		60	10	70
MUNI AUDITORIUM	504,922.52	0.1044	96		96	15	111
STATE FAIR BD	3,153,701.93	0.6520	598		598	96	694
CONVENTION CTR	2,151,818.28	0.4449	408		408	65	473
SPORTS AUTHORITY	38,705.15	0.0080	7		7	1	8
WATER & SEWER	100,851,305.40	20.8514	19,110		19,110	3,069	22,179
STORM WATER	14,505,603.94	2.9991	2,749		2,749	441	3,190
BORDEAUX LONG-TERM CARE	2,505,594.16	0.5180	475		475	76	551
GENERAL HOSP	15,446,728.72	3.1937	2,927		2,927	470	3,397
METRO ACTION COM	1,301,714.93	0.2691	247		247	40	287
NCAC	432,476.08	0.0894	82		82	13	95
METRO TRANSIT	934,015.77	0.1931	177		177	28	205
DES	511,159.13	0.1057	97		97	16	113
TAXI TRANSP & LICENSING	19,724.36	0.0041	4		4	1	5



MAXIMUS
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
EDUCATION	110,048,199.07	22.7529	20,853		20,853	3,349	24,202
SELF INSUR FUND	17,563,133.05	3.6312	3,328		3,328	534	3,862
COMMUNICATION CENTER	575,781.07	0.1190	109		109	18	127
ALL OTHER	112,799,696.67	23.3217	21,377		21,377	3,434	24,811
KNOWLES HOME	1,352,643.11	0.2797	256		256	41	297
CRIMINAL JUSTICE PLANNING	23,576.78	0.0049	4		4	1	5
SubTotal	483,667,238.96	100.0000	91,648		91,648	13,690	105,338
TOTAL	483,667,238.96	100.0000	91,648		91,648	13,690	105,338

Allocation Basis: ACCOUNT VALUE OF DIRECT FUNDS

Allocation Source: FINANCE TREASURER RECORDS



MAXIMUS
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	1,607	0.4191	122		122	18	140
MAYOR	955	0.2491	73		73	11	84
EMPLOYEE HEALTH & WELLNESS	205	0.0535	16		16		16
GENERAL SERVICES OVERHEAD	1,031	0.2689	79		79		79
SHARED SERVICES	361	0.0941	28		28		28
GENERAL SERVICES FACILITIES	1,041	0.2715	79		79		79
SHARED BUSINESS SERVICES	721	0.1880	55		55		55
CUSTOMER SERVICE	250	0.0652	19		19		19
FLEET MANAGEMENT	2,372	0.6186	181		181		181
POSTAL SERVICE	135	0.0352	10		10		10
RADIO SHOP	368	0.0960	28		28		28
DIRECTOR OF FINANCE	873	0.2277	67		67		67
MINORITY SMALL BUSINESS	158	0.0412	12		12		12
FINANCE OPERATIONS	639	0.1666	49		49		49
PAYROLL	267	0.0696	20		20		20
OFFICE OF MANAGEMENT BUDGET	524	0.1367	40		40		40
INTERNAL AUDIT	214	0.0558	16		16		16
BUSINESS SOLUTIONS	319	0.0832	24		24		24
DIVISION OF REAL PROPERTY	442	0.1153	34		34		34
PURCHASING	442	0.1153	34		34		34
FINANCIAL ACCOUNTABILITY	87	0.0227	7		7		7
TREASURY	211	0.0550	16		16		16
GRANTS COORDINATION	80	0.0209	6		6	1	7
HUMAN RESOURCES	1,799	0.4692	137		137	20	157
INFORMATION SYSTEMS	3,575	0.9323	272		272	40	312
DEPARTMENT OF LAW	1,522	0.3969	116		116	17	133
CENTRAL RECORDS	81	0.0211	6		6	1	7
ELECTIONS	36,594	9.5433	2,788		2,788	405	3,193
SURPLUS PROPERTY	187	0.0488	14		14	2	16
PLANNING COMM	1,580	0.4120	120		120	17	137
ADV PLAN/RSCH	176	0.0459	13		13	2	15
REGISTER/DEEDS	96	0.0250	7		7	1	8



MAXIMUS
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	251	0.0655	19		19	3	22
COMM ED ALLIANCE	300	0.0782	23		23	3	26
ASSESSOR PROP	3,031	0.7905	231		231	34	265
TRUSTEE	1,081	0.2819	82		82	12	94
COUNTY CLERK	2,750	0.7172	210		210	30	240
DISTRICT ATTOR	2,429	0.6335	185		185	27	212
DA DRUG ENF	135	0.0352	10		10	1	11
PUBLIC DEFENDER	1,881	0.4905	143		143	21	164
JUVENILE CT CLRK	1,315	0.3429	100		100	15	115
CIRCUIT CT CLERK	2,292	0.5977	175		175	25	200
CRIMINAL CT CLRK	2,976	0.7761	227		227	33	260
CLERK/MASTER	641	0.1672	49		49	7	56
JUVENILE COURT	3,593	0.9370	274		274	40	314
GEN SESSIONS CT	4,401	1.1477	335		335	49	384
ST TRIAL COURTS	4,632	1.2080	353		353	51	404
JUSTICE INFO SYS	601	0.1567	46		46	7	53
SHERIFF ADMIN	3,969	1.0351	302		302	44	346
SH FACILITY MTN	438	0.1142	33		33	5	38
SH WAREHOUSE	112	0.0292	9		9	1	10
SH CRIM JUST CTR	7,982	2.0816	608		608	88	696
SH HILL JAIL	1,693	0.4415	129		129	19	148
SH CORR WORK CTR	4,610	1.2022	351		351	51	402
SH TRANSPORTATION	1,398	0.3646	107		107	15	122
SH WARRANTS	1,761	0.4592	134		134	20	154
SH TRAINING ACAD	300	0.0782	23		23	3	26
SH LAW ENF BLOCK	27	0.0070	2		2		2
SH DAY REPORTING	1,460	0.3808	111		111	16	127
SH WORK RELEASE	27	0.0070	2		2		2
SH OTHER	52	0.0136	4		4	1	5
POLICE	54,384	14.1827	4,142		4,142	602	4,744
FIRE	36,704	9.5720	2,796		2,796	407	3,203
CODES ADMIN	3,276	0.8543	250		250	36	286



MAXIMUS
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	138	0.0360	11		11	2	13
AGRICULTURAL EXT	279	0.0728	21		21	3	24
SOIL & WATER	50	0.0130	4		4	1	5
SOCIAL SERVICES	3,946	1.0291	301		301	44	345
HEALTH	15,493	4.0404	1,180		1,180	172	1,352
PUBLIC LIBRARY	10,225	2.6666	779		779	113	892
PARKS	21,668	5.6508	1,651		1,651	240	1,891
ARTS COMMISSION	201	0.0524	15		15	2	17
PUBLIC WORKS	12,739	3.3223	971		971	141	1,112
SOLID WASTE	4,127	1.0764	314		314	46	360
HUMAN RELATIONS	128	0.0334	10		10	1	11
FARMERS MARKET	260	0.0678	20		20	3	23
MUNI AUDITORIUM	378	0.0986	29		29	4	33
STATE FAIR BD	3,581	0.9339	273		273	40	313
CONVENTION CTR	1,647	0.4295	125		125	18	143
SPORTS AUTHORITY	53	0.0138	4		4	1	5
WATER & SEWER	22,833	5.9546	1,740		1,740	253	1,993
STORM WATER	2,079	0.5422	158		158	23	181
BORDEAUX LONG-TERM CARE	15,570	4.0605	1,186		1,186	172	1,358
GENERAL HOSP	23,871	6.2253	1,819		1,819	264	2,083
METRO ACTION COM	9,218	2.4040	702		702	102	804
NCAC	1,494	0.3896	114		114	17	131
MDHA	12	0.0031	1		1		1
METRO TRANSIT	26	0.0068	2		2		2
TAXI TRANSP & LICENSING	156	0.0407	12		12	2	14
EDUCATION	17,710	4.6186	1,349		1,349	196	1,545
COMMUNICATION CENTER	4,233	1.1039	322		322	47	369
ALL OTHER	88	0.0229	7		7	1	8
KNOWLES HOME	1,730	0.4512	132		132	19	151
CRIMINAL JUSTICE PLANNING	104	0.0271	8		8	1	9
SubTotal	383,452	100.0000	29,213		29,213	4,129	33,342
TOTAL	383,452	100.0000	29,213		29,213	4,129	33,342



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURY

Allocation Basis: PAYROLL CHECKS ISSUED FOR COUNTY RETIREES AND CURR

Allocation Source: FY 2008 PAYROLL RECORDS

MAXIMUS
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	64,794,303.42	2.1651	803		803		803
POST AUDITS	1,431,756.95	0.0478	18		18		18
CORPORATE DUES	322,600.78	0.0108	4		4		4
LEGISLATIVE	2,942,206.60	0.0983	36		36	4	40
MAYOR	4,360,358.33	0.1457	54		54	6	60
EMPLOYEE HEALTH & WELLNESS	524,532.23	0.0175	6		6		6
SHARED SERVICES	1,087,262.69	0.0363	13		13		13
GENERAL SERVICES FACILITIES	19,791,136.33	0.6613	245		245		245
SHARED BUSINESS SERVICES	2,157,219.97	0.0721	27		27		27
CUSTOMER SERVICE	897,225.90	0.0300	11		11		11
FLEET MANAGEMENT	33,544,600.00	1.1209	416		416		416
POSTAL SERVICE	835,868.86	0.0279	10		10		10
RADIO SHOP	3,672,778.53	0.1227	46		46		46
DIRECTOR OF FINANCE	852,059.30	0.0285	11		11		11
MINORITY SMALL BUSINESS	490,891.40	0.0164	6		6		6
FINANCE OPERATIONS	1,154,182.05	0.0386	14		14		14
PAYROLL	983,049.34	0.0328	12		12		12
OFFICE OF MANAGEMENT BUDGET	1,810,281.54	0.0605	22		22		22
INTERNAL AUDIT	736,456.73	0.0246	9		9		9
BUSINESS SOLUTIONS	1,279,517.96	0.0428	16		16		16
DIVISION OF REAL PROPERTY	1,932,297.03	0.0646	24		24		24
PURCHASING	1,583,758.38	0.0529	20		20		20
FINANCIAL ACCOUNTABILITY	473,428.70	0.0158	6		6		6
TREASURY	1,243,959.71	0.0416	15		15		15
GRANTS COORDINATION	247,294.99	0.0083	3		3		3
HUMAN RESOURCES	5,591,821.45	0.1868	69		69	8	77
INFORMATION SYSTEMS	23,581,194.25	0.7879	292		292	32	324
DEPARTMENT OF LAW	5,121,609.08	0.1711	63		63	7	70
CENTRAL RECORDS	265,809.66	0.0089	3		3		3
ELECTIONS	4,110,607.38	0.1374	51		51	6	57
SURPLUS PROPERTY	1,066,113.11	0.0356	13		13	1	14
PLANNING COMM	4,860,771.77	0.1624	60		60	7	67



