MAXIMUS
HELPING GOVERNMENT SERVE THE PEOPLE®

OMB Circular A-87 Cost Allocation Plan

For Metropolitan Government
of
Nashville and Davidson County, Tennessee

Based on Actual Expenditures
for the year ended June 30, 2009

May 2010

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

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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, 2009

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, 2009 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, 2009

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.

C. Establishing the Statistical Measurements or Bases for Allocation

Available statistical measurements are evaluated to establish the most equitable and meaningful basis for allocating each function within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example a function that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly a function that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

D. Accommodating Exceptions and Adjustments

Applicable cost adjustments for unallowable costs and for use charges are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation cycle.

II. The Double Step-Down Methodology

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

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

A. The First Step-Down

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

1. The Process

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

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

2. The Results

At the completion of the first step-down each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced after itself. These costs will be allocated in the second step-down.

B. The Second Step-Down

The rule for this second round of allocations is that each Central Service Department can allocate only to any other department sequenced after the allocating department providing the statistical measurements indicate a basis for the allocations.

1. The Process

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

1) Costs received from other Central Service Departments that have completed their second round allocations, and

Costs received in the first round from itself and from the Central Service Departments sequenced after the allocating department.

2. The Results

At the completion of the second step-down each Central Service Department has completed all allocations. All Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on equitable allocation statistics.

C. Supplemental Comments

When the relationships between and among the Central Service Departments are greatly intertwined, it may be prudent to implement three or more step-downs. Most often the double step-down is sufficient to accomplish an equitable allocation of all costs.

If more than two step-downs are required the rules for all rounds of allocation except the final round are the same as defined above for the first step-down. The final round always follows the rules as defined above for the second step-down.

Part II: Tracking Costs in the Cost Allocation Plan

I. Cost Plan Organization

The MAXIMUS Cost Allocation Plan typically is organized as follows:

1) Title page,
2) Narrative of cost allocation methodology,
3) Rate schedule(s) when applicable,
4) Summary schedules, and
5) Detail schedules.

A. Summary Schedules

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

1. Schedule A

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

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

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

2. Schedule C

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

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

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

3. Schedule D

Schedule D – Detail of Allocated Costs provides a view of the allocation flow of costs for each Central Service Department. This schedule allows the reader to see how the process sequentially zeroes out all of the Central Service Department costs and allocates them to Receiving Departments.

4. Schedule E	Schedule E – Summary of Allocated Costs demonstrates for each Central Service Department the services or functions of the Central Service Department and the basis for the allocation of each function. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.
5. Schedule G	Schedule G – Origins of Costs demonstrates the original source of the costs received by each Receiving Department. For example costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule G as being from Purchasing. Note the contrast with Schedule A.
B. Detail Schedules	The detail schedules follow the summary schedules in the cost allocation plan. These schedules demonstrate the original costs being allocated by each Central Service Department. The adjustments are applied; the functions are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized. When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This will be demonstrated in a later section.
1. Schedule _.1	Schedule _.1 – Nature and Extent of Services is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments.
2. Schedule _.2	Schedule _.2 – Costs to be Allocated provides an overview of the total costs allocated by each Central Service Department: 1) Expenditures from the financial reports – balances to Schedule C, 2) Adjustments to financial reports – balances to Schedule C, and 3) Incoming costs from other Central Service Departments. The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in Part I above, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.
3. Schedule _.3	Schedule _.3 – Costs to be Allocated by Activity provides the following: 1) The expenditures from the financials are defined by type of expenditure and by activities or functions to the extent deemed necessary to insure the application of allocation bases that closely correlate to the benefits derived by the Receiving Departments. Each function is represented in its own column. The totals will balance with both Schedule C and with Schedule _.2 expenditure amounts. 2) Adjustments to the financial reports are applied to the expenditures and the results spread to the appropriate functions. 3) Incoming costs are demonstrated first in total and then spread to the appropriate functions for allocation for each step-down. The totals for each step-down balance to the totals on Schedule _.2. It should be noted that incoming costs are coded to spread to only the functions that receive benefit from the services.

4. Schedule _.4

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

The information provided includes:

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

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

5. Schedule _.5

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

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

II. The Tracking Process

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

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

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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, 2009

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, 2009

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT		UNIT EXPENDITURES FY09
CENTRAL SERVICE DEPARTMENTS					
1 Building Use Allowance	10101	001	01101127	$	1,221,515.82
4 Employee Benefits	10101	001	01101104	$	3,501,900.00
	10101		01101107	$	6,900,400.00
	10101		01101109	$	29,073,934.59
	10101		01101110	$	200,000.00
	10101		01101114	$	396,064.76
	10101		01101115	$	1,561,299.04
	18301		01191102	$	8,873,000.00
	18301		01191103	$	5,424,700.00
	18301		01191106	$	4,592,400.00
	18301		01191109	$	2,010,172.86
	18301		01191111	$	-
	18301		01191115	$	86,255.96
	ASC			$	13,649,974.00
			Total	$	76,270,101.21
5 Post Audits	10101	001	01101412	$	1,499,996.13
6 Corporate Dues	10101	001	01101303	$	335,521.92
9 Employee Health & Wellness	10101	038	38151191	$	444,249.43
			38151192	$	(307.05)
			Total	$	443,942.38
10 Human Resources	51108	008	08521110-08561000	$	4,428,786.92
12 Gen Services Facilities	51113	010	10511060-10511097, 10518110	$	19,817,498.33
14 Fleet Management (expenditure data from CAFR)	51154	010	10510000-10510620	$	30,892,421.96
15 Postal Service (expenditure data from CAFR)	51151	010	10511020-10511023	$	1,081,468.90
16 Radio Shop (expenditure data from CAFR)	51153	010	10511030-10511043	$	3,517,238.92
17 Director of Finance	10101	015	15160800-15160810	$	672,412.85
18 Finance Operations	51115	015	15502105-15502210	$	2,470,690.95
19 Minority Small Business Asst.	10101	015	15117100-15117120	$	450,275.75
21 Public Property Administration (Formerly Facilities Planning/Constr)	10101	015	15512110-15512210 15561000-15562910	$	227,396.54
22 Treasury (expenditure data from CAFR)	51180	015	15515100-15515410 15563000	$	831,279.04
23 Office of Management and Budget	51115	015	15503300-15503520	$	1,577,351.59
24 Internal Audit	51115	015	15509100-15509402	$	1,149,010.06
25 Payroll	51115	015	15502600-15502632	$	850,564.45
26 Business Solutions	51115	015	15516110, 15516410, 15516510	$	1,235,786.68

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2009

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY09
27 Purchasing	51115	015	15516300-15516320	$ 1,401,623.65
28 Financial Accountability	51115	015	15518100-15518120	$ 348,415.01
29 Grants Coordination	51115	015	1517200-15517220	$ 232,203.05
31 Information Systems	51137	014		$ 16,637,982.82
32 Law	10101	006	06101000-06110610	$ 15,318,687.37
33 Central Records	10101	003	03103000	$ 227,766.06
DIRECT OR RECEIVING DEPARTMENTS				
13 Customer Service	51112		10516200-10516220	$ 60,677.88
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	
	30010		019	
	30013		019	
	30015		019	
	30101		019	
	30103		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, 2009

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY09
	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	
	30003		029	
	30010		029	
	30013		029	
	40204		029	
57 Sheriff Administration	10101		30101000	
58 Sheriff Community Services	10101		30102020	

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2009

	DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY09
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	
		30155		031	
	Police (continued)	30156		031	
		32000		031	
		40150		031	
		40286		031	
111	Police Drug Enforcement	30147		31740201	
75	Fire	10101		032	

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2009

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY09
	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	
	30802		040	
	30804		040	
	32000		040	
	40130		040	
	40204		040	
	40583		040	
	41100		040	
	73180		040	

Metropolitan Government of Nashville and Davidson County, Tennessee
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Control Schedule
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DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY09
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	
	40280		001	
	30276		064	
	30277		064	
	30278		064	
	31281		064	
	40606		064	
	60008		064	
	60284		064	
	60287		064	

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2009

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY09
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	
	31010		076	
	31011		076	
	31012		076	
	31013		076	
	31014		076	
	31015		076	
	31016		076	
	31017		076	
	31018		076	
	31019		016	

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2009

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY09
	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, 2009

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY09
	45181		080	
	45288		001, 080	
	45592		080	
	46100		080	
	55145		080	
	75265		080	
	75266		080	
103 Insurance	10101		01101301-308, 01191301-308	$ 2,687,930.00
117 Emergency Communications Centerr	10101		91101000	
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, 2009

OMB CIRCULAR A-87 COST ALLOCATION PLAN

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MAXIMUS
Allocated Costs By Department

Central Service Departments	LEGISLATIVE	MAYOR	CUSTOMER SERVICE	ELECTIONS	SURPLUS PROPERTY	PLANNING COMM	ADV PLAN/RSCH
BUILDING USE ALLOWANCE	0	363,187	5,838	14,942	2,332	6,295	0
EMPLOYEE BENEFITS	61,030	53,846	0	103,826	0	165,260	0
POST AUDITS	916	1,455	58	1,050	1,108	3,547	56
CORPORATE DUES	198,621	29,848	0	0	0	54,673	0
EMPLOYEE HEALTH &	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	82,138	0	0
GENERAL SERVICES	(16,055)	(13,943)	0	(9,105)	(6,357)	(3,724)	0
FLEET MANAGEMENT	0	16,395	0	3,835	684	320	0
POSTAL SERVICE	1,069	748	0	6,277	28	2,366	0
RADIO SHOP	0	10,592	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	5,119	5,887	240	11,423	7,164	21,006	333
PAYROLL	2,353	1,347	0	65,340	300	2,095	0
OFFICE OF MANAGEMENT	2,568	4,473	0	3,777	888	3,770	43
INTERNAL AUDIT	1,095	1,990	189	1,650	345	2,361	38
BUSINESS SOLUTIONS	899	1,426	56	1,028	1,081	3,451	55
PUBLIC PROPERTY	248	450	43	373	78	535	8
PURCHASING	1,153	2,980	581	2,684	572	2,829	118
FINANCIAL	244	445	41	533	77	1,019	9
TREASURY	205	293	91	3,470	61	303	27
GRANTS COORDINATION	0	0	0	1,130	0	3,390	0
HUMAN RESOURCES	17,799	11,264	0	8,886	0	24,841	0
INFORMATION SYSTEMS	21,067	21,476	0	22,992	6,127	44,224	0
DEPARTMENT OF LAW	98,867	113,401	0	57,746	0	59,017	0
CENTRAL RECORDS	1,295	0	246	2,002	0	2,585	0
Total Allocated	398,493	627,560	7,383	303,859	96,626	400,163	687
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	398,493	627,560	7,383	303,859	96,626	400,163	687
Adjustments	0	0	0	0	0	0	0
Proposed Costs	398,493	627,560	7,383	303,859	96,626	400,163	687

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MAXIMUS
Allocated Costs By Department

Central Service Departments	REGISTER/DEEDS	HISTORICAL COMM	COMM ED ALLIANCE	GOVT ACCESS TV	ASSESSOR PROP	TRUSTEE	COUNTY CLERK
BUILDING USE ALLOWANCE	0	0	0	0	25,362	6,611	160,902
EMPLOYEE BENEFITS	46,813	14,200	25,799	0	288,883	87,715	363,404
POST AUDITS	239	772	215	50	632	324	1,274
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
GENERAL SERVICES	(18)	0	0	0	(3,925)	(1,022)	(8,747)
FLEET MANAGEMENT	547	0	0	0	10,682	547	16,840
POSTAL SERVICE	1,160	48	296	0	999	1,301	1,562
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	5,635	0	0
FINANCE OPERATIONS	1,841	4,194	689	343	1,431	931	7,903
PAYROLL	0	343	317	0	4,514	1,364	3,359
OFFICE OF MANAGEMENT	472	591	510	82	6,737	1,770	3,982
INTERNAL AUDIT	1,123	691	219	32	2,876	770	1,769
BUSINESS SOLUTIONS	234	754	222	48	620	325	1,252
PUBLIC PROPERTY	255	156	49	7	651	174	401
PURCHASING	654	1,467	98	99	1,977	547	1,335
FINANCIAL	252	646	48	7	643	172	395
TREASURY	175	69	75	27	463	151	375
GRANTS COORDINATION	0	3,390	0	0	0	0	0
HUMAN RESOURCES	4,844	4,054	3,554	0	30,749	8,296	26,061
INFORMATION SYSTEMS	22,292	4,739	2,638	0	36,415	22,607	15,511
DEPARTMENT OF LAW	11,662	24,368	0	0	145,634	157,579	14,259
CENTRAL RECORDS	3,984	0	0	0	3,270	481	7,062
Total Allocated	96,529	60,482	34,729	695	564,248	290,643	618,899
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	96,529	60,482	34,729	695	564,248	290,643	618,899
Adjustments	0	0	0	0	0	0	0
Proposed Costs	96,529	60,482	34,729	695	564,248	290,643	618,899

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MAXIMUS
Allocated Costs By Department

Central Service Departments	DISTRICT ATTOR	DA DRUG ENF	DA SPECIAL OPNS	MEDICAL EXAMINER	PUBLIC DEFENDER	JUVENILE CT CLRK	CIRCUIT CT CLERK
BUILDING USE ALLOWANCE	1,298	0	0	0	9,167	0	446,626
EMPLOYEE BENEFITS	36,118	0	0	0	33,504	72,237	414,647
POST AUDITS	1,500	1,009	27	0	441	332	587
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
GENERAL SERVICES	(986)	0	0	0	(1,028)	(1,825)	(26,158)
FLEET MANAGEMENT	6,743	0	0	0	5,880	320	2,158
POSTAL SERVICE	1,574	0	0	0	542	896	16,814
RADIO SHOP	2,251	3,438	0	0	0	0	130
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	0	0	0
FINANCE OPERATIONS	26,374	4,120	136	0	3,553	2,648	3,181
PAYROLL	3,690	206	0	0	2,876	1,550	2,133
OFFICE OF MANAGEMENT	4,557	1,531	0	0	4,844	1,385	3,808
INTERNAL AUDIT	2,215	706	1	0	2,168	653	3,745
BUSINESS SOLUTIONS	1,461	982	26	0	432	330	607
PUBLIC PROPERTY	501	160	0	0	491	147	848
PURCHASING	1,292	853	2	0	627	197	2,242
FINANCIAL	1,148	158	0	0	811	145	837
TREASURY	367	528	8	0	341	150	462
GRANTS COORDINATION	4,521	0	0	0	2,260	0	0
HUMAN RESOURCES	33,372	0	0	0	23,805	13,034	33,017
INFORMATION SYSTEMS	9,454	2,100	0	0	3,874	2,404	8,905
DEPARTMENT OF LAW	13,910	0	0	12,216	11,907	24,279	26,590
CENTRAL RECORDS	0	0	0	0	10,025	9,495	24,022
Total Allocated	151,360	15,791	200	12,216	116,520	128,377	965,201
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	151,360	15,791	200	12,216	116,520	128,377	965,201
Adjustments	0	0	0	0	0	0	0
Proposed Costs	151,360	15,791	200	12,216	116,520	128,377	965,201

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MAXIMUS
Allocated Costs By Department

Central Service Departments	CRIMINAL CT CLRK	CLERK/MASTER	JUVENILE COURT	GEN SESSIONS CT	ST TRIAL COURTS	JUSTICE INFO SYS	SHERIFF ADMIN
BUILDING USE ALLOWANCE	235,766	228,773	0	703,229	365,924	0	817,514
EMPLOYEE BENEFITS	230,946	38,079	222,262	267,392	144,181	856	1,113,145
POST AUDITS	770	330	4,761	3,476	2,970	1,251	1,727
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
GENERAL SERVICES	(9,658)	(11,106)	(15,772)	(37,117)	(34,841)	(33)	(65,630)
FLEET MANAGEMENT	866	0	33,737	1,473	51,142	0	424,126
POSTAL SERVICE	4,375	1,141	770	2,118	1,717	72	7,793
RADIO SHOP	0	0	4,154	659	3,080	0	48,585
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	0	0	5,635
FINANCE OPERATIONS	4,415	2,951	25,526	27,671	14,857	3,431	8,064
PAYROLL	3,716	883	5,181	5,210	7,079	883	3,830
OFFICE OF MANAGEMENT	4,988	2,628	11,444	9,501	9,572	1,869	9,054
INTERNAL AUDIT	2,196	748	5,162	4,395	5,201	1,078	4,297
BUSINESS SOLUTIONS	760	328	4,637	3,393	2,895	1,222	1,709
PUBLIC PROPERTY	497	169	1,169	995	1,177	244	973
PURCHASING	738	657	6,960	2,777	4,670	1,183	5,735
FINANCIAL	490	166	2,461	983	2,470	240	2,269
TREASURY	421	125	715	623	1,059	119	682
GRANTS COORDINATION	0	0	9,040	0	9,040	0	9,040
HUMAN RESOURCES	31,730	7,184	62,638	40,527	57,219	7,382	445,669
INFORMATION SYSTEMS	5,673	2,848	10,878	21,371	12,126	15,301	35,422
DEPARTMENT OF LAW	19,643	24,665	16,774	49,016	12,316	12,375	82,824
CENTRAL RECORDS	118,820	17,623	0	586	0	0	343
Total Allocated	657,152	318,192	412,497	1,108,278	673,854	47,473	2,962,806
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	657,152	318,192	412,497	1,108,278	673,854	47,473	2,962,806
Adjustments	0	0	0	0	0	0	0
Proposed Costs	657,152	318,192	412,497	1,108,278	673,854	47,473	2,962,806

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MAXIMUS
Allocated Costs By Department

Central Service Departments	SH COMM SERVICES	SH FACILITY MTN	SH WAREHOUSE	SH CRIM JUST CTR	SH HILL JAIL	SH MENS JAIL ANX	SH CORR WORK CTR
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	0	0
POST AUDITS	0	435	706	1,557	698	0	1,779
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
GENERAL SERVICES	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	946	3,956	4,321	1,864	0	3,811
PAYROLL	0	674	172	12,736	2,703	0	7,149
OFFICE OF MANAGEMENT	0	907	1,160	15,457	3,534	0	9,489
INTERNAL AUDIT	0	419	531	7,056	1,673	0	5,056
BUSINESS SOLUTIONS	0	423	686	1,514	677	0	1,727
PUBLIC PROPERTY	0	95	120	1,598	378	0	1,145
PURCHASING	0	106	1,314	1,383	1,219	0	5,010
FINANCIAL	0	93	119	1,577	373	0	1,129
TREASURY	0	73	55	1,269	285	0	792
GRANTS COORDINATION	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
INFORMATION SYSTEMS	0	0	0	0	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	4,171	8,819	48,468	13,404	0	37,087
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	0	4,171	8,819	48,468	13,404	0	37,087
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	4,171	8,819	48,468	13,404	0	37,087

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MAXIMUS
Allocated Costs By Department

Central Service Departments	SH TRANSPORTATION	SH SUBSTANCE AB	SH WARRANTS	SH TRAINING ACAD	SH DEBERRY	SH CENTRAL PROC	SH LAW ENF BLOCK
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	0	0
POST AUDITS	304	0	607	340	89	0	93
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
GENERAL SERVICES	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	303	0	2,782	1,050	569	0	173
PAYROLL	2,261	0	2,616	341	0	0	24
OFFICE OF MANAGEMENT	2,660	0	3,339	793	13,841	0	0
INTERNAL AUDIT	1,270	0	1,526	235	7,235	0	11
BUSINESS SOLUTIONS	295	0	590	331	86	0	91
PUBLIC PROPERTY	287	0	346	53	1,638	0	2
PURCHASING	47	0	251	103	22,230	0	18
FINANCIAL	285	0	340	53	1,616	0	2
TREASURY	227	0	268	37	808	0	5
GRANTS COORDINATION	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
INFORMATION SYSTEMS	0	0	0	0	0	0	0
DEPARTMENT OF LAW	0	0	0	0	0	0	0
CENTRAL RECORDS	0	0	0	0	0	0	0
Total Allocated	7,939	0	12,665	3,336	48,112	0	419
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	7,939	0	12,665	3,336	48,112	0	419
Adjustments	0	0	0	0	0	0	0
Proposed Costs	7,939	0	12,665	3,336	48,112	0	419

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MAXIMUS
Allocated Costs By Department

Central Service Departments	SH COMPLIANCE	SH PRE TRIAL	SH SOUTH PRECINCT	SH COURTHOUSE	SH SORT	SH DAY REPORTING	SH WORK RELEASE
BUILDING USE ALLOWANCE	0	1,880	5,210	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	0	0
POST AUDITS	0	0	0	0	0	1,022	32
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
GENERAL SERVICES	0	0	0	0	0	0	0
FLEET MANAGEMENT	0	0	0	0	0	0	0
POSTAL SERVICE	0	0	0	0	0	27	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	3,375	78
PAYROLL	0	0	0	0	0	2,965	8
OFFICE OF MANAGEMENT	0	0	0	0	0	3,106	0
INTERNAL AUDIT	0	0	0	0	0	1,657	0
BUSINESS SOLUTIONS	0	0	0	0	0	993	32
PUBLIC PROPERTY	0	0	0	0	0	375	0
PURCHASING	0	0	0	0	0	685	0
FINANCIAL	0	0	0	0	0	371	0
TREASURY	0	0	0	0	0	296	0
GRANTS COORDINATION	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
INFORMATION SYSTEMS	0	0	0	0	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	1,880	5,210	0	0	14,872	150
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	0	1,880	5,210	0	0	14,872	150
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	1,880	5,210	0	0	14,872	150

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MAXIMUS
Allocated Costs By Department

Central Service Departments	SH OTHER	POLICE	POLICE DRUG ENF	FIRE	CODES ADMIN	BEER BOARD	AGRICULTURAL EXT
BUILDING USE ALLOWANCE	0	439,366	0	29,942	6,264	2,842	7,289
EMPLOYEE BENEFITS	0	12,567,990	0	14,356,914	429,255	24,389	25,799
POST AUDITS	266	25,198	493	17,810	5,544	882	557
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	22,837	0	11,250	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
GENERAL SERVICES	0	(139,635)	0	(13,399)	(3,671)	(971)	(1,130)
FLEET MANAGEMENT	0	3,217,367	6,245	4,444,047	92,482	744	0
POSTAL SERVICE	0	8,316	0	633	2,739	271	105
RADIO SHOP	0	360,484	0	128,115	130	466	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	0	0	0
FINANCE OPERATIONS	838	109,612	1,460	36,671	40,511	4,810	1,028
PAYROLL	77	70,004	0	45,058	3,805	169	317
OFFICE OF MANAGEMENT	0	134,149	2,567	94,577	7,110	296	318
INTERNAL AUDIT	150	61,511	710	43,579	2,975	128	122
BUSINESS SOLUTIONS	259	24,729	479	17,328	5,391	863	545
PUBLIC PROPERTY	34	13,924	161	9,865	673	29	28
PURCHASING	147	35,006	1,812	14,717	1,935	91	101
FINANCIAL	33	17,505	159	10,229	665	28	26
TREASURY	22	9,064	664	7,649	541	22	32
GRANTS COORDINATION	0	25,991	0	3,390	0	0	0
HUMAN RESOURCES	0	973,753	0	669,187	45,897	2,200	2,951
INFORMATION SYSTEMS	0	279,345	0	75,316	63,937	2,299	2,695
DEPARTMENT OF LAW	0	339,164	0	74,810	205,583	30,989	11,669
CENTRAL RECORDS	0	3,861	0	2,070	1,367	0	0
Total Allocated	1,826	18,599,541	14,750	20,079,758	913,133	70,547	52,452
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,826	18,599,541	14,750	20,079,758	913,133	70,547	52,452
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,826	18,599,541	14,750	20,079,758	913,133	70,547	52,452

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MAXIMUS
Allocated Costs By Department

Central Service Departments	SOIL & WATER	SOCIAL SERVICES	HEALTH	PUBLIC LIBRARY	PARKS	ARTS COMMISSION	PUBLIC WORKS
BUILDING USE ALLOWANCE	0	157,815	22,810	0	0	2,344	0
EMPLOYEE BENEFITS	24,406	676,891	1,290,407	542,118	1,564,827	22,143	4,498,339
POST AUDITS	502	4,443	19,661	9,593	26,759	1,447	9,020
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	95	34,586	0	392	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
GENERAL SERVICES	(588)	(8,044)	(5,962)	(759)	(6,587)	(1,374)	(1,045)
FLEET MANAGEMENT	0	10,783	119,511	33,448	996,997	0	3,164,360
POSTAL SERVICE	29	489	52	5,791	2,318	494	530
RADIO SHOP	0	0	5,024	0	9,557	0	24,891
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	5,635	0	11,270
FINANCE OPERATIONS	982	21,954	92,371	72,307	148,731	11,762	66,749
PAYROLL	41	3,895	20,813	14,041	30,696	221	12,451
OFFICE OF MANAGEMENT	84	6,310	49,747	22,958	28,377	2,371	42,053
INTERNAL AUDIT	40	2,384	22,226	10,173	16,416	1,134	27,651
BUSINESS SOLUTIONS	489	4,348	19,130	9,334	26,041	1,413	8,786
PUBLIC PROPERTY	9	540	5,031	2,302	3,716	257	6,260
PURCHASING	55	1,185	32,695	12,487	19,634	3,003	64,143
FINANCIAL	9	1,840	13,627	3,254	7,756	1,071	9,122
TREASURY	8	526	3,504	2,800	2,921	114	3,406
GRANTS COORDINATION	0	9,040	59,898	6,780	28,252	5,650	20,341
HUMAN RESOURCES	414	46,836	129,265	163,762	241,594	2,747	201,874
INFORMATION SYSTEMS	1,493	14,426	101,297	129,063	63,049	2,882	68,069
DEPARTMENT OF LAW	0	19,167	106,360	17,394	89,182	16,623	105,298
CENTRAL RECORDS	0	1,067	22,665	2,994	178	0	1,644
Total Allocated	27,973	975,990	2,164,718	1,059,840	3,306,441	74,302	8,345,212
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	27,973	975,990	2,164,718	1,059,840	3,306,441	74,302	8,345,212
Adjustments	0	0	0	0	0	0	0
Proposed Costs	27,973	975,990	2,164,718	1,059,840	3,306,441	74,302	8,345,212

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MAXIMUS
Allocated Costs By Department

Central Service Departments	SOLID WASTE	HUMAN RELATIONS	ADA MANAGEMENT	CARING FOR CHILDREN	FARMERS MARKET	MUNI AUDITORIUM	STATE FAIR BD
BUILDING USE ALLOWANCE	0	2,028	0	0	0	0	0
EMPLOYEE BENEFITS	1,073,569	10,321	0	0	21,845	41,277	93,668
POST AUDITS	5,313	474	7	0	1,040	1,639	4,580
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
GENERAL SERVICES	0	(1,189)	(17,585)	0	(218)	0	0
FLEET MANAGEMENT	149,554	0	0	0	912	4,611	2,064
POSTAL SERVICE	0	59	0	0	15	130	11
RADIO SHOP	0	0	0	0	77	91	64
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	0	0	0
FINANCE OPERATIONS	16,365	2,078	63	0	10,844	10,043	29,831
PAYROLL	3,651	169	0	0	292	423	7,965
OFFICE OF MANAGEMENT	19,006	375	509	0	1,018	1,686	5,183
INTERNAL AUDIT	8,602	169	234	0	692	740	1,815
BUSINESS SOLUTIONS	5,161	466	7	0	1,013	1,597	4,467
PUBLIC PROPERTY	1,947	38	53	0	156	168	411
PURCHASING	20,656	120	718	0	1,691	1,420	3,877
FINANCIAL	1,922	37	53	0	319	165	404
TREASURY	2,190	26	20	0	101	143	941
GRANTS COORDINATION	0	0	0	0	1,130	0	0
HUMAN RESOURCES	0	2,200	0	0	3,028	4,943	9,176
INFORMATION SYSTEMS	2,568	2,404	0	0	2,509	4,016	7,587
DEPARTMENT OF LAW	(41,489)	14,530	0	0	18,219	13,472	34,337
CENTRAL RECORDS	0	0	2,067	0	0	0	346
Total Allocated	1,269,015	34,305	(13,854)	0	64,683	86,564	206,727
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,269,015	34,305	(13,854)	0	64,683	86,564	206,727
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,269,015	34,305	(13,854)	0	64,683	86,564	206,727

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MAXIMUS
Allocated Costs By Department

Central Service Departments	CONVENTION CTR	SPORTS AUTHORITY	WATER & SEWER	STORM WATER	BORDEAUX LONG-TERM CARE	GENERAL HOSP	METRO ACTION COM
BUILDING USE ALLOWANCE	0	575	2,846	0	0	0	0
EMPLOYEE BENEFITS	65,354	0	3,394,381	0	1,435,770	2,244,578	243,992
POST AUDITS	3,072	477	37,359	3,340	18,792	37,194	11,863
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	12	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
GENERAL SERVICES	0	(198)	(1,863)	0	0	0	(205)
FLEET MANAGEMENT	7,287	0	1,621,958	0	0	0	145,307
POSTAL SERVICE	115	55	131	0	602	0	1,413
RADIO SHOP	0	0	7,379	0	0	44	165
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	84,523	0	0	0	0
FINANCE OPERATIONS	21,259	2,193	207,866	8,520	73,203	918	80,575
PAYROLL	2,408	86	28,164	3,533	21,364	30,491	11,390
OFFICE OF MANAGEMENT	5,296	789	260,525	9,488	34,634	40,885	19,451
INTERNAL AUDIT	3,655	4,417	73,412	3,991	15,276	35,181	10,422
BUSINESS SOLUTIONS	3,001	467	36,412	3,243	18,277	10,469	11,558
PUBLIC PROPERTY	827	1,000	16,618	903	3,458	7,964	2,360
PURCHASING	7,715	13,387	169,616	5,236	16,870	58,309	16,115
FINANCIAL	817	987	16,403	1,873	3,414	7,862	4,454
TREASURY	749	308	30,161	2,804	2,426	6,899	1,609
GRANTS COORDINATION	0	0	0	6,780	0	0	14,691
HUMAN RESOURCES	18,142	1,099	409,015	0	18,674	273	117,359
INFORMATION SYSTEMS	9,605	2,544	180,382	0	0	23,615	30,976
DEPARTMENT OF LAW	12,933	27,846	22,670	14,326	17,176	84,147	36,275
CENTRAL RECORDS	0	0	2,169	0	0	0	2,372
Total Allocated	162,235	56,032	6,600,139	64,037	1,679,936	2,588,829	762,142
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	162,235	56,032	6,600,139	64,037	1,679,936	2,588,829	762,142
Adjustments	0	0	0	0	0	0	0
Proposed Costs	162,235	56,032	6,600,139	64,037	1,679,936	2,588,829	762,142

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MAXIMUS
Allocated Costs By Department

Central Service Departments	NCAC	MDHA	METRO TRANSIT	DES	TAXI TRANSP & LICENSING	EDUCATION	INSURANCE
BUILDING USE ALLOWANCE	0	0	0	0	0	55,423	6,060
EMPLOYEE BENEFITS	45,430	5,161	0	0	49,300	23,153,619	0
POST AUDITS	10,404	0	305	11	708	473,909	522
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
GENERAL SERVICES	0	0	0	0	(1,613)	(17,644)	0
FLEET MANAGEMENT	0	0	0	0	2,925	0	0
POSTAL SERVICE	395	29	0	0	160	0	409
RADIO SHOP	0	0	0	0	445	105,508	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	22,539	0	0	0	0	5,635	0
FINANCE OPERATIONS	44,103	0	805	73	3,240	622,473	2,298
PAYROLL	0	0	0	0	169	497,791	0
OFFICE OF MANAGEMENT	211	0	15,351	0	330	678,118	0
INTERNAL AUDIT	3,432	0	10,788	12	152	369,943	1,067
BUSINESS SOLUTIONS	10,117	0	297	10	691	461,122	508
PUBLIC PROPERTY	777	0	2,442	3	35	83,743	241
PURCHASING	7,203	0	32,865	36	143	431,460	3,279
FINANCIAL	7,307	0	2,412	2	33	82,667	238
TREASURY	291	1	873	83	24	36,925	92
GRANTS COORDINATION	45,203	0	0	0	0	0	0
HUMAN RESOURCES	20,241	0	147	0	2,200	488,987	0
INFORMATION SYSTEMS	16,422	4,202	15,442	0	2,066	558,428	0
DEPARTMENT OF LAW	15,210	15,787	14,485	24,714	31,617	241,252	(571,109)
CENTRAL RECORDS	1,878	0	0	0	0	0	0
Total Allocated	251,163	25,180	96,212	24,944	92,625	28,329,359	(556,395)
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	251,163	25,180	96,212	24,944	92,625	28,329,359	(556,395)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	251,163	25,180	96,212	24,944	92,625	28,329,359	(556,395)

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MAXIMUS
Allocated Costs By Department

Central Service Departments	ARENA	COMMUNICATION CENTER	ALL OTHER	KNOWLES HOME	CRIMINAL JUSTICE PLANNING	SubTotal	Direct Billed
BUILDING USE ALLOWANCE	0	75,417	369,980	0	33,587	4,615,444	0
EMPLOYEE BENEFITS	0	46,142	36,375	15,480	0	71,783,883	3,140,719
POST AUDITS	0	2,364	434,423	2,847	217	1,211,574	0
CORPORATE DUES	0	0	25,476	0	0	308,618	0
EMPLOYEE HEALTH &	0	0	0	0	0	69,172	266,896
GENERAL SERVICES	0	0	0	0	0	82,138	0
GENERAL SERVICES	0	(5,240)	(64,621)	0	(1,466)	(562,057)	0
FLEET MANAGEMENT	0	65,367	0	0	0	14,662,264	0
POSTAL SERVICE	0	37	60	100	9	79,190	0
RADIO SHOP	0	8,698	686	0	0	724,713	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	0	140,872	0
FINANCE OPERATIONS	0	14,602	545,632	12,505	554	2,538,488	0
PAYROLL	0	0	3	2,692	169	962,566	0
OFFICE OF MANAGEMENT	0	10,476	139,416	3,651	379	1,786,824	0
INTERNAL AUDIT	0	4,598	292,098	1,625	177	1,106,079	0
BUSINESS SOLUTIONS	0	2,310	421,846	2,767	215	1,152,834	0
PUBLIC PROPERTY	0	1,040	66,121	368	40	250,378	0
PURCHASING	0	1,048	890,251	1,158	80	1,947,657	0
FINANCIAL	0	2,499	65,269	364	39	287,531	0
TREASURY	0	409	38,158	436	23	172,465	0
GRANTS COORDINATION	0	10,171	111,221	0	0	390,349	0
HUMAN RESOURCES	0	98,643	0	26	1,478	4,572,036	0
INFORMATION SYSTEMS	0	16,714	3,315	0	1,412	2,038,522	0
DEPARTMENT OF LAW	0	25,910	143,988	11,726	23,514	2,236,823	455,400
CENTRAL RECORDS	0	0	359	0	0	246,876	0
Total Allocated	0	381,205	3,520,056	55,745	60,427	112,805,239	3,863,015
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	0	381,205	3,520,056	55,745	60,427	112,805,239	3,863,015
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	381,205	3,520,056	55,745	60,427	112,805,239	3,863,015

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MAXIMUS
Allocated Costs By Department

Central Service Departments	Unallocated	Total
BUILDING USE ALLOWANCE	0	4,615,444
EMPLOYEE BENEFITS	0	74,924,602
POST AUDITS	0	1,211,574
CORPORATE DUES	0	308,618
EMPLOYEE HEALTH &	0	336,068
GENERAL SERVICES	0	82,138
GENERAL SERVICES	0	(562,057)
FLEET MANAGEMENT	0	14,662,264
POSTAL SERVICE	0	79,190
RADIO SHOP	0	724,713
DIRECTOR OF FINANCE	0	0
MINORITY SMALL BUSINESS	0	140,872
FINANCE OPERATIONS	0	2,538,488
PAYROLL	0	962,566
OFFICE OF MANAGEMENT	0	1,786,824
INTERNAL AUDIT	0	1,106,079
BUSINESS SOLUTIONS	0	1,152,834
PUBLIC PROPERTY	0	250,378
PURCHASING	0	1,947,657
FINANCIAL	0	287,531
TREASURY	0	172,465
GRANTS COORDINATION	0	390,349
HUMAN RESOURCES	0	4,572,036
INFORMATION SYSTEMS	0	2,038,522
DEPARTMENT OF LAW	0	2,692,223
CENTRAL RECORDS	0	246,876
Total Allocated	0	116,668,254
Roll Forward	0	0
Cost With Roll Forward	0	116,668,254
Adjustments	0	0
Proposed Costs	0	116,668,254

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MAXIMUS
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE ALLOWANCE	0	5,258,248	
EMPLOYEE BENEFITS	76,270,102	0	
POST AUDITS	1,499,996	0	
CORPORATE DUES	335,522	0	
EMPLOYEE HEALTH & WELLNESS	443,943	0	
GENERAL SERVICES OVERHEAD	1,295,942	0	
GENERAL SERVICES FACILITIES	19,817,499	(22,908,819)	
FLEET MANAGEMENT	30,858,194	(7,151,126)	
POSTAL SERVICE	1,081,469	(1,025,289)	
RADIO SHOP	3,517,238	(3,088,630)	
DIRECTOR OF FINANCE	672,413	0	
MINORITY SMALL BUSINESS ASSISTANCE	450,276	0	
FINANCE OPERATIONS	2,470,692	0	
PAYROLL	850,564	0	
OFFICE OF MANAGEMENT BUDGET	1,577,351	0	
INTERNAL AUDIT	1,187,509	(38,500)	
BUSINESS SOLUTIONS	1,235,785	(225)	
PUBLIC PROPERTY ADMINISTRATION	202,359	(319,490)	
PURCHASING	1,401,625	0	
FINANCIAL ACCOUNTABILITY	348,414	0	
TREASURY	830,683	(796,821)	
GRANTS COORDINATION	232,203	0	
HUMAN RESOURCES	4,436,412	(2,716,973)	
INFORMATION SYSTEMS	15,422,171	(12,889,825)	
DEPARTMENT OF LAW	15,544,560	(12,749,640)	
CENTRAL RECORDS	227,766	0	
LEGISLATIVE			398,493
MAYOR			627,560
CUSTOMER SERVICE			7,383
ELECTIONS			303,859
SURPLUS PROPERTY			96,626
PLANNING COMM			400,163
ADV PLAN/RSCH			687
REGISTER/DEEDS			96,529
HISTORICAL COMM			60,482
COMM ED ALLIANCE			34,729
GOVT ACCESS TV			695

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MAXIMUS
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
ASSESSOR PROP			564,248
TRUSTEE			290,643
COUNTY CLERK			618,899
DISTRICT ATTOR			151,360
DA DRUG ENF			15,791
DA SPECIAL OPNS			200
MEDICAL EXAMINER			12,216
PUBLIC DEFENDER			116,520
JUVENILE CT CLRK			128,377
CIRCUIT CT CLERK			965,201
CRIMINAL CT CLRK			657,152
CLERK/MASTER			318,192
JUVENILE COURT			412,497
GEN SESSIONS CT			1,108,278
ST TRIAL COURTS			673,854
JUSTICE INFO SYS			47,473
SHERIFF ADMIN			2,962,806
SH COMM SERVICES			0
SH FACILITY MTN			4,171
SH WAREHOUSE			8,819
SH CRIM JUST CTR			48,468
SH HILL JAIL			13,404
SH MENS JAIL ANX			0
SH CORR WORK CTR			37,087
SH TRANSPORTATION			7,939
SH SUBSTANCE AB			0
SH WARRANTS			12,665
SH TRAINING ACAD			3,336
SH DEBERRY			48,112
SH CENTRAL PROC			0
SH LAW ENF BLOCK			419
SH COMPLIANCE			0
SH PRE TRIAL			1,880
SH SOUTH PRECINCT			5,210
SH COURTHOUSE			0
SH SORT			0
SH DAY REPORTING			14,872
SH WORK RELEASE			150

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MAXIMUS
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
SH OTHER			1,826
POLICE			18,599,541
POLICE DRUG ENF			14,750
FIRE			20,079,758
CODES ADMIN			913,133
BEER BOARD			70,547
AGRICULTURAL EXT			52,452
SOIL & WATER			27,973
SOCIAL SERVICES			975,990
HEALTH			2,164,718
PUBLIC LIBRARY			1,059,840
PARKS			3,306,441
ARTS COMMISSION			74,302
PUBLIC WORKS			8,345,212
SOLID WASTE			1,269,015
HUMAN RELATIONS			34,305
ADA MANAGEMENT			(13,854)
CARING FOR CHILDREN			0
FARMERS MARKET			64,683
MUNI AUDITORIUM			86,564
STATE FAIR BD			206,727
CONVENTION CTR			162,235
SPORTS AUTHORITY			56,032
WATER & SEWER			6,600,139
STORM WATER			64,037
BORDEAUX LONG-TERM CARE			1,679,936
GENERAL HOSP			2,588,829
METRO ACTION COM			762,142
NCAC			251,163
MDHA			25,180
METRO TRANSIT			96,212
DES			24,944
TAXI TRANSP & LICENSING			92,625
EDUCATION			28,329,359
INSURANCE			(556,395)
ARENA			0
COMMUNICATION CENTER			381,205
ALL OTHER			3,520,056

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MAXIMUS
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
KNOWLES HOME			55,745	
CRIMINAL JUSTICE PLANNING			60,427	
Direct Billed Total			3,863,015	
Unallocated Total			0	Deviation
Totals	182,210,688	(58,427,090)	116,668,254	7,115,344

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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 23.5	GENERAL SERVICES 6.5
BUILDING USE ALLOWANCE	(5,258,248)	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	(76,441,123)	1,180	0	0	0	0
POST AUDITS	0	0	(1,518,604)	0	0	0	0
CORPORATE DUES	0	0	11	(336,449)	0	0	0
EMPLOYEE HEALTH &	0	0	437	0	(447,366)	0	0
GENERAL SERVICES	0	484,353	397	0	0	95,485	(2,040,606)
GENERAL SERVICES	45,318	9,612	6,708	0	0	0	656,619
FLEET MANAGEMENT	39,957	(2,830)	283,350	0	0	0	1,057,566
POSTAL SERVICE	1,563	0	346	0	0	0	40,189
RADIO SHOP	32,369	0	947	0	0	0	204,094
DIRECTOR OF FINANCE	28,054	540,374	251	8,235	0	60,505	0
MINORITY SMALL BUSINESS	372	0	419	0	0	0	0
FINANCE OPERATIONS	9,145	0	763	0	0	0	0
PAYROLL	2,824	0	290	0	0	0	0
OFFICE OF MANAGEMENT	4,913	36,118	730	19,596	0	0	0
INTERNAL AUDIT	2,999	1,499	861	0	0	6,448	0
BUSINESS SOLUTIONS	3,160	0	527	0	0	0	0
PUBLIC PROPERTY	17,456	0	243	0	0	0	0
PURCHASING	6,139	0	322	0	0	0	0
FINANCIAL	377	0	14	0	0	0	0
TREASURY	3,777	0	777	0	0	0	0
GRANTS COORDINATION	453	0	225	0	0	0	0
HUMAN RESOURCES	16,562	164,862	1,928	0	111,298	(4,830,389)	0
INFORMATION SYSTEMS	342,593	160,324	4,192	0	0	67,149	0
DEPARTMENT OF LAW	56,625	122,209	1,904	0	0	24,877	0
CENTRAL RECORDS	28,148	0	208	0	0	3,889	0
LEGISLATIVE	0	61,030	916	198,621	0	17,799	0
MAYOR	363,187	53,846	1,455	29,848	0	11,264	0
CUSTOMER SERVICE	5,838	0	58	0	0	0	0
ELECTIONS	14,942	103,826	1,050	0	0	8,886	0
SURPLUS PROPERTY	2,332	0	1,108	0	0	0	82,138
PLANNING COMM	6,295	165,260	3,547	54,673	0	24,841	0
ADV PLAN/RSCH	0	0	56	0	0	0	0
REGISTER/DEEDS	0	46,813	239	0	0	4,844	0
HISTORICAL COMM	0	14,200	772	0	0	4,054	0
COMM ED ALLIANCE	0	25,799	215	0	0	3,554	0
GOVT ACCESS TV	0	0	50	0	0	0	0

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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 23.5	GENERAL SERVICES 6.5
ASSESSOR PROP	25,362	288,883	632	0	0	30,749	0
TRUSTEE	6,611	87,715	324	0	0	8,296	0
COUNTY CLERK	160,902	363,404	1,274	0	0	26,061	0
DISTRICT ATTOR	1,298	36,118	1,500	0	0	33,372	0
DA DRUG ENF	0	0	1,009	0	0	0	0
DA SPECIAL OPNS	0	0	27	0	0	0	0
MEDICAL EXAMINER	0	0	0	0	0	0	0
PUBLIC DEFENDER	9,167	33,504	441	0	0	23,805	0
JUVENILE CT CLRK	0	72,237	332	0	0	13,034	0
CIRCUIT CT CLERK	446,626	414,647	587	0	0	33,017	0
CRIMINAL CT CLRK	235,766	230,946	770	0	0	31,730	0
CLERK/MASTER	228,773	38,079	330	0	0	7,184	0
JUVENILE COURT	0	222,262	4,761	0	0	62,638	0
GEN SESSIONS CT	703,229	267,392	3,476	0	0	40,527	0
ST TRIAL COURTS	365,924	144,181	2,970	0	0	57,219	0
JUSTICE INFO SYS	0	856	1,251	0	0	7,382	0
SHERIFF ADMIN	817,514	1,113,145	1,727	0	0	445,669	0
SH COMM SERVICES	0	0	0	0	0	0	0
SH FACILITY MTN	0	0	435	0	0	0	0
SH WAREHOUSE	0	0	706	0	0	0	0
SH CRIM JUST CTR	0	0	1,557	0	0	0	0
SH HILL JAIL	0	0	698	0	0	0	0
SH MENS JAIL ANX	0	0	0	0	0	0	0
SH CORR WORK CTR	0	0	1,779	0	0	0	0
SH TRANSPORTATION	0	0	304	0	0	0	0
SH SUBSTANCE AB	0	0	0	0	0	0	0
SH WARRANTS	0	0	607	0	0	0	0
SH TRAINING ACAD	0	0	340	0	0	0	0
SH DEBERRY	0	0	89	0	0	0	0
SH CENTRAL PROC	0	0	0	0	0	0	0
SH LAW ENF BLOCK	0	0	93	0	0	0	0
SH COMPLIANCE	0	0	0	0	0	0	0
SH PRE TRIAL	1,880	0	0	0	0	0	0
SH SOUTH PRECINCT	5,210	0	0	0	0	0	0
SH COURTHOUSE	0	0	0	0	0	0	0
SH SORT	0	0	0	0	0	0	0
SH DAY REPORTING	0	0	1,022	0	0	0	0

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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 23.5	GENERAL SERVICES 6.5
SH WORK RELEASE	0	0	32	0	0	0	0
SH OTHER	0	0	266	0	0	0	0
POLICE	439,366	12,567,990	25,198	0	22,837	973,753	0
POLICE DRUG ENF	0	0	493	0	0	0	0
FIRE	29,942	14,356,914	17,810	0	11,250	669,187	0
CODES ADMIN	6,264	429,255	5,544	0	0	45,897	0
BEER BOARD	2,842	24,389	882	0	0	2,200	0
AGRICULTURAL EXT	7,289	25,799	557	0	0	2,951	0
SOIL & WATER	0	24,406	502	0	0	414	0
SOCIAL SERVICES	157,815	676,891	4,443	0	95	46,836	0
HEALTH	22,810	1,290,407	19,661	0	34,586	129,265	0
PUBLIC LIBRARY	0	542,118	9,593	0	0	163,762	0
PARKS	0	1,564,827	26,759	0	392	241,594	0
ARTS COMMISSION	2,344	22,143	1,447	0	0	2,747	0
PUBLIC WORKS	0	4,498,339	9,020	0	0	201,874	0
SOLID WASTE	0	1,073,569	5,313	0	0	0	0
HUMAN RELATIONS	2,028	10,321	474	0	0	2,200	0
ADA MANAGEMENT	0	0	7	0	0	0	0
CARING FOR CHILDREN	0	0	0	0	0	0	0
FARMERS MARKET	0	21,845	1,040	0	0	3,028	0
MUNI AUDITORIUM	0	41,277	1,639	0	0	4,943	0
STATE FAIR BD	0	93,668	4,580	0	0	9,176	0
CONVENTION CTR	0	65,354	3,072	0	0	18,142	0
SPORTS AUTHORITY	575	0	477	0	0	1,099	0
WATER & SEWER	2,846	3,394,381	37,359	0	12	409,015	0
STORM WATER	0	0	3,340	0	0	0	0
BORDEAUX LONG-TERM	0	1,435,770	18,792	0	0	18,674	0
GENERAL HOSP	0	2,244,578	37,194	0	0	273	0
METRO ACTION COM	0	243,992	11,863	0	0	117,359	0
NCAC	0	45,430	10,404	0	0	20,241	0
MDHA	0	5,161	0	0	0	0	0
METRO TRANSIT	0	0	305	0	0	147	0
DES	0	0	11	0	0	0	0
TAXI TRANSP & LICENSING	0	49,300	708	0	0	2,200	0
EDUCATION	55,423	23,153,619	473,909	0	0	488,987	0
INSURANCE	6,060	0	522	0	0	0	0
ARENA	0	0	0	0	0	0	0

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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 23.5	GENERAL SERVICES 6.5
COMMUNICATION CENTER	75,417	46,142	2,364	0	0	98,643	0
ALL OTHER	369,980	36,375	434,423	25,476	0	0	0
KNOWLES HOME	0	15,480	2,847	0	0	26	0
CRIMINAL JUSTICE	33,587	0	217	0	0	1,478	0
Direct Billings	0	3,140,719	0	0	266,896	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

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MAXIMUS
Detail Of Allocated Costs

Department

	GENERAL SERVICES	FLEET MANAGEMENT	POSTAL SERVICE	RADIO SHOP	DIRECTOR OF	FINANCE OPERATIONS	MINORITY SMALL
	7.5	8.5	9.5	10.5	11.5	13.5	12.5
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	4,173	0
POST AUDITS	0	0	0	0	0	54	0
CORPORATE DUES	0	0	0	0	0	34	0
EMPLOYEE HEALTH &	0	0	0	0	0	1,567	0
GENERAL SERVICES	(2,394)	399	242	2,098	0	150,313	0
GENERAL SERVICES	638,496	101,792	83	2,975	0	23,024	5,504
FLEET MANAGEMENT	(28,718)	(14,885,111)	89	2,930	0	16,068	0
POSTAL SERVICE	(298)	1,094	(95,442)	0	0	1,081	0
RADIO SHOP	(6,718)	91,130	229	(732,716)	0	2,924	0
DIRECTOR OF FINANCE	(1,284)	0	118	0	(1,429,834)	29,614	0
MINORITY SMALL BUSINESS	(129)	0	77	0	69,147	594	(522,949)
FINANCE OPERATIONS	(4,308)	0	1,464	0	360,807	(2,861,629)	0
PAYROLL	(929)	0	4,555	0	122,604	639	0
OFFICE OF MANAGEMENT	(1,921)	0	45	0	232,806	1,226	0
INTERNAL AUDIT	(997)	0	46	0	0	2,166	0
BUSINESS SOLUTIONS	(1,078)	0	39	0	186,772	1,194	0
PUBLIC PROPERTY	(123)	532	42	0	33,138	536	11,270
PURCHASING	(2,134)	0	332	0	212,656	725	365,303
FINANCIAL	0	0	0	0	56,567	31	0
TREASURY	(1,291)	0	2,773	0	117,782	2,271	0
GRANTS COORDINATION	(155)	0	0	0	37,555	427	0
HUMAN RESOURCES	(5,553)	547	2,160	0	0	16,558	0
INFORMATION SYSTEMS	(14,137)	23,711	696	0	0	25,322	0
DEPARTMENT OF LAW	(4,272)	3,322	1,330	0	0	39,992	0
CENTRAL RECORDS	0	320	1,932	0	0	2,608	0
LEGISLATIVE	(16,055)	0	1,069	0	0	5,119	0
MAYOR	(13,943)	16,395	748	10,592	0	5,887	0
CUSTOMER SERVICE	0	0	0	0	0	240	0
ELECTIONS	(9,105)	3,835	6,277	0	0	11,423	0
SURPLUS PROPERTY	(6,357)	684	28	0	0	7,164	0
PLANNING COMM	(3,724)	320	2,366	0	0	21,006	0
ADV PLAN/RSCH	0	0	0	0	0	333	0
REGISTER/DEEDS	(18)	547	1,160	0	0	1,841	0
HISTORICAL COMM	0	0	48	0	0	4,194	0
COMM ED ALLIANCE	0	0	296	0	0	689	0
GOVT ACCESS TV	0	0	0	0	0	343	0

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MAXIMUS
Detail Of Allocated Costs

Department	GENERAL SERVICES	FLEET MANAGEMENT	POSTAL SERVICE	RADIO SHOP	DIRECTOR OF	FINANCE OPERATIONS	MINORITY SMALL
	7.5	8.5	9.5	10.5	11.5	13.5	12.5
ASSESSOR PROP	(3,925)	10,682	999	0	0	1,431	5,635
TRUSTEE	(1,022)	547	1,301	0	0	931	0
COUNTY CLERK	(8,747)	16,840	1,562	0	0	7,903	0
DISTRICT ATTOR	(986)	6,743	1,574	2,251	0	26,374	0
DA DRUG ENF	0	0	0	3,438	0	4,120	0
DA SPECIAL OPNS	0	0	0	0	0	136	0
MEDICAL EXAMINER	0	0	0	0	0	0	0
PUBLIC DEFENDER	(1,028)	5,880	542	0	0	3,553	0
JUVENILE CT CLRK	(1,825)	320	896	0	0	2,648	0
CIRCUIT CT CLERK	(26,158)	2,158	16,814	130	0	3,181	0
CRIMINAL CT CLRK	(9,658)	866	4,375	0	0	4,415	0
CLERK/MASTER	(11,106)	0	1,141	0	0	2,951	0
JUVENILE COURT	(15,772)	33,737	770	4,154	0	25,526	0
GEN SESSIONS CT	(37,117)	1,473	2,118	659	0	27,671	0
ST TRIAL COURTS	(34,841)	51,142	1,717	3,080	0	14,857	0
JUSTICE INFO SYS	(33)	0	72	0	0	3,431	0
SHERIFF ADMIN	(65,630)	424,126	7,793	48,585	0	8,064	5,635
SH COMM SERVICES	0	0	0	0	0	0	0
SH FACILITY MTN	0	0	0	0	0	946	0
SH WAREHOUSE	0	0	0	0	0	3,956	0
SH CRIM JUST CTR	0	0	0	0	0	4,321	0
SH HILL JAIL	0	0	0	0	0	1,864	0
SH MENS JAIL ANX	0	0	0	0	0	0	0
SH CORR WORK CTR	0	0	0	0	0	3,811	0
SH TRANSPORTATION	0	0	0	0	0	303	0
SH SUBSTANCE AB	0	0	0	0	0	0	0
SH WARRANTS	0	0	0	0	0	2,782	0
SH TRAINING ACAD	0	0	0	0	0	1,050	0
SH DEBERRY	0	0	0	0	0	569	0
SH CENTRAL PROC	0	0	0	0	0	0	0
SH LAW ENF BLOCK	0	0	0	0	0	173	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
SH SORT	0	0	0	0	0	0	0
SH DAY REPORTING	0	0	27	0	0	3,375	0

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MAXIMUS
Detail Of Allocated Costs

Department	GENERAL SERVICES	FLEET MANAGEMENT	POSTAL SERVICE	RADIO SHOP	DIRECTOR OF	FINANCE OPERATIONS	MINORITY SMALL
	7.5	8.5	9.5	10.5	11.5	13.5	12.5
SH WORK RELEASE	0	0	0	0	0	78	0
SH OTHER	0	0	0	0	0	838	0
POLICE	(139,635)	3,217,367	8,316	360,484	0	109,612	0
POLICE DRUG ENF	0	6,245	0	0	0	1,460	0
FIRE	(13,399)	4,444,047	633	128,115	0	36,671	0
CODES ADMIN	(3,671)	92,482	2,739	130	0	40,511	0
BEER BOARD	(971)	744	271	466	0	4,810	0
AGRICULTURAL EXT	(1,130)	0	105	0	0	1,028	0
SOIL & WATER	(588)	0	29	0	0	982	0
SOCIAL SERVICES	(8,044)	10,783	489	0	0	21,954	0
HEALTH	(5,962)	119,511	52	5,024	0	92,371	0
PUBLIC LIBRARY	(759)	33,448	5,791	0	0	72,307	0
PARKS	(6,587)	996,997	2,318	9,557	0	148,731	5,635
ARTS COMMISSION	(1,374)	0	494	0	0	11,762	0
PUBLIC WORKS	(1,045)	3,164,360	530	24,891	0	66,749	11,270
SOLID WASTE	0	149,554	0	0	0	16,365	0
HUMAN RELATIONS	(1,189)	0	59	0	0	2,078	0
ADA MANAGEMENT	(17,585)	0	0	0	0	63	0
CARING FOR CHILDREN	0	0	0	0	0	0	0
FARMERS MARKET	(218)	912	15	77	0	10,844	0
MUNI AUDITORIUM	0	4,611	130	91	0	10,043	0
STATE FAIR BD	0	2,064	11	64	0	29,831	0
CONVENTION CTR	0	7,287	115	0	0	21,259	0
SPORTS AUTHORITY	(198)	0	55	0	0	2,193	0
WATER & SEWER	(1,863)	1,621,958	131	7,379	0	207,866	84,523
STORM WATER	0	0	0	0	0	8,520	0
BORDEAUX LONG-TERM	0	0	602	0	0	73,203	0
GENERAL HOSP	0	0	0	44	0	918	0
METRO ACTION COM	(205)	145,307	1,413	165	0	80,575	0
NCAC	0	0	395	0	0	44,103	22,539
MDHA	0	0	29	0	0	0	0
METRO TRANSIT	0	0	0	0	0	805	0
DES	0	0	0	0	0	73	0
TAXI TRANSP & LICENSING	(1,613)	2,925	160	445	0	3,240	0
EDUCATION	(17,644)	0	0	105,508	0	622,473	5,635
INSURANCE	0	0	409	0	0	2,298	0
ARENA	0	0	0	0	0	0	0

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MAXIMUS
Detail Of Allocated Costs

Department	GENERAL SERVICES	FLEET MANAGEMENT	POSTAL SERVICE	RADIO SHOP	DIRECTOR OF	FINANCE OPERATIONS	MINORITY SMALL
	7.5	8.5	9.5	10.5	11.5	13.5	12.5
COMMUNICATION CENTER	(5,240)	65,367	37	8,698	0	14,602	0
ALL OTHER	(64,621)	0	60	686	0	545,632	0
KNOWLES HOME	0	0	100	0	0	12,505	0
CRIMINAL JUSTICE	(1,466)	0	9	0	0	554	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

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MAXIMUS
Detail Of Allocated Costs

Department	PUBLIC PROPERTY	TREASURY	OFFICE OF	INTERNAL AUDIT	PAYROLL	BUSINESS SOLUTIONS	PURCHASING
	18.5	21.5	15.5	16.5	14.5	17.5	19.5
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	6,276	1,696	26,221	27,768	0	1,122	44,044
POST AUDITS	132	38	1,259	583	0	14	1,707
CORPORATE DUES	29	8	294	130	0	10	382
EMPLOYEE HEALTH &	39	20	457	173	246	411	34
GENERAL SERVICES	114	115	1,131	504	498	389	297
GENERAL SERVICES	1,873	521	17,388	8,287	2,061	6,338	20,543
FLEET MANAGEMENT	2,714	908	15,342	12,008	3,808	266,211	28,984
POSTAL SERVICE	95	81	833	420	168	329	986
RADIO SHOP	309	508	2,749	1,367	691	902	2,805
DIRECTOR OF FINANCE	59	68	560	261	251	245	93
MINORITY SMALL BUSINESS	40	20	408	175	248	405	56
FINANCE OPERATIONS	217	111	2,199	960	1,336	769	414
PAYROLL	75	36	753	331	(984,896)	289	162
OFFICE OF MANAGEMENT	139	76	(1,889,504)	613	890	725	287
INTERNAL AUDIT	104	47	1,253	(1,179,633)	454	830	391
BUSINESS SOLUTIONS	109	52	1,071	490	587	(1,441,600)	195
PUBLIC PROPERTY	(267,064)	19	185	207	92	241	378
PURCHASING	126	59	1,227	557	644	331	(2,083,703)
FINANCIAL	32	9	0	138	0	14	18
TREASURY	103	(183,974)	1,024	456	343	767	604
GRANTS COORDINATION	20	15	215	92	128	224	19
HUMAN RESOURCES	642	754	4,043	2,840	2,265	1,965	4,694
INFORMATION SYSTEMS	2,057	1,710	19,023	9,086	5,360	4,159	15,713
DEPARTMENT OF LAW	1,362	4,624	4,838	6,017	2,149	1,874	13,151
CENTRAL RECORDS	20	14	207	91	111	202	89
LEGISLATIVE	248	205	2,568	1,095	2,353	899	1,153
MAYOR	450	293	4,473	1,990	1,347	1,426	2,980
CUSTOMER SERVICE	43	91	0	189	0	56	581
ELECTIONS	373	3,470	3,777	1,650	65,340	1,028	2,684
SURPLUS PROPERTY	78	61	888	345	300	1,081	572
PLANNING COMM	535	303	3,770	2,361	2,095	3,451	2,829
ADV PLAN/RSCH	8	27	43	38	0	55	118
REGISTER/DEEDS	255	175	472	1,123	0	234	654
HISTORICAL COMM	156	69	591	691	343	754	1,467
COMM ED ALLIANCE	49	75	510	219	317	222	98
GOVT ACCESS TV	7	27	82	32	0	48	99

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MAXIMUS
Detail Of Allocated Costs

Department	PUBLIC PROPERTY	TREASURY	OFFICE OF	INTERNAL AUDIT	PAYROLL	BUSINESS SOLUTIONS	PURCHASING
	18.5	21.5	15.5	16.5	14.5	17.5	19.5
ASSESSOR PROP	651	463	6,737	2,876	4,514	620	1,977
TRUSTEE	174	151	1,770	770	1,364	325	547
COUNTY CLERK	401	375	3,982	1,769	3,359	1,252	1,335
DISTRICT ATTOR	501	367	4,557	2,215	3,690	1,461	1,292
DA DRUG ENF	160	528	1,531	706	206	982	853
DA SPECIAL OPNS	0	8	0	1	0	26	2
MEDICAL EXAMINER	0	0	0	0	0	0	0
PUBLIC DEFENDER	491	341	4,844	2,168	2,876	432	627
JUVENILE CT CLRK	147	150	1,385	653	1,550	330	197
CIRCUIT CT CLERK	848	462	3,808	3,745	2,133	607	2,242
CRIMINAL CT CLRK	497	421	4,988	2,196	3,716	760	738
CLERK/MASTER	169	125	2,628	748	883	328	657
JUVENILE COURT	1,169	715	11,444	5,162	5,181	4,637	6,960
GEN SESSIONS CT	995	623	9,501	4,395	5,210	3,393	2,777
ST TRIAL COURTS	1,177	1,059	9,572	5,201	7,079	2,895	4,670
JUSTICE INFO SYS	244	119	1,869	1,078	883	1,222	1,183
SHERIFF ADMIN	973	682	9,054	4,297	3,830	1,709	5,735
SH COMM SERVICES	0	0	0	0	0	0	0
SH FACILITY MTN	95	73	907	419	674	423	106
SH WAREHOUSE	120	55	1,160	531	172	686	1,314
SH CRIM JUST CTR	1,598	1,269	15,457	7,056	12,736	1,514	1,383
SH HILL JAIL	378	285	3,534	1,673	2,703	677	1,219
SH MENS JAIL ANX	0	0	0	0	0	0	0
SH CORR WORK CTR	1,145	792	9,489	5,056	7,149	1,727	5,010
SH TRANSPORTATION	287	227	2,660	1,270	2,261	295	47
SH SUBSTANCE AB	0	0	0	0	0	0	0
SH WARRANTS	346	268	3,339	1,526	2,616	590	251
SH TRAINING ACAD	53	37	793	235	341	331	103
SH DEBERRY	1,638	808	13,841	7,235	0	86	22,230
SH CENTRAL PROC	0	0	0	0	0	0	0
SH LAW ENF BLOCK	2	5	0	11	24	91	18
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
SH SORT	0	0	0	0	0	0	0
SH DAY REPORTING	375	296	3,106	1,657	2,965	993	685

