MAXIMUS
HELPING GOVERNMENT SERVE THE PEOPLE®

Full Cost Allocation Plan

For Metropolitan Government
Of
Nashville and Davidson County, Tennessee

Based on Actual Expenditures
for the year ended June 30, 2006

September 2007

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

© *2007,* MAXIMUS, INC.

FULL COST ALLOCATION PLAN FOR METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

TABLE OF CONTENTS

Section

I

Cost Allocation Certification

II

Cost Allocation Methodology

III

Cost Allocation Plan Control Schedule

IV

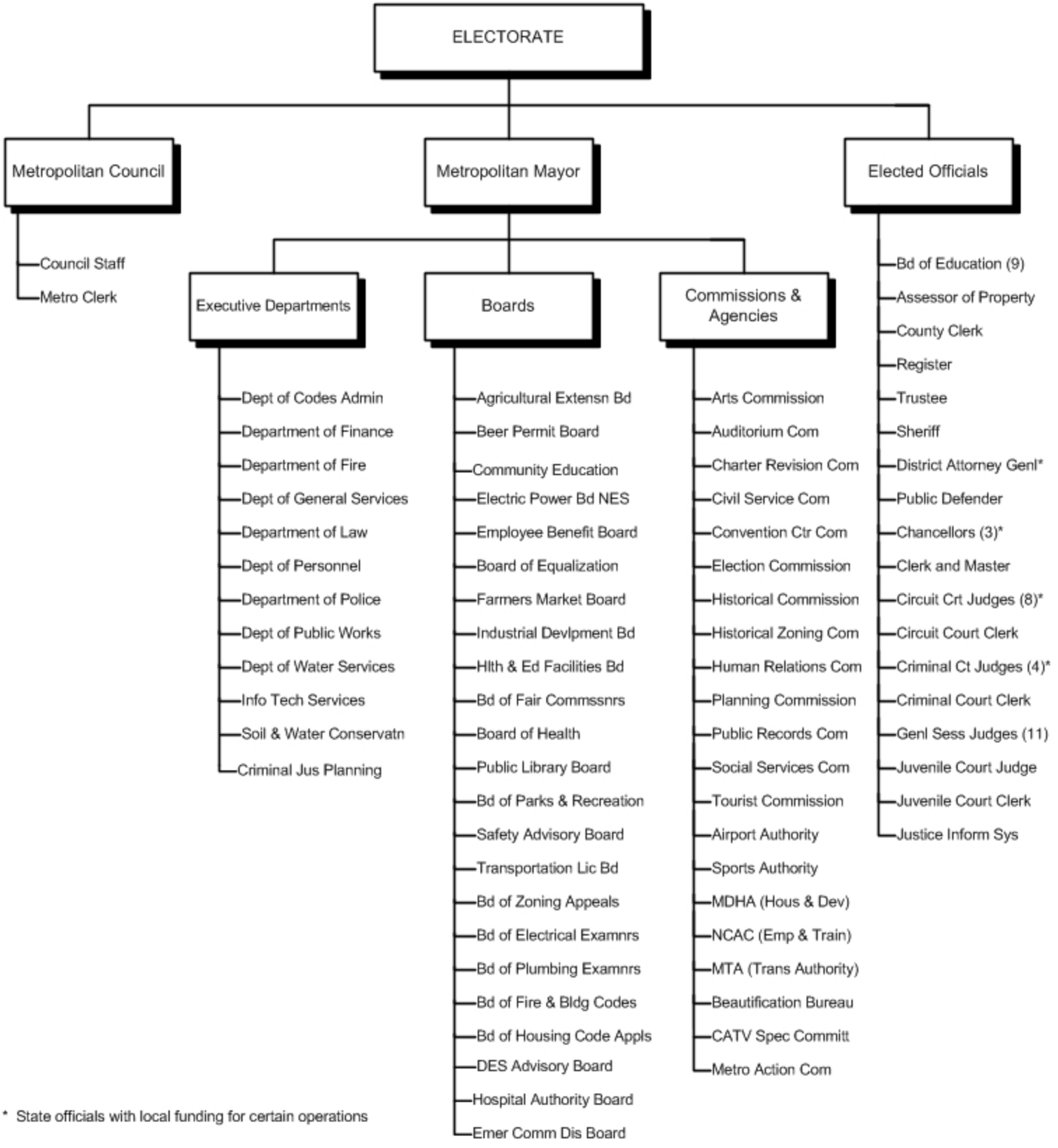
Full Cost Allocation Plan

© *2006*, MAXIMUS, Inc.