MAXIMUS
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
ADV PLAN/RSCH	1,310,128.54	0.0438	16		16	2	18
REGISTER/DEEDS	886,812.15	0.0296	11		11	1	12
HISTORICAL COMM	1,545,195.50	0.0516	19		19	2	21
COMM ED ALLIANCE	710,037.79	0.0237	9		9	1	10
GOVT ACCESS TV	173,222.46	0.0058	2		2		2
ASSESSOR PROP	7,396,242.76	0.2471	92		92	10	102
TRUSTEE	2,958,831.11	0.0989	37		37	4	41
COUNTY CLERK	4,996,466.86	0.1670	62		62	7	69
DISTRICT ATTOR	5,568,688.10	0.1861	69		69	8	77
DA DRUG ENF	1,792,779.32	0.0599	22		22	2	24
DA SPECIAL OPNS	6,742.11	0.0002					
PUBLIC DEFENDER	5,720,098.48	0.1911	71		71	8	79
JUVENILE CT CLRK	1,835,422.65	0.0613	23		23	3	26
CIRCUIT CT CLERK	10,484,582.21	0.3503	130		130	14	144
CRIMINAL CT CLRK	6,202,970.89	0.2073	77		77	9	86
CLERK/MASTER	1,889,678.54	0.0631	23		23	3	26
JUVENILE COURT	13,100,053.08	0.4377	162		162	18	180
GEN SESSIONS CT	12,156,456.54	0.4062	151		151	17	168
ST TRIAL COURTS	12,448,038.63	0.4159	154		154	17	171
JUSTICE INFO SYS	3,296,900.18	0.1102	41		41	5	46
SHERIFF ADMIN	11,990,241.34	0.4006	149		149	16	165
SH FACILITY MTN	1,059,329.59	0.0354	13		13	1	14
SH WAREHOUSE	1,351,917.76	0.0452	17		17	2	19
SH CRIM JUST CTR	18,432,511.22	0.6159	228		228	25	253
SH HILL JAIL	4,168,362.86	0.1393	52		52	6	58
SH CORR WORK CTR	13,370,133.54	0.4468	166		166	18	184
SH TRANSPORTATION	3,192,895.01	0.1067	40		40	4	44
SH WARRANTS	4,023,369.04	0.1344	50		50	6	56
SH TRAINING ACAD	969,981.30	0.0324	12		12	1	13
SH DEBERRY	16,062,325.87	0.5367	199		199	22	221
SH LAW ENF BLOCK	126,876.26	0.0042	2		2		2
SH DAY REPORTING	3,654,619.38	0.1221	45		45	5	50



MAXIMUS
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 WORK RELEASE	89,714.39	0.0030	1		1		1
SH OTHER	894,139.63	0.0299	11		11	1	12
POLICE	162,546,017.54	5.4313	2,014		2,014	223	2,237
POLICE DRUG ENF	2,196,615.93	0.0734	27		27	3	30
FIRE	120,007,540.33	4.0100	1,487		1,487	165	1,652
CODES ADMIN	7,985,941.66	0.2668	99		99	11	110
BEER BOARD	358,992.19	0.0120	4		4		4
AGRICULTURAL EXT	337,614.64	0.0113	4		4		4
SOIL & WATER	120,226.03	0.0040	1		1		1
SOCIAL SERVICES	4,993,825.13	0.1669	62		62	7	69
HEALTH	56,420,365.76	1.8852	699		699	77	776
PUBLIC LIBRARY	25,240,254.91	0.8434	313		313	35	348
PARKS	48,692,575.82	1.6270	603		603	67	670
ARTS COMMISSION	2,982,275.00	0.0997	37		37	4	41
PUBLIC WORKS	82,127,448.13	2.7442	1,018		1,018	113	1,131
SOLID WASTE	24,881,567.95	0.8314	308		308	34	342
HUMAN RELATIONS	488,902.72	0.0163	6		6	1	7
ADA MANAGEMENT	675,000.00	0.0226	8		8	1	9
FARMERS MARKET	3,141,815.80	0.1050	39		39	4	43
MUNI AUDITORIUM	2,247,705.50	0.0751	28		28	3	31
STATE FAIR BD	4,486,122.41	0.1499	56		56	6	62
CONVENTION CTR	9,224,008.23	0.3082	114		114	13	127
SPORTS AUTHORITY	19,565,343.78	0.6538	242		242	27	269
WATER & SEWER	185,042,157.66	6.1830	2,293		2,293	254	2,547
STORM WATER	12,832,906.29	0.4288	159		159	18	177
BORDEAUX LONG-TERM CARE	40,346,276.16	1.3481	500		500	55	555
GENERAL HOSP	94,543,563.24	3.1591	1,171		1,171	130	1,301
METRO ACTION COM	26,867,773.27	0.8978	333		333	37	370
NCAC	8,475,125.62	0.2832	105		105	12	117
METRO TRANSIT	26,044,818.08	0.8703	323		323	36	359
DES	769,101.89	0.0257	10		10	1	11
TAXI TRANSP & LICENSING	397,035.49	0.0133	5		5	1	6



MAXIMUS
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
EDUCATION	968,051,109.86	32.3468	11,994		11,994	1,327	13,321
SELF INSUR FUND	4,646,955.62	0.1553	58		58	6	64
COMMUNICATION CENTER	12,171,721.17	0.4067	151		151	17	168
ALL OTHER	661,492,118.11	22.1032	8,196		8,196	907	9,103
KNOWLES HOME	4,250,707.90	0.1420	53		53	6	59
CRIMINAL JUSTICE PLANNING	474,581.44	0.0159	6		6	1	7
SubTotal	2,992,738,830.77	100.0000	37,080		37,080	3,911	40,991
TOTAL	2,992,738,830.77	100.0000	37,080		37,080	3,911	40,991

Allocation Basis: TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS

Allocation Source: FY 2008 EXPENDITURE REPORTS



MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURY

Receiving Department	Total	CASH OPERATIONS	INVESTMENT	INVESTOR RELATIONS
EMPLOYEE BENEFITS	2,227	1,424	0	803
POST AUDITS	31	13	0	18
CORPORATE DUES	7	3	0	4
LEGISLATIVE	190	10	140	40
MAYOR	316	172	84	60
EMPLOYEE HEALTH &	27	5	16	6
GENERAL SERVICES	79	0	79	0
SHARED SERVICES	127	86	28	13
GENERAL SERVICES	3,511	3,187	79	245
SHARED BUSINESS	175	93	55	27
CUSTOMER SERVICE	83	53	19	11
FLEET MANAGEMENT	855	258	181	416
POSTAL SERVICE	89	69	10	10
RADIO SHOP	902	828	28	46
DIRECTOR OF FINANCE	86	8	67	11
MINORITY SMALL BUSINESS	23	5	12	6
FINANCE OPERATIONS	86	23	49	14
PAYROLL	52	20	20	12
OFFICE OF MANAGEMENT	98	36	40	22
INTERNAL AUDIT	103	78	16	9
BUSINESS SOLUTIONS	66	26	24	16
DIV ISION OF REAL	210	152	34	24
PURCHASING	86	32	34	20
FINANCIAL	19	6	7	6
TREASURY	34	3	16	15
GRANTS COORDINATION	16	6	7	3
HUMAN RESOURCES	647	413	157	77
INFORMATION SYSTEMS	1,419	783	312	324
DEPARTMENT OF LAW	1,012	809	133	70
CENTRAL RECORDS	13	3	7	3
ELECTIONS	3,286	36	3,193	57
SURPLUS PROPERTY	30	0	16	14
PLANNING COMM	238	34	137	67
ADV PLAN/RSCH	43	10	15	18
REGISTER/DEEDS	115	95	8	12
HISTORICAL COMM	52	9	22	21

MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURY

Receiving Department	Total	CASH OPERATIONS	INVESTMENT	INVESTOR RELATIONS
COMM ED ALLIANCE	115	79	26	10
GOVT ACCESS TV	39	37	0	2
ASSESSOR PROP	375	8	265	102
TRUSTEE	162	27	94	41
COUNTY CLERK	343	34	240	69
DISTRICT ATTOR	290	1	212	77
DA DRUG ENF	600	565	11	24
DA SPECIAL OPNS	12	12	0	0
PUBLIC DEFENDER	302	59	164	79
JUVENILE CT CLRK	153	12	115	26
CIRCUIT CT CLERK	455	111	200	144
CRIMINAL CT CLRK	413	67	260	86
CLERK/MASTER	99	17	56	26
JUVENILE COURT	647	153	314	180
GEN SESSIONS CT	590	38	384	168
ST TRIAL COURTS	897	322	404	171
JUSTICE INFO SYS	118	19	53	46
SHERIFF ADMIN	599	88	346	165
SH FACILITY MTN	64	12	38	14
SH WAREHOUSE	44	15	10	19
SH CRIM JUST CTR	1,151	202	696	253
SH HILL JAIL	251	45	148	58
SH CORR WORK CTR	710	124	402	184
SH TRANSPORTATION	201	35	122	44
SH WARRANTS	254	44	154	56
SH TRAINING ACAD	49	10	26	13
SH DEBERRY	774	553	0	221
SH LAW ENF BLOCK	43	39	2	2
SH DAY REPORTING	217	40	127	50
SH WORK RELEASE	8	5	2	1
SH OTHER	67	50	5	12
POLICE	8,055	1,074	4,744	2,237
POLICE DRUG ENF	912	882	0	30
FIRE	7,341	2,486	3,203	1,652
CODES ADMIN	500	104	286	110
BEER BOARD	21	4	13	4

MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURY

Receiving Department	Total	CASH OPERATIONS	INVESTMENT	INVESTOR RELATIONS
AGRICULTURAL EXT	31	3	24	4
SOIL & WATER	7	1	5	1
SOCIAL SERVICES	441	27	345	69
HEALTH	3,138	1,010	1,352	776
PUBLIC LIBRARY	2,104	864	892	348
PARKS	2,735	174	1,891	670
ARTS COMMISSION	88	30	17	41
PUBLIC WORKS	2,451	208	1,112	1,131
SOLID WASTE	2,867	2,165	360	342
HUMAN RELATIONS	24	6	11	7
ADA MANAGEMENT	16	7	0	9
FARMERS MARKET	136	70	23	43
MUNI AUDITORIUM	175	111	33	31
STATE FAIR BD	1,069	694	313	62
CONVENTION CTR	743	473	143	127
SPORTS AUTHORITY	282	8	5	269
WATER & SEWER	26,719	22,179	1,993	2,547
STORM WATER	3,548	3,190	181	177
BORDEAUX LONG-TERM	2,464	551	1,358	555
GENERAL HOSP	6,781	3,397	2,083	1,301
METRO ACTION COM	1,461	287	804	370
NCAC	343	95	131	117
MDHA	1	0	1	0
METRO TRANSIT	566	205	2	359
DES	124	113	0	11
TAXI TRANSP & LICENSING	25	5	14	6
EDUCATION	39,068	24,202	1,545	13,321
SELF INSUR FUND	3,926	3,862	0	64
COMMUNICATION CENTER	664	127	369	168
ALL OTHER	33,922	24,811	8	9,103
KNOWLES HOME	507	297	151	59
CRIMINAL JUSTICE	21	5	9	7

MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURY

Receiving Department	Total	CASH OPERATIONS	INVESTMENT	INVESTOR RELATIONS
Direct Billed	0	0	0	0
Total	<u>179,671</u>	<u>105,338</u>	<u>33,342</u>	<u>40,991</u>



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

GRANTS COORDINATION

NATURE AND EXTENT OF SERVICES

Finance Grants Coordination costs were recorded in account 15517210. The purpose of the Grants Assessment and Resource program is to provide grant funding development, assessment, and technical assistance products to Metro Departments and Agencies so they can win, collect, and retain grant funds.

For fiscal year 2008, we have allocated DGC costs based on the total expenditures for each department. The residual was allocated to departments based on billings.