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MAXIMUS
Detail Of Allocated Costs

Department	PUBLIC PROPERTY	TREASURY	OFFICE OF	INTERNAL AUDIT	PAYROLL	BUSINESS SOLUTIONS	PURCHASING
	18.5	21.5	15.5	16.5	14.5	17.5	19.5
SH WORK RELEASE	0	0	0	0	8	32	0
SH OTHER	34	22	0	150	77	259	147
POLICE	13,924	9,064	134,149	61,511	70,004	24,729	35,006
POLICE DRUG ENF	161	664	2,567	710	0	479	1,812
FIRE	9,865	7,649	94,577	43,579	45,058	17,328	14,717
CODES ADMIN	673	541	7,110	2,975	3,805	5,391	1,935
BEER BOARD	29	22	296	128	169	863	91
AGRICULTURAL EXT	28	32	318	122	317	545	101
SOIL & WATER	9	8	84	40	41	489	55
SOCIAL SERVICES	540	526	6,310	2,384	3,895	4,348	1,185
HEALTH	5,031	3,504	49,747	22,226	20,813	19,130	32,695
PUBLIC LIBRARY	2,302	2,800	22,958	10,173	14,041	9,334	12,487
PARKS	3,716	2,921	28,377	16,416	30,696	26,041	19,634
ARTS COMMISSION	257	114	2,371	1,134	221	1,413	3,003
PUBLIC WORKS	6,260	3,406	42,053	27,651	12,451	8,786	64,143
SOLID WASTE	1,947	2,190	19,006	8,602	3,651	5,161	20,656
HUMAN RELATIONS	38	26	375	169	169	466	120
ADA MANAGEMENT	53	20	509	234	0	7	718
CARING FOR CHILDREN	0	0	0	0	0	0	0
FARMERS MARKET	156	101	1,018	692	292	1,013	1,691
MUNI AUDITORIUM	168	143	1,686	740	423	1,597	1,420
STATE FAIR BD	411	941	5,183	1,815	7,965	4,467	3,877
CONVENTION CTR	827	749	5,296	3,655	2,408	3,001	7,715
SPORTS AUTHORITY	1,000	308	789	4,417	86	467	13,387
WATER & SEWER	16,618	30,161	260,525	73,412	28,164	36,412	169,616
STORM WATER	903	2,804	9,488	3,991	3,533	3,243	5,236
BORDEAUX LONG-TERM	3,458	2,426	34,634	15,276	21,364	18,277	16,870
GENERAL HOSP	7,964	6,899	40,885	35,181	30,491	10,469	58,309
METRO ACTION COM	2,360	1,609	19,451	10,422	11,390	11,558	16,115
NCAC	777	291	211	3,432	0	10,117	7,203
MDHA	0	1	0	0	0	0	0
METRO TRANSIT	2,442	873	15,351	10,788	0	297	32,865
DES	3	83	0	12	0	10	36
TAXI TRANSP & LICENSING	35	24	330	152	169	691	143
EDUCATION	83,743	36,925	678,118	369,943	497,791	461,122	431,460
INSURANCE	241	92	0	1,067	0	508	3,279
ARENA	0	0	0	0	0	0	0

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MAXIMUS
Detail Of Allocated Costs

Department	PUBLIC PROPERTY	TREASURY	OFFICE OF	INTERNAL AUDIT	PAYROLL	BUSINESS SOLUTIONS	PURCHASING
	18.5	21.5	15.5	16.5	14.5	17.5	19.5
COMMUNICATION CENTER	1,040	409	10,476	4,598	0	2,310	1,048
ALL OTHER	66,121	38,158	139,416	292,098	3	421,846	890,251
KNOWLES HOME	368	436	3,651	1,625	2,692	2,767	1,158
CRIMINAL JUSTICE	40	23	379	177	169	215	80
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

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MAXIMUS
Detail Of Allocated Costs

Department	FINANCIAL 20.5	GRANTS 22.5	INFORMATION 24.5	DEPARTMENT OF LAW 25.5	CENTRAL RECORDS 26.5	Total Plan Allocated
BUILDING USE ALLOWANCE	0	0	0	0	0	0
EMPLOYEE BENEFITS	6,217	0	0	52,324	0	0
POST AUDITS	130	0	0	14,691	0	0
CORPORATE DUES	29	0	0	0	0	0
EMPLOYEE HEALTH &	39	0	0	0	0	0
GENERAL SERVICES	274	1,057	9,392	0	0	0
GENERAL SERVICES	1,855	0	11,724	28,386	210	0
FLEET MANAGEMENT	2,688	0	23,956	14,821	152	0
POSTAL SERVICE	94	0	981	0	0	0
RADIO SHOP	306	0	6,796	0	0	0
DIRECTOR OF FINANCE	59	0	2,416	87,192	350	0
MINORITY SMALL BUSINESS	39	0	802	0	0	0
FINANCE OPERATIONS	215	0	11,935	0	4,910	0
PAYROLL	74	0	1,720	0	909	0
OFFICE OF MANAGEMENT	137	0	14,426	0	1,347	0
INTERNAL AUDIT	104	0	2,048	12,371	0	0
BUSINESS SOLUTIONS	108	0	12,589	0	0	0
PUBLIC PROPERTY	45	0	444	0	0	0
PURCHASING	123	0	7,324	84,546	3,798	0
FINANCIAL	(405,614)	0	0	0	0	0
TREASURY	102	0	7,482	26,481	461	0
GRANTS COORDINATION	101,414	(391,406)	833	17,738	0	0
HUMAN RESOURCES	635	0	26,731	33,271	7,775	0
INFORMATION SYSTEMS	2,031	0	(2,197,127)	27,863	203	0
DEPARTMENT OF LAW	1,345	0	15,640	(3,091,907)	0	0
CENTRAL RECORDS	20	0	1,366	0	(266,991)	0
LEGISLATIVE	244	0	21,067	98,867	1,295	398,493
MAYOR	445	0	21,476	113,401	0	627,560
CUSTOMER SERVICE	41	0	0	0	246	7,383
ELECTIONS	533	1,130	22,992	57,746	2,002	303,859
SURPLUS PROPERTY	77	0	6,127	0	0	96,626
PLANNING COMM	1,019	3,390	44,224	59,017	2,585	400,163
ADV PLAN/RSCH	9	0	0	0	0	687
REGISTER/DEEDS	252	0	22,292	11,662	3,984	96,529
HISTORICAL COMM	646	3,390	4,739	24,368	0	60,482
COMM ED ALLIANCE	48	0	2,638	0	0	34,729
GOVT ACCESS TV	7	0	0	0	0	695

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MAXIMUS
Detail Of Allocated Costs

Department	FINANCIAL 20.5	GRANTS 22.5	INFORMATION 24.5	DEPARTMENT OF LAW 25.5	CENTRAL RECORDS 26.5	Total Plan Allocated
ASSESSOR PROP	643	0	36,415	145,634	3,270	564,248
TRUSTEE	172	0	22,607	157,579	481	290,643
COUNTY CLERK	395	0	15,511	14,259	7,062	618,899
DISTRICT ATTOR	1,148	4,521	9,454	13,910	0	151,360
DA DRUG ENF	158	0	2,100	0	0	15,791
DA SPECIAL OPNS	0	0	0	0	0	200
MEDICAL EXAMINER	0	0	0	12,216	0	12,216
PUBLIC DEFENDER	811	2,260	3,874	11,907	10,025	116,520
JUVENILE CT CLRK	145	0	2,404	24,279	9,495	128,377
CIRCUIT CT CLERK	837	0	8,905	26,590	24,022	965,201
CRIMINAL CT CLRK	490	0	5,673	19,643	118,820	657,152
CLERK/MASTER	166	0	2,848	24,665	17,623	318,192
JUVENILE COURT	2,461	9,040	10,878	16,774	0	412,497
GEN SESSIONS CT	983	0	21,371	49,016	586	1,108,278
ST TRIAL COURTS	2,470	9,040	12,126	12,316	0	673,854
JUSTICE INFO SYS	240	0	15,301	12,375	0	47,473
SHERIFF ADMIN	2,269	9,040	35,422	82,824	343	2,962,806
SH COMM SERVICES	0	0	0	0	0	0
SH FACILITY MTN	93	0	0	0	0	4,171
SH WAREHOUSE	119	0	0	0	0	8,819
SH CRIM JUST CTR	1,577	0	0	0	0	48,468
SH HILL JAIL	373	0	0	0	0	13,404
SH MENS JAIL ANX	0	0	0	0	0	0
SH CORR WORK CTR	1,129	0	0	0	0	37,087
SH TRANSPORTATION	285	0	0	0	0	7,939
SH SUBSTANCE AB	0	0	0	0	0	0
SH WARRANTS	340	0	0	0	0	12,665
SH TRAINING ACAD	53	0	0	0	0	3,336
SH DEBERRY	1,616	0	0	0	0	48,112
SH CENTRAL PROC	0	0	0	0	0	0
SH LAW ENF BLOCK	2	0	0	0	0	419
SH COMPLIANCE	0	0	0	0	0	0
SH PRE TRIAL	0	0	0	0	0	1,880
SH SOUTH PRECINCT	0	0	0	0	0	5,210
SH COURTHOUSE	0	0	0	0	0	0
SH SORT	0	0	0	0	0	0
SH DAY REPORTING	371	0	0	0	0	14,872

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MAXIMUS
Detail Of Allocated Costs

Department	FINANCIAL 20.5	GRANTS 22.5	INFORMATION 24.5	DEPARTMENT OF LAW 25.5	CENTRAL RECORDS 26.5	Total Plan Allocated
SH WORK RELEASE	0	0	0	0	0	150
SH OTHER	33	0	0	0	0	1,826
POLICE	17,505	25,991	279,345	339,164	3,861	18,599,541
POLICE DRUG ENF	159	0	0	0	0	14,750
FIRE	10,229	3,390	75,316	74,810	2,070	20,079,758
CODES ADMIN	665	0	63,937	205,583	1,367	913,133
BEER BOARD	28	0	2,299	30,989	0	70,547
AGRICULTURAL EXT	26	0	2,695	11,669	0	52,452
SOIL & WATER	9	0	1,493	0	0	27,973
SOCIAL SERVICES	1,840	9,040	14,426	19,167	1,067	975,990
HEALTH	13,627	59,898	101,297	106,360	22,665	2,164,718
PUBLIC LIBRARY	3,254	6,780	129,063	17,394	2,994	1,059,840
PARKS	7,756	28,252	63,049	89,182	178	3,306,441
ARTS COMMISSION	1,071	5,650	2,882	16,623	0	74,302
PUBLIC WORKS	9,122	20,341	68,069	105,298	1,644	8,345,212
SOLID WASTE	1,922	0	2,568	(41,489)	0	1,269,015
HUMAN RELATIONS	37	0	2,404	14,530	0	34,305
ADA MANAGEMENT	53	0	0	0	2,067	(13,854)
CARING FOR CHILDREN	0	0	0	0	0	0
FARMERS MARKET	319	1,130	2,509	18,219	0	64,683
MUNI AUDITORIUM	165	0	4,016	13,472	0	86,564
STATE FAIR BD	404	0	7,587	34,337	346	206,727
CONVENTION CTR	817	0	9,605	12,933	0	162,235
SPORTS AUTHORITY	987	0	2,544	27,846	0	56,032
WATER & SEWER	16,403	0	180,382	22,670	2,169	6,600,139
STORM WATER	1,873	6,780	0	14,326	0	64,037
BORDEAUX LONG-TERM	3,414	0	0	17,176	0	1,679,936
GENERAL HOSP	7,862	0	23,615	84,147	0	2,588,829
METRO ACTION COM	4,454	14,691	30,976	36,275	2,372	762,142
NCAC	7,307	45,203	16,422	15,210	1,878	251,163
MDHA	0	0	4,202	15,787	0	25,180
METRO TRANSIT	2,412	0	15,442	14,485	0	96,212
DES	2	0	0	24,714	0	24,944
TAXI TRANSP & LICENSING	33	0	2,066	31,617	0	92,625
EDUCATION	82,667	0	558,428	241,252	0	28,329,359
INSURANCE	238	0	0	(571,109)	0	(556,395)
ARENA	0	0	0	0	0	0

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MAXIMUS
Detail Of Allocated Costs

Department	FINANCIAL	GRANTS	INFORMATION	DEPARTMENT OF LAW	CENTRAL RECORDS	Total Plan Allocated
	20.5	22.5	24.5	25.5	26.5	
COMMUNICATION CENTER	2,499	10,171	16,714	25,910	0	381,205
ALL OTHER	65,269	111,221	3,315	143,988	359	3,520,056
KNOWLES HOME	364	0	0	11,726	0	55,745
CRIMINAL JUSTICE	39	0	1,412	23,514	0	60,427
Direct Billings	0	0	0	455,400	0	3,863,015
Unallocated	0	0	0	0	0	0
Total	0	0	0	0	0	116,668,254

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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 UNKNOWNS)	EBS REPORT ON PENSION PAYCHECK RECIPIENTS
2.4.7 LIFE BENEFIT	NUMBER OF RETIRED EMPLOYEES (LESS UNKNOWNS)	EBS REPORT ON PENSION PAYCHECK RECIPIENTS
2.4.8 UNEMPLOY COMP	UNEMPLOYMENT COSTS PER DEPARTMENT SERVED	FY 2009 UNEMPLOYMENT COST REPORTS
2.4.9 COUNCIL PENSION	DIRECT ALLOCATION TO COUNCIL	DIRECT ASSIGNED
2.4.10 INJURED ON DUTY	IOD MEDICAL & EXPENSE PAID BY DEPT	ASC
POST AUDITS		
3.4.1 POST AUDITS	TOTAL TRANSACTIONS BY FUND/DEPARTMENT	FY 2009 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

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MAXIMUS
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
EMPLOYEE HEALTH & WELLNESS		
5.4.1 CLINIC	TOTAL CLINIC CHARGES	HEALTH DEPARTMENT
5.4.2 BENEFIT BOARD	DIRECT ALLOCATION TO BENEFIT BOARD	DIRECT ASSIGNED
GENERAL SERVICES OVERHEAD		
6.4.1 GENERAL SERVICES OVERHEAD	GENERAL SERVICES SALARIES	EXPENDITURE REPORT
GENERAL SERVICES FACILITIES		
7.4.1 BUILDINGS & SECURITY	GENERAL SERVICES BILLINGS	FINANCE
7.4.2 DESIGN & CONSTRUCTION	REAL PROPERTY BILLINGS	FINANCE
FLEET MANAGEMENT		
8.4.1 MOTOR POOL	FY 2009 MOTOR POOL BILLINGS BY DEPT	GENERAL SERVICES RECORDS
8.4.2 DEPRECIATION	VEHICLE DEPRECIATION BY DEPT	CAPITAL ASSETS REPORT
8.4.3 FLEET NON-VEHICLE DEPR	FY 2009 MOTOR POOL BILLINGS BY DEPT	GENERAL SERVICES RECORDS
POSTAL SERVICE		
9.4.1 POSTAL SERVICE	FY 2009 POSTAL SERVICE BILLINGS BY DEPT	GENERAL SERVICES RECORDS
RADIO SHOP		
10.4.1 RADIO SHOP	FY 2009 RADIO SHOP BILLINGS BY DEPT	GENERAL SERVICES RECORDS
10.4.2 RADIO SHOP DEPR	FY 2009 RADIO SHOP BILLINGS BY DEPT	GENERAL SERVICES RECORDS
DIRECTOR OF FINANCE		
11.4.1 DIR OF FINANCE	TOTAL SALARIES FOR EACH FINANCE DIVISION	FY 2009 EXPENDITURE REPORT
MINORITY SMALL BUSINESS ASSISTANCE		
12.4.1 MIN/SMALL BUS	PROJECTS ASSISTED BY DEPARTMENT	DEPT. MINORITY & SMALL BUSINESS ASSISTANCE
12.4.2 PURCHASING	DIRECT ALLOCATION TO PURCHASING	DIRECT ASSIGNMENT
FINANCE OPERATIONS		
13.4.1 FINANCIAL OPERATIONS	LIMITED ACCOUNTING TRANSACTIONS PER DEPT	FINANCE
13.4.2 PAYMENT SERVICES	INVOICES SCANNED AND PROCESSED BY DEPT	FINANCE
13.4.3 ACCOUNTS PAYABLE	NUM OF ACCOUNTS PAYABLE TRANS PER DEPT	FINANCE

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Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
PAYROLL		
14.4.1 PAYROLL	PAYROLL TRANSACTIONS PER DEPARTMENT	FY 2009 FINANCE DEPT RECORDS
OFFICE OF MANAGEMENT BUDGET		
15.4.1 MANAGEMENT BUDGET	BUDGET BY IDENTIFIED DEPARTMENT	OFFICE OF MANAGEMENT AND BUDGET
INTERNAL AUDIT		
16.4.1 FINANCE INTERNAL AUDIT BI	TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS	FY 2009 EXPENDITURE REPORTS
BUSINESS SOLUTIONS		
17.4.1 BUSINESS SOLUTIONS	TOTAL TRANSACTIONS BY FUND/DEPARTMENT	FY 2009 FINANCE DEPT RECORDS
17.4.2 SUPPORT AND IMPROVEMENT	NUMBER OF EBS USERS PER DEPT	BUSINESS SOLUTIONS
PUBLIC PROPERTY ADMINISTRATION		
18.4.1 PUBLIC PROPERTY	TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS	FY 2009 EXPENDITURE REPORTS
PURCHASING		
19.4.1 PURCHASING	EXPENDITURES OF GENERAL AND OTHER FUNDS EXC SAL &	FY 2009 EXPENDITURE REPORTS
FINANCIAL ACCOUNTABILITY		
20.4.1 PROCUREMENT	TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS	FY 2009 EXPENDITURE REPORTS
20.4.2 PROMPT PAY	TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS	FY 2009 EXPENDITURE REPORTS
20.4.3 SPECIAL EVENTS	TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS	FY 2009 EXPENDITURE REPORTS
20.4.4 GRANTS	NUMBER OF DGC CONDUCTED ASSESSMENTS	DIVISION OF GRANTS COORDINATION
20.4.5 NPO REVIEWS	DIRECT TO GRANTS COORDINATION	GRANTS MONITORING STAFF
TREASURY		
21.4.1 CASH OPERATIONS	ACCOUNT VALUE OF DIRECT FUNDS	FINANCE TREASURER RECORDS
21.4.2 INVESTMENT SUPPORT	PAYROLL CHECKS ISSUED FOR COUNTY RETIREES AND CURR	FY 2009 PAYROLL RECORDS
21.4.3 INVESTOR RELATIONS	TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS	FY 2009 EXPENDITURE REPORTS
GRANTS COORDINATION		
22.4.1 GRANT COORDINATION	NUMBER OF DGC CONDUCTED ASSESSMENTS	DIVISION OF GRANTS COORDINATION
22.4.2 DIRECT APPROPRIATIONS	METRO DIRECT APPROPRIATIONS TO AGENCIES	DIVISION OF GRANTS COORDINATION
22.4.3 COMM ENHANCE FUND	METRO DIRECT APPROPRIATIONS TO AGENCIES	DIVISION OF GRANTS COORDINATION

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Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
HUMAN RESOURCES		
23.4.1 PROJECT CONSULTATIONS	PERCENTAGE OF FTE'S PER DEPT	HUMAN RESOURCES
23.4.2 TRAINING	PERCENTAGE OF FTE'S PER DEPT	HUMAN RESOURCES
23.4.3 COMPENSATION	PERCENTAGE OF FTE'S PER DEPT	HUMAN RESOURCES
23.4.4 ELIGIBILITY	PERCENTAGE OF FTE'S PER DEPT	HUMAN RESOURCES
23.4.5 INQUIRY RESPONSES	PERCENTAGE OF FTE'S PER DEPT	HUMAN RESOURCES
23.4.6 DRUG FREE WORKPLACE	PERCENTAGE OF FTE'S PER DEPT	HUMAN RESOURCES
23.4.7 LABOR	PERCENTAGE OF FTE'S PER DEPT	HUMAN RESOURCES
23.4.8 E E O	PERCENTAGE OF FTE'S PER DEPT	HUMAN RESOURCES
23.4.9 BENEFIT BOARD	PERCENTAGE OF FTE'S PER DEPT	HUMAN RESOURCES
23.4.10 CIVIL SERVICE	PERCENTAGE OF FTE'S PER DEPT	HUMAN RESOURCES
23.4.11 EXECUTIVE LEADERSHIP	PERCENTAGE OF FTE'S PER DEPT	HUMAN RESOURCES
INFORMATION SYSTEMS		
24.4.1 INFORM SYSTEMS	INFORMATION SYSTEM ALLOCATIONS FOR EACH DEPT	FY 2009 INFORMATION SYSTEMS RECORDS
24.4.2 INFO SYS DEPR	INFORMATION SYSTEM ALLOCATIONS FOR EACH DEPT	FY 2009 INFORMATION SYSTEMS RECORDS
DEPARTMENT OF LAW		
25.4.1 LEGAL SERVICES	ATTORNEY % OF TIME BY AGENCY	DEPARTMENT OF LAW
25.4.2 RISK MANAGEMENT	DIRECT ALLOCATION TO INSURANCE PROGRAM	DIRECT ASSIGNED
CENTRAL RECORDS		
26.4.1 RECORDS STORAGE	CUBIC FEET STORED FOR EACH DEPARTMENT	FY 2009 CENTRAL RECORDS INFORMATION
26.4.2 DATA REQUESTS	NUMBER OF RECORDS REQUESTED BY EACH DEPARTMENT	FY 2009 CENTRAL RECORDS INFORMATION

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

BUILDING USE ALLOWANCE

NATURE AND EXTENT OF SERVICES

The Metropolitan Government has several buildings that provide space for Central Services activities or various departments. The costs for these buildings, excluding Federal funds, reported by the General Services and Division of Accounts:

1.	Trial Courts Building	$145,213
2.	Criminal Justice Center	$27,688,656
3.	222 Building	$2,760,522
4.	Clifford Allen	$1,570,620
5.	Communications	$4,921,196
6.	City Hall	$1,731,259
7.	Court House	$72,427,715
8.	Metro Office Building	$1,166,230
9.	Justice AA Birch Building	$44,497,746
10.	Ben West Building	$3,957,628
11.	Metro Southeast Leased Building	$300,096
12.	Riverview Leased Building	$748,288

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

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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	1,766,806			
LEASE PAYMENTS 01101127	1,048,384			
BUILDING DEPRECIATION	2,443,058			
Total Departmental Cost Adjustments:	5,258,248			5,258,248
Total To Be Allocated:	5,258,248	0		5,258,248

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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	1,766,806	0	0	1,456,024	0
LEASE PAYMENTS 01101127	1,048,384	0	0	0	0
BUILDING DEPRECIATION	2,443,058	0	1,062,242	0	68,894
Functional Cost	5,258,248	0	1,062,242	1,456,024	68,894
Allocation Step 1					
1st Allocation	5,258,248	0	1,062,242	1,456,024	68,894
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 001 BUILDING USE					
Total Allocated	5,258,248	0	1,062,242	1,456,024	68,894

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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	52,121	0	23,322
LEASE PAYMENTS 01101127	0	0	0	0	0
BUILDING DEPRECIATION	44,708	123,130	0	31,760	0
Functional Cost	44,708	123,130	52,121	31,760	23,322
Allocation Step 1					
1st Allocation	44,708	123,130	52,121	31,760	23,322
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 001 BUILDING USE					
Total Allocated	44,708	123,130	52,121	31,760	23,322

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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	235,339
LEASE PAYMENTS 01101127	300,048	748,336	0	0
BUILDING DEPRECIATION	0	0	1,112,324	0
Functional Cost	300,048	748,336	1,112,324	235,339
Allocation Step 1				
1st Allocation	300,048	748,336	1,112,324	235,339
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 001 BUILDING USE				
Total Allocated	300,048	748,336	1,112,324	235,339

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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	1,057		1,057		1,057
DISTRICT ATTOR	332	0.1222	1,298		1,298		1,298
PUBLIC DEFENDER	281	0.1033	1,097		1,097		1,097
CRIMINAL CT CLRK	599	0.2201	2,338		2,338		2,338
GEN SESSIONS CT	5,345	1.9636	20,858		20,858		20,858
SHERIFF ADMIN	157,507	57.8596	614,609		614,609		614,609
POLICE	106,542	39.1379	415,739		415,739		415,739
HEALTH	1,344	0.4938	5,246		5,246		5,246
SubTotal	272,223	100.0000	1,062,242		1,062,242		1,062,242
TOTAL	272,223	100.0000	1,062,242		1,062,242		1,062,242

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY

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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	316,646		316,646		316,646
GENERAL SERVICES FACILITIES	3,812.53	1.8349	26,717		26,717		26,717
DIRECTOR OF FINANCE	3,938.65	1.8956	27,601		27,601		27,601
INFORMATION SYSTEMS	818.25	0.3938	5,734		5,734		5,734
DEPARTMENT OF LAW	4,882.63	2.3500	34,216		34,216		34,216
CIRCUIT CT CLERK	63,733.68	30.6744	446,626		446,626		446,626
CLERK/MASTER	32,645.97	15.7122	228,773		228,773		228,773
SHERIFF ADMIN	12,320.00	5.9295	86,335		86,335		86,335
ALL OTHER	40,437.79	19.4623	283,376		283,376		283,376
SubTotal	207,775.00	100.0000	1,456,024		1,456,024		1,456,024
TOTAL	207,775.00	100.0000	1,456,024		1,456,024		1,456,024

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY

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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	453		453		453
MINORITY SMALL BUSINESS	603.34	0.5399	372		372		372
FINANCE OPERATIONS	14,833.76	13.2733	9,145		9,145		9,145
PAYROLL	4,580.92	4.0990	2,824		2,824		2,824
OFFICE OF MANAGEMENT BUDGET	7,969.81	7.1314	4,913		4,913		4,913
INTERNAL AUDIT	4,864.35	4.3526	2,999		2,999		2,999
BUSINESS SOLUTIONS	5,126.68	4.5874	3,160		3,160		3,160
PUBLIC PROPERTY ADMINISTRATION	257.47	0.2304	159		159		159
PURCHASING	9,958.29	8.9107	6,139		6,139		6,139
FINANCIAL ACCOUNTABILITY	612.00	0.5476	377		377		377
TREASURY	6,127.30	5.4827	3,777		3,777		3,777
GRANTS COORDINATION	734.50	0.6572	453		453		453
HUMAN RESOURCES	21,259.68	19.0234	13,105		13,105		13,105
DEPARTMENT OF LAW	7,281.01	6.5151	4,488		4,488		4,488
SH PRE TRIAL	3,049.32	2.7285	1,880		1,880		1,880
BEER BOARD	4,609.76	4.1248	2,842		2,842		2,842
HEALTH	4,818.99	4.3121	2,971		2,971		2,971
SPORTS AUTHORITY	932.10	0.8341	575		575		575
ALL OTHER	13,402.44	11.9925	8,262		8,262		8,262
SubTotal	111,756.42	100.0000	68,894		68,894		68,894
TOTAL	111,756.42	100.0000	68,894		68,894		68,894

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY

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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	25,362		25,362		25,362
TRUSTEE	5,145.97	14.7881	6,611		6,611		6,611
AGRICULTURAL EXT	5,673.35	16.3036	7,289		7,289		7,289
ALL OTHER	3,990.00	11.4661	5,126		5,126		5,126
SubTotal	34,798.14	100.0000	44,708		44,708		44,708
TOTAL	34,798.14	100.0000	44,708		44,708		44,708

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY

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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	28,220		28,220		28,220
RADIO SHOP	6,281	18.3489	22,593		22,593		22,593
INFORMATION SYSTEMS	547	1.6003	1,970		1,970		1,970
COMMUNICATION CENTER	19,557	57.1316	70,347		70,347		70,347
SubTotal	34,233	100.0000	123,130		123,130		123,130
TOTAL	34,233	100.0000	123,130		123,130		123,130

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY

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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	43,384		43,384		43,384
SubTotal	50,647.13	100.0000	52,121		52,121		52,121
TOTAL	50,647.13	100.0000	52,121		52,121		52,121

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY

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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	17,921		17,921		17,921
GEN SESSIONS CT	3,898	33.3619	10,596		10,596		10,596
CRIMINAL JUSTICE PLANNING	1,193	10.2094	3,243		3,243		3,243
SubTotal	11,686	100.0000	31,760		31,760		31,760
TOTAL	11,686	100.0000	31,760		31,760		31,760

Allocation Basis: SQUARE FEET OCCUPIED BY DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY

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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	6,264		6,264		6,264
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	2,846		2,846		2,846
SubTotal	64,057	100.0000	23,322		23,322		23,322
TOTAL	64,057	100.0000	23,322		23,322		23,322

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY

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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	4.2559	12,770		12,770		12,770
GENERAL SERVICES FACILITIES	25,292	5.8715	17,617		17,617		17,617
CUSTOMER SERVICE	8,381	1.9457	5,838		5,838		5,838
FLEET MANAGEMENT	57,365	13.3168	39,957		39,957		39,957
RADIO SHOP	14,034	3.2580	9,776		9,776		9,776
PUBLIC PROPERTY ADMINISTRATION	24,832	5.7647	17,297		17,297		17,297
HUMAN RESOURCES	4,963	1.1522	3,457		3,457		3,457
INFORMATION SYSTEMS	5,233	1.2150	3,646		3,646		3,646
CENTRAL RECORDS	40,410	9.3810	28,148		28,148		28,148
ELECTIONS	16,362	3.7984	11,397		11,397		11,397
SURPLUS PROPERTY	3,348	0.7773	2,332		2,332		2,332
GEN SESSIONS CT	19,935	4.6279	13,886		13,886		13,886
SH SOUTH PRECINCT	7,480	1.7365	5,210		5,210		5,210
POLICE	25,310	5.8755	17,629		17,629		17,629
FIRE	42,987	9.9791	29,942		29,942		29,942
HEALTH	20,951	4.8636	14,593		14,593		14,593
EDUCATION	79,569	18.4715	55,423		55,423		55,423
INSURANCE	8,700	2.0196	6,060		6,060		6,060
COMMUNICATION CENTER	7,279	1.6898	5,070		5,070		5,070
SubTotal	430,772	100.0000	300,048		300,048		300,048
TOTAL	430,772	100.0000	300,048		300,048		300,048

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: LEASED BUILDING SCHEDULE

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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	325,321		325,321		325,321
COUNTY CLERK	10,098.94	21.5013	160,902		160,902		160,902
GEN SESSIONS CT	6,546.22	13.9373	104,298		104,298		104,298
SOCIAL SERVICES	9,905.18	21.0888	157,815		157,815		157,815
SubTotal	46,969.00	100.0000	748,336		748,336		748,336
TOTAL	46,969.00	100.0000	748,336		748,336		748,336

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: LEASED BUILDING SCHEDULE

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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	1,563		1,563		1,563
INFORMATION SYSTEMS	446	0.2106	2,343		2,343		2,343
CRIMINAL CT CLRK	44,507	20.9856	233,428		233,428		233,428
GEN SESSIONS CT	68,868	32.4721	361,195		361,195		361,195
ST TRIAL COURTS	69,770	32.8974	365,924		365,924		365,924
SHERIFF ADMIN	22,226	10.4798	116,570		116,570		116,570
POLICE	1,143	0.5392	5,998		5,998		5,998
ALL OTHER	4,824	2.2748	25,303		25,303		25,303
SubTotal	212,086	100.0000	1,112,324		1,112,324		1,112,324
TOTAL	212,086	100.0000	1,112,324		1,112,324		1,112,324

Allocation Basis: SQUARE FEET OCCUPIED BY DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY

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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	8,070		8,070		8,070
GEN SESSIONS CT	30,910.45	81.7531	192,396		192,396		192,396
ALL OTHER	727.55	1.9243	4,529		4,529		4,529
CRIMINAL JUSTICE PLANNING	4,874.98	12.8936	30,344		30,344		30,344
SubTotal	37,809.47	100.0000	235,339		235,339		235,339
TOTAL	37,809.47	100.0000	235,339		235,339		235,339

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY

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Schedule .5 - Allocation Summary

For Department BUILDING USE ALLOWANCE

Receiving Department	Total	CRIMINAL JUSTICE	COURTHOUSE	222 BUILDING	CLIFFORD ALLEN	COMMUNICATIONS	CITY HALL
MAYOR	363,187	0	316,646	0	0	28,220	5,551
GENERAL SERVICES	45,318	0	26,717	0	0	0	984
CUSTOMER SERVICE	5,838	0	0	0	0	0	0
FLEET MANAGEMENT	39,957	0	0	0	0	0	0
POSTAL SERVICE	1,563	0	0	0	0	0	0
RADIO SHOP	32,369	0	0	0	0	22,593	0
DIRECTOR OF FINANCE	28,054	0	27,601	453	0	0	0
MINORITY SMALL BUSINESS	372	0	0	372	0	0	0
FINANCE OPERATIONS	9,145	0	0	9,145	0	0	0
PAYROLL	2,824	0	0	2,824	0	0	0
OFFICE OF MANAGEMENT	4,913	0	0	4,913	0	0	0
INTERNAL AUDIT	2,999	0	0	2,999	0	0	0
BUSINESS SOLUTIONS	3,160	0	0	3,160	0	0	0
PUBLIC PROPERTY	17,456	0	0	159	0	0	0
PURCHASING	6,139	0	0	6,139	0	0	0
FINANCIAL	377	0	0	377	0	0	0
TREASURY	3,777	0	0	3,777	0	0	0
GRANTS COORDINATION	453	0	0	453	0	0	0
HUMAN RESOURCES	16,562	0	0	13,105	0	0	0
INFORMATION SYSTEMS	342,593	1,057	5,734	0	320	1,970	2,202
DEPARTMENT OF LAW	56,625	0	34,216	4,488	0	0	0
CENTRAL RECORDS	28,148	0	0	0	0	0	0
ELECTIONS	14,942	0	0	0	0	0	0
SURPLUS PROPERTY	2,332	0	0	0	0	0	0
PLANNING COMM	6,295	0	0	0	0	0	0
ASSESSOR PROP	25,362	0	0	0	25,362	0	0
TRUSTEE	6,611	0	0	0	6,611	0	0
COUNTY CLERK	160,902	0	0	0	0	0	0
DISTRICT ATTOR	1,298	1,298	0	0	0	0	0
PUBLIC DEFENDER	9,167	1,097	0	0	0	0	0
CIRCUIT CT CLERK	446,626	0	446,626	0	0	0	0
CRIMINAL CT CLRK	235,766	2,338	0	0	0	0	0
CLERK/MASTER	228,773	0	228,773	0	0	0	0
GEN SESSIONS CT	703,229	20,858	0	0	0	0	0
ST TRIAL COURTS	365,924	0	0	0	0	0	0
SHERIFF ADMIN	817,514	614,609	86,335	0	0	0	0

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Schedule .5 - Allocation Summary

For Department BUILDING USE ALLOWANCE

Receiving Department	Total	CRIMINAL JUSTICE	COURTHOUSE	222 BUILDING	CLIFFORD ALLEN	COMMUNICATIONS	CITY HALL
SH PRE TRIAL	1,880	0	0	1,880	0	0	0
SH SOUTH PRECINCT	5,210	0	0	0	0	0	0
POLICE	439,366	415,739	0	0	0	0	0
FIRE	29,942	0	0	0	0	0	0
CODES ADMIN	6,264	0	0	0	0	0	0
BEER BOARD	2,842	0	0	2,842	0	0	0
AGRICULTURAL EXT	7,289	0	0	0	7,289	0	0
SOCIAL SERVICES	157,815	0	0	0	0	0	0
HEALTH	22,810	5,246	0	2,971	0	0	0
ARTS COMMISSION	2,344	0	0	0	0	0	0
HUMAN RELATIONS	2,028	0	0	0	0	0	0
SPORTS AUTHORITY	575	0	0	575	0	0	0
WATER & SEWER	2,846	0	0	0	0	0	0
EDUCATION	55,423	0	0	0	0	0	0
INSURANCE	6,060	0	0	0	0	0	0
COMMUNICATION CENTER	75,417	0	0	0	0	70,347	0
ALL OTHER	369,980	0	283,376	8,262	5,126	0	43,384
CRIMINAL JUSTICE	33,587	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	5,258,248	1,062,242	1,456,024	68,894	44,708	123,130	52,121

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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	12,770	0	0	0
GENERAL SERVICES	0	0	17,617	0	0	0
CUSTOMER SERVICE	0	0	5,838	0	0	0
FLEET MANAGEMENT	0	0	39,957	0	0	0
POSTAL SERVICE	0	0	0	0	1,563	0
RADIO SHOP	0	0	9,776	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
PUBLIC PROPERTY	0	0	17,297	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	3,457	0	0	0
INFORMATION SYSTEMS	0	0	3,646	325,321	2,343	0
DEPARTMENT OF LAW	17,921	0	0	0	0	0
CENTRAL RECORDS	0	0	28,148	0	0	0
ELECTIONS	0	3,545	11,397	0	0	0
SURPLUS PROPERTY	0	0	2,332	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	160,902	0	0
DISTRICT ATTOR	0	0	0	0	0	0
PUBLIC DEFENDER	0	0	0	0	0	8,070
CIRCUIT CT CLERK	0	0	0	0	0	0
CRIMINAL CT CLRK	0	0	0	0	233,428	0
CLERK/MASTER	0	0	0	0	0	0
GEN SESSIONS CT	10,596	0	13,886	104,298	361,195	192,396
ST TRIAL COURTS	0	0	0	0	365,924	0
SHERIFF ADMIN	0	0	0	0	116,570	0

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Schedule .5 - Allocation Summary

For Department BUILDING USE ALLOWANCE

Receiving Department	TRIAL LAWYERS BLDG	METRO OFFICE	METRO SOUTHEAST	RIVERVIEW	AA BIRCH	BEN WEST
SH PRE TRIAL	0	0	0	0	0	0
SH SOUTH PRECINCT	0	0	5,210	0	0	0
POLICE	0	0	17,629	0	5,998	0
FIRE	0	0	29,942	0	0	0
CODES ADMIN	0	6,264	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	157,815	0	0
HEALTH	0	0	14,593	0	0	0
ARTS COMMISSION	0	2,344	0	0	0	0
HUMAN RELATIONS	0	2,028	0	0	0	0
SPORTS AUTHORITY	0	0	0	0	0	0
WATER & SEWER	0	2,846	0	0	0	0
EDUCATION	0	0	55,423	0	0	0
INSURANCE	0	0	6,060	0	0	0
COMMUNICATION CENTER	0	0	5,070	0	0	0
ALL OTHER	0	0	0	0	25,303	4,529
CRIMINAL JUSTICE	3,243	0	0	0	0	30,344
Direct Billed	0	0	0	0	0	0
Total	31,760	23,322	300,048	748,336	1,112,324	235,339

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

EMPLOYEE BENEFITS

NATURE AND EXTENT OF SERVICES

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

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

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

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

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

5) Death Benefit - represents the costs recorded in 01101110. This cost is allocated based on the number retired by Employee Benefits Board records for fund 12504000. The costs have been allocated directly to departments receiving benefits.

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

EMPLOYEE BENEFITS
(CONTINUED)

6) Health Benefit - represents the costs recorded in accounts 01101109, 01191112, 01101395, 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.

10) In-Line of Duty Medical – represent the cost for medical expenses incurred in treating in-line-of-duty injuries. The costs and revenues were taken for the Government’s CAFR for FY 2009.

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Schedule .2 - Costs To Be Allocated

For Department EMPLOYEE BENEFITS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	76,270,102			76,270,102
POST AUDITS		1,180	1,180	
FINANCE OPERATIONS		4,173	4,173	
OFFICE OF MANAGEMENT BUDGET		26,221	26,221	
INTERNAL AUDIT		27,768	27,768	
BUSINESS SOLUTIONS		1,122	1,122	
PUBLIC PROPERTY ADMINISTRATION		6,276	6,276	
PURCHASING		44,044	44,044	
FINANCIAL ACCOUNTABILITY		6,217	6,217	
TREASURY		1,696	1,696	
DEPARTMENT OF LAW		52,324	52,324	
Total Allocated Additions:		171,021	171,021	171,021
Total To Be Allocated:	76,270,102	171,021		76,441,123

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Schedule .3 - Costs Allocated By Activity

For Department EMPLOYEE BENEFITS

	Total	General & Admin	COUNTY PENSION	EDUCAT PENSION	CIVIL SVC PENS
Other Expense & Cost					
GSD CO RETIREMENT	3,501,900	0	3,501,900	0	0
GSD TEACHERS	6,900,400	0	0	6,900,400	0
GSD HEALTH INS	29,073,935	0	0	0	0
GSD UNEMPLOY COMP	396,065	0	0	0	0
GSD GROUP LIFE	1,561,299	0	0	0	0
USD POLICE/FIRE	8,873,000	0	0	0	0
USD CIVIL SERVICE	5,424,700	0	0	0	5,424,700
USD TEACHERS	4,592,400	0	0	4,592,400	0
USD HEALTH INSURANCE	2,010,173	0	0	0	0
USD GROUP LIFE INS	86,256	0	0	0	0
GSD DEATH BENEFIT	200,000	0	0	0	0
IOD	13,649,974	0	0	0	0
Departmental Totals					
Total Expenditures	76,270,102	0	3,501,900	11,492,800	5,424,700
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	76,270,102	0	3,501,900	11,492,800	5,424,700
Allocation Step 1					
1st Allocation	76,270,102	0	3,501,900	11,492,800	5,424,700
Allocation Step 2					
Inbound- All Others	171,021	171,021	0	0	0
Reallocate Admin Costs		(171,021)	7,852	25,770	12,164
2nd Allocation	171,021	0	7,852	25,770	12,164
Total For 004 EMPLOYEE					
Total Allocated	76,441,123	0	3,509,752	11,518,570	5,436,864

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Schedule .3 - Costs Allocated By Activity

For Department EMPLOYEE BENEFITS

	POLICE/FIRE PEN	DEATH BENEFIT	HEALTH BENEFIT	LIFE BENEFIT	UNEMPLOY COMP
Other Expense & Cost					
GSD CO RETIREMENT	0	0	0	0	0
GSD TEACHERS	0	0	0	0	0
GSD HEALTH INS	0	0	29,073,935	0	0
GSD UNEMPLOY COMP	0	0	0	0	396,065
GSD GROUP LIFE	0	0	0	1,561,299	0
USD POLICE/FIRE	8,873,000	0	0	0	0
USD CIVIL SERVICE	0	0	0	0	0
USD TEACHERS	0	0	0	0	0
USD HEALTH INSURANCE	0	0	2,010,173	0	0
USD GROUP LIFE INS	0	0	0	86,256	0
GSD DEATH BENEFIT	0	200,000	0	0	0
IOD	0	0	0	0	0
Departmental Totals					
Total Expenditures	8,873,000	200,000	31,084,108	1,647,555	396,065
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	8,873,000	200,000	31,084,108	1,647,555	396,065
Allocation Step 1					
1st Allocation	8,873,000	200,000	31,084,108	1,647,555	396,065
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	19,896	448	69,702	3,694	888
2nd Allocation	19,896	448	69,702	3,694	888
Total For 004 EMPLOYEE					
Total Allocated	8,892,896	200,448	31,153,810	1,651,249	396,953

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Schedule .3 - Costs Allocated By Activity
For Department EMPLOYEE BENEFITS

	COUNCIL PENSION	INJURED ON DUTY
Other Expense & Cost		
GSD CO RETIREMENT	0	0
GSD TEACHERS	0	0
GSD HEALTH INS	0	0
GSD UNEMPLOY COMP	0	0
GSD GROUP LIFE	0	0
USD POLICE/FIRE	0	0
USD CIVIL SERVICE	0	0
USD TEACHERS	0	0
USD HEALTH INSURANCE	0	0
USD GROUP LIFE INS	0	0
GSD DEATH BENEFIT	0	0
IOD	0	13,649,974
Departmental Totals		
Total Expenditures	0	13,649,974
Deductions		
Total Deductions	0	0
Functional Cost	0	13,649,974
Allocation Step 1		
1st Allocation	0	13,649,974
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	0	30,607
2nd Allocation	0	30,607
Total For 004 EMPLOYEE		
Total Allocated	0	13,680,581

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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	6	0.0973	3,407		3,407	8	3,415
MAYOR	9	0.1459	5,111		5,111	11	5,122
GENERAL SERVICES OVERHEAD	100	1.6215	56,784		56,784	127	56,911
DIRECTOR OF FINANCE	51	0.8270	28,960		28,960	65	29,025
OFFICE OF MANAGEMENT BUDGET	7	0.1135	3,975		3,975	9	3,984
HUMAN RESOURCES	25	0.4054	14,196		14,196	32	14,228
INFORMATION SYSTEMS	32	0.5189	18,171		18,171	41	18,212
DEPARTMENT OF LAW	7	0.1135	3,975		3,975	9	3,984
ELECTIONS	16	0.2594	9,086		9,086	20	9,106
PLANNING COMM	31	0.5027	17,603		17,603	39	17,642
REGISTER/DEEDS	9	0.1459	5,111		5,111	11	5,122
HISTORICAL COMM	2	0.0324	1,136		1,136	3	1,139
COMM ED ALLIANCE	5	0.0811	2,839		2,839	6	2,845
ASSESSOR PROP	41	0.6648	23,282		23,282	52	23,334
TRUSTEE	17	0.2757	9,653		9,653	22	9,675
COUNTY CLERK	58	0.9405	32,935		32,935	74	33,009
DISTRICT ATTOR	7	0.1135	3,975		3,975	9	3,984
PUBLIC DEFENDER	6	0.0973	3,407		3,407	8	3,415
JUVENILE CT CLRK	14	0.2270	7,950		7,950	18	7,968
CIRCUIT CT CLERK	80	1.2972	45,428		45,428	102	45,530
CRIMINAL CT CLRK	41	0.6648	23,282		23,282	52	23,334
CLERK/MASTER	7	0.1135	3,975		3,975	9	3,984
JUVENILE COURT	29	0.4702	16,468		16,468	37	16,505
GEN SESSIONS CT	48	0.7783	27,257		27,257	61	27,318
ST TRIAL COURTS	26	0.4216	14,764		14,764	33	14,797
SHERIFF ADMIN	165	2.6755	93,694		93,694	210	93,904
POLICE	862	13.9776	489,482		489,482	1,098	490,580
FIRE	543	8.8049	308,340		308,340	691	309,031
CODES ADMIN	70	1.1351	39,749		39,749	89	39,838
BEER BOARD	3	0.0486	1,704		1,704	4	1,708
AGRICULTURAL EXT	5	0.0811	2,839		2,839	6	2,845
SOIL & WATER	2	0.0324	1,136		1,136	3	1,139

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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
SOCIAL SERVICES	122	1.9783	69,277		69,277	155	69,432
HEALTH	218	3.5349	123,790		123,790	278	124,068
PUBLIC LIBRARY	96	1.5567	54,513		54,513	122	54,635
PARKS	188	3.0485	106,755		106,755	239	106,994
ARTS COMMISSION	3	0.0486	1,704		1,704	4	1,708
PUBLIC WORKS	308	5.0091	175,412		175,412	393	175,805
SOLID WASTE	96	1.5582	54,565		54,565	122	54,687
HUMAN RELATIONS	2	0.0324	1,136		1,136	3	1,139
FARMERS MARKET	4	0.0649	2,271		2,271	5	2,276
MUNI AUDITORIUM	8	0.1297	4,543		4,543	10	4,553
STATE FAIR BD	12	0.1946	6,814		6,814	15	6,829
CONVENTION CTR	12	0.1946	6,814		6,814	15	6,829
WATER & SEWER	453	7.3455	257,234		257,234	577	257,811
BORDEAUX LONG-TERM CARE	249	4.0376	141,393		141,393	317	141,710
GENERAL HOSP	399	6.4699	226,570		226,570	508	227,078
METRO ACTION COM	59	0.9567	33,503		33,503	75	33,578
NCAC	7	0.1135	3,975		3,975	9	3,984
MDHA	1	0.0162	568		568	1	569
TAXI TRANSP & LICENSING	3	0.0486	1,704		1,704	4	1,708
EDUCATION	1,590	25.7828	902,871		902,871	2,026	904,897
COMMUNICATION CENTER	5	0.0811	2,839		2,839	6	2,845
ALL OTHER	4	0.0649	2,271		2,271	5	2,276
KNOWLES HOME	3	0.0486	1,704		1,704	4	1,708
SubTotal	6,167	100.0000	3,501,900		3,501,900	7,852	3,509,752
TOTAL	6,167	100.0000	3,501,900		3,501,900	7,852	3,509,752

Allocation Basis: NUM OF RETIRED EMPLOYEES RECEIVING CHECKS FOR ACCT

Allocation Source: EBS REPORT ON PENSION PAYCHECK RECIPIENTS

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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	11,492,800		11,492,800	25,770	11,518,570
SubTotal	100	100.0000	11,492,800		11,492,800	25,770	11,518,570
TOTAL	100	100.0000	11,492,800		11,492,800	25,770	11,518,570

Allocation Basis: DIRECT ALLOCATION TO BOARD OF EDUCATION

Allocation Source: DIRECT ASSIGNED

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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	1.0753	58,330		58,330	131	58,461
DIRECTOR OF FINANCE	8	4.3011	233,320		233,320	523	233,843
HUMAN RESOURCES	1	0.5376	29,165		29,165	65	29,230
DEPARTMENT OF LAW	2	1.0753	58,330		58,330	131	58,461
ASSESSOR PROP	2	1.0753	58,330		58,330	131	58,461
COUNTY CLERK	1	0.5376	29,165		29,165	65	29,230
JUVENILE COURT	1	0.5376	29,165		29,165	65	29,230
SHERIFF ADMIN	1	0.5376	29,165		29,165	65	29,230
POLICE	2	1.0753	58,330		58,330	131	58,461
FIRE	1	0.5376	29,165		29,165	65	29,230
CODES ADMIN	1	0.5376	29,165		29,165	65	29,230
HEALTH	1	0.5376	29,165		29,165	65	29,230
PUBLIC LIBRARY	1	0.5376	29,165		29,165	65	29,230
PARKS	5	2.6882	145,825		145,825	327	146,152
PUBLIC WORKS	54	29.5255	1,601,660		1,601,660	3,594	1,605,254
SOLID WASTE	17	9.1844	498,226		498,226	1,117	499,343
WATER & SEWER	34	18.2796	991,612		991,612	2,224	993,836
BORDEAUX LONG-TERM CARE	1	0.5376	29,165		29,165	65	29,230
GENERAL HOSP	4	2.1505	116,660		116,660	262	116,922
TAXI TRANSP & LICENSING	1	0.5376	29,165		29,165	65	29,230
EDUCATION	45	24.1935	1,312,427		1,312,427	2,943	1,315,370
SubTotal	186	100.0000	5,424,700		5,424,700	12,164	5,436,864
TOTAL	186	100.0000	5,424,700		5,424,700	12,164	5,436,864

Allocation Basis: NUM OF RETIRED EMPLOYEES RECEIVING CHECKS FOR ACCT

Allocation Source: EBS REPORT ON PENSION PAYCHECK RECIPIENTS

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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	0.2865	25,424		25,424	57	25,481
COUNTY CLERK	1	0.2865	25,424		25,424	57	25,481
POLICE	173	49.5703	4,398,364		4,398,364	9,863	4,408,227
FIRE	170	48.7106	4,322,092		4,322,092	9,691	4,331,783
PARKS	2	0.5731	50,848		50,848	114	50,962
WATER & SEWER	1	0.2865	25,424		25,424	57	25,481
GENERAL HOSP	1	0.2865	25,424		25,424	57	25,481
SubTotal	349	100.0000	8,873,000		8,873,000	19,896	8,892,896
TOTAL	349	100.0000	8,873,000		8,873,000	19,896	8,892,896

Allocation Basis: NUM OF RETIRED EMPLOYEES RECEIVING CHECKS FOR ACCT

Allocation Source: EBS REPORT ON PENSION PAYCHECK RECIPIENTS

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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	200,000	100.0000	200,000		200,000	448	200,448
SubTotal	200,000	100.0000	200,000		200,000	448	200,448
TOTAL	200,000	100.0000	200,000		200,000	448	200,448

Allocation Basis: DEATH BENEFITS PAID BY DEPT

Allocation Source: DEATH BENEFITS PAID BY DEPT

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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	0.0980	30,448		30,448	68	30,516
MAYOR	9	0.1259	39,148		39,148	88	39,236
GENERAL SERVICES OVERHEAD	102	1.4273	443,675		443,675	995	444,670
DIRECTOR OF FINANCE	59	0.8256	256,636		256,636	575	257,211
OFFICE OF MANAGEMENT BUDGET	7	0.0980	30,448		30,448	68	30,516
HUMAN RESOURCES	26	0.3638	113,094		113,094	254	113,348
INFORMATION SYSTEMS	32	0.4478	139,192		139,192	312	139,504
DEPARTMENT OF LAW	9	0.1259	39,148		39,148	88	39,236
ELECTIONS	16	0.2239	69,596		69,596	156	69,752
PLANNING COMM	31	0.4338	134,843		134,843	302	135,145
REGISTER/DEEDS	9	0.1259	39,148		39,148	88	39,236
HISTORICAL COMM	2	0.0280	8,700		8,700	20	8,720
COMM ED ALLIANCE	5	0.0700	21,749		21,749	49	21,798
ASSESSOR PROP	43	0.6017	187,040		187,040	419	187,459
TRUSTEE	17	0.2379	73,946		73,946	166	74,112
COUNTY CLERK	60	0.8396	260,985		260,985	585	261,570
DISTRICT ATTOR	7	0.0980	30,448		30,448	68	30,516
PUBLIC DEFENDER	6	0.0840	26,099		26,099	59	26,158
JUVENILE CT CLRK	14	0.1959	60,897		60,897	137	61,034
CIRCUIT CT CLERK	80	1.1195	347,980		347,980	780	348,760
CRIMINAL CT CLRK	41	0.5737	178,340		178,340	400	178,740
CLERK/MASTER	7	0.0980	30,448		30,448	68	30,516
JUVENILE COURT	30	0.4198	130,493		130,493	293	130,786
GEN SESSIONS CT	48	0.6717	208,788		208,788	468	209,256
ST TRIAL COURTS	26	0.3638	113,094		113,094	254	113,348
SHERIFF ADMIN	166	2.3229	722,059		722,059	1,619	723,678
POLICE	1,037	14.5113	4,510,696		4,510,696	10,115	4,520,811
FIRE	714	9.9914	3,105,725		3,105,725	6,964	3,112,689
CODES ADMIN	71	0.9935	308,833		308,833	693	309,526
BEER BOARD	3	0.0420	13,049		13,049	29	13,078
AGRICULTURAL EXT	5	0.0700	21,749		21,749	49	21,798
SOIL & WATER	2	0.0280	8,700		8,700	20	8,720

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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	122	1.7072	530,670		530,670	1,190	531,860
HEALTH	219	3.0646	952,596		952,596	2,136	954,732
PUBLIC LIBRARY	97	1.3574	421,926		421,926	946	422,872
PARKS	195	2.7287	848,202		848,202	1,902	850,104
ARTS COMMISSION	3	0.0420	13,049		13,049	29	13,078
PUBLIC WORKS	477	6.6749	2,074,833		2,074,833	4,653	2,079,486
SOLID WASTE	113	1.5837	492,283		492,283	1,104	493,387
HUMAN RELATIONS	2	0.0280	8,700		8,700	20	8,720
FARMERS MARKET	4	0.0560	17,399		17,399	39	17,438
MUNI AUDITORIUM	8	0.1119	34,798		34,798	78	34,876
STATE FAIR BD	12	0.1679	52,197		52,197	117	52,314
CONVENTION CTR	12	0.1679	52,197		52,197	117	52,314
WATER & SEWER	488	6.8288	2,122,680		2,122,680	4,760	2,127,440
BORDEAUX LONG-TERM CARE	250	3.4984	1,087,439		1,087,439	2,438	1,089,877
GENERAL HOSP	404	5.6534	1,757,301		1,757,301	3,941	1,761,242
METRO ACTION COM	59	0.8256	256,636		256,636	575	257,211
NCAC	7	0.0980	30,448		30,448	68	30,516
MDHA	1	0.0140	4,350		4,350	10	4,360
TAXI TRANSP & LICENSING	4	0.0560	17,399		17,399	39	17,438
EDUCATION	1,966	27.5110	8,551,614		8,551,614	19,174	8,570,788
COMMUNICATION CENTER	5	0.0700	21,749		21,749	49	21,798
ALL OTHER	4	0.0560	17,399		17,399	39	17,438
KNOWLES HOME	3	0.0420	13,049		13,049	29	13,078
SubTotal	7,146	100.0000	31,084,108		31,084,108	69,702	31,153,810
TOTAL	7,146	100.0000	31,084,108		31,084,108	69,702	31,153,810

Allocation Basis: NUMBER OF RETIRED EMPLOYEES (LESS UNKNOWNS)

Allocation Source: EBS REPORT ON PENSION PAYCHECK RECIPIENTS

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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	0.0980	1,614		1,614	4	1,618
MAYOR	9	0.1259	2,075		2,075	5	2,080
GENERAL SERVICES OVERHEAD	102	1.4273	23,516		23,516	53	23,569
DIRECTOR OF FINANCE	59	0.8256	13,602		13,602	30	13,632
OFFICE OF MANAGEMENT BUDGET	7	0.0980	1,614		1,614	4	1,618
HUMAN RESOURCES	26	0.3638	5,994		5,994	13	6,007
INFORMATION SYSTEMS	32	0.4478	7,378		7,378	17	7,395
DEPARTMENT OF LAW	9	0.1259	2,075		2,075	5	2,080
ELECTIONS	16	0.2239	3,689		3,689	8	3,697
PLANNING COMM	31	0.4338	7,147		7,147	16	7,163
REGISTER/DEEDS	9	0.1259	2,075		2,075	5	2,080
HISTORICAL COMM	2	0.0280	461		461	1	462
COMM ED ALLIANCE	5	0.0700	1,153		1,153	3	1,156
ASSESSOR PROP	43	0.6017	9,914		9,914	22	9,936
TRUSTEE	17	0.2379	3,919		3,919	9	3,928
COUNTY CLERK	60	0.8396	13,833		13,833	31	13,864
DISTRICT ATTOR	7	0.0980	1,614		1,614	4	1,618
PUBLIC DEFENDER	6	0.0840	1,383		1,383	3	1,386
JUVENILE CT CLRK	14	0.1959	3,228		3,228	7	3,235
CIRCUIT CT CLERK	80	1.1195	18,444		18,444	41	18,485
CRIMINAL CT CLRK	41	0.5737	9,453		9,453	21	9,474
CLERK/MASTER	7	0.0980	1,614		1,614	4	1,618
JUVENILE COURT	30	0.4198	6,917		6,917	16	6,933
GEN SESSIONS CT	48	0.6717	11,066		11,066	25	11,091
ST TRIAL COURTS	26	0.3638	5,994		5,994	13	6,007
SHERIFF ADMIN	166	2.3229	38,271		38,271	86	38,357
POLICE	1,037	14.5113	239,081		239,081	536	239,617
FIRE	714	9.9914	164,613		164,613	369	164,982
CODES ADMIN	71	0.9935	16,369		16,369	37	16,406
BEER BOARD	3	0.0420	692		692	2	694
AGRICULTURAL EXT	5	0.0700	1,153		1,153	3	1,156
SOIL & WATER	2	0.0280	461		461	1	462

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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	122	1.7072	28,127		28,127	63	28,190
HEALTH	219	3.0646	50,491		50,491	113	50,604
PUBLIC LIBRARY	97	1.3574	22,363		22,363	50	22,413
PARKS	195	2.7287	44,957		44,957	101	45,058
ARTS COMMISSION	3	0.0420	692		692	2	694
PUBLIC WORKS	477	6.6749	109,973		109,973	247	110,220
SOLID WASTE	113	1.5837	26,093		26,093	59	26,152
HUMAN RELATIONS	2	0.0280	461		461	1	462
FARMERS MARKET	4	0.0560	922		922	2	924
MUNI AUDITORIUM	8	0.1119	1,844		1,844	4	1,848
STATE FAIR BD	12	0.1679	2,767		2,767	6	2,773
CONVENTION CTR	12	0.1679	2,767		2,767	6	2,773
WATER & SEWER	488	6.8288	112,509		112,509	252	112,761
BORDEAUX LONG-TERM CARE	250	3.4984	57,638		57,638	129	57,767
GENERAL HOSP	404	5.6534	93,142		93,142	209	93,351
METRO ACTION COM	59	0.8256	13,602		13,602	30	13,632
NCAC	7	0.0980	1,614		1,614	4	1,618
MDHA	1	0.0140	231		231	1	232
TAXI TRANSP & LICENSING	4	0.0560	922		922	2	924
EDUCATION	1,966	27.5110	453,261		453,261	1,012	454,273
COMMUNICATION CENTER	5	0.0700	1,153		1,153	3	1,156
ALL OTHER	4	0.0560	922		922	2	924
KNOWLES HOME	3	0.0420	692		692	2	694
SubTotal	7,146	100.0000	1,647,555		1,647,555	3,694	1,651,249
TOTAL	7,146	100.0000	1,647,555		1,647,555	3,694	1,651,249

Allocation Basis: NUMBER OF RETIRED EMPLOYEES (LESS UNKNOWNS)

Allocation Source: EBS REPORT ON PENSION PAYCHECK RECIPIENTS

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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
MAYOR	7,948.76	1.8661	7,391		7,391	17	7,408
GENERAL SERVICES FACILITIES	10,313.92	2.4213	9,590		9,590	22	9,612
DIRECTOR OF FINANCE	7,150.00	1.6785	6,648		6,648	15	6,663
DEPARTMENT OF LAW	19,796.14	4.6474	18,407		18,407	41	18,448
ELECTIONS	19,914.40	4.6751	18,517		18,517	42	18,559
PLANNING COMM	4,110.39	0.9650	3,822		3,822	9	3,831
ASSESSOR PROP	5,775.00	1.3557	5,370		5,370	12	5,382
CIRCUIT CT CLERK	2,008.64	0.4716	1,868		1,868	4	1,872
CRIMINAL CT CLRK	12,633.97	2.9660	11,747		11,747	26	11,773
JUVENILE COURT	7,472.81	1.7543	6,948		6,948	16	6,964
GEN SESSIONS CT	7,602.00	1.7847	7,068		7,068	16	7,084
ST TRIAL COURTS	1,004.41	0.2358	934		934	2	936
JUSTICE INFO SYS	275.00	0.0646	256		256	1	257
SHERIFF ADMIN	34,076.89	7.9999	31,685		31,685	71	31,756
POLICE	106,830.17	25.0796	99,330		99,330	219	99,549
FIRE	4,125.00	0.9684	3,835		3,835	9	3,844
CODES ADMIN	14,058.67	3.3004	13,072		13,072	29	13,101
SOCIAL SERVICES	4,650.32	1.0917	4,324		4,324	10	4,334
HEALTH	12,818.33	3.0092	11,919		11,919	27	11,946
PUBLIC LIBRARY	2,603.16	0.6111	2,420		2,420	5	2,425
PARKS	21,638.44	5.0799	20,120		20,120	45	20,165
ARTS COMMISSION	7,150.00	1.6785	6,648		6,648	15	6,663
PUBLIC WORKS	8,470.61	1.9886	7,876		7,876	18	7,894
STATE FAIR BD	16,078.85	3.7747	14,950		14,950	34	14,984
CONVENTION CTR	3,518.24	0.8259	3,271		3,271	7	3,278
WATER & SEWER	5,519.07	1.2957	5,132		5,132	12	5,144
BORDEAUX LONG-TERM CARE	51,161.32	12.0107	47,570		47,570	107	47,677
GENERAL HOSP	994.96	0.2336	925		925	2	927
EDUCATION	3,638.27	0.8541	3,383		3,383	8	3,391
COMMUNICATION CENTER	5,739.94	1.3475	5,337		5,337	12	5,349
ALL OTHER	16,887.03	3.9644	15,702		15,702	35	15,737
SubTotal	425,964.71	100.0000	396,065		396,065	888	396,953

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - UNEMPLOY COMP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	425,964.71	100.0000	396,065		396,065	888	396,953

Allocation Basis: UNEMPLOYMENT COSTS PER DEPARTMENT SERVED

Allocation Source: FY 2009 UNEMPLOYMENT COST REPORTS

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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
Activity has no Allocatable Costs							
SubTotal							
TOTAL							