.

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

ORGANIZATION CHART



* State officials with local funding for certain operations

THE METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY

Elected Officials
at June 30, 2006

Bill Purcell, Mayor

Finance Officials

Jo Ann North	Assessor of Property
Charles E. Cardwell	Trustee
Bill Covington	County Clerk

The County Council

Howard Gentry, Jr.	Vice Mayor
David Briley	Council Member-at-large
Buck Dozier	Council Member-at-large
Adam Dread	Council Member-at-large
Diane Neighbors	Council Member-at-large
Carolyn Baldwin Tucker	Council Member-at-large

District No. 1 - Brenda Gilmore
District No. 2 - Jamie Isabel
District No. 3 - Chester Hughes*
District No. 4 - Michael Craddock
District No. 5 - Pam Murray
District No. 6 - Mike Jameson
District No. 7 - Erik Cole
District No. 8 - Jason Hart
District No. 9 - Jim Forkum
District No. 10 - Rip Ryman
District No. 19 - Ludye N. Wallace
District No. 20 - Billy Walls
District No. 21 - Edward Whitmore
District No. 22 - Eric Crafton
District No. 23 - Chris Whitson**
District No. 24 - John Summers
District No. 25 - Jim Shulman
District No. 26 - Greg Adkins
District No. 27 - Randy Foster
District No. 28 - Jason Alexander

THE METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY

Elected Officials
at June 30, 2006

District No. 11 - Feller Brown
District No. 12 - Jim Gotto
District No. 13 - Carl Burch
District No. 14 - Harold White
District No. 15 - J.B. Loring
District No. 16 - Amanda McClendon
District No. 17 - Ronnie Greer
District No. 18 - Ginger Hausser

District No. 29 - Vivian Wilhoite
District No. 30 - Michael Kerstetter***
District No. 31 - Parker Toler
District No. 32 - Sam Coleman
District No. 33 - Tommy Bradley****
District No. 34 - Lynn Williams
District No. 35 - Charlie Tygard

* Deceased, served 2003-2004
** Resigned 9/20/05
*** Resigned 4/5/06
**** Resigned 3/16/06

FULL COST ALLOCATION PLAN FOR METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Based on Actual Expenditures for the year ended June 30, 2006

COST ALLOCATION CERTIFICATION

METROPOLITAN GOVERNMENT OF NASHVILLE/DAVIDSON COUNTY

CONSOLIDATED METROPOLITAN GOVERNMENT-WIDE COST ALLOCATION PLAN

Certification by the Director of Finance

I hereby certify, as the official provided responsibility by the Charter of the Metropolitan Government of Nashville and Davidson County, Tennessee, that the information contained in the Metropolitan Government of Nashville and Davidson County Consolidated Metropolitan Government-wide Cost Allocation Plan for the fiscal year ending June 30, 2006 is correct and was prepared in accordance with the policies and procedures contained in the Office of Management and Budget Circular A-87. I further certify that a consistent approach has been followed in treating a given type of cost as direct or indirect and that in no case have costs charged as direct to Federal programs been included in the indirect cost reflected in the plan which I have submitted.

David L. Manning
Director of Finance

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

FULL COST ALLOCATION PLAN FOR METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Based on Actual Expenditures for the year ended June 30, 2006

COST ALLOCATION METHODOLOGY

MAXIMUS
Cost Allocation Methodology
For Nashville Davidson
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 State is analyzed to determine which departments or cost pools provide services to other departments. These cost pools become the "Central Service Departments" in the cost allocation plan.

Next each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or functions such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

Line items of expenditures are analyzed to determine which functions receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each function.