MAXIMUS

**Schedule .2 - Costs To Be Allocated
For Department GRANTS COORDINATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	247,294			247,294
BUILDING USE ALLOWANCE	454		454	
POST AUDITS	228	1	229	
SHARED SERVICES	(51)	(4)	(55)	
GENERAL SERVICES FACILITIES	(264)	14	(250)	
SHARED BUSINESS SERVICES	(1,382)	20	(1,362)	
CUSTOMER SERVICE	(53)	1	(52)	
DIRECTOR OF FINANCE	39,824	3,005	42,829	
TREASURY	14	2	16	
HUMAN RESOURCES		(217)	(217)	
INFORMATION SYSTEMS		105	105	
Total Allocated Additions:	<u>38,770</u>	<u>2,927</u>	<u>41,697</u>	41,697
OPERATING REVENUE	(281,815)			
Total Departmental Cost Adjustments:	<u>(281,815)</u>			(281,815)
Total To Be Allocated:	<u><u>4,249</u></u>	<u><u>2,927</u></u>		<u><u>7,176</u></u>



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department GRANTS COORDINATION

	Total	General & Admin	GRANT COORDINATION
Wages & Benefits			
SALARIES & WAGES	157,102	0	157,102
FRINGE BENEFITS	63,223	0	63,223
Other Expense & Cost			
CONTRACTUAL SERVICES	26,092	0	26,092
SUPPLIES	477	0	477
OTHER EXPENSES	400	0	400
Departmental Totals			
Total Expenditures	247,294	0	247,294
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
OPERATING REVENUE	(281,815)	0	(281,815)
Functional Cost	(34,521)	0	(34,521)
Allocation Step 1			
Inbound- All Others	38,770	38,770	0
Reallocate Admin Costs		(38,770)	38,770
1st Allocation	4,249	0	4,249
Allocation Step 2			
Inbound- All Others	2,927	2,927	0
Reallocate Admin Costs		(2,927)	2,927
2nd Allocation	2,927	0	2,927
Total For 029 GRANTS			
Total Allocated	7,176	0	7,176



MAXIMUS

**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
EMPLOYEE BENEFITS	10,210.00	3.6229	154		154		154
POST AUDITS	578.79	0.2054	9		9		9
CORPORATE DUES	112.45	0.0399	2		2		2
LEGISLATIVE	651.56	0.2312	10		10	8	18
MAYOR	1,296.50	0.4601	20		20	16	36
SHARED SERVICES	449.80	0.1596	7		7		7
GENERAL SERVICES FACILITIES	2,024.14	0.7183	31		31		31
SHARED BUSINESS SERVICES	840.08	0.2981	13		13		13
CUSTOMER SERVICE	142.21	0.0505	2		2		2
FLEET MANAGEMENT	17,783.99	6.3105	268		268		268
POSTAL SERVICE	191.83	0.0681	3		3		3
RADIO SHOP	621.79	0.2206	9		9		9
DIRECTOR OF FINANCE	539.10	0.1913	8		8		8
MINORITY SMALL BUSINESS	264.59	0.0939	4		4		4
INTERNAL AUDIT	277.82	0.0986	4		4		4
DIVISION OF REAL PROPERTY	6,551.99	2.3249	99		99		99
TREASURY	826.85	0.2934	12		12		12
HUMAN RESOURCES	2,212.66	0.7851	33		33	27	60
INFORMATION SYSTEMS	3,380.18	1.1994	51		51	41	92
DEPARTMENT OF LAW	1,359.34	0.4824	20		20	17	37
ELECTIONS	2,189.51	0.7769	33		33	27	60
SURPLUS PROPERTY	400.19	0.1420	6		6	5	11
PLANNING COMM	1,227.05	0.4354	19		19	15	34
REGISTER/DEEDS	291.05	0.1033	4		4	4	8
HISTORICAL COMM	178.60	0.0634	3		3	2	5
COMM ED ALLIANCE	155.44	0.0552	2		2	2	4
ASSESSOR PROP	592.02	0.2101	9		9	7	16
TRUSTEE	360.50	0.1279	5		5	4	9
COUNTY CLERK	588.72	0.2089	9		9	7	16
DISTRICT ATTOR	1,002.14	0.3556	15		15	12	27
PUBLIC DEFENDER	506.03	0.1796	8		8	6	14
JUVENILE CT CLRK	294.36	0.1045	4		4	4	8



MAXIMUS

**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
CIRCUIT CT CLERK	1,018.68	0.3615	15		15	12	27
CRIMINAL CT CLRK	621.79	0.2206	9		9	8	17
CLERK/MASTER	271.20	0.0962	4		4	3	7
JUVENILE COURT	1,604.09	0.5692	24		24	20	44
GEN SESSIONS CT	1,640.47	0.5821	25		25	20	45
ST TRIAL COURTS	1,491.64	0.5293	22		22	18	40
JUSTICE INFO SYS	496.11	0.1760	7		7	6	13
SHERIFF ADMIN	5,804.52	2.0597	88		88	71	159
POLICE	16,606.55	5.8927	250		250	202	452
FIRE	8,976.33	3.1852	135		135	109	244
CODES ADMIN	1,769.46	0.6279	27		27	22	49
BEER BOARD	267.90	0.0951	4		4	3	7
AGRICULTURAL EXT	115.75	0.0411	2		2	1	3
SOIL & WATER	69.45	0.0246	1		1	1	2
SOCIAL SERVICES	1,580.94	0.5610	24		24	19	43
HEALTH	6,889.35	2.4446	104		104	84	188
PUBLIC LIBRARY	3,499.24	1.2417	53		53	43	96
PARKS	7,967.57	2.8272	120		120	97	217
ARTS COMMISSION	469.65	0.1667	7		7	6	13
PUBLIC WORKS	7,094.41	2.5174	107		107	86	193
SOLID WASTE	2,401.18	0.8520	36		36	29	65
HUMAN RELATIONS	178.60	0.0634	3		3	2	5
FARMERS MARKET	410.11	0.1455	6		6	5	11
MUNI AUDITORIUM	463.03	0.1643	7		7	6	13
STATE FAIR BD	1,769.46	0.6279	27		27	22	49
CONVENTION CTR	1,167.51	0.4143	18		18	14	32
SPORTS AUTHORITY	922.76	0.3274	14		14	11	25
STORM WATER	25,017.31	8.8772	377		377	305	682
BORDEAUX LONG-TERM CARE	6,657.83	2.3625	100		100	81	181
METRO ACTION COM	3,363.64	1.1936	51		51	41	92
NCAC	3,535.63	1.2546	53		53	43	96
METRO TRANSIT	42.99	0.0153	1		1	1	2



MAXIMUS

**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
TAXI TRANSP & LICENSING	162.06	0.0575	2		2	2	4
EDUCATION	72,862.40	25.8546	1,099		1,099	885	1,984
COMMUNICATION CENTER	1,319.66	0.4683	20		20	16	36
ALL OTHER	34,142.48	12.1152	515		515	416	931
KNOWLES HOME	909.54	0.3227	14		14	11	25
CRIMINAL JUSTICE PLANNING	132.29	0.0469	2		2	2	4
SubTotal	281,815.20	100.0000	4,249		4,249	2,927	7,176
TOTAL	281,815.20	100.0000	4,249		4,249	2,927	7,176

Allocation Basis: GRANTS COORDINATION BILLING

Allocation Source: FINANCE



MAXIMUS
Schedule .5 - Allocation Summary
For Department GRANTS COORDINATION

Receiving Department	Total	GRANT
EMPLOYEE BENEFITS	154	154
POST AUDITS	9	9
CORPORATE DUES	2	2
LEGISLATIVE	18	18
MAYOR	36	36
SHARED SERVICES	7	7
GENERAL SERVICES	31	31
SHARED BUSINESS	13	13
CUSTOMER SERVICE	2	2
FLEET MANAGEMENT	268	268
POSTAL SERVICE	3	3
RADIO SHOP	9	9
DIRECTOR OF FINANCE	8	8
MINORITY SMALL BUSINESS	4	4
INTERNAL AUDIT	4	4
DIVISION OF REAL	99	99
TREASURY	12	12
HUMAN RESOURCES	60	60
INFORMATION SYSTEMS	92	92
DEPARTMENT OF LAW	37	37
ELECTIONS	60	60
SURPLUS PROPERTY	11	11
PLANNING COMM	34	34
REGISTER/DEEDS	8	8
HISTORICAL COMM	5	5
COMM ED ALLIANCE	4	4
ASSESSOR PROP	16	16
TRUSTEE	9	9
COUNTY CLERK	16	16
DISTRICT ATTOR	27	27
PUBLIC DEFENDER	14	14
JUVENILE CT CLRK	8	8
CIRCUIT CT CLERK	27	27
CRIMINAL CT CLRK	17	17
CLERK/MASTER	7	7
JUVENILE COURT	44	44



MAXIMUS**Schedule .5 - Allocation Summary
For Department GRANTS COORDINATION**

Receiving Department	Total	GRANT
GEN SESSIONS CT	45	45
ST TRIAL COURTS	40	40
JUSTICE INFO SYS	13	13
SHERIFF ADMIN	159	159
POLICE	452	452
FIRE	244	244
CODES ADMIN	49	49
BEER BOARD	7	7
AGRICULTURAL EXT	3	3
SOIL & WATER	2	2
SOCIAL SERVICES	43	43
HEALTH	188	188
PUBLIC LIBRARY	96	96
PARKS	217	217
ARTS COMMISSION	13	13
PUBLIC WORKS	193	193
SOLID WASTE	65	65
HUMAN RELATIONS	5	5
FARMERS MARKET	11	11
MUNI AUDITORIUM	13	13
STATE FAIR BD	49	49
CONVENTION CTR	32	32
SPORTS AUTHORITY	25	25
STORM WATER	682	682
BORDEAUX LONG-TERM	181	181
METRO ACTION COM	92	92
NCAC	96	96
METRO TRANSIT	2	2
TAXI TRANSP & LICENSING	4	4
EDUCATION	1,984	1,984
COMMUNICATION CENTER	36	36
ALL OTHER	931	931
KNOWLES HOME	25	25
CRIMINAL JUSTICE	4	4

MAXIMUS
Schedule .5 - Allocation Summary
For Department GRANTS COORDINATION

Receiving Department	Total	GRANT
Direct Billed	0	0
Total	<u>7,176</u>	<u>7,176</u>



**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 2008.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department HUMAN RESOURCES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,591,821			5,591,821
TRANSFER	0			
Total Deductions:	<u>0</u>			0
BUILDING USE ALLOWANCE	16,818		16,818	
EMPLOYEE BENEFITS	154,887	296	155,183	
POST AUDITS	2,153	13	2,166	
EMPLOYEE HEALTH & WELLNESS	116,127	6	116,133	
SHARED SERVICES	(521)	(37)	(558)	
GENERAL SERVICES FACILITIES	(6,352)	343	(6,009)	
SHARED BUSINESS SERVICES	(15,715)	224	(15,491)	
CUSTOMER SERVICE	(2,003)	55	(1,948)	
FLEET MANAGEMENT	522	12	534	
POSTAL SERVICE	(3,948)	(1)	(3,949)	
MINORITY SMALL BUSINESS ASSISTANCE	6,212	53	6,265	
FINANCE OPERATIONS	(333)	133	(200)	
PAYROLL	(135)	98	(37)	
OFFICE OF MANAGEMENT BUDGET	312	223	535	
INTERNAL AUDIT	(1,769)	5	(1,764)	
BUSINESS SOLUTIONS	(40)	150	110	
DIVISION OF REAL PROPERTY	177	4	181	
PURCHASING	2,751	806	3,557	
FINANCIAL ACCOUNTABILITY	66	52	118	
TREASURY	562	85	647	
GRANTS COORDINATION	33	27	60	
INFORMATION SYSTEMS		7,425	7,425	
DEPARTMENT OF LAW		21,648	21,648	
CENTRAL RECORDS		9,038	9,038	
Total Allocated Additions:	<u>269,804</u>	<u>40,658</u>	<u>310,462</u>	310,462
TRANSFER	0			
INVESTMENT INCOME	(65,004)			
OPERATING REVENUE	(7,203,066)			



MAXIMUS

**Schedule .2 - Costs To Be Allocated
For Department HUMAN RESOURCES**

Total Departmental Cost Adjustments:	(7,268,070)	(7,268,070)
Total To Be Allocated:	(1,406,445)	40,658 (1,365,787)