Allocation Basis: DIRECT ALLOCATION TO COUNCIL

Allocation Source: DIRECT ASSIGNED

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Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - INJURED ON DUTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES OVERHEAD	46,409.70	0.3915	53,445	-152,823	-99,378	120	-99,258
FLEET MANAGEMENT	0.00			-2,830	-2,830		-2,830
INTERNAL AUDIT	1,299.40	0.0110	1,496		1,496	3	1,499
HUMAN RESOURCES	1,775.00	0.0150	2,044		2,044	5	2,049
INFORMATION SYSTEMS	1,680.93	0.0142	1,936	-6,727	-4,791	4	-4,787
ELECTIONS	2,349.89	0.0198	2,706		2,706	6	2,712
PLANNING COMM	1,282.07	0.0108	1,476		1,476	3	1,479
REGISTER/DEEDS	325.10	0.0027	374		374	1	375
HISTORICAL COMM	3,360.53	0.0284	3,870		3,870	9	3,879
ASSESSOR PROP	3,735.03	0.0315	4,301		4,301	10	4,311
COUNTY CLERK	215.92	0.0018	249		249	1	250
PUBLIC DEFENDER	2,204.39	0.0186	2,539		2,539	6	2,545
CRIMINAL CT CLRK	6,606.83	0.0557	7,608		7,608	17	7,625
CLERK/MASTER	1,699.42	0.0143	1,957		1,957	4	1,961
JUVENILE COURT	27,590.23	0.2328	31,773		31,773	71	31,844
GEN SESSIONS CT	10,954.54	0.0924	12,615		12,615	28	12,643
ST TRIAL COURTS	7,878.89	0.0665	9,073		9,073	20	9,093
JUSTICE INFO SYS	519.14	0.0044	598		598	1	599
SHERIFF ADMIN	170,008.74	1.4343	195,781		195,781	439	196,220
POLICE	2,383,293.66	20.1069	2,744,591		2,744,591	6,154	2,750,745
FIRE	5,376,039.78	45.3555	6,191,026		6,191,026	13,881	6,204,907
CODES ADMIN	18,328.26	0.1546	21,107		21,107	47	21,154
BEER BOARD	7,719.23	0.0651	8,889		8,889	20	8,909
SOIL & WATER	12,203.50	0.1030	14,053		14,053	32	14,085
SOCIAL SERVICES	37,320.86	0.3149	42,979		42,979	96	43,075
HEALTH	103,820.06	0.8759	119,559		119,559	268	119,827
PUBLIC LIBRARY	9,134.70	0.0771	10,519		10,519	24	10,543
PARKS	299,253.20	2.5247	344,619		344,619	773	345,392
PUBLIC WORKS	450,259.44	3.7987	518,517		518,517	1,163	519,680
FARMERS MARKET	1,045.47	0.0088	1,204		1,204	3	1,207
STATE FAIR BD	17,629.84	0.1487	20,302	-3,580	16,722	46	16,768
CONVENTION CTR	1,680.05	0.0142	1,935	-1,779	156	4	160

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department EMPLOYEE BENEFITS

Activity - INJURED ON DUTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
WATER & SEWER	676,671.61	5.7088	779,252	-909,091	-129,839	1,747	-128,092
BORDEAUX LONG-TERM CARE	437,376.45	3.6900	503,681	-435,301	68,380	1,129	69,509
GENERAL HOSP	180,685.01	1.5244	208,076	-188,966	19,110	467	19,577
METRO ACTION COM	140,817.45	1.1880	162,165	-222,958	-60,793	364	-60,429
NCAC	9,421.87	0.0795	10,850	-1,562	9,288	24	9,312
EDUCATION	1,387,508.76	11.7059	1,597,849	-1,215,102	382,747	3,583	386,330
COMMUNICATION CENTER	12,990.55	0.1096	14,960		14,960	34	14,994
SubTotal	11,853,095.50	100.0000	13,649,974	-3,140,719	10,509,255	30,607	10,539,862
Direct Billed				3,140,719	3,140,719		3,140,719
TOTAL	11,853,095.50	100.0000	13,649,974		13,649,974	30,607	13,680,581

Allocation Basis: IOD MEDICAL & EXPENSE PAID BY DEPT

Allocation Source: ASC

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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	61,030	3,415	0	0	25,481	0	30,516
MAYOR	53,846	5,122	0	0	0	0	39,236
GENERAL SERVICES	484,353	56,911	0	58,461	0	0	444,670
GENERAL SERVICES	9,612	0	0	0	0	0	0
FLEET MANAGEMENT	(2,830)	0	0	0	0	0	0
DIRECTOR OF FINANCE	540,374	29,025	0	233,843	0	0	257,211
OFFICE OF MANAGEMENT	36,118	3,984	0	0	0	0	30,516
INTERNAL AUDIT	1,499	0	0	0	0	0	0
HUMAN RESOURCES	164,862	14,228	0	29,230	0	0	113,348
INFORMATION SYSTEMS	160,324	18,212	0	0	0	0	139,504
DEPARTMENT OF LAW	122,209	3,984	0	58,461	0	0	39,236
ELECTIONS	103,826	9,106	0	0	0	0	69,752
PLANNING COMM	165,260	17,642	0	0	0	0	135,145
REGISTER/DEEDS	46,813	5,122	0	0	0	0	39,236
HISTORICAL COMM	14,200	1,139	0	0	0	0	8,720
COMM ED ALLIANCE	25,799	2,845	0	0	0	0	21,798
ASSESSOR PROP	288,883	23,334	0	58,461	0	0	187,459
TRUSTEE	87,715	9,675	0	0	0	0	74,112
COUNTY CLERK	363,404	33,009	0	29,230	25,481	0	261,570
DISTRICT ATTOR	36,118	3,984	0	0	0	0	30,516
PUBLIC DEFENDER	33,504	3,415	0	0	0	0	26,158
JUVENILE CT CLRK	72,237	7,968	0	0	0	0	61,034
CIRCUIT CT CLERK	414,647	45,530	0	0	0	0	348,760
CRIMINAL CT CLRK	230,946	23,334	0	0	0	0	178,740
CLERK/MASTER	38,079	3,984	0	0	0	0	30,516
JUVENILE COURT	222,262	16,505	0	29,230	0	0	130,786
GEN SESSIONS CT	267,392	27,318	0	0	0	0	209,256
ST TRIAL COURTS	144,181	14,797	0	0	0	0	113,348
JUSTICE INFO SYS	856	0	0	0	0	0	0
SHERIFF ADMIN	1,113,145	93,904	0	29,230	0	0	723,678
POLICE	12,567,990	490,580	0	58,461	4,408,227	0	4,520,811
FIRE	14,356,914	309,031	0	29,230	4,331,783	200,448	3,112,689
CODES ADMIN	429,255	39,838	0	29,230	0	0	309,526
BEER BOARD	24,389	1,708	0	0	0	0	13,078
AGRICULTURAL EXT	25,799	2,845	0	0	0	0	21,798
SOIL & WATER	24,406	1,139	0	0	0	0	8,720

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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
SOCIAL SERVICES	676,891	69,432	0	0	0	0	531,860
HEALTH	1,290,407	124,068	0	29,230	0	0	954,732
PUBLIC LIBRARY	542,118	54,635	0	29,230	0	0	422,872
PARKS	1,564,827	106,994	0	146,152	50,962	0	850,104
ARTS COMMISSION	22,143	1,708	0	0	0	0	13,078
PUBLIC WORKS	4,498,339	175,805	0	1,605,254	0	0	2,079,486
SOLID WASTE	1,073,569	54,687	0	499,343	0	0	493,387
HUMAN RELATIONS	10,321	1,139	0	0	0	0	8,720
FARMERS MARKET	21,845	2,276	0	0	0	0	17,438
MUNI AUDITORIUM	41,277	4,553	0	0	0	0	34,876
STATE FAIR BD	93,668	6,829	0	0	0	0	52,314
CONVENTION CTR	65,354	6,829	0	0	0	0	52,314
WATER & SEWER	3,394,381	257,811	0	993,836	25,481	0	2,127,440
BORDEAUX LONG-TERM	1,435,770	141,710	0	29,230	0	0	1,089,877
GENERAL HOSP	2,244,578	227,078	0	116,922	25,481	0	1,761,242
METRO ACTION COM	243,992	33,578	0	0	0	0	257,211
NCAC	45,430	3,984	0	0	0	0	30,516
MDHA	5,161	569	0	0	0	0	4,360
TAXI TRANSP & LICENSING	49,300	1,708	0	29,230	0	0	17,438
EDUCATION	23,153,619	904,897	11,518,570	1,315,370	0	0	8,570,788
COMMUNICATION CENTER	46,142	2,845	0	0	0	0	21,798
ALL OTHER	36,375	2,276	0	0	0	0	17,438
KNOWLES HOME	15,480	1,708	0	0	0	0	13,078
Direct Billed	3,140,719	0	0	0	0	0	0
Total	76,441,123	3,509,752	11,518,570	5,436,864	8,892,896	200,448	31,153,810

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Schedule .5 - Allocation Summary
For Department EMPLOYEE BENEFITS

Receiving Department	LIFE BENEFIT	UNEMPLOY COMP	COUNCIL PENSION	INJURED ON DUTY
LEGISLATIVE	1,618	0	0	0
MAYOR	2,080	7,408	0	0
GENERAL SERVICES	23,569	0	0	(99,258)
GENERAL SERVICES	0	9,612	0	0
FLEET MANAGEMENT	0	0	0	(2,830)
DIRECTOR OF FINANCE	13,632	6,663	0	0
OFFICE OF MANAGEMENT	1,618	0	0	0
INTERNAL AUDIT	0	0	0	1,499
HUMAN RESOURCES	6,007	0	0	2,049
INFORMATION SYSTEMS	7,395	0	0	(4,787)
DEPARTMENT OF LAW	2,080	18,448	0	0
ELECTIONS	3,697	18,559	0	2,712
PLANNING COMM	7,163	3,831	0	1,479
REGISTER/DEEDS	2,080	0	0	375
HISTORICAL COMM	462	0	0	3,879
COMM ED ALLIANCE	1,156	0	0	0
ASSESSOR PROP	9,936	5,382	0	4,311
TRUSTEE	3,928	0	0	0
COUNTY CLERK	13,864	0	0	250
DISTRICT ATTOR	1,618	0	0	0
PUBLIC DEFENDER	1,386	0	0	2,545
JUVENILE CT CLRK	3,235	0	0	0
CIRCUIT CT CLERK	18,485	1,872	0	0
CRIMINAL CT CLRK	9,474	11,773	0	7,625
CLERK/MASTER	1,618	0	0	1,961
JUVENILE COURT	6,933	6,964	0	31,844
GEN SESSIONS CT	11,091	7,084	0	12,643
ST TRIAL COURTS	6,007	936	0	9,093
JUSTICE INFO SYS	0	257	0	599
SHERIFF ADMIN	38,357	31,756	0	196,220
POLICE	239,617	99,549	0	2,750,745
FIRE	164,982	3,844	0	6,204,907
CODES ADMIN	16,406	13,101	0	21,154
BEER BOARD	694	0	0	8,909
AGRICULTURAL EXT	1,156	0	0	0
SOIL & WATER	462	0	0	14,085

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MAXIMUS
Schedule .5 - Allocation Summary
For Department EMPLOYEE BENEFITS

Receiving Department	LIFE BENEFIT	UNEMPLOY COMP	COUNCIL PENSION	INJURED ON DUTY
SOCIAL SERVICES	28,190	4,334	0	43,075
HEALTH	50,604	11,946	0	119,827
PUBLIC LIBRARY	22,413	2,425	0	10,543
PARKS	45,058	20,165	0	345,392
ARTS COMMISSION	694	6,663	0	0
PUBLIC WORKS	110,220	7,894	0	519,680
SOLID WASTE	26,152	0	0	0
HUMAN RELATIONS	462	0	0	0
FARMERS MARKET	924	0	0	1,207
MUNI AUDITORIUM	1,848	0	0	0
STATE FAIR BD	2,773	14,984	0	16,768
CONVENTION CTR	2,773	3,278	0	160
WATER & SEWER	112,761	5,144	0	(128,092)
BORDEAUX LONG-TERM	57,767	47,677	0	69,509
GENERAL HOSP	93,351	927	0	19,577
METRO ACTION COM	13,632	0	0	(60,429)
NCAC	1,618	0	0	9,312
MDHA	232	0	0	0
TAXI TRANSP & LICENSING	924	0	0	0
EDUCATION	454,273	3,391	0	386,330
COMMUNICATION CENTER	1,156	5,349	0	14,994
ALL OTHER	924	15,737	0	0
KNOWLES HOME	694	0	0	0
Direct Billed	0	0	0	3,140,719
Total	1,651,249	396,953	0	13,680,581

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

POST AUDITS

NATURE AND EXTENT OF SERVICES

Post Audits cost in account 01101412 is for the annual audit of all Metropolitan Government departments by an independent certified public accountant. 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:	1,499,996			1,499,996
POST AUDITS		15	15	
FINANCE OPERATIONS		54	54	
OFFICE OF MANAGEMENT BUDGET		1,259	1,259	
INTERNAL AUDIT		583	583	
BUSINESS SOLUTIONS		14	14	
PUBLIC PROPERTY ADMINISTRATION		132	132	
PURCHASING		1,707	1,707	
FINANCIAL ACCOUNTABILITY		130	130	
TREASURY		38	38	
DEPARTMENT OF LAW		14,691	14,691	
Total Allocated Additions:		18,623	18,623	18,623
Total To Be Allocated:	1,499,996	18,623		1,518,619

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Schedule .3 - Costs Allocated By Activity

For Department POST AUDITS

	Total	General & Admin	POST AUDITS	INTERNAL AUDIT
Other Expense & Cost				
MANAGEMENT CONSULTANT	226,040	0	205,968	20,072
AUDITING SERVICE	1,208,940	0	1,202,895	6,045
OTHER EXPENSES	65,016	0	65,016	0
Departmental Totals				
Total Expenditures	1,499,996	0	1,473,879	26,117
Deductions				
Total Deductions	0	0	0	0
Functional Cost	1,499,996	0	1,473,879	26,117
Allocation Step 1				
1st Allocation	1,499,996	0	1,473,879	26,117
Allocation Step 2				
Inbound- All Others	18,623	18,623	0	0
Reallocate Admin Costs		(18,623)	18,299	324
2nd Allocation	18,623	0	18,299	324
Total For 005 POST AUDITS				
Total Allocated	1,518,619	0	1,492,178	26,441

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	1,895	0.0801	1,180		1,180		1,180
POST AUDITS	24	0.0010	15		15		15
CORPORATE DUES	17	0.0007	11		11		11
LEGISLATIVE	1,454	0.0614	905		905	11	916
MAYOR	2,308	0.0975	1,437		1,437	18	1,455
EMPLOYEE HEALTH & WELLNESS	694	0.0293	432		432	5	437
GENERAL SERVICES OVERHEAD	629	0.0266	392		392	5	397
GENERAL SERVICES FACILITIES	10,641	0.4496	6,626		6,626	82	6,708
CUSTOMER SERVICE	92	0.0039	57		57	1	58
FLEET MANAGEMENT	449,429	18.9888	279,872		279,872	3,478	283,350
POSTAL SERVICE	549	0.0232	342		342	4	346
RADIO SHOP	1,501	0.0634	935		935	12	947
DIRECTOR OF FINANCE	398	0.0168	248		248	3	251
MINORITY SMALL BUSINESS	665	0.0281	414		414	5	419
FINANCE OPERATIONS	1,210	0.0511	754		754	9	763
PAYROLL	459	0.0194	286		286	4	290
OFFICE OF MANAGEMENT BUDGET	1,158	0.0489	721		721	9	730
INTERNAL AUDIT	1,365	0.0577	850		850	11	861
BUSINESS SOLUTIONS	837	0.0354	521		521	6	527
PUBLIC PROPERTY ADMINISTRATION	386	0.0163	240		240	3	243
PURCHASING	511	0.0216	318		318	4	322
FINANCIAL ACCOUNTABILITY	23	0.0010	14		14		14
TREASURY	1,232	0.0521	767		767	10	777
GRANTS COORDINATION	357	0.0151	222		222	3	225
HUMAN RESOURCES	3,058	0.1292	1,904		1,904	24	1,928
INFORMATION SYSTEMS	6,650	0.2810	4,141		4,141	51	4,192
DEPARTMENT OF LAW	3,020	0.1276	1,881		1,881	23	1,904
CENTRAL RECORDS	329	0.0139	205		205	3	208
ELECTIONS	1,666	0.0704	1,037		1,037	13	1,050
SURPLUS PROPERTY	1,756	0.0742	1,094		1,094	14	1,108
PLANNING COMM	5,626	0.2377	3,503		3,503	44	3,547
ADV PLAN/RSCH	89	0.0038	55		55	1	56

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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
REGISTER/DEEDS	379	0.0160	236		236	3	239
HISTORICAL COMM	1,225	0.0518	763		763	9	772
COMM ED ALLIANCE	341	0.0144	212		212	3	215
GOVT ACCESS TV	78	0.0033	49		49	1	50
ASSESSOR PROP	1,002	0.0423	624		624	8	632
TRUSTEE	514	0.0217	320		320	4	324
COUNTY CLERK	2,020	0.0853	1,258		1,258	16	1,274
DISTRICT ATTOR	2,380	0.1006	1,482		1,482	18	1,500
DA DRUG ENF	1,601	0.0676	997		997	12	1,009
DA SPECIAL OPNS	43	0.0018	27		27		27
PUBLIC DEFENDER	700	0.0296	436		436	5	441
JUVENILE CT CLRK	527	0.0223	328		328	4	332
CIRCUIT CT CLERK	932	0.0394	580		580	7	587
CRIMINAL CT CLRK	1,222	0.0516	761		761	9	770
CLERK/MASTER	524	0.0221	326		326	4	330
JUVENILE COURT	7,553	0.3191	4,703		4,703	58	4,761
GEN SESSIONS CT	5,513	0.2329	3,433		3,433	43	3,476
ST TRIAL COURTS	4,711	0.1990	2,934		2,934	36	2,970
JUSTICE INFO SYS	1,985	0.0839	1,236		1,236	15	1,251
SHERIFF ADMIN	2,740	0.1158	1,706		1,706	21	1,727
SH FACILITY MTN	690	0.0292	430		430	5	435
SH WAREHOUSE	1,120	0.0473	697		697	9	706
SH CRIM JUST CTR	2,470	0.1044	1,538		1,538	19	1,557
SH HILL JAIL	1,106	0.0467	689		689	9	698
SH CORR WORK CTR	2,821	0.1192	1,757		1,757	22	1,779
SH TRANSPORTATION	482	0.0204	300		300	4	304
SH WARRANTS	964	0.0407	600		600	7	607
SH TRAINING ACAD	540	0.0228	336		336	4	340
SH DEBERRY	141	0.0060	88		88	1	89
SH LAW ENF BLOCK	148	0.0063	92		92	1	93
SH DAY REPORTING	1,621	0.0685	1,009		1,009	13	1,022
SH WORK RELEASE	52	0.0022	32		32		32

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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 OTHER	423	0.0179	263		263	3	266
POLICE	39,967	1.6886	24,889		24,889	309	25,198
POLICE DRUG ENF	782	0.0330	487		487	6	493
FIRE	28,248	1.1935	17,591		17,591	219	17,810
CODES ADMIN	8,794	0.3716	5,476		5,476	68	5,544
BEER BOARD	1,399	0.0591	871		871	11	882
AGRICULTURAL EXT	883	0.0373	550		550	7	557
SOIL & WATER	796	0.0336	496		496	6	502
SOCIAL SERVICES	7,046	0.2977	4,388		4,388	55	4,443
HEALTH	31,186	1.3176	19,420		19,420	241	19,661
PUBLIC LIBRARY	15,216	0.6429	9,475		9,475	118	9,593
PARKS	42,444	1.7933	26,431		26,431	328	26,759
ARTS COMMISSION	2,294	0.0969	1,429		1,429	18	1,447
PUBLIC WORKS	14,307	0.6045	8,909		8,909	111	9,020
SOLID WASTE	8,428	0.3561	5,248		5,248	65	5,313
HUMAN RELATIONS	751	0.0317	468		468	6	474
ADA MANAGEMENT	12	0.0005	7		7		7
FARMERS MARKET	1,649	0.0697	1,027		1,027	13	1,040
MUNI AUDITORIUM	2,600	0.1099	1,619		1,619	20	1,639
STATE FAIR BD	7,265	0.3070	4,524		4,524	56	4,580
CONVENTION CTR	4,872	0.2058	3,034		3,034	38	3,072
SPORTS AUTHORITY	756	0.0319	471		471	6	477
WATER & SEWER	59,256	2.5036	36,900		36,900	459	37,359
STORM WATER	5,297	0.2238	3,299		3,299	41	3,340
BORDEAUX LONG-TERM CARE	29,806	1.2593	18,561		18,561	231	18,792
GENERAL HOSP	17,056	0.7206	10,621		10,621	132	10,753
METRO ACTION COM	18,815	0.7950	11,717		11,717	146	11,863
NCAC	16,501	0.6972	10,276		10,276	128	10,404
METRO TRANSIT	484	0.0204	301		301	4	305
DES	17	0.0007	11		11		11
TAXI TRANSP & LICENSING	1,122	0.0474	699		699	9	708
EDUCATION	751,680	31.7592	468,095		468,095	5,814	473,909

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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
INSURANCE	829	0.0350	516		516	6	522
COMMUNICATION CENTER	3,749	0.1584	2,335		2,335	29	2,364
ALL OTHER	689,051	29.1130	429,091		429,091	5,332	434,423
KNOWLES HOME	4,516	0.1908	2,812		2,812	35	2,847
CRIMINAL JUSTICE PLANNING	344	0.0145	214		214	3	217
SubTotal	2,366,814	100.0000	1,473,879		1,473,879	18,299	1,492,178
TOTAL	2,366,814	100.0000	1,473,879		1,473,879	18,299	1,492,178

Allocation Basis: TOTAL TRANSACTIONS BY FUND/DEPARTMENT

Allocation Source: FY 2009 FINANCE DEPT RECORDS

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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 HOSP	26,062	100.0000	26,117		26,117	324	26,441
SubTotal	26,062	100.0000	26,117		26,117	324	26,441
TOTAL	26,062	100.0000	26,117		26,117	324	26,441

Allocation Basis: POST AUDIT DIRECT ASSIGN

Allocation Source: DIRECT ASSIGN

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MAXIMUS
Schedule .5 - Allocation Summary
For Department POST AUDITS

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
EMPLOYEE BENEFITS	1,180	1,180	0
POST AUDITS	15	15	0
CORPORATE DUES	11	11	0
LEGISLATIVE	916	916	0
MAYOR	1,455	1,455	0
EMPLOYEE HEALTH &	437	437	0
GENERAL SERVICES	397	397	0
GENERAL SERVICES	6,708	6,708	0
CUSTOMER SERVICE	58	58	0
FLEET MANAGEMENT	283,350	283,350	0
POSTAL SERVICE	346	346	0
RADIO SHOP	947	947	0
DIRECTOR OF FINANCE	251	251	0
MINORITY SMALL BUSINESS	419	419	0
FINANCE OPERATIONS	763	763	0
PAYROLL	290	290	0
OFFICE OF MANAGEMENT	730	730	0
INTERNAL AUDIT	861	861	0
BUSINESS SOLUTIONS	527	527	0
PUBLIC PROPERTY	243	243	0
PURCHASING	322	322	0
FINANCIAL	14	14	0
TREASURY	777	777	0
GRANTS COORDINATION	225	225	0
HUMAN RESOURCES	1,928	1,928	0
INFORMATION SYSTEMS	4,192	4,192	0
DEPARTMENT OF LAW	1,904	1,904	0
CENTRAL RECORDS	208	208	0
ELECTIONS	1,050	1,050	0
SURPLUS PROPERTY	1,108	1,108	0
PLANNING COMM	3,547	3,547	0
ADV PLAN/RSCH	56	56	0
REGISTER/DEEDS	239	239	0
HISTORICAL COMM	772	772	0
COMM ED ALLIANCE	215	215	0
GOVT ACCESS TV	50	50	0

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MAXIMUS
Schedule .5 - Allocation Summary
For Department POST AUDITS

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
ASSESSOR PROP	632	632	0
TRUSTEE	324	324	0
COUNTY CLERK	1,274	1,274	0
DISTRICT ATTOR	1,500	1,500	0
DA DRUG ENF	1,009	1,009	0
DA SPECIAL OPNS	27	27	0
PUBLIC DEFENDER	441	441	0
JUVENILE CT CLRK	332	332	0
CIRCUIT CT CLERK	587	587	0
CRIMINAL CT CLRK	770	770	0
CLERK/MASTER	330	330	0
JUVENILE COURT	4,761	4,761	0
GEN SESSIONS CT	3,476	3,476	0
ST TRIAL COURTS	2,970	2,970	0
JUSTICE INFO SYS	1,251	1,251	0
SHERIFF ADMIN	1,727	1,727	0
SH FACILITY MTN	435	435	0
SH WAREHOUSE	706	706	0
SH CRIM JUST CTR	1,557	1,557	0
SH HILL JAIL	698	698	0
SH CORR WORK CTR	1,779	1,779	0
SH TRANSPORTATION	304	304	0
SH WARRANTS	607	607	0
SH TRAINING ACAD	340	340	0
SH DEBERRY	89	89	0
SH LAW ENF BLOCK	93	93	0
SH DAY REPORTING	1,022	1,022	0
SH WORK RELEASE	32	32	0
SH OTHER	266	266	0
POLICE	25,198	25,198	0
POLICE DRUG ENF	493	493	0
FIRE	17,810	17,810	0
CODES ADMIN	5,544	5,544	0
BEER BOARD	882	882	0
AGRICULTURAL EXT	557	557	0
SOIL & WATER	502	502	0

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MAXIMUS
Schedule .5 - Allocation Summary
For Department POST AUDITS

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
SOCIAL SERVICES	4,443	4,443	0
HEALTH	19,661	19,661	0
PUBLIC LIBRARY	9,593	9,593	0
PARKS	26,759	26,759	0
ARTS COMMISSION	1,447	1,447	0
PUBLIC WORKS	9,020	9,020	0
SOLID WASTE	5,313	5,313	0
HUMAN RELATIONS	474	474	0
ADA MANAGEMENT	7	7	0
FARMERS MARKET	1,040	1,040	0
MUNI AUDITORIUM	1,639	1,639	0
STATE FAIR BD	4,580	4,580	0
CONVENTION CTR	3,072	3,072	0
SPORTS AUTHORITY	477	477	0
WATER & SEWER	37,359	37,359	0
STORM WATER	3,340	3,340	0
BORDEAUX LONG-TERM	18,792	18,792	0
GENERAL HOSP	37,194	10,753	26,441
METRO ACTION COM	11,863	11,863	0
NCAC	10,404	10,404	0
METRO TRANSIT	305	305	0
DES	11	11	0
TAXI TRANSP & LICENSING	708	708	0
EDUCATION	473,909	473,909	0
INSURANCE	522	522	0
COMMUNICATION CENTER	2,364	2,364	0
ALL OTHER	434,423	434,423	0
KNOWLES HOME	2,847	2,847	0
CRIMINAL JUSTICE	217	217	0
Direct Billed	0	0	0

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MAXIMUS
Schedule .5 - Allocation Summary
For Department POST AUDITS

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
Total	1,518,619	1,492,178	26,441

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

CORPORATE DUES

NATURE AND EXTENT OF SERVICES

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

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department CORPORATE DUES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	335,522			335,522
POST AUDITS	11		11	
FINANCE OPERATIONS		34	34	
OFFICE OF MANAGEMENT BUDGET		294	294	
INTERNAL AUDIT		130	130	
BUSINESS SOLUTIONS		10	10	
PUBLIC PROPERTY ADMINISTRATION		29	29	
PURCHASING		382	382	
FINANCIAL ACCOUNTABILITY		29	29	
TREASURY		8	8	
Total Allocated Additions:	11	916	927	927
Total To Be Allocated:	335,533	916		336,449

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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	335,522	0	335,522
Departmental Totals			
Total Expenditures	335,522	0	335,522
Deductions			
Total Deductions	0	0	0
Functional Cost	335,522	0	335,522
Allocation Step 1			
Inbound- All Others	11	11	0
Reallocate Admin Costs		(11)	11
1st Allocation	335,533	0	335,533
Allocation Step 2			
Inbound- All Others	916	916	0
Reallocate Admin Costs		(916)	916
2nd Allocation	916	0	916
Total For 006 CORPORATE			
Total Allocated	336,449	0	336,449

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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	198,073	59.0343	198,079		198,079	542	198,621
MAYOR	29,766	8.8716	29,767		29,767	81	29,848
DIRECTOR OF FINANCE	8,212	2.4477	8,213		8,213	22	8,235
OFFICE OF MANAGEMENT BUDGET	19,542	5.8244	19,543		19,543	53	19,596
PLANNING COMM	54,522	16.2499	54,524		54,524	149	54,673
ALL OTHER	25,405	7.5721	25,407		25,407	69	25,476
SubTotal	335,521	100.0000	335,533		335,533	916	336,449
TOTAL	335,521	100.0000	335,533		335,533	916	336,449

Allocation Basis: DIRECT IDENTIFICATION OF COST TO BENEFITING DEPART

Allocation Source: FINANCE DIVISION OF ACCOUNTS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department CORPORATE DUES

Receiving Department	Total	CORPORATE DUES
LEGISLATIVE	198,621	198,621
MAYOR	29,848	29,848
DIRECTOR OF FINANCE	8,235	8,235
OFFICE OF MANAGEMENT	19,596	19,596
PLANNING COMM	54,673	54,673
ALL OTHER	25,476	25,476
Direct Billed	0	0
Total	336,449	336,449

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

EMPLOYEE HEALTH AND WELLNESS

NATURE AND EXTENT OF SERVICES

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

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

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department EMPLOYEE HEALTH & WELLNESS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	443,943			443,943
POST AUDITS	432	5	437	
FINANCE OPERATIONS		1,567	1,567	
PAYROLL		246	246	
OFFICE OF MANAGEMENT BUDGET		457	457	
INTERNAL AUDIT		173	173	
BUSINESS SOLUTIONS		411	411	
PUBLIC PROPERTY ADMINISTRATION		39	39	
PURCHASING		34	34	
FINANCIAL ACCOUNTABILITY		39	39	
TREASURY		20	20	
Total Allocated Additions:	432	2,991	3,423	3,423
Total To Be Allocated:	444,375	2,991		447,366

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Schedule .3 - Costs Allocated By Activity

For Department EMPLOYEE HEALTH & WELLNESS

	Total	General & Admin	CLINIC	BENEFIT BOARD
Wages & Benefits				
SALARIES & WAGES	307,018	60,820	184,948	61,250
FRINGE BENEFITS	107,268	21,250	64,618	21,400
Other Expense & Cost				
CONTRACTUAL SERVICES	185	37	111	37
SUPPLIES	18,545	3,674	11,171	3,700
OTHER EXPENSES	10,927	2,165	6,582	2,180
Departmental Totals				
Total Expenditures	443,943	87,946	267,430	88,567
Deductions				
Total Deductions	0	0	0	0
Functional Cost	443,943	87,946	267,430	88,567
Allocation Step 1				
Inbound- All Others	432	432	0	0
Reallocate Admin Costs		(88,378)	66,391	21,987
1st Allocation	444,375	0	333,821	110,554
Allocation Step 2				
Inbound- All Others	2,991	2,991	0	0
Reallocate Admin Costs		(2,991)	2,247	744
2nd Allocation	2,991	0	2,247	744
Total For 009 EMPLOYEE				
Total Allocated	447,366	0	336,068	111,298

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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
POLICE	88,114	33.0145	110,209	-88,114	22,095	742	22,837
FIRE	43,408	16.2641	54,293	-43,408	10,885	365	11,250
SOCIAL SERVICES	366	0.1371	458	-366	92	3	95
HEALTH	133,447	49.9999	166,910	-133,448	33,462	1,124	34,586
PARKS	1,510	0.5658	1,889	-1,510	379	13	392
WATER & SEWER	49	0.0186	62	-50	12		12
SubTotal	266,895	100.0000	333,821	-266,896	66,925	2,247	69,172
Direct Billed				266,896	266,896		266,896
TOTAL	266,895	100.0000	333,821		333,821	2,247	336,068

Allocation Basis: TOTAL CLINIC CHARGES

Allocation Source: HEALTH DEPARTMENT

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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	110,554		110,554	744	111,298
SubTotal	100	100.0000	110,554		110,554	744	111,298
TOTAL	100	100.0000	110,554		110,554	744	111,298

Allocation Basis: DIRECT ALLOCATION TO BENEFIT BOARD

Allocation Source: DIRECT ASSIGNED

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MAXIMUS

Schedule .5 - Allocation Summary

For Department EMPLOYEE HEALTH & WELLNESS

Receiving Department	Total	CLINIC	BENEFIT BOARD
HUMAN RESOURCES	111,298	0	111,298
POLICE	22,837	22,837	0
FIRE	11,250	11,250	0
SOCIAL SERVICES	95	95	0
HEALTH	34,586	34,586	0
PARKS	392	392	0
WATER & SEWER	12	12	0
Direct Billed	266,896	266,896	0
Total	447,366	336,068	111,298

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

GENERAL SERVICES EXECUTIVE LEADERSHIP

NATURE AND EXTENT OF SERVICES

The General Services Executive Leadership program was created as a central service function in FY-09 to properly allocate administrative costs to the various divisions within the General Services department.

Costs of the program and costs coming into the program were allocated to General Services Facilities (BOSS), Construction Design, E-Bid Surplus Property, Fleet Management, Postal Service and Radio Shop based on the salaries within those divisions.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department GENERAL SERVICES OVERHEAD

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,295,942			1,295,942
EMPLOYEE BENEFITS	482,927	1,426	484,353	
POST AUDITS	392	5	397	
GENERAL SERVICES FACILITIES		(2,394)	(2,394)	
FLEET MANAGEMENT		399	399	
POSTAL SERVICE		242	242	
RADIO SHOP		2,098	2,098	
FINANCE OPERATIONS		150,313	150,313	
PAYROLL		498	498	
OFFICE OF MANAGEMENT BUDGET		1,131	1,131	
INTERNAL AUDIT		504	504	
BUSINESS SOLUTIONS		389	389	
PUBLIC PROPERTY ADMINISTRATION		114	114	
PURCHASING		297	297	
FINANCIAL ACCOUNTABILITY		274	274	
TREASURY		115	115	
GRANTS COORDINATION		1,057	1,057	
HUMAN RESOURCES		95,485	95,485	
INFORMATION SYSTEMS		9,392	9,392	
Total Allocated Additions:	483,319	261,345	744,664	744,664
Total To Be Allocated:	1,779,261	261,345		2,040,606

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Schedule .3 - Costs Allocated By Activity

For Department GENERAL SERVICES OVERHEAD

	Total	General & Admin	GENERAL SERVICES
Wages & Benefits			
SALARIES & WAGES	802,299	0	802,299
FRINGE BENEFITS	232,401	0	232,401
Other Expense & Cost			
CONTRACTUAL SERVICES	241,613	0	241,613
SUPPLIES	11,180	0	11,180
OTHER EXPENSES	8,449	0	8,449
Departmental Totals			
Total Expenditures	1,295,942	0	1,295,942
Deductions			
Total Deductions	0	0	0
Functional Cost	1,295,942	0	1,295,942
Allocation Step 1			
Inbound- All Others	483,319	483,319	0
Reallocate Admin Costs		(483,319)	483,319
1st Allocation	1,779,261	0	1,779,261
Allocation Step 2			
Inbound- All Others	261,345	261,345	0
Reallocate Admin Costs		(261,345)	261,345
2nd Allocation	261,345	0	261,345
Total For 0101 GENERAL			
Total Allocated	2,040,606	0	2,040,606

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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
GENERAL SERVICES FACILITIES	2,424,642	32.1776	572,524		572,524	84,095	656,619
FLEET MANAGEMENT	3,905,193	51.8262	922,122		922,122	135,444	1,057,566
POSTAL SERVICE	148,401	1.9694	35,042		35,042	5,147	40,189
RADIO SHOP	753,640	10.0016	177,955		177,955	26,139	204,094
SURPLUS PROPERTY	303,304	4.0252	71,618		71,618	10,520	82,138
SubTotal	7,535,182	100.0000	1,779,261		1,779,261	261,345	2,040,606
TOTAL	7,535,182	100.0000	1,779,261		1,779,261	261,345	2,040,606

Allocation Basis: GENERAL SERVICES SALARIES

Allocation Source: EXPENDITURE REPORT

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MAXIMUS

Schedule .5 - Allocation Summary

For Department GENERAL SERVICES OVERHEAD

Receiving Department	Total	GENERAL SERVICES
GENERAL SERVICES	656,619	656,619
FLEET MANAGEMENT	1,057,566	1,057,566
POSTAL SERVICE	40,189	40,189
RADIO SHOP	204,094	204,094
SURPLUS PROPERTY	82,138	82,138
Direct Billed	0	0
Total	2,040,606	2,040,606

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

GENERAL SERVICES FACILITIES

NATURE AND EXTENT OF SERVICES

General Services Facilities Division (BOSS) provides services to maintain and operate all Metropolitan buildings except for the Board of Education and Board of Hospitals. In FY-09 Construction Design was added to the division.

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.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department GENERAL SERVICES FACILITIES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	19,817,499			19,817,499
TRANSFER	(1,502,003)			
Total Deductions:	(1,502,003)			(1,502,003)
BUILDING USE ALLOWANCE	45,318		45,318	
EMPLOYEE BENEFITS	9,590	22	9,612	
POST AUDITS	6,626	82	6,708	
GENERAL SERVICES OVERHEAD	572,524	84,095	656,619	
GENERAL SERVICES FACILITIES		(8,688)	(8,688)	
FLEET MANAGEMENT		101,792	101,792	
POSTAL SERVICE		83	83	
RADIO SHOP		2,975	2,975	
MINORITY SMALL BUSINESS ASSISTANCE		5,504	5,504	
FINANCE OPERATIONS		23,024	23,024	
PAYROLL		2,061	2,061	
OFFICE OF MANAGEMENT BUDGET		17,388	17,388	
INTERNAL AUDIT		8,287	8,287	
BUSINESS SOLUTIONS		6,338	6,338	
PUBLIC PROPERTY ADMINISTRATION		1,873	1,873	
PURCHASING		20,543	20,543	
FINANCIAL ACCOUNTABILITY		1,855	1,855	
TREASURY		521	521	
INFORMATION SYSTEMS		11,724	11,724	
DEPARTMENT OF LAW		28,386	28,386	
CENTRAL RECORDS		210	210	
Total Allocated Additions:	634,058	308,075	942,133	942,133
TRANSFER	1,502,003			
OPERATING REVENUE	(21,406,816)			
Total Departmental Cost Adjustments:	(19,904,813)			(19,904,813)
Total To Be Allocated:	(955,259)	308,075		(647,184)

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MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department GENERAL SERVICES FACILITIES

	Total	General & Admin	BUILDINGS & SECURITY	DESIGN & CONSTRUCTION
Wages & Benefits				
SALARIES & WAGES	2,424,642	0	2,172,237	252,405
FRINGE BENEFITS	843,116	0	764,823	78,293
Other Expense & Cost				
CONTRACTUAL SERVICES	15,858,108	0	15,640,463	217,645
SUPPLIES	282,908	0	269,475	13,433
OTHER EXPENSES	408,725	0	383,072	25,653
Departmental Totals				
Total Expenditures	19,817,499	0	19,230,070	587,429
Deductions				
Total Deductions	(1,502,003)	(1,502,003)	0	0
Cost Adjustments				
*TRANSFER	1,502,003	1,502,003	0	0
OPERATING REVENUE	(21,406,816)	(21,406,816)	0	0
Functional Cost	(1,589,317)	(21,406,816)	19,230,070	587,429
Allocation Step 1				
Inbound- All Others	634,058	0	615,290	18,768
Reallocate Admin Costs		21,406,816	(20,773,174)	(633,642)
1st Allocation	(955,259)	0	(927,814)	(27,445)
Allocation Step 2				
Inbound- All Others	308,075	0	298,956	9,119
2nd Allocation	308,075	0	298,956	9,119
Total For 012 GENERAL				
Total Allocated	(647,184)	0	(628,858)	(18,326)

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MAXIMUS
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	537,500	2.5679	-23,825		-23,825	7,770	-16,055
MAYOR	466,800	2.2301	-20,691		-20,691	6,748	-13,943
GENERAL SERVICES OVERHEAD	54,000	0.2580	-2,394		-2,394		-2,394
GENERAL SERVICES FACILITIES	196,000	0.9364	-8,688		-8,688		-8,688
FLEET MANAGEMENT	961,400	4.5931	-42,615		-42,615	13,897	-28,718
POSTAL SERVICE	10,000	0.0478	-443		-443	145	-298
RADIO SHOP	224,900	1.0745	-9,969		-9,969	3,251	-6,718
DIRECTOR OF FINANCE	43,000	0.2054	-1,906		-1,906	622	-1,284
MINORITY SMALL BUSINESS	4,300	0.0205	-191		-191	62	-129
FINANCE OPERATIONS	143,000	0.6832	-6,339		-6,339	2,067	-4,272
PAYROLL	31,100	0.1486	-1,379		-1,379	450	-929
OFFICE OF MANAGEMENT BUDGET	60,500	0.2890	-2,682		-2,682	875	-1,807
INTERNAL AUDIT	33,400	0.1596	-1,480		-1,480	483	-997
BUSINESS SOLUTIONS	36,100	0.1725	-1,600		-1,600	522	-1,078
PUBLIC PROPERTY ADMINISTRATION	4,100	0.0196	-182		-182	59	-123
PURCHASING	70,200	0.3354	-3,112		-3,112	1,015	-2,097
TREASURY	43,200	0.2064	-1,915		-1,915	624	-1,291
GRANTS COORDINATION	5,200	0.0248	-230		-230	75	-155
HUMAN RESOURCES	185,900	0.8881	-8,240		-8,240	2,687	-5,553
INFORMATION SYSTEMS	473,300	2.2612	-20,979		-20,979	6,842	-14,137
DEPARTMENT OF LAW	142,800	0.6822	-6,330		-6,330	2,064	-4,266
ELECTIONS	304,800	1.4562	-13,511		-13,511	4,406	-9,105
SURPLUS PROPERTY	212,800	1.0166	-9,433		-9,433	3,076	-6,357
PLANNING COMM	123,500	0.5900	-5,474		-5,474	1,785	-3,689
REGISTER/DEEDS	600	0.0029	-27		-27	9	-18
ASSESSOR PROP	131,400	0.6278	-5,824		-5,824	1,899	-3,925
TRUSTEE	34,200	0.1634	-1,516		-1,516	494	-1,022
COUNTY CLERK	292,800	1.3988	-12,979		-12,979	4,232	-8,747
DISTRICT ATTOR	33,000	0.1577	-1,463		-1,463	477	-986
PUBLIC DEFENDER	34,400	0.1643	-1,525		-1,525	497	-1,028
JUVENILE CT CLRK	61,100	0.2919	-2,708		-2,708	883	-1,825
CIRCUIT CT CLERK	875,700	4.1836	-38,816		-38,816	12,658	-26,158

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MAXIMUS
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
CRIMINAL CT CLRK	323,300	1.5446	-14,331		-14,331	4,673	-9,658
CLERK/MASTER	371,800	1.7763	-16,480		-16,480	5,374	-11,106
JUVENILE COURT	528,000	2.5225	-23,404		-23,404	7,632	-15,772
GEN SESSIONS CT	1,240,100	5.9245	-54,969		-54,969	17,926	-37,043
ST TRIAL COURTS	1,166,400	5.5724	-51,702		-51,702	16,861	-34,841
JUSTICE INFO SYS	1,100	0.0053	-49		-49	16	-33
SHERIFF ADMIN	2,197,100	10.4966	-97,389		-97,389	31,759	-65,630
POLICE	4,664,400	22.2837	-206,751		-206,751	67,426	-139,325
FIRE	421,600	2.0142	-18,688		-18,688	6,094	-12,594
CODES ADMIN	122,900	0.5872	-5,448		-5,448	1,777	-3,671
BEER BOARD	32,500	0.1553	-1,441		-1,441	470	-971
AGRICULTURAL EXT	37,800	0.1806	-1,676		-1,676	546	-1,130
SOIL & WATER	19,700	0.0941	-873		-873	285	-588
SOCIAL SERVICES	269,300	1.2866	-11,937		-11,937	3,893	-8,044
HEALTH	199,600	0.9536	-8,847		-8,847	2,885	-5,962
PUBLIC LIBRARY	25,400	0.1213	-1,126		-1,126	367	-759
PARKS	218,700	1.0448	-9,694		-9,694	3,161	-6,533
ARTS COMMISSION	46,000	0.2198	-2,039		-2,039	665	-1,374
PUBLIC WORKS	35,000	0.1672	-1,551		-1,551	506	-1,045
HUMAN RELATIONS	39,800	0.1901	-1,764		-1,764	575	-1,189
ADA MANAGEMENT	588,700	2.8125	-26,095		-26,095	8,510	-17,585
SPORTS AUTHORITY	6,600	0.0315	-293		-293	95	-198
WATER & SEWER	55,900	0.2671	-2,478		-2,478	808	-1,670
TAXI TRANSP & LICENSING	54,000	0.2580	-2,394		-2,394	781	-1,613
EDUCATION	590,700	2.8220	-26,183		-26,183	8,539	-17,644
COMMUNICATION CENTER	175,400	0.8380	-7,775		-7,775	2,535	-5,240
ALL OTHER	1,619,700	7.7381	-71,795		-71,795	23,413	-48,382
CRIMINAL JUSTICE PLANNING	49,100	0.2346	-2,176		-2,176	710	-1,466
SubTotal	20,931,600	100.0000	-927,814		-927,814	298,956	-628,858
TOTAL	20,931,600	100.0000	-927,814		-927,814	298,956	-628,858

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Schedule .4 - Detail Activity Allocations

For Department GENERAL SERVICES FACILITIES

Allocation Basis: GENERAL SERVICES BILLINGS

Allocation Source: FINANCE

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

Activity - DESIGN & CONSTRUCTION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FINANCE OPERATIONS	907	0.1978	-54		-54	18	-36
OFFICE OF MANAGEMENT BUDGET	2,855	0.6223	-171		-171	57	-114
PURCHASING	931	0.2030	-56		-56	19	-37
DEPARTMENT OF LAW	151	0.0330	-9		-9	3	-6
PLANNING COMM	870	0.1897	-52		-52	17	-35
GEN SESSIONS CT	1,833	0.3994	-110		-110	36	-74
POLICE	7,782	1.6959	-465		-465	155	-310
FIRE	20,144	4.3897	-1,205		-1,205	400	-805
PARKS	1,361	0.2966	-81		-81	27	-54
FARMERS MARKET	5,444	1.1864	-326		-326	108	-218
WATER & SEWER	4,831	1.0529	-289		-289	96	-193
METRO ACTION COM	5,126	1.1170	-307		-307	102	-205
ALL OTHER	406,670	88.6163	-24,320		-24,320	8,081	-16,239
SubTotal	458,911	100.0000	-27,445		-27,445	9,119	-18,326
TOTAL	458,911	100.0000	-27,445		-27,445	9,119	-18,326

Allocation Basis: REAL PROPERTY BILLINGS

Allocation Source: FINANCE

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

Receiving Department	Total	BUILDINGS &	DESIGN &
LEGISLATIVE	(16,055)	(16,055)	0
MAYOR	(13,943)	(13,943)	0
GENERAL SERVICES	(2,394)	(2,394)	0
GENERAL SERVICES	(8,688)	(8,688)	0
FLEET MANAGEMENT	(28,718)	(28,718)	0
POSTAL SERVICE	(298)	(298)	0
RADIO SHOP	(6,718)	(6,718)	0
DIRECTOR OF FINANCE	(1,284)	(1,284)	0
MINORITY SMALL BUSINESS	(129)	(129)	0
FINANCE OPERATIONS	(4,308)	(4,272)	(36)
PAYROLL	(929)	(929)	0
OFFICE OF MANAGEMENT	(1,921)	(1,807)	(114)
INTERNAL AUDIT	(997)	(997)	0
BUSINESS SOLUTIONS	(1,078)	(1,078)	0
PUBLIC PROPERTY	(123)	(123)	0
PURCHASING	(2,134)	(2,097)	(37)
TREASURY	(1,291)	(1,291)	0
GRANTS COORDINATION	(155)	(155)	0
HUMAN RESOURCES	(5,553)	(5,553)	0
INFORMATION SYSTEMS	(14,137)	(14,137)	0
DEPARTMENT OF LAW	(4,272)	(4,266)	(6)
ELECTIONS	(9,105)	(9,105)	0
SURPLUS PROPERTY	(6,357)	(6,357)	0
PLANNING COMM	(3,724)	(3,689)	(35)
REGISTER/DEEDS	(18)	(18)	0
ASSESSOR PROP	(3,925)	(3,925)	0
TRUSTEE	(1,022)	(1,022)	0
COUNTY CLERK	(8,747)	(8,747)	0
DISTRICT ATTOR	(986)	(986)	0
PUBLIC DEFENDER	(1,028)	(1,028)	0
JUVENILE CT CLRK	(1,825)	(1,825)	0
CIRCUIT CT CLERK	(26,158)	(26,158)	0
CRIMINAL CT CLRK	(9,658)	(9,658)	0
CLERK/MASTER	(11,106)	(11,106)	0
JUVENILE COURT	(15,772)	(15,772)	0
GEN SESSIONS CT	(37,117)	(37,043)	(74)

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Schedule .5 - Allocation Summary

For Department GENERAL SERVICES FACILITIES

Receiving Department	Total	BUILDINGS &	DESIGN &
ST TRIAL COURTS	(34,841)	(34,841)	0
JUSTICE INFO SYS	(33)	(33)	0
SHERIFF ADMIN	(65,630)	(65,630)	0
POLICE	(139,635)	(139,325)	(310)
FIRE	(13,399)	(12,594)	(805)
CODES ADMIN	(3,671)	(3,671)	0
BEER BOARD	(971)	(971)	0
AGRICULTURAL EXT	(1,130)	(1,130)	0
SOIL & WATER	(588)	(588)	0
SOCIAL SERVICES	(8,044)	(8,044)	0
HEALTH	(5,962)	(5,962)	0
PUBLIC LIBRARY	(759)	(759)	0
PARKS	(6,587)	(6,533)	(54)
ARTS COMMISSION	(1,374)	(1,374)	0
PUBLIC WORKS	(1,045)	(1,045)	0
HUMAN RELATIONS	(1,189)	(1,189)	0
ADA MANAGEMENT	(17,585)	(17,585)	0
FARMERS MARKET	(218)	0	(218)
SPORTS AUTHORITY	(198)	(198)	0
WATER & SEWER	(1,863)	(1,670)	(193)
METRO ACTION COM	(205)	0	(205)
TAXI TRANSP & LICENSING	(1,613)	(1,613)	0
EDUCATION	(17,644)	(17,644)	0
COMMUNICATION CENTER	(5,240)	(5,240)	0
ALL OTHER	(64,621)	(48,382)	(16,239)
CRIMINAL JUSTICE	(1,466)	(1,466)	0
Direct Billed	0	0	0
Total	(647,184)	(628,858)	(18,326)

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

FLEET MANAGEMENT

NATURE AND EXTENT OF SERVICES

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 2009.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	30,858,194			30,858,194
TRANSFERS IN	10,561,961			
TRANSFERS OUT	0			
Total Deductions:	10,561,961			10,561,961
BUILDING USE ALLOWANCE	39,957		39,957	
EMPLOYEE BENEFITS	(2,830)		(2,830)	
POST AUDITS	279,872	3,478	283,350	
GENERAL SERVICES OVERHEAD	922,122	135,444	1,057,566	
GENERAL SERVICES FACILITIES	(42,615)	13,897	(28,718)	
FLEET MANAGEMENT		127,572	127,572	
POSTAL SERVICE		89	89	
RADIO SHOP		2,930	2,930	
FINANCE OPERATIONS		16,068	16,068	
PAYROLL		3,808	3,808	
OFFICE OF MANAGEMENT BUDGET		15,342	15,342	
INTERNAL AUDIT		12,008	12,008	
BUSINESS SOLUTIONS		266,211	266,211	
PUBLIC PROPERTY ADMINISTRATION		2,714	2,714	
PURCHASING		28,984	28,984	
FINANCIAL ACCOUNTABILITY		2,688	2,688	
TREASURY		908	908	
INFORMATION SYSTEMS		23,956	23,956	
DEPARTMENT OF LAW		14,821	14,821	
CENTRAL RECORDS		152	152	
Total Allocated Additions:	1,196,506	671,070	1,867,576	1,867,576
NONOPERATING REVENUE	146,427			
OPERATING REVENUE	(17,859,514)			
TRANSFERS IN	(10,561,961)			
TRANSFERS OUT	0			

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MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department FLEET MANAGEMENT

Total Departmental Cost Adjustments:	(28,275,048)		(28,275,048)
Total To Be Allocated:	14,341,613	671,070	15,012,683

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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	5,423,436	0	5,423,436	0	0
Other Expense & Cost					
CONTRACTUAL SERVICES	2,300,243	0	2,300,243	0	0
SUPPLIES/MATERIALS	10,686,688	0	10,686,688	0	0
DEPRECIATION	12,376,664	0	0	12,320,969	55,695
OTHER EXPENSES	71,163	0	71,163	0	0
Departmental Totals					
Total Expenditures	30,858,194	0	18,481,530	12,320,969	55,695
Deductions					
Total Deductions	10,561,961	10,561,961	0	0	0
Cost Adjustments					
NONOPERATING REVENUE	146,427	0	146,427	0	0
OPERATING REVENUE	(17,859,514)	0	(17,859,514)	0	0
*TRANSFERS IN	(10,561,961)	(10,561,961)	0	0	0
*TRANSFERS OUT	0	0	0	0	0
Functional Cost	13,145,107	0	768,443	12,320,969	55,695
Allocation Step 1					
Inbound- All Others	1,196,506	1,196,506	0	0	0
Reallocate Admin Costs		(1,196,506)	1,196,506	0	0
1st Allocation	14,341,613	0	1,964,949	12,320,969	55,695
Allocation Step 2					
Inbound- All Others	671,070	671,070	0	0	0
Reallocate Admin Costs		(671,070)	671,070	0	0
2nd Allocation	671,070	0	671,070	0	0
Total For 014 FLEET					
Total Allocated	15,012,683	0	2,636,019	12,320,969	55,695

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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	107,900.00	0.6086	11,958		11,958	4,098	16,056
GENERAL SERVICES OVERHEAD	3,500.00	0.0197	388		388		388
GENERAL SERVICES FACILITIES	55,900.00	0.3153	6,195		6,195		6,195
POSTAL SERVICE	7,200.00	0.0406	798		798	273	1,071
RADIO SHOP	15,400.00	0.0869	1,707		1,707	585	2,292
PUBLIC PROPERTY ADMINISTRATION	3,500.00	0.0197	388		388	133	521
HUMAN RESOURCES	3,600.00	0.0203	399		399	137	536
INFORMATION SYSTEMS	33,900.00	0.1912	3,757		3,757	1,287	5,044
DEPARTMENT OF LAW	5,600.00	0.0316	621		621	213	834
CENTRAL RECORDS	2,100.00	0.0118	233		233	80	313
ELECTIONS	3,600.00	0.0203	399		399	137	536
SURPLUS PROPERTY	4,500.00	0.0254	499		499	171	670
PLANNING COMM	2,100.00	0.0118	233		233	80	313
REGISTER/DEEDS	3,600.00	0.0203	399		399	137	536
ASSESSOR PROP	70,300.00	0.3965	7,791		7,791	2,670	10,461
TRUSTEE	3,600.00	0.0203	399		399	137	536
COUNTY CLERK	23,200.00	0.1308	2,571		2,571	881	3,452
DISTRICT ATTOR	22,200.00	0.1252	2,460		2,460	843	3,303
PUBLIC DEFENDER	6,200.00	0.0350	687		687	235	922
JUVENILE CT CLRK	2,100.00	0.0118	233		233	80	313
CIRCUIT CT CLERK	14,200.00	0.0801	1,574		1,574	539	2,113
CRIMINAL CT CLRK	5,700.00	0.0321	632		632	216	848
JUVENILE COURT	22,800.00	0.1286	2,527		2,527	866	3,393
GEN SESSIONS CT	9,700.00	0.0547	1,075		1,075	368	1,443
ST TRIAL COURTS	71,900.00	0.4055	7,968		7,968	2,730	10,698
SHERIFF ADMIN	500,000.00	2.8200	55,411		55,411	18,988	74,399
POLICE	4,456,400.00	25.1342	493,866		493,866	169,234	663,100
POLICE DRUG ENF	41,100.00	0.2318	4,555		4,555	1,561	6,116
FIRE	3,872,700.00	21.8419	429,182		429,182	147,067	576,249
CODES ADMIN	173,900.00	0.9808	19,272		19,272	6,604	25,876
BEER BOARD	4,900.00	0.0276	543		543	186	729
SOCIAL SERVICES	18,600.00	0.1049	2,061		2,061	706	2,767

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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
HEALTH	124,400.00	0.7016	13,786		13,786	4,724	18,510
PUBLIC LIBRARY	81,800.00	0.4613	9,065		9,065	3,106	12,171
PARKS	1,438,100.00	8.1108	159,374		159,374	54,612	213,986
PUBLIC WORKS	2,649,100.00	14.9408	293,580		293,580	100,600	394,180
SOLID WASTE	984,300.00	5.5514	109,083		109,083	37,379	146,462
FARMERS MARKET	6,000.00	0.0338	665		665	228	893
MUNI AUDITORIUM	10,600.00	0.0598	1,175		1,175	403	1,578
CONVENTION CTR	15,100.00	0.0852	1,673		1,673	573	2,246
WATER & SEWER	2,424,500.00	13.6741	268,689		268,689	92,071	360,760
METRO ACTION COM	402,300.00	2.2690	44,584		44,584	15,277	59,861
TAXI TRANSP & LICENSING	10,600.00	0.0598	1,175		1,175	403	1,578
COMMUNICATION CENTER	11,900.00	0.0671	1,319		1,319	452	1,771
SubTotal	17,730,600.00	100.0000	1,964,949		1,964,949	671,070	2,636,019
TOTAL	17,730,600.00	100.0000	1,964,949		1,964,949	671,070	2,636,019

Allocation Basis: FY 2009 MOTOR POOL BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS

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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	95,420	0.7745	95,421		95,421		95,421
FLEET MANAGEMENT	127,571	1.0354	127,572		127,572		127,572
RADIO SHOP	88,789	0.7206	88,790		88,790		88,790
INFORMATION SYSTEMS	18,560	0.1506	18,561		18,561		18,561
DEPARTMENT OF LAW	2,469	0.0200	2,470		2,470		2,470
ELECTIONS	3,288	0.0267	3,288		3,288		3,288
COUNTY CLERK	13,314	0.1081	13,315		13,315		13,315
DISTRICT ATTOR	3,370	0.0274	3,370		3,370		3,370
PUBLIC DEFENDER	4,939	0.0401	4,939		4,939		4,939
JUVENILE COURT	30,272	0.2457	30,272		30,272		30,272
ST TRIAL COURTS	40,217	0.3264	40,218		40,218		40,218
SHERIFF ADMIN	348,155	2.8257	348,156		348,156		348,156
POLICE	2,540,267	20.6174	2,540,268		2,540,268		2,540,268
FIRE	3,855,635	31.2933	3,855,633		3,855,633		3,855,633
CODES ADMIN	66,060	0.5362	66,060		66,060		66,060
SOCIAL SERVICES	7,957	0.0646	7,958		7,958		7,958
HEALTH	100,610	0.8166	100,610		100,610		100,610
PUBLIC LIBRARY	21,019	0.1706	21,020		21,020		21,020
PARKS	778,493	6.3184	778,494		778,494		778,494
PUBLIC WORKS	2,761,858	22.4159	2,761,859		2,761,859		2,761,859
MUNI AUDITORIUM	2,999	0.0243	3,000		3,000		3,000
STATE FAIR BD	2,063	0.0168	2,064		2,064		2,064
CONVENTION CTR	4,994	0.0405	4,994		4,994		4,994
WATER & SEWER	1,253,582	10.1744	1,253,582		1,253,582		1,253,582
METRO ACTION COM	84,181	0.6832	84,182		84,182		84,182
TAXI TRANSP & LICENSING	1,313	0.0107	1,314		1,314		1,314
COMMUNICATION CENTER	63,559	0.5159	63,559		63,559		63,559
SubTotal	12,320,969	100.0000	12,320,969		12,320,969		12,320,969
TOTAL	12,320,969	100.0000	12,320,969		12,320,969		12,320,969

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Schedule .4 - Detail Activity Allocations

For Department FLEET MANAGEMENT

Allocation Basis: VEHICLE DEPRECIATION BY DEPT

Allocation Source: CAPITAL ASSETS REPORT

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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	107,900.00	0.6086	339		339		339
GENERAL SERVICES OVERHEAD	3,500.00	0.0197	11		11		11
GENERAL SERVICES FACILITIES	55,900.00	0.3153	176		176		176
POSTAL SERVICE	7,200.00	0.0406	23		23		23
RADIO SHOP	15,400.00	0.0869	48		48		48
PUBLIC PROPERTY ADMINISTRATION	3,500.00	0.0197	11		11		11
HUMAN RESOURCES	3,600.00	0.0203	11		11		11
INFORMATION SYSTEMS	33,900.00	0.1912	106		106		106
DEPARTMENT OF LAW	5,600.00	0.0316	18		18		18
CENTRAL RECORDS	2,100.00	0.0118	7		7		7
ELECTIONS	3,600.00	0.0203	11		11		11
SURPLUS PROPERTY	4,500.00	0.0254	14		14		14
PLANNING COMM	2,100.00	0.0118	7		7		7
REGISTER/DEEDS	3,600.00	0.0203	11		11		11
ASSESSOR PROP	70,300.00	0.3965	221		221		221
TRUSTEE	3,600.00	0.0203	11		11		11
COUNTY CLERK	23,200.00	0.1308	73		73		73
DISTRICT ATTOR	22,200.00	0.1252	70		70		70
PUBLIC DEFENDER	6,200.00	0.0350	19		19		19
JUVENILE CT CLRK	2,100.00	0.0118	7		7		7
CIRCUIT CT CLERK	14,200.00	0.0801	45		45		45
CRIMINAL CT CLRK	5,700.00	0.0321	18		18		18
JUVENILE COURT	22,800.00	0.1286	72		72		72
GEN SESSIONS CT	9,700.00	0.0547	30		30		30
ST TRIAL COURTS	71,900.00	0.4055	226		226		226
SHERIFF ADMIN	500,000.00	2.8200	1,571		1,571		1,571
POLICE	4,456,400.00	25.1342	13,999		13,999		13,999
POLICE DRUG ENF	41,100.00	0.2318	129		129		129
FIRE	3,872,700.00	21.8419	12,165		12,165		12,165
CODES ADMIN	173,900.00	0.9808	546		546		546
BEER BOARD	4,900.00	0.0276	15		15		15
SOCIAL SERVICES	18,600.00	0.1049	58		58		58

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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
HEALTH	124,400.00	0.7016	391		391		391
PUBLIC LIBRARY	81,800.00	0.4613	257		257		257
PARKS	1,438,100.00	8.1108	4,517		4,517		4,517
PUBLIC WORKS	2,649,100.00	14.9408	8,321		8,321		8,321
SOLID WASTE	984,300.00	5.5514	3,092		3,092		3,092
FARMERS MARKET	6,000.00	0.0338	19		19		19
MUNI AUDITORIUM	10,600.00	0.0598	33		33		33
CONVENTION CTR	15,100.00	0.0852	47		47		47
WATER & SEWER	2,424,500.00	13.6741	7,616		7,616		7,616
METRO ACTION COM	402,300.00	2.2690	1,264		1,264		1,264
TAXI TRANSP & LICENSING	10,600.00	0.0598	33		33		33
COMMUNICATION CENTER	11,900.00	0.0671	37		37		37
SubTotal	17,730,600.00	100.0000	55,695		55,695		55,695
TOTAL	17,730,600.00	100.0000	55,695		55,695		55,695

Allocation Basis: FY 2009 MOTOR POOL BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FLEET MANAGEMENT

Receiving Department	Total	MOTOR POOL	DEPRECIATION	FLEET NON-VEHICLE
MAYOR	16,395	16,056	0	339
GENERAL SERVICES	399	388	0	11
GENERAL SERVICES	101,792	6,195	95,421	176
FLEET MANAGEMENT	127,572	0	127,572	0
POSTAL SERVICE	1,094	1,071	0	23
RADIO SHOP	91,130	2,292	88,790	48
PUBLIC PROPERTY	532	521	0	11
HUMAN RESOURCES	547	536	0	11
INFORMATION SYSTEMS	23,711	5,044	18,561	106
DEPARTMENT OF LAW	3,322	834	2,470	18
CENTRAL RECORDS	320	313	0	7
ELECTIONS	3,835	536	3,288	11
SURPLUS PROPERTY	684	670	0	14
PLANNING COMM	320	313	0	7
REGISTER/DEEDS	547	536	0	11
ASSESSOR PROP	10,682	10,461	0	221
TRUSTEE	547	536	0	11
COUNTY CLERK	16,840	3,452	13,315	73
DISTRICT ATTOR	6,743	3,303	3,370	70
PUBLIC DEFENDER	5,880	922	4,939	19
JUVENILE CT CLRK	320	313	0	7
CIRCUIT CT CLERK	2,158	2,113	0	45
CRIMINAL CT CLRK	866	848	0	18
JUVENILE COURT	33,737	3,393	30,272	72
GEN SESSIONS CT	1,473	1,443	0	30
ST TRIAL COURTS	51,142	10,698	40,218	226
SHERIFF ADMIN	424,126	74,399	348,156	1,571
POLICE	3,217,367	663,100	2,540,268	13,999
POLICE DRUG ENF	6,245	6,116	0	129
FIRE	4,444,047	576,249	3,855,633	12,165
CODES ADMIN	92,482	25,876	66,060	546
BEER BOARD	744	729	0	15
SOCIAL SERVICES	10,783	2,767	7,958	58
HEALTH	119,511	18,510	100,610	391
PUBLIC LIBRARY	33,448	12,171	21,020	257
PARKS	996,997	213,986	778,494	4,517

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FLEET MANAGEMENT

Receiving Department	Total	MOTOR POOL	DEPRECIATION	FLEET NON-VEHICLE
PUBLIC WORKS	3,164,360	394,180	2,761,859	8,321
SOLID WASTE	149,554	146,462	0	3,092
FARMERS MARKET	912	893	0	19
MUNI AUDITORIUM	4,611	1,578	3,000	33
STATE FAIR BD	2,064	0	2,064	0
CONVENTION CTR	7,287	2,246	4,994	47
WATER & SEWER	1,621,958	360,760	1,253,582	7,616
METRO ACTION COM	145,307	59,861	84,182	1,264
TAXI TRANSP & LICENSING	2,925	1,578	1,314	33
COMMUNICATION CENTER	65,367	1,771	63,559	37
Direct Billed	0	0	0	0
Total	15,012,683	2,636,019	12,320,969	55,695

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

POSTAL SERVICE

NATURE AND EXTENT OF SERVICES

The Postal Service division provides postage and postal services to all Metropolitan Government departments. Departments are billed for this service. Costs were allocated to departments based on the billings. The residual was allocated to departments based on billings.