C. Establishing the Statistical Measurements or Bases for Allocation

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

D. Accommodating Exceptions and Adjustments

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

II. The Double Step-Down Methodology

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

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

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

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

A. The First Step-Down

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

1. The Process	The process of allocating during this round is achieved sequentially consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates: 1) Costs from the audited financials, 2) Cost adjustments, 3) Credits, and 4) Costs received from other Central Service Departments that have completed their first round allocations.
2. The Results	At the completion of the first step-down each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced after itself. These costs will be allocated in the second step-down.
B. The Second Step-Down	The rule for this second round of allocations is that each Central Service Department can allocate only to any other department sequenced after the allocating department providing the statistical measurements indicate a basis for the allocations.
1. The Process	The process of allocating during this round is achieved sequentially consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates: 1) Costs received from other Central Service Departments that have completed their second round allocations, and 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.

FULL COST ALLOCATION PLAN FOR METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Based on Actual Expenditures for the year ended June 30, 2006

COST ALLOCATION PLAN CONTROL SCHEDULE

Metropolitan Government of Nashville and Davidson County, Tennessee
Cost Allocation Plan Control Schedule
For the Fiscal Year Ended June 30, 2006

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

Metropolitan Government of Nashville and Davidson County, Tennessee
Cost Allocation Plan Control Schedule
For the Fiscal Year Ended June 30, 2006

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT		UNIT EXPENDITURES FY06
24 Internal Audit	51115	015	15509100-15509402	$	677,014.87
25 Payroll	51115	015	15502600-15502632	$	1,083,236.43
26 Business Solutions	51115	015	15516100-15516520	$	933,718.30
27 Procurement	51115	015	15516300-15516320	$	1,438,531.10
28 Financial Accountability	51115	015	15518100-15518120	$	334,249.44
29 Grants Coordination	51115	015	1517200-15517220	$	200,089.28
31 Information Systems (expenditure data from CAFR)	51137	014		$	14,708,740.00
32 Law	10101	006	06101000-06110610	$	4,988,085.93
33 Central Records	10101	003	03103000	$	259,175.72
34 Legislative	10101		002	$	1,902,431.09
	10101		03101000,03106000,03107000	$	666,798.44
	30003		02103000,03107000		
			Total	$	2,569,229.53
35 Mayor	10101		04101010-04103010	$	1,368,226.03
DIRECT OR RECEIVING DEPARTMENTS					
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		

Metropolitan Government of Nashville and Davidson County, Tennessee
Cost Allocation Plan Control Schedule
For the Fiscal Year Ended June 30, 2006

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

Metropolitan Government of Nashville and Davidson County, Tennessee
Cost Allocation Plan Control Schedule
For the Fiscal Year Ended June 30, 2006

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

Metropolitan Government of Nashville and Davidson County, Tennessee
Cost Allocation Plan Control Schedule
For the Fiscal Year Ended June 30, 2006

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

Metropolitan Government of Nashville and Davidson County, Tennessee
Cost Allocation Plan Control Schedule
For the Fiscal Year Ended June 30, 2006

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY06
	10101		040	
	30003		040	
	30801		040	
	30802		040	
	30804		040	
	32000		040	
	40130		040	
	40204		040	
	40583		040	
	41100		040	
	73180		040	
84 Arts Commission	10101		041	
	32000		041	
85 Public Works	10101		042	
	18301		042	
	30003		042	
	30011		042	
	40130		042	
	40194		042	
	40204		042	
	40217		042	
	40223		042	
	40230		042	
	40583		042	
	41100		042	
	48130		042	
	48408		042	
	48418		042	
86 Solid Waste Disposal	30501		042	
	30502		042	
	30507		042	
87 Human Relations	10101		044	
	30003		044	
	30040		044	
113 Taxi, Transportation & License Bd.	10101		045	
	30003		045	
112 Caring for Children	10101		046	
	30205		046	
89 Farmer's Market	10101		01101233	
	60152		060	
90 Municipal Auditorium	10101		061	
	30003		061	
	40130		061	
	40150		061	
91 State Fair Board	60156		062	

Metropolitan Government of Nashville and Davidson County, Tennessee
Cost Allocation Plan Control Schedule
For the Fiscal Year Ended June 30, 2006