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department HUMAN RESOURCES

	Total	General & Admin	HUMAN RESOURCES
Wages & Benefits			
SALARIES & WAGES	3,748,684	0	3,748,684
Other Expense & Cost			
CONTRACTUAL SERVICES	1,701,413	0	1,701,413
SUPPLIES	50,433	0	50,433
OTHER EXPENSES	91,291	0	91,291
Departmental Totals			
Total Expenditures	5,591,821	0	5,591,821
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
*TRANSFER	0	0	0
INVESTMENT INCOME	(65,004)	0	(65,004)
OPERATING REVENUE	(7,203,066)	0	(7,203,066)
Functional Cost			
Functional Cost	(1,676,249)	0	(1,676,249)
Allocation Step 1			
Inbound- All Others	269,804	269,804	0
Reallocate Admin Costs		(269,804)	269,804
1st Allocation	(1,406,445)	0	(1,406,445)
Allocation Step 2			
Inbound- All Others	40,658	40,658	0
Reallocate Admin Costs		(40,658)	40,658
2nd Allocation	40,658	0	40,658
Total For 010 HUMAN			
Total Allocated	(1,365,787)	0	(1,365,787)



MAXIMUS
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	20,110.74	0.2792	-3,927		-3,927	116	-3,811
MAYOR	10,970.22	0.1523	-2,142		-2,142	63	-2,079
SHARED SERVICES	7,745.10	0.1075	-1,512		-1,512		-1,512
GENERAL SERVICES FACILITIES	18,602.73	0.2583	-3,632		-3,632		-3,632
SHARED BUSINESS SERVICES	12,051.96	0.1673	-2,353		-2,353		-2,353
CUSTOMER SERVICE	3,920.81	0.0544	-766		-766		-766
FLEET MANAGEMENT	43,527.03	0.6043	-8,499		-8,499		-8,499
POSTAL SERVICE	2,412.80	0.0335	-471		-471		-471
RADIO SHOP	6,333.61	0.0879	-1,237		-1,237		-1,237
DIRECTOR OF FINANCE	3,920.81	0.0544	-766		-766		-766
MINORITY SMALL BUSINESS	1,906.11	0.0265	-372		-372		-372
FINANCE OPERATIONS	9,048.02	0.1256	-1,767		-1,767		-1,767
PAYROLL	6,032.01	0.0837	-1,178		-1,178		-1,178
OFFICE OF MANAGEMENT BUDGET	8,541.33	0.1186	-1,668		-1,668		-1,668
INTERNAL AUDIT	4,922.12	0.0683	-961		-961		-961
BUSINESS SOLUTIONS	5,223.72	0.0725	-1,020		-1,020		-1,020
DIVISION OF REAL PROPERTY	8,649.91	0.1201	-1,689		-1,689		-1,689
PURCHASING	8,444.82	0.1172	-1,649		-1,649		-1,649
FINANCIAL ACCOUNTABILITY	1,809.60	0.0251	-353		-353		-353
TREASURY	4,318.92	0.0600	-843		-843		-843
GRANTS COORDINATION	1,109.89	0.0154	-217		-217		-217
INFORMATION SYSTEMS	57,702.26	0.8011	-11,267		-11,267	333	-10,934
DEPARTMENT OF LAW	15,388.67	0.2136	-3,005		-3,005	89	-2,916
ELECTIONS	17,094.73	0.2373	-3,338		-3,338	99	-3,239
SURPLUS PROPERTY	2,919.49	0.0405	-570		-570	17	-553
PLANNING COMM	21,812.77	0.3028	-4,259		-4,259	126	-4,133
REGISTER/DEEDS	6,237.10	0.0866	-1,218		-1,218	36	-1,182
HISTORICAL COMM	3,414.12	0.0474	-667		-667	20	-647
COMM ED ALLIANCE	3,824.29	0.0531	-747		-747	22	-725
ASSESSOR PROP	26,938.98	0.3740	-5,260		-5,260	155	-5,105
TRUSTEE	7,141.90	0.0992	-1,395		-1,395	41	-1,354
COUNTY CLERK	21,015.54	0.2918	-4,103		-4,103	121	-3,982



MAXIMUS
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
DISTRICT ATTOR	26,842.47	0.3727	-5,241		-5,241	155	-5,086
PUBLIC DEFENDER	20,002.16	0.2777	-3,906		-3,906	115	-3,791
JUVENILE CT CLRK	13,065.34	0.1814	-2,551		-2,551	75	-2,476
CIRCUIT CT CLERK	28,748.59	0.3991	-5,613		-5,613	166	-5,447
CRIMINAL CT CLRK	28,145.38	0.3907	-5,496		-5,496	162	-5,334
CLERK/MASTER	6,237.10	0.0866	-1,218		-1,218	36	-1,182
JUVENILE COURT	59,210.27	0.8220	-11,561		-11,561	342	-11,219
GEN SESSIONS CT	36,288.61	0.5038	-7,086		-7,086	209	-6,877
ST TRIAL COURTS	45,035.03	0.6252	-8,793		-8,793	260	-8,533
JUSTICE INFO SYS	6,840.30	0.0950	-1,336		-1,336	39	-1,297
SHERIFF ADMIN	411,890.20	5.7183	-80,424		-80,424	2,377	-78,047
POLICE	859,658.84	11.9346	-167,854		-167,854	4,962	-162,892
FIRE	629,947.59	8.7455	-123,001		-123,001	3,636	-119,365
CODES ADMIN	45,843.32	0.6364	-8,951		-8,951	265	-8,686
BEER BOARD	1,918.18	0.0266	-375		-375	11	-364
AGRICULTURAL EXT	2,714.40	0.0377	-530		-530	16	-514
SOIL & WATER	494.62	0.0069	-97		-97	3	-94
SOCIAL SERVICES	43,599.41	0.6053	-8,513		-8,513	252	-8,261
HEALTH	84,954.91	1.1794	-16,588		-16,588	490	-16,098
PUBLIC LIBRARY	150,896.92	2.0949	-29,464		-29,464	871	-28,593
PARKS	288,535.47	4.0057	-56,338		-56,338	1,665	-54,673
ARTS COMMISSION	2,316.29	0.0322	-452		-452	13	-439
PUBLIC WORKS	163,576.22	2.2709	-31,939		-31,939	944	-30,995
SOLID WASTE	42,827.31	0.5946	-8,362		-8,362	247	-8,115
HUMAN RELATIONS	1,821.66	0.0253	-356		-356	11	-345
FARMERS MARKET	3,619.20	0.0502	-707		-707	21	-686
MUNI AUDITORIUM	5,332.30	0.0740	-1,041		-1,041	31	-1,010
STATE FAIR BD	7,334.93	0.1018	-1,432		-1,432	42	-1,390
CONVENTION CTR	13,873.63	0.1926	-2,709		-2,709	80	-2,629
SPORTS AUTHORITY	1,001.31	0.0139	-196		-196	6	-190
WATER & SEWER	354,481.49	4.9213	-69,215		-69,215	2,046	-67,169
BORDEAUX LONG-TERM CARE	36,618.36	0.5084	-7,150		-7,150	211	-6,939



MAXIMUS
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
METRO ACTION COM	114,403.22	1.5883	-22,338		-22,338	660	-21,678
NCAC	17,287.75	0.2400	-3,376		-3,376	100	-3,276
TAXI TRANSP & LICENSING	1,314.97	0.0183	-257		-257	8	-249
COMMUNICATION CENTER	88,875.72	1.2339	-17,354		-17,354	513	-16,841
ALL OTHER	3,178,571.02	44.1281	-620,631		-620,631	18,346	-602,285
KNOWLES HOME	4,642.64	0.0645	-907		-907	27	-880
CRIMINAL JUSTICE PLANNING	1,206.40	0.0167	-236		-236	7	-229
SubTotal	7,203,066.00	100.0000	-1,406,445		-1,406,445	40,658	-1,365,787
TOTAL	7,203,066.00	100.0000	-1,406,445		-1,406,445	40,658	-1,365,787

Allocation Basis: HUMAN RESOURCES CHARGEBACKS

Allocation Source: HUMAN RESOURCES RECORDS



MAXIMUS**Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES**

Receiving Department	Total	HUMAN RESOURCES
LEGISLATIVE	(3,811)	(3,811)
MAYOR	(2,079)	(2,079)
SHARED SERVICES	(1,512)	(1,512)
GENERAL SERVICES	(3,632)	(3,632)
SHARED BUSINESS	(2,353)	(2,353)
CUSTOMER SERVICE	(766)	(766)
FLEET MANAGEMENT	(8,499)	(8,499)
POSTAL SERVICE	(471)	(471)
RADIO SHOP	(1,237)	(1,237)
DIRECTOR OF FINANCE	(766)	(766)
MINORITY SMALL BUSINESS	(372)	(372)
FINANCE OPERATIONS	(1,767)	(1,767)
PAYROLL	(1,178)	(1,178)
OFFICE OF MANAGEMENT	(1,668)	(1,668)
INTERNAL AUDIT	(961)	(961)
BUSINESS SOLUTIONS	(1,020)	(1,020)
DIVISION OF REAL	(1,689)	(1,689)
PURCHASING	(1,649)	(1,649)
FINANCIAL	(353)	(353)
TREASURY	(843)	(843)
GRANTS COORDINATION	(217)	(217)
INFORMATION SYSTEMS	(10,934)	(10,934)
DEPARTMENT OF LAW	(2,916)	(2,916)
ELECTIONS	(3,239)	(3,239)
SURPLUS PROPERTY	(553)	(553)
PLANNING COMM	(4,133)	(4,133)
REGISTER/DEEDS	(1,182)	(1,182)
HISTORICAL COMM	(647)	(647)
COMM ED ALLIANCE	(725)	(725)
ASSESSOR PROP	(5,105)	(5,105)
TRUSTEE	(1,354)	(1,354)
COUNTY CLERK	(3,982)	(3,982)
DISTRICT ATTOR	(5,086)	(5,086)
PUBLIC DEFENDER	(3,791)	(3,791)
JUVENILE CT CLRK	(2,476)	(2,476)
CIRCUIT CT CLERK	(5,447)	(5,447)

MAXIMUS**Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES**

Receiving Department	Total	HUMAN RESOURCES
CRIMINAL CT CLRK	(5,334)	(5,334)
CLERK/MASTER	(1,182)	(1,182)
JUVENILE COURT	(11,219)	(11,219)
GEN SESSIONS CT	(6,877)	(6,877)
ST TRIAL COURTS	(8,533)	(8,533)
JUSTICE INFO SYS	(1,297)	(1,297)
SHERIFF ADMIN	(78,047)	(78,047)
POLICE	(162,892)	(162,892)
FIRE	(119,365)	(119,365)
CODES ADMIN	(8,686)	(8,686)
BEER BOARD	(364)	(364)
AGRICULTURAL EXT	(514)	(514)
SOIL & WATER	(94)	(94)
SOCIAL SERVICES	(8,261)	(8,261)
HEALTH	(16,098)	(16,098)
PUBLIC LIBRARY	(28,593)	(28,593)
PARKS	(54,673)	(54,673)
ARTS COMMISSION	(439)	(439)
PUBLIC WORKS	(30,995)	(30,995)
SOLID WASTE	(8,115)	(8,115)
HUMAN RELATIONS	(345)	(345)
FARMERS MARKET	(686)	(686)
MUNI AUDITORIUM	(1,010)	(1,010)
STATE FAIR BD	(1,390)	(1,390)
CONVENTION CTR	(2,629)	(2,629)
SPORTS AUTHORITY	(190)	(190)
WATER & SEWER	(67,169)	(67,169)
BORDEAUX LONG-TERM	(6,939)	(6,939)
METRO ACTION COM	(21,678)	(21,678)
NCAC	(3,276)	(3,276)
TAXI TRANSP & LICENSING	(249)	(249)
COMMUNICATION CENTER	(16,841)	(16,841)
ALL OTHER	(602,285)	(602,285)
KNOWLES HOME	(880)	(880)
CRIMINAL JUSTICE	(229)	(229)