The costs and revenues were taken from of the Government's CAFR for FY 2009.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,081,469			1,081,469
TRANSFERS IN	8,700			
Total Deductions:	8,700			8,700
BUILDING USE ALLOWANCE	1,563		1,563	
POST AUDITS	342	4	346	
GENERAL SERVICES OVERHEAD	35,042	5,147	40,189	
GENERAL SERVICES FACILITIES	(443)	145	(298)	
FLEET MANAGEMENT	821	273	1,094	
FINANCE OPERATIONS		1,081	1,081	
PAYROLL		168	168	
OFFICE OF MANAGEMENT BUDGET		833	833	
INTERNAL AUDIT		420	420	
BUSINESS SOLUTIONS		329	329	
PUBLIC PROPERTY ADMINISTRATION		95	95	
PURCHASING		986	986	
FINANCIAL ACCOUNTABILITY		94	94	
TREASURY		81	81	
INFORMATION SYSTEMS		981	981	
Total Allocated Additions:	37,325	10,637	47,962	47,962
NONOPERATING REVENUE	(6,070)			
OPERATING REVENUE	(1,027,919)			
TRANSFERS IN	(8,700)			
Total Departmental Cost Adjustments:	(1,042,689)			(1,042,689)
Total To Be Allocated:	84,805	10,637		95,442

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

	Total	General & Admin	POSTAL SERVICE
Wages & Benefits			
SALARIES & WAGES	214,839	0	214,839
Other Expense & Cost			
CONTRACTUAL SERVICES	855,356	0	855,356
SUPPLIES/MATERIALS	3,184	0	3,184
OTHER EXPENSES	8,090	0	8,090
Departmental Totals			
Total Expenditures	1,081,469	0	1,081,469
Deductions			
Total Deductions	8,700	8,700	0
Cost Adjustments			
NONOPERATING REVENUE	(6,070)	0	(6,070)
OPERATING REVENUE	(1,027,919)	0	(1,027,919)
*TRANSFERS IN	(8,700)	(8,700)	0
Functional Cost	47,480	0	47,480
Allocation Step 1			
Inbound- All Others	37,325	37,325	0
Reallocate Admin Costs		(37,325)	37,325
1st Allocation	84,805	0	84,805
Allocation Step 2			
Inbound- All Others	10,637	10,637	0
Reallocate Admin Costs		(10,637)	10,637
2nd Allocation	10,637	0	10,637
Total For 015 POSTAL SERVICE			
Total Allocated	95,442	0	95,442

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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
LEGISLATIVE	11,523.44	1.1194	949		949	120	1,069
MAYOR	8,055.28	0.7825	664		664	84	748
GENERAL SERVICES OVERHEAD	2,937.06	0.2853	242		242		242
GENERAL SERVICES FACILITIES	1,009.29	0.0980	83		83		83
FLEET MANAGEMENT	1,078.99	0.1048	89		89		89
RADIO SHOP	2,461.15	0.2391	203		203	26	229
DIRECTOR OF FINANCE	1,278.95	0.1242	105		105	13	118
MINORITY SMALL BUSINESS	831.32	0.0808	68		68	9	77
FINANCE OPERATIONS	15,776.94	1.5326	1,300		1,300	164	1,464
PAYROLL	49,094.69	4.7693	4,045		4,045	510	4,555
OFFICE OF MANAGEMENT BUDGET	483.16	0.0469	40		40	5	45
INTERNAL AUDIT	502.66	0.0488	41		41	5	46
BUSINESS SOLUTIONS	428.65	0.0416	35		35	4	39
PUBLIC PROPERTY ADMINISTRATION	451.88	0.0439	37		37	5	42
PURCHASING	3,578.72	0.3477	295		295	37	332
TREASURY	29,901.70	2.9048	2,463		2,463	310	2,773
HUMAN RESOURCES	23,276.54	2.2612	1,918		1,918	242	2,160
INFORMATION SYSTEMS	7,503.80	0.7290	618		618	78	696
DEPARTMENT OF LAW	14,338.01	1.3929	1,181		1,181	149	1,330
CENTRAL RECORDS	20,834.99	2.0240	1,716		1,716	216	1,932
ELECTIONS	67,661.09	6.5729	5,574		5,574	703	6,277
SURPLUS PROPERTY	303.25	0.0295	25		25	3	28
PLANNING COMM	25,502.58	2.4774	2,101		2,101	265	2,366
REGISTER/DEEDS	12,498.19	1.2141	1,030		1,030	130	1,160
HISTORICAL COMM	522.71	0.0508	43		43	5	48
COMM ED ALLIANCE	3,189.48	0.3098	263		263	33	296
ASSESSOR PROP	10,767.54	1.0460	887		887	112	999
TRUSTEE	14,019.28	1.3619	1,155		1,155	146	1,301
COUNTY CLERK	16,840.79	1.6360	1,387		1,387	175	1,562
DISTRICT ATTOR	16,967.95	1.6483	1,398		1,398	176	1,574
PUBLIC DEFENDER	5,843.06	0.5676	481		481	61	542
JUVENILE CT CLRK	9,657.19	0.9381	796		796	100	896

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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
CIRCUIT CT CLERK	181,261.72	17.6089	14,933		14,933	1,881	16,814
CRIMINAL CT CLRK	47,155.84	4.5809	3,885		3,885	490	4,375
CLERK/MASTER	12,290.29	1.1939	1,013		1,013	128	1,141
JUVENILE COURT	8,299.96	0.8063	684		684	86	770
GEN SESSIONS CT	22,836.99	2.2185	1,881		1,881	237	2,118
ST TRIAL COURTS	18,508.25	1.7980	1,525		1,525	192	1,717
JUSTICE INFO SYS	774.54	0.0752	64		64	8	72
SHERIFF ADMIN	84,005.78	8.1607	6,921		6,921	872	7,793
SH DAY REPORTING	296.92	0.0288	24		24	3	27
POLICE	89,641.63	8.7082	7,385		7,385	931	8,316
FIRE	6,816.16	0.6622	562		562	71	633
CODES ADMIN	29,517.54	2.8675	2,432		2,432	307	2,739
BEER BOARD	2,924.68	0.2841	241		241	30	271
AGRICULTURAL EXT	1,131.60	0.1099	93		93	12	105
SOIL & WATER	311.77	0.0303	26		26	3	29
SOCIAL SERVICES	5,265.77	0.5115	434		434	55	489
HEALTH	560.26	0.0544	46		46	6	52
PUBLIC LIBRARY	62,423.10	6.0641	5,143		5,143	648	5,791
PARKS	24,989.42	2.4276	2,059		2,059	259	2,318
ARTS COMMISSION	5,326.17	0.5174	439		439	55	494
PUBLIC WORKS	5,716.78	0.5554	471		471	59	530
HUMAN RELATIONS	629.38	0.0611	52		52	7	59
FARMERS MARKET	154.62	0.0150	13		13	2	15
MUNI AUDITORIUM	1,399.12	0.1359	115		115	15	130
STATE FAIR BD	126.96	0.0123	10		10	1	11
CONVENTION CTR	1,243.37	0.1208	102		102	13	115
SPORTS AUTHORITY	596.35	0.0579	49		49	6	55
WATER & SEWER	1,414.10	0.1374	116		116	15	131
BORDEAUX LONG-TERM CARE	6,493.87	0.6308	535		535	67	602
METRO ACTION COM	15,236.29	1.4801	1,255		1,255	158	1,413
NCAC	4,263.01	0.4141	351		351	44	395
MDHA	314.64	0.0306	26		26	3	29

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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
TAXI TRANSP & LICENSING	1,723.21	0.1674	142		142	18	160
INSURANCE	4,403.25	0.4278	363		363	46	409
COMMUNICATION CENTER	405.68	0.0394	33		33	4	37
ALL OTHER	640.24	0.0622	53		53	7	60
KNOWLES HOME	1,082.39	0.1051	89		89	11	100
CRIMINAL JUSTICE PLANNING	93.20	0.0091	8		8	1	9
SubTotal	1,029,395.18	100.0000	84,805		84,805	10,637	95,442
TOTAL	1,029,395.18	100.0000	84,805		84,805	10,637	95,442

Allocation Basis: FY 2009 POSTAL SERVICE BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department POSTAL SERVICE

Receiving Department	Total	POSTAL SERVICE
LEGISLATIVE	1,069	1,069
MAYOR	748	748
GENERAL SERVICES	242	242
GENERAL SERVICES	83	83
FLEET MANAGEMENT	89	89
RADIO SHOP	229	229
DIRECTOR OF FINANCE	118	118
MINORITY SMALL BUSINESS	77	77
FINANCE OPERATIONS	1,464	1,464
PAYROLL	4,555	4,555
OFFICE OF MANAGEMENT	45	45
INTERNAL AUDIT	46	46
BUSINESS SOLUTIONS	39	39
PUBLIC PROPERTY	42	42
PURCHASING	332	332
TREASURY	2,773	2,773
HUMAN RESOURCES	2,160	2,160
INFORMATION SYSTEMS	696	696
DEPARTMENT OF LAW	1,330	1,330
CENTRAL RECORDS	1,932	1,932
ELECTIONS	6,277	6,277
SURPLUS PROPERTY	28	28
PLANNING COMM	2,366	2,366
REGISTER/DEEDS	1,160	1,160
HISTORICAL COMM	48	48
COMM ED ALLIANCE	296	296
ASSESSOR PROP	999	999
TRUSTEE	1,301	1,301
COUNTY CLERK	1,562	1,562
DISTRICT ATTOR	1,574	1,574
PUBLIC DEFENDER	542	542
JUVENILE CT CLRK	896	896
CIRCUIT CT CLERK	16,814	16,814
CRIMINAL CT CLRK	4,375	4,375
CLERK/MASTER	1,141	1,141
JUVENILE COURT	770	770

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MAXIMUS
Schedule .5 - Allocation Summary
For Department POSTAL SERVICE

Receiving Department	Total	POSTAL SERVICE
GEN SESSIONS CT	2,118	2,118
ST TRIAL COURTS	1,717	1,717
JUSTICE INFO SYS	72	72
SHERIFF ADMIN	7,793	7,793
SH DAY REPORTING	27	27
POLICE	8,316	8,316
FIRE	633	633
CODES ADMIN	2,739	2,739
BEER BOARD	271	271
AGRICULTURAL EXT	105	105
SOIL & WATER	29	29
SOCIAL SERVICES	489	489
HEALTH	52	52
PUBLIC LIBRARY	5,791	5,791
PARKS	2,318	2,318
ARTS COMMISSION	494	494
PUBLIC WORKS	530	530
HUMAN RELATIONS	59	59
FARMERS MARKET	15	15
MUNI AUDITORIUM	130	130
STATE FAIR BD	11	11
CONVENTION CTR	115	115
SPORTS AUTHORITY	55	55
WATER & SEWER	131	131
BORDEAUX LONG-TERM	602	602
METRO ACTION COM	1,413	1,413
NCAC	395	395
MDHA	29	29
TAXI TRANSP & LICENSING	160	160
INSURANCE	409	409
COMMUNICATION CENTER	37	37
ALL OTHER	60	60
KNOWLES HOME	100	100
CRIMINAL JUSTICE	9	9

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MAXIMUS
Schedule .5 - Allocation Summary
For Department POSTAL SERVICE

Receiving Department	Total	POSTAL SERVICE
Direct Billed	0	0
Total	95,442	95,442

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

RADIO SHOP

NATURE AND EXTENT OF SERVICES

The Radio Shop provides service and maintenance for Metropolitan Government radio communication equipment. Departments are billed for the services provided. The residual was allocated to departments based on billings. The costs and revenues were taken from the Government's CAFR for FY 2009.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,517,238			3,517,238
TRANSFERS IN	37,300			
Total Deductions:	37,300			37,300
BUILDING USE ALLOWANCE	32,369		32,369	
POST AUDITS	935	12	947	
GENERAL SERVICES OVERHEAD	177,955	26,139	204,094	
GENERAL SERVICES FACILITIES	(9,969)	3,251	(6,718)	
FLEET MANAGEMENT	90,545	585	91,130	
POSTAL SERVICE	203	26	229	
FINANCE OPERATIONS		2,924	2,924	
PAYROLL		691	691	
OFFICE OF MANAGEMENT BUDGET		2,749	2,749	
INTERNAL AUDIT		1,367	1,367	
BUSINESS SOLUTIONS		902	902	
PUBLIC PROPERTY ADMINISTRATION		309	309	
PURCHASING		2,805	2,805	
FINANCIAL ACCOUNTABILITY		306	306	
TREASURY		508	508	
INFORMATION SYSTEMS		6,796	6,796	
Total Allocated Additions:	292,038	49,370	341,408	341,408
NONOPERATING REVENUE	(50,501)			
OPERATING REVENUE	(3,075,429)			
TRANSFERS IN	(37,300)			
Total Departmental Cost Adjustments:	(3,163,230)			(3,163,230)
Total To Be Allocated:	683,346	49,370		732,716

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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	1,052,383	0	1,052,383	0
Other Expense & Cost				
CONTRACTUAL SERVICES	1,198,080	0	1,198,080	0
SUPPLIES/MATERIALS	632,196	0	632,196	0
DEPRECIATION	606,189	0	0	606,189
OTHER EXPENSES	28,390	0	28,390	0
Departmental Totals				
Total Expenditures	3,517,238	0	2,911,049	606,189
Deductions				
Total Deductions	37,300	37,300	0	0
Cost Adjustments				
NONOPERATING REVENUE	(50,501)	0	(50,501)	0
OPERATING REVENUE	(3,075,429)	0	(3,075,429)	0
*TRANSFERS IN	(37,300)	(37,300)	0	0
Functional Cost	391,308	0	(214,881)	606,189
Allocation Step 1				
Inbound- All Others	292,038	292,038	0	0
Reallocate Admin Costs		(292,038)	292,038	0
1st Allocation	683,346	0	77,157	606,189
Allocation Step 2				
Inbound- All Others	49,370	49,370	0	0
Reallocate Admin Costs		(49,370)	49,370	0
2nd Allocation	49,370	0	49,370	0
Total For 016 RADIO SHOP				
Total Allocated	732,716	0	126,527	606,189

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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	39,890	1.4444	1,114		1,114	722	1,836
GENERAL SERVICES OVERHEAD	8,476	0.3069	237		237		237
GENERAL SERVICES FACILITIES	12,022	0.4353	336		336		336
FLEET MANAGEMENT	11,839	0.4287	331		331		331
DISTRICT ATTOR	8,479	0.3071	237		237	153	390
DA DRUG ENF	12,949	0.4689	362		362	234	596
CIRCUIT CT CLERK	485	0.0176	14		14	9	23
JUVENILE COURT	15,644	0.5665	437		437	283	720
GEN SESSIONS CT	2,480	0.0898	69		69	45	114
ST TRIAL COURTS	11,600	0.4200	324		324	210	534
SHERIFF ADMIN	182,975	6.6256	5,112		5,112	3,310	8,422
POLICE	1,357,615	49.1594	37,929		37,929	24,556	62,485
FIRE	482,487	17.4709	13,480		13,480	8,728	22,208
CODES ADMIN	486	0.0176	14		14	9	23
BEER BOARD	1,753	0.0635	49		49	32	81
HEALTH	18,920	0.6851	529		529	342	871
PARKS	35,990	1.3032	1,006		1,006	651	1,657
PUBLIC WORKS	93,738	3.3943	2,619		2,619	1,696	4,315
FARMERS MARKET	291	0.0105	8		8	5	13
MUNI AUDITORIUM	342	0.0124	10		10	6	16
STATE FAIR BD	242	0.0088	7		7	4	11
WATER & SEWER	27,792	1.0064	776		776	503	1,279
GENERAL HOSP	166	0.0060	5		5	3	8
METRO ACTION COM	623	0.0226	17		17	11	28
TAXI TRANSP & LICENSING	1,674	0.0606	47		47	30	77
EDUCATION	397,352	14.3881	11,101		11,101	7,188	18,289
COMMUNICATION CENTER	32,757	1.1862	915		915	593	1,508
ALL OTHER	2,583	0.0936	72		72	47	119
SubTotal	2,761,664	100.0000	77,157		77,157	49,370	126,527
TOTAL	2,761,664	100.0000	77,157		77,157	49,370	126,527

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

Allocation Basis: FY 2009 RADIO SHOP BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS

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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	39,890	1.4444	8,756		8,756		8,756
GENERAL SERVICES OVERHEAD	8,476	0.3069	1,861		1,861		1,861
GENERAL SERVICES FACILITIES	12,022	0.4353	2,639		2,639		2,639
FLEET MANAGEMENT	11,839	0.4287	2,599		2,599		2,599
DISTRICT ATTOR	8,479	0.3071	1,861		1,861		1,861
DA DRUG ENF	12,949	0.4689	2,842		2,842		2,842
CIRCUIT CT CLERK	485	0.0176	107		107		107
JUVENILE COURT	15,644	0.5665	3,434		3,434		3,434
GEN SESSIONS CT	2,480	0.0898	545		545		545
ST TRIAL COURTS	11,600	0.4200	2,546		2,546		2,546
SHERIFF ADMIN	182,975	6.6256	40,163		40,163		40,163
POLICE	1,357,615	49.1594	297,999		297,999		297,999
FIRE	482,487	17.4709	105,907		105,907		105,907
CODES ADMIN	486	0.0176	107		107		107
BEER BOARD	1,753	0.0635	385		385		385
HEALTH	18,920	0.6851	4,153		4,153		4,153
PARKS	35,990	1.3032	7,900		7,900		7,900
PUBLIC WORKS	93,738	3.3943	20,576		20,576		20,576
FARMERS MARKET	291	0.0105	64		64		64
MUNI AUDITORIUM	342	0.0124	75		75		75
STATE FAIR BD	242	0.0088	53		53		53
WATER & SEWER	27,792	1.0064	6,100		6,100		6,100
GENERAL HOSP	166	0.0060	36		36		36
METRO ACTION COM	623	0.0226	137		137		137
TAXI TRANSP & LICENSING	1,674	0.0606	368		368		368
EDUCATION	397,352	14.3881	87,219		87,219		87,219
COMMUNICATION CENTER	32,757	1.1862	7,190		7,190		7,190
ALL OTHER	2,583	0.0936	567		567		567
SubTotal	2,761,664	100.0000	606,189		606,189		606,189
TOTAL	2,761,664	100.0000	606,189		606,189		606,189

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Schedule .4 - Detail Activity Allocations

For Department RADIO SHOP

Allocation Basis: FY 2009 RADIO SHOP BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department RADIO SHOP

Receiving Department	Total	RADIO SHOP	RADIO SHOP DEPR
MAYOR	10,592	1,836	8,756
GENERAL SERVICES	2,098	237	1,861
GENERAL SERVICES	2,975	336	2,639
FLEET MANAGEMENT	2,930	331	2,599
DISTRICT ATTOR	2,251	390	1,861
DA DRUG ENF	3,438	596	2,842
CIRCUIT CT CLERK	130	23	107
JUVENILE COURT	4,154	720	3,434
GEN SESSIONS CT	659	114	545
ST TRIAL COURTS	3,080	534	2,546
SHERIFF ADMIN	48,585	8,422	40,163
POLICE	360,484	62,485	297,999
FIRE	128,115	22,208	105,907
CODES ADMIN	130	23	107
BEER BOARD	466	81	385
HEALTH	5,024	871	4,153
PARKS	9,557	1,657	7,900
PUBLIC WORKS	24,891	4,315	20,576
FARMERS MARKET	77	13	64
MUNI AUDITORIUM	91	16	75
STATE FAIR BD	64	11	53
WATER & SEWER	7,379	1,279	6,100
GENERAL HOSP	44	8	36
METRO ACTION COM	165	28	137
TAXI TRANSP & LICENSING	445	77	368
EDUCATION	105,508	18,289	87,219
COMMUNICATION CENTER	8,698	1,508	7,190
ALL OTHER	686	119	567
Direct Billed	0	0	0
Total	732,716	126,527	606,189

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

DIRECTOR OF FINANCE

NATURE AND EXTENT OF SERVICES

The Director of Finance is responsible for fiscal administration of Metropolitan Government. Under the Director, major functions and activities are performed by the following divisions: Minority Small Business Assistance, Finance Operation, Payroll, Business Solutions, Office of Management and Budget, Public Property Administration, 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:	672,413			672,413
BUILDING USE ALLOWANCE	28,054		28,054	
EMPLOYEE BENEFITS	539,166	1,208	540,374	
POST AUDITS	248	3	251	
CORPORATE DUES	8,213	22	8,235	
GENERAL SERVICES FACILITIES	(1,906)	622	(1,284)	
POSTAL SERVICE	105	13	118	
FINANCE OPERATIONS		29,614	29,614	
PAYROLL		251	251	
OFFICE OF MANAGEMENT BUDGET		560	560	
INTERNAL AUDIT		261	261	
BUSINESS SOLUTIONS		245	245	
PUBLIC PROPERTY ADMINISTRATION		59	59	
PURCHASING		93	93	
FINANCIAL ACCOUNTABILITY		59	59	
TREASURY		68	68	
HUMAN RESOURCES		60,505	60,505	
INFORMATION SYSTEMS		2,416	2,416	
DEPARTMENT OF LAW		87,192	87,192	
CENTRAL RECORDS		350	350	
Total Allocated Additions:	573,880	183,541	757,421	757,421
Total To Be Allocated:	1,246,293	183,541		1,429,834

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MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department DIRECTOR OF FINANCE

	Total	General & Admin	DIR OF FINANCE
Wages & Benefits			
SALARIES & WAGES	461,074	0	461,074
FRINGE BENEFITS	129,867	0	129,867
Other Expense & Cost			
CONTRACTUAL SERVICES	77,511	0	77,511
SUPPLIES	2,204	0	2,204
OTHER EXPENSES	1,757	0	1,757
Departmental Totals			
Total Expenditures	672,413	0	672,413
Deductions			
Total Deductions	0	0	0
Functional Cost	672,413	0	672,413
Allocation Step 1			
Inbound- All Others	573,880	573,880	0
Reallocate Admin Costs		(573,880)	573,880
1st Allocation	1,246,293	0	1,246,293
Allocation Step 2			
Inbound- All Others	183,541	183,541	0
Reallocate Admin Costs		(183,541)	183,541
2nd Allocation	183,541	0	183,541
Total For 017 DIRECTOR OF			
Total Allocated	1,429,834	0	1,429,834

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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	299,250.21	4.8361	60,271		60,271	8,876	69,147
FINANCE OPERATIONS	1,561,463.50	25.2342	314,492		314,492	46,315	360,807
PAYROLL	530,594.06	8.5747	106,866		106,866	15,738	122,604
OFFICE OF MANAGEMENT BUDGET	1,007,515.05	16.2820	202,922		202,922	29,884	232,806
BUSINESS SOLUTIONS	808,292.29	13.0625	162,797		162,797	23,975	186,772
PUBLIC PROPERTY ADMINISTRATION	143,411.19	2.3176	28,884		28,884	4,254	33,138
PURCHASING	920,308.96	14.8727	185,358		185,358	27,298	212,656
FINANCIAL ACCOUNTABILITY	244,804.16	3.9562	49,306		49,306	7,261	56,567
TREASURY	509,726.29	8.2375	102,663		102,663	15,119	117,782
GRANTS COORDINATION	162,527.34	2.6265	32,734		32,734	4,821	37,555
SubTotal	6,187,893.05	100.0000	1,246,293		1,246,293	183,541	1,429,834
TOTAL	6,187,893.05	100.0000	1,246,293		1,246,293	183,541	1,429,834

Allocation Basis: TOTAL SALARIES FOR EACH FINANCE DIVISION

Allocation Source: FY 2009 EXPENDITURE REPORT

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

Receiving Department	Total	DIR OF FINANCE
MINORITY SMALL BUSINESS	69,147	69,147
FINANCE OPERATIONS	360,807	360,807
PAYROLL	122,604	122,604
OFFICE OF MANAGEMENT	232,806	232,806
BUSINESS SOLUTIONS	186,772	186,772
PUBLIC PROPERTY	33,138	33,138
PURCHASING	212,656	212,656
FINANCIAL	56,567	56,567
TREASURY	117,782	117,782
GRANTS COORDINATION	37,555	37,555
Direct Billed	0	0
Total	1,429,834	1,429,834

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

MINORITY / SMALL BUSINESS ASSISTANCE
NATURE AND EXTENT OF SERVICES

Minority/ Small Business Assistance costs were recorded in accounts 10101.15117130 and 10101.15117140. The Office of Minority and Women Business Assistance (BAO) is responsible for administering the Procurement Nondiscrimination Program and the Small Business Program. The BAO conducts Procurement Technical Assistance, Business Development and Outreach, and Contract Compliance. The BAO works to support the development and economic prosperity of small and disadvantaged businesses by providing necessary procurement technical assistance and providing them with information, technical assistance and resources to enhance their economic growth. The BAO also manages contract compliance work to ensure that proposed percentages of small business and Minority/Women Business participation proposed by businesses 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:	450,276			450,276
BUILDING USE ALLOWANCE	372		372	
POST AUDITS	414	5	419	
GENERAL SERVICES FACILITIES	(191)	62	(129)	
POSTAL SERVICE	68	9	77	
DIRECTOR OF FINANCE	60,271	8,876	69,147	
FINANCE OPERATIONS		594	594	
PAYROLL		248	248	
OFFICE OF MANAGEMENT BUDGET		408	408	
INTERNAL AUDIT		175	175	
BUSINESS SOLUTIONS		405	405	
PUBLIC PROPERTY ADMINISTRATION		40	40	
PURCHASING		56	56	
FINANCIAL ACCOUNTABILITY		39	39	
TREASURY		20	20	
INFORMATION SYSTEMS		802	802	
Total Allocated Additions:	60,934	11,739	72,673	72,673
Total To Be Allocated:	511,210	11,739		522,949

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Schedule .3 - Costs Allocated By Activity

For Department MINORITY SMALL BUSINESS ASSISTANCE

	Total	General & Admin	MIN/SMALL BUS	PURCHASING
Wages & Benefits				
SALARIES & WAGES	299,250	93,665	61,975	143,610
FRINGE BENEFITS	101,531	31,779	21,027	48,725
Other Expense & Cost				
CONTRACTUAL SERVICES	46,711	14,621	9,674	22,416
SUPPLIES	2,784	871	577	1,336
Departmental Totals				
Total Expenditures	450,276	140,936	93,253	216,087
Deductions				
Total Deductions	0	0	0	0
Functional Cost	450,276	140,936	93,253	216,087
Allocation Step 1				
Inbound- All Others	60,934	19,072	12,619	29,243
Reallocate Admin Costs		(160,008)	48,235	111,773
1st Allocation	511,210	0	154,107	357,103
Allocation Step 2				
Inbound- All Others	11,739	3,674	2,431	5,634
Reallocate Admin Costs		(3,674)	1,108	2,566
2nd Allocation	11,739	0	3,539	8,200
Total For 019 MINORITY SMALL				
Total Allocated	522,949	0	157,646	365,303

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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
GENERAL SERVICES FACILITIES	1	3.5714	5,504		5,504		5,504
PUBLIC PROPERTY ADMINISTRATION	2	7.1429	11,008		11,008	262	11,270
ASSESSOR PROP	1	3.5714	5,504		5,504	131	5,635
SHERIFF ADMIN	1	3.5714	5,504		5,504	131	5,635
PARKS	1	3.5714	5,504		5,504	131	5,635
PUBLIC WORKS	2	7.1429	11,008		11,008	262	11,270
WATER & SEWER	15	53.5715	82,556		82,556	1,967	84,523
NCAC	4	14.2857	22,015		22,015	524	22,539
EDUCATION	1	3.5714	5,504		5,504	131	5,635
SubTotal	28	100.0000	154,107		154,107	3,539	157,646
TOTAL	28	100.0000	154,107		154,107	3,539	157,646

Allocation Basis: PROJECTS ASSISTED BY DEPARTMENT

Allocation Source: DEPT. MINORITY & SMALL BUSINESS ASSISTANCE

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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	357,103		357,103	8,200	365,303
SubTotal	100	100.0000	357,103		357,103	8,200	365,303
TOTAL	100	100.0000	357,103		357,103	8,200	365,303

Allocation Basis: DIRECT ALLOCATION TO PURCHASING

Allocation Source: DIRECT ASSIGNMENT

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Schedule .5 - Allocation Summary

For Department MINORITY SMALL BUSINESS ASSISTANCE

Receiving Department	Total	MIN/SMALL BUS	PURCHASING
GENERAL SERVICES	5,504	5,504	0
PUBLIC PROPERTY	11,270	11,270	0
PURCHASING	365,303	0	365,303
ASSESSOR PROP	5,635	5,635	0
SHERIFF ADMIN	5,635	5,635	0
PARKS	5,635	5,635	0
PUBLIC WORKS	11,270	11,270	0
WATER & SEWER	84,523	84,523	0
NCAC	22,539	22,539	0
EDUCATION	5,635	5,635	0
Direct Billed	0	0	0
Total	522,949	157,646	365,303

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

FINANCE OPERATIONS

NATURE AND EXTENT OF SERVICES

Division of Accounts maintains accounting systems for all departments and agencies of the General Services District and the Urban Services District of the Metropolitan Government. The division is also responsible for public (non real) property control. In FY-09 Payment Services was added to the division. 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. Costs applicable to Payment Services have been allocated base on the number of invoices scanned and processed for payment.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department FINANCE OPERATIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,470,692			2,470,692
BUILDING USE ALLOWANCE	9,145		9,145	
POST AUDITS	754	9	763	
GENERAL SERVICES FACILITIES	(6,393)	2,085	(4,308)	
POSTAL SERVICE	1,300	164	1,464	
DIRECTOR OF FINANCE	314,492	46,315	360,807	
FINANCE OPERATIONS		1,463	1,463	
PAYROLL		1,336	1,336	
OFFICE OF MANAGEMENT BUDGET		2,199	2,199	
INTERNAL AUDIT		960	960	
BUSINESS SOLUTIONS		769	769	
PUBLIC PROPERTY ADMINISTRATION		217	217	
PURCHASING		414	414	
FINANCIAL ACCOUNTABILITY		215	215	
TREASURY		111	111	
INFORMATION SYSTEMS		11,935	11,935	
CENTRAL RECORDS		4,910	4,910	
Total Allocated Additions:	319,298	73,102	392,400	392,400
Total To Be Allocated:	2,789,990	73,102		2,863,092

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

	Total	General & Admin	FINANCIAL OPERATIONS	PAYMENT SERVICES	ACCOUNTS PAYABLE
Wages & Benefits					
SALARIES & WAGES	1,561,464	0	866,457	409,884	285,123
FRINGE BENEFITS	545,071	0	302,460	143,081	99,530
Other Expense & Cost					
CONTRACTUAL SERVICES	304,434	0	168,930	79,914	55,590
SUPPLIES	19,460	0	10,799	5,108	3,553
OTHER EXPENSES	40,263	0	22,342	10,569	7,352
Departmental Totals					
Total Expenditures	2,470,692	0	1,370,988	648,556	451,148
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	2,470,692	0	1,370,988	648,556	451,148
Allocation Step 1					
Inbound- All Others	319,298	0	177,167	83,828	58,303
1st Allocation	2,789,990	0	1,548,155	732,384	509,451
Allocation Step 2					
Inbound- All Others	73,102	0	40,562	19,192	13,348
2nd Allocation	73,102	0	40,562	19,192	13,348
Total For 018 FINANCE					
Total Allocated	2,863,092	0	1,588,717	751,576	522,799

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - FINANCIAL OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	490	0.1602	2,480		2,480		2,480
POST AUDITS	2	0.0007	10		10		10
LEGISLATIVE	816	0.2667	4,130		4,130	110	4,240
MAYOR	669	0.2187	3,386		3,386	90	3,476
EMPLOYEE HEALTH & WELLNESS	267	0.0873	1,351		1,351		1,351
GENERAL SERVICES OVERHEAD	187	0.0611	946		946		946
GENERAL SERVICES FACILITIES	2,015	0.6587	10,197		10,197		10,197
CUSTOMER SERVICE	45	0.0147	228		228	6	234
FLEET MANAGEMENT	1,436	0.4694	7,267		7,267		7,267
POSTAL SERVICE	184	0.0601	931		931		931
RADIO SHOP	380	0.1242	1,923		1,923		1,923
DIRECTOR OF FINANCE	129	0.0422	653		653		653
MINORITY SMALL BUSINESS	111	0.0363	562		562		562
FINANCE OPERATIONS	269	0.0879	1,361		1,361		1,361
PAYROLL	111	0.0363	562		562	15	577
OFFICE OF MANAGEMENT BUDGET	221	0.0722	1,118		1,118	30	1,148
INTERNAL AUDIT	295	0.0964	1,493		1,493	40	1,533
BUSINESS SOLUTIONS	223	0.0729	1,129		1,129	30	1,159
PUBLIC PROPERTY ADMINISTRATION	96	0.0314	486		486	13	499
PURCHASING	129	0.0422	653		653	17	670
FINANCIAL ACCOUNTABILITY	6	0.0020	30		30	1	31
TREASURY	392	0.1281	1,984		1,984	53	2,037
GRANTS COORDINATION	81	0.0265	410		410	11	421
HUMAN RESOURCES	433	0.1415	2,191		2,191	58	2,249
INFORMATION SYSTEMS	1,183	0.3867	5,987		5,987	160	6,147
DEPARTMENT OF LAW	704	0.2301	3,563		3,563	95	3,658
CENTRAL RECORDS	81	0.0265	410		410	11	421
ELECTIONS	489	0.1598	2,475		2,475	66	2,541
SURPLUS PROPERTY	1,302	0.4256	6,589		6,589	176	6,765
PLANNING COMM	2,345	0.7665	11,867		11,867	317	12,184
ADV PLAN/RSCH	48	0.0157	243		243	6	249
REGISTER/DEEDS	346	0.1131	1,751		1,751	47	1,798

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - FINANCIAL OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HISTORICAL COMM	247	0.0807	1,250		1,250	33	1,283
COMM ED ALLIANCE	100	0.0327	506		506	14	520
GOVT ACCESS TV	58	0.0190	294		294	8	302
ASSESSOR PROP	150	0.0490	759		759	20	779
TRUSTEE	129	0.0422	653		653	17	670
COUNTY CLERK	1,346	0.4400	6,812		6,812	182	6,994
DISTRICT ATTOR	649	0.2121	3,284		3,284	88	3,372
DA DRUG ENF	421	0.1376	2,131		2,131	57	2,188
DA SPECIAL OPNS	15	0.0049	76		76	2	78
PUBLIC DEFENDER	319	0.1043	1,614		1,614	43	1,657
JUVENILE CT CLRK	176	0.0575	891		891	24	915
CIRCUIT CT CLERK	559	0.1827	2,829		2,829	75	2,904
CRIMINAL CT CLRK	779	0.2546	3,942		3,942	105	4,047
CLERK/MASTER	173	0.0566	875		875	23	898
JUVENILE COURT	989	0.3233	5,005		5,005	134	5,139
GEN SESSIONS CT	3,333	1.0895	16,867		16,867	450	17,317
ST TRIAL COURTS	2,485	0.8123	12,576		12,576	335	12,911
JUSTICE INFO SYS	360	0.1177	1,822		1,822	49	1,871
SHERIFF ADMIN	1,396	0.4563	7,065		7,065	188	7,253
SH FACILITY MTN	172	0.0562	870		870	23	893
SH WAREHOUSE	691	0.2259	3,497		3,497	93	3,590
SH CRIM JUST CTR	724	0.2367	3,664		3,664	98	3,762
SH HILL JAIL	292	0.0955	1,478		1,478	39	1,517
SH CORR WORK CTR	579	0.1893	2,930		2,930	78	3,008
SH TRANSPORTATION	52	0.0170	263		263	7	270
SH WARRANTS	492	0.1608	2,490		2,490	66	2,556
SH TRAINING ACAD	160	0.0523	810		810	22	832
SH DEBERRY	89	0.0291	450		450	12	462
SH LAW ENF BLOCK	33	0.0108	167		167	4	171
SH DAY REPORTING	580	0.1896	2,935		2,935	78	3,013
SH WORK RELEASE	15	0.0049	76		76	2	78
SH OTHER	147	0.0481	744		744	20	764

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - FINANCIAL OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	12,333	4.0315	62,414		62,414	1,665	64,079
POLICE DRUG ENF	202	0.0660	1,022		1,022	27	1,049
FIRE	1,909	0.6240	9,661		9,661	258	9,919
CODES ADMIN	6,052	1.9783	30,627		30,627	817	31,444
BEER BOARD	851	0.2782	4,307		4,307	115	4,422
AGRICULTURAL EXT	156	0.0510	789		789	21	810
SOIL & WATER	134	0.0438	678		678	18	696
SOCIAL SERVICES	2,730	0.8924	13,816		13,816	369	14,185
HEALTH	9,977	3.2613	50,491		50,491	1,347	51,838
PUBLIC LIBRARY	1,924	0.6289	9,737		9,737	260	9,997
PARKS	13,495	4.4113	68,294		68,294	1,822	70,116
ARTS COMMISSION	1,309	0.4279	6,624		6,624	177	6,801
PUBLIC WORKS	2,933	0.9588	14,843		14,843	396	15,239
SOLID WASTE	2,362	0.7721	11,953		11,953	319	12,272
HUMAN RELATIONS	210	0.0686	1,063		1,063	28	1,091
ADA MANAGEMENT	12	0.0039	61		61	2	63
FARMERS MARKET	722	0.2360	3,654		3,654	97	3,751
MUNI AUDITORIUM	1,038	0.3393	5,253		5,253	140	5,393
STATE FAIR BD	3,597	1.1758	18,203		18,203	486	18,689
CONVENTION CTR	2,110	0.6897	10,678		10,678	285	10,963
SPORTS AUTHORITY	261	0.0853	1,321		1,321	35	1,356
WATER & SEWER	18,556	6.0657	93,906		93,906	2,505	96,411
STORM WATER	1,086	0.3550	5,496		5,496	147	5,643
BORDEAUX LONG-TERM CARE	12,300	4.0207	62,247		62,247	1,661	63,908
GENERAL HOSP	158	0.0516	800		800	21	821
METRO ACTION COM	4,903	1.6027	24,813		24,813	662	25,475
NCAC	5,136	1.6789	25,992		25,992	693	26,685
METRO TRANSIT	87	0.0284	440		440	12	452
DES	12	0.0039	61		61	2	63
TAXI TRANSP & LICENSING	331	0.1082	1,675		1,675	45	1,720
EDUCATION	78,705	25.7276	398,303		398,303	10,626	408,929
INSURANCE	189	0.0618	956		956	26	982

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - FINANCIAL OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMUNICATION CENTER	823	0.2690	4,165		4,165	111	4,276
ALL OTHER	83,894	27.4242	424,561		424,561	11,326	435,887
KNOWLES HOME	2,142	0.7002	10,840		10,840	289	11,129
CRIMINAL JUSTICE PLANNING	83	0.0271	420		420	11	431
SubTotal	305,917	100.0000	1,548,155		1,548,155	40,562	1,588,717
TOTAL	305,917	100.0000	1,548,155		1,548,155	40,562	1,588,717

Allocation Basis: LIMITED ACCOUNTING TRANSACTIONS PER DEPT

Allocation Source: FINANCE

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - PAYMENT SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	78	0.0818	599		599	21	620
MAYOR	240	0.2516	1,843		1,843	64	1,907
GENERAL SERVICES OVERHEAD	19,431	20.3705	149,193		149,193		149,193
DIRECTOR OF FINANCE	3,768	3.9503	28,931		28,931		28,931
INTERNAL AUDIT	60	0.0629	461		461	16	477
HUMAN RESOURCES	1,744	1.8284	13,391		13,391	464	13,855
INFORMATION SYSTEMS	2,270	2.3798	17,429		17,429	604	18,033
DEPARTMENT OF LAW	4,388	4.6003	33,692		33,692	1,167	34,859
CENTRAL RECORDS	264	0.2768	2,027		2,027	70	2,097
ELECTIONS	980	1.0274	7,525		7,525	261	7,786
PLANNING COMM	940	0.9855	7,217		7,217	250	7,467
HISTORICAL COMM	300	0.3145	2,303		2,303	80	2,383
COMM ED ALLIANCE	20	0.0210	154		154	5	159
DISTRICT ATTOR	2,762	2.8956	21,207		21,207	734	21,941
PUBLIC DEFENDER	210	0.2202	1,612		1,612	56	1,668
JUVENILE CT CLRK	194	0.2034	1,490		1,490	52	1,542
CLERK/MASTER	230	0.2411	1,766		1,766	61	1,827
JUVENILE COURT	2,268	2.3777	17,414		17,414	603	18,017
GEN SESSIONS CT	1,140	1.1951	8,753		8,753	303	9,056
JUSTICE INFO SYS	150	0.1573	1,152		1,152	40	1,192
POLICE	4,498	4.7156	34,536		34,536	1,196	35,732
FIRE	2,633	2.7604	20,216		20,216	700	20,916
CODES ADMIN	1,008	1.0568	7,740		7,740	268	8,008
BEER BOARD	42	0.0440	322		322	11	333
AGRICULTURAL EXT	22	0.0231	169		169	6	175
SOIL & WATER	32	0.0335	246		246	9	255
SOCIAL SERVICES	768	0.8052	5,897		5,897	204	6,101
HEALTH	4,080	4.2774	31,327		31,327	1,085	32,412
PUBLIC LIBRARY	6,204	6.5041	47,635		47,635	1,649	49,284
PARKS	7,531	7.8953	57,824		57,824	2,002	59,826
ARTS COMMISSION	530	0.5556	4,069		4,069	141	4,210
PUBLIC WORKS	5,267	5.5218	40,441		40,441	1,400	41,841

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - PAYMENT SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HUMAN RELATIONS	108	0.1132	829		829	29	858
FARMERS MARKET	790	0.8282	6,066		6,066	210	6,276
MUNI AUDITORIUM	392	0.4110	3,010		3,010	104	3,114
STATE FAIR BD	755	0.7915	5,797		5,797	201	5,998
CONVENTION CTR	1,024	1.0735	7,862		7,862	272	8,134
SPORTS AUTHORITY	92	0.0965	706		706	24	730
WATER & SEWER	10,316	10.8150	79,207		79,207	2,741	81,948
METRO ACTION COM	5,339	5.5973	40,993		40,993	1,419	42,412
NCAC	1,266	1.3272	9,720		9,720	337	10,057
TAXI TRANSP & LICENSING	168	0.1761	1,290		1,290	45	1,335
COMMUNICATION CENTER	1,070	1.1218	8,216		8,216	284	8,500
CRIMINAL JUSTICE PLANNING	14	0.0147	107		107	4	111
SubTotal	95,386	100.0000	732,384		732,384	19,192	751,576
TOTAL	95,386	100.0000	732,384		732,384	19,192	751,576

Allocation Basis: INVOICES SCANNED AND PROCESSED BY DEPT

Allocation Source: FINANCE

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - ACCOUNTS PAYABLE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	846	0.3324	1,693		1,693		1,693
POST AUDITS	22	0.0086	44		44		44
CORPORATE DUES	17	0.0067	34		34		34
LEGISLATIVE	126	0.0495	252		252	7	259
MAYOR	245	0.0963	490		490	14	504
EMPLOYEE HEALTH & WELLNESS	108	0.0424	216		216		216
GENERAL SERVICES OVERHEAD	87	0.0342	174		174		174
GENERAL SERVICES FACILITIES	6,408	2.5178	12,827		12,827		12,827
CUSTOMER SERVICE	3	0.0012	6		6		6
FLEET MANAGEMENT	4,397	1.7276	8,801		8,801		8,801
POSTAL SERVICE	75	0.0295	150		150		150
RADIO SHOP	500	0.1965	1,001		1,001		1,001
DIRECTOR OF FINANCE	15	0.0059	30		30		30
MINORITY SMALL BUSINESS	16	0.0063	32		32		32
FINANCE OPERATIONS	51	0.0200	102		102		102
PAYROLL	30	0.0118	60		60	2	62
OFFICE OF MANAGEMENT BUDGET	38	0.0149	76		76	2	78
INTERNAL AUDIT	76	0.0299	152		152	4	156
BUSINESS SOLUTIONS	17	0.0067	34		34	1	35
PUBLIC PROPERTY ADMINISTRATION	18	0.0071	36		36	1	37
PURCHASING	27	0.0106	54		54	1	55
TREASURY	114	0.0448	228		228	6	234
GRANTS COORDINATION	3	0.0012	6		6		6
HUMAN RESOURCES	221	0.0868	442		442	12	454
INFORMATION SYSTEMS	555	0.2181	1,111		1,111	31	1,142
DEPARTMENT OF LAW	717	0.2817	1,435		1,435	40	1,475
CENTRAL RECORDS	44	0.0173	88		88	2	90
ELECTIONS	533	0.2094	1,067		1,067	29	1,096
SURPLUS PROPERTY	194	0.0762	388		388	11	399
PLANNING COMM	659	0.2589	1,319		1,319	36	1,355
ADV PLAN/RSCH	41	0.0161	82		82	2	84
REGISTER/DEEDS	21	0.0083	42		42	1	43

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - ACCOUNTS PAYABLE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HISTORICAL COMM	257	0.1010	514		514	14	528
COMM ED ALLIANCE	5	0.0020	10		10		10
GOVT ACCESS TV	20	0.0079	40		40	1	41
ASSESSOR PROP	317	0.1246	635		635	17	652
TRUSTEE	127	0.0499	254		254	7	261
COUNTY CLERK	442	0.1737	885		885	24	909
DISTRICT ATTOR	516	0.2027	1,033		1,033	28	1,061
DA DRUG ENF	939	0.3689	1,880		1,880	52	1,932
DA SPECIAL OPNS	28	0.0110	56		56	2	58
PUBLIC DEFENDER	111	0.0436	222		222	6	228
JUVENILE CT CLRK	93	0.0365	186		186	5	191
CIRCUIT CT CLERK	135	0.0530	270		270	7	277
CRIMINAL CT CLRK	179	0.0703	358		358	10	368
CLERK/MASTER	110	0.0432	220		220	6	226
JUVENILE COURT	1,152	0.4526	2,306		2,306	64	2,370
GEN SESSIONS CT	631	0.2479	1,263		1,263	35	1,298
ST TRIAL COURTS	946	0.3717	1,894		1,894	52	1,946
JUSTICE INFO SYS	179	0.0703	358		358	10	368
SHERIFF ADMIN	394	0.1548	789		789	22	811
SH FACILITY MTN	26	0.0102	52		52	1	53
SH WAREHOUSE	178	0.0699	356		356	10	366
SH CRIM JUST CTR	272	0.1069	544		544	15	559
SH HILL JAIL	169	0.0664	338		338	9	347
SH CORR WORK CTR	390	0.1532	781		781	22	803
SH TRANSPORTATION	16	0.0063	32		32	1	33
SH WARRANTS	110	0.0432	220		220	6	226
SH TRAINING ACAD	106	0.0416	212		212	6	218
SH DEBERRY	52	0.0204	104		104	3	107
SH LAW ENF BLOCK	1	0.0004	2		2		2
SH DAY REPORTING	176	0.0692	352		352	10	362
SH OTHER	36	0.0141	72		72	2	74
POLICE	4,765	1.8722	9,538		9,538	263	9,801

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - ACCOUNTS PAYABLE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE DRUG ENF	200	0.0786	400		400	11	411
FIRE	2,837	1.1147	5,679		5,679	157	5,836
CODES ADMIN	515	0.2023	1,031		1,031	28	1,059
BEER BOARD	27	0.0106	54		54	1	55
AGRICULTURAL EXT	21	0.0083	42		42	1	43
SOIL & WATER	15	0.0059	30		30	1	31
SOCIAL SERVICES	811	0.3187	1,623		1,623	45	1,668
HEALTH	3,948	1.5512	7,903		7,903	218	8,121
PUBLIC LIBRARY	6,333	2.4883	12,677		12,677	349	13,026
PARKS	9,135	3.5892	18,285		18,285	504	18,789
ARTS COMMISSION	365	0.1434	731		731	20	751
PUBLIC WORKS	4,701	1.8471	9,410		9,410	259	9,669
SOLID WASTE	1,990	0.7819	3,983		3,983	110	4,093
HUMAN RELATIONS	63	0.0248	126		126	3	129
FARMERS MARKET	397	0.1560	795		795	22	817
MUNI AUDITORIUM	747	0.2935	1,495		1,495	41	1,536
STATE FAIR BD	2,501	0.9827	5,006		5,006	138	5,144
CONVENTION CTR	1,051	0.4129	2,104		2,104	58	2,162
SPORTS AUTHORITY	52	0.0204	104		104	3	107
WATER & SEWER	14,346	5.6367	28,716		28,716	791	29,507
STORM WATER	1,399	0.5497	2,800		2,800	77	2,877
BORDEAUX LONG-TERM CARE	4,519	1.7756	9,046		9,046	249	9,295
GENERAL HOSP	47	0.0185	94		94	3	97
METRO ACTION COM	6,169	2.4239	12,348		12,348	340	12,688
NCAC	3,579	1.4062	7,164		7,164	197	7,361
METRO TRANSIT	172	0.0676	344		344	9	353
DES	5	0.0020	10		10		10
TAXI TRANSP & LICENSING	90	0.0354	180		180	5	185
EDUCATION	103,815	40.7898	207,812		207,812	5,732	213,544
INSURANCE	640	0.2515	1,281		1,281	35	1,316
COMMUNICATION CENTER	888	0.3489	1,777		1,777	49	1,826
ALL OTHER	53,356	20.9641	106,802		106,802	2,943	109,745

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCE OPERATIONS

Activity - ACCOUNTS PAYABLE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
KNOWLES HOME	669	0.2629	1,339		1,339	37	1,376
CRIMINAL JUSTICE PLANNING	6	0.0024	12		12		12
SubTotal	254,511	100.0000	509,451		509,451	13,348	522,799
TOTAL	254,511	100.0000	509,451		509,451	13,348	522,799

Allocation Basis: NUM OF ACCOUNTS PAYABLE TRANS PER DEPT

Allocation Source: FINANCE

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE OPERATIONS

Receiving Department	Total	FINANCIAL	PAYMENT SERVICES	ACCOUNTS PAYABLE
EMPLOYEE BENEFITS	4,173	2,480	0	1,693
POST AUDITS	54	10	0	44
CORPORATE DUES	34	0	0	34
LEGISLATIVE	5,119	4,240	620	259
MAYOR	5,887	3,476	1,907	504
EMPLOYEE HEALTH &	1,567	1,351	0	216
GENERAL SERVICES	150,313	946	149,193	174
GENERAL SERVICES	23,024	10,197	0	12,827
CUSTOMER SERVICE	240	234	0	6
FLEET MANAGEMENT	16,068	7,267	0	8,801
POSTAL SERVICE	1,081	931	0	150
RADIO SHOP	2,924	1,923	0	1,001
DIRECTOR OF FINANCE	29,614	653	28,931	30
MINORITY SMALL BUSINESS	594	562	0	32
FINANCE OPERATIONS	1,463	1,361	0	102
PAYROLL	639	577	0	62
OFFICE OF MANAGEMENT	1,226	1,148	0	78
INTERNAL AUDIT	2,166	1,533	477	156
BUSINESS SOLUTIONS	1,194	1,159	0	35
PUBLIC PROPERTY	536	499	0	37
PURCHASING	725	670	0	55
FINANCIAL	31	31	0	0
TREASURY	2,271	2,037	0	234
GRANTS COORDINATION	427	421	0	6
HUMAN RESOURCES	16,558	2,249	13,855	454
INFORMATION SYSTEMS	25,322	6,147	18,033	1,142
DEPARTMENT OF LAW	39,992	3,658	34,859	1,475
CENTRAL RECORDS	2,608	421	2,097	90
ELECTIONS	11,423	2,541	7,786	1,096
SURPLUS PROPERTY	7,164	6,765	0	399
PLANNING COMM	21,006	12,184	7,467	1,355
ADV PLAN/RSCH	333	249	0	84
REGISTER/DEEDS	1,841	1,798	0	43
HISTORICAL COMM	4,194	1,283	2,383	528
COMM ED ALLIANCE	689	520	159	10
GOVT ACCESS TV	343	302	0	41

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE OPERATIONS

Receiving Department	Total	FINANCIAL	PAYMENT SERVICES	ACCOUNTS PAYABLE
ASSESSOR PROP	1,431	779	0	652
TRUSTEE	931	670	0	261
COUNTY CLERK	7,903	6,994	0	909
DISTRICT ATTOR	26,374	3,372	21,941	1,061
DA DRUG ENF	4,120	2,188	0	1,932
DA SPECIAL OPNS	136	78	0	58
PUBLIC DEFENDER	3,553	1,657	1,668	228
JUVENILE CT CLRK	2,648	915	1,542	191
CIRCUIT CT CLERK	3,181	2,904	0	277
CRIMINAL CT CLRK	4,415	4,047	0	368
CLERK/MASTER	2,951	898	1,827	226
JUVENILE COURT	25,526	5,139	18,017	2,370
GEN SESSIONS CT	27,671	17,317	9,056	1,298
ST TRIAL COURTS	14,857	12,911	0	1,946
JUSTICE INFO SYS	3,431	1,871	1,192	368
SHERIFF ADMIN	8,064	7,253	0	811
SH FACILITY MTN	946	893	0	53
SH WAREHOUSE	3,956	3,590	0	366
SH CRIM JUST CTR	4,321	3,762	0	559
SH HILL JAIL	1,864	1,517	0	347
SH CORR WORK CTR	3,811	3,008	0	803
SH TRANSPORTATION	303	270	0	33
SH WARRANTS	2,782	2,556	0	226
SH TRAINING ACAD	1,050	832	0	218
SH DEBERRY	569	462	0	107
SH LAW ENF BLOCK	173	171	0	2
SH DAY REPORTING	3,375	3,013	0	362
SH WORK RELEASE	78	78	0	0
SH OTHER	838	764	0	74
POLICE	109,612	64,079	35,732	9,801
POLICE DRUG ENF	1,460	1,049	0	411
FIRE	36,671	9,919	20,916	5,836
CODES ADMIN	40,511	31,444	8,008	1,059
BEER BOARD	4,810	4,422	333	55
AGRICULTURAL EXT	1,028	810	175	43
SOIL & WATER	982	696	255	31

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE OPERATIONS

Receiving Department	Total	FINANCIAL	PAYMENT SERVICES	ACCOUNTS PAYABLE
SOCIAL SERVICES	21,954	14,185	6,101	1,668
HEALTH	92,371	51,838	32,412	8,121
PUBLIC LIBRARY	72,307	9,997	49,284	13,026
PARKS	148,731	70,116	59,826	18,789
ARTS COMMISSION	11,762	6,801	4,210	751
PUBLIC WORKS	66,749	15,239	41,841	9,669
SOLID WASTE	16,365	12,272	0	4,093
HUMAN RELATIONS	2,078	1,091	858	129
ADA MANAGEMENT	63	63	0	0
FARMERS MARKET	10,844	3,751	6,276	817
MUNI AUDITORIUM	10,043	5,393	3,114	1,536
STATE FAIR BD	29,831	18,689	5,998	5,144
CONVENTION CTR	21,259	10,963	8,134	2,162
SPORTS AUTHORITY	2,193	1,356	730	107
WATER & SEWER	207,866	96,411	81,948	29,507
STORM WATER	8,520	5,643	0	2,877
BORDEAUX LONG-TERM	73,203	63,908	0	9,295
GENERAL HOSP	918	821	0	97
METRO ACTION COM	80,575	25,475	42,412	12,688
NCAC	44,103	26,685	10,057	7,361
METRO TRANSIT	805	452	0	353
DES	73	63	0	10
TAXI TRANSP & LICENSING	3,240	1,720	1,335	185
EDUCATION	622,473	408,929	0	213,544
INSURANCE	2,298	982	0	1,316
COMMUNICATION CENTER	14,602	4,276	8,500	1,826
ALL OTHER	545,632	435,887	0	109,745
KNOWLES HOME	12,505	11,129	0	1,376
CRIMINAL JUSTICE	554	431	111	12
Direct Billed	0	0	0	0

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE OPERATIONS

Receiving Department	Total	FINANCIAL	PAYMENT SERVICES	ACCOUNTS PAYABLE
Total	2,863,092	1,588,717	751,576	522,799

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

PAYROLL

NATURE AND EXTENT OF SERVICES

The Payroll Section is responsible for the preparation of all Metropolitan Government payrolls (with the exception of Metropolitan Development and Housing Agency and the Airport Authority), the maintenance of payroll deduction records and the payment of these deductions to the proper agencies, the preparation of quarterly and yearly State and Federal payroll tax reports, the processing of garnishments on employees, and various other payroll deductions as authorized by the Metro Benefit Board.