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY06
92 Convention Center	60162		063	
93 Sports Authority (Stadium)	10101		01101225/64101100	
	20283		001	
	40280		001	
	30276		064	
	30277		064	
	30278		064	
	31281		064	
	40606		064	
	60008		064	
	60284		064	
	60287		064	
94 Water and Sewer	27312		065	
	27313		065	
	47335		065	
	47340		065	
	67311		065	
	67331		065	
121 Storm Water	37100			
95 Bordeaux Hospital	10101		01101414	
	30003		066	
	62270		066	
96 General Hospital	10101		01101413	
	62269		067	
97 Metro Action Commission	10101		01101204, 01101215	
	30003		075	
	31500		075	
	31501		075	
	31502		075	
	31506		075	
	31503		075	
	31504		075	
	31505		075	
	31507		075	
	31508		075	
Metro Action Commission (continued)	31509		075	
	31510		075	
	40150		075	
98 NCAC	10101		01101213	
	31001		076	
	31002		076	
	31003		076	
	31004		076	
	31005		076	
	31006		076	

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY06
	31007		076	
	31008		076	
	31009		076	
	31010		076	
	31011		076	
	31012		076	
	31013		076	
	31014		076	
	31015		076	
	31016		076	
	31017		076	
	31018		076	
	31019		016	
	31020		076	
	31021		076	
	31026		076	
	31028		076	
	31029		076	
99 MDHA	10101		01101210	
	31029		077	
	40130		077	
	40583		077	
	41100		077	
100 Metro Transit Authority	10101		01101117	
	10101		01101304	
	40130		078	
	40204		078	
	40583		078	
	70155		078	
	70157		078	
101 DES	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
Cost Allocation Plan Control Schedule
For the Fiscal Year Ended June 30, 2006

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY06
	45181		080	
	45288		001, 080	
	45592		080	
	46100		080	
	55145		080	
	75265		080	
	75266		080	
117 Emergency Communications Centerr	10101		91101000	
103 Self-Insurance Fund	50109		006	
	50122		006	
	50123		006	
	50135		006	
	50267		006	
Self-Insurance Fund (continued)	55143		006	
104 Arena	10101		01101221	
	20299		001	
	40606		001	
105 All Other	10101		01101118	
	10101		01101307	
	10101		01101326	
	10101		01101499-544	
	18301		01191326	
			01191499	
	20115		001	
	28315		001	
	30002		001	
	30005		001	
	30008		001	
	30009		001	
	32000		001	
	40130		001, 010, 015	
	40150		015	
	40194		001, 010, 015	
All Other (continued)	40204		001, 010	
	40207		001	
	40217		001	
	40223		001	
	40230		001,010	
	40583		001, 010	
	41100		001, 010	
	48130		001	
	48408		001	
	48418		001	
	73168		001	
	90241		001	

FULL COST ALLOCATION PLAN FOR METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