MAXIMUS

**Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES**

Receiving Department	Total	HUMAN RESOURCES
Direct Billed	0	0
Total	<u>(1,365,787)</u>	<u>(1,365,787)</u>



**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 2008.

MAXIMUS

**Schedule .2 - Costs To Be Allocated
For Department INFORMATION SYSTEMS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,307,573			16,307,573
TRANSFERS IN	157,819			
UNALLOWABLE TRANSFERS	(95,400)			
GENERAL FUND CAPITAL	(5,359)			
Total Deductions:	57,060			57,060
BUILDING USE ALLOWANCE	404,604		404,604	
EMPLOYEE BENEFITS	155,589	299	155,888	
POST AUDITS	3,569	22	3,591	
SHARED SERVICES	(6,095)	(429)	(6,524)	
GENERAL SERVICES FACILITIES	(30,392)	1,639	(28,753)	
SHARED BUSINESS SERVICES	(98,920)	1,405	(97,515)	
CUSTOMER SERVICE	(373)	10	(363)	
FLEET MANAGEMENT	23,787	123	23,910	
POSTAL SERVICE	(1,366)		(1,366)	
FINANCE OPERATIONS	(508)	204	(304)	
PAYROLL	(206)	149	(57)	
OFFICE OF MANAGEMENT BUDGET	476	341	817	
INTERNAL AUDIT	(7,813)	21	(7,792)	
BUSINESS SOLUTIONS	(60)	230	170	
PURCHASING	4,202	1,231	5,433	
FINANCIAL ACCOUNTABILITY	100	79	179	
TREASURY	1,239	180	1,419	
GRANTS COORDINATION	51	41	92	
HUMAN RESOURCES	(11,267)	333	(10,934)	
INFORMATION SYSTEMS		(70,209)	(70,209)	
DEPARTMENT OF LAW		50,084	50,084	
CENTRAL RECORDS		258	258	
Total Allocated Additions:	436,617	(13,989)	422,628	422,628
NON-OPERATING REVENUE	(124,447)			
OPERATING REVENUE	(23,350,863)			
TRANSFERS IN	(157,819)			
ALLOWABLE TRANSFERS	6,387,300			
UNALLOWABLE TRANSFERS	95,400			



MAXIMUS

**Schedule .2 - Costs To Be Allocated
For Department INFORMATION SYSTEMS**

GENERAL FUND ITS	785,561		
GENERAL FUND CAPITAL	5,359		
Total Departmental Cost Adjustments:	<u>(16,359,509)</u>		<u>(16,359,509)</u>
Total To Be Allocated:	<u>441,741</u>	<u>(13,989)</u>	<u>427,752</u>



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION SYSTEMS

	Total	General & Admin	INFORM SYSTEMS	INFO SYS DEPR
Wages & Benefits				
SALARIES & WAGES	9,320,144	0	9,320,144	0
Other Expense & Cost				
OTHER EXPENSES	1,524,932	0	1,524,932	0
CONTRACTURAL SERVICES	4,629,993	0	4,629,993	0
SUPPLIES AND MATERIALS	359,779	0	359,779	0
DEPRECIATION	472,725	0	0	472,725
Departmental Totals				
Total Expenditures	16,307,573	0	15,834,848	472,725
Deductions				
Total Deductions	57,060	57,060	0	0
Cost Adjustments				
NON-OPERATING REVENUE	(124,447)	0	(124,447)	0
OPERATING REVENUE	(23,350,863)	0	(23,350,863)	0
*TRANSFERS IN	(157,819)	(157,819)	0	0
ALLOWABLE TRANSFERS	6,387,300	0	6,387,300	0
*UNALLOWABLE TRANSFERS	95,400	95,400	0	0
GENERAL FUND ITS	785,561	0	785,561	0
*GENERAL FUND CAPITAL	5,359	5,359	0	0
Functional Cost	5,124	0	(467,601)	472,725
Allocation Step 1				
Inbound- All Others	436,617	0	436,617	0
1st Allocation	441,741	0	(30,984)	472,725
Allocation Step 2				
Inbound- All Others	(13,989)	0	(13,989)	0
2nd Allocation	(13,989)	0	(13,989)	0
Total For 031 INFORMATION				
Total Allocated	427,752	0	(44,973)	472,725



MAXIMUS
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	213,600	0.9147	-283		-283	-123	-406
MAYOR	388,578	1.6641	-516		-516	-223	-739
SHARED SERVICES	125,659	0.5381	-167		-167		-167
GENERAL SERVICES FACILITIES	250,456	1.0726	-332		-332		-332
SHARED BUSINESS SERVICES	355,356	1.5218	-472		-472		-472
CUSTOMER SERVICE	173,726	0.7440	-231		-231		-231
FLEET MANAGEMENT	393,355	1.6845	-522		-522		-522
POSTAL SERVICE	11,370	0.0487	-15		-15		-15
RADIO SHOP	101,230	0.4335	-134		-134		-134
DIRECTOR OF FINANCE	86,682	0.3712	-115		-115		-115
MINORITY SMALL BUSINESS	3,197	0.0137	-4		-4		-4
FINANCE OPERATIONS	52,982	0.2269	-70		-70		-70
PAYROLL	50,407	0.2159	-67		-67		-67
OFFICE OF MANAGEMENT BUDGET	236,992	1.0149	-314		-314		-314
INTERNAL AUDIT	20,582	0.0881	-27		-27		-27
BUSINESS SOLUTIONS	226,507	0.9700	-301		-301		-301
DIVISION OF REAL PROPERTY	41,912	0.1795	-56		-56		-56
PURCHASING	88,866	0.3806	-118		-118		-118
FINANCIAL ACCOUNTABILITY	7,757	0.0332	-10		-10		-10
TREASURY	54,589	0.2338	-72		-72		-72
GRANTS COORDINATION	5,519	0.0236	-7		-7		-7
HUMAN RESOURCES	392,487	1.6808	-521		-521		-521
INFORMATION SYSTEMS	-3,711,327	-15.8937	4,925		4,925		4,925
DEPARTMENT OF LAW	176,794	0.7571	-235		-235	-101	-336
CENTRAL RECORDS	14,771	0.0633	-20		-20	-8	-28
ELECTIONS	331,539	1.4198	-440		-440	-190	-630
SURPLUS PROPERTY	188,060	0.8054	-250		-250	-108	-358
PLANNING COMM	419,277	1.7956	-556		-556	-241	-797
REGISTER/DEEDS	223,468	0.9570	-297		-297	-128	-425
HISTORICAL COMM	58,864	0.2521	-78		-78	-34	-112
COMM ED ALLIANCE	22,091	0.0946	-29		-29	-13	-42
GOVT ACCESS TV	4,268	0.0183	-6		-6	-2	-8



MAXIMUS
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
ASSESSOR PROP	396,144	1.6965	-526		-526	-227	-753
TRUSTEE	223,339	0.9565	-296		-296	-128	-424
COUNTY CLERK	235,741	1.0096	-313		-313	-135	-448
DISTRICT ATTOR	170,774	0.7313	-227		-227	-98	-325
DA DRUG ENF	118,226	0.5063	-157		-157	-68	-225
PUBLIC DEFENDER	72,336	0.3098	-96		-96	-42	-138
JUVENILE CT CLRK	59,730	0.2558	-79		-79	-34	-113
CIRCUIT CT CLERK	140,018	0.5996	-186		-186	-80	-266
CRIMINAL CT CLRK	97,061	0.4157	-129		-129	-56	-185
CLERK/MASTER	45,558	0.1951	-60		-60	-26	-86
JUVENILE COURT	219,429	0.9397	-291		-291	-126	-417
GEN SESSIONS CT	342,274	1.4658	-454		-454	-196	-650
ST TRIAL COURTS	240,266	1.0289	-319		-319	-138	-457
JUSTICE INFO SYS	184,932	0.7920	-245		-245	-106	-351
SHERIFF ADMIN	387,642	1.6601	-514		-514	-222	-736
SH FACILITY MTN	877	0.0038	-1		-1	-1	-2
SH WAREHOUSE	797	0.0034	-1		-1		-1
SH CRIM JUST CTR	24,456	0.1047	-32		-32	-14	-46
SH HILL JAIL	10,888	0.0466	-14		-14	-6	-20
SH CORR WORK CTR	21,351	0.0914	-28		-28	-12	-40
SH TRANSPORTATION	4,018	0.0172	-5		-5	-2	-7
SH WARRANTS	26,366	0.1129	-35		-35	-15	-50
SH TRAINING ACAD	4,339	0.0186	-6		-6	-2	-8
SH DEBERRY	244	0.0010					
SH DAY REPORTING	2,504	0.0107	-3		-3	-1	-4
SH OTHER	1,902	0.0081	-3		-3	-1	-4
POLICE	3,409,925	14.6030	-4,525		-4,525	-1,956	-6,481
POLICE DRUG ENF	4,966	0.0213	-7		-7	-3	-10
FIRE	863,088	3.6962	-1,145		-1,145	-495	-1,640
CODES ADMIN	544,497	2.3318	-722		-722	-312	-1,034
BEER BOARD	29,977	0.1284	-40		-40	-17	-57
AGRICULTURAL EXT	34,355	0.1471	-46		-46	-20	-66



MAXIMUS

**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
SOIL & WATER	19,556	0.0838	-26		-26	-11	-37
SOCIAL SERVICES	226,603	0.9704	-301		-301	-130	-431
HEALTH	1,218,718	5.2192	-1,617		-1,617	-699	-2,316
PUBLIC LIBRARY	1,524,086	6.5269	-2,022		-2,022	-874	-2,896
PARKS	784,514	3.3597	-1,041		-1,041	-450	-1,491
ARTS COMMISSION	29,017	0.1243	-39		-39	-17	-56
PUBLIC WORKS	769,864	3.2969	-1,022		-1,022	-442	-1,464
SOLID WASTE	99,821	0.4275	-132		-132	-57	-189
HUMAN RELATIONS	32,452	0.1390	-43		-43	-19	-62
FARMERS MARKET	38,727	0.1659	-51		-51	-22	-73
MUNI AUDITORIUM	42,708	0.1829	-57		-57	-25	-82
STATE FAIR BD	110,626	0.4738	-147		-147	-63	-210
CONVENTION CTR	116,421	0.4986	-154		-154	-67	-221
SPORTS AUTHORITY	37,075	0.1588	-49		-49	-21	-70
WATER & SEWER	1,969,921	8.4362	-2,614		-2,614	-1,130	-3,744
BORDEAUX LONG-TERM CARE	259,959	1.1133	-345		-345	-149	-494
GENERAL HOSP	475,871	2.0379	-631		-631	-273	-904
METRO ACTION COM	467,807	2.0034	-621		-621	-268	-889
NCAC	267,175	1.1442	-355		-355	-153	-508
TAXI TRANSP & LICENSING	25,077	0.1074	-33		-33	-14	-47
EDUCATION	5,389,438	23.0800	-7,151		-7,151	-3,097	-10,248
SELF INSUR FUND	2,956	0.0127	-4		-4	-2	-6
COMMUNICATION CENTER	327,770	1.4037	-435		-435	-188	-623
ALL OTHER	130,064	0.5570	-173		-173	-75	-248
KNOWLES HOME	39,627	0.1697	-53		-53	-23	-76
CRIMINAL JUSTICE PLANNING	17,330	0.0742	-23		-23	-10	-33
SubTotal	23,350,863	100.0000	-30,984		-30,984	-13,989	-44,973
TOTAL	23,350,863	100.0000	-30,984		-30,984	-13,989	-44,973