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	850,564			850,564
BUILDING USE ALLOWANCE	2,824		2,824	
POST AUDITS	286	4	290	
GENERAL SERVICES FACILITIES	(1,379)	450	(929)	
POSTAL SERVICE	4,045	510	4,555	
DIRECTOR OF FINANCE	106,866	15,738	122,604	
FINANCE OPERATIONS	622	17	639	
PAYROLL		414	414	
OFFICE OF MANAGEMENT BUDGET		753	753	
INTERNAL AUDIT		331	331	
BUSINESS SOLUTIONS		289	289	
PUBLIC PROPERTY ADMINISTRATION		75	75	
PURCHASING		162	162	
FINANCIAL ACCOUNTABILITY		74	74	
TREASURY		36	36	
INFORMATION SYSTEMS		1,720	1,720	
CENTRAL RECORDS		909	909	
Total Allocated Additions:	113,264	21,482	134,746	134,746
Total To Be Allocated:	963,828	21,482		985,310

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

	Total	General & Admin	PAYROLL
Wages & Benefits			
SALARIES & WAGES	530,594	0	530,594
FRINGE BENEFITS	177,195	0	177,195
Other Expense & Cost			
CONTRACTUAL SERVICES	119,567	0	119,567
SUPPLIES	3,211	0	3,211
OTHER EXPENSES	19,997	0	19,997
Departmental Totals			
Total Expenditures	850,564	0	850,564
Deductions			
Total Deductions	0	0	0
Functional Cost	850,564	0	850,564
Allocation Step 1			
Inbound- All Others	113,264	113,264	0
Reallocate Admin Costs		(113,264)	113,264
1st Allocation	963,828	0	963,828
Allocation Step 2			
Inbound- All Others	21,482	21,482	0
Reallocate Admin Costs		(21,482)	21,482
2nd Allocation	21,482	0	21,482
Total For 025 PAYROLL			
Total Allocated	985,310	0	985,310

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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
LEGISLATIVE	1,478.00	0.2387	2,301		2,301	52	2,353
MAYOR	846.00	0.1366	1,317		1,317	30	1,347
EMPLOYEE HEALTH & WELLNESS	158.00	0.0255	246		246		246
GENERAL SERVICES OVERHEAD	320.00	0.0517	498		498		498
GENERAL SERVICES FACILITIES	1,324.00	0.2139	2,061		2,061		2,061
FLEET MANAGEMENT	2,446.00	0.3951	3,808		3,808		3,808
POSTAL SERVICE	108.00	0.0174	168		168		168
RADIO SHOP	444.00	0.0717	691		691		691
DIRECTOR OF FINANCE	161.00	0.0260	251		251		251
MINORITY SMALL BUSINESS	159.00	0.0257	248		248		248
FINANCE OPERATIONS	858.00	0.1386	1,336		1,336		1,336
PAYROLL	266.00	0.0430	414		414		414
OFFICE OF MANAGEMENT BUDGET	559.00	0.0903	870		870	20	890
INTERNAL AUDIT	285.00	0.0460	444		444	10	454
BUSINESS SOLUTIONS	369.00	0.0596	574		574	13	587
PUBLIC PROPERTY ADMINISTRATION	58.00	0.0094	90		90	2	92
PURCHASING	405.00	0.0654	630		630	14	644
TREASURY	215.00	0.0347	335		335	8	343
GRANTS COORDINATION	80.00	0.0129	125		125	3	128
HUMAN RESOURCES	1,423.00	0.2298	2,215		2,215	50	2,265
INFORMATION SYSTEMS	3,367.00	0.5438	5,242		5,242	118	5,360
DEPARTMENT OF LAW	1,350.00	0.2181	2,102		2,102	47	2,149
CENTRAL RECORDS	70.00	0.0113	109		109	2	111
ELECTIONS	41,047.00	6.6300	63,901		63,901	1,439	65,340
SURPLUS PROPERTY	188.00	0.0304	293		293	7	300
PLANNING COMM	1,316.00	0.2126	2,049		2,049	46	2,095
HISTORICAL COMM	215.00	0.0347	335		335	8	343
COMM ED ALLIANCE	199.00	0.0321	310		310	7	317
ASSESSOR PROP	2,836.00	0.4581	4,415		4,415	99	4,514
TRUSTEE	857.00	0.1384	1,334		1,334	30	1,364
COUNTY CLERK	2,110.00	0.3408	3,285		3,285	74	3,359
DISTRICT ATTOR	2,318.00	0.3744	3,609		3,609	81	3,690

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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
DA DRUG ENF	129.00	0.0208	201		201	5	206
PUBLIC DEFENDER	1,807.00	0.2919	2,813		2,813	63	2,876
JUVENILE CT CLRK	974.00	0.1573	1,516		1,516	34	1,550
CIRCUIT CT CLERK	1,340.00	0.2164	2,086		2,086	47	2,133
CRIMINAL CT CLRK	2,334.00	0.3770	3,634		3,634	82	3,716
CLERK/MASTER	555.00	0.0896	864		864	19	883
JUVENILE COURT	3,255.00	0.5258	5,067		5,067	114	5,181
GEN SESSIONS CT	3,273.00	0.5287	5,095		5,095	115	5,210
ST TRIAL COURTS	4,447.00	0.7183	6,923		6,923	156	7,079
JUSTICE INFO SYS	555.00	0.0896	864		864	19	883
SHERIFF ADMIN	2,406.00	0.3886	3,746		3,746	84	3,830
SH FACILITY MTN	423.00	0.0683	659		659	15	674
SH WAREHOUSE	108.00	0.0174	168		168	4	172
SH CRIM JUST CTR	8,001.00	1.2923	12,456		12,456	280	12,736
SH HILL JAIL	1,698.00	0.2743	2,643		2,643	60	2,703
SH CORR WORK CTR	4,491.00	0.7254	6,992		6,992	157	7,149
SH TRANSPORTATION	1,420.00	0.2294	2,211		2,211	50	2,261
SH WARRANTS	1,643.00	0.2654	2,558		2,558	58	2,616
SH TRAINING ACAD	214.00	0.0346	333		333	8	341
SH LAW ENF BLOCK	15.00	0.0024	23		23	1	24
SH DAY REPORTING	1,863.00	0.3009	2,900		2,900	65	2,965
SH WORK RELEASE	5.00	0.0008	8		8		8
SH OTHER	48.00	0.0078	75		75	2	77
POLICE	43,977.00	7.1032	68,463		68,463	1,541	70,004
FIRE	28,306.00	4.5720	44,066		44,066	992	45,058
CODES ADMIN	2,390.00	0.3860	3,721		3,721	84	3,805
BEER BOARD	106.00	0.0171	165		165	4	169
AGRICULTURAL EXT	199.00	0.0321	310		310	7	317
SOIL & WATER	26.00	0.0042	40		40	1	41
SOCIAL SERVICES	2,447.00	0.3952	3,809		3,809	86	3,895
HEALTH	13,075.00	2.1119	20,355		20,355	458	20,813
PUBLIC LIBRARY	8,821.00	1.4248	13,732		13,732	309	14,041

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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
PARKS	19,283.00	3.1146	30,020		30,020	676	30,696
ARTS COMMISSION	139.00	0.0225	216		216	5	221
PUBLIC WORKS	7,822.00	1.2634	12,177		12,177	274	12,451
SOLID WASTE	2,294.00	0.3705	3,571		3,571	80	3,651
HUMAN RELATIONS	106.00	0.0171	165		165	4	169
FARMERS MARKET	184.00	0.0297	286		286	6	292
MUNI AUDITORIUM	266.00	0.0430	414		414	9	423
STATE FAIR BD	5,004.00	0.8083	7,790		7,790	175	7,965
CONVENTION CTR	1,513.00	0.2444	2,355		2,355	53	2,408
SPORTS AUTHORITY	54.00	0.0087	84		84	2	86
WATER & SEWER	17,693.00	2.8578	27,544		27,544	620	28,164
STORM WATER	2,219.00	0.3584	3,455		3,455	78	3,533
BORDEAUX LONG-TERM CARE	13,421.00	2.1678	20,894		20,894	470	21,364
GENERAL HOSP	19,155.00	3.0939	29,820		29,820	671	30,491
METRO ACTION COM	7,155.00	1.1557	11,139		11,139	251	11,390
TAXI TRANSP & LICENSING	106.00	0.0171	165		165	4	169
EDUCATION	312,715.00	50.5104	486,830		486,830	10,961	497,791
ALL OTHER	2.00	0.0003	3		3		3
KNOWLES HOME	1,691.00	0.2731	2,633		2,633	59	2,692
CRIMINAL JUSTICE PLANNING	106.00	0.0171	165		165	4	169
SubTotal	619,114.00	100.0000	963,828		963,828	21,482	985,310
TOTAL	619,114.00	100.0000	963,828		963,828	21,482	985,310

Allocation Basis: PAYROLL TRANSACTIONS PER DEPARTMENT

Allocation Source: FY 2009 FINANCE DEPT RECORDS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department PAYROLL

Receiving Department	Total	PAYROLL
LEGISLATIVE	2,353	2,353
MAYOR	1,347	1,347
EMPLOYEE HEALTH &	246	246
GENERAL SERVICES	498	498
GENERAL SERVICES	2,061	2,061
FLEET MANAGEMENT	3,808	3,808
POSTAL SERVICE	168	168
RADIO SHOP	691	691
DIRECTOR OF FINANCE	251	251
MINORITY SMALL BUSINESS	248	248
FINANCE OPERATIONS	1,336	1,336
PAYROLL	414	414
OFFICE OF MANAGEMENT	890	890
INTERNAL AUDIT	454	454
BUSINESS SOLUTIONS	587	587
PUBLIC PROPERTY	92	92
PURCHASING	644	644
TREASURY	343	343
GRANTS COORDINATION	128	128
HUMAN RESOURCES	2,265	2,265
INFORMATION SYSTEMS	5,360	5,360
DEPARTMENT OF LAW	2,149	2,149
CENTRAL RECORDS	111	111
ELECTIONS	65,340	65,340
SURPLUS PROPERTY	300	300
PLANNING COMM	2,095	2,095
HISTORICAL COMM	343	343
COMM ED ALLIANCE	317	317
ASSESSOR PROP	4,514	4,514
TRUSTEE	1,364	1,364
COUNTY CLERK	3,359	3,359
DISTRICT ATTOR	3,690	3,690
DA DRUG ENF	206	206
PUBLIC DEFENDER	2,876	2,876
JUVENILE CT CLRK	1,550	1,550
CIRCUIT CT CLERK	2,133	2,133

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MAXIMUS
Schedule .5 - Allocation Summary
For Department PAYROLL

Receiving Department	Total	PAYROLL
CRIMINAL CT CLRK	3,716	3,716
CLERK/MASTER	883	883
JUVENILE COURT	5,181	5,181
GEN SESSIONS CT	5,210	5,210
ST TRIAL COURTS	7,079	7,079
JUSTICE INFO SYS	883	883
SHERIFF ADMIN	3,830	3,830
SH FACILITY MTN	674	674
SH WAREHOUSE	172	172
SH CRIM JUST CTR	12,736	12,736
SH HILL JAIL	2,703	2,703
SH CORR WORK CTR	7,149	7,149
SH TRANSPORTATION	2,261	2,261
SH WARRANTS	2,616	2,616
SH TRAINING ACAD	341	341
SH LAW ENF BLOCK	24	24
SH DAY REPORTING	2,965	2,965
SH WORK RELEASE	8	8
SH OTHER	77	77
POLICE	70,004	70,004
FIRE	45,058	45,058
CODES ADMIN	3,805	3,805
BEER BOARD	169	169
AGRICULTURAL EXT	317	317
SOIL & WATER	41	41
SOCIAL SERVICES	3,895	3,895
HEALTH	20,813	20,813
PUBLIC LIBRARY	14,041	14,041
PARKS	30,696	30,696
ARTS COMMISSION	221	221
PUBLIC WORKS	12,451	12,451
SOLID WASTE	3,651	3,651
HUMAN RELATIONS	169	169
FARMERS MARKET	292	292
MUNI AUDITORIUM	423	423
STATE FAIR BD	7,965	7,965

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MAXIMUS
Schedule .5 - Allocation Summary
For Department PAYROLL

Receiving Department	Total	PAYROLL
CONVENTION CTR	2,408	2,408
SPORTS AUTHORITY	86	86
WATER & SEWER	28,164	28,164
STORM WATER	3,533	3,533
BORDEAUX LONG-TERM	21,364	21,364
GENERAL HOSP	30,491	30,491
METRO ACTION COM	11,390	11,390
TAXI TRANSP & LICENSING	169	169
EDUCATION	497,791	497,791
ALL OTHER	3	3
KNOWLES HOME	2,692	2,692
CRIMINAL JUSTICE	169	169
Direct Billed	0	0
Total	985,310	985,310

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

OFFICE OF MANAGEMENT AND BUDGET (OMB)

NATURE AND EXTENT OF SERVICES

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

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department OFFICE OF MANAGEMENT BUDGET

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,577,351			1,577,351
BUILDING USE ALLOWANCE	4,913		4,913	
EMPLOYEE BENEFITS	36,037	81	36,118	
POST AUDITS	721	9	730	
CORPORATE DUES	19,543	53	19,596	
GENERAL SERVICES FACILITIES	(2,853)	932	(1,921)	
POSTAL SERVICE	40	5	45	
DIRECTOR OF FINANCE	202,922	29,884	232,806	
FINANCE OPERATIONS	1,194	32	1,226	
PAYROLL	870	20	890	
OFFICE OF MANAGEMENT BUDGET		1,742	1,742	
INTERNAL AUDIT		613	613	
BUSINESS SOLUTIONS		725	725	
PUBLIC PROPERTY ADMINISTRATION		139	139	
PURCHASING		287	287	
FINANCIAL ACCOUNTABILITY		137	137	
TREASURY		76	76	
INFORMATION SYSTEMS		14,426	14,426	
CENTRAL RECORDS		1,347	1,347	
Total Allocated Additions:	263,387	50,508	313,895	313,895
Total To Be Allocated:	1,840,738	50,508		1,891,246

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MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department OFFICE OF MANAGEMENT BUDGET

	Total	General & Admin	MANAGEMENT BUDGET
Wages & Benefits			
SALARIES & WAGES	1,007,515	0	1,007,515
FRINGE BENEFITS	317,716	0	317,716
Other Expense & Cost			
CONTRACTUAL SERVICES	240,397	0	240,397
SUPPLIES	7,852	0	7,852
OTHER EXPENSES	3,871	0	3,871
Departmental Totals			
Total Expenditures	1,577,351	0	1,577,351
Deductions			
Total Deductions	0	0	0
Functional Cost	1,577,351	0	1,577,351
Allocation Step 1			
Inbound- All Others	263,387	0	263,387
1st Allocation	1,840,738	0	1,840,738
Allocation Step 2			
Inbound- All Others	50,508	0	50,508
2nd Allocation	50,508	0	50,508
Total For 023 OFFICE OF			
Total Allocated	1,891,246	0	1,891,246

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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	31,205,600	1.4245	26,221		26,221		26,221
POST AUDITS	1,498,200	0.0684	1,259		1,259		1,259
CORPORATE DUES	350,000	0.0160	294		294		294
LEGISLATIVE	2,971,100	0.1356	2,497		2,497	71	2,568
MAYOR	5,175,502	0.2363	4,349		4,349	124	4,473
EMPLOYEE HEALTH & WELLNESS	543,700	0.0248	457		457		457
GENERAL SERVICES OVERHEAD	1,345,500	0.0614	1,131		1,131		1,131
GENERAL SERVICES FACILITIES	20,693,500	0.9446	17,388		17,388		17,388
FLEET MANAGEMENT	18,259,200	0.8335	15,342		15,342		15,342
POSTAL SERVICE	991,000	0.0452	833		833		833
RADIO SHOP	3,271,800	0.1494	2,749		2,749		2,749
DIRECTOR OF FINANCE	666,500	0.0304	560		560		560
MINORITY SMALL BUSINESS	486,100	0.0222	408		408		408
FINANCE OPERATIONS	2,617,000	0.1195	2,199		2,199		2,199
PAYROLL	896,600	0.0409	753		753		753
OFFICE OF MANAGEMENT BUDGET	2,073,000	0.0946	1,742		1,742		1,742
INTERNAL AUDIT	1,449,500	0.0662	1,218		1,218	35	1,253
BUSINESS SOLUTIONS	1,238,500	0.0565	1,041		1,041	30	1,071
PUBLIC PROPERTY ADMINISTRATION	214,700	0.0098	180		180	5	185
PURCHASING	1,419,200	0.0648	1,193		1,193	34	1,227
TREASURY	1,185,200	0.0541	996		996	28	1,024
GRANTS COORDINATION	249,200	0.0114	209		209	6	215
HUMAN RESOURCES	4,678,500	0.2136	3,931		3,931	112	4,043
INFORMATION SYSTEMS	22,010,872	1.0048	18,495		18,495	528	19,023
DEPARTMENT OF LAW	5,598,716	0.2556	4,704		4,704	134	4,838
CENTRAL RECORDS	239,700	0.0109	201		201	6	207
ELECTIONS	4,369,900	0.1995	3,672		3,672	105	3,777
SURPLUS PROPERTY	1,026,800	0.0469	863		863	25	888
PLANNING COMM	4,362,191	0.1991	3,665		3,665	105	3,770
ADV PLAN/RSCH	50,000	0.0023	42		42	1	43
REGISTER/DEEDS	545,800	0.0249	459		459	13	472
HISTORICAL COMM	683,820	0.0312	575		575	16	591

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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
COMM ED ALLIANCE	590,800	0.0270	496		496	14	510
GOVT ACCESS TV	95,800	0.0044	80		80	2	82
ASSESSOR PROP	7,795,609	0.3559	6,550		6,550	187	6,737
TRUSTEE	2,048,600	0.0935	1,721		1,721	49	1,770
COUNTY CLERK	4,607,500	0.2103	3,871		3,871	111	3,982
DISTRICT ATTOR	5,273,000	0.2407	4,431		4,431	126	4,557
DA DRUG ENF	1,771,800	0.0809	1,489		1,489	42	1,531
PUBLIC DEFENDER	5,605,700	0.2559	4,710		4,710	134	4,844
JUVENILE CT CLRK	1,603,200	0.0732	1,347		1,347	38	1,385
CIRCUIT CT CLERK	4,406,100	0.2011	3,702		3,702	106	3,808
CRIMINAL CT CLRK	5,771,600	0.2635	4,850		4,850	138	4,988
CLERK/MASTER	3,040,300	0.1388	2,555		2,555	73	2,628
JUVENILE COURT	13,240,900	0.6044	11,126		11,126	318	11,444
GEN SESSIONS CT	10,993,019	0.5018	9,237		9,237	264	9,501
ST TRIAL COURTS	11,074,700	0.5055	9,306		9,306	266	9,572
JUSTICE INFO SYS	2,162,400	0.0987	1,817		1,817	52	1,869
SHERIFF ADMIN	10,477,000	0.4783	8,803		8,803	251	9,054
SH FACILITY MTN	1,049,200	0.0479	882		882	25	907
SH WAREHOUSE	1,342,700	0.0613	1,128		1,128	32	1,160
SH CRIM JUST CTR	17,884,700	0.8164	15,028		15,028	429	15,457
SH HILL JAIL	4,088,900	0.1867	3,436		3,436	98	3,534
SH CORR WORK CTR	10,980,000	0.5012	9,226		9,226	263	9,489
SH TRANSPORTATION	3,077,800	0.1405	2,586		2,586	74	2,660
SH WARRANTS	3,862,600	0.1763	3,246		3,246	93	3,339
SH TRAINING ACAD	917,900	0.0419	771		771	22	793
SH DEBERRY	16,015,700	0.7311	13,457		13,457	384	13,841
SH DAY REPORTING	3,594,200	0.1641	3,020		3,020	86	3,106
POLICE	155,221,066	7.0855	130,426		130,426	3,723	134,149
POLICE DRUG ENF	2,970,600	0.1356	2,496		2,496	71	2,567
FIRE	109,433,432	4.9954	91,952		91,952	2,625	94,577
CODES ADMIN	8,227,600	0.3756	6,913		6,913	197	7,110
BEER BOARD	342,200	0.0156	288		288	8	296

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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
AGRICULTURAL EXT	368,000	0.0168	309		309	9	318
SOIL & WATER	97,500	0.0045	82		82	2	84
SOCIAL SERVICES	7,301,851	0.3333	6,135		6,135	175	6,310
HEALTH	57,560,622	2.6275	48,366		48,366	1,381	49,747
PUBLIC LIBRARY	26,564,131	1.2126	22,321		22,321	637	22,958
PARKS	32,834,113	1.4988	27,589		27,589	788	28,377
ARTS COMMISSION	2,743,000	0.1252	2,305		2,305	66	2,371
PUBLIC WORKS	48,659,289	2.2212	40,886		40,886	1,167	42,053
SOLID WASTE	21,991,900	1.0039	18,479		18,479	527	19,006
HUMAN RELATIONS	434,800	0.0198	365		365	10	375
ADA MANAGEMENT	588,700	0.0269	495		495	14	509
FARMERS MARKET	1,178,600	0.0538	990		990	28	1,018
MUNI AUDITORIUM	1,950,076	0.0890	1,639		1,639	47	1,686
STATE FAIR BD	5,996,500	0.2737	5,039		5,039	144	5,183
CONVENTION CTR	6,127,700	0.2797	5,149		5,149	147	5,296
SPORTS AUTHORITY	913,400	0.0417	767		767	22	789
WATER & SEWER	301,448,700	13.7605	253,295		253,295	7,230	260,525
STORM WATER	10,978,500	0.5011	9,225		9,225	263	9,488
BORDEAUX LONG-TERM CARE	40,074,149	1.8293	33,673		33,673	961	34,634
GENERAL HOSP	47,307,200	2.1595	39,750		39,750	1,135	40,885
METRO ACTION COM	22,505,700	1.0273	18,911		18,911	540	19,451
NCAC	244,100	0.0111	205		205	6	211
METRO TRANSIT	17,762,600	0.8108	14,925		14,925	426	15,351
TAXI TRANSP & LICENSING	382,200	0.0174	321		321	9	330
EDUCATION	784,634,326	35.8168	659,295		659,295	18,823	678,118
COMMUNICATION CENTER	12,120,900	0.5533	10,185		10,185	291	10,476
ALL OTHER	161,315,374	7.3637	135,547		135,547	3,869	139,416
KNOWLES HOME	4,225,046	0.1929	3,550		3,550	101	3,651
CRIMINAL JUSTICE PLANNING	437,900	0.0200	368		368	11	379
SubTotal	2,190,680,410	100.0000	1,840,738		1,840,738	50,508	1,891,246
TOTAL	2,190,680,410	100.0000	1,840,738		1,840,738	50,508	1,891,246

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Schedule .4 - Detail Activity Allocations

For Department OFFICE OF MANAGEMENT BUDGET

Allocation Basis: BUDGET BY IDENTIFIED DEPARTMENT

Allocation Source: OFFICE OF MANAGEMENT AND BUDGET

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Schedule .5 - Allocation Summary

For Department OFFICE OF MANAGEMENT BUDGET

Receiving Department	Total	MANAGEMENT
EMPLOYEE BENEFITS	26,221	26,221
POST AUDITS	1,259	1,259
CORPORATE DUES	294	294
LEGISLATIVE	2,568	2,568
MAYOR	4,473	4,473
EMPLOYEE HEALTH &	457	457
GENERAL SERVICES	1,131	1,131
GENERAL SERVICES	17,388	17,388
FLEET MANAGEMENT	15,342	15,342
POSTAL SERVICE	833	833
RADIO SHOP	2,749	2,749
DIRECTOR OF FINANCE	560	560
MINORITY SMALL BUSINESS	408	408
FINANCE OPERATIONS	2,199	2,199
PAYROLL	753	753
OFFICE OF MANAGEMENT	1,742	1,742
INTERNAL AUDIT	1,253	1,253
BUSINESS SOLUTIONS	1,071	1,071
PUBLIC PROPERTY	185	185
PURCHASING	1,227	1,227
TREASURY	1,024	1,024
GRANTS COORDINATION	215	215
HUMAN RESOURCES	4,043	4,043
INFORMATION SYSTEMS	19,023	19,023
DEPARTMENT OF LAW	4,838	4,838
CENTRAL RECORDS	207	207
ELECTIONS	3,777	3,777
SURPLUS PROPERTY	888	888
PLANNING COMM	3,770	3,770
ADV PLAN/RSCH	43	43
REGISTER/DEEDS	472	472
HISTORICAL COMM	591	591
COMM ED ALLIANCE	510	510
GOVT ACCESS TV	82	82
ASSESSOR PROP	6,737	6,737
TRUSTEE	1,770	1,770

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Schedule .5 - Allocation Summary

For Department OFFICE OF MANAGEMENT BUDGET

Receiving Department	Total	MANAGEMENT
COUNTY CLERK	3,982	3,982
DISTRICT ATTOR	4,557	4,557
DA DRUG ENF	1,531	1,531
PUBLIC DEFENDER	4,844	4,844
JUVENILE CT CLRK	1,385	1,385
CIRCUIT CT CLERK	3,808	3,808
CRIMINAL CT CLRK	4,988	4,988
CLERK/MASTER	2,628	2,628
JUVENILE COURT	11,444	11,444
GEN SESSIONS CT	9,501	9,501
ST TRIAL COURTS	9,572	9,572
JUSTICE INFO SYS	1,869	1,869
SHERIFF ADMIN	9,054	9,054
SH FACILITY MTN	907	907
SH WAREHOUSE	1,160	1,160
SH CRIM JUST CTR	15,457	15,457
SH HILL JAIL	3,534	3,534
SH CORR WORK CTR	9,489	9,489
SH TRANSPORTATION	2,660	2,660
SH WARRANTS	3,339	3,339
SH TRAINING ACAD	793	793
SH DEBERRY	13,841	13,841
SH DAY REPORTING	3,106	3,106
POLICE	134,149	134,149
POLICE DRUG ENF	2,567	2,567
FIRE	94,577	94,577
CODES ADMIN	7,110	7,110
BEER BOARD	296	296
AGRICULTURAL EXT	318	318
SOIL & WATER	84	84
SOCIAL SERVICES	6,310	6,310
HEALTH	49,747	49,747
PUBLIC LIBRARY	22,958	22,958
PARKS	28,377	28,377
ARTS COMMISSION	2,371	2,371
PUBLIC WORKS	42,053	42,053

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Schedule .5 - Allocation Summary

For Department OFFICE OF MANAGEMENT BUDGET

Receiving Department	Total	MANAGEMENT
SOLID WASTE	19,006	19,006
HUMAN RELATIONS	375	375
ADA MANAGEMENT	509	509
FARMERS MARKET	1,018	1,018
MUNI AUDITORIUM	1,686	1,686
STATE FAIR BD	5,183	5,183
CONVENTION CTR	5,296	5,296
SPORTS AUTHORITY	789	789
WATER & SEWER	260,525	260,525
STORM WATER	9,488	9,488
BORDEAUX LONG-TERM	34,634	34,634
GENERAL HOSP	40,885	40,885
METRO ACTION COM	19,451	19,451
NCAC	211	211
METRO TRANSIT	15,351	15,351
TAXI TRANSP & LICENSING	330	330
EDUCATION	678,118	678,118
COMMUNICATION CENTER	10,476	10,476
ALL OTHER	139,416	139,416
KNOWLES HOME	3,651	3,651
CRIMINAL JUSTICE	379	379
Direct Billed	0	0
Total	1,891,246	1,891,246

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

INTERNAL AUDIT

NATURE AND EXTENT OF SERVICES

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

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

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Schedule .2 - Costs To Be Allocated

For Department INTERNAL AUDIT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,187,509			1,187,509
CAPITAL	(38,500)			
Total Deductions:	(38,500)			(38,500)
BUILDING USE ALLOWANCE	2,999		2,999	
EMPLOYEE BENEFITS	1,496	3	1,499	
POST AUDITS	850	11	861	
GENERAL SERVICES FACILITIES	(1,480)	483	(997)	
POSTAL SERVICE	41	5	46	
FINANCE OPERATIONS	2,106	60	2,166	
PAYROLL	444	10	454	
OFFICE OF MANAGEMENT BUDGET	1,218	35	1,253	
INTERNAL AUDIT		462	462	
BUSINESS SOLUTIONS		830	830	
PUBLIC PROPERTY ADMINISTRATION		104	104	
PURCHASING		391	391	
FINANCIAL ACCOUNTABILITY		104	104	
TREASURY		47	47	
HUMAN RESOURCES		6,448	6,448	
INFORMATION SYSTEMS		2,048	2,048	
DEPARTMENT OF LAW		12,371	12,371	
Total Allocated Additions:	7,674	23,412	31,086	31,086
Total To Be Allocated:	1,156,683	23,412		1,180,095

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Schedule .3 - Costs Allocated By Activity

For Department INTERNAL AUDIT

	Total	General & Admin	FINANCE INTERNAL AUDIT
Wages & Benefits			
SALARIES & WAGES	659,044	0	659,044
FRINGE BENEFITS	185,243	0	185,243
Other Expense & Cost			
CONTRACTUAL SERVICES	267,880	0	267,880
SUPPLIES	31,419	0	31,419
OTHER EXPENSES	5,423	0	5,423
*CAPITAL	38,500	38,500	0
Departmental Totals			
Total Expenditures	1,187,509	38,500	1,149,009
Deductions			
Total Deductions	(38,500)	(38,500)	0
Functional Cost	1,149,009	0	1,149,009
Allocation Step 1			
Inbound- All Others	7,674	7,674	0
Reallocate Admin Costs		(7,674)	7,674
1st Allocation	1,156,683	0	1,156,683
Allocation Step 2			
Inbound- All Others	23,412	23,412	0
Reallocate Admin Costs		(23,412)	23,412
2nd Allocation	23,412	0	23,412
Total For 024 INTERNAL AUDIT			
Total Allocated	1,180,095	0	1,180,095

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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
EMPLOYEE BENEFITS	71,434,490.84	2.4006	27,768		27,768		27,768
POST AUDITS	1,499,996.13	0.0504	583		583		583
CORPORATE DUES	335,521.92	0.0113	130		130		130
LEGISLATIVE	2,756,794.27	0.0926	1,072		1,072	23	1,095
MAYOR	5,013,608.88	0.1685	1,949		1,949	41	1,990
EMPLOYEE HEALTH & WELLNESS	443,942.38	0.0149	173		173		173
GENERAL SERVICES OVERHEAD	1,295,942.15	0.0436	504		504		504
GENERAL SERVICES FACILITIES	21,319,501.33	0.7165	8,287		8,287		8,287
CUSTOMER SERVICE	476,647.01	0.0160	185		185	4	189
FLEET MANAGEMENT	30,892,421.96	1.0382	12,008		12,008		12,008
POSTAL SERVICE	1,081,468.90	0.0363	420		420		420
RADIO SHOP	3,517,238.92	0.1182	1,367		1,367		1,367
DIRECTOR OF FINANCE	672,412.85	0.0226	261		261		261
MINORITY SMALL BUSINESS	450,275.75	0.0151	175		175		175
FINANCE OPERATIONS	2,470,690.95	0.0830	960		960		960
PAYROLL	850,564.45	0.0286	331		331		331
OFFICE OF MANAGEMENT BUDGET	1,577,351.59	0.0530	613		613		613
INTERNAL AUDIT	1,187,510.06	0.0399	462		462		462
BUSINESS SOLUTIONS	1,235,786.68	0.0415	480		480	10	490
PUBLIC PROPERTY ADMINISTRATION	521,848.56	0.0175	203		203	4	207
PURCHASING	1,401,623.65	0.0471	545		545	12	557
FINANCIAL ACCOUNTABILITY	348,415.01	0.0117	135		135	3	138
TREASURY	1,150,679.04	0.0387	447		447	9	456
GRANTS COORDINATION	232,203.05	0.0078	90		90	2	92
HUMAN RESOURCES	7,153,384.94	0.2404	2,781		2,781	59	2,840
INFORMATION SYSTEMS	22,888,046.68	0.7692	8,897		8,897	189	9,086
DEPARTMENT OF LAW	15,157,659.37	0.5094	5,892		5,892	125	6,017
CENTRAL RECORDS	227,766.06	0.0077	89		89	2	91
ELECTIONS	4,158,139.95	0.1397	1,616		1,616	34	1,650
SURPLUS PROPERTY	870,249.07	0.0292	338		338	7	345
PLANNING COMM	5,947,374.34	0.1999	2,312		2,312	49	2,361
ADV PLAN/RSCH	96,315.00	0.0032	37		37	1	38

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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
REGISTER/DEEDS	2,830,414.75	0.0951	1,100		1,100	23	1,123
HISTORICAL COMM	1,741,295.16	0.0585	677		677	14	691
COMM ED ALLIANCE	550,650.38	0.0185	214		214	5	219
GOVT ACCESS TV	80,530.19	0.0027	31		31	1	32
ASSESSOR PROP	7,243,240.66	0.2434	2,816		2,816	60	2,876
TRUSTEE	1,939,676.55	0.0652	754		754	16	770
COUNTY CLERK	4,456,168.98	0.1498	1,732		1,732	37	1,769
DISTRICT ATTOR	5,579,365.78	0.1875	2,169		2,169	46	2,215
DA DRUG ENF	1,776,647.48	0.0597	691		691	15	706
DA SPECIAL OPNS	1,741.70	0.0001	1		1		1
PUBLIC DEFENDER	5,460,843.26	0.1835	2,123		2,123	45	2,168
JUVENILE CT CLRK	1,642,652.95	0.0552	639		639	14	653
CIRCUIT CT CLERK	9,432,622.82	0.3170	3,667		3,667	78	3,745
CRIMINAL CT CLRK	5,531,917.40	0.1859	2,150		2,150	46	2,196
CLERK/MASTER	1,882,921.17	0.0633	732		732	16	748
JUVENILE COURT	13,004,932.40	0.4370	5,055		5,055	107	5,162
GEN SESSIONS CT	11,072,557.38	0.3721	4,304		4,304	91	4,395
ST TRIAL COURTS	13,101,743.41	0.4403	5,093		5,093	108	5,201
JUSTICE INFO SYS	2,716,022.81	0.0913	1,056		1,056	22	1,078
SHERIFF ADMIN	10,824,443.05	0.3638	4,208		4,208	89	4,297
SH FACILITY MTN	1,055,806.68	0.0355	410		410	9	419
SH WAREHOUSE	1,337,214.78	0.0449	520		520	11	531
SH CRIM JUST CTR	17,773,645.92	0.5973	6,909		6,909	147	7,056
SH HILL JAIL	4,213,904.00	0.1416	1,638		1,638	35	1,673
SH CORR WORK CTR	12,736,659.63	0.4280	4,951		4,951	105	5,056
SH TRANSPORTATION	3,201,328.73	0.1076	1,244		1,244	26	1,270
SH WARRANTS	3,842,541.69	0.1291	1,494		1,494	32	1,526
SH TRAINING ACAD	591,518.58	0.0199	230		230	5	235
SH DEBERRY	18,225,625.76	0.6125	7,085		7,085	150	7,235
SH LAW ENF BLOCK	28,306.05	0.0010	11		11		11
SH DAY REPORTING	4,174,475.42	0.1403	1,623		1,623	34	1,657
SH OTHER	378,573.93	0.0127	147		147	3	150

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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
POLICE	154,951,887.24	5.2073	60,232		60,232	1,279	61,511
POLICE DRUG ENF	1,787,475.86	0.0601	695		695	15	710
FIRE	109,780,525.86	3.6893	42,673		42,673	906	43,579
CODES ADMIN	7,492,674.77	0.2518	2,913		2,913	62	2,975
BEER BOARD	320,458.94	0.0108	125		125	3	128
AGRICULTURAL EXT	307,232.52	0.0103	119		119	3	122
SOIL & WATER	100,209.32	0.0034	39		39	1	40
SOCIAL SERVICES	6,004,519.95	0.2018	2,334		2,334	50	2,384
HEALTH	55,988,465.21	1.8816	21,764		21,764	462	22,226
PUBLIC LIBRARY	25,626,431.05	0.8612	9,961		9,961	212	10,173
PARKS	41,353,881.13	1.3897	16,075		16,075	341	16,416
ARTS COMMISSION	2,856,108.97	0.0960	1,110		1,110	24	1,134
PUBLIC WORKS	69,655,628.10	2.3409	27,076		27,076	575	27,651
SOLID WASTE	21,667,729.85	0.7282	8,423		8,423	179	8,602
HUMAN RELATIONS	424,511.51	0.0143	165		165	4	169
ADA MANAGEMENT	588,699.96	0.0198	229		229	5	234
FARMERS MARKET	1,743,668.60	0.0586	678		678	14	692
MUNI AUDITORIUM	1,864,561.41	0.0627	725		725	15	740
STATE FAIR BD	4,572,161.46	0.1537	1,777		1,777	38	1,815
CONVENTION CTR	9,208,449.06	0.3095	3,579		3,579	76	3,655
SPORTS AUTHORITY	11,127,513.33	0.3740	4,325		4,325	92	4,417
WATER & SEWER	184,930,846.60	6.2148	71,886		71,886	1,526	73,412
STORM WATER	10,053,974.21	0.3379	3,908		3,908	83	3,991
BORDEAUX LONG-TERM CARE	38,481,491.34	1.2932	14,958		14,958	318	15,276
GENERAL HOSP	88,626,036.44	2.9784	34,450		34,450	731	35,181
METRO ACTION COM	26,253,525.27	0.8823	10,205		10,205	217	10,422
NCAC	8,646,834.13	0.2906	3,361		3,361	71	3,432
METRO TRANSIT	27,177,635.15	0.9133	10,564		10,564	224	10,788
DES	29,623.20	0.0010	12		12		12
TAXI TRANSP & LICENSING	382,307.34	0.0128	149		149	3	152
EDUCATION	931,918,442.76	31.3179	362,253		362,253	7,690	369,943
INSURANCE	2,687,930.00	0.0903	1,045		1,045	22	1,067

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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	11,580,610.69	0.3892	4,502		4,502	96	4,598
ALL OTHER	735,820,250.13	24.7281	286,025		286,025	6,073	292,098
KNOWLES HOME	4,094,064.39	0.1376	1,591		1,591	34	1,625
CRIMINAL JUSTICE PLANNING	445,340.54	0.0150	173		173	4	177
SubTotal	2,975,647,567.48	100.0000	1,156,683		1,156,683	23,412	1,180,095
TOTAL	2,975,647,567.48	100.0000	1,156,683		1,156,683	23,412	1,180,095

Allocation Basis: TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS

Allocation Source: FY 2009 EXPENDITURE REPORTS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department INTERNAL AUDIT

Receiving Department	Total	FINANCE INTERNAL
EMPLOYEE BENEFITS	27,768	27,768
POST AUDITS	583	583
CORPORATE DUES	130	130
LEGISLATIVE	1,095	1,095
MAYOR	1,990	1,990
EMPLOYEE HEALTH &	173	173
GENERAL SERVICES	504	504
GENERAL SERVICES	8,287	8,287
CUSTOMER SERVICE	189	189
FLEET MANAGEMENT	12,008	12,008
POSTAL SERVICE	420	420
RADIO SHOP	1,367	1,367
DIRECTOR OF FINANCE	261	261
MINORITY SMALL BUSINESS	175	175
FINANCE OPERATIONS	960	960
PAYROLL	331	331
OFFICE OF MANAGEMENT	613	613
INTERNAL AUDIT	462	462
BUSINESS SOLUTIONS	490	490
PUBLIC PROPERTY	207	207
PURCHASING	557	557
FINANCIAL	138	138
TREASURY	456	456
GRANTS COORDINATION	92	92
HUMAN RESOURCES	2,840	2,840
INFORMATION SYSTEMS	9,086	9,086
DEPARTMENT OF LAW	6,017	6,017
CENTRAL RECORDS	91	91
ELECTIONS	1,650	1,650
SURPLUS PROPERTY	345	345
PLANNING COMM	2,361	2,361
ADV PLAN/RSCH	38	38
REGISTER/DEEDS	1,123	1,123
HISTORICAL COMM	691	691
COMM ED ALLIANCE	219	219
GOVT ACCESS TV	32	32

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MAXIMUS
Schedule .5 - Allocation Summary
For Department INTERNAL AUDIT

Receiving Department	Total	FINANCE INTERNAL
ASSESSOR PROP	2,876	2,876
TRUSTEE	770	770
COUNTY CLERK	1,769	1,769
DISTRICT ATTOR	2,215	2,215
DA DRUG ENF	706	706
DA SPECIAL OPNS	1	1
PUBLIC DEFENDER	2,168	2,168
JUVENILE CT CLRK	653	653
CIRCUIT CT CLERK	3,745	3,745
CRIMINAL CT CLRK	2,196	2,196
CLERK/MASTER	748	748
JUVENILE COURT	5,162	5,162
GEN SESSIONS CT	4,395	4,395
ST TRIAL COURTS	5,201	5,201
JUSTICE INFO SYS	1,078	1,078
SHERIFF ADMIN	4,297	4,297
SH FACILITY MTN	419	419
SH WAREHOUSE	531	531
SH CRIM JUST CTR	7,056	7,056
SH HILL JAIL	1,673	1,673
SH CORR WORK CTR	5,056	5,056
SH TRANSPORTATION	1,270	1,270
SH WARRANTS	1,526	1,526
SH TRAINING ACAD	235	235
SH DEBERRY	7,235	7,235
SH LAW ENF BLOCK	11	11
SH DAY REPORTING	1,657	1,657
SH OTHER	150	150
POLICE	61,511	61,511
POLICE DRUG ENF	710	710
FIRE	43,579	43,579
CODES ADMIN	2,975	2,975
BEER BOARD	128	128
AGRICULTURAL EXT	122	122
SOIL & WATER	40	40
SOCIAL SERVICES	2,384	2,384

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MAXIMUS
Schedule .5 - Allocation Summary
For Department INTERNAL AUDIT

Receiving Department	Total	FINANCE INTERNAL
HEALTH	22,226	22,226
PUBLIC LIBRARY	10,173	10,173
PARKS	16,416	16,416
ARTS COMMISSION	1,134	1,134
PUBLIC WORKS	27,651	27,651
SOLID WASTE	8,602	8,602
HUMAN RELATIONS	169	169
ADA MANAGEMENT	234	234
FARMERS MARKET	692	692
MUNI AUDITORIUM	740	740
STATE FAIR BD	1,815	1,815
CONVENTION CTR	3,655	3,655
SPORTS AUTHORITY	4,417	4,417
WATER & SEWER	73,412	73,412
STORM WATER	3,991	3,991
BORDEAUX LONG-TERM	15,276	15,276
GENERAL HOSP	35,181	35,181
METRO ACTION COM	10,422	10,422
NCAC	3,432	3,432
METRO TRANSIT	10,788	10,788
DES	12	12
TAXI TRANSP & LICENSING	152	152
EDUCATION	369,943	369,943
INSURANCE	1,067	1,067
COMMUNICATION CENTER	4,598	4,598
ALL OTHER	292,098	292,098
KNOWLES HOME	1,625	1,625
CRIMINAL JUSTICE	177	177
Direct Billed	0	0
Total	1,180,095	1,180,095

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

BUSINESS SOLUTIONS

NATURE AND EXTENT OF SERVICES

The costs recorded in account 15116110 and 15116410 represent the Government's costs related to 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 position's salary and wages related to Administrative services while all remaining salary and wages were for Business Solutions (all programs) in FY09.

Costs pertaining to Business Solutions programs were allocated based on the number of general ledger transactions processed for each fund/department (BSA program) and number of EBS Users (EBS program).

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,235,785			1,235,785
TRANSFER	(225)			
Total Deductions:	(225)			(225)
BUILDING USE ALLOWANCE	3,160		3,160	
POST AUDITS	521	6	527	
GENERAL SERVICES FACILITIES	(1,600)	522	(1,078)	
POSTAL SERVICE	35	4	39	
DIRECTOR OF FINANCE	162,797	23,975	186,772	
FINANCE OPERATIONS	1,163	31	1,194	
PAYROLL	574	13	587	
OFFICE OF MANAGEMENT BUDGET	1,041	30	1,071	
INTERNAL AUDIT	480	10	490	
BUSINESS SOLUTIONS		536	536	
PUBLIC PROPERTY ADMINISTRATION		109	109	
PURCHASING		195	195	
FINANCIAL ACCOUNTABILITY		108	108	
TREASURY		52	52	
INFORMATION SYSTEMS		12,589	12,589	
Total Allocated Additions:	168,171	38,180	206,351	206,351
TRANSFER	225			
Total Departmental Cost Adjustments:	225			225
Total To Be Allocated:	1,403,956	38,180		1,442,136

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

	Total	General & Admin	BUSINESS SOLUTIONS	SUPPORT AND
Wages & Benefits				
SALARIES & WAGES	808,292	10,750	796,087	1,455
FRINGE BENEFITS	255,829	3,403	251,966	460
Other Expense & Cost				
CONTRACTUAL SERVICES	167,159	2,223	164,635	301
SUPPLIES	991	13	976	2
OTHER EXPENSES	3,514	47	3,461	6
Departmental Totals				
Total Expenditures	1,235,785	16,436	1,217,125	2,224
Deductions				
Total Deductions	(225)	(225)	0	0
Cost Adjustments				
*TRANSFER	225	225	0	0
Functional Cost	1,235,785	16,436	1,217,125	2,224
Allocation Step 1				
Inbound- All Others	168,171	168,171	0	0
Reallocate Admin Costs		(184,607)	184,272	335
1st Allocation	1,403,956	0	1,401,397	2,559
Allocation Step 2				
Inbound- All Others	38,180	38,180	0	0
Reallocate Admin Costs		(38,180)	38,111	69
2nd Allocation	38,180	0	38,111	69
Total For 026 BUSINESS				
Total Allocated	1,442,136	0	1,439,508	2,628

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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	1,895	0.0801	1,122		1,122		1,122
POST AUDITS	24	0.0010	14		14		14
CORPORATE DUES	17	0.0007	10		10		10
LEGISLATIVE	1,454	0.0614	861		861	29	890
MAYOR	2,308	0.0975	1,367		1,367	46	1,413
EMPLOYEE HEALTH & WELLNESS	694	0.0293	411		411		411
GENERAL SERVICES OVERHEAD	629	0.0266	372		372		372
GENERAL SERVICES FACILITIES	10,641	0.4496	6,301		6,301		6,301
CUSTOMER SERVICE	92	0.0039	54		54	2	56
FLEET MANAGEMENT	449,429	18.9888	266,108		266,108		266,108
POSTAL SERVICE	549	0.0232	325		325		325
RADIO SHOP	1,501	0.0634	889		889		889
DIRECTOR OF FINANCE	398	0.0168	236		236		236
MINORITY SMALL BUSINESS	665	0.0281	394		394		394
FINANCE OPERATIONS	1,210	0.0511	716		716		716
PAYROLL	459	0.0194	272		272		272
OFFICE OF MANAGEMENT BUDGET	1,158	0.0489	686		686		686
INTERNAL AUDIT	1,365	0.0577	808		808		808
BUSINESS SOLUTIONS	837	0.0354	496		496		496
PUBLIC PROPERTY ADMINISTRATION	386	0.0163	229		229	8	237
PURCHASING	511	0.0216	303		303	10	313
FINANCIAL ACCOUNTABILITY	23	0.0010	14		14		14
TREASURY	1,232	0.0521	729		729	25	754
GRANTS COORDINATION	357	0.0151	211		211	7	218
HUMAN RESOURCES	3,058	0.1292	1,811		1,811	61	1,872
INFORMATION SYSTEMS	6,650	0.2810	3,937		3,937	134	4,071
DEPARTMENT OF LAW	3,020	0.1276	1,788		1,788	61	1,849
CENTRAL RECORDS	329	0.0139	195		195	7	202
ELECTIONS	1,666	0.0704	986		986	33	1,019
SURPLUS PROPERTY	1,756	0.0742	1,040		1,040	35	1,075
PLANNING COMM	5,626	0.2377	3,331		3,331	113	3,444
ADV PLAN/RSCH	89	0.0038	53		53	2	55

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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
REGISTER/DEEDS	379	0.0160	224		224	8	232
HISTORICAL COMM	1,225	0.0518	725		725	25	750
COMM ED ALLIANCE	341	0.0144	202		202	7	209
GOVT ACCESS TV	78	0.0033	46		46	2	48
ASSESSOR PROP	1,002	0.0423	593		593	20	613
TRUSTEE	514	0.0217	304		304	10	314
COUNTY CLERK	2,020	0.0853	1,196		1,196	41	1,237
DISTRICT ATTOR	2,380	0.1006	1,409		1,409	48	1,457
DA DRUG ENF	1,601	0.0676	948		948	32	980
DA SPECIAL OPNS	43	0.0018	25		25	1	26
PUBLIC DEFENDER	700	0.0296	414		414	14	428
JUVENILE CT CLRK	527	0.0223	312		312	11	323
CIRCUIT CT CLERK	932	0.0394	552		552	19	571
CRIMINAL CT CLRK	1,222	0.0516	724		724	25	749
CLERK/MASTER	524	0.0221	310		310	11	321
JUVENILE COURT	7,553	0.3191	4,472		4,472	152	4,624
GEN SESSIONS CT	5,513	0.2329	3,264		3,264	111	3,375
ST TRIAL COURTS	4,711	0.1990	2,789		2,789	95	2,884
JUSTICE INFO SYS	1,985	0.0839	1,175		1,175	40	1,215
SHERIFF ADMIN	2,740	0.1158	1,622		1,622	55	1,677
SH FACILITY MTN	690	0.0292	409		409	14	423
SH WAREHOUSE	1,120	0.0473	663		663	23	686
SH CRIM JUST CTR	2,470	0.1044	1,462		1,462	50	1,512
SH HILL JAIL	1,106	0.0467	655		655	22	677
SH CORR WORK CTR	2,821	0.1192	1,670		1,670	57	1,727
SH TRANSPORTATION	482	0.0204	285		285	10	295
SH WARRANTS	964	0.0407	571		571	19	590
SH TRAINING ACAD	540	0.0228	320		320	11	331
SH DEBERRY	141	0.0060	83		83	3	86
SH LAW ENF BLOCK	148	0.0063	88		88	3	91
SH DAY REPORTING	1,621	0.0685	960		960	33	993
SH WORK RELEASE	52	0.0022	31		31	1	32

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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
SH OTHER	423	0.0179	250		250	9	259
POLICE	39,967	1.6886	23,665		23,665	804	24,469
POLICE DRUG ENF	782	0.0330	463		463	16	479
FIRE	28,248	1.1935	16,726		16,726	568	17,294
CODES ADMIN	8,794	0.3716	5,207		5,207	177	5,384
BEER BOARD	1,399	0.0591	828		828	28	856
AGRICULTURAL EXT	883	0.0373	523		523	18	541
SOIL & WATER	796	0.0336	471		471	16	487
SOCIAL SERVICES	7,046	0.2977	4,172		4,172	142	4,314
HEALTH	31,186	1.3176	18,465		18,465	627	19,092
PUBLIC LIBRARY	15,216	0.6429	9,009		9,009	306	9,315
PARKS	42,444	1.7933	25,131		25,131	853	25,984
ARTS COMMISSION	2,294	0.0969	1,358		1,358	46	1,404
PUBLIC WORKS	14,307	0.6045	8,471		8,471	288	8,759
SOLID WASTE	8,428	0.3561	4,990		4,990	169	5,159
HUMAN RELATIONS	751	0.0317	445		445	15	460
ADA MANAGEMENT	12	0.0005	7		7		7
FARMERS MARKET	1,649	0.0697	976		976	33	1,009
MUNI AUDITORIUM	2,600	0.1099	1,539		1,539	52	1,591
STATE FAIR BD	7,265	0.3070	4,302		4,302	146	4,448
CONVENTION CTR	4,872	0.2058	2,885		2,885	98	2,983
SPORTS AUTHORITY	756	0.0319	448		448	15	463
WATER & SEWER	59,256	2.5036	35,086		35,086	1,192	36,278
STORM WATER	5,297	0.2238	3,136		3,136	107	3,243
BORDEAUX LONG-TERM CARE	29,806	1.2593	17,648		17,648	599	18,247
GENERAL HOSP	17,056	0.7206	10,099		10,099	343	10,442
METRO ACTION COM	18,815	0.7950	11,140		11,140	378	11,518
NCAC	16,501	0.6972	9,770		9,770	332	10,102
METRO TRANSIT	484	0.0204	287		287	10	297
DES	17	0.0007	10		10		10
TAXI TRANSP & LICENSING	1,122	0.0474	664		664	23	687
EDUCATION	751,680	31.7592	445,076		445,076	15,110	460,186

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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
INSURANCE	829	0.0350	491		491	17	508
COMMUNICATION CENTER	3,749	0.1584	2,220		2,220	75	2,295
ALL OTHER	689,051	29.1130	407,989		407,989	13,855	421,844
KNOWLES HOME	4,516	0.1908	2,674		2,674	91	2,765
CRIMINAL JUSTICE PLANNING	344	0.0145	204		204	7	211
SubTotal	2,366,814	100.0000	1,401,397		1,401,397	38,111	1,439,508
TOTAL	2,366,814	100.0000	1,401,397		1,401,397	38,111	1,439,508

Allocation Basis: TOTAL TRANSACTIONS BY FUND/DEPARTMENT

Allocation Source: FY 2009 FINANCE DEPT RECORDS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUSINESS SOLUTIONS

Activity - SUPPORT AND IMPROVEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	5	0.3589	9		9		9
MAYOR	7	0.5025	13		13		13
GENERAL SERVICES OVERHEAD	9	0.6461	17		17		17
GENERAL SERVICES FACILITIES	20	1.4358	37		37		37
FLEET MANAGEMENT	56	4.0201	103		103		103
POSTAL SERVICE	2	0.1436	4		4		4
RADIO SHOP	7	0.5025	13		13		13
DIRECTOR OF FINANCE	5	0.3589	9		9		9
MINORITY SMALL BUSINESS	6	0.4307	11		11		11
FINANCE OPERATIONS	29	2.0818	53		53		53
PAYROLL	9	0.6461	17		17		17
OFFICE OF MANAGEMENT BUDGET	21	1.5075	39		39		39
INTERNAL AUDIT	12	0.8615	22		22		22
BUSINESS SOLUTIONS	22	1.5793	40		40		40
PUBLIC PROPERTY ADMINISTRATION	2	0.1436	4		4		4
PURCHASING	9	0.6461	17		17	1	18
TREASURY	7	0.5025	13		13		13
GRANTS COORDINATION	3	0.2154	6		6		6
HUMAN RESOURCES	49	3.5176	90		90	3	93
INFORMATION SYSTEMS	46	3.3022	85		85	3	88
DEPARTMENT OF LAW	13	0.9332	24		24	1	25
ELECTIONS	5	0.3589	9		9		9
SURPLUS PROPERTY	3	0.2154	6		6		6
PLANNING COMM	4	0.2872	7		7		7
REGISTER/DEEDS	1	0.0718	2		2		2
HISTORICAL COMM	2	0.1436	4		4		4
COMM ED ALLIANCE	7	0.5025	13		13		13
ASSESSOR PROP	4	0.2872	7		7		7
TRUSTEE	6	0.4307	11		11		11
COUNTY CLERK	8	0.5743	15		15		15
DISTRICT ATTOR	2	0.1436	4		4		4
DA DRUG ENF	1	0.0718	2		2		2

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUSINESS SOLUTIONS

Activity - SUPPORT AND IMPROVEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC DEFENDER	2	0.1436	4		4		4
JUVENILE CT CLRK	4	0.2872	7		7		7
CIRCUIT CT CLERK	19	1.3640	35		35	1	36
CRIMINAL CT CLRK	6	0.4307	11		11		11
CLERK/MASTER	4	0.2872	7		7		7
JUVENILE COURT	7	0.5025	13		13		13
GEN SESSIONS CT	9	0.6461	17		17	1	18
ST TRIAL COURTS	6	0.4307	11		11		11
JUSTICE INFO SYS	4	0.2872	7		7		7
SHERIFF ADMIN	17	1.2204	31		31	1	32
SH CRIM JUST CTR	1	0.0718	2		2		2
POLICE	137	9.8349	252		252	8	260
FIRE	18	1.2922	33		33	1	34
CODES ADMIN	4	0.2872	7		7		7
BEER BOARD	4	0.2872	7		7		7
AGRICULTURAL EXT	2	0.1436	4		4		4
SOIL & WATER	1	0.0718	2		2		2
SOCIAL SERVICES	18	1.2922	33		33	1	34
HEALTH	20	1.4358	37		37	1	38
PUBLIC LIBRARY	10	0.7179	18		18	1	19
PARKS	30	2.1536	55		55	2	57
ARTS COMMISSION	5	0.3589	9		9		9
PUBLIC WORKS	14	1.0050	26		26	1	27
SOLID WASTE	1	0.0718	2		2		2
HUMAN RELATIONS	3	0.2154	6		6		6
FARMERS MARKET	2	0.1436	4		4		4
MUNI AUDITORIUM	3	0.2154	6		6		6
STATE FAIR BD	10	0.7179	18		18	1	19
CONVENTION CTR	9	0.6461	17		17	1	18
SPORTS AUTHORITY	2	0.1436	4		4		4
WATER & SEWER	71	5.0969	130		130	4	134
BORDEAUX LONG-TERM CARE	16	1.1486	29		29	1	30

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department BUSINESS SOLUTIONS

Activity - SUPPORT AND IMPROVEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL HOSP	14	1.0050	26		26	1	27
METRO ACTION COM	21	1.5075	39		39	1	40
NCAC	8	0.5743	15		15		15
TAXI TRANSP & LICENSING	2	0.1436	4		4		4
EDUCATION	495	35.5342	902		902	34	936
COMMUNICATION CENTER	8	0.5743	15		15		15
ALL OTHER	1	0.0718	2		2		2
KNOWLES HOME	1	0.0718	2		2		2
CRIMINAL JUSTICE PLANNING	2	0.1436	4		4		4
SubTotal	1,393	100.0000	2,559		2,559	69	2,628
TOTAL	1,393	100.0000	2,559		2,559	69	2,628

Allocation Basis: NUMBER OF EBS USERS PER DEPT

Allocation Source: BUSINESS SOLUTIONS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department BUSINESS SOLUTIONS

Receiving Department	Total	BUSINESS SOLUTIONS	SUPPORT AND
EMPLOYEE BENEFITS	1,122	1,122	0
POST AUDITS	14	14	0
CORPORATE DUES	10	10	0
LEGISLATIVE	899	890	9
MAYOR	1,426	1,413	13
EMPLOYEE HEALTH &	411	411	0
GENERAL SERVICES	389	372	17
GENERAL SERVICES	6,338	6,301	37
CUSTOMER SERVICE	56	56	0
FLEET MANAGEMENT	266,211	266,108	103
POSTAL SERVICE	329	325	4
RADIO SHOP	902	889	13
DIRECTOR OF FINANCE	245	236	9
MINORITY SMALL BUSINESS	405	394	11
FINANCE OPERATIONS	769	716	53
PAYROLL	289	272	17
OFFICE OF MANAGEMENT	725	686	39
INTERNAL AUDIT	830	808	22
BUSINESS SOLUTIONS	536	496	40
PUBLIC PROPERTY	241	237	4
PURCHASING	331	313	18
FINANCIAL	14	14	0
TREASURY	767	754	13
GRANTS COORDINATION	224	218	6
HUMAN RESOURCES	1,965	1,872	93
INFORMATION SYSTEMS	4,159	4,071	88
DEPARTMENT OF LAW	1,874	1,849	25
CENTRAL RECORDS	202	202	0
ELECTIONS	1,028	1,019	9
SURPLUS PROPERTY	1,081	1,075	6
PLANNING COMM	3,451	3,444	7
ADV PLAN/RSCH	55	55	0
REGISTER/DEEDS	234	232	2
HISTORICAL COMM	754	750	4
COMM ED ALLIANCE	222	209	13
GOVT ACCESS TV	48	48	0

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MAXIMUS
Schedule .5 - Allocation Summary
For Department BUSINESS SOLUTIONS

Receiving Department	Total	BUSINESS SOLUTIONS	SUPPORT AND
ASSESSOR PROP	620	613	7
TRUSTEE	325	314	11
COUNTY CLERK	1,252	1,237	15
DISTRICT ATTOR	1,461	1,457	4
DA DRUG ENF	982	980	2
DA SPECIAL OPNS	26	26	0
PUBLIC DEFENDER	432	428	4
JUVENILE CT CLRK	330	323	7
CIRCUIT CT CLERK	607	571	36
CRIMINAL CT CLRK	760	749	11
CLERK/MASTER	328	321	7
JUVENILE COURT	4,637	4,624	13
GEN SESSIONS CT	3,393	3,375	18
ST TRIAL COURTS	2,895	2,884	11
JUSTICE INFO SYS	1,222	1,215	7
SHERIFF ADMIN	1,709	1,677	32
SH FACILITY MTN	423	423	0
SH WAREHOUSE	686	686	0
SH CRIM JUST CTR	1,514	1,512	2
SH HILL JAIL	677	677	0
SH CORR WORK CTR	1,727	1,727	0
SH TRANSPORTATION	295	295	0
SH WARRANTS	590	590	0
SH TRAINING ACAD	331	331	0
SH DEBERRY	86	86	0
SH LAW ENF BLOCK	91	91	0
SH DAY REPORTING	993	993	0
SH WORK RELEASE	32	32	0
SH OTHER	259	259	0
POLICE	24,729	24,469	260
POLICE DRUG ENF	479	479	0
FIRE	17,328	17,294	34
CODES ADMIN	5,391	5,384	7
BEER BOARD	863	856	7
AGRICULTURAL EXT	545	541	4
SOIL & WATER	489	487	2

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Schedule .5 - Allocation Summary
For Department BUSINESS SOLUTIONS

Receiving Department	Total	BUSINESS SOLUTIONS	SUPPORT AND
SOCIAL SERVICES	4,348	4,314	34
HEALTH	19,130	19,092	38
PUBLIC LIBRARY	9,334	9,315	19
PARKS	26,041	25,984	57
ARTS COMMISSION	1,413	1,404	9
PUBLIC WORKS	8,786	8,759	27
SOLID WASTE	5,161	5,159	2
HUMAN RELATIONS	466	460	6
ADA MANAGEMENT	7	7	0
FARMERS MARKET	1,013	1,009	4
MUNI AUDITORIUM	1,597	1,591	6
STATE FAIR BD	4,467	4,448	19
CONVENTION CTR	3,001	2,983	18
SPORTS AUTHORITY	467	463	4
WATER & SEWER	36,412	36,278	134
STORM WATER	3,243	3,243	0
BORDEAUX LONG-TERM	18,277	18,247	30
GENERAL HOSP	10,469	10,442	27
METRO ACTION COM	11,558	11,518	40
NCAC	10,117	10,102	15
METRO TRANSIT	297	297	0
DES	10	10	0
TAXI TRANSP & LICENSING	691	687	4
EDUCATION	461,122	460,186	936
INSURANCE	508	508	0
COMMUNICATION CENTER	2,310	2,295	15
ALL OTHER	421,846	421,844	2
KNOWLES HOME	2,767	2,765	2
CRIMINAL JUSTICE	215	211	4
Direct Billed	0	0	0

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MAXIMUS
Schedule .5 - Allocation Summary
For Department BUSINESS SOLUTIONS

Receiving Department	Total	BUSINESS SOLUTIONS	SUPPORT AND
Total	1,442,136	1,439,508	2,628

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

PUBLIC PROPERTY ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The responsibilities of this area included the acquisition and disposal of real property assets, through leasing or fee simple transactions. Added responsibilities include the acquisition of any lands and/or facilities needed by an activity of the Metropolitan Government (including the Board of Education), assistance as needed with the negotiation of easements for the Departments of Water and Sewerage Services and Public Works, the sale of surplus real property and maintenance of real property fixed asset records.