Based on Actual Expenditures for the year ended June 30, 2006

FULL COST ALLOCATION PLAN

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Table of Contents

Summary Data	Summary	Page #
Schedule A - Allocated Costs By Department	A	1
Schedule C - Summary Of Allocated Costs	C	27
Schedule D - Detail Of Allocated Costs	D	31
Schedule E - Summary Of Allocation Basis	E	51
BUILDING USE ALLOWANCE	**Detail**	**Page #**
Narrative	1.1	55
Schedule .2 - Detail Costs To Be Allocated.	1.2	56
Schedule .3 - Costs To Be Allocated By Activity.	1.3	57
Schedule .4 - Detail Activity Allocations-LINDSLEY HALL	1.4.1	61
Schedule .4 - Detail Activity Allocations-HOWARD OFFICE	1.4.2	62
Schedule .4 - Detail Activity Allocations-CRIMINAL JUSTICE BLDG	1.4.3	63
Schedule .4 - Detail Activity Allocations-RECORDS CENTER	1.4.4	64
Schedule .4 - Detail Activity Allocations-222 BUILDING	1.4.5	65
Schedule .4 - Detail Activity Allocations-CLIFFORD ALLEN	1.4.6	66
Schedule .4 - Detail Activity Allocations-COMMUNICATIONS	1.4.7	67
Schedule .4 - Detail Activity Allocations-BEN WEST	1.4.8	68
Schedule .4 - Detail Activity Allocations-CITY HALL	1.4.9	69
Schedule .4 - Detail Activity Allocations-TRIAL LAWYERS BLDG	1.4.10	70
Schedule .4 - Detail Activity Allocations-RIVERVIEW	1.4.11	71
Schedule .4 - Detail Activity Allocations-FIRST IMAGE	1.4.12	72
Schedule .4 - Detail Activity Allocations-CORNERS	1.4.13	73
Schedule .4 - Detail Activity Allocations-PADDOCK	1.4.14	74
Schedule .4 - Detail Activity Allocations-PARKING	1.4.15	75
Schedule .5 - Allocation Summary.	1.5	76
EMPLOYEE BENEFITS	**Detail**	**Page #**
Narrative	2.1	82
Schedule .2 - Detail Costs To Be Allocated.	2.2	83
Schedule .3 - Costs To Be Allocated By Activity.	2.3	84
Schedule .4 - Detail Activity Allocations-COUNTY PENSION	2.4.1	90
Schedule .4 - Detail Activity Allocations-EDUCAT PENSION	2.4.2	92
Schedule .4 - Detail Activity Allocations-CIVIL SVC PENS	2.4.3	93
Schedule .4 - Detail Activity Allocations-POLICE/FIRE PEN	2.4.4	94
Schedule .4 - Detail Activity Allocations-DEATH BENEFIT	2.4.5	95
Schedule .4 - Detail Activity Allocations-HEALTH BENEFIT	2.4.6	96
Schedule .4 - Detail Activity Allocations-LIFE BENEFIT	2.4.7	98
Schedule .4 - Detail Activity Allocations-UNEMPLOY COMP	2.4.8	100
Schedule .4 - Detail Activity Allocations-COUNCIL PENSION	2.4.9	102

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Table of Contents

Schedule .5 - Allocation Summary	2.5	103
POST AUDITS	**Detail**	**Page #**
Narrative	3.1	107
Schedule .2 - Detail Costs To Be Allocated	3.2	108
Schedule .3 - Costs To Be Allocated By Activity	3.3	109
Schedule .4 - Detail Activity Allocations-POST AUDITS	3.4.1	110
Schedule .4 - Detail Activity Allocations-INTERNAL AUDIT	3.4.2	114
Schedule .5 - Allocation Summary	3.5	115
CORPORATE DUES	**Detail**	**Page #**
Narrative	4.1	119
Schedule .2 - Detail Costs To Be Allocated	4.2	120
Schedule .3 - Costs To Be Allocated By Activity	4.3	121
Schedule .4 - Detail Activity Allocations-CORPORATE DUES	4.4.1	122
Schedule .5 - Allocation Summary	4.5	123
EMPLOYEE HEALTH & WELLNESS	**Detail**	**Page #**
Narrative	5.1	124
Schedule .2 - Detail Costs To Be Allocated	5.2	125
Schedule .3 - Costs To Be Allocated By Activity	5.3	126
Schedule .4 - Detail Activity Allocations-CLINIC	5.4.1	127
Schedule .4 - Detail Activity Allocations-BENEFIT BOARD	5.4.2	128
Schedule .5 - Allocation Summary	5.5	129
GENERAL SERVICES OVERHEAD	**Detail**	**Page #**
Narrative	6.1	130
Schedule .2 - Detail Costs To Be Allocated	6.2	131
Schedule .3 - Costs To Be Allocated By Activity	6.3	132
Schedule .4 - Detail Activity Allocations-GENERAL SERVICES OVERHEAD	6.4.1	133
Schedule .5 - Allocation Summary	6.5	134
SHARED SERVICES	**Detail**	**Page #**
Narrative	7.1	135
Schedule .2 - Detail Costs To Be Allocated	7.2	136
Schedule .3 - Costs To Be Allocated By Activity	7.3	137
Schedule .4 - Detail Activity Allocations-SHARED SERVICES	7.4.1	138
Schedule .5 - Allocation Summary	7.5	141
GENERAL SERVICES FACILITIES	**Detail**	**Page #**
Narrative	8.1	144
Schedule .2 - Detail Costs To Be Allocated	8.2	145
Schedule .3 - Costs To Be Allocated By Activity	8.3	147
Schedule .4 - Detail Activity Allocations-BUILDINGS & SECURITY	8.4.1	148