Allocation Basis: INFORMATION SYSTEM ALLOCATIONS FOR EACH DEPT

Allocation Source: FY 2008 INFORMATION SYSTEMS RECORDS



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department INFORMATION SYSTEMS**

Activity - INFO SYS DEPR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	213,600	0.9147	4,324		4,324		4,324
MAYOR	388,578	1.6641	7,867		7,867		7,867
SHARED SERVICES	125,659	0.5381	2,544		2,544		2,544
GENERAL SERVICES FACILITIES	250,456	1.0726	5,070		5,070		5,070
SHARED BUSINESS SERVICES	355,356	1.5218	7,194		7,194		7,194
CUSTOMER SERVICE	173,726	0.7440	3,517		3,517		3,517
FLEET MANAGEMENT	393,355	1.6845	7,963		7,963		7,963
POSTAL SERVICE	11,370	0.0487	230		230		230
RADIO SHOP	101,230	0.4335	2,049		2,049		2,049
DIRECTOR OF FINANCE	86,682	0.3712	1,755		1,755		1,755
MINORITY SMALL BUSINESS	3,197	0.0137	65		65		65
FINANCE OPERATIONS	52,982	0.2269	1,073		1,073		1,073
PAYROLL	50,407	0.2159	1,020		1,020		1,020
OFFICE OF MANAGEMENT BUDGET	236,992	1.0149	4,798		4,798		4,798
INTERNAL AUDIT	20,582	0.0881	417		417		417
BUSINESS SOLUTIONS	226,507	0.9700	4,586		4,586		4,586
DIVISION OF REAL PROPERTY	41,912	0.1795	848		848		848
PURCHASING	88,866	0.3806	1,799		1,799		1,799
FINANCIAL ACCOUNTABILITY	7,757	0.0332	157		157		157
TREASURY	54,589	0.2338	1,105		1,105		1,105
GRANTS COORDINATION	5,519	0.0236	112		112		112
HUMAN RESOURCES	392,487	1.6808	7,946		7,946		7,946
INFORMATION SYSTEMS	-3,711,327	-15.8937	-75,134		-75,134		-75,134
DEPARTMENT OF LAW	176,794	0.7571	3,579		3,579		3,579
CENTRAL RECORDS	14,771	0.0633	299		299		299
ELECTIONS	331,539	1.4198	6,712		6,712		6,712
SURPLUS PROPERTY	188,060	0.8054	3,807		3,807		3,807
PLANNING COMM	419,277	1.7956	8,488		8,488		8,488
REGISTER/DEEDS	223,468	0.9570	4,524		4,524		4,524
HISTORICAL COMM	58,864	0.2521	1,192		1,192		1,192
COMM ED ALLIANCE	22,091	0.0946	447		447		447
GOVT ACCESS TV	4,268	0.0183	86		86		86



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department INFORMATION SYSTEMS**

Activity - INFO SYS DEPR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ASSESSOR PROP	396,144	1.6965	8,020		8,020		8,020
TRUSTEE	223,339	0.9565	4,521		4,521		4,521
COUNTY CLERK	235,741	1.0096	4,772		4,772		4,772
DISTRICT ATTOR	170,774	0.7313	3,457		3,457		3,457
DA DRUG ENF	118,226	0.5063	2,393		2,393		2,393
PUBLIC DEFENDER	72,336	0.3098	1,464		1,464		1,464
JUVENILE CT CLRK	59,730	0.2558	1,209		1,209		1,209
CIRCUIT CT CLERK	140,018	0.5996	2,835		2,835		2,835
CRIMINAL CT CLRK	97,061	0.4157	1,965		1,965		1,965
CLERK/MASTER	45,558	0.1951	922		922		922
JUVENILE COURT	219,429	0.9397	4,442		4,442		4,442
GEN SESSIONS CT	342,274	1.4658	6,929		6,929		6,929
ST TRIAL COURTS	240,266	1.0289	4,864		4,864		4,864
JUSTICE INFO SYS	184,932	0.7920	3,744		3,744		3,744
SHERIFF ADMIN	387,642	1.6601	7,848		7,848		7,848
SH FACILITY MTN	877	0.0038	18		18		18
SH WAREHOUSE	797	0.0034	16		16		16
SH CRIM JUST CTR	24,456	0.1047	495		495		495
SH HILL JAIL	10,888	0.0466	220		220		220
SH CORR WORK CTR	21,351	0.0914	432		432		432
SH TRANSPORTATION	4,018	0.0172	81		81		81
SH WARRANTS	26,366	0.1129	534		534		534
SH TRAINING ACAD	4,339	0.0186	88		88		88
SH DEBERRY	244	0.0010	5		5		5
SH DAY REPORTING	2,504	0.0107	51		51		51
SH OTHER	1,902	0.0081	39		39		39
POLICE	3,409,925	14.6030	69,032		69,032		69,032
POLICE DRUG ENF	4,966	0.0213	101		101		101
FIRE	863,088	3.6962	17,473		17,473		17,473
CODES ADMIN	544,497	2.3318	11,023		11,023		11,023
BEER BOARD	29,977	0.1284	607		607		607
AGRICULTURAL EXT	34,355	0.1471	696		696		696



MAXIMUS

**Schedule .4 - Detail Activity Allocations
For Department INFORMATION SYSTEMS**

Activity - INFO SYS DEPR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOIL & WATER	19,556	0.0838	396		396		396
SOCIAL SERVICES	226,603	0.9704	4,587		4,587		4,587
HEALTH	1,218,718	5.2192	24,672		24,672		24,672
PUBLIC LIBRARY	1,524,086	6.5269	30,854		30,854		30,854
PARKS	784,514	3.3597	15,882		15,882		15,882
ARTS COMMISSION	29,017	0.1243	587		587		587
PUBLIC WORKS	769,864	3.2969	15,585		15,585		15,585
SOLID WASTE	99,821	0.4275	2,021		2,021		2,021
HUMAN RELATIONS	32,452	0.1390	657		657		657
FARMERS MARKET	38,727	0.1659	784		784		784
MUNI AUDITORIUM	42,708	0.1829	865		865		865
STATE FAIR BD	110,626	0.4738	2,240		2,240		2,240
CONVENTION CTR	116,421	0.4986	2,357		2,357		2,357
SPORTS AUTHORITY	37,075	0.1588	751		751		751
WATER & SEWER	1,969,921	8.4362	39,880		39,880		39,880
BORDEAUX LONG-TERM CARE	259,959	1.1133	5,263		5,263		5,263
GENERAL HOSP	475,871	2.0379	9,634		9,634		9,634
METRO ACTION COM	467,807	2.0034	9,471		9,471		9,471
NCAC	267,175	1.1442	5,409		5,409		5,409
TAXI TRANSP & LICENSING	25,077	0.1074	508		508		508
EDUCATION	5,389,438	23.0800	109,105		109,105		109,105
SELF INSUR FUND	2,956	0.0127	60		60		60
COMMUNICATION CENTER	327,770	1.4037	6,636		6,636		6,636
ALL OTHER	130,064	0.5570	2,633		2,633		2,633
KNOWLES HOME	39,627	0.1697	802		802		802
CRIMINAL JUSTICE PLANNING	17,330	0.0742	351		351		351
SubTotal	23,350,863	100.0000	472,725		472,725		472,725
TOTAL	23,350,863	100.0000	472,725		472,725		472,725

Allocation Basis: INFORMATION SYSTEM ALLOCATIONS FOR EACH DEPT

Allocation Source: FY 2008 INFORMATION SYSTEMS RECORDS



MAXIMUS
Schedule .5 - Allocation Summary
For Department INFORMATION SYSTEMS

Receiving Department	Total	INFORM SYSTEMS	INFO SYS DEPR
LEGISLATIVE	3,918	(406)	4,324
MAYOR	7,128	(739)	7,867
SHARED SERVICES	2,377	(167)	2,544
GENERAL SERVICES	4,738	(332)	5,070
SHARED BUSINESS	6,722	(472)	7,194
CUSTOMER SERVICE	3,286	(231)	3,517
FLEET MANAGEMENT	7,441	(522)	7,963
POSTAL SERVICE	215	(15)	230
RADIO SHOP	1,915	(134)	2,049
DIRECTOR OF FINANCE	1,640	(115)	1,755
MINORITY SMALL BUSINESS	61	(4)	65
FINANCE OPERATIONS	1,003	(70)	1,073
PAYROLL	953	(67)	1,020
OFFICE OF MANAGEMENT	4,484	(314)	4,798
INTERNAL AUDIT	390	(27)	417
BUSINESS SOLUTIONS	4,285	(301)	4,586
DIV ISION OF REAL	792	(56)	848
PURCHASING	1,681	(118)	1,799
FINANCIAL	147	(10)	157
TREASURY	1,033	(72)	1,105
GRANTS COORDINATION	105	(7)	112
HUMAN RESOURCES	7,425	(521)	7,946
INFORMATION SYSTEMS	(70,209)	4,925	(75,134)
DEPARTMENT OF LAW	3,243	(336)	3,579
CENTRAL RECORDS	271	(28)	299
ELECTIONS	6,082	(630)	6,712
SURPLUS PROPERTY	3,449	(358)	3,807
PLANNING COMM	7,691	(797)	8,488
REGISTER/DEEDS	4,099	(425)	4,524
HISTORICAL COMM	1,080	(112)	1,192
COMM ED ALLIANCE	405	(42)	447
GOVT ACCESS TV	78	(8)	86
ASSESSOR PROP	7,267	(753)	8,020
TRUSTEE	4,097	(424)	4,521
COUNTY CLERK	4,324	(448)	4,772
DISTRICT ATTOR	3,132	(325)	3,457



All Monetary Values Are \$ Dollars
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MAXIMUS**Schedule .5 - Allocation Summary
For Department INFORMATION SYSTEMS**

Receiving Department	Total	INFORM SYSTEMS	INFO SYS DEPR
DA DRUG ENF	2,168	(225)	2,393
PUBLIC DEFENDER	1,326	(138)	1,464
JUVENILE CT CLRK	1,096	(113)	1,209
CIRCUIT CT CLERK	2,569	(266)	2,835
CRIMINAL CT CLRK	1,780	(185)	1,965
CLERK/MASTER	836	(86)	922
JUVENILE COURT	4,025	(417)	4,442
GEN SESSIONS CT	6,279	(650)	6,929
ST TRIAL COURTS	4,407	(457)	4,864
JUSTICE INFO SYS	3,393	(351)	3,744
SHERIFF ADMIN	7,112	(736)	7,848
SH FACILITY MTN	16	(2)	18
SH WAREHOUSE	15	(1)	16
SH CRIM JUST CTR	449	(46)	495
SH HILL JAIL	200	(20)	220
SH CORR WORK CTR	392	(40)	432
SH TRANSPORTATION	74	(7)	81
SH WARRANTS	484	(50)	534
SH TRAINING ACAD	80	(8)	88
SH DEBERRY	5	0	5
SH DAY REPORTING	47	(4)	51
SH OTHER	35	(4)	39
POLICE	62,551	(6,481)	69,032
POLICE DRUG ENF	91	(10)	101
FIRE	15,833	(1,640)	17,473
CODES ADMIN	9,989	(1,034)	11,023
BEER BOARD	550	(57)	607
AGRICULTURAL EXT	630	(66)	696
SOIL & WATER	359	(37)	396
SOCIAL SERVICES	4,156	(431)	4,587
HEALTH	22,356	(2,316)	24,672
PUBLIC LIBRARY	27,958	(2,896)	30,854
PARKS	14,391	(1,491)	15,882
ARTS COMMISSION	531	(56)	587
PUBLIC WORKS	14,121	(1,464)	15,585
SOLID WASTE	1,832	(189)	2,021

MAXIMUS
Schedule .5 - Allocation Summary
For Department INFORMATION SYSTEMS

Receiving Department	Total	INFORM SYSTEMS	INFO SYS DEPR
HUMAN RELATIONS	595	(62)	657
FARMERS MARKET	711	(73)	784
MUNI AUDITORIUM	783	(82)	865
STATE FAIR BD	2,030	(210)	2,240
CONVENTION CTR	2,136	(221)	2,357
SPORTS AUTHORITY	681	(70)	751
WATER & SEWER	36,136	(3,744)	39,880
BORDEAUX LONG-TERM	4,769	(494)	5,263
GENERAL HOSP	8,730	(904)	9,634
METRO ACTION COM	8,582	(889)	9,471
NCAC	4,901	(508)	5,409
TAXI TRANSP & LICENSING	461	(47)	508
EDUCATION	98,857	(10,248)	109,105
SELF INSUR FUND	54	(6)	60
COMMUNICATION CENTER	6,013	(623)	6,636
ALL OTHER	2,385	(248)	2,633
KNOWLES HOME	726	(76)	802
CRIMINAL JUSTICE	318	(33)	351
Direct Billed	0	0	0
Total	427,752	(44,973)	472,725



**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.
- Preparing or assisting in preparing for introduction any proposed ordinance upon request of the mayor or any member of the council.
- 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 risk management program.