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

1. Real Estate Acquisition and Disposal – Costs were allocated based on total expenditures of general and other funds.

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Schedule .2 - Costs To Be Allocated

For Department PUBLIC PROPERTY ADMINISTRATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	202,359			202,359
DISALLOWED COSTS	(25,038)			
TRANSFER	(294,452)			
Total Deductions:	(319,490)			(319,490)
BUILDING USE ALLOWANCE	17,456		17,456	
POST AUDITS	240	3	243	
GENERAL SERVICES FACILITIES	(182)	59	(123)	
FLEET MANAGEMENT	399	133	532	
POSTAL SERVICE	37	5	42	
DIRECTOR OF FINANCE	28,884	4,254	33,138	
MINORITY SMALL BUSINESS ASSISTANCE	11,008	262	11,270	
FINANCE OPERATIONS	522	14	536	
PAYROLL	90	2	92	
OFFICE OF MANAGEMENT BUDGET	180	5	185	
INTERNAL AUDIT	203	4	207	
BUSINESS SOLUTIONS	233	8	241	
PUBLIC PROPERTY ADMINISTRATION		46	46	
PURCHASING		378	378	
FINANCIAL ACCOUNTABILITY		45	45	
TREASURY		19	19	
INFORMATION SYSTEMS		444	444	
Total Allocated Additions:	59,070	5,681	64,751	64,751
DISALLOWED COSTS	25,038			
TRANSFER	294,452			
Total Departmental Cost Adjustments:	319,490			319,490
Total To Be Allocated:	261,429	5,681		267,110

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Schedule .3 - Costs Allocated By Activity

For Department PUBLIC PROPERTY ADMINISTRATION

	Total	General & Admin	PUBLIC PROPERTY
Wages & Benefits			
SALARIES & WAGES	139,623	0	139,623
FRINGE BENEFITS	45,063	0	45,063
Other Expense & Cost			
CONTRACTUAL SERVICES	14,656	0	14,656
SUPPLIES	3,017	0	3,017
Departmental Totals			
Total Expenditures	202,359	0	202,359
Deductions			
Total Deductions	(319,490)	(319,490)	0
Cost Adjustments			
*DISALLOWED COSTS	25,038	25,038	0
*TRANSFER	294,452	294,452	0
Functional Cost	202,359	0	202,359
Allocation Step 1			
Inbound- All Others	59,070	59,070	0
Reallocate Admin Costs		(59,070)	59,070
1st Allocation	261,429	0	261,429
Allocation Step 2			
Inbound- All Others	5,681	5,681	0
Reallocate Admin Costs		(5,681)	5,681
2nd Allocation	5,681	0	5,681
Total For 021 PUBLIC			
Total Allocated	267,110	0	267,110

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Schedule .4 - Detail Activity Allocations

For Department PUBLIC PROPERTY ADMINISTRATION

Activity - PUBLIC PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	71,434,490.84	2.4006	6,276		6,276		6,276
POST AUDITS	1,499,996.13	0.0504	132		132		132
CORPORATE DUES	335,521.92	0.0113	29		29		29
LEGISLATIVE	2,756,794.27	0.0926	242		242	6	248
MAYOR	5,013,608.88	0.1685	440		440	10	450
EMPLOYEE HEALTH & WELLNESS	443,942.38	0.0149	39		39		39
GENERAL SERVICES OVERHEAD	1,295,942.15	0.0436	114		114		114
GENERAL SERVICES FACILITIES	21,319,501.33	0.7165	1,873		1,873		1,873
CUSTOMER SERVICE	476,647.01	0.0160	42		42	1	43
FLEET MANAGEMENT	30,892,421.96	1.0382	2,714		2,714		2,714
POSTAL SERVICE	1,081,468.90	0.0363	95		95		95
RADIO SHOP	3,517,238.92	0.1182	309		309		309
DIRECTOR OF FINANCE	672,412.85	0.0226	59		59		59
MINORITY SMALL BUSINESS	450,275.75	0.0151	40		40		40
FINANCE OPERATIONS	2,470,690.95	0.0830	217		217		217
PAYROLL	850,564.45	0.0286	75		75		75
OFFICE OF MANAGEMENT BUDGET	1,577,351.59	0.0530	139		139		139
INTERNAL AUDIT	1,187,510.06	0.0399	104		104		104
BUSINESS SOLUTIONS	1,235,786.68	0.0415	109		109		109
PUBLIC PROPERTY ADMINISTRATION	521,848.56	0.0175	46		46		46
PURCHASING	1,401,623.65	0.0471	123		123	3	126
FINANCIAL ACCOUNTABILITY	348,415.01	0.0117	31		31	1	32
TREASURY	1,150,679.04	0.0387	101		101	2	103
GRANTS COORDINATION	232,203.05	0.0078	20		20		20
HUMAN RESOURCES	7,153,384.94	0.2404	628		628	14	642
INFORMATION SYSTEMS	22,888,046.68	0.7692	2,011		2,011	46	2,057
DEPARTMENT OF LAW	15,157,659.37	0.5094	1,332		1,332	30	1,362
CENTRAL RECORDS	227,766.06	0.0077	20		20		20
ELECTIONS	4,158,139.95	0.1397	365		365	8	373
SURPLUS PROPERTY	870,249.07	0.0292	76		76	2	78
PLANNING COMM	5,947,374.34	0.1999	523		523	12	535
ADV PLAN/RSCH	96,315.00	0.0032	8		8		8

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Schedule .4 - Detail Activity Allocations

For Department PUBLIC PROPERTY ADMINISTRATION

Activity - PUBLIC PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REGISTER/DEEDS	2,830,414.75	0.0951	249		249	6	255
HISTORICAL COMM	1,741,295.16	0.0585	153		153	3	156
COMM ED ALLIANCE	550,650.38	0.0185	48		48	1	49
GOVT ACCESS TV	80,530.19	0.0027	7		7		7
ASSESSOR PROP	7,243,240.66	0.2434	636		636	15	651
TRUSTEE	1,939,676.55	0.0652	170		170	4	174
COUNTY CLERK	4,456,168.98	0.1498	392		392	9	401
DISTRICT ATTOR	5,579,365.78	0.1875	490		490	11	501
DA DRUG ENF	1,776,647.48	0.0597	156		156	4	160
DA SPECIAL OPNS	1,741.70	0.0001					
PUBLIC DEFENDER	5,460,843.26	0.1835	480		480	11	491
JUVENILE CT CLRK	1,642,652.95	0.0552	144		144	3	147
CIRCUIT CT CLERK	9,432,622.82	0.3170	829		829	19	848
CRIMINAL CT CLRK	5,531,917.40	0.1859	486		486	11	497
CLERK/MASTER	1,882,921.17	0.0633	165		165	4	169
JUVENILE COURT	13,004,932.40	0.4370	1,143		1,143	26	1,169
GEN SESSIONS CT	11,072,557.38	0.3721	973		973	22	995
ST TRIAL COURTS	13,101,743.41	0.4403	1,151		1,151	26	1,177
JUSTICE INFO SYS	2,716,022.81	0.0913	239		239	5	244
SHERIFF ADMIN	10,824,443.05	0.3638	951		951	22	973
SH FACILITY MTN	1,055,806.68	0.0355	93		93	2	95
SH WAREHOUSE	1,337,214.78	0.0449	117		117	3	120
SH CRIM JUST CTR	17,773,645.92	0.5973	1,562		1,562	36	1,598
SH HILL JAIL	4,213,904.00	0.1416	370		370	8	378
SH CORR WORK CTR	12,736,659.63	0.4280	1,119		1,119	26	1,145
SH TRANSPORTATION	3,201,328.73	0.1076	281		281	6	287
SH WARRANTS	3,842,541.69	0.1291	338		338	8	346
SH TRAINING ACAD	591,518.58	0.0199	52		52	1	53
SH DEBERRY	18,225,625.76	0.6125	1,601		1,601	37	1,638
SH LAW ENF BLOCK	28,306.05	0.0010	2		2		2
SH DAY REPORTING	4,174,475.42	0.1403	367		367	8	375
SH OTHER	378,573.93	0.0127	33		33	1	34

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Schedule .4 - Detail Activity Allocations
For Department PUBLIC PROPERTY ADMINISTRATION

Activity - PUBLIC PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	154,951,887.24	5.2073	13,613		13,613	311	13,924
POLICE DRUG ENF	1,787,475.86	0.0601	157		157	4	161
FIRE	109,780,525.86	3.6893	9,645		9,645	220	9,865
CODES ADMIN	7,492,674.77	0.2518	658		658	15	673
BEER BOARD	320,458.94	0.0108	28		28	1	29
AGRICULTURAL EXT	307,232.52	0.0103	27		27	1	28
SOIL & WATER	100,209.32	0.0034	9		9		9
SOCIAL SERVICES	6,004,519.95	0.2018	528		528	12	540
HEALTH	55,988,465.21	1.8816	4,919		4,919	112	5,031
PUBLIC LIBRARY	25,626,431.05	0.8612	2,251		2,251	51	2,302
PARKS	41,353,881.13	1.3897	3,633		3,633	83	3,716
ARTS COMMISSION	2,856,108.97	0.0960	251		251	6	257
PUBLIC WORKS	69,655,628.10	2.3409	6,120		6,120	140	6,260
SOLID WASTE	21,667,729.85	0.7282	1,904		1,904	43	1,947
HUMAN RELATIONS	424,511.51	0.0143	37		37	1	38
ADA MANAGEMENT	588,699.96	0.0198	52		52	1	53
FARMERS MARKET	1,743,668.60	0.0586	153		153	3	156
MUNI AUDITORIUM	1,864,561.41	0.0627	164		164	4	168
STATE FAIR BD	4,572,161.46	0.1537	402		402	9	411
CONVENTION CTR	9,208,449.06	0.3095	809		809	18	827
SPORTS AUTHORITY	11,127,513.33	0.3740	978		978	22	1,000
WATER & SEWER	184,930,846.60	6.2148	16,247		16,247	371	16,618
STORM WATER	10,053,974.21	0.3379	883		883	20	903
BORDEAUX LONG-TERM CARE	38,481,491.34	1.2932	3,381		3,381	77	3,458
GENERAL HOSP	88,626,036.44	2.9784	7,786		7,786	178	7,964
METRO ACTION COM	26,253,525.27	0.8823	2,307		2,307	53	2,360
NCAC	8,646,834.13	0.2906	760		760	17	777
METRO TRANSIT	27,177,635.15	0.9133	2,388		2,388	54	2,442
DES	29,623.20	0.0010	3		3		3
TAXI TRANSP & LICENSING	382,307.34	0.0128	34		34	1	35
EDUCATION	931,918,442.76	31.3179	81,875		81,875	1,868	83,743
INSURANCE	2,687,930.00	0.0903	236		236	5	241

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Schedule .4 - Detail Activity Allocations

For Department PUBLIC PROPERTY ADMINISTRATION

Activity - PUBLIC PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMUNICATION CENTER	11,580,610.69	0.3892	1,017		1,017	23	1,040
ALL OTHER	735,820,250.13	24.7281	64,646		64,646	1,475	66,121
KNOWLES HOME	4,094,064.39	0.1376	360		360	8	368
CRIMINAL JUSTICE PLANNING	445,340.54	0.0150	39		39	1	40
SubTotal	2,975,647,567.48	100.0000	261,429		261,429	5,681	267,110
TOTAL	2,975,647,567.48	100.0000	261,429		261,429	5,681	267,110

Allocation Basis: TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS

Allocation Source: FY 2009 EXPENDITURE REPORTS

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Schedule .5 - Allocation Summary

For Department PUBLIC PROPERTY ADMINISTRATION

Receiving Department	Total	PUBLIC PROPERTY
EMPLOYEE BENEFITS	6,276	6,276
POST AUDITS	132	132
CORPORATE DUES	29	29
LEGISLATIVE	248	248
MAYOR	450	450
EMPLOYEE HEALTH &	39	39
GENERAL SERVICES	114	114
GENERAL SERVICES	1,873	1,873
CUSTOMER SERVICE	43	43
FLEET MANAGEMENT	2,714	2,714
POSTAL SERVICE	95	95
RADIO SHOP	309	309
DIRECTOR OF FINANCE	59	59
MINORITY SMALL BUSINESS	40	40
FINANCE OPERATIONS	217	217
PAYROLL	75	75
OFFICE OF MANAGEMENT	139	139
INTERNAL AUDIT	104	104
BUSINESS SOLUTIONS	109	109
PUBLIC PROPERTY	46	46
PURCHASING	126	126
FINANCIAL	32	32
TREASURY	103	103
GRANTS COORDINATION	20	20
HUMAN RESOURCES	642	642
INFORMATION SYSTEMS	2,057	2,057
DEPARTMENT OF LAW	1,362	1,362
CENTRAL RECORDS	20	20
ELECTIONS	373	373
SURPLUS PROPERTY	78	78
PLANNING COMM	535	535
ADV PLAN/RSCH	8	8
REGISTER/DEEDS	255	255
HISTORICAL COMM	156	156
COMM ED ALLIANCE	49	49
GOVT ACCESS TV	7	7

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MAXIMUS

Schedule .5 - Allocation Summary

For Department PUBLIC PROPERTY ADMINISTRATION

Receiving Department	Total	PUBLIC PROPERTY
ASSESSOR PROP	651	651
TRUSTEE	174	174
COUNTY CLERK	401	401
DISTRICT ATTOR	501	501
DA DRUG ENF	160	160
PUBLIC DEFENDER	491	491
JUVENILE CT CLRK	147	147
CIRCUIT CT CLERK	848	848
CRIMINAL CT CLRK	497	497
CLERK/MASTER	169	169
JUVENILE COURT	1,169	1,169
GEN SESSIONS CT	995	995
ST TRIAL COURTS	1,177	1,177
JUSTICE INFO SYS	244	244
SHERIFF ADMIN	973	973
SH FACILITY MTN	95	95
SH WAREHOUSE	120	120
SH CRIM JUST CTR	1,598	1,598
SH HILL JAIL	378	378
SH CORR WORK CTR	1,145	1,145
SH TRANSPORTATION	287	287
SH WARRANTS	346	346
SH TRAINING ACAD	53	53
SH DEBERRY	1,638	1,638
SH LAW ENF BLOCK	2	2
SH DAY REPORTING	375	375
SH OTHER	34	34
POLICE	13,924	13,924
POLICE DRUG ENF	161	161
FIRE	9,865	9,865
CODES ADMIN	673	673
BEER BOARD	29	29
AGRICULTURAL EXT	28	28
SOIL & WATER	9	9
SOCIAL SERVICES	540	540
HEALTH	5,031	5,031

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Schedule .5 - Allocation Summary

For Department PUBLIC PROPERTY ADMINISTRATION

Receiving Department	Total	PUBLIC PROPERTY
PUBLIC LIBRARY	2,302	2,302
PARKS	3,716	3,716
ARTS COMMISSION	257	257
PUBLIC WORKS	6,260	6,260
SOLID WASTE	1,947	1,947
HUMAN RELATIONS	38	38
ADA MANAGEMENT	53	53
FARMERS MARKET	156	156
MUNI AUDITORIUM	168	168
STATE FAIR BD	411	411
CONVENTION CTR	827	827
SPORTS AUTHORITY	1,000	1,000
WATER & SEWER	16,618	16,618
STORM WATER	903	903
BORDEAUX LONG-TERM	3,458	3,458
GENERAL HOSP	7,964	7,964
METRO ACTION COM	2,360	2,360
NCAC	777	777
METRO TRANSIT	2,442	2,442
DES	3	3
TAXI TRANSP & LICENSING	35	35
EDUCATION	83,743	83,743
INSURANCE	241	241
COMMUNICATION CENTER	1,040	1,040
ALL OTHER	66,121	66,121
KNOWLES HOME	368	368
CRIMINAL JUSTICE	40	40
Direct Billed	0	0
Total	267,110	267,110

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

PURCHASING

NATURE AND EXTENT OF SERVICES

The Division of Purchases provides procurement policy, oversight and contracting support as well as minority and small business development for all departments of the Metropolitan Government except the Metropolitan Development and Housing Agency. Costs were allocated based on total expenditures per department.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,401,625			1,401,625
BUILDING USE ALLOWANCE	6,139		6,139	
POST AUDITS	318	4	322	
GENERAL SERVICES FACILITIES	(3,168)	1,034	(2,134)	
POSTAL SERVICE	295	37	332	
DIRECTOR OF FINANCE	185,358	27,298	212,656	
MINORITY SMALL BUSINESS ASSISTANCE	357,103	8,200	365,303	
FINANCE OPERATIONS	707	18	725	
PAYROLL	630	14	644	
OFFICE OF MANAGEMENT BUDGET	1,193	34	1,227	
INTERNAL AUDIT	545	12	557	
BUSINESS SOLUTIONS	320	11	331	
PUBLIC PROPERTY ADMINISTRATION	123	3	126	
PURCHASING		218	218	
FINANCIAL ACCOUNTABILITY		123	123	
TREASURY		59	59	
INFORMATION SYSTEMS		7,324	7,324	
DEPARTMENT OF LAW		84,546	84,546	
CENTRAL RECORDS		3,798	3,798	
Total Allocated Additions:	549,563	132,733	682,296	682,296
Total To Be Allocated:	1,951,188	132,733		2,083,921

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

	Total	General & Admin	PURCHASING
Wages & Benefits			
SALARIES & WAGES	920,309	0	920,309
FRINGE BENEFITS	290,131	0	290,131
Other Expense & Cost			
CONTRACTUAL SERVICES	174,742	0	174,742
SUPPLIES	6,502	0	6,502
OTHER EXPENSES	9,941	0	9,941
Departmental Totals			
Total Expenditures	1,401,625	0	1,401,625
Deductions			
Total Deductions	0	0	0
Functional Cost	1,401,625	0	1,401,625
Allocation Step 1			
Inbound- All Others	549,563	549,563	0
Reallocate Admin Costs		(549,563)	549,563
1st Allocation	1,951,188	0	1,951,188
Allocation Step 2			
Inbound- All Others	132,733	132,733	0
Reallocate Admin Costs		(132,733)	132,733
2nd Allocation	132,733	0	132,733
Total For 027 PURCHASING			
Total Allocated	2,083,921	0	2,083,921

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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	38,702,828.39	2.2573	44,044		44,044		44,044
POST AUDITS	1,499,996.13	0.0875	1,707		1,707		1,707
CORPORATE DUES	335,521.92	0.0196	382		382		382
LEGISLATIVE	945,747.18	0.0552	1,076		1,076	77	1,153
MAYOR	2,443,007.20	0.1425	2,780		2,780	200	2,980
EMPLOYEE HEALTH & WELLNESS	29,656.44	0.0017	34		34		34
GENERAL SERVICES OVERHEAD	261,241.98	0.0152	297		297		297
GENERAL SERVICES FACILITIES	18,051,743.38	1.0528	20,543		20,543		20,543
CUSTOMER SERVICE	476,647.01	0.0278	542		542	39	581
FLEET MANAGEMENT	25,468,985.81	1.4854	28,984		28,984		28,984
POSTAL SERVICE	866,629.98	0.0505	986		986		986
RADIO SHOP	2,464,855.90	0.1438	2,805		2,805		2,805
DIRECTOR OF FINANCE	81,471.54	0.0048	93		93		93
MINORITY SMALL BUSINESS	49,494.81	0.0029	56		56		56
FINANCE OPERATIONS	364,156.73	0.0212	414		414		414
PAYROLL	142,775.02	0.0083	162		162		162
OFFICE OF MANAGEMENT BUDGET	252,120.11	0.0147	287		287		287
INTERNAL AUDIT	343,222.67	0.0200	391		391		391
BUSINESS SOLUTIONS	171,665.08	0.0100	195		195		195
PUBLIC PROPERTY ADMINISTRATION	332,591.71	0.0194	378		378		378
PURCHASING	191,184.00	0.0112	218		218		218
FINANCIAL ACCOUNTABILITY	14,693.74	0.0009	17		17	1	18
TREASURY	495,200.56	0.0289	564		564	40	604
GRANTS COORDINATION	16,130.78	0.0009	18		18	1	19
HUMAN RESOURCES	3,848,524.46	0.2245	4,380		4,380	314	4,694
INFORMATION SYSTEMS	12,882,784.00	0.7514	14,661		14,661	1,052	15,713
DEPARTMENT OF LAW	10,781,669.32	0.6288	12,270		12,270	881	13,151
CENTRAL RECORDS	73,341.57	0.0043	83		83	6	89
ELECTIONS	2,200,212.18	0.1283	2,504		2,504	180	2,684
SURPLUS PROPERTY	469,558.84	0.0274	534		534	38	572
PLANNING COMM	2,319,748.43	0.1353	2,640		2,640	189	2,829
ADV PLAN/RSCH	96,315.00	0.0056	110		110	8	118

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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
REGISTER/DEEDS	535,587.52	0.0312	610		610	44	654
HISTORICAL COMM	1,202,606.85	0.0701	1,369		1,369	98	1,467
COMM ED ALLIANCE	79,871.50	0.0047	91		91	7	98
GOVT ACCESS TV	80,530.19	0.0047	92		92	7	99
ASSESSOR PROP	1,620,912.76	0.0945	1,845		1,845	132	1,977
TRUSTEE	447,890.51	0.0261	510		510	37	547
COUNTY CLERK	1,095,018.47	0.0639	1,246		1,246	89	1,335
DISTRICT ATTOR	1,059,238.78	0.0618	1,205		1,205	87	1,292
DA DRUG ENF	699,204.37	0.0408	796		796	57	853
DA SPECIAL OPNS	1,741.70	0.0001	2		2		2
PUBLIC DEFENDER	514,061.72	0.0300	585		585	42	627
JUVENILE CT CLRK	161,677.37	0.0094	184		184	13	197
CIRCUIT CT CLERK	1,838,032.22	0.1072	2,092		2,092	150	2,242
CRIMINAL CT CLRK	605,076.72	0.0353	689		689	49	738
CLERK/MASTER	538,552.62	0.0314	613		613	44	657
JUVENILE COURT	5,706,620.35	0.3328	6,494		6,494	466	6,960
GEN SESSIONS CT	2,276,648.39	0.1328	2,591		2,591	186	2,777
ST TRIAL COURTS	3,829,006.04	0.2233	4,357		4,357	313	4,670
JUSTICE INFO SYS	970,313.02	0.0566	1,104		1,104	79	1,183
SHERIFF ADMIN	4,702,407.11	0.2743	5,351		5,351	384	5,735
SH FACILITY MTN	86,653.15	0.0051	99		99	7	106
SH WAREHOUSE	1,076,956.18	0.0628	1,226		1,226	88	1,314
SH CRIM JUST CTR	1,133,760.00	0.0661	1,290		1,290	93	1,383
SH HILL JAIL	998,830.45	0.0583	1,137		1,137	82	1,219
SH CORR WORK CTR	4,107,525.70	0.2396	4,674		4,674	336	5,010
SH TRANSPORTATION	38,561.98	0.0022	44		44	3	47
SH WARRANTS	205,683.64	0.0120	234		234	17	251
SH TRAINING ACAD	84,399.54	0.0049	96		96	7	103
SH DEBERRY	18,225,625.76	1.0630	20,741		20,741	1,489	22,230
SH LAW ENF BLOCK	14,850.33	0.0009	17		17	1	18
SH DAY REPORTING	561,656.99	0.0328	639		639	46	685
SH OTHER	120,261.91	0.0070	137		137	10	147

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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
POLICE	28,700,643.46	1.6739	32,662		32,662	2,344	35,006
POLICE DRUG ENF	1,485,613.21	0.0866	1,691		1,691	121	1,812
FIRE	12,066,122.94	0.7037	13,731		13,731	986	14,717
CODES ADMIN	1,586,173.13	0.0925	1,805		1,805	130	1,935
BEER BOARD	75,059.48	0.0044	85		85	6	91
AGRICULTURAL EXT	82,426.99	0.0048	94		94	7	101
SOIL & WATER	44,697.91	0.0026	51		51	4	55
SOCIAL SERVICES	972,148.48	0.0567	1,106		1,106	79	1,185
HEALTH	26,805,515.72	1.5634	30,505		30,505	2,190	32,695
PUBLIC LIBRARY	10,238,109.36	0.5971	11,651		11,651	836	12,487
PARKS	16,097,587.46	0.9389	18,319		18,319	1,315	19,634
ARTS COMMISSION	2,462,378.70	0.1436	2,802		2,802	201	3,003
PUBLIC WORKS	52,589,448.52	3.0672	59,847		59,847	4,296	64,143
SOLID WASTE	16,935,650.86	0.9878	19,273		19,273	1,383	20,656
HUMAN RELATIONS	98,132.66	0.0057	112		112	8	120
ADA MANAGEMENT	588,699.96	0.0343	670		670	48	718
FARMERS MARKET	1,386,233.03	0.0809	1,578		1,578	113	1,691
MUNI AUDITORIUM	1,164,305.76	0.0679	1,325		1,325	95	1,420
STATE FAIR BD	3,178,516.04	0.1854	3,617		3,617	260	3,877
CONVENTION CTR	6,325,345.02	0.3689	7,198		7,198	517	7,715
SPORTS AUTHORITY	10,975,405.26	0.6401	12,490		12,490	897	13,387
WATER & SEWER	139,065,094.83	8.1108	158,257		158,257	11,359	169,616
STORM WATER	4,292,851.95	0.2504	4,885		4,885	351	5,236
BORDEAUX LONG-TERM CARE	13,830,966.92	0.8067	15,740		15,740	1,130	16,870
GENERAL HOSP	47,806,347.08	2.7882	54,404		54,404	3,905	58,309
METRO ACTION COM	13,212,359.30	0.7706	15,036		15,036	1,079	16,115
NCAC	5,906,145.49	0.3445	6,721		6,721	482	7,203
METRO TRANSIT	26,945,691.96	1.5716	30,664		30,664	2,201	32,865
DES	29,623.20	0.0017	34		34	2	36
TAXI TRANSP & LICENSING	116,969.10	0.0068	133		133	10	143
EDUCATION	353,744,986.01	20.6318	402,565		402,565	28,895	431,460
INSURANCE	2,687,930.00	0.1568	3,059		3,059	220	3,279

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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
COMMUNICATION CENTER	859,123.00	0.0501	978		978	70	1,048
ALL OTHER	729,900,585.01	42.5707	830,630		830,630	59,621	890,251
KNOWLES HOME	948,778.76	0.0553	1,080		1,080	78	1,158
CRIMINAL JUSTICE PLANNING	65,781.81	0.0038	75		75	5	80
SubTotal	1,714,564,934.08	100.0000	1,951,188		1,951,188	132,733	2,083,921
TOTAL	1,714,564,934.08	100.0000	1,951,188		1,951,188	132,733	2,083,921

Allocation Basis: EXPENDITURES OF GENERAL AND OTHER FUNDS EXC SAL &

Allocation Source: FY 2009 EXPENDITURE REPORTS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	PURCHASING
EMPLOYEE BENEFITS	44,044	44,044
POST AUDITS	1,707	1,707
CORPORATE DUES	382	382
LEGISLATIVE	1,153	1,153
MAYOR	2,980	2,980
EMPLOYEE HEALTH &	34	34
GENERAL SERVICES	297	297
GENERAL SERVICES	20,543	20,543
CUSTOMER SERVICE	581	581
FLEET MANAGEMENT	28,984	28,984
POSTAL SERVICE	986	986
RADIO SHOP	2,805	2,805
DIRECTOR OF FINANCE	93	93
MINORITY SMALL BUSINESS	56	56
FINANCE OPERATIONS	414	414
PAYROLL	162	162
OFFICE OF MANAGEMENT	287	287
INTERNAL AUDIT	391	391
BUSINESS SOLUTIONS	195	195
PUBLIC PROPERTY	378	378
PURCHASING	218	218
FINANCIAL	18	18
TREASURY	604	604
GRANTS COORDINATION	19	19
HUMAN RESOURCES	4,694	4,694
INFORMATION SYSTEMS	15,713	15,713
DEPARTMENT OF LAW	13,151	13,151
CENTRAL RECORDS	89	89
ELECTIONS	2,684	2,684
SURPLUS PROPERTY	572	572
PLANNING COMM	2,829	2,829
ADV PLAN/RSCH	118	118
REGISTER/DEEDS	654	654
HISTORICAL COMM	1,467	1,467
COMM ED ALLIANCE	98	98
GOVT ACCESS TV	99	99

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MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	PURCHASING
ASSESSOR PROP	1,977	1,977
TRUSTEE	547	547
COUNTY CLERK	1,335	1,335
DISTRICT ATTOR	1,292	1,292
DA DRUG ENF	853	853
DA SPECIAL OPNS	2	2
PUBLIC DEFENDER	627	627
JUVENILE CT CLRK	197	197
CIRCUIT CT CLERK	2,242	2,242
CRIMINAL CT CLRK	738	738
CLERK/MASTER	657	657
JUVENILE COURT	6,960	6,960
GEN SESSIONS CT	2,777	2,777
ST TRIAL COURTS	4,670	4,670
JUSTICE INFO SYS	1,183	1,183
SHERIFF ADMIN	5,735	5,735
SH FACILITY MTN	106	106
SH WAREHOUSE	1,314	1,314
SH CRIM JUST CTR	1,383	1,383
SH HILL JAIL	1,219	1,219
SH CORR WORK CTR	5,010	5,010
SH TRANSPORTATION	47	47
SH WARRANTS	251	251
SH TRAINING ACAD	103	103
SH DEBERRY	22,230	22,230
SH LAW ENF BLOCK	18	18
SH DAY REPORTING	685	685
SH OTHER	147	147
POLICE	35,006	35,006
POLICE DRUG ENF	1,812	1,812
FIRE	14,717	14,717
CODES ADMIN	1,935	1,935
BEER BOARD	91	91
AGRICULTURAL EXT	101	101
SOIL & WATER	55	55
SOCIAL SERVICES	1,185	1,185

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MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	PURCHASING
HEALTH	32,695	32,695
PUBLIC LIBRARY	12,487	12,487
PARKS	19,634	19,634
ARTS COMMISSION	3,003	3,003
PUBLIC WORKS	64,143	64,143
SOLID WASTE	20,656	20,656
HUMAN RELATIONS	120	120
ADA MANAGEMENT	718	718
FARMERS MARKET	1,691	1,691
MUNI AUDITORIUM	1,420	1,420
STATE FAIR BD	3,877	3,877
CONVENTION CTR	7,715	7,715
SPORTS AUTHORITY	13,387	13,387
WATER & SEWER	169,616	169,616
STORM WATER	5,236	5,236
BORDEAUX LONG-TERM	16,870	16,870
GENERAL HOSP	58,309	58,309
METRO ACTION COM	16,115	16,115
NCAC	7,203	7,203
METRO TRANSIT	32,865	32,865
DES	36	36
TAXI TRANSP & LICENSING	143	143
EDUCATION	431,460	431,460
INSURANCE	3,279	3,279
COMMUNICATION CENTER	1,048	1,048
ALL OTHER	890,251	890,251
KNOWLES HOME	1,158	1,158
CRIMINAL JUSTICE	80	80
Direct Billed	0	0
Total	2,083,921	2,083,921

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

FINANCIAL ACCOUNTABILITY

NATURE AND EXTENT OF SERVICES

Financial Accountability costs are recorded in account 15118100 - 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 using the DGC database.
2. Procurement – Costs were allocated to all departments based on expenditures.
3. Prompt Pay Reports – Costs were allocated to all departments based on expenditures.
4. Special Events - Costs were allocated to all departments based on expenditures.
5. Grants (NPO) – Costs of reviewing the awards/appropriations to Non-Profit Organizations were allocated to Grants Coordination

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MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department FINANCIAL ACCOUNTABILITY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	348,414			348,414
BUILDING USE ALLOWANCE	377		377	
POST AUDITS	14		14	
DIRECTOR OF FINANCE	49,306	7,261	56,567	
FINANCE OPERATIONS	30	1	31	
INTERNAL AUDIT	135	3	138	
BUSINESS SOLUTIONS	14		14	
PUBLIC PROPERTY ADMINISTRATION	31	1	32	
PURCHASING	17	1	18	
FINANCIAL ACCOUNTABILITY		30	30	
TREASURY		9	9	
Total Allocated Additions:	49,924	7,306	57,230	57,230
Total To Be Allocated:	398,338	7,306		405,644

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Schedule .3 - Costs Allocated By Activity

For Department FINANCIAL ACCOUNTABILITY

	Total	General & Admin	PROCUREMENT	PROMPT PAY	SPECIAL EVENTS
Wages & Benefits					
SALARIES & WAGES	244,804	93,197	15,153	30,331	53,074
FRINGE BENEFITS	88,917	33,851	5,504	11,017	19,277
Other Expense & Cost					
OTHER EXPENSES	150	57	9	19	33
CONTRACTUAL SERVICES	14,751	5,616	913	1,828	3,198
SUPPLIES	(208)	(79)	(13)	(26)	(45)
Departmental Totals					
Total Expenditures	348,414	132,642	21,566	43,169	75,537
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	348,414	132,642	21,566	43,169	75,537
Allocation Step 1					
Inbound- All Others	49,924	49,924	0	0	0
Reallocate Admin Costs		(182,566)	18,248	36,525	63,911
1st Allocation	398,338	0	39,814	79,694	139,448
Allocation Step 2					
Inbound- All Others	7,306	7,306	0	0	0
Reallocate Admin Costs		(7,306)	730	1,462	2,558
2nd Allocation	7,306	0	730	1,462	2,558
Total For 028 FINANCIAL					
Total Allocated	405,644	0	40,544	81,156	142,006

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Schedule .3 - Costs Allocated By Activity

For Department FINANCIAL ACCOUNTABILITY

	GRANTS	NPO REVIEWS
Wages & Benefits		
SALARIES & WAGES	15,153	37,896
FRINGE BENEFITS	5,504	13,764
Other Expense & Cost		
OTHER EXPENSES	9	23
CONTRACTUAL SERVICES	913	2,283
SUPPLIES	(13)	(32)
Departmental Totals		
Total Expenditures	21,566	53,934
Deductions		
Total Deductions	0	0
Functional Cost	21,566	53,934
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	18,248	45,634
1st Allocation	39,814	99,568
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	730	1,826
2nd Allocation	730	1,826
Total For 028 FINANCIAL		
Total Allocated	40,544	101,394

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL ACCOUNTABILITY

Activity - PROCUREMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	71,434,490.84	2.4006	956		956		956
POST AUDITS	1,499,996.13	0.0504	20		20		20
CORPORATE DUES	335,521.92	0.0113	4		4		4
LEGISLATIVE	2,756,794.27	0.0926	37		37	1	38
MAYOR	5,013,608.88	0.1685	67		67	1	68
EMPLOYEE HEALTH & WELLNESS	443,942.38	0.0149	6		6		6
GENERAL SERVICES OVERHEAD	1,295,942.15	0.0436	17		17		17
GENERAL SERVICES FACILITIES	21,319,501.33	0.7165	285		285		285
CUSTOMER SERVICE	476,647.01	0.0160	6		6		6
FLEET MANAGEMENT	30,892,421.96	1.0382	413		413		413
POSTAL SERVICE	1,081,468.90	0.0363	14		14		14
RADIO SHOP	3,517,238.92	0.1182	47		47		47
DIRECTOR OF FINANCE	672,412.85	0.0226	9		9		9
MINORITY SMALL BUSINESS	450,275.75	0.0151	6		6		6
FINANCE OPERATIONS	2,470,690.95	0.0830	33		33		33
PAYROLL	850,564.45	0.0286	11		11		11
OFFICE OF MANAGEMENT BUDGET	1,577,351.59	0.0530	21		21		21
INTERNAL AUDIT	1,187,510.06	0.0399	16		16		16
BUSINESS SOLUTIONS	1,235,786.68	0.0415	17		17		17
PUBLIC PROPERTY ADMINISTRATION	521,848.56	0.0175	7		7		7
PURCHASING	1,401,623.65	0.0471	19		19		19
FINANCIAL ACCOUNTABILITY	348,415.01	0.0117	5		5		5
TREASURY	1,150,679.04	0.0387	15		15		15
GRANTS COORDINATION	232,203.05	0.0078	3		3		3
HUMAN RESOURCES	7,153,384.94	0.2404	96		96	2	98
INFORMATION SYSTEMS	22,888,046.68	0.7692	306		306	6	312
DEPARTMENT OF LAW	15,157,659.37	0.5094	203		203	4	207
CENTRAL RECORDS	227,766.06	0.0077	3		3		3
ELECTIONS	4,158,139.95	0.1397	56		56	1	57
SURPLUS PROPERTY	870,249.07	0.0292	12		12		12
PLANNING COMM	5,947,374.34	0.1999	80		80	2	82
ADV PLAN/RSCH	96,315.00	0.0032	1		1		1

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL ACCOUNTABILITY

Activity - PROCUREMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REGISTER/DEEDS	2,830,414.75	0.0951	38		38	1	39
HISTORICAL COMM	1,741,295.16	0.0585	23		23		23
COMM ED ALLIANCE	550,650.38	0.0185	7		7		7
GOVT ACCESS TV	80,530.19	0.0027	1		1		1
ASSESSOR PROP	7,243,240.66	0.2434	97		97	2	99
TRUSTEE	1,939,676.55	0.0652	26		26		26
COUNTY CLERK	4,456,168.98	0.1498	60		60	1	61
DISTRICT ATTOR	5,579,365.78	0.1875	75		75	1	76
DA DRUG ENF	1,776,647.48	0.0597	24		24		24
DA SPECIAL OPNS	1,741.70	0.0001					
PUBLIC DEFENDER	5,460,843.26	0.1835	73		73	1	74
JUVENILE CT CLRK	1,642,652.95	0.0552	22		22		22
CIRCUIT CT CLERK	9,432,622.82	0.3170	126		126	2	128
CRIMINAL CT CLRK	5,531,917.40	0.1859	74		74	1	75
CLERK/MASTER	1,882,921.17	0.0633	25		25		25
JUVENILE COURT	13,004,932.40	0.4370	174		174	3	177
GEN SESSIONS CT	11,072,557.38	0.3721	148		148	3	151
ST TRIAL COURTS	13,101,743.41	0.4403	175		175	3	178
JUSTICE INFO SYS	2,716,022.81	0.0913	36		36	1	37
SHERIFF ADMIN	10,824,443.05	0.3638	145		145	3	148
SH FACILITY MTN	1,055,806.68	0.0355	14		14		14
SH WAREHOUSE	1,337,214.78	0.0449	18		18		18
SH CRIM JUST CTR	17,773,645.92	0.5973	238		238	5	243
SH HILL JAIL	4,213,904.00	0.1416	56		56	1	57
SH CORR WORK CTR	12,736,659.63	0.4280	170		170	3	173
SH TRANSPORTATION	3,201,328.73	0.1076	43		43	1	44
SH WARRANTS	3,842,541.69	0.1291	51		51	1	52
SH TRAINING ACAD	591,518.58	0.0199	8		8		8
SH DEBERRY	18,225,625.76	0.6125	244		244	5	249
SH LAW ENF BLOCK	28,306.05	0.0010					
SH DAY REPORTING	4,174,475.42	0.1403	56		56	1	57
SH OTHER	378,573.93	0.0127	5		5		5

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL ACCOUNTABILITY

Activity - PROCUREMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	154,951,887.24	5.2073	2,073		2,073	40	2,113
POLICE DRUG ENF	1,787,475.86	0.0601	24		24		24
FIRE	109,780,525.86	3.6893	1,469		1,469	28	1,497
CODES ADMIN	7,492,674.77	0.2518	100		100	2	102
BEER BOARD	320,458.94	0.0108	4		4		4
AGRICULTURAL EXT	307,232.52	0.0103	4		4		4
SOIL & WATER	100,209.32	0.0034	1		1		1
SOCIAL SERVICES	6,004,519.95	0.2018	80		80	2	82
HEALTH	55,988,465.21	1.8816	749		749	14	763
PUBLIC LIBRARY	25,626,431.05	0.8612	343		343	7	350
PARKS	41,353,881.13	1.3897	553		553	11	564
ARTS COMMISSION	2,856,108.97	0.0960	38		38	1	39
PUBLIC WORKS	69,655,628.10	2.3409	932		932	18	950
SOLID WASTE	21,667,729.85	0.7282	290		290	6	296
HUMAN RELATIONS	424,511.51	0.0143	6		6		6
ADA MANAGEMENT	588,699.96	0.0198	8		8		8
FARMERS MARKET	1,743,668.60	0.0586	23		23		23
MUNI AUDITORIUM	1,864,561.41	0.0627	25		25		25
STATE FAIR BD	4,572,161.46	0.1537	61		61	1	62
CONVENTION CTR	9,208,449.06	0.3095	123		123	2	125
SPORTS AUTHORITY	11,127,513.33	0.3740	149		149	3	152
WATER & SEWER	184,930,846.60	6.2148	2,474		2,474	48	2,522
STORM WATER	10,053,974.21	0.3379	135		135	3	138
BORDEAUX LONG-TERM CARE	38,481,491.34	1.2932	515		515	10	525
GENERAL HOSP	88,626,036.44	2.9784	1,186		1,186	23	1,209
METRO ACTION COM	26,253,525.27	0.8823	351		351	7	358
NCAC	8,646,834.13	0.2906	116		116	2	118
METRO TRANSIT	27,177,635.15	0.9133	364		364	7	371
DES	29,623.20	0.0010					
TAXI TRANSP & LICENSING	382,307.34	0.0128	5		5		5
EDUCATION	931,918,442.76	31.3179	12,473		12,473	244	12,717
INSURANCE	2,687,930.00	0.0903	36		36	1	37

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL ACCOUNTABILITY

Activity - PROCUREMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMUNICATION CENTER	11,580,610.69	0.3892	155		155	3	158
ALL OTHER	735,820,250.13	24.7281	9,845		9,845	190	10,035
KNOWLES HOME	4,094,064.39	0.1376	55		55	1	56
CRIMINAL JUSTICE PLANNING	445,340.54	0.0150	6		6		6
SubTotal	2,975,647,567.48	100.0000	39,814		39,814	730	40,544
TOTAL	2,975,647,567.48	100.0000	39,814		39,814	730	40,544

Allocation Basis: TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS

Allocation Source: FY 2009 EXPENDITURE REPORTS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL ACCOUNTABILITY

Activity - PROMPT PAY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	71,434,490.84	2.4006	1,913		1,913		1,913
POST AUDITS	1,499,996.13	0.0504	40		40		40
CORPORATE DUES	335,521.92	0.0113	9		9		9
LEGISLATIVE	2,756,794.27	0.0926	74		74	1	75
MAYOR	5,013,608.88	0.1685	134		134	3	137
EMPLOYEE HEALTH & WELLNESS	443,942.38	0.0149	12		12		12
GENERAL SERVICES OVERHEAD	1,295,942.15	0.0436	35		35		35
GENERAL SERVICES FACILITIES	21,319,501.33	0.7165	571		571		571
CUSTOMER SERVICE	476,647.01	0.0160	13		13		13
FLEET MANAGEMENT	30,892,421.96	1.0382	827		827		827
POSTAL SERVICE	1,081,468.90	0.0363	29		29		29
RADIO SHOP	3,517,238.92	0.1182	94		94		94
DIRECTOR OF FINANCE	672,412.85	0.0226	18		18		18
MINORITY SMALL BUSINESS	450,275.75	0.0151	12		12		12
FINANCE OPERATIONS	2,470,690.95	0.0830	66		66		66
PAYROLL	850,564.45	0.0286	23		23		23
OFFICE OF MANAGEMENT BUDGET	1,577,351.59	0.0530	42		42		42
INTERNAL AUDIT	1,187,510.06	0.0399	32		32		32
BUSINESS SOLUTIONS	1,235,786.68	0.0415	33		33		33
PUBLIC PROPERTY ADMINISTRATION	521,848.56	0.0175	14		14		14
PURCHASING	1,401,623.65	0.0471	38		38		38
FINANCIAL ACCOUNTABILITY	348,415.01	0.0117	9		9		9
TREASURY	1,150,679.04	0.0387	31		31	1	32
GRANTS COORDINATION	232,203.05	0.0078	6		6		6
HUMAN RESOURCES	7,153,384.94	0.2404	192		192	4	196
INFORMATION SYSTEMS	22,888,046.68	0.7692	613		613	12	625
DEPARTMENT OF LAW	15,157,659.37	0.5094	406		406	8	414
CENTRAL RECORDS	227,766.06	0.0077	6		6		6
ELECTIONS	4,158,139.95	0.1397	111		111	2	113
SURPLUS PROPERTY	870,249.07	0.0292	23		23		23
PLANNING COMM	5,947,374.34	0.1999	159		159	3	162
ADV PLAN/RSCH	96,315.00	0.0032	3		3		3

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL ACCOUNTABILITY

Activity - PROMPT PAY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REGISTER/DEEDS	2,830,414.75	0.0951	76		76	1	77
HISTORICAL COMM	1,741,295.16	0.0585	47		47	1	48
COMM ED ALLIANCE	550,650.38	0.0185	15		15		15
GOVT ACCESS TV	80,530.19	0.0027	2		2		2
ASSESSOR PROP	7,243,240.66	0.2434	194		194	4	198
TRUSTEE	1,939,676.55	0.0652	52		52	1	53
COUNTY CLERK	4,456,168.98	0.1498	119		119	2	121
DISTRICT ATTOR	5,579,365.78	0.1875	149		149	3	152
DA DRUG ENF	1,776,647.48	0.0597	48		48	1	49
DA SPECIAL OPNS	1,741.70	0.0001					
PUBLIC DEFENDER	5,460,843.26	0.1835	146		146	3	149
JUVENILE CT CLRK	1,642,652.95	0.0552	44		44	1	45
CIRCUIT CT CLERK	9,432,622.82	0.3170	253		253	5	258
CRIMINAL CT CLRK	5,531,917.40	0.1859	148		148	3	151
CLERK/MASTER	1,882,921.17	0.0633	50		50	1	51
JUVENILE COURT	13,004,932.40	0.4370	348		348	7	355
GEN SESSIONS CT	11,072,557.38	0.3721	297		297	6	303
ST TRIAL COURTS	13,101,743.41	0.4403	351		351	7	358
JUSTICE INFO SYS	2,716,022.81	0.0913	73		73	1	74
SHERIFF ADMIN	10,824,443.05	0.3638	290		290	6	296
SH FACILITY MTN	1,055,806.68	0.0355	28		28	1	29
SH WAREHOUSE	1,337,214.78	0.0449	36		36	1	37
SH CRIM JUST CTR	17,773,645.92	0.5973	476		476	9	485
SH HILL JAIL	4,213,904.00	0.1416	113		113	2	115
SH CORR WORK CTR	12,736,659.63	0.4280	341		341	7	348
SH TRANSPORTATION	3,201,328.73	0.1076	86		86	2	88
SH WARRANTS	3,842,541.69	0.1291	103		103	2	105
SH TRAINING ACAD	591,518.58	0.0199	16		16		16
SH DEBERRY	18,225,625.76	0.6125	488		488	9	497
SH LAW ENF BLOCK	28,306.05	0.0010	1		1		1
SH DAY REPORTING	4,174,475.42	0.1403	112		112	2	114
SH OTHER	378,573.93	0.0127	10		10		10

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL ACCOUNTABILITY

Activity - PROMPT PAY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	154,951,887.24	5.2073	4,150		4,150	80	4,230
POLICE DRUG ENF	1,787,475.86	0.0601	48		48	1	49
FIRE	109,780,525.86	3.6893	2,940		2,940	57	2,997
CODES ADMIN	7,492,674.77	0.2518	201		201	4	205
BEER BOARD	320,458.94	0.0108	9		9		9
AGRICULTURAL EXT	307,232.52	0.0103	8		8		8
SOIL & WATER	100,209.32	0.0034	3		3		3
SOCIAL SERVICES	6,004,519.95	0.2018	161		161	3	164
HEALTH	55,988,465.21	1.8816	1,499		1,499	29	1,528
PUBLIC LIBRARY	25,626,431.05	0.8612	686		686	13	699
PARKS	41,353,881.13	1.3897	1,108		1,108	21	1,129
ARTS COMMISSION	2,856,108.97	0.0960	76		76	1	77
PUBLIC WORKS	69,655,628.10	2.3409	1,866		1,866	36	1,902
SOLID WASTE	21,667,729.85	0.7282	580		580	11	591
HUMAN RELATIONS	424,511.51	0.0143	11		11		11
ADA MANAGEMENT	588,699.96	0.0198	16		16		16
FARMERS MARKET	1,743,668.60	0.0586	47		47	1	48
MUNI AUDITORIUM	1,864,561.41	0.0627	50		50	1	51
STATE FAIR BD	4,572,161.46	0.1537	122		122	2	124
CONVENTION CTR	9,208,449.06	0.3095	247		247	5	252
SPORTS AUTHORITY	11,127,513.33	0.3740	298		298	6	304
WATER & SEWER	184,930,846.60	6.2148	4,953		4,953	95	5,048
STORM WATER	10,053,974.21	0.3379	269		269	5	274
BORDEAUX LONG-TERM CARE	38,481,491.34	1.2932	1,031		1,031	20	1,051
GENERAL HOSP	88,626,036.44	2.9784	2,374		2,374	46	2,420
METRO ACTION COM	26,253,525.27	0.8823	703		703	14	717
NCAC	8,646,834.13	0.2906	232		232	4	236
METRO TRANSIT	27,177,635.15	0.9133	728		728	14	742
DES	29,623.20	0.0010	1		1		1
TAXI TRANSP & LICENSING	382,307.34	0.0128	10		10		10
EDUCATION	931,918,442.76	31.3179	24,956		24,956	482	25,438
INSURANCE	2,687,930.00	0.0903	72		72	1	73

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL ACCOUNTABILITY

Activity - PROMPT PAY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMUNICATION CENTER	11,580,610.69	0.3892	310		310	6	316
ALL OTHER	735,820,250.13	24.7281	19,707		19,707	380	20,087
KNOWLES HOME	4,094,064.39	0.1376	110		110	2	112
CRIMINAL JUSTICE PLANNING	445,340.54	0.0150	12		12		12
SubTotal	2,975,647,567.48	100.0000	79,694		79,694	1,462	81,156
TOTAL	2,975,647,567.48	100.0000	79,694		79,694	1,462	81,156

Allocation Basis: TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS

Allocation Source: FY 2009 EXPENDITURE REPORTS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL ACCOUNTABILITY

Activity - SPECIAL EVENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	71,434,490.84	2.4006	3,348		3,348		3,348
POST AUDITS	1,499,996.13	0.0504	70		70		70
CORPORATE DUES	335,521.92	0.0113	16		16		16
LEGISLATIVE	2,756,794.27	0.0926	129		129	2	131
MAYOR	5,013,608.88	0.1685	235		235	5	240
EMPLOYEE HEALTH & WELLNESS	443,942.38	0.0149	21		21		21
GENERAL SERVICES OVERHEAD	1,295,942.15	0.0436	61		61		61
GENERAL SERVICES FACILITIES	21,319,501.33	0.7165	999		999		999
CUSTOMER SERVICE	476,647.01	0.0160	22		22		22
FLEET MANAGEMENT	30,892,421.96	1.0382	1,448		1,448		1,448
POSTAL SERVICE	1,081,468.90	0.0363	51		51		51
RADIO SHOP	3,517,238.92	0.1182	165		165		165
DIRECTOR OF FINANCE	672,412.85	0.0226	32		32		32
MINORITY SMALL BUSINESS	450,275.75	0.0151	21		21		21
FINANCE OPERATIONS	2,470,690.95	0.0830	116		116		116
PAYROLL	850,564.45	0.0286	40		40		40
OFFICE OF MANAGEMENT BUDGET	1,577,351.59	0.0530	74		74		74
INTERNAL AUDIT	1,187,510.06	0.0399	56		56		56
BUSINESS SOLUTIONS	1,235,786.68	0.0415	58		58		58
PUBLIC PROPERTY ADMINISTRATION	521,848.56	0.0175	24		24		24
PURCHASING	1,401,623.65	0.0471	66		66		66
FINANCIAL ACCOUNTABILITY	348,415.01	0.0117	16		16		16
TREASURY	1,150,679.04	0.0387	54		54	1	55
GRANTS COORDINATION	232,203.05	0.0078	11		11		11
HUMAN RESOURCES	7,153,384.94	0.2404	335		335	6	341
INFORMATION SYSTEMS	22,888,046.68	0.7692	1,073		1,073	21	1,094
DEPARTMENT OF LAW	15,157,659.37	0.5094	710		710	14	724
CENTRAL RECORDS	227,766.06	0.0077	11		11		11
ELECTIONS	4,158,139.95	0.1397	195		195	4	199
SURPLUS PROPERTY	870,249.07	0.0292	41		41	1	42
PLANNING COMM	5,947,374.34	0.1999	279		279	5	284
ADV PLAN/RSCH	96,315.00	0.0032	5		5		5

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL ACCOUNTABILITY

Activity - SPECIAL EVENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REGISTER/DEEDS	2,830,414.75	0.0951	133		133	3	136
HISTORICAL COMM	1,741,295.16	0.0585	82		82	2	84
COMM ED ALLIANCE	550,650.38	0.0185	26		26		26
GOVT ACCESS TV	80,530.19	0.0027	4		4		4
ASSESSOR PROP	7,243,240.66	0.2434	339		339	7	346
TRUSTEE	1,939,676.55	0.0652	91		91	2	93
COUNTY CLERK	4,456,168.98	0.1498	209		209	4	213
DISTRICT ATTOR	5,579,365.78	0.1875	261		261	5	266
DA DRUG ENF	1,776,647.48	0.0597	83		83	2	85
DA SPECIAL OPNS	1,741.70	0.0001					
PUBLIC DEFENDER	5,460,843.26	0.1835	256		256	5	261
JUVENILE CT CLRK	1,642,652.95	0.0552	77		77	1	78
CIRCUIT CT CLERK	9,432,622.82	0.3170	442		442	9	451
CRIMINAL CT CLRK	5,531,917.40	0.1859	259		259	5	264
CLERK/MASTER	1,882,921.17	0.0633	88		88	2	90
JUVENILE COURT	13,004,932.40	0.4370	609		609	12	621
GEN SESSIONS CT	11,072,557.38	0.3721	519		519	10	529
ST TRIAL COURTS	13,101,743.41	0.4403	614		614	12	626
JUSTICE INFO SYS	2,716,022.81	0.0913	127		127	2	129
SHERIFF ADMIN	10,824,443.05	0.3638	507		507	10	517
SH FACILITY MTN	1,055,806.68	0.0355	49		49	1	50
SH WAREHOUSE	1,337,214.78	0.0449	63		63	1	64
SH CRIM JUST CTR	17,773,645.92	0.5973	833		833	16	849
SH HILL JAIL	4,213,904.00	0.1416	197		197	4	201
SH CORR WORK CTR	12,736,659.63	0.4280	597		597	11	608
SH TRANSPORTATION	3,201,328.73	0.1076	150		150	3	153
SH WARRANTS	3,842,541.69	0.1291	180		180	3	183
SH TRAINING ACAD	591,518.58	0.0199	28		28	1	29
SH DEBERRY	18,225,625.76	0.6125	854		854	16	870
SH LAW ENF BLOCK	28,306.05	0.0010	1		1		1
SH DAY REPORTING	4,174,475.42	0.1403	196		196	4	200
SH OTHER	378,573.93	0.0127	18		18		18

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL ACCOUNTABILITY

Activity - SPECIAL EVENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	154,951,887.24	5.2073	7,262		7,262	140	7,402
POLICE DRUG ENF	1,787,475.86	0.0601	84		84	2	86
FIRE	109,780,525.86	3.6893	5,145		5,145	99	5,244
CODES ADMIN	7,492,674.77	0.2518	351		351	7	358
BEER BOARD	320,458.94	0.0108	15		15		15
AGRICULTURAL EXT	307,232.52	0.0103	14		14		14
SOIL & WATER	100,209.32	0.0034	5		5		5
SOCIAL SERVICES	6,004,519.95	0.2018	281		281	5	286
HEALTH	55,988,465.21	1.8816	2,624		2,624	51	2,675
PUBLIC LIBRARY	25,626,431.05	0.8612	1,201		1,201	23	1,224
PARKS	41,353,881.13	1.3897	1,938		1,938	37	1,975
ARTS COMMISSION	2,856,108.97	0.0960	134		134	3	137
PUBLIC WORKS	69,655,628.10	2.3409	3,264		3,264	63	3,327
SOLID WASTE	21,667,729.85	0.7282	1,015		1,015	20	1,035
HUMAN RELATIONS	424,511.51	0.0143	20		20		20
ADA MANAGEMENT	588,699.96	0.0198	28		28	1	29
FARMERS MARKET	1,743,668.60	0.0586	82		82	2	84
MUNI AUDITORIUM	1,864,561.41	0.0627	87		87	2	89
STATE FAIR BD	4,572,161.46	0.1537	214		214	4	218
CONVENTION CTR	9,208,449.06	0.3095	432		432	8	440
SPORTS AUTHORITY	11,127,513.33	0.3740	521		521	10	531
WATER & SEWER	184,930,846.60	6.2148	8,666		8,666	167	8,833
STORM WATER	10,053,974.21	0.3379	471		471	9	480
BORDEAUX LONG-TERM CARE	38,481,491.34	1.2932	1,803		1,803	35	1,838
GENERAL HOSP	88,626,036.44	2.9784	4,153		4,153	80	4,233
METRO ACTION COM	26,253,525.27	0.8823	1,230		1,230	24	1,254
NCAC	8,646,834.13	0.2906	405		405	8	413
METRO TRANSIT	27,177,635.15	0.9133	1,274		1,274	25	1,299
DES	29,623.20	0.0010	1		1		1
TAXI TRANSP & LICENSING	382,307.34	0.0128	18		18		18
EDUCATION	931,918,442.76	31.3179	43,671		43,671	841	44,512
INSURANCE	2,687,930.00	0.0903	126		126	2	128

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL ACCOUNTABILITY

Activity - SPECIAL EVENTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMUNICATION CENTER	11,580,610.69	0.3892	543		543	10	553
ALL OTHER	735,820,250.13	24.7281	34,483		34,483	664	35,147
KNOWLES HOME	4,094,064.39	0.1376	192		192	4	196
CRIMINAL JUSTICE PLANNING	445,340.54	0.0150	21		21		21
SubTotal	2,975,647,567.48	100.0000	139,448		139,448	2,558	142,006
TOTAL	2,975,647,567.48	100.0000	139,448		139,448	2,558	142,006

Allocation Basis: TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS

Allocation Source: FY 2009 EXPENDITURE REPORTS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL ACCOUNTABILITY

Activity - GRANTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES OVERHEAD	1	0.4032	161		161		161
ELECTIONS	1	0.4032	161		161	3	164
PLANNING COMM	3	1.2097	482		482	9	491
HISTORICAL COMM	3	1.2097	482		482	9	491
DISTRICT ATTOR	4	1.6129	642		642	12	654
PUBLIC DEFENDER	2	0.8065	321		321	6	327
JUVENILE COURT	8	3.2258	1,284		1,284	24	1,308
ST TRIAL COURTS	8	3.2258	1,284		1,284	24	1,308
SHERIFF ADMIN	8	3.2258	1,284		1,284	24	1,308
POLICE	23	9.2742	3,692		3,692	68	3,760
FIRE	3	1.2097	482		482	9	491
SOCIAL SERVICES	8	3.2258	1,284		1,284	24	1,308
HEALTH	53	21.3710	8,507		8,507	154	8,661
PUBLIC LIBRARY	6	2.4194	963		963	18	981
PARKS	25	10.0806	4,014		4,014	74	4,088
ARTS COMMISSION	5	2.0161	803		803	15	818
PUBLIC WORKS	18	7.2581	2,890		2,890	53	2,943
FARMERS MARKET	1	0.4032	161		161	3	164
STORM WATER	6	2.4194	963		963	18	981
METRO ACTION COM	13	5.2419	2,087		2,087	38	2,125
NCAC	40	16.1290	6,422		6,422	118	6,540
COMMUNICATION CENTER	9	3.6290	1,445		1,445	27	1,472
SubTotal	248	100.0000	39,814		39,814	730	40,544
TOTAL	248	100.0000	39,814		39,814	730	40,544

Allocation Basis: NUMBER OF DGC CONDUCTED ASSESSMENTS

Allocation Source: DIVISION OF GRANTS COORDINATION

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department FINANCIAL ACCOUNTABILITY

Activity - NPO REVIEWS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GRANTS COORDINATION	100	100.0000	99,568		99,568	1,826	101,394
SubTotal	100	100.0000	99,568		99,568	1,826	101,394
TOTAL	100	100.0000	99,568		99,568	1,826	101,394

Allocation Basis: DIRECT TO GRANTS COORDINATION

Allocation Source: GRANTS MONITORING STAFF

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCIAL ACCOUNTABILITY

Receiving Department	Total	PROCUREMENT	PROMPT PAY	SPECIAL EVENTS	GRANTS	NPO REVIEWS
EMPLOYEE BENEFITS	6,217	956	1,913	3,348	0	0
POST AUDITS	130	20	40	70	0	0
CORPORATE DUES	29	4	9	16	0	0
LEGISLATIVE	244	38	75	131	0	0
MAYOR	445	68	137	240	0	0
EMPLOYEE HEALTH &	39	6	12	21	0	0
GENERAL SERVICES	274	17	35	61	161	0
GENERAL SERVICES	1,855	285	571	999	0	0
CUSTOMER SERVICE	41	6	13	22	0	0
FLEET MANAGEMENT	2,688	413	827	1,448	0	0
POSTAL SERVICE	94	14	29	51	0	0
RADIO SHOP	306	47	94	165	0	0
DIRECTOR OF FINANCE	59	9	18	32	0	0
MINORITY SMALL BUSINESS	39	6	12	21	0	0
FINANCE OPERATIONS	215	33	66	116	0	0
PAYROLL	74	11	23	40	0	0
OFFICE OF MANAGEMENT	137	21	42	74	0	0
INTERNAL AUDIT	104	16	32	56	0	0
BUSINESS SOLUTIONS	108	17	33	58	0	0
PUBLIC PROPERTY	45	7	14	24	0	0
PURCHASING	123	19	38	66	0	0
FINANCIAL	30	5	9	16	0	0
TREASURY	102	15	32	55	0	0
GRANTS COORDINATION	101,414	3	6	11	0	101,394
HUMAN RESOURCES	635	98	196	341	0	0
INFORMATION SYSTEMS	2,031	312	625	1,094	0	0
DEPARTMENT OF LAW	1,345	207	414	724	0	0
CENTRAL RECORDS	20	3	6	11	0	0
ELECTIONS	533	57	113	199	164	0
SURPLUS PROPERTY	77	12	23	42	0	0
PLANNING COMM	1,019	82	162	284	491	0
ADV PLAN/RSCH	9	1	3	5	0	0
REGISTER/DEEDS	252	39	77	136	0	0
HISTORICAL COMM	646	23	48	84	491	0
COMM ED ALLIANCE	48	7	15	26	0	0
GOVT ACCESS TV	7	1	2	4	0	0

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCIAL ACCOUNTABILITY

Receiving Department	Total	PROCUREMENT	PROMPT PAY	SPECIAL EVENTS	GRANTS	NPO REVIEWS
ASSESSOR PROP	643	99	198	346	0	0
TRUSTEE	172	26	53	93	0	0
COUNTY CLERK	395	61	121	213	0	0
DISTRICT ATTOR	1,148	76	152	266	654	0
DA DRUG ENF	158	24	49	85	0	0
PUBLIC DEFENDER	811	74	149	261	327	0
JUVENILE CT CLRK	145	22	45	78	0	0
CIRCUIT CT CLERK	837	128	258	451	0	0
CRIMINAL CT CLRK	490	75	151	264	0	0
CLERK/MASTER	166	25	51	90	0	0
JUVENILE COURT	2,461	177	355	621	1,308	0
GEN SESSIONS CT	983	151	303	529	0	0
ST TRIAL COURTS	2,470	178	358	626	1,308	0
JUSTICE INFO SYS	240	37	74	129	0	0
SHERIFF ADMIN	2,269	148	296	517	1,308	0
SH FACILITY MTN	93	14	29	50	0	0
SH WAREHOUSE	119	18	37	64	0	0
SH CRIM JUST CTR	1,577	243	485	849	0	0
SH HILL JAIL	373	57	115	201	0	0
SH CORR WORK CTR	1,129	173	348	608	0	0
SH TRANSPORTATION	285	44	88	153	0	0
SH WARRANTS	340	52	105	183	0	0
SH TRAINING ACAD	53	8	16	29	0	0
SH DEBERRY	1,616	249	497	870	0	0
SH LAW ENF BLOCK	2	0	1	1	0	0
SH DAY REPORTING	371	57	114	200	0	0
SH OTHER	33	5	10	18	0	0
POLICE	17,505	2,113	4,230	7,402	3,760	0
POLICE DRUG ENF	159	24	49	86	0	0
FIRE	10,229	1,497	2,997	5,244	491	0
CODES ADMIN	665	102	205	358	0	0
BEER BOARD	28	4	9	15	0	0
AGRICULTURAL EXT	26	4	8	14	0	0
SOIL & WATER	9	1	3	5	0	0
SOCIAL SERVICES	1,840	82	164	286	1,308	0
HEALTH	13,627	763	1,528	2,675	8,661	0

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Schedule .5 - Allocation Summary

For Department FINANCIAL ACCOUNTABILITY

Receiving Department	Total	PROCUREMENT	PROMPT PAY	SPECIAL EVENTS	GRANTS	NPO REVIEWS
PUBLIC LIBRARY	3,254	350	699	1,224	981	0
PARKS	7,756	564	1,129	1,975	4,088	0
ARTS COMMISSION	1,071	39	77	137	818	0
PUBLIC WORKS	9,122	950	1,902	3,327	2,943	0
SOLID WASTE	1,922	296	591	1,035	0	0
HUMAN RELATIONS	37	6	11	20	0	0
ADA MANAGEMENT	53	8	16	29	0	0
FARMERS MARKET	319	23	48	84	164	0
MUNI AUDITORIUM	165	25	51	89	0	0
STATE FAIR BD	404	62	124	218	0	0
CONVENTION CTR	817	125	252	440	0	0
SPORTS AUTHORITY	987	152	304	531	0	0
WATER & SEWER	16,403	2,522	5,048	8,833	0	0
STORM WATER	1,873	138	274	480	981	0
BORDEAUX LONG-TERM	3,414	525	1,051	1,838	0	0
GENERAL HOSP	7,862	1,209	2,420	4,233	0	0
METRO ACTION COM	4,454	358	717	1,254	2,125	0
NCAC	7,307	118	236	413	6,540	0
METRO TRANSIT	2,412	371	742	1,299	0	0
DES	2	0	1	1	0	0
TAXI TRANSP & LICENSING	33	5	10	18	0	0
EDUCATION	82,667	12,717	25,438	44,512	0	0
INSURANCE	238	37	73	128	0	0
COMMUNICATION CENTER	2,499	158	316	553	1,472	0
ALL OTHER	65,269	10,035	20,087	35,147	0	0
KNOWLES HOME	364	56	112	196	0	0
CRIMINAL JUSTICE	39	6	12	21	0	0
Direct Billed	0	0	0	0	0	0
Total	405,644	40,544	81,156	142,006	40,544	101,394

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

TREASURY

NATURE AND EXTENT OF SERVICES

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

Costs associated with Investment Committee Support activities have been allocated based on the number or related financial transactions (e.g., payroll checks and deposits) for active employees and retirees. Costs associated with Investor Relations have been allocated based on the percentage of each department's 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:	830,683			830,683
TRANSFERS IN	13,800			
Total Deductions:	13,800			13,800
BUILDING USE ALLOWANCE	3,777		3,777	
POST AUDITS	767	10	777	
GENERAL SERVICES FACILITIES	(1,915)	624	(1,291)	
POSTAL SERVICE	2,463	310	2,773	
DIRECTOR OF FINANCE	102,663	15,119	117,782	
FINANCE OPERATIONS	2,212	59	2,271	
PAYROLL	335	8	343	
OFFICE OF MANAGEMENT BUDGET	996	28	1,024	
INTERNAL AUDIT	447	9	456	
BUSINESS SOLUTIONS	742	25	767	
PUBLIC PROPERTY ADMINISTRATION	101	2	103	
PURCHASING	564	40	604	
FINANCIAL ACCOUNTABILITY	100	2	102	
TREASURY		39	39	
INFORMATION SYSTEMS		7,482	7,482	
DEPARTMENT OF LAW		26,481	26,481	
CENTRAL RECORDS		461	461	
Total Allocated Additions:	113,252	50,699	163,951	163,951
NONOPERATING REVENUE	596			
OPERATING REVENUE	(1,130,617)			
TRANSFERS IN	(13,800)			
ALLOWABLE TRANSFERS	319,400			
Total Departmental Cost Adjustments:	(824,421)			(824,421)
Total To Be Allocated:	133,314	50,699		184,013

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

	Total	General & Admin	CASH OPERATIONS	INVESTMENT SUPPORT	INVESTOR RELATIONS
Wages & Benefits					
SALARIES & WAGES	655,478	0	273,137	109,203	273,138
Other Expense & Cost					
CONTRACTUAL SERVICES	156,618	0	65,262	26,093	65,263
SUPPLIES/MATERIALS	5,516	0	2,298	919	2,299
OTHER EXPENSES	13,071	0	5,446	2,178	5,447
Departmental Totals					
Total Expenditures	830,683	0	346,143	138,393	346,147
Deductions					
Total Deductions	13,800	13,800	0	0	0
Cost Adjustments					
NONOPERATING REVENUE	596	0	249	99	248
OPERATING REVENUE	(1,130,617)	0	(471,128)	(188,361)	(471,128)
*TRANSFERS IN	(13,800)	(13,800)	0	0	0
ALLOWABLE TRANSFERS	319,400	0	133,094	53,212	133,094
Functional Cost	20,062	0	8,358	3,343	8,361
Allocation Step 1					
Inbound- All Others	113,252	113,252	0	0	0
Reallocate Admin Costs		(113,252)	47,192	18,868	47,192
1st Allocation	133,314	0	55,550	22,211	55,553
Allocation Step 2					
Inbound- All Others	50,699	50,699	0	0	0
Reallocate Admin Costs		(50,699)	21,127	8,446	21,126
2nd Allocation	50,699	0	21,127	8,446	21,126
Total For 022 TREASURY					
Total Allocated	184,013	0	76,677	30,657	76,679