Legal costs were allocated based on the percentage of time devoted to departments. Amounts paid by certain departments were processed as direct billings to prevent duplication of costs. Insurance and safety costs are directly billed to departments.

MAXIMUS

**Schedule .2 - Costs To Be Allocated
For Department DEPARTMENT OF LAW**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,121,609			5,121,609
BUILDING USE ALLOWANCE	42,633		42,633	
EMPLOYEE BENEFITS	106,954	206	107,160	
POST AUDITS	16,614	103	16,717	
SHARED SERVICES	(3,340)	(235)	(3,575)	
GENERAL SERVICES FACILITIES	(4,864)	262	(4,602)	
SHARED BUSINESS SERVICES	(560)	8	(552)	
CUSTOMER SERVICE	(213)	6	(207)	
FLEET MANAGEMENT	3,593	15	3,608	
POSTAL SERVICE	(2,817)		(2,817)	
FINANCE OPERATIONS	(204)	82	(122)	
PAYROLL	(83)	60	(23)	
OFFICE OF MANAGEMENT BUDGET	192	137	329	
INTERNAL AUDIT	(3,046)	8	(3,038)	
BUSINESS SOLUTIONS	(24)	92	68	
DIVISION OF REAL PROPERTY	177	4	181	
PURCHASING	1,690	495	2,185	
FINANCIAL ACCOUNTABILITY	40	32	72	
TREASURY	876	136	1,012	
GRANTS COORDINATION	20	17	37	
HUMAN RESOURCES	(3,005)	89	(2,916)	
INFORMATION SYSTEMS	3,344	(101)	3,243	
Total Allocated Additions:	157,977	1,416	159,393	159,393
REVENUE SELF INSURED	(1,790,080)			
Total Departmental Cost Adjustments:	(1,790,080)			(1,790,080)
Total To Be Allocated:	3,489,506	1,416		3,490,922



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department DEPARTMENT OF LAW

	Total	General & Admin	LEGAL SERVICES	RISK MANAGEMENT
Wages & Benefits				
SALARIES & WAGES	3,099,150	0	2,820,226	278,924
FRINGE BENEFITS	976,859	0	888,942	87,917
Other Expense & Cost				
CONTRACTUAL SERVICES	889,907	0	809,815	80,092
OTHER EXPENSES	51,505	0	46,870	4,635
SUPPLIES	104,188	0	94,811	9,377
Departmental Totals				
Total Expenditures	5,121,609	0	4,660,664	460,945
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
REVENUE SELF INSURED	(1,790,080)	0	(770,080)	(1,020,000)
Functional Cost	3,331,529	0	3,890,584	(559,055)
Allocation Step 1				
Inbound- All Others	157,977	0	143,759	14,218
1st Allocation	3,489,506	0	4,034,343	(544,837)
Allocation Step 2				
Inbound- All Others	1,416	0	1,289	127
2nd Allocation	1,416	0	1,289	127
Total For 032 DEPARTMENT OF				
Total Allocated	3,490,922	0	4,035,632	(544,710)



MAXIMUS
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	2.567	2.5675	103,580		103,580		103,580
POST AUDITS	0.201	0.2016	8,133		8,133		8,133
LEGISLATIVE	2.477	2.4773	99,942		99,942	36	99,978
MAYOR	1.977	1.9778	79,791		79,791	28	79,819
GENERAL SERVICES FACILITIES	0.919	0.9197	37,103		37,103		37,103
FLEET MANAGEMENT	0.031	0.0314	1,267		1,267		1,267
DIRECTOR OF FINANCE	2.790	2.7901	112,563		112,563		112,563
INTERNAL AUDIT	0.040	0.0405	1,632		1,632		1,632
PURCHASING	1.533	1.5330	61,847		61,847		61,847
TREASURY	0.257	0.2571	10,373		10,373		10,373
HUMAN RESOURCES	0.536	0.5366	21,648		21,648		21,648
INFORMATION SYSTEMS	1.241	1.2414	50,084		50,084		50,084
ELECTIONS	0.436	0.4369	17,624		17,624	6	17,630
PLANNING COMM	0.849	0.8490	34,252		34,252	12	34,264
REGISTER/DEEDS	0.002	0.0027	111		111		111
HISTORICAL COMM	0.247	0.2475	9,983		9,983	4	9,987
ASSESSOR PROP	4.931	4.9311	198,937		198,937	71	199,008
TRUSTEE	7.014	7.0146	282,994		282,994	101	283,095
COUNTY CLERK	0.209	0.2098	8,466		8,466	3	8,469
DISTRICT ATTOR	0.139	0.1393	5,619		5,619	2	5,621
MEDICAL EXAMINER	0.070	0.0706	2,846		2,846	1	2,847
PUBLIC DEFENDER	0.100	0.1009	4,069		4,069	1	4,070
JUVENILE CT CLRK	0.015	0.0151	611		611		611
CIRCUIT CT CLERK	0.029	0.0300	1,210		1,210		1,210
CRIMINAL CT CLRK	0.113	0.1137	4,586		4,586	2	4,588
CLERK/MASTER	0.234	0.2340	9,442		9,442	3	9,445
JUVENILE COURT	0.252	0.2527	10,196		10,196	4	10,200
GEN SESSIONS CT	0.415	0.4157	16,771		16,771	6	16,777
ST TRIAL COURTS	0.070	0.0703	2,834		2,834	1	2,835
JUSTICE INFO SYS	0.033	0.0336	1,354		1,354		1,354
SHERIFF ADMIN	3.356	3.3565	135,412		135,412	48	135,460
POLICE	14.091	14.0911	568,482	-100,000	468,482	202	468,684



MAXIMUS
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
FIRE	3.315	3.3158	133,772		133,772	48	133,820
CODES ADMIN	6.024	6.0248	243,062		243,062	86	243,148
BEER BOARD	0.838	0.8386	33,834		33,834	12	33,846
SOCIAL SERVICES	0.623	0.6237	25,163		25,163	9	25,172
HEALTH	2.735	2.7353	110,352		110,352	39	110,391
PUBLIC LIBRARY	0.419	0.4200	16,943		16,943	6	16,949
PARKS	1.646	1.6466	66,429		66,429	24	66,453
ARTS COMMISSION	0.310	0.3108	12,538		12,538	4	12,542
PUBLIC WORKS	5.692	5.6924	229,649	-30,000	199,649	82	199,731
SOLID WASTE	0.004	0.0045	180	-53,400	-53,220		-53,220
HUMAN RELATIONS	0.179	0.1799	7,260		7,260	3	7,263
FARMERS MARKET	0.401	0.4020	16,217		16,217	6	16,223
MUNI AUDITORIUM	0.095	0.0951	3,835		3,835	1	3,836
STATE FAIR BD	0.424	0.4244	17,120		17,120	6	17,126
CONVENTION CTR	0.021	0.0220	886		886		886
SPORTS AUTHORITY	0.417	0.4178	16,857		16,857	6	16,863
WATER & SEWER	8.356	8.3560	337,110	-169,000	168,110	120	168,230
STORM WATER	0.057	0.0571	2,305		2,305	1	2,306
BORDEAUX LONG-TERM CARE	1.234	1.2341	49,789		49,789	18	49,807
GENERAL HOSP	2.822	2.8226	113,875		113,875	40	113,915
METRO ACTION COM	0.780	0.7809	31,504		31,504	11	31,515
NCAC	0.153	0.1531	6,177		6,177	2	6,179
MDHA	0.110	0.1102	4,446		4,446	2	4,448
METRO TRANSIT	0.086	0.0867	3,499		3,499	1	3,500
DES	0.133	0.1331	5,369		5,369	2	5,371
TAXI TRANSP & LICENSING	0.505	0.5058	20,405		20,405	7	20,412
EDUCATION	14.687	14.6877	592,560	-103,000	489,560	211	489,771
COMMUNICATION CENTER	0.463	0.4638	18,711		18,711	7	18,718
ALL OTHER	0.266	0.2661	10,734		10,734	4	10,738
SubTotal	100.000	100.0000	4,034,343	-455,400	3,578,943	1,289	3,580,232
Direct Billed				455,400	455,400		455,400
TOTAL	100.000	100.0000	4,034,343		4,034,343	1,289	4,035,632



MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department DEPARTMENT OF LAW

Allocation Basis: ATTORNEY % OF TIME BY AGENCY

Allocation Source: DEPARTMENT OF LAW



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MAXIMUS
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	-544,837		-544,837	127	-544,710
SubTotal	100	100.0000	-544,837		-544,837	127	-544,710
TOTAL	100	100.0000	-544,837		-544,837	127	-544,710

Allocation Basis: DIRECT ALLOCATION TO INSURANCE PROGRAM

Allocation Source: DIRECT ASSIGNED



MAXIMUS

**Schedule .5 - Allocation Summary
For Department DEPARTMENT OF LAW**

Receiving Department	Total	LEGAL SERVICES	RISK MANAGEMENT
EMPLOYEE BENEFITS	103,580	103,580	0
POST AUDITS	8,133	8,133	0
LEGISLATIVE	99,978	99,978	0
MAYOR	79,819	79,819	0
GENERAL SERVICES	37,103	37,103	0
FLEET MANAGEMENT	1,267	1,267	0
DIRECTOR OF FINANCE	112,563	112,563	0
INTERNAL AUDIT	1,632	1,632	0
PURCHASING	61,847	61,847	0
TREASURY	10,373	10,373	0
HUMAN RESOURCES	21,648	21,648	0
INFORMATION SYSTEMS	50,084	50,084	0
ELECTIONS	17,630	17,630	0
PLANNING COMM	34,264	34,264	0
REGISTER/DEEDS	111	111	0
HISTORICAL COMM	9,987	9,987	0
ASSESSOR PROP	199,008	199,008	0
TRUSTEE	283,095	283,095	0
COUNTY CLERK	8,469	8,469	0
DISTRICT ATTOR	5,621	5,621	0
MEDICAL EXAMINER	2,847	2,847	0
PUBLIC DEFENDER	4,070	4,070	0
JUVENILE CT CLRK	611	611	0
CIRCUIT CT CLERK	1,210	1,210	0
CRIMINAL CT CLRK	4,588	4,588	0
CLERK/MASTER	9,445	9,445	0
JUVENILE COURT	10,200	10,200	0
GEN SESSIONS CT	16,777	16,777	0
ST TRIAL COURTS	2,835	2,835	0
JUSTICE INFO SYS	1,354	1,354	0
SHERIFF ADMIN	135,460	135,460	0
POLICE	468,684	468,684	0
FIRE	133,820	133,820	0
CODES ADMIN	243,148	243,148	0
BEER BOARD	33,846	33,846	0
SOCIAL SERVICES	25,172	25,172	0