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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	2,921,326.23	0.6516	362		362		362
POST AUDITS	77,956.33	0.0174	10		10		10
CORPORATE DUES	17,437.41	0.0039	2		2		2
LEGISLATIVE	50,632.98	0.0113	6		6	2	8
MAYOR	494,516.75	0.1103	61		61	24	85
EMPLOYEE HEALTH & WELLNESS	23,072.14	0.0051	3		3		3
GENERAL SERVICES OVERHEAD	67,351.44	0.0150	8		8		8
GENERAL SERVICES FACILITIES	367,303.91	0.0819	46		46		46
CUSTOMER SERVICE	454,827.03	0.1015	56		56	22	78
FLEET MANAGEMENT	1,525,705.21	0.3403	189		189		189
POSTAL SERVICE	444,320.30	0.0991	55		55		55
RADIO SHOP	3,356,070.40	0.7486	416		416		416
DIRECTOR OF FINANCE	34,376.91	0.0077	4		4		4
MINORITY SMALL BUSINESS	23,401.29	0.0052	3		3		3
FINANCE OPERATIONS	121,059.82	0.0270	15		15		15
PAYROLL	43,666.19	0.0097	5		5		5
OFFICE OF MANAGEMENT BUDGET	79,798.68	0.0178	10		10		10
INTERNAL AUDIT	61,752.74	0.0138	8		8		8
BUSINESS SOLUTIONS	64,225.10	0.0143	8		8		8
PUBLIC PROPERTY ADMINISTRATION	51,827.02	0.0116	6		6		6
PURCHASING	72,843.81	0.0162	9		9		9
FINANCIAL ACCOUNTABILITY	18,361.54	0.0041	2		2		2
TREASURY	50,851.77	0.0113	6		6		6
GRANTS COORDINATION	12,067.83	0.0027	1		1	1	2
HUMAN RESOURCES	2,483,085.12	0.5539	308		308	120	428
INFORMATION SYSTEMS	4,706,781.46	1.0499	583		583	227	810
DEPARTMENT OF LAW	23,892,245.60	5.3293	2,960		2,960	1,150	4,110
CENTRAL RECORDS	11,837.23	0.0026	1		1	1	2
ELECTIONS	184,395.41	0.0411	23		23	9	32
SURPLUS PROPERTY	135,115.02	0.0301	17		17	7	24
PLANNING COMM	75,955.62	0.0169	9		9	4	13
ADV PLAN/RSCH	139,735.03	0.0312	17		17	7	24

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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
REGISTER/DEEDS	536,791.70	0.1197	67		67	26	93
HISTORICAL COMM	27,385.97	0.0061	3		3	1	4
COMM ED ALLIANCE	230,406.94	0.0514	29		29	11	40
GOVT ACCESS TV	139,522.75	0.0311	17		17	7	24
ASSESSOR PROP	25,799.74	0.0058	3		3	1	4
TRUSTEE	100,806.98	0.0225	12		12	5	17
COUNTY CLERK	213,048.40	0.0475	26		26	10	36
DISTRICT ATTOR	157,463.16	0.0351	20		20	8	28
DA DRUG ENF	2,745,418.81	0.6124	340		340	132	472
DA SPECIAL OPNS	49,080.31	0.0109	6		6	2	8
PUBLIC DEFENDER	265,081.08	0.0591	33		33	13	46
JUVENILE CT CLRK	85,370.35	0.0190	11		11	4	15
CIRCUIT CT CLERK	201,389.51	0.0449	25		25	10	35
CRIMINAL CT CLRK	287,499.42	0.0641	36		36	14	50
CLERK/MASTER	143,363.19	0.0320	18		18	7	25
JUVENILE COURT	499,051.92	0.1113	62		62	24	86
GEN SESSIONS CT	139,574.15	0.0311	17		17	7	24
ST TRIAL COURTS	1,929,190.43	0.4303	239		239	93	332
JUSTICE INFO SYS	16,647.35	0.0037	2		2	1	3
SHERIFF ADMIN	329,115.21	0.0734	41		41	16	57
SH FACILITY MTN	54,871.35	0.0122	7		7	3	10
SH WAREHOUSE	69,496.42	0.0155	9		9	3	12
SH CRIM JUST CTR	923,714.62	0.2060	114		114	44	158
SH HILL JAIL	219,000.91	0.0489	27		27	11	38
SH CORR WORK CTR	556,018.26	0.1240	69		69	27	96
SH TRANSPORTATION	166,376.33	0.0371	21		21	8	29
SH WARRANTS	199,700.83	0.0445	25		25	10	35
SH TRAINING ACAD	30,741.82	0.0069	4		4	1	5
SH DEBERRY	1,929,141.88	0.4303	239		239	93	332
SH LAW ENF BLOCK	18,856.60	0.0042	2		2	1	3
SH DAY REPORTING	216,951.77	0.0484	27		27	10	37
SH OTHER	48,390.69	0.0108	6		6	2	8

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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
POLICE	2,862,372.43	0.6385	355		355	138	493
POLICE DRUG ENF	3,589,996.86	0.8008	445		445	173	618
FIRE	10,645,204.75	2.3745	1,319		1,319	512	1,831
CODES ADMIN	496,139.28	0.1107	61		61	24	85
BEER BOARD	16,654.58	0.0037	2		2	1	3
AGRICULTURAL EXT	15,967.18	0.0036	2		2	1	3
SOIL & WATER	5,207.98	0.0012	1		1		1
SOCIAL SERVICES	333,669.47	0.0744	41		41	16	57
HEALTH	4,580,171.14	1.0216	568		568	220	788
PUBLIC LIBRARY	7,722,897.34	1.7226	957		957	372	1,329
PARKS	619,159.82	0.1381	77		77	30	107
ARTS COMMISSION	154,817.90	0.0345	19		19	7	26
PUBLIC WORKS	3,602,473.69	0.8036	446		446	173	619
SOLID WASTE	7,759,032.81	1.7307	961		961	373	1,334
HUMAN RELATIONS	22,062.29	0.0049	3		3	1	4
ADA MANAGEMENT	30,595.34	0.0068	4		4	1	5
FARMERS MARKET	216,209.16	0.0482	27		27	10	37
MUNI AUDITORIUM	380,661.49	0.0849	47		47	18	65
STATE FAIR BD	2,360,940.37	0.5266	293		293	114	407
CONVENTION CTR	2,190,576.19	0.4886	271		271	105	376
SPORTS AUTHORITY	76,255.23	0.0170	9		9	4	13
WATER & SEWER	136,316,085.07	30.4068	16,893		16,893	6,561	23,454
STORM WATER	13,726,077.35	3.0617	1,701		1,701	661	2,362
BORDEAUX LONG-TERM CARE	623,907.57	0.1392	77		77	30	107
GENERAL HOSP	15,482,475.09	3.4535	1,918		1,918	745	2,663
METRO ACTION COM	1,690,527.56	0.3771	209		209	81	290
NCAC	335,091.66	0.0747	42		42	16	58
METRO TRANSIT	945,956.31	0.2110	117		117	46	163
DES	476,367.03	0.1063	59		59	23	82
TAXI TRANSP & LICENSING	18,972.73	0.0042	2		2	1	3
EDUCATION	64,530,810.33	14.3940	7,996		7,996	3,106	11,102
INSURANCE	125,219.00	0.0279	16		16	6	22

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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
COMMUNICATION CENTER	598,889.28	0.1336	74		74	29	103
ALL OTHER	110,018,412.06	24.5403	13,632		13,632	5,296	18,928
KNOWLES HOME	1,104,459.97	0.2464	137		137	53	190
CRIMINAL JUSTICE PLANNING	23,144.80	0.0052	3		3	1	4
SubTotal	448,316,633.70	100.0000	55,550		55,550	21,127	76,677
TOTAL	448,316,633.70	100.0000	55,550		55,550	21,127	76,677

Allocation Basis: ACCOUNT VALUE OF DIRECT FUNDS

Allocation Source: FINANCE TREASURER RECORDS

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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	1,547	0.4044	90		90	35	125
MAYOR	954	0.2494	55		55	22	77
EMPLOYEE HEALTH & WELLNESS	158	0.0413	9		9		9
GENERAL SERVICES OVERHEAD	1,421	0.3714	83		83		83
GENERAL SERVICES FACILITIES	1,324	0.3461	77		77		77
FLEET MANAGEMENT	2,446	0.6394	142		142		142
POSTAL SERVICE	108	0.0282	6		6		6
RADIO SHOP	444	0.1161	26		26		26
DIRECTOR OF FINANCE	871	0.2277	51		51		51
MINORITY SMALL BUSINESS	159	0.0416	9		9		9
FINANCE OPERATIONS	858	0.2243	50		50		50
PAYROLL	266	0.0695	15		15		15
OFFICE OF MANAGEMENT BUDGET	635	0.1660	37		37		37
INTERNAL AUDIT	285	0.0745	17		17		17
BUSINESS SOLUTIONS	369	0.0965	21		21		21
PUBLIC PROPERTY ADMINISTRATION	58	0.0152	3		3		3
PURCHASING	405	0.1059	24		24		24
TREASURY	215	0.0562	12		12		12
GRANTS COORDINATION	80	0.0209	5		5	2	7
HUMAN RESOURCES	1,728	0.4517	100		100	39	139
INFORMATION SYSTEMS	3,733	0.9758	217		217	85	302
DEPARTMENT OF LAW	1,458	0.3811	85		85	33	118
CENTRAL RECORDS	70	0.0183	4		4	2	6
ELECTIONS	41,241	10.7803	2,394		2,394	935	3,329
SURPLUS PROPERTY	188	0.0491	11		11	4	15
PLANNING COMM	1,670	0.4365	97		97	38	135
REGISTER/DEEDS	103	0.0269	6		6	2	8
HISTORICAL COMM	235	0.0614	14		14	5	19
COMM ED ALLIANCE	259	0.0677	15		15	6	21
ASSESSOR PROP	3,334	0.8715	194		194	76	270
TRUSTEE	1,042	0.2724	60		60	24	84
COUNTY CLERK	2,759	0.7212	160		160	63	223

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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
DISTRICT ATTOR	2,397	0.6266	139		139	54	193
DA DRUG ENF	129	0.0337	7		7	3	10
PUBLIC DEFENDER	1,878	0.4909	109		109	43	152
JUVENILE CT CLRK	1,142	0.2985	66		66	26	92
CIRCUIT CT CLERK	2,237	0.5847	130		130	51	181
CRIMINAL CT CLRK	2,816	0.7361	163		163	64	227
CLERK/MASTER	634	0.1657	37		37	14	51
JUVENILE COURT	3,588	0.9379	208		208	81	289
GEN SESSIONS CT	3,825	0.9998	222		222	87	309
ST TRIAL COURTS	4,753	1.2424	276		276	108	384
JUSTICE INFO SYS	555	0.1451	32		32	13	45
SHERIFF ADMIN	4,232	1.1062	246		246	96	342
SH FACILITY MTN	423	0.1106	25		25	10	35
SH WAREHOUSE	108	0.0282	6		6	2	8
SH CRIM JUST CTR	8,001	2.0914	465		465	181	646
SH HILL JAIL	1,698	0.4439	99		99	38	137
SH CORR WORK CTR	4,491	1.1739	261		261	102	363
SH TRANSPORTATION	1,420	0.3712	82		82	32	114
SH WARRANTS	1,643	0.4295	95		95	37	132
SH TRAINING ACAD	214	0.0559	12		12	5	17
SH LAW ENF BLOCK	15	0.0039	1		1		1
SH DAY REPORTING	1,863	0.4870	108		108	42	150
SH WORK RELEASE	5	0.0013					
SH OTHER	48	0.0125	3		3	1	4
POLICE	55,950	14.6257	3,252		3,252	1,270	4,522
FIRE	36,531	9.5491	2,121		2,121	828	2,949
CODES ADMIN	3,223	0.8425	187		187	73	260
BEER BOARD	142	0.0371	8		8	3	11
AGRICULTURAL EXT	259	0.0677	15		15	6	21
SOIL & WATER	50	0.0131	3		3	1	4
SOCIAL SERVICES	3,864	1.0100	224		224	88	312
HEALTH	15,526	4.0585	901		901	352	1,253

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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
PUBLIC LIBRARY	9,938	2.5978	577		577	225	802
PARKS	21,478	5.6143	1,247		1,247	487	1,734
ARTS COMMISSION	175	0.0457	10		10	4	14
PUBLIC WORKS	11,975	3.1305	695		695	272	967
SOLID WASTE	3,586	0.9374	208		208	81	289
HUMAN RELATIONS	130	0.0340	8		8	3	11
FARMERS MARKET	232	0.0606	13		13	5	18
MUNI AUDITORIUM	358	0.0936	21		21	8	29
STATE FAIR BD	5,141	1.3438	298		298	117	415
CONVENTION CTR	1,636	0.4276	95		95	37	132
SPORTS AUTHORITY	54	0.0141	3		3	1	4
WATER & SEWER	23,211	6.0673	1,348		1,348	526	1,874
STORM WATER	2,219	0.5800	129		129	50	179
BORDEAUX LONG-TERM CARE	16,281	4.2558	945		945	369	1,314
GENERAL HOSP	23,781	6.2163	1,381		1,381	539	1,920
METRO ACTION COM	7,843	2.0501	455		455	178	633
NCAC	84	0.0220	5		5	2	7
MDHA	12	0.0031	1		1		1
TAXI TRANSP & LICENSING	146	0.0382	8		8	3	11
EDUCATION	18,259	4.7729	1,060		1,060	414	1,474
COMMUNICATION CENTER	52	0.0136	3		3	1	4
ALL OTHER	50	0.0131	3		3	1	4
KNOWLES HOME	1,727	0.4514	100		100	39	139
CRIMINAL JUSTICE PLANNING	106	0.0277	6		6	2	8
SubTotal	382,558	100.0000	22,211		22,211	8,446	30,657
TOTAL	382,558	100.0000	22,211		22,211	8,446	30,657

Allocation Basis: PAYROLL CHECKS ISSUED FOR COUNTY RETIREES AND CURR

Allocation Source: FY 2009 PAYROLL RECORDS

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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	71,434,490.84	2.4006	1,334		1,334		1,334
POST AUDITS	1,499,996.13	0.0504	28		28		28
CORPORATE DUES	335,521.92	0.0113	6		6		6
LEGISLATIVE	2,756,794.27	0.0926	51		51	21	72
MAYOR	5,013,608.88	0.1685	94		94	37	131
EMPLOYEE HEALTH & WELLNESS	443,942.38	0.0149	8		8		8
GENERAL SERVICES OVERHEAD	1,295,942.15	0.0436	24		24		24
GENERAL SERVICES FACILITIES	21,319,501.33	0.7165	398		398		398
CUSTOMER SERVICE	476,647.01	0.0160	9		9	4	13
FLEET MANAGEMENT	30,892,421.96	1.0382	577		577		577
POSTAL SERVICE	1,081,468.90	0.0363	20		20		20
RADIO SHOP	3,517,238.92	0.1182	66		66		66
DIRECTOR OF FINANCE	672,412.85	0.0226	13		13		13
MINORITY SMALL BUSINESS	450,275.75	0.0151	8		8		8
FINANCE OPERATIONS	2,470,690.95	0.0830	46		46		46
PAYROLL	850,564.45	0.0286	16		16		16
OFFICE OF MANAGEMENT BUDGET	1,577,351.59	0.0530	29		29		29
INTERNAL AUDIT	1,187,510.06	0.0399	22		22		22
BUSINESS SOLUTIONS	1,235,786.68	0.0415	23		23		23
PUBLIC PROPERTY ADMINISTRATION	521,848.56	0.0175	10		10		10
PURCHASING	1,401,623.65	0.0471	26		26		26
FINANCIAL ACCOUNTABILITY	348,415.01	0.0117	7		7		7
TREASURY	1,150,679.04	0.0387	21		21		21
GRANTS COORDINATION	232,203.05	0.0078	4		4	2	6
HUMAN RESOURCES	7,153,384.94	0.2404	134		134	53	187
INFORMATION SYSTEMS	22,888,046.68	0.7692	427		427	171	598
DEPARTMENT OF LAW	15,157,659.37	0.5094	283		283	113	396
CENTRAL RECORDS	227,766.06	0.0077	4		4	2	6
ELECTIONS	4,158,139.95	0.1397	78		78	31	109
SURPLUS PROPERTY	870,249.07	0.0292	16		16	6	22
PLANNING COMM	5,947,374.34	0.1999	111		111	44	155
ADV PLAN/RSCH	96,315.00	0.0032	2		2	1	3

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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
REGISTER/DEEDS	2,830,414.75	0.0951	53		53	21	74
HISTORICAL COMM	1,741,295.16	0.0585	33		33	13	46
COMM ED ALLIANCE	550,650.38	0.0185	10		10	4	14
GOVT ACCESS TV	80,530.19	0.0027	2		2	1	3
ASSESSOR PROP	7,243,240.66	0.2434	135		135	54	189
TRUSTEE	1,939,676.55	0.0652	36		36	14	50
COUNTY CLERK	4,456,168.98	0.1498	83		83	33	116
DISTRICT ATTOR	5,579,365.78	0.1875	104		104	42	146
DA DRUG ENF	1,776,647.48	0.0597	33		33	13	46
DA SPECIAL OPNS	1,741.70	0.0001					
PUBLIC DEFENDER	5,460,843.26	0.1835	102		102	41	143
JUVENILE CT CLRK	1,642,652.95	0.0552	31		31	12	43
CIRCUIT CT CLERK	9,432,622.82	0.3170	176		176	70	246
CRIMINAL CT CLRK	5,531,917.40	0.1859	103		103	41	144
CLERK/MASTER	1,882,921.17	0.0633	35		35	14	49
JUVENILE COURT	13,004,932.40	0.4370	243		243	97	340
GEN SESSIONS CT	11,072,557.38	0.3721	207		207	83	290
ST TRIAL COURTS	13,101,743.41	0.4403	245		245	98	343
JUSTICE INFO SYS	2,716,022.81	0.0913	51		51	20	71
SHERIFF ADMIN	10,824,443.05	0.3638	202		202	81	283
SH FACILITY MTN	1,055,806.68	0.0355	20		20	8	28
SH WAREHOUSE	1,337,214.78	0.0449	25		25	10	35
SH CRIM JUST CTR	17,773,645.92	0.5973	332		332	133	465
SH HILL JAIL	4,213,904.00	0.1416	79		79	31	110
SH CORR WORK CTR	12,736,659.63	0.4280	238		238	95	333
SH TRANSPORTATION	3,201,328.73	0.1076	60		60	24	84
SH WARRANTS	3,842,541.69	0.1291	72		72	29	101
SH TRAINING ACAD	591,518.58	0.0199	11		11	4	15
SH DEBERRY	18,225,625.76	0.6125	340		340	136	476
SH LAW ENF BLOCK	28,306.05	0.0010	1		1		1
SH DAY REPORTING	4,174,475.42	0.1403	78		78	31	109
SH OTHER	378,573.93	0.0127	7		7	3	10

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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
POLICE	154,951,887.24	5.2073	2,893		2,893	1,156	4,049
POLICE DRUG ENF	1,787,475.86	0.0601	33		33	13	46
FIRE	109,780,525.86	3.6893	2,050		2,050	819	2,869
CODES ADMIN	7,492,674.77	0.2518	140		140	56	196
BEER BOARD	320,458.94	0.0108	6		6	2	8
AGRICULTURAL EXT	307,232.52	0.0103	6		6	2	8
SOIL & WATER	100,209.32	0.0034	2		2	1	3
SOCIAL SERVICES	6,004,519.95	0.2018	112		112	45	157
HEALTH	55,988,465.21	1.8816	1,045		1,045	418	1,463
PUBLIC LIBRARY	25,626,431.05	0.8612	478		478	191	669
PARKS	41,353,881.13	1.3897	772		772	308	1,080
ARTS COMMISSION	2,856,108.97	0.0960	53		53	21	74
PUBLIC WORKS	69,655,628.10	2.3409	1,300		1,300	520	1,820
SOLID WASTE	21,667,729.85	0.7282	405		405	162	567
HUMAN RELATIONS	424,511.51	0.0143	8		8	3	11
ADA MANAGEMENT	588,699.96	0.0198	11		11	4	15
FARMERS MARKET	1,743,668.60	0.0586	33		33	13	46
MUNI AUDITORIUM	1,864,561.41	0.0627	35		35	14	49
STATE FAIR BD	4,572,161.46	0.1537	85		85	34	119
CONVENTION CTR	9,208,449.06	0.3095	172		172	69	241
SPORTS AUTHORITY	11,127,513.33	0.3740	208		208	83	291
WATER & SEWER	184,930,846.60	6.2148	3,453		3,453	1,380	4,833
STORM WATER	10,053,974.21	0.3379	188		188	75	263
BORDEAUX LONG-TERM CARE	38,481,491.34	1.2932	718		718	287	1,005
GENERAL HOSP	88,626,036.44	2.9784	1,655		1,655	661	2,316
METRO ACTION COM	26,253,525.27	0.8823	490		490	196	686
NCAC	8,646,834.13	0.2906	161		161	65	226
METRO TRANSIT	27,177,635.15	0.9133	507		507	203	710
DES	29,623.20	0.0010	1		1		1
TAXI TRANSP & LICENSING	382,307.34	0.0128	7		7	3	10
EDUCATION	931,918,442.76	31.3179	17,397		17,397	6,952	24,349
INSURANCE	2,687,930.00	0.0903	50		50	20	70

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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
COMMUNICATION CENTER	11,580,610.69	0.3892	216		216	86	302
ALL OTHER	735,820,250.13	24.7281	13,737		13,737	5,489	19,226
KNOWLES HOME	4,094,064.39	0.1376	76		76	31	107
CRIMINAL JUSTICE PLANNING	445,340.54	0.0150	8		8	3	11
SubTotal	2,975,647,567.48	100.0000	55,553		55,553	21,126	76,679
TOTAL	2,975,647,567.48	100.0000	55,553		55,553	21,126	76,679

Allocation Basis: TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS

Allocation Source: FY 2009 EXPENDITURE REPORTS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURY

Receiving Department	Total	CASH OPERATIONS	INVESTMENT	INVESTOR RELATIONS
EMPLOYEE BENEFITS	1,696	362	0	1,334
POST AUDITS	38	10	0	28
CORPORATE DUES	8	2	0	6
LEGISLATIVE	205	8	125	72
MAYOR	293	85	77	131
EMPLOYEE HEALTH &	20	3	9	8
GENERAL SERVICES	115	8	83	24
GENERAL SERVICES	521	46	77	398
CUSTOMER SERVICE	91	78	0	13
FLEET MANAGEMENT	908	189	142	577
POSTAL SERVICE	81	55	6	20
RADIO SHOP	508	416	26	66
DIRECTOR OF FINANCE	68	4	51	13
MINORITY SMALL BUSINESS	20	3	9	8
FINANCE OPERATIONS	111	15	50	46
PAYROLL	36	5	15	16
OFFICE OF MANAGEMENT	76	10	37	29
INTERNAL AUDIT	47	8	17	22
BUSINESS SOLUTIONS	52	8	21	23
PUBLIC PROPERTY	19	6	3	10
PURCHASING	59	9	24	26
FINANCIAL	9	2	0	7
TREASURY	39	6	12	21
GRANTS COORDINATION	15	2	7	6
HUMAN RESOURCES	754	428	139	187
INFORMATION SYSTEMS	1,710	810	302	598
DEPARTMENT OF LAW	4,624	4,110	118	396
CENTRAL RECORDS	14	2	6	6
ELECTIONS	3,470	32	3,329	109
SURPLUS PROPERTY	61	24	15	22
PLANNING COMM	303	13	135	155
ADV PLAN/RSCH	27	24	0	3
REGISTER/DEEDS	175	93	8	74
HISTORICAL COMM	69	4	19	46
COMM ED ALLIANCE	75	40	21	14
GOVT ACCESS TV	27	24	0	3

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MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURY

Receiving Department	Total	CASH OPERATIONS	INVESTMENT	INVESTOR RELATIONS
ASSESSOR PROP	463	4	270	189
TRUSTEE	151	17	84	50
COUNTY CLERK	375	36	223	116
DISTRICT ATTOR	367	28	193	146
DA DRUG ENF	528	472	10	46
DA SPECIAL OPNS	8	8	0	0
PUBLIC DEFENDER	341	46	152	143
JUVENILE CT CLRK	150	15	92	43
CIRCUIT CT CLERK	462	35	181	246
CRIMINAL CT CLRK	421	50	227	144
CLERK/MASTER	125	25	51	49
JUVENILE COURT	715	86	289	340
GEN SESSIONS CT	623	24	309	290
ST TRIAL COURTS	1,059	332	384	343
JUSTICE INFO SYS	119	3	45	71
SHERIFF ADMIN	682	57	342	283
SH FACILITY MTN	73	10	35	28
SH WAREHOUSE	55	12	8	35
SH CRIM JUST CTR	1,269	158	646	465
SH HILL JAIL	285	38	137	110
SH CORR WORK CTR	792	96	363	333
SH TRANSPORTATION	227	29	114	84
SH WARRANTS	268	35	132	101
SH TRAINING ACAD	37	5	17	15
SH DEBERRY	808	332	0	476
SH LAW ENF BLOCK	5	3	1	1
SH DAY REPORTING	296	37	150	109
SH OTHER	22	8	4	10
POLICE	9,064	493	4,522	4,049
POLICE DRUG ENF	664	618	0	46
FIRE	7,649	1,831	2,949	2,869
CODES ADMIN	541	85	260	196
BEER BOARD	22	3	11	8
AGRICULTURAL EXT	32	3	21	8
SOIL & WATER	8	1	4	3
SOCIAL SERVICES	526	57	312	157

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MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURY

Receiving Department	Total	CASH OPERATIONS	INVESTMENT INVESTOR RELATIONS	
HEALTH	3,504	788	1,253	1,463
PUBLIC LIBRARY	2,800	1,329	802	669
PARKS	2,921	107	1,734	1,080
ARTS COMMISSION	114	26	14	74
PUBLIC WORKS	3,406	619	967	1,820
SOLID WASTE	2,190	1,334	289	567
HUMAN RELATIONS	26	4	11	11
ADA MANAGEMENT	20	5	0	15
FARMERS MARKET	101	37	18	46
MUNI AUDITORIUM	143	65	29	49
STATE FAIR BD	941	407	415	119
CONVENTION CTR	749	376	132	241
SPORTS AUTHORITY	308	13	4	291
WATER & SEWER	30,161	23,454	1,874	4,833
STORM WATER	2,804	2,362	179	263
BORDEAUX LONG-TERM	2,426	107	1,314	1,005
GENERAL HOSP	6,899	2,663	1,920	2,316
METRO ACTION COM	1,609	290	633	686
NCAC	291	58	7	226
MDHA	1	0	1	0
METRO TRANSIT	873	163	0	710
DES	83	82	0	1
TAXI TRANSP & LICENSING	24	3	11	10
EDUCATION	36,925	11,102	1,474	24,349
INSURANCE	92	22	0	70
COMMUNICATION CENTER	409	103	4	302
ALL OTHER	38,158	18,928	4	19,226
KNOWLES HOME	436	190	139	107
CRIMINAL JUSTICE	23	4	8	11
Direct Billed	0	0	0	0

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MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURY

Receiving Department	Total	CASH OPERATIONS	INVESTMENT	INVESTOR RELATIONS
Total	184,013	76,677	30,657	76,679

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

GRANTS COORDINATION

NATURE AND EXTENT OF SERVICES

Finance Grants Coordination 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.

Costs were allocated based on the number of grant assessments conducted for each department. Costs related to Direct Appropriations and Community Enhancement Fund activities were allocated to all other

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department GRANTS COORDINATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	232,203			232,203
BUILDING USE ALLOWANCE	453		453	
POST AUDITS	222	3	225	
GENERAL SERVICES FACILITIES	(230)	75	(155)	
DIRECTOR OF FINANCE	32,734	4,821	37,555	
FINANCE OPERATIONS	416	11	427	
PAYROLL	125	3	128	
OFFICE OF MANAGEMENT BUDGET	209	6	215	
INTERNAL AUDIT	90	2	92	
BUSINESS SOLUTIONS	217	7	224	
PUBLIC PROPERTY ADMINISTRATION	20		20	
PURCHASING	18	1	19	
FINANCIAL ACCOUNTABILITY	99,588	1,826	101,414	
TREASURY	10	5	15	
INFORMATION SYSTEMS		833	833	
DEPARTMENT OF LAW		17,738	17,738	
Total Allocated Additions:	133,872	25,331	159,203	159,203
Total To Be Allocated:	366,075	25,331		391,406

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Schedule .3 - Costs Allocated By Activity

For Department GRANTS COORDINATION

	Total	General & Admin	GRANT COORDINATION	DIRECT APPROPRIATIONS	COMM ENHANCE FUND
Wages & Benefits					
SALARIES & WAGES	162,527	10,385	108,910	8,175	35,057
FRINGE BENEFITS	53,545	3,422	35,880	2,693	11,550
Other Expense & Cost					
CONTRACTUAL SERVICES	15,482	989	10,375	779	3,339
SUPPLIES	536	34	359	27	116
OTHER EXPENSES	113	7	76	6	24
Departmental Totals					
Total Expenditures	232,203	14,837	155,600	11,680	50,086
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	232,203	14,837	155,600	11,680	50,086
Allocation Step 1					
Inbound- All Others	133,872	133,872	0	0	0
Reallocate Admin Costs		(148,709)	106,452	7,991	34,266
1st Allocation	366,075	0	262,052	19,671	84,352
Allocation Step 2					
Inbound- All Others	25,331	25,331	0	0	0
Reallocate Admin Costs		(25,331)	18,133	1,361	5,837
2nd Allocation	25,331	0	18,133	1,361	5,837
Total For 029 GRANTS					
Total Allocated	391,406	0	280,185	21,032	90,189

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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
GENERAL SERVICES OVERHEAD	1	0.4032	1,057		1,057		1,057
ELECTIONS	1	0.4032	1,057		1,057	73	1,130
PLANNING COMM	3	1.2097	3,170		3,170	220	3,390
HISTORICAL COMM	3	1.2097	3,170		3,170	220	3,390
DISTRICT ATTOR	4	1.6129	4,227		4,227	294	4,521
PUBLIC DEFENDER	2	0.8065	2,113		2,113	147	2,260
JUVENILE COURT	8	3.2258	8,453		8,453	587	9,040
ST TRIAL COURTS	8	3.2258	8,453		8,453	587	9,040
SHERIFF ADMIN	8	3.2258	8,453		8,453	587	9,040
POLICE	23	9.2742	24,303		24,303	1,688	25,991
FIRE	3	1.2097	3,170		3,170	220	3,390
SOCIAL SERVICES	8	3.2258	8,453		8,453	587	9,040
HEALTH	53	21.3710	56,003		56,003	3,895	59,898
PUBLIC LIBRARY	6	2.4194	6,340		6,340	440	6,780
PARKS	25	10.0806	26,417		26,417	1,835	28,252
ARTS COMMISSION	5	2.0161	5,283		5,283	367	5,650
PUBLIC WORKS	18	7.2581	19,020		19,020	1,321	20,341
FARMERS MARKET	1	0.4032	1,057		1,057	73	1,130
STORM WATER	6	2.4194	6,340		6,340	440	6,780
METRO ACTION COM	13	5.2419	13,737		13,737	954	14,691
NCAC	40	16.1290	42,266		42,266	2,937	45,203
COMMUNICATION CENTER	9	3.6290	9,510		9,510	661	10,171
SubTotal	248	100.0000	262,052		262,052	18,133	280,185
TOTAL	248	100.0000	262,052		262,052	18,133	280,185

Allocation Basis: NUMBER OF DGC CONDUCTED ASSESSMENTS

Allocation Source: DIVISION OF GRANTS COORDINATION

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GRANTS COORDINATION

Activity - DIRECT APPROPRIATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100.00	100.0000	19,671		19,671	1,361	21,032
SubTotal	100.00	100.0000	19,671		19,671	1,361	21,032
TOTAL	100.00	100.0000	19,671		19,671	1,361	21,032

Allocation Basis: METRO DIRECT APPROPRIATIONS TO AGENCIES

Allocation Source: DIVISION OF GRANTS COORDINATION

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department GRANTS COORDINATION

Activity - COMM ENHANCE FUND

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	100.00	100.0000	84,352		84,352	5,837	90,189
SubTotal	100.00	100.0000	84,352		84,352	5,837	90,189
TOTAL	100.00	100.0000	84,352		84,352	5,837	90,189

Allocation Basis: METRO DIRECT APPROPRIATIONS TO AGENCIES

Allocation Source: DIVISION OF GRANTS COORDINATION

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MAXIMUS
Schedule .5 - Allocation Summary
For Department GRANTS COORDINATION

Receiving Department	Total	GRANT	DIRECT	COMM ENHANCE
GENERAL SERVICES	1,057	1,057	0	0
ELECTIONS	1,130	1,130	0	0
PLANNING COMM	3,390	3,390	0	0
HISTORICAL COMM	3,390	3,390	0	0
DISTRICT ATTOR	4,521	4,521	0	0
PUBLIC DEFENDER	2,260	2,260	0	0
JUVENILE COURT	9,040	9,040	0	0
ST TRIAL COURTS	9,040	9,040	0	0
SHERIFF ADMIN	9,040	9,040	0	0
POLICE	25,991	25,991	0	0
FIRE	3,390	3,390	0	0
SOCIAL SERVICES	9,040	9,040	0	0
HEALTH	59,898	59,898	0	0
PUBLIC LIBRARY	6,780	6,780	0	0
PARKS	28,252	28,252	0	0
ARTS COMMISSION	5,650	5,650	0	0
PUBLIC WORKS	20,341	20,341	0	0
FARMERS MARKET	1,130	1,130	0	0
STORM WATER	6,780	6,780	0	0
METRO ACTION COM	14,691	14,691	0	0
NCAC	45,203	45,203	0	0
COMMUNICATION CENTER	10,171	10,171	0	0
ALL OTHER	111,221	0	21,032	90,189
Direct Billed	0	0	0	0
Total	391,406	280,185	21,032	90,189

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

HUMAN RESOURCES

NATURE AND EXTENT OF SERVICES

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,436,412			4,436,412
DISALLOWED COSTS	7,625			
TRANSFER	(2,724,598)			
Total Deductions:	(2,716,973)			(2,716,973)
BUILDING USE ALLOWANCE	16,562		16,562	
EMPLOYEE BENEFITS	164,493	369	164,862	
POST AUDITS	1,904	24	1,928	
EMPLOYEE HEALTH & WELLNESS	110,554	744	111,298	
GENERAL SERVICES FACILITIES	(8,240)	2,687	(5,553)	
FLEET MANAGEMENT	410	137	547	
POSTAL SERVICE	1,918	242	2,160	
FINANCE OPERATIONS	16,024	534	16,558	
PAYROLL	2,215	50	2,265	
OFFICE OF MANAGEMENT BUDGET	3,931	112	4,043	
INTERNAL AUDIT	2,781	59	2,840	
BUSINESS SOLUTIONS	1,901	64	1,965	
PUBLIC PROPERTY ADMINISTRATION	628	14	642	
PURCHASING	4,380	314	4,694	
FINANCIAL ACCOUNTABILITY	623	12	635	
TREASURY	542	212	754	
HUMAN RESOURCES		27,630	27,630	
INFORMATION SYSTEMS		26,731	26,731	
DEPARTMENT OF LAW		33,271	33,271	
CENTRAL RECORDS		7,775	7,775	
Total Allocated Additions:	320,626	100,981	421,607	421,607
DISALLOWED COSTS	(7,625)			
TRANSFER	2,724,598			
Total Departmental Cost Adjustments:	2,716,973			2,716,973
Total To Be Allocated:	4,757,038	100,981		4,858,019

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MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department HUMAN RESOURCES

	Total	General & Admin	PROJECT CONSULTATIONS	TRAINING	COMPENSATION
Wages & Benefits					
SALARIES & WAGES	2,506,492	0	94,495	186,483	368,454
FRINGE BENEFITS	798,367	0	30,098	59,399	117,360
Other Expense & Cost					
CONTRACTUAL SERVICES	1,005,376	0	37,903	74,800	147,790
SUPPLIES	48,125	0	1,814	3,581	7,074
OTHER EXPENSES	78,052	0	2,943	5,807	11,474
Departmental Totals					
Total Expenditures	4,436,412	0	167,253	330,070	652,152
Deductions					
Total Deductions	(2,716,973)	(2,716,973)	0	0	0
Cost Adjustments					
*DISALLOWED COSTS	(7,625)	(7,625)	0	0	0
*TRANSFER	2,724,598	2,724,598	0	0	0
Functional Cost	4,436,412	0	167,253	330,070	652,152
Allocation Step 1					
Inbound- All Others	320,626	320,626	0	0	0
Reallocate Admin Costs		(320,626)	12,088	23,855	47,132
1st Allocation	4,757,038	0	179,341	353,925	699,284
Allocation Step 2					
Inbound- All Others	100,981	100,981	0	0	0
Reallocate Admin Costs		(100,981)	3,807	7,513	14,844
2nd Allocation	100,981	0	3,807	7,513	14,844
Total For 010 HUMAN					
Total Allocated	4,858,019	0	183,148	361,438	714,128

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Schedule .3 - Costs Allocated By Activity

For Department HUMAN RESOURCES

	ELIGIBILITY	INQUIRY RESPONSES	DRUG FREE WORKPLACE	LABOR	E E O
Wages & Benefits					
SALARIES & WAGES	453,424	701,819	22,308	68,427	39,853
FRINGE BENEFITS	144,425	223,542	7,105	21,795	12,694
Other Expense & Cost					
CONTRACTUAL SERVICES	181,873	281,504	8,948	27,447	15,985
SUPPLIES	8,706	13,475	428	1,314	765
OTHER EXPENSES	14,120	21,854	695	2,131	1,241
Departmental Totals					
Total Expenditures	802,548	1,242,194	39,484	121,114	70,538
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
*DISALLOWED COSTS	0	0	0	0	0
*TRANSFER	0	0	0	0	0
Functional Cost	802,548	1,242,194	39,484	121,114	70,538
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	58,001	89,774	2,854	8,753	5,098
1st Allocation	860,549	1,331,968	42,338	129,867	75,636
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	18,267	28,275	899	2,757	1,606
2nd Allocation	18,267	28,275	899	2,757	1,606
Total For 010 HUMAN					
Total Allocated	878,816	1,360,243	43,237	132,624	77,242

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

	BENEFIT BOARD	CIVIL SERVICE	EXECUTIVE LEADERSHIP
Wages & Benefits			
SALARIES & WAGES	3,509	144,875	422,845
FRINGE BENEFITS	1,118	46,146	134,685
Other Expense & Cost			
CONTRACTUAL SERVICES	1,408	58,111	169,607
SUPPLIES	67	2,782	8,119
OTHER EXPENSES	109	4,511	13,167
Departmental Totals			
Total Expenditures	6,211	256,425	748,423
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
*DISALLOWED COSTS	0	0	0
*TRANSFER	0	0	0
Functional Cost	6,211	256,425	748,423
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	449	18,532	54,090
1st Allocation	6,660	274,957	802,513
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	141	5,837	17,035
2nd Allocation	141	5,837	17,035
Total For 010 HUMAN			
Total Allocated	6,801	280,794	819,548

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - PROJECT CONSULTATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	973	0.5828	1,045		1,045	23	1,068
MAYOR	619	0.3707	665		665	15	680
GENERAL SERVICES OVERHEAD	3,550	2.1246	3,810		3,810		3,810
DIRECTOR OF FINANCE	2,284	1.3672	2,452		2,452		2,452
INTERNAL AUDIT	243	0.1457	261		261		261
HUMAN RESOURCES	1,044	0.6253	1,121		1,121		1,121
INFORMATION SYSTEMS	2,475	1.4813	2,657		2,657	59	2,716
DEPARTMENT OF LAW	994	0.5950	1,067		1,067	24	1,091
CENTRAL RECORDS	142	0.0850	152		152	3	155
ELECTIONS	488	0.2924	524		524	12	536
PLANNING COMM	917	0.5492	985		985	22	1,007
HISTORICAL COMM	149	0.0896	161		161	4	165
COMM ED ALLIANCE	142	0.0850	152		152	3	155
ASSESSOR PROP	1,683	1.0076	1,807		1,807	40	1,847
TRUSTEE	456	0.2731	490		490	11	501
COUNTY CLERK	1,433	0.8577	1,538		1,538	34	1,572
DISTRICT ATTOR	1,832	1.0968	1,967		1,967	44	2,011
PUBLIC DEFENDER	1,304	0.7805	1,400		1,400	31	1,431
JUVENILE CT CLRK	714	0.4274	767		767	17	784
CIRCUIT CT CLERK	953	0.5707	1,023		1,023	23	1,046
CRIMINAL CT CLRK	1,744	1.0442	1,873		1,873	42	1,915
CLERK/MASTER	395	0.2365	424		424	9	433
JUVENILE COURT	2,369	1.4178	2,543		2,543	56	2,599
GEN SESSIONS CT	2,223	1.3308	2,387		2,387	53	2,440
ST TRIAL COURTS	3,121	1.8683	3,351		3,351	74	3,425
JUSTICE INFO SYS	405	0.2428	436		436	10	446
SHERIFF ADMIN	16,051	9.6065	17,228		17,228	382	17,610
POLICE	33,546	20.0770	36,006		36,006	797	36,803
FIRE	22,641	13.5506	24,302		24,302	539	24,841
CODES ADMIN	1,693	1.0136	1,818		1,818	40	1,858
BEER BOARD	81	0.0486	87		87	2	89
AGRICULTURAL EXT	162	0.0971	174		174	4	178

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - PROJECT CONSULTATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOIL & WATER	20	0.0121	22		22		22
SOCIAL SERVICES	1,659	0.9935	1,782		1,782	40	1,822
HEALTH	9,213	5.5142	9,889		9,889	219	10,108
PUBLIC LIBRARY	6,008	3.5961	6,449		6,449	143	6,592
PARKS	8,661	5.1838	9,297		9,297	206	9,503
ARTS COMMISSION	101	0.0607	109		109	2	111
PUBLIC WORKS	7,360	4.4052	7,900		7,900	175	8,075
HUMAN RELATIONS	81	0.0486	87		87	2	89
FARMERS MARKET	121	0.0729	131		131	3	134
MUNI AUDITORIUM	182	0.1093	196		196	4	200
STATE FAIR BD	367	0.2198	394		394	9	403
CONVENTION CTR	990	0.5925	1,063		1,063	24	1,087
SPORTS AUTHORITY	40	0.0243	44		44	1	45
WATER & SEWER	14,828	8.8744	15,915		15,915	353	16,268
METRO ACTION COM	6,015	3.6004	6,457		6,457	143	6,600
NCAC	1,005	0.6016	1,079		1,079	24	1,103
TAXI TRANSP & LICENSING	81	0.0486	87		87	2	89
COMMUNICATION CENTER	3,428	2.0520	3,680		3,680	82	3,762
CRIMINAL JUSTICE PLANNING	81	0.0486	87		87	2	89
SubTotal	167,090	100.0000	179,341		179,341	3,807	183,148
TOTAL	167,090	100.0000	179,341		179,341	3,807	183,148

Allocation Basis: PERCENTAGE OF FTE'S PER DEPT

Allocation Source: HUMAN RESOURCES

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	1,819	0.5511	1,951		1,951	43	1,994
MAYOR	1,157	0.3506	1,241		1,241	27	1,268
GENERAL SERVICES OVERHEAD	6,633	2.0098	7,113		7,113		7,113
DIRECTOR OF FINANCE	4,268	1.2932	4,577		4,577		4,577
INTERNAL AUDIT	455	0.1379	488		488		488
HUMAN RESOURCES	1,952	0.5914	2,093		2,093		2,093
INFORMATION SYSTEMS	4,624	1.4010	4,959		4,959	110	5,069
DEPARTMENT OF LAW	1,857	0.5627	1,991		1,991	44	2,035
CENTRAL RECORDS	265	0.0803	284		284	6	290
ELECTIONS	913	0.2766	979		979	22	1,001
PLANNING COMM	1,714	0.5193	1,838		1,838	41	1,879
REGISTER/DEEDS	1,251	0.3790	1,342		1,342	30	1,372
HISTORICAL COMM	280	0.0848	300		300	7	307
ASSESSOR PROP	3,145	0.9529	3,373		3,373	75	3,448
TRUSTEE	852	0.2582	914		914	20	934
COUNTY CLERK	2,678	0.8114	2,872		2,872	64	2,936
DISTRICT ATTOR	3,424	1.0375	3,672		3,672	81	3,753
PUBLIC DEFENDER	2,437	0.7384	2,613		2,613	58	2,671
JUVENILE CT CLRK	1,334	0.4042	1,431		1,431	32	1,463
CIRCUIT CT CLERK	1,782	0.5399	1,911		1,911	42	1,953
CRIMINAL CT CLRK	3,260	0.9878	3,496		3,496	77	3,573
CLERK/MASTER	738	0.2236	791		791	18	809
JUVENILE COURT	4,426	1.3411	4,746		4,746	105	4,851
GEN SESSIONS CT	4,154	1.2586	4,455		4,455	99	4,554
ST TRIAL COURTS	5,832	1.7671	6,254		6,254	138	6,392
JUSTICE INFO SYS	758	0.2297	813		813	18	831
SHERIFF ADMIN	29,989	9.0865	32,159		32,159	711	32,870
POLICE	62,675	18.9900	67,209		67,209	1,484	68,693
FIRE	42,302	12.8172	45,363		45,363	1,003	46,366
CODES ADMIN	3,164	0.9587	3,393		3,393	75	3,468
BEER BOARD	152	0.0461	163		163	4	167
AGRICULTURAL EXT	303	0.0918	325		325	7	332

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOIL & WATER	38	0.0115	41		41	1	42
SOCIAL SERVICES	3,101	0.9396	3,325		3,325	74	3,399
HEALTH	17,214	5.2157	18,460		18,460	408	18,868
PUBLIC LIBRARY	11,226	3.4014	12,038		12,038	266	12,304
PARKS	16,183	4.9033	17,354		17,354	384	17,738
ARTS COMMISSION	190	0.0576	204		204	5	209
PUBLIC WORKS	13,752	4.1668	14,747		14,747	326	15,073
HUMAN RELATIONS	152	0.0461	163		163	4	167
FARMERS MARKET	227	0.0688	243		243	5	248
MUNI AUDITORIUM	341	0.1033	366		366	8	374
STATE FAIR BD	686	0.2079	736		736	16	752
CONVENTION CTR	1,850	0.5605	1,984		1,984	44	2,028
SPORTS AUTHORITY	76	0.0230	82		82	2	84
WATER & SEWER	27,704	8.3941	29,709		29,709	657	30,366
BORDEAUX LONG-TERM CARE	16,841	5.1027	18,060		18,060	399	18,459
METRO ACTION COM	11,240	3.4056	12,053		12,053	267	12,320
NCAC	1,878	0.5690	2,014		2,014	45	2,059
METRO TRANSIT	38	0.0115	41		41	1	42
TAXI TRANSP & LICENSING	152	0.0461	163		163	4	167
COMMUNICATION CENTER	6,406	1.9410	6,870		6,870	152	7,022
CRIMINAL JUSTICE PLANNING	152	0.0461	163		163	4	167
SubTotal	330,040	100.0000	353,925		353,925	7,513	361,438
TOTAL	330,040	100.0000	353,925		353,925	7,513	361,438

Allocation Basis: PERCENTAGE OF FTE'S PER DEPT

Allocation Source: HUMAN RESOURCES

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - COMPENSATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	3,983	0.6106	4,270		4,270	95	4,365
MAYOR	2,533	0.3883	2,716		2,716	60	2,776
GENERAL SERVICES OVERHEAD	14,520	2.2261	15,566		15,566		15,566
DIRECTOR OF FINANCE	9,343	1.4324	10,016		10,016		10,016
INTERNAL AUDIT	996	0.1527	1,068		1,068		1,068
HUMAN RESOURCES	4,273	0.6551	4,581		4,581		4,581
INFORMATION SYSTEMS	10,123	1.5520	10,853		10,853	241	11,094
DEPARTMENT OF LAW	4,066	0.6234	4,359		4,359	97	4,456
CENTRAL RECORDS	581	0.0891	623		623	14	637
ELECTIONS	1,998	0.3063	2,142		2,142	48	2,190
PLANNING COMM	3,753	0.5754	4,023		4,023	89	4,112
HISTORICAL COMM	612	0.0938	656		656	15	671
COMM ED ALLIANCE	581	0.0891	623		623	14	637
ASSESSOR PROP	6,886	1.0557	7,382		7,382	164	7,546
TRUSTEE	1,866	0.2861	2,000		2,000	44	2,044
COUNTY CLERK	5,862	0.8987	6,284		6,284	140	6,424
DISTRICT ATTOR	7,496	1.1492	8,036		8,036	179	8,215
PUBLIC DEFENDER	5,334	0.8178	5,718		5,718	127	5,845
JUVENILE CT CLRK	2,921	0.4478	3,132		3,132	70	3,202
CIRCUIT CT CLERK	10,455	1.6029	11,209		11,209	249	11,458
CRIMINAL CT CLRK	7,136	1.0940	7,650		7,650	170	7,820
CLERK/MASTER	1,616	0.2477	1,732		1,732	38	1,770
JUVENILE COURT	9,690	1.4856	10,388		10,388	231	10,619
GEN SESSIONS CT	9,095	1.3944	9,751		9,751	217	9,968
ST TRIAL COURTS	12,768	1.9575	13,688		13,688	304	13,992
JUSTICE INFO SYS	1,660	0.2545	1,780		1,780	40	1,820
SHERIFF ADMIN	65,651	10.0650	70,383		70,383	1,564	71,947
POLICE	137,206	21.0349	147,097		147,097	3,266	150,363
FIRE	92,605	14.1973	99,279		99,279	2,206	101,485
CODES ADMIN	6,927	1.0620	7,426		7,426	165	7,591
BEER BOARD	332	0.0509	356		356	8	364
AGRICULTURAL EXT	664	0.1018	712		712	16	728

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Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - COMPENSATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOIL & WATER	83	0.0127	89		89	2	91
SOCIAL SERVICES	6,789	1.0408	7,278		7,278	162	7,440
PUBLIC LIBRARY	24,576	3.7677	26,347		26,347	585	26,932
PARKS	35,426	5.4312	37,979		37,979	844	38,823
ARTS COMMISSION	415	0.0636	445		445	10	455
PUBLIC WORKS	30,105	4.6154	32,275		32,275	717	32,992
HUMAN RELATIONS	332	0.0509	356		356	8	364
FARMERS MARKET	498	0.0763	534		534	12	546
MUNI AUDITORIUM	747	0.1145	801		801	18	819
STATE FAIR BD	1,502	0.2303	1,610		1,610	36	1,646
CONVENTION CTR	4,049	0.6208	4,341		4,341	96	4,437
SPORTS AUTHORITY	166	0.0254	178		178	4	182
WATER & SEWER	60,648	9.2979	65,019		65,019	1,445	66,464
METRO ACTION COM	24,605	3.7722	26,378		26,378	586	26,964
NCAC	4,112	0.6304	4,408		4,408	98	4,506
TAXI TRANSP & LICENSING	332	0.0509	356		356	8	364
COMMUNICATION CENTER	14,024	2.1500	15,035		15,035	334	15,369
CRIMINAL JUSTICE PLANNING	332	0.0509	356		356	8	364
SubTotal	652,273	100.0000	699,284		699,284	14,844	714,128
TOTAL	652,273	100.0000	699,284		699,284	14,844	714,128

Allocation Basis: PERCENTAGE OF FTE'S PER DEPT

Allocation Source: HUMAN RESOURCES

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - ELIGIBILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES OVERHEAD	21,712	2.7048	23,276		23,276		23,276
DIRECTOR OF FINANCE	13,972	1.7406	14,979		14,979		14,979
INTERNAL AUDIT	1,489	0.1855	1,596		1,596		1,596
HUMAN RESOURCES	6,390	0.7960	6,850		6,850		6,850
INFORMATION SYSTEMS	15,138	1.8858	16,229		16,229	364	16,593
DEPARTMENT OF LAW	6,080	0.7574	6,518		6,518	146	6,664
CENTRAL RECORDS	869	0.1083	932		932	21	953
PLANNING COMM	5,612	0.6991	6,016		6,016	135	6,151
HISTORICAL COMM	916	0.1141	982		982	22	1,004
COMM ED ALLIANCE	869	0.1083	932		932	21	953
JUVENILE COURT	14,489	1.8050	15,533		15,533	349	15,882
SHERIFF ADMIN	98,170	12.2296	105,242		105,242	2,362	107,604
POLICE	205,169	25.5591	219,947		219,947	4,937	224,884
FIRE	138,475	17.2507	148,451		148,451	3,332	151,783
CODES ADMIN	10,358	1.2904	11,104		11,104	249	11,353
BEER BOARD	496	0.0618	532		532	12	544
SOCIAL SERVICES	10,152	1.2647	10,883		10,883	244	11,127
PUBLIC LIBRARY	36,749	4.5780	39,396		39,396	884	40,280
PARKS	52,974	6.5993	56,790		56,790	1,275	58,065
ARTS COMMISSION	620	0.0772	665		665	15	680
PUBLIC WORKS	45,017	5.6080	48,260		48,260	1,083	49,343
HUMAN RELATIONS	496	0.0618	532		532	12	544
FARMERS MARKET	744	0.0927	798		798	18	816
MUNI AUDITORIUM	1,117	0.1392	1,197		1,197	27	1,224
STATE FAIR BD	2,246	0.2798	2,408		2,408	54	2,462
SPORTS AUTHORITY	248	0.0309	266		266	6	272
WATER & SEWER	90,689	11.2977	97,222		97,222	2,182	99,404
TAXI TRANSP & LICENSING	496	0.0618	532		532	12	544
COMMUNICATION CENTER	20,970	2.6124	22,481		22,481	505	22,986
SubTotal	802,722	100.0000	860,549		860,549	18,267	878,816
TOTAL	802,722	100.0000	860,549		860,549	18,267	878,816

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Schedule .4 - Detail Activity Allocations

For Department HUMAN RESOURCES

Allocation Basis: PERCENTAGE OF FTE'S PER DEPT

Allocation Source: HUMAN RESOURCES

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - INQUIRY RESPONSES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	4,588	0.3693	4,919		4,919	107	5,026
MAYOR	2,918	0.2349	3,129		3,129	68	3,197
GENERAL SERVICES OVERHEAD	16,726	1.3463	17,933		17,933		17,933
DIRECTOR OF FINANCE	10,763	0.8664	11,540		11,540		11,540
INTERNAL AUDIT	1,147	0.0923	1,230		1,230		1,230
HUMAN RESOURCES	4,923	0.3963	5,278		5,278		5,278
INFORMATION SYSTEMS	11,662	0.9387	12,503		12,503	273	12,776
DEPARTMENT OF LAW	4,684	0.3770	5,022		5,022	110	5,132
CENTRAL RECORDS	669	0.0539	717		717	16	733
ELECTIONS	2,302	0.1853	2,468		2,468	54	2,522
PLANNING COMM	4,323	0.3480	4,635		4,635	101	4,736
REGISTER/DEEDS	3,154	0.2539	3,382		3,382	74	3,456
HISTORICAL COMM	705	0.0567	756		756	16	772
COMM ED ALLIANCE	669	0.0539	717		717	16	733
ASSESSOR PROP	7,932	0.6385	8,504		8,504	186	8,690
TRUSTEE	2,150	0.1731	2,305		2,305	50	2,355
COUNTY CLERK	6,752	0.5435	7,239		7,239	158	7,397
DISTRICT ATTOR	8,634	0.6950	9,257		9,257	202	9,459
PUBLIC DEFENDER	6,144	0.4946	6,587		6,587	144	6,731
JUVENILE CT CLRK	3,365	0.2709	3,608		3,608	79	3,687
CIRCUIT CT CLERK	12,044	0.9695	12,913		12,913	282	13,195
CRIMINAL CT CLRK	8,221	0.6617	8,814		8,814	192	9,006
CLERK/MASTER	1,862	0.1499	1,996		1,996	44	2,040
JUVENILE COURT	11,162	0.8985	11,967		11,967	261	12,228
GEN SESSIONS CT	10,476	0.8433	11,232		11,232	245	11,477
ST TRIAL COURTS	14,708	1.1839	15,769		15,769	344	16,113
JUSTICE INFO SYS	1,912	0.1539	2,050		2,050	45	2,095
SHERIFF ADMIN	75,626	6.0874	81,083		81,083	1,769	82,852
POLICE	158,054	12.7224	169,458		169,458	3,697	173,155
FIRE	106,675	8.5867	114,372		114,372	2,495	116,867
CODES ADMIN	7,980	0.6423	8,556		8,556	187	8,743
BEER BOARD	382	0.0307	410		410	9	419

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Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - INQUIRY RESPONSES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AGRICULTURAL EXT	765	0.0616	820		820	18	838
SOIL & WATER	96	0.0077	103		103	2	105
SOCIAL SERVICES	7,821	0.6295	8,385		8,385	183	8,568
HEALTH	43,410	3.4942	46,542		46,542	1,015	47,557
PUBLIC LIBRARY	28,310	2.2788	30,353		30,353	662	31,015
PARKS	40,809	3.2849	43,754		43,754	955	44,709
ARTS COMMISSION	478	0.0385	512		512	11	523
PUBLIC WORKS	34,679	2.7915	37,181		37,181	811	37,992
HUMAN RELATIONS	382	0.0307	410		410	9	419
FARMERS MARKET	574	0.0462	615		615	13	628
MUNI AUDITORIUM	860	0.0692	922		922	20	942
STATE FAIR BD	1,730	0.1393	1,855		1,855	40	1,895
CONVENTION CTR	4,665	0.3755	5,002		5,002	109	5,111
SPORTS AUTHORITY	191	0.0154	205		205	4	209
WATER & SEWER	69,863	5.6236	74,904		74,904	1,634	76,538
METRO ACTION COM	28,344	2.2815	30,389		30,389	663	31,052
NCAC	4,736	0.3812	5,078		5,078	111	5,189
METRO TRANSIT	96	0.0077	103		103	2	105
TAXI TRANSP & LICENSING	382	0.0307	410		410	9	419
EDUCATION	444,290	35.7626	476,346		476,346	10,393	486,739
COMMUNICATION CENTER	16,154	1.3003	17,320		17,320	378	17,698
CRIMINAL JUSTICE PLANNING	382	0.0307	410		410	9	419
SubTotal	1,242,329	100.0000	1,331,968		1,331,968	28,275	1,360,243
TOTAL	1,242,329	100.0000	1,331,968		1,331,968	28,275	1,360,243

Allocation Basis: PERCENTAGE OF FTE'S PER DEPT

Allocation Source: HUMAN RESOURCES

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - DRUG FREE WORKPLACE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES OVERHEAD	371	0.9409	398		398		398
JUVENILE COURT	632	1.6029	679		679	15	694
SHERIFF ADMIN	3,525	8.9401	3,785		3,785	81	3,866
POLICE	11,610	29.4452	12,467		12,467	266	12,733
FIRE	8,741	22.1690	9,386		9,386	201	9,587
SOCIAL SERVICES	411	1.0424	441		441	9	450
HEALTH	1,636	4.1492	1,757		1,757	38	1,795
PARKS	3,374	8.5572	3,623		3,623	78	3,701
PUBLIC WORKS	1,502	3.8094	1,613		1,613	35	1,648
STATE FAIR BD	32	0.0812	34		34	1	35
WATER & SEWER	2,853	7.2358	3,063		3,063	66	3,129
METRO ACTION COM	1,818	4.6108	1,952		1,952	42	1,994
NCAC	1,786	4.5297	1,918		1,918	41	1,959
COMMUNICATION CENTER	1,138	2.8862	1,222		1,222	26	1,248
SubTotal	39,429	100.0000	42,338		42,338	899	43,237
TOTAL	39,429	100.0000	42,338		42,338	899	43,237

Allocation Basis: PERCENTAGE OF FTE'S PER DEPT

Allocation Source: HUMAN RESOURCES

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - LABOR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	83	0.0686	89		89	2	91
GENERAL SERVICES OVERHEAD	990	0.8180	1,062		1,062		1,062
INFORMATION SYSTEMS	124	0.1025	133		133	3	136
CENTRAL RECORDS	41	0.0339	44		44	1	45
DISTRICT ATTOR	41	0.0339	44		44	1	45
PUBLIC DEFENDER	83	0.0686	89		89	2	91
CIRCUIT CT CLERK	165	0.1363	177		177	4	181
JUVENILE COURT	495	0.4090	531		531	11	542
GEN SESSIONS CT	83	0.0686	89		89	2	91
ST TRIAL COURTS	413	0.3412	443		443	9	452
SHERIFF ADMIN	6,600	5.4532	7,082		7,082	152	7,234
POLICE	48,180	39.8082	51,700		51,700	1,105	52,805
FIRE	42,529	35.1392	45,634		45,634	977	46,611
CODES ADMIN	41	0.0339	44		44	1	45
SOCIAL SERVICES	1,320	1.0906	1,416		1,416	30	1,446
HEALTH	1,114	0.9204	1,195		1,195	26	1,221
PUBLIC LIBRARY	990	0.8180	1,062		1,062	23	1,085
PARKS	3,094	2.5564	3,320		3,320	71	3,391
PUBLIC WORKS	866	0.7155	929		929	20	949
CONVENTION CTR	124	0.1025	133		133	3	136
WATER & SEWER	4,043	3.3405	4,338		4,338	93	4,431
METRO ACTION COM	5,445	4.4989	5,843		5,843	125	5,968
COMMUNICATION CENTER	4,166	3.4421	4,470		4,470	96	4,566
SubTotal	121,030	100.0000	129,867		129,867	2,757	132,624
TOTAL	121,030	100.0000	129,867		129,867	2,757	132,624

Allocation Basis: PERCENTAGE OF FTE'S PER DEPT

Allocation Source: HUMAN RESOURCES

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - E E O

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	410	0.5828	441		441	10	451
MAYOR	261	0.3710	281		281	6	287
GENERAL SERVICES OVERHEAD	1,495	2.1252	1,607		1,607		1,607
DIRECTOR OF FINANCE	962	1.3675	1,034		1,034		1,034
INTERNAL AUDIT	102	0.1450	110		110		110
HUMAN RESOURCES	440	0.6255	473		473		473
INFORMATION SYSTEMS	1,042	1.4812	1,120		1,120	25	1,145
DEPARTMENT OF LAW	419	0.5956	451		451	10	461
CENTRAL RECORDS	60	0.0853	65		65	1	66
ELECTIONS	206	0.2928	221		221	5	226
PLANNING COMM	386	0.5487	415		415	9	424
HISTORICAL COMM	63	0.0896	68		68	2	70
COMM ED ALLIANCE	60	0.0853	65		65	1	66
ASSESSOR PROP	709	1.0079	762		762	17	779
TRUSTEE	192	0.2729	206		206	5	211
COUNTY CLERK	603	0.8572	648		648	14	662
DISTRICT ATTOR	772	1.0974	830		830	18	848
PUBLIC DEFENDER	549	0.7804	590		590	13	603
JUVENILE CT CLRK	301	0.4279	324		324	7	331
CIRCUIT CT CLERK	401	0.5700	431		431	10	441
CRIMINAL CT CLRK	735	1.0448	790		790	18	808
CLERK/MASTER	166	0.2360	178		178	4	182
JUVENILE COURT	997	1.4173	1,072		1,072	24	1,096
GEN SESSIONS CT	936	1.3305	1,006		1,006	22	1,028
ST TRIAL COURTS	1,314	1.8679	1,413		1,413	31	1,444
JUSTICE INFO SYS	171	0.2431	184		184	4	188
SHERIFF ADMIN	6,758	9.6067	7,266		7,266	161	7,427
POLICE	14,123	20.0762	15,184		15,184	338	15,522
FIRE	9,532	13.5500	10,249		10,249	227	10,476
CODES ADMIN	713	1.0135	767		767	17	784
BEER BOARD	34	0.0483	37		37	1	38
AGRICULTURAL EXT	68	0.0967	73		73	2	75