All Monetary Values Are \$ Dollars
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**Schedule .5 - Allocation Summary
For Department DEPARTMENT OF LAW**

Receiving Department	Total	LEGAL SERVICES	RISK MANAGEMENT
HEALTH	110,391	110,391	0
PUBLIC LIBRARY	16,949	16,949	0
PARKS	66,453	66,453	0
ARTS COMMISSION	12,542	12,542	0
PUBLIC WORKS	199,731	199,731	0
SOLID WASTE	(53,220)	(53,220)	0
HUMAN RELATIONS	7,263	7,263	0
FARMERS MARKET	16,223	16,223	0
MUNI AUDITORIUM	3,836	3,836	0
STATE FAIR BD	17,126	17,126	0
CONVENTION CTR	886	886	0
SPORTS AUTHORITY	16,863	16,863	0
WATER & SEWER	168,230	168,230	0
STORM WATER	2,306	2,306	0
BORDEAUX LONG-TERM	49,807	49,807	0
GENERAL HOSP	113,915	113,915	0
METRO ACTION COM	31,515	31,515	0
NCAC	6,179	6,179	0
MDHA	4,448	4,448	0
METRO TRANSIT	3,500	3,500	0
DES	5,371	5,371	0
TAXI TRANSP & LICENSING	20,412	20,412	0
EDUCATION	489,771	489,771	0
SELF INSUR FUND	(544,710)	0	(544,710)
COMMUNICATION CENTER	18,718	18,718	0
ALL OTHER	10,738	10,738	0
Direct Billed	455,400	455,400	0
Total	3,490,922	4,035,632	(544,710)



**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.

MAXIMUS
Schedule .2 - Costs To Be Allocated
For Department CENTRAL RECORDS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	265,810			265,810
TRANSFER	0			
Total Deductions:	0			0
BUILDING USE ALLOWANCE	33,978		33,978	
POST AUDITS	172	1	173	
FLEET MANAGEMENT	1,075	11	1,086	
TREASURY	12	1	13	
INFORMATION SYSTEMS	279	(8)	271	
Total Allocated Additions:	35,516	5	35,521	35,521
Total To Be Allocated:	301,326	5		301,331



MAXIMUS
Schedule .3 - Costs Allocated By Activity
For Department CENTRAL RECORDS

	Total	General & Admin	RECORDS STORAGE	DATA REQUESTS
Wages & Benefits				
SALARIES & WAGES	131,445	0	65,722	65,723
FRINGE BENEFITS	51,155	0	25,577	25,578
Other Expense & Cost				
CONTRACTUAL SERVICES	70,214	0	35,107	35,107
SUPPLIES	9,236	0	4,618	4,618
OTHER EXPENSES	3,760	0	1,880	1,880
*TRANSFER	0	0	0	0
Departmental Totals				
Total Expenditures	265,810	0	132,904	132,906
Deductions				
Total Deductions	0	0	0	0
Functional Cost	265,810	0	132,904	132,906
Allocation Step 1				
Inbound- All Others	35,516	35,516	0	0
Reallocate Admin Costs		(35,516)	17,758	17,758
1st Allocation	301,326	0	150,662	150,664
Allocation Step 2				
Inbound- All Others	5	5	0	0
Reallocate Admin Costs		(5)	2	3
2nd Allocation	5	0	2	3
Total For 033 CENTRAL				
Total Allocated	301,331	0	150,664	150,667



MAXIMUS
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	352	0.7974	1,201		1,201		1,201
SHARED SERVICES	37	0.0838	126		126		126
SHARED BUSINESS SERVICES	201	0.4553	686		686		686
FLEET MANAGEMENT	43	0.0974	147		147		147
FINANCE OPERATIONS	1,063	2.4081	3,628		3,628		3,628
PAYROLL	225	0.5097	768		768		768
OFFICE OF MANAGEMENT BUDGET	490	1.1101	1,672		1,672		1,672
DIVISION OF REAL PROPERTY	86	0.1948	294		294		294
PURCHASING	947	2.1453	3,232		3,232		3,232
TREASURY	100	0.2265	341		341		341
HUMAN RESOURCES	2,467	5.5888	8,420		8,420		8,420
INFORMATION SYSTEMS	52	0.1178	177		177		177
ELECTIONS	225	0.5097	768		768		768
PLANNING COMM	756	1.7127	2,580		2,580		2,580
REGISTER/DEEDS	1,202	2.7230	4,103		4,103		4,103
ASSESSOR PROP	752	1.7036	2,567		2,567		2,567
TRUSTEE	122	0.2764	416		416		416
COUNTY CLERK	1,313	2.9745	4,481		4,481		4,481
PUBLIC DEFENDER	2,190	4.9613	7,475		7,475		7,475
JUVENILE CT CLRK	1,719	3.8943	5,867		5,867		5,867
CIRCUIT CT CLERK	7,107	16.1003	24,257		24,257		24,257
CRIMINAL CT CLRK	7,580	17.1718	25,876		25,876	2	25,878
CLERK/MASTER	4,319	9.7843	14,741		14,741		14,741
GEN SESSIONS CT	119	0.2696	406		406		406
POLICE	497	1.1259	1,696		1,696		1,696
FIRE	536	1.2143	1,829		1,829		1,829
CODES ADMIN	351	0.7952	1,198		1,198		1,198
SOCIAL SERVICES	215	0.4871	734		734		734
HEALTH	6,020	13.6378	20,547		20,547		20,547
PUBLIC LIBRARY	492	1.1146	1,679		1,679		1,679
PARKS	72	0.1631	246		246		246
PUBLIC WORKS	383	0.8677	1,307		1,307		1,307



MAXIMUS
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
ADA MANAGEMENT	669	1.5156	2,283		2,283		2,283
STATE FAIR BD	81	0.1835	276		276		276
WATER & SEWER	266	0.6026	908		908		908
METRO ACTION COM	550	1.2460	1,877		1,877		1,877
NCAC	427	0.9673	1,457		1,457		1,457
ALL OTHER	116	0.2628	396		396		396
SubTotal	44,142	100.0000	150,662		150,662	2	150,664
TOTAL	44,142	100.0000	150,662		150,662	2	150,664

Allocation Basis: CUBIC FEET STORED FOR EACH DEPARTMENT

Allocation Source: FY 2008 CENTRAL RECORDS INFORMATION



MAXIMUS
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	63	0.3743	564		564		564
SHARED SERVICES	13	0.0772	116		116		116
SHARED BUSINESS SERVICES	47	0.2792	421		421		421
CUSTOMER SERVICE	8	0.0475	72		72		72
FLEET MANAGEMENT	13	0.0772	116		116		116
RADIO SHOP	113	0.6713	1,011		1,011		1,011
FINANCE OPERATIONS	254	1.5089	2,273		2,273		2,273
PAYROLL	5	0.0297	45		45		45
OFFICE OF MANAGEMENT BUDGET	9	0.0535	81		81		81
PURCHASING	114	0.6772	1,020		1,020		1,020
TREASURY	29	0.1723	260		260		260
HUMAN RESOURCES	69	0.4099	618		618		618
INFORMATION SYSTEMS	9	0.0535	81		81		81
ELECTIONS	57	0.3386	510		510		510
PLANNING COMM	54	0.3208	483		483		483
REGISTER/DEEDS	51	0.3030	456		456		456
ASSESSOR PROP	271	1.6099	2,426		2,426		2,426
TRUSTEE	23	0.1366	206		206		206
COUNTY CLERK	475	2.8218	4,251		4,251		4,251
PUBLIC DEFENDER	342	2.0317	3,061		3,061		3,061
JUVENILE CT CLRK	348	2.0674	3,115		3,115		3,115
CIRCUIT CT CLERK	851	5.0555	7,617		7,617		7,617
CRIMINAL CT CLRK	10,767	63.9639	96,371		96,371	3	96,374
CLERK/MASTER	1,068	6.3447	9,559		9,559		9,559
JUSTICE INFO SYS	2	0.0119	18		18		18
POLICE	278	1.6515	2,488		2,488		2,488
FIRE	200	1.1881	1,790		1,790		1,790
CODES ADMIN	77	0.4574	689		689		689
SOCIAL SERVICES	112	0.6654	1,002		1,002		1,002
HEALTH	583	3.4634	5,218		5,218		5,218
PUBLIC LIBRARY	226	1.3426	2,023		2,023		2,023
PARKS	16	0.0951	143		143		143



MAXIMUS
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
PUBLIC WORKS	88	0.5228	788		788		788
ADA MANAGEMENT	1	0.0059	9		9		9
STATE FAIR BD	33	0.1960	295		295		295
METRO ACTION COM	36	0.2139	322		322		322
NCAC	108	0.6416	967		967		967
ALL OTHER	20	0.1188	179		179		179
SubTotal	16,833	100.0000	150,664		150,664	3	150,667
TOTAL	16,833	100.0000	150,664		150,664	3	150,667

Allocation Basis: NUMBER OF RECORDS REQUESTED BY EACH DEPARTMENT

Allocation Source: FY 2008 CENTRAL RECORDS INFORMATION



MAXIMUS**Schedule .5 - Allocation Summary
For Department CENTRAL RECORDS**

Receiving Department	Total	RECORDS STORAGE	DATA REQUESTS
LEGISLATIVE	1,765	1,201	564
SHARED SERVICES	242	126	116
SHARED BUSINESS	1,107	686	421
CUSTOMER SERVICE	72	0	72
FLEET MANAGEMENT	263	147	116
RADIO SHOP	1,011	0	1,011
FINANCE OPERATIONS	5,901	3,628	2,273
PAYROLL	813	768	45
OFFICE OF MANAGEMENT	1,753	1,672	81
DIVISION OF REAL	294	294	0
PURCHASING	4,252	3,232	1,020
TREASURY	601	341	260
HUMAN RESOURCES	9,038	8,420	618
INFORMATION SYSTEMS	258	177	81
ELECTIONS	1,278	768	510
PLANNING COMM	3,063	2,580	483
REGISTER/DEEDS	4,559	4,103	456
ASSESSOR PROP	4,993	2,567	2,426
TRUSTEE	622	416	206
COUNTY CLERK	8,732	4,481	4,251
PUBLIC DEFENDER	10,536	7,475	3,061
JUVENILE CT CLRK	8,982	5,867	3,115
CIRCUIT CT CLERK	31,874	24,257	7,617
CRIMINAL CT CLRK	122,252	25,878	96,374
CLERK/MASTER	24,300	14,741	9,559
GEN SESSIONS CT	406	406	0
JUSTICE INFO SYS	18	0	18
POLICE	4,184	1,696	2,488
FIRE	3,619	1,829	1,790
CODES ADMIN	1,887	1,198	689
SOCIAL SERVICES	1,736	734	1,002
HEALTH	25,765	20,547	5,218
PUBLIC LIBRARY	3,702	1,679	2,023
PARKS	389	246	143
PUBLIC WORKS	2,095	1,307	788
ADA MANAGEMENT	2,292	2,283	9

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**Schedule .5 - Allocation Summary
For Department CENTRAL RECORDS**

Receiving Department	Total	RECORDS STORAGE	DATA REQUESTS
STATE FAIR BD	571	276	295
WATER & SEWER	908	908	0
METRO ACTION COM	2,199	1,877	322
NCAC	2,424	1,457	967
ALL OTHER	575	396	179
Direct Billed	0	0	0
Total	301,331	150,664	150,667