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - E E O

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOIL & WATER	9	0.0128	10		10		10
SOCIAL SERVICES	699	0.9936	752		752	17	769
HEALTH	3,879	5.5141	4,171		4,171	92	4,263
PUBLIC LIBRARY	2,530	3.5965	2,720		2,720	60	2,780
PARKS	3,647	5.1843	3,921		3,921	87	4,008
ARTS COMMISSION	43	0.0611	46		46	1	47
PUBLIC WORKS	3,099	4.4053	3,332		3,332	74	3,406
HUMAN RELATIONS	34	0.0483	37		37	1	38
FARMERS MARKET	51	0.0725	55		55	1	56
MUNI AUDITORIUM	77	0.1095	83		83	2	85
STATE FAIR BD	155	0.2203	167		167	4	171
CONVENTION CTR	417	0.5928	448		448	10	458
SPORTS AUTHORITY	17	0.0242	18		18		18
WATER & SEWER	6,243	8.8746	6,712		6,712	149	6,861
METRO ACTION COM	2,533	3.6007	2,723		2,723	60	2,783
NCAC	423	0.6013	455		455	10	465
TAXI TRANSP & LICENSING	34	0.0483	37		37	1	38
COMMUNICATION CENTER	1,443	2.0513	1,551		1,551	34	1,585
CRIMINAL JUSTICE PLANNING	34	0.0483	37		37	1	38
SubTotal	70,347	100.0000	75,636		75,636	1,606	77,242
TOTAL	70,347	100.0000	75,636		75,636	1,606	77,242

Allocation Basis: PERCENTAGE OF FTE'S PER DEPT

Allocation Source: HUMAN RESOURCES

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - BENEFIT BOARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	21	0.3369	22		22		22
MAYOR	14	0.2246	15		15		15
GENERAL SERVICES OVERHEAD	78	1.2514	83		83		83
DIRECTOR OF FINANCE	50	0.8022	53		53		53
INTERNAL AUDIT	5	0.0802	5		5		5
HUMAN RESOURCES	23	0.3690	25		25		25
INFORMATION SYSTEMS	54	0.8664	58		58	1	59
DEPARTMENT OF LAW	22	0.3530	24		24	1	25
CENTRAL RECORDS	3	0.0481	3		3		3
ELECTIONS	11	0.1765	12		12		12
PLANNING COMM	20	0.3209	21		21		21
REGISTER/DEEDS	15	0.2407	16		16		16
HISTORICAL COMM	3	0.0481	3		3		3
COMM ED ALLIANCE	3	0.0481	3		3		3
ASSESSOR PROP	37	0.5936	40		40	1	41
TRUSTEE	10	0.1604	11		11		11
COUNTY CLERK	31	0.4974	33		33	1	34
DISTRICT ATTOR	40	0.6417	43		43	1	44
PUBLIC DEFENDER	28	0.4492	30		30	1	31
JUVENILE CT CLRK	16	0.2567	17		17		17
CIRCUIT CT CLERK	56	0.8984	60		60	1	61
CRIMINAL CT CLRK	38	0.6097	41		41	1	42
CLERK/MASTER	9	0.1444	10		10		10
JUVENILE COURT	52	0.8343	56		56	1	57
GEN SESSIONS CT	49	0.7861	52		52	1	53
ST TRIAL COURTS	68	1.0910	73		73	2	75
JUSTICE INFO SYS	9	0.1444	10		10		10
SHERIFF ADMIN	351	5.6313	375		375	8	383
POLICE	733	11.7600	783		783	17	800
FIRE	495	7.9416	529		529	11	540
CODES ADMIN	37	0.5936	40		40	1	41
BEER BOARD	2	0.0321	2		2		2

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - BENEFIT BOARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AGRICULTURAL EXT	4	0.0642	4		4		4
SOCIAL SERVICES	36	0.5776	38		38	1	39
HEALTH	201	3.2248	215		215	5	220
PUBLIC LIBRARY	131	2.1017	140		140	3	143
PARKS	189	3.0322	202		202	4	206
ARTS COMMISSION	2	0.0321	2		2		2
PUBLIC WORKS	161	2.5830	172		172	4	176
HUMAN RELATIONS	2	0.0321	2		2		2
FARMERS MARKET	3	0.0481	3		3		3
MUNI AUDITORIUM	4	0.0642	4		4		4
STATE FAIR BD	8	0.1283	9		9		9
CONVENTION CTR	22	0.3530	24		24	1	25
SPORTS AUTHORITY	1	0.0160	1		1		1
WATER & SEWER	324	5.1981	346		346	8	354
BORDEAUX LONG-TERM CARE	197	3.1606	210		210	5	215
GENERAL HOSP	250	4.0109	267		267	6	273
METRO ACTION COM	131	2.1017	140		140	3	143
NCAC	22	0.3530	24		24	1	25
TAXI TRANSP & LICENSING	2	0.0321	2		2		2
EDUCATION	2,060	33.0499	2,200		2,200	48	2,248
COMMUNICATION CENTER	75	1.2033	80		80	2	82
KNOWLES HOME	23	0.3690	25		25	1	26
CRIMINAL JUSTICE PLANNING	2	0.0321	2		2		2
SubTotal	6,233	100.0000	6,660		6,660	141	6,801
TOTAL	6,233	100.0000	6,660		6,660	141	6,801

Allocation Basis: PERCENTAGE OF FTE'S PER DEPT

Allocation Source: HUMAN RESOURCES

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - CIVIL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES OVERHEAD	7,075	2.7593	7,587		7,587		7,587
DIRECTOR OF FINANCE	4,553	1.7757	4,882		4,882		4,882
INTERNAL AUDIT	485	0.1892	520		520		520
HUMAN RESOURCES	2,042	0.7964	2,190		2,190		2,190
INFORMATION SYSTEMS	4,933	1.9239	5,290		5,290	119	5,409
DEPARTMENT OF LAW	121	0.0472	130		130	3	133
CENTRAL RECORDS	283	0.1104	303		303	7	310
PLANNING COMM	1,829	0.7133	1,961		1,961	44	2,005
HISTORICAL COMM	298	0.1162	320		320	7	327
COMM ED ALLIANCE	283	0.1104	303		303	7	310
ASSESSOR PROP	121	0.0472	130		130	3	133
JUVENILE CT CLRK	40	0.0156	43		43	1	44
JUVENILE COURT	2,224	0.8674	2,385		2,385	54	2,439
SHERIFF ADMIN	31,989	12.4761	34,304		34,304	771	35,075
POLICE	66,856	26.0745	71,694		71,694	1,609	73,303
FIRE	45,123	17.5985	48,388		48,388	1,087	49,475
CODES ADMIN	3,375	1.3163	3,619		3,619	81	3,700
BEER BOARD	162	0.0632	174		174	4	178
SOIL & WATER	40	0.0156	43		43	1	44
SOCIAL SERVICES	3,308	1.2902	3,547		3,547	80	3,627
PUBLIC LIBRARY	11,975	4.6704	12,842		12,842	289	13,131
PARKS	17,262	6.7324	18,511		18,511	416	18,927
ARTS COMMISSION	202	0.0788	217		217	5	222
PUBLIC WORKS	14,669	5.7211	15,731		15,731	353	16,084
HUMAN RELATIONS	162	0.0632	174		174	4	178
MUNI AUDITORIUM	364	0.1420	390		390	9	399
SPORTS AUTHORITY	81	0.0316	87		87	2	89
WATER & SEWER	29,552	11.5257	31,691		31,691	712	32,403
TAXI TRANSP & LICENSING	162	0.0632	174		174	4	178
COMMUNICATION CENTER	6,833	2.6650	7,327		7,327	165	7,492
SubTotal	256,402	100.0000	274,957		274,957	5,837	280,794
TOTAL	256,402	100.0000	274,957		274,957	5,837	280,794

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Schedule .4 - Detail Activity Allocations

For Department HUMAN RESOURCES

Allocation Basis: PERCENTAGE OF FTE'S PER DEPT

Allocation Source: HUMAN RESOURCES

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - EXECUTIVE LEADERSHIP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	4,363	0.5829	4,678		4,678	104	4,782
MAYOR	2,775	0.3707	2,975		2,975	66	3,041
GENERAL SERVICES OVERHEAD	15,903	2.1246	17,050		17,050		17,050
DIRECTOR OF FINANCE	10,234	1.3672	10,972		10,972		10,972
INTERNAL AUDIT	1,091	0.1458	1,170		1,170		1,170
HUMAN RESOURCES	4,681	0.6254	5,019		5,019		5,019
INFORMATION SYSTEMS	11,088	1.4813	11,888		11,888	264	12,152
DEPARTMENT OF LAW	4,453	0.5949	4,774		4,774	106	4,880
CENTRAL RECORDS	636	0.0850	682		682	15	697
ELECTIONS	2,189	0.2924	2,347		2,347	52	2,399
PLANNING COMM	4,111	0.5492	4,408		4,408	98	4,506
HISTORICAL COMM	671	0.0896	719		719	16	735
COMM ED ALLIANCE	636	0.0850	682		682	15	697
ASSESSOR PROP	7,542	1.0076	8,086		8,086	179	8,265
TRUSTEE	2,044	0.2731	2,191		2,191	49	2,240
COUNTY CLERK	6,420	0.8577	6,883		6,883	153	7,036
DISTRICT ATTOR	8,210	1.0968	8,802		8,802	195	8,997
PUBLIC DEFENDER	5,842	0.7805	6,263		6,263	139	6,402
JUVENILE CT CLRK	3,199	0.4274	3,430		3,430	76	3,506
CIRCUIT CT CLERK	4,272	0.5707	4,580		4,580	102	4,682
CRIMINAL CT CLRK	7,816	1.0442	8,380		8,380	186	8,566
CLERK/MASTER	1,770	0.2365	1,898		1,898	42	1,940
JUVENILE COURT	10,613	1.4179	11,379		11,379	252	11,631
GEN SESSIONS CT	9,961	1.3308	10,679		10,679	237	10,916
ST TRIAL COURTS	13,985	1.8683	14,994		14,994	332	15,326
JUSTICE INFO SYS	1,818	0.2429	1,949		1,949	43	1,992
SHERIFF ADMIN	71,906	9.6064	77,092		77,092	1,709	78,801
POLICE	150,280	20.0768	161,120		161,120	3,572	164,692
FIRE	101,429	13.5506	108,745		108,745	2,411	111,156
CODES ADMIN	7,587	1.0136	8,134		8,134	180	8,314
BEER BOARD	364	0.0486	390		390	9	399
AGRICULTURAL EXT	727	0.0971	779		779	17	796

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Activity - EXECUTIVE LEADERSHIP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOIL & WATER	91	0.0122	98		98	2	100
SOCIAL SERVICES	7,436	0.9934	7,972		7,972	177	8,149
HEALTH	41,275	5.5142	44,252		44,252	981	45,233
PUBLIC LIBRARY	26,918	3.5961	28,860		28,860	640	29,500
PARKS	38,802	5.1838	41,601		41,601	922	42,523
ARTS COMMISSION	454	0.0607	487		487	11	498
PUBLIC WORKS	32,974	4.4052	35,352		35,352	784	36,136
HUMAN RELATIONS	364	0.0486	390		390	9	399
FARMERS MARKET	545	0.0728	584		584	13	597
MUNI AUDITORIUM	818	0.1093	877		877	19	896
STATE FAIR BD	1,645	0.2198	1,764		1,764	39	1,803
CONVENTION CTR	4,435	0.5925	4,755		4,755	105	4,860
SPORTS AUTHORITY	182	0.0243	195		195	4	199
WATER & SEWER	66,427	8.8744	71,218		71,218	1,579	72,797
METRO ACTION COM	26,950	3.6004	28,894		28,894	641	29,535
NCAC	4,503	0.6016	4,828		4,828	107	4,935
TAXI TRANSP & LICENSING	364	0.0486	390		390	9	399
COMMUNICATION CENTER	15,360	2.0520	16,468		16,468	365	16,833
CRIMINAL JUSTICE PLANNING	364	0.0486	390		390	9	399
SubTotal	748,523	100.0000	802,513		802,513	17,035	819,548
TOTAL	748,523	100.0000	802,513		802,513	17,035	819,548

Allocation Basis: PERCENTAGE OF FTE'S PER DEPT

Allocation Source: HUMAN RESOURCES

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MAXIMUS
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	PROJECT	TRAINING	COMPENSATION	ELIGIBILITY	INQUIRY RESPONSES	DRUG FREE
LEGISLATIVE	17,799	1,068	1,994	4,365	0	5,026	0
MAYOR	11,264	680	1,268	2,776	0	3,197	0
GENERAL SERVICES	95,485	3,810	7,113	15,566	23,276	17,933	398
DIRECTOR OF FINANCE	60,505	2,452	4,577	10,016	14,979	11,540	0
INTERNAL AUDIT	6,448	261	488	1,068	1,596	1,230	0
HUMAN RESOURCES	27,630	1,121	2,093	4,581	6,850	5,278	0
INFORMATION SYSTEMS	67,149	2,716	5,069	11,094	16,593	12,776	0
DEPARTMENT OF LAW	24,877	1,091	2,035	4,456	6,664	5,132	0
CENTRAL RECORDS	3,889	155	290	637	953	733	0
ELECTIONS	8,886	536	1,001	2,190	0	2,522	0
PLANNING COMM	24,841	1,007	1,879	4,112	6,151	4,736	0
REGISTER/DEEDS	4,844	0	1,372	0	0	3,456	0
HISTORICAL COMM	4,054	165	307	671	1,004	772	0
COMM ED ALLIANCE	3,554	155	0	637	953	733	0
ASSESSOR PROP	30,749	1,847	3,448	7,546	0	8,690	0
TRUSTEE	8,296	501	934	2,044	0	2,355	0
COUNTY CLERK	26,061	1,572	2,936	6,424	0	7,397	0
DISTRICT ATTOR	33,372	2,011	3,753	8,215	0	9,459	0
PUBLIC DEFENDER	23,805	1,431	2,671	5,845	0	6,731	0
JUVENILE CT CLRK	13,034	784	1,463	3,202	0	3,687	0
CIRCUIT CT CLERK	33,017	1,046	1,953	11,458	0	13,195	0
CRIMINAL CT CLRK	31,730	1,915	3,573	7,820	0	9,006	0
CLERK/MASTER	7,184	433	809	1,770	0	2,040	0
JUVENILE COURT	62,638	2,599	4,851	10,619	15,882	12,228	694
GEN SESSIONS CT	40,527	2,440	4,554	9,968	0	11,477	0
ST TRIAL COURTS	57,219	3,425	6,392	13,992	0	16,113	0
JUSTICE INFO SYS	7,382	446	831	1,820	0	2,095	0
SHERIFF ADMIN	445,669	17,610	32,870	71,947	107,604	82,852	3,866
POLICE	973,753	36,803	68,693	150,363	224,884	173,155	12,733
FIRE	669,187	24,841	46,366	101,485	151,783	116,867	9,587
CODES ADMIN	45,897	1,858	3,468	7,591	11,353	8,743	0
BEER BOARD	2,200	89	167	364	544	419	0
AGRICULTURAL EXT	2,951	178	332	728	0	838	0
SOIL & WATER	414	22	42	91	0	105	0
SOCIAL SERVICES	46,836	1,822	3,399	7,440	11,127	8,568	450
HEALTH	129,265	10,108	18,868	0	0	47,557	1,795

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MAXIMUS
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	PROJECT	TRAINING	COMPENSATION	ELIGIBILITY	INQUIRY RESPONSES	DRUG FREE
PUBLIC LIBRARY	163,762	6,592	12,304	26,932	40,280	31,015	0
PARKS	241,594	9,503	17,738	38,823	58,065	44,709	3,701
ARTS COMMISSION	2,747	111	209	455	680	523	0
PUBLIC WORKS	201,874	8,075	15,073	32,992	49,343	37,992	1,648
HUMAN RELATIONS	2,200	89	167	364	544	419	0
FARMERS MARKET	3,028	134	248	546	816	628	0
MUNI AUDITORIUM	4,943	200	374	819	1,224	942	0
STATE FAIR BD	9,176	403	752	1,646	2,462	1,895	35
CONVENTION CTR	18,142	1,087	2,028	4,437	0	5,111	0
SPORTS AUTHORITY	1,099	45	84	182	272	209	0
WATER & SEWER	409,015	16,268	30,366	66,464	99,404	76,538	3,129
BORDEAUX LONG-TERM	18,674	0	18,459	0	0	0	0
GENERAL HOSP	273	0	0	0	0	0	0
METRO ACTION COM	117,359	6,600	12,320	26,964	0	31,052	1,994
NCAC	20,241	1,103	2,059	4,506	0	5,189	1,959
METRO TRANSIT	147	0	42	0	0	105	0
TAXI TRANSP & LICENSING	2,200	89	167	364	544	419	0
EDUCATION	488,987	0	0	0	0	486,739	0
COMMUNICATION CENTER	98,643	3,762	7,022	15,369	22,986	17,698	1,248
KNOWLES HOME	26	0	0	0	0	0	0
CRIMINAL JUSTICE	1,478	89	167	364	0	419	0
Direct Billed	0	0	0	0	0	0	0
Total	4,858,019	183,148	361,438	714,128	878,816	1,360,243	43,237

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Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	LABOR	E E O	BENEFIT BOARD	CIVIL SERVICE	EXECUTIVE
LEGISLATIVE	91	451	22	0	4,782
MAYOR	0	287	15	0	3,041
GENERAL SERVICES	1,062	1,607	83	7,587	17,050
DIRECTOR OF FINANCE	0	1,034	53	4,882	10,972
INTERNAL AUDIT	0	110	5	520	1,170
HUMAN RESOURCES	0	473	25	2,190	5,019
INFORMATION SYSTEMS	136	1,145	59	5,409	12,152
DEPARTMENT OF LAW	0	461	25	133	4,880
CENTRAL RECORDS	45	66	3	310	697
ELECTIONS	0	226	12	0	2,399
PLANNING COMM	0	424	21	2,005	4,506
REGISTER/DEEDS	0	0	16	0	0
HISTORICAL COMM	0	70	3	327	735
COMM ED ALLIANCE	0	66	3	310	697
ASSESSOR PROP	0	779	41	133	8,265
TRUSTEE	0	211	11	0	2,240
COUNTY CLERK	0	662	34	0	7,036
DISTRICT ATTOR	45	848	44	0	8,997
PUBLIC DEFENDER	91	603	31	0	6,402
JUVENILE CT CLRK	0	331	17	44	3,506
CIRCUIT CT CLERK	181	441	61	0	4,682
CRIMINAL CT CLRK	0	808	42	0	8,566
CLERK/MASTER	0	182	10	0	1,940
JUVENILE COURT	542	1,096	57	2,439	11,631
GEN SESSIONS CT	91	1,028	53	0	10,916
ST TRIAL COURTS	452	1,444	75	0	15,326
JUSTICE INFO SYS	0	188	10	0	1,992
SHERIFF ADMIN	7,234	7,427	383	35,075	78,801
POLICE	52,805	15,522	800	73,303	164,692
FIRE	46,611	10,476	540	49,475	111,156
CODES ADMIN	45	784	41	3,700	8,314
BEER BOARD	0	38	2	178	399
AGRICULTURAL EXT	0	75	4	0	796
SOIL & WATER	0	10	0	44	100
SOCIAL SERVICES	1,446	769	39	3,627	8,149
HEALTH	1,221	4,263	220	0	45,233

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MAXIMUS
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	LABOR	E E O	BENEFIT BOARD	CIVIL SERVICE	EXECUTIVE
PUBLIC LIBRARY	1,085	2,780	143	13,131	29,500
PARKS	3,391	4,008	206	18,927	42,523
ARTS COMMISSION	0	47	2	222	498
PUBLIC WORKS	949	3,406	176	16,084	36,136
HUMAN RELATIONS	0	38	2	178	399
FARMERS MARKET	0	56	3	0	597
MUNI AUDITORIUM	0	85	4	399	896
STATE FAIR BD	0	171	9	0	1,803
CONVENTION CTR	136	458	25	0	4,860
SPORTS AUTHORITY	0	18	1	89	199
WATER & SEWER	4,431	6,861	354	32,403	72,797
BORDEAUX LONG-TERM	0	0	215	0	0
GENERAL HOSP	0	0	273	0	0
METRO ACTION COM	5,968	2,783	143	0	29,535
NCAC	0	465	25	0	4,935
METRO TRANSIT	0	0	0	0	0
TAXI TRANSP & LICENSING	0	38	2	178	399
EDUCATION	0	0	2,248	0	0
COMMUNICATION CENTER	4,566	1,585	82	7,492	16,833
KNOWLES HOME	0	0	26	0	0
CRIMINAL JUSTICE	0	38	2	0	399
Direct Billed	0	0	0	0	0
Total	132,624	77,242	6,801	280,794	819,548

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

INFORMATION SYSTEMS

NATURE AND EXTENT OF SERVICES

Information Systems operates a centralized data processing center for all Metropolitan Government departments. It is responsible for developing, analyzing and processing all data processing applications, systems and procedures and equipment specifications. Departments are charged for the services provided. The Fund is also responsible for telephone costs and these costs are billed to all departments based on usage. The residual was allocated to departments based on billings. The costs and revenues were taken from the Government's CAFR for FY 2009.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,422,171			15,422,171
TRANSFERS IN	1,030,605			
GENERAL FUND CAPITAL	1,669			
Total Deductions:	1,032,274			1,032,274
BUILDING USE ALLOWANCE	342,593		342,593	
EMPLOYEE BENEFITS	159,950	374	160,324	
POST AUDITS	4,141	51	4,192	
GENERAL SERVICES FACILITIES	(20,979)	6,842	(14,137)	
FLEET MANAGEMENT	22,424	1,287	23,711	
POSTAL SERVICE	618	78	696	
FINANCE OPERATIONS	24,527	795	25,322	
PAYROLL	5,242	118	5,360	
OFFICE OF MANAGEMENT BUDGET	18,495	528	19,023	
INTERNAL AUDIT	8,897	189	9,086	
BUSINESS SOLUTIONS	4,022	137	4,159	
PUBLIC PROPERTY ADMINISTRATION	2,011	46	2,057	
PURCHASING	14,661	1,052	15,713	
FINANCIAL ACCOUNTABILITY	1,992	39	2,031	
TREASURY	1,227	483	1,710	
HUMAN RESOURCES	65,690	1,459	67,149	
INFORMATION SYSTEMS		155,429	155,429	
DEPARTMENT OF LAW		27,863	27,863	
CENTRAL RECORDS		203	203	
Total Allocated Additions:	655,511	196,973	852,484	852,484
NON-OPERATING REVENUE	(31,696)			
OPERATING REVENUE	(20,519,177)			
TRANSFERS IN	(1,030,605)			
ALLOWABLE TRANSFERS	(292,023)			
ALLOWABLE TRANSFERS	6,252,723			
GENERAL FUND ITS	668,074			
GENERAL FUND CAPITAL	(1,669)			

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Schedule .2 - Costs To Be Allocated

For Department INFORMATION SYSTEMS

Total Departmental Cost Adjustments:	(14,954,373)		(14,954,373)
Total To Be Allocated:	2,155,583	196,973	2,352,556

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Schedule .3 - Costs Allocated By Activity

For Department INFORMATION SYSTEMS

	Total	General & Admin	INFORM SYSTEMS	INFO SYS DEPR
Wages & Benefits				
SALARIES & WAGES	9,459,577	0	9,459,577	0
Other Expense & Cost				
OTHER EXPENSES	1,656,821	0	1,656,821	0
CONTRACTURAL SERVICES	3,618,320	0	3,618,320	0
SUPPLIES AND MATERIALS	86,760	0	86,760	0
DEPRECIATION	600,693	0	0	600,693
Departmental Totals				
Total Expenditures	15,422,171	0	14,821,478	600,693
Deductions				
Total Deductions	1,032,274	1,032,274	0	0
Cost Adjustments				
NON-OPERATING REVENUE	(31,696)	0	(31,696)	0
OPERATING REVENUE	(20,519,177)	0	(20,519,177)	0
*TRANSFERS IN	(1,030,605)	(1,030,605)	0	0
ALLOWABLE TRANSFERS	(292,023)	0	(292,023)	0
ALLOWABLE TRANSFERS	6,252,723	6,252,723	0	0
GENERAL FUND ITS	668,074	0	668,074	0
*GENERAL FUND CAPITAL	(1,669)	(1,669)	0	0
Functional Cost	1,500,072	6,252,723	(5,353,344)	600,693
Allocation Step 1				
Inbound- All Others	655,511	655,511	0	0
Reallocate Admin Costs		(6,908,234)	6,908,234	0
1st Allocation	2,155,583	0	1,554,890	600,693
Allocation Step 2				
Inbound- All Others	196,973	196,973	0	0
Reallocate Admin Costs		(196,973)	196,973	0
2nd Allocation	196,973	0	196,973	0

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

	Total	General & Admin	INFORM SYSTEMS	INFO SYS DEPR
Total For 031 INFORMATION				
Total Allocated	2,352,556	0	1,751,863	600,693

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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	180,500	0.8837	13,740		13,740	2,019	15,759
MAYOR	184,000	0.9008	14,007		14,007	2,058	16,065
GENERAL SERVICES OVERHEAD	89,000	0.4357	6,775		6,775		6,775
GENERAL SERVICES FACILITIES	111,100	0.5439	8,457		8,457		8,457
FLEET MANAGEMENT	227,000	1.1113	17,280		17,280		17,280
POSTAL SERVICE	9,300	0.0455	708		708		708
RADIO SHOP	64,400	0.3153	4,902		4,902		4,902
DIRECTOR OF FINANCE	22,900	0.1121	1,743		1,743		1,743
MINORITY SMALL BUSINESS	7,600	0.0372	579		579		579
FINANCE OPERATIONS	113,100	0.5537	8,609		8,609		8,609
PAYROLL	16,300	0.0798	1,241		1,241		1,241
OFFICE OF MANAGEMENT BUDGET	136,700	0.6692	10,406		10,406		10,406
INTERNAL AUDIT	19,400	0.0950	1,477		1,477		1,477
BUSINESS SOLUTIONS	119,300	0.5841	9,081		9,081		9,081
PUBLIC PROPERTY ADMINISTRATION	4,200	0.0206	320		320		320
PURCHASING	69,400	0.3398	5,283		5,283		5,283
TREASURY	70,900	0.3471	5,397		5,397		5,397
GRANTS COORDINATION	7,900	0.0387	601		601		601
HUMAN RESOURCES	253,300	1.2401	19,282		19,282		19,282
INFORMATION SYSTEMS	1,472,839	7.2105	112,116		112,116		112,116
DEPARTMENT OF LAW	134,000	0.6560	10,200		10,200	1,499	11,699
CENTRAL RECORDS	11,700	0.0573	891		891	131	1,022
ELECTIONS	197,000	0.9644	14,996		14,996	2,203	17,199
SURPLUS PROPERTY	52,500	0.2570	3,996		3,996	587	4,583
PLANNING COMM	378,900	1.8550	28,843		28,843	4,238	33,081
REGISTER/DEEDS	191,000	0.9351	14,539		14,539	2,136	16,675
HISTORICAL COMM	40,600	0.1988	3,091		3,091	454	3,545
COMM ED ALLIANCE	22,600	0.1106	1,720		1,720	253	1,973
ASSESSOR PROP	312,000	1.5275	23,750		23,750	3,490	27,240
TRUSTEE	193,700	0.9483	14,745		14,745	2,166	16,911
COUNTY CLERK	132,900	0.6506	10,117		10,117	1,486	11,603
DISTRICT ATTOR	81,000	0.3966	6,166		6,166	906	7,072

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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
DA DRUG ENF	18,000	0.0881	1,370		1,370	201	1,571
PUBLIC DEFENDER	33,200	0.1625	2,527		2,527	371	2,898
JUVENILE CT CLRK	20,600	0.1009	1,568		1,568	230	1,798
CIRCUIT CT CLERK	76,300	0.3735	5,808		5,808	853	6,661
CRIMINAL CT CLRK	48,600	0.2379	3,700		3,700	544	4,244
CLERK/MASTER	24,400	0.1195	1,857		1,857	273	2,130
JUVENILE COURT	93,200	0.4563	7,095		7,095	1,042	8,137
GEN SESSIONS CT	183,100	0.8964	13,938		13,938	2,048	15,986
ST TRIAL COURTS	103,900	0.5087	7,909		7,909	1,162	9,071
JUSTICE INFO SYS	131,100	0.6418	9,980		9,980	1,466	11,446
SHERIFF ADMIN	303,500	1.4858	23,103		23,103	3,394	26,497
POLICE	2,393,400	11.7173	182,191		182,191	26,769	208,960
FIRE	645,300	3.1592	49,122		49,122	7,217	56,339
CODES ADMIN	547,800	2.6819	41,700		41,700	6,127	47,827
BEER BOARD	19,700	0.0964	1,500		1,500	220	1,720
AGRICULTURAL EXT	23,100	0.1131	1,758		1,758	258	2,016
SOIL & WATER	12,800	0.0627	974		974	143	1,117
SOCIAL SERVICES	123,600	0.6051	9,409		9,409	1,382	10,791
HEALTH	867,900	4.2490	66,067		66,067	9,707	75,774
PUBLIC LIBRARY	1,105,800	5.4136	84,176		84,176	12,368	96,544
PARKS	540,200	2.6446	41,121		41,121	6,042	47,163
ARTS COMMISSION	24,700	0.1209	1,880		1,880	276	2,156
PUBLIC WORKS	583,200	2.8552	44,395		44,395	6,523	50,918
SOLID WASTE	22,000	0.1077	1,675		1,675	246	1,921
HUMAN RELATIONS	20,600	0.1009	1,568		1,568	230	1,798
FARMERS MARKET	21,500	0.1053	1,637		1,637	240	1,877
MUNI AUDITORIUM	34,400	0.1684	2,619		2,619	385	3,004
STATE FAIR BD	65,000	0.3182	4,948		4,948	727	5,675
CONVENTION CTR	82,300	0.4029	6,265		6,265	920	7,185
SPORTS AUTHORITY	21,800	0.1067	1,659		1,659	244	1,903
WATER & SEWER	1,545,500	7.5663	117,647		117,647	17,285	134,932
GENERAL HOSP	202,338	0.9906	15,402		15,402	2,263	17,665

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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
METRO ACTION COM	265,400	1.2993	20,203		20,203	2,968	23,171
NCAC	140,700	0.6888	10,710		10,710	1,574	12,284
MDHA	36,000	0.1762	2,740		2,740	403	3,143
METRO TRANSIT	132,300	0.6477	10,071		10,071	1,480	11,551
TAXI TRANSP & LICENSING	17,700	0.0867	1,347		1,347	198	1,545
EDUCATION	4,784,500	23.4233	364,209		364,209	53,513	417,722
COMMUNICATION CENTER	143,200	0.7011	10,901		10,901	1,602	12,503
ALL OTHER	28,400	0.1390	2,162		2,162	318	2,480
CRIMINAL JUSTICE PLANNING	12,100	0.0592	921		921	135	1,056
SubTotal	20,426,177	100.0000	1,554,890		1,554,890	196,973	1,751,863
TOTAL	20,426,177	100.0000	1,554,890		1,554,890	196,973	1,751,863

Allocation Basis: INFORMATION SYSTEM ALLOCATIONS FOR EACH DEPT

Allocation Source: FY 2009 INFORMATION SYSTEMS RECORDS

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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	180,500	0.8837	5,308		5,308		5,308
MAYOR	184,000	0.9008	5,411		5,411		5,411
GENERAL SERVICES OVERHEAD	89,000	0.4357	2,617		2,617		2,617
GENERAL SERVICES FACILITIES	111,100	0.5439	3,267		3,267		3,267
FLEET MANAGEMENT	227,000	1.1113	6,676		6,676		6,676
POSTAL SERVICE	9,300	0.0455	273		273		273
RADIO SHOP	64,400	0.3153	1,894		1,894		1,894
DIRECTOR OF FINANCE	22,900	0.1121	673		673		673
MINORITY SMALL BUSINESS	7,600	0.0372	223		223		223
FINANCE OPERATIONS	113,100	0.5537	3,326		3,326		3,326
PAYROLL	16,300	0.0798	479		479		479
OFFICE OF MANAGEMENT BUDGET	136,700	0.6692	4,020		4,020		4,020
INTERNAL AUDIT	19,400	0.0950	571		571		571
BUSINESS SOLUTIONS	119,300	0.5841	3,508		3,508		3,508
PUBLIC PROPERTY ADMINISTRATION	4,200	0.0206	124		124		124
PURCHASING	69,400	0.3398	2,041		2,041		2,041
TREASURY	70,900	0.3471	2,085		2,085		2,085
GRANTS COORDINATION	7,900	0.0387	232		232		232
HUMAN RESOURCES	253,300	1.2401	7,449		7,449		7,449
INFORMATION SYSTEMS	1,472,839	7.2105	43,313		43,313		43,313
DEPARTMENT OF LAW	134,000	0.6560	3,941		3,941		3,941
CENTRAL RECORDS	11,700	0.0573	344		344		344
ELECTIONS	197,000	0.9644	5,793		5,793		5,793
SURPLUS PROPERTY	52,500	0.2570	1,544		1,544		1,544
PLANNING COMM	378,900	1.8550	11,143		11,143		11,143
REGISTER/DEEDS	191,000	0.9351	5,617		5,617		5,617
HISTORICAL COMM	40,600	0.1988	1,194		1,194		1,194
COMM ED ALLIANCE	22,600	0.1106	665		665		665
ASSESSOR PROP	312,000	1.5275	9,175		9,175		9,175
TRUSTEE	193,700	0.9483	5,696		5,696		5,696
COUNTY CLERK	132,900	0.6506	3,908		3,908		3,908
DISTRICT ATTOR	81,000	0.3966	2,382		2,382		2,382

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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
DA DRUG ENF	18,000	0.0881	529		529		529
PUBLIC DEFENDER	33,200	0.1625	976		976		976
JUVENILE CT CLRK	20,600	0.1009	606		606		606
CIRCUIT CT CLERK	76,300	0.3735	2,244		2,244		2,244
CRIMINAL CT CLRK	48,600	0.2379	1,429		1,429		1,429
CLERK/MASTER	24,400	0.1195	718		718		718
JUVENILE COURT	93,200	0.4563	2,741		2,741		2,741
GEN SESSIONS CT	183,100	0.8964	5,385		5,385		5,385
ST TRIAL COURTS	103,900	0.5087	3,055		3,055		3,055
JUSTICE INFO SYS	131,100	0.6418	3,855		3,855		3,855
SHERIFF ADMIN	303,500	1.4858	8,925		8,925		8,925
POLICE	2,393,400	11.7173	70,385		70,385		70,385
FIRE	645,300	3.1592	18,977		18,977		18,977
CODES ADMIN	547,800	2.6819	16,110		16,110		16,110
BEER BOARD	19,700	0.0964	579		579		579
AGRICULTURAL EXT	23,100	0.1131	679		679		679
SOIL & WATER	12,800	0.0627	376		376		376
SOCIAL SERVICES	123,600	0.6051	3,635		3,635		3,635
HEALTH	867,900	4.2490	25,523		25,523		25,523
PUBLIC LIBRARY	1,105,800	5.4136	32,519		32,519		32,519
PARKS	540,200	2.6446	15,886		15,886		15,886
ARTS COMMISSION	24,700	0.1209	726		726		726
PUBLIC WORKS	583,200	2.8552	17,151		17,151		17,151
SOLID WASTE	22,000	0.1077	647		647		647
HUMAN RELATIONS	20,600	0.1009	606		606		606
FARMERS MARKET	21,500	0.1053	632		632		632
MUNI AUDITORIUM	34,400	0.1684	1,012		1,012		1,012
STATE FAIR BD	65,000	0.3182	1,912		1,912		1,912
CONVENTION CTR	82,300	0.4029	2,420		2,420		2,420
SPORTS AUTHORITY	21,800	0.1067	641		641		641
WATER & SEWER	1,545,500	7.5663	45,450		45,450		45,450
GENERAL HOSP	202,338	0.9906	5,950		5,950		5,950

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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
METRO ACTION COM	265,400	1.2993	7,805		7,805		7,805
NCAC	140,700	0.6888	4,138		4,138		4,138
MDHA	36,000	0.1762	1,059		1,059		1,059
METRO TRANSIT	132,300	0.6477	3,891		3,891		3,891
TAXI TRANSP & LICENSING	17,700	0.0867	521		521		521
EDUCATION	4,784,500	23.4233	140,706		140,706		140,706
COMMUNICATION CENTER	143,200	0.7011	4,211		4,211		4,211
ALL OTHER	28,400	0.1390	835		835		835
CRIMINAL JUSTICE PLANNING	12,100	0.0592	356		356		356
SubTotal	20,426,177	100.0000	600,693		600,693		600,693
TOTAL	20,426,177	100.0000	600,693		600,693		600,693

Allocation Basis: INFORMATION SYSTEM ALLOCATIONS FOR EACH DEPT

Allocation Source: FY 2009 INFORMATION SYSTEMS RECORDS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department INFORMATION SYSTEMS

Receiving Department	Total	INFORM SYSTEMS	INFO SYS DEPR
LEGISLATIVE	21,067	15,759	5,308
MAYOR	21,476	16,065	5,411
GENERAL SERVICES	9,392	6,775	2,617
GENERAL SERVICES	11,724	8,457	3,267
FLEET MANAGEMENT	23,956	17,280	6,676
POSTAL SERVICE	981	708	273
RADIO SHOP	6,796	4,902	1,894
DIRECTOR OF FINANCE	2,416	1,743	673
MINORITY SMALL BUSINESS	802	579	223
FINANCE OPERATIONS	11,935	8,609	3,326
PAYROLL	1,720	1,241	479
OFFICE OF MANAGEMENT	14,426	10,406	4,020
INTERNAL AUDIT	2,048	1,477	571
BUSINESS SOLUTIONS	12,589	9,081	3,508
PUBLIC PROPERTY	444	320	124
PURCHASING	7,324	5,283	2,041
TREASURY	7,482	5,397	2,085
GRANTS COORDINATION	833	601	232
HUMAN RESOURCES	26,731	19,282	7,449
INFORMATION SYSTEMS	155,429	112,116	43,313
DEPARTMENT OF LAW	15,640	11,699	3,941
CENTRAL RECORDS	1,366	1,022	344
ELECTIONS	22,992	17,199	5,793
SURPLUS PROPERTY	6,127	4,583	1,544
PLANNING COMM	44,224	33,081	11,143
REGISTER/DEEDS	22,292	16,675	5,617
HISTORICAL COMM	4,739	3,545	1,194
COMM ED ALLIANCE	2,638	1,973	665
ASSESSOR PROP	36,415	27,240	9,175
TRUSTEE	22,607	16,911	5,696
COUNTY CLERK	15,511	11,603	3,908
DISTRICT ATTOR	9,454	7,072	2,382
DA DRUG ENF	2,100	1,571	529
PUBLIC DEFENDER	3,874	2,898	976
JUVENILE CT CLRK	2,404	1,798	606
CIRCUIT CT CLERK	8,905	6,661	2,244

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MAXIMUS
Schedule .5 - Allocation Summary
For Department INFORMATION SYSTEMS

Receiving Department	Total	INFORM SYSTEMS	INFO SYS DEPR
CRIMINAL CT CLRK	5,673	4,244	1,429
CLERK/MASTER	2,848	2,130	718
JUVENILE COURT	10,878	8,137	2,741
GEN SESSIONS CT	21,371	15,986	5,385
ST TRIAL COURTS	12,126	9,071	3,055
JUSTICE INFO SYS	15,301	11,446	3,855
SHERIFF ADMIN	35,422	26,497	8,925
POLICE	279,345	208,960	70,385
FIRE	75,316	56,339	18,977
CODES ADMIN	63,937	47,827	16,110
BEER BOARD	2,299	1,720	579
AGRICULTURAL EXT	2,695	2,016	679
SOIL & WATER	1,493	1,117	376
SOCIAL SERVICES	14,426	10,791	3,635
HEALTH	101,297	75,774	25,523
PUBLIC LIBRARY	129,063	96,544	32,519
PARKS	63,049	47,163	15,886
ARTS COMMISSION	2,882	2,156	726
PUBLIC WORKS	68,069	50,918	17,151
SOLID WASTE	2,568	1,921	647
HUMAN RELATIONS	2,404	1,798	606
FARMERS MARKET	2,509	1,877	632
MUNI AUDITORIUM	4,016	3,004	1,012
STATE FAIR BD	7,587	5,675	1,912
CONVENTION CTR	9,605	7,185	2,420
SPORTS AUTHORITY	2,544	1,903	641
WATER & SEWER	180,382	134,932	45,450
GENERAL HOSP	23,615	17,665	5,950
METRO ACTION COM	30,976	23,171	7,805
NCAC	16,422	12,284	4,138
MDHA	4,202	3,143	1,059
METRO TRANSIT	15,442	11,551	3,891
TAXI TRANSP & LICENSING	2,066	1,545	521
EDUCATION	558,428	417,722	140,706
COMMUNICATION CENTER	16,714	12,503	4,211
ALL OTHER	3,315	2,480	835

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MAXIMUS
Schedule .5 - Allocation Summary
For Department INFORMATION SYSTEMS

Receiving Department	Total	INFORM SYSTEMS	INFO SYS DEPR
CRIMINAL JUSTICE	1,412	1,056	356
Direct Billed	0	0	0
Total	2,352,556	1,751,863	600,693

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

LAW

NATURE AND EXTENT OF SERVICES

The Department of Law, under the Director of Law, is responsible for all legal work involving the Metropolitan Government with the exception of the Electric Power Board, the Metropolitan Nashville Airport Authority and the Metropolitan Development and Housing Agency. The duties performed are:

- Furnishing legal advice to the mayor, to the council and to all officers, departments, boards and commissions concerning any matters arising in connection with the exercise of their official powers or performance of their official duties.
- Representing the Metropolitan Government in all litigation.
- Collecting by suit or otherwise all debts, taxes and accounts due the Metropolitan Government which shall be placed with it for collection by any officer, department, board or commission.
- Preparing or approving all contracts, bonds, deeds, leases or other instruments in writing in which the Metropolitan Government is concerned.
- 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.

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 claims costs were directly billed to departments and judgments & loss.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department DEPARTMENT OF LAW

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,544,560			15,544,560
TRANSFER	(225,872)			
LAW-SELF INSURANCE	(10,132,533)			
Total Deductions:	(10,358,405)			(10,358,405)
BUILDING USE ALLOWANCE	56,625		56,625	
EMPLOYEE BENEFITS	121,935	274	122,209	
POST AUDITS	1,881	23	1,904	
GENERAL SERVICES FACILITIES	(6,339)	2,067	(4,272)	
FLEET MANAGEMENT	3,109	213	3,322	
POSTAL SERVICE	1,181	149	1,330	
FINANCE OPERATIONS	38,690	1,302	39,992	
PAYROLL	2,102	47	2,149	
OFFICE OF MANAGEMENT BUDGET	4,704	134	4,838	
INTERNAL AUDIT	5,892	125	6,017	
BUSINESS SOLUTIONS	1,812	62	1,874	
PUBLIC PROPERTY ADMINISTRATION	1,332	30	1,362	
PURCHASING	12,270	881	13,151	
FINANCIAL ACCOUNTABILITY	1,319	26	1,345	
TREASURY	3,328	1,296	4,624	
HUMAN RESOURCES	24,336	541	24,877	
INFORMATION SYSTEMS	14,141	1,499	15,640	
Total Allocated Additions:	288,318	8,669	296,987	296,987
REVENUE SELF INSURED	(2,391,235)			
Total Departmental Cost Adjustments:	(2,391,235)			(2,391,235)
Total To Be Allocated:	3,083,238	8,669		3,091,907

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Schedule .3 - Costs Allocated By Activity

For Department DEPARTMENT OF LAW

	Total	General & Admin	LEGAL SERVICES	RISK MANAGEMENT
Wages & Benefits				
SALARIES & WAGES	3,357,571	0	3,082,751	274,820
FRINGE BENEFITS	1,018,419	0	935,010	83,409
Other Expense & Cost				
CONTRACTUAL SERVICES	702,595	0	645,052	57,543
OTHER EXPENSES	28,687	0	26,338	2,349
SUPPLIES	78,883	0	72,422	6,461
*TRANSFER	225,872	225,872	0	0
*LAW-SELF INSURANCE	10,132,533	10,132,533	0	0
Departmental Totals				
Total Expenditures	15,544,560	10,358,405	4,761,573	424,582
Deductions				
Total Deductions	(10,358,405)	(10,358,405)	0	0
Cost Adjustments				
REVENUE SELF INSURED	(2,391,235)	0	(1,371,235)	(1,020,000)
Functional Cost	2,794,920	0	3,390,338	(595,418)
Allocation Step 1				
Inbound- All Others	288,318	0	264,719	23,599
1st Allocation	3,083,238	0	3,655,057	(571,819)
Allocation Step 2				
Inbound- All Others	8,669	0	7,959	710
2nd Allocation	8,669	0	7,959	710
Total For 032 DEPARTMENT OF				
Total Allocated	3,091,907	0	3,663,016	(571,109)

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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	1.431	1.4316	52,324		52,324		52,324
POST AUDITS	0.401	0.4019	14,691		14,691		14,691
LEGISLATIVE	2.698	2.6983	98,626		98,626	241	98,867
MAYOR	3.095	3.0950	113,124		113,124	277	113,401
GENERAL SERVICES FACILITIES	0.776	0.7766	28,386		28,386		28,386
FLEET MANAGEMENT	0.405	0.4055	14,821		14,821		14,821
DIRECTOR OF FINANCE	2.385	2.3855	87,192		87,192		87,192
INTERNAL AUDIT	0.338	0.3385	12,371		12,371		12,371
PURCHASING	2.313	2.3131	84,546		84,546		84,546
TREASURY	0.724	0.7245	26,481		26,481		26,481
GRANTS COORDINATION	0.485	0.4853	17,738		17,738		17,738
HUMAN RESOURCES	0.910	0.9103	33,271		33,271		33,271
INFORMATION SYSTEMS	0.762	0.7623	27,863		27,863		27,863
ELECTIONS	1.576	1.5760	57,605		57,605	141	57,746
PLANNING COMM	1.610	1.6107	58,873		58,873	144	59,017
REGISTER/DEEDS	0.318	0.3183	11,634		11,634	28	11,662
HISTORICAL COMM	0.665	0.6651	24,309		24,309	59	24,368
ASSESSOR PROP	3.974	3.9747	145,279		145,279	355	145,634
TRUSTEE	4.300	4.3007	157,195		157,195	384	157,579
COUNTY CLERK	0.389	0.3892	14,224		14,224	35	14,259
DISTRICT ATTOR	0.379	0.3796	13,876		13,876	34	13,910
MEDICAL EXAMINER	0.333	0.3334	12,186		12,186	30	12,216
PUBLIC DEFENDER	0.324	0.3250	11,878		11,878	29	11,907
JUVENILE CT CLRK	0.662	0.6626	24,220		24,220	59	24,279
CIRCUIT CT CLERK	0.725	0.7257	26,525		26,525	65	26,590
CRIMINAL CT CLRK	0.536	0.5361	19,595		19,595	48	19,643
CLERK/MASTER	0.673	0.6732	24,605		24,605	60	24,665
JUVENILE COURT	0.457	0.4578	16,733		16,733	41	16,774
GEN SESSIONS CT	1.337	1.3378	48,896		48,896	120	49,016
ST TRIAL COURTS	0.336	0.3361	12,286		12,286	30	12,316
JUSTICE INFO SYS	0.337	0.3378	12,345		12,345	30	12,375
SHERIFF ADMIN	2.260	2.2605	82,622		82,622	202	82,824

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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
POLICE	11.985	11.9856	438,091	-100,000	338,091	1,073	339,164
FIRE	2.041	2.0418	74,628		74,628	182	74,810
CODES ADMIN	5.610	5.6109	205,082		205,082	501	205,583
BEER BOARD	0.845	0.8458	30,913		30,913	76	30,989
AGRICULTURAL EXT	0.318	0.3185	11,641		11,641	28	11,669
SOCIAL SERVICES	0.523	0.5231	19,120		19,120	47	19,167
HEALTH	2.902	2.9029	106,101		106,101	259	106,360
PUBLIC LIBRARY	0.474	0.4748	17,352		17,352	42	17,394
PARKS	2.433	2.4340	88,964		88,964	218	89,182
ARTS COMMISSION	0.453	0.4537	16,582		16,582	41	16,623
PUBLIC WORKS	3.692	3.6927	134,968	-30,000	104,968	330	105,298
SOLID WASTE	0.325	0.3251	11,882	-53,400	-41,518	29	-41,489
HUMAN RELATIONS	0.396	0.3966	14,495		14,495	35	14,530
FARMERS MARKET	0.497	0.4973	18,175		18,175	44	18,219
MUNI AUDITORIUM	0.367	0.3677	13,439		13,439	33	13,472
STATE FAIR BD	0.937	0.9371	34,253		34,253	84	34,337
CONVENTION CTR	0.352	0.3530	12,901		12,901	32	12,933
SPORTS AUTHORITY	0.759	0.7600	27,778		27,778	68	27,846
WATER & SEWER	5.231	5.2312	191,203	-169,000	22,203	467	22,670
STORM WATER	0.390	0.3910	14,291		14,291	35	14,326
BORDEAUX LONG-TERM CARE	0.468	0.4688	17,134		17,134	42	17,176
GENERAL HOSP	2.296	2.2966	83,942		83,942	205	84,147
METRO ACTION COM	0.990	0.9901	36,187		36,187	88	36,275
NCAC	0.415	0.4151	15,173		15,173	37	15,210
MDHA	0.430	0.4308	15,748		15,748	39	15,787
METRO TRANSIT	0.395	0.3954	14,450		14,450	35	14,485
DES	0.674	0.6745	24,654		24,654	60	24,714
TAXI TRANSP & LICENSING	0.862	0.8629	31,540		31,540	77	31,617
EDUCATION	9.395	9.3955	343,412	-103,000	240,412	840	241,252
COMMUNICATION CENTER	0.707	0.7072	25,847		25,847	63	25,910
ALL OTHER	3.929	3.9298	143,637		143,637	351	143,988
KNOWLES HOME	0.320	0.3200	11,697		11,697	29	11,726

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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
CRIMINAL JUSTICE PLANNING	0.641	0.6418	23,457		23,457	57	23,514
SubTotal	100.000	100.0000	3,655,057	-455,400	3,199,657	7,959	3,207,616
Direct Billed				455,400	455,400		455,400
TOTAL	100.000	100.0000	3,655,057		3,655,057	7,959	3,663,016

Allocation Basis: ATTORNEY % OF TIME BY AGENCY

Allocation Source: DEPARTMENT OF LAW

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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
INSURANCE	100	100.0000	-571,819		-571,819	710	-571,109
ALL OTHER	0						
SubTotal	100	100.0000	-571,819		-571,819	710	-571,109
TOTAL	100	100.0000	-571,819		-571,819	710	-571,109

Allocation Basis: DIRECT ALLOCATION TO INSURANCE PROGRAM

Allocation Source: DIRECT ASSIGNED

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Schedule .5 - Allocation Summary
For Department DEPARTMENT OF LAW

Receiving Department	Total	LEGAL SERVICES	RISK MANAGEMENT
EMPLOYEE BENEFITS	52,324	52,324	0
POST AUDITS	14,691	14,691	0
LEGISLATIVE	98,867	98,867	0
MAYOR	113,401	113,401	0
GENERAL SERVICES	28,386	28,386	0
FLEET MANAGEMENT	14,821	14,821	0
DIRECTOR OF FINANCE	87,192	87,192	0
INTERNAL AUDIT	12,371	12,371	0
PURCHASING	84,546	84,546	0
TREASURY	26,481	26,481	0
GRANTS COORDINATION	17,738	17,738	0
HUMAN RESOURCES	33,271	33,271	0
INFORMATION SYSTEMS	27,863	27,863	0
ELECTIONS	57,746	57,746	0
PLANNING COMM	59,017	59,017	0
REGISTER/DEEDS	11,662	11,662	0
HISTORICAL COMM	24,368	24,368	0
ASSESSOR PROP	145,634	145,634	0
TRUSTEE	157,579	157,579	0
COUNTY CLERK	14,259	14,259	0
DISTRICT ATTOR	13,910	13,910	0
MEDICAL EXAMINER	12,216	12,216	0
PUBLIC DEFENDER	11,907	11,907	0
JUVENILE CT CLRK	24,279	24,279	0
CIRCUIT CT CLERK	26,590	26,590	0
CRIMINAL CT CLRK	19,643	19,643	0
CLERK/MASTER	24,665	24,665	0
JUVENILE COURT	16,774	16,774	0
GEN SESSIONS CT	49,016	49,016	0
ST TRIAL COURTS	12,316	12,316	0
JUSTICE INFO SYS	12,375	12,375	0
SHERIFF ADMIN	82,824	82,824	0
POLICE	339,164	339,164	0
FIRE	74,810	74,810	0
CODES ADMIN	205,583	205,583	0
BEER BOARD	30,989	30,989	0

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Schedule .5 - Allocation Summary
For Department DEPARTMENT OF LAW

Receiving Department	Total	LEGAL SERVICES	RISK MANAGEMENT
AGRICULTURAL EXT	11,669	11,669	0
SOCIAL SERVICES	19,167	19,167	0
HEALTH	106,360	106,360	0
PUBLIC LIBRARY	17,394	17,394	0
PARKS	89,182	89,182	0
ARTS COMMISSION	16,623	16,623	0
PUBLIC WORKS	105,298	105,298	0
SOLID WASTE	(41,489)	(41,489)	0
HUMAN RELATIONS	14,530	14,530	0
FARMERS MARKET	18,219	18,219	0
MUNI AUDITORIUM	13,472	13,472	0
STATE FAIR BD	34,337	34,337	0
CONVENTION CTR	12,933	12,933	0
SPORTS AUTHORITY	27,846	27,846	0
WATER & SEWER	22,670	22,670	0
STORM WATER	14,326	14,326	0
BORDEAUX LONG-TERM	17,176	17,176	0
GENERAL HOSP	84,147	84,147	0
METRO ACTION COM	36,275	36,275	0
NCAC	15,210	15,210	0
MDHA	15,787	15,787	0
METRO TRANSIT	14,485	14,485	0
DES	24,714	24,714	0
TAXI TRANSP & LICENSING	31,617	31,617	0
EDUCATION	241,252	241,252	0
INSURANCE	(571,109)	0	(571,109)
COMMUNICATION CENTER	25,910	25,910	0
ALL OTHER	143,988	143,988	0
KNOWLES HOME	11,726	11,726	0
CRIMINAL JUSTICE	23,514	23,514	0
Direct Billed	455,400	455,400	0

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Schedule .5 - Allocation Summary

For Department DEPARTMENT OF LAW

Receiving Department	Total	LEGAL SERVICES	RISK MANAGEMENT
Total	3,091,907	3,663,016	(571,109)

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

METROPOLITAN RECORDS MANAGEMENT

NATURE AND EXTENT OF SERVICES

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

Metropolitan Records Management costs were functionalized by the time devoted to records storage and data retrieval. Records storage costs were allocated based on the cubic feet of records stored for each department. Data retrieval costs were allocated based on the number of requests for records during the year.

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Schedule .2 - Costs To Be Allocated

For Department CENTRAL RECORDS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	227,766			227,766
BUILDING USE ALLOWANCE	28,148		28,148	
POST AUDITS	205	3	208	
FLEET MANAGEMENT	240	80	320	
POSTAL SERVICE	1,716	216	1,932	
FINANCE OPERATIONS	2,525	83	2,608	
PAYROLL	109	2	111	
OFFICE OF MANAGEMENT BUDGET	201	6	207	
INTERNAL AUDIT	89	2	91	
BUSINESS SOLUTIONS	195	7	202	
PUBLIC PROPERTY ADMINISTRATION	20		20	
PURCHASING	83	6	89	
FINANCIAL ACCOUNTABILITY	20		20	
TREASURY	9	5	14	
HUMAN RESOURCES	3,805	84	3,889	
INFORMATION SYSTEMS	1,235	131	1,366	
Total Allocated Additions:	38,600	625	39,225	39,225
Total To Be Allocated:	266,366	625		266,991

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Schedule .3 - Costs Allocated By Activity

For Department CENTRAL RECORDS

	Total	General & Admin	RECORDS STORAGE	DATA REQUESTS
Wages & Benefits				
SALARIES & WAGES	114,096	0	57,048	57,048
FRINGE BENEFITS	40,329	0	20,164	20,165
Other Expense & Cost				
CONTRACTUAL SERVICES	63,414	0	31,707	31,707
SUPPLIES	6,062	0	3,031	3,031
OTHER EXPENSES	3,865	0	1,932	1,933
Departmental Totals				
Total Expenditures	227,766	0	113,882	113,884
Deductions				
Total Deductions	0	0	0	0
Functional Cost	227,766	0	113,882	113,884
Allocation Step 1				
Inbound- All Others	38,600	38,600	0	0
Reallocate Admin Costs		(38,600)	19,300	19,300
1st Allocation	266,366	0	133,182	133,184
Allocation Step 2				
Inbound- All Others	625	625	0	0
Reallocate Admin Costs		(625)	312	313
2nd Allocation	625	0	312	313
Total For 033 CENTRAL				
Total Allocated	266,991	0	133,494	133,497

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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	332	0.7188	957		957	3	960
GENERAL SERVICES FACILITIES	73	0.1581	210		210		210
CUSTOMER SERVICE	6	0.0130	17		17		17
FLEET MANAGEMENT	33	0.0714	95		95		95
FINANCE OPERATIONS	1,037	2.2452	2,990		2,990		2,990
PAYROLL	228	0.4936	657		657		657
OFFICE OF MANAGEMENT BUDGET	467	1.0111	1,347		1,347		1,347
PURCHASING	716	1.5502	2,065		2,065		2,065
TREASURY	78	0.1689	225		225		225
HUMAN RESOURCES	2,575	5.5752	7,425		7,425		7,425
INFORMATION SYSTEMS	45	0.0974	130		130		130
ELECTIONS	230	0.4980	663		663	2	665
PLANNING COMM	770	1.6671	2,220		2,220	6	2,226
REGISTER/DEEDS	1,209	2.6176	3,486		3,486	9	3,495
ASSESSOR PROP	753	1.6303	2,171		2,171	6	2,177
TRUSTEE	99	0.2143	285		285	1	286
COUNTY CLERK	1,475	3.1935	4,253		4,253	11	4,264
PUBLIC DEFENDER	2,277	4.9300	6,566		6,566	17	6,583
JUVENILE CT CLRK	1,924	4.1657	5,548		5,548	15	5,563
CIRCUIT CT CLERK	7,347	15.9071	21,185		21,185	56	21,241
CRIMINAL CT CLRK	9,047	19.5879	26,090		26,090	68	26,158
CLERK/MASTER	4,321	9.3554	12,460		12,460	33	12,493
GEN SESSIONS CT	25	0.0541	72		72		72
POLICE	650	1.4073	1,874		1,874	5	1,879
FIRE	431	0.9332	1,243		1,243	3	1,246
CODES ADMIN	399	0.8639	1,151		1,151	3	1,154
SOCIAL SERVICES	211	0.4568	608		608	2	610
HEALTH	6,573	14.2313	18,953		18,953	50	19,003
PUBLIC LIBRARY	477	1.0328	1,375		1,375	4	1,379
PARKS	59	0.1277	170		170		170
PUBLIC WORKS	405	0.8769	1,168		1,168	3	1,171
ADA MANAGEMENT	715	1.5481	2,062		2,062	5	2,067

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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
STATE FAIR BD	66	0.1429	190		190	1	191
METRO ACTION COM	716	1.5502	2,065		2,065	5	2,070
NCAC	339	0.7340	978		978	3	981
ALL OTHER	79	0.1710	228		228	1	229
SubTotal	46,187	100.0000	133,182		133,182	312	133,494
TOTAL	46,187	100.0000	133,182		133,182	312	133,494

Allocation Basis: CUBIC FEET STORED FOR EACH DEPARTMENT

Allocation Source: FY 2009 CENTRAL RECORDS INFORMATION

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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	41	0.2505	334		334	1	335
CUSTOMER SERVICE	28	0.1711	228		228	1	229
FLEET MANAGEMENT	7	0.0428	57		57		57
DIRECTOR OF FINANCE	43	0.2627	350		350		350
FINANCE OPERATIONS	236	1.4418	1,920		1,920		1,920
PAYROLL	31	0.1894	252		252		252
PURCHASING	213	1.3012	1,733		1,733		1,733
TREASURY	29	0.1772	236		236		236
HUMAN RESOURCES	43	0.2627	350		350		350
INFORMATION SYSTEMS	9	0.0550	73		73		73
ELECTIONS	164	1.0019	1,334		1,334	3	1,337
PLANNING COMM	44	0.2688	358		358	1	359
REGISTER/DEEDS	60	0.3665	488		488	1	489
ASSESSOR PROP	134	0.8186	1,090		1,090	3	1,093
TRUSTEE	24	0.1466	195		195		195
COUNTY CLERK	343	2.0954	2,791		2,791	7	2,798
PUBLIC DEFENDER	422	2.5780	3,434		3,434	8	3,442
JUVENILE CT CLRK	482	2.9446	3,922		3,922	10	3,932
CIRCUIT CT CLERK	341	2.0832	2,774		2,774	7	2,781
CRIMINAL CT CLRK	11,361	69.4057	92,436		92,436	226	92,662
CLERK/MASTER	629	3.8426	5,118		5,118	12	5,130
GEN SESSIONS CT	63	0.3849	513		513	1	514
SHERIFF ADMIN	42	0.2566	342		342	1	343
POLICE	243	1.4845	1,977		1,977	5	1,982
FIRE	101	0.6170	822		822	2	824
CODES ADMIN	26	0.1588	212		212	1	213
SOCIAL SERVICES	56	0.3421	456		456	1	457
HEALTH	449	2.7430	3,653		3,653	9	3,662
PUBLIC LIBRARY	198	1.2096	1,611		1,611	4	1,615
PARKS	1	0.0061	8		8		8
PUBLIC WORKS	58	0.3543	472		472	1	473
STATE FAIR BD	19	0.1161	155		155		155

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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
WATER & SEWER	266	1.6250	2,164		2,164	5	2,169
METRO ACTION COM	37	0.2260	301		301	1	302
NCAC	110	0.6720	895		895	2	897
ALL OTHER	16	0.0977	130		130		130
SubTotal	16,369	100.0000	133,184		133,184	313	133,497
TOTAL	16,369	100.0000	133,184		133,184	313	133,497

Allocation Basis: NUMBER OF RECORDS REQUESTED BY EACH DEPARTMENT

Allocation Source: FY 2009 CENTRAL RECORDS INFORMATION

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MAXIMUS
Schedule .5 - Allocation Summary
For Department CENTRAL RECORDS

Receiving Department	Total	RECORDS STORAGE	DATA REQUESTS
LEGISLATIVE	1,295	960	335
GENERAL SERVICES	210	210	0
CUSTOMER SERVICE	246	17	229
FLEET MANAGEMENT	152	95	57
DIRECTOR OF FINANCE	350	0	350
FINANCE OPERATIONS	4,910	2,990	1,920
PAYROLL	909	657	252
OFFICE OF MANAGEMENT	1,347	1,347	0
PURCHASING	3,798	2,065	1,733
TREASURY	461	225	236
HUMAN RESOURCES	7,775	7,425	350
INFORMATION SYSTEMS	203	130	73
ELECTIONS	2,002	665	1,337
PLANNING COMM	2,585	2,226	359
REGISTER/DEEDS	3,984	3,495	489
ASSESSOR PROP	3,270	2,177	1,093
TRUSTEE	481	286	195
COUNTY CLERK	7,062	4,264	2,798
PUBLIC DEFENDER	10,025	6,583	3,442
JUVENILE CT CLRK	9,495	5,563	3,932
CIRCUIT CT CLERK	24,022	21,241	2,781
CRIMINAL CT CLRK	118,820	26,158	92,662
CLERK/MASTER	17,623	12,493	5,130
GEN SESSIONS CT	586	72	514
SHERIFF ADMIN	343	0	343
POLICE	3,861	1,879	1,982
FIRE	2,070	1,246	824
CODES ADMIN	1,367	1,154	213
SOCIAL SERVICES	1,067	610	457
HEALTH	22,665	19,003	3,662
PUBLIC LIBRARY	2,994	1,379	1,615
PARKS	178	170	8
PUBLIC WORKS	1,644	1,171	473
ADA MANAGEMENT	2,067	2,067	0
STATE FAIR BD	346	191	155
WATER & SEWER	2,169	0	2,169

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MAXIMUS
Schedule .5 - Allocation Summary
For Department CENTRAL RECORDS

Receiving Department	Total	RECORDS STORAGE	DATA REQUESTS
METRO ACTION COM	2,372	2,070	302
NCAC	1,878	981	897
ALL OTHER	359	229	130
Direct Billed	0	0	0
Total	266,991	133,494	133,497

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