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Table of Contents

Schedule .5 - Allocation Summary	8.5	151
SHARED BUSINESS SERVICES	**Detail**	**Page #**
Narrative	9.1	153
Schedule .2 - Detail Costs To Be Allocated	9.2	154
Schedule .3 - Costs To Be Allocated By Activity	9.3	155
Schedule .4 - Detail Activity Allocations-SHARED BUSINESS SERVICES	9.4.1	156
Schedule .5 - Allocation Summary	9.5	159
CUSTOMER SERVICE	**Detail**	**Page #**
Narrative	10.1	162
Schedule .2 - Detail Costs To Be Allocated	10.2	163
Schedule .3 - Costs To Be Allocated By Activity	10.3	164
Schedule .4 - Detail Activity Allocations-CUSTOMER SERVICE	10.4.1	165
Schedule .5 - Allocation Summary	10.5	168
FLEET MANAGEMENT	**Detail**	**Page #**
Narrative	11.1	171
Schedule .2 - Detail Costs To Be Allocated	11.2	172
Schedule .3 - Costs To Be Allocated By Activity	11.3	174
Schedule .4 - Detail Activity Allocations-MOTOR POOL	11.4.1	176
Schedule .4 - Detail Activity Allocations-DEPRECIATION	11.4.2	178
Schedule .5 - Allocation Summary	11.5	180
POSTAL SERVICE	**Detail**	**Page #**
Narrative	12.1	182
Schedule .2 - Detail Costs To Be Allocated	12.2	183
Schedule .3 - Costs To Be Allocated By Activity	12.3	185
Schedule .4 - Detail Activity Allocations-POSTAL SERVICE	12.4.1	186
Schedule .5 - Allocation Summary	12.5	189
RADIO SHOP	**Detail**	**Page #**
Narrative	13.1	192
Schedule .2 - Detail Costs To Be Allocated	13.2	193
Schedule .3 - Costs To Be Allocated By Activity	13.3	195
Schedule .4 - Detail Activity Allocations-RADIO SHOP	13.4.1	196
Schedule .5 - Allocation Summary	13.5	198
DIRECTOR OF FINANCE	**Detail**	**Page #**
Narrative	14.1	200
Schedule .2 - Detail Costs To Be Allocated	14.2	201
Schedule .3 - Costs To Be Allocated By Activity	14.3	202
Schedule .4 - Detail Activity Allocations-DIR OF FINANCE	14.4.1	203
Schedule .5 - Allocation Summary	14.5	204

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Table of Contents

	Detail	Page #
MINORITY SMALL BUSINESS ASSISTANCE	**Detail**	**Page #**
Narrative	15.1	205
Schedule .2 - Detail Costs To Be Allocated	15.2	206
Schedule .3 - Costs To Be Allocated By Activity	15.3	207
Schedule .4 - Detail Activity Allocations-MIN/SMALL BUS	15.4.1	208
Schedule .4 - Detail Activity Allocations-PURCHASING	15.4.2	209
Schedule .5 - Allocation Summary	15.5	210
FINANCE OPERATIONS	**Detail**	**Page #**
Narrative	16.1	211
Schedule .2 - Detail Costs To Be Allocated	16.2	212
Schedule .3 - Costs To Be Allocated By Activity	16.3	213
Schedule .4 - Detail Activity Allocations-OPERATIONS	16.4.1	214
Schedule .5 - Allocation Summary	16.5	217
PAYROLL	**Detail**	**Page #**
Narrative	17.1	220
Schedule .2 - Detail Costs To Be Allocated	17.2	221
Schedule .3 - Costs To Be Allocated By Activity	17.3	222
Schedule .4 - Detail Activity Allocations-PAYROLL	17.4.1	223
Schedule .5 - Allocation Summary	17.5	226
OFFICE OF MANAGEMENT BUDGET	**Detail**	**Page #**
Narrative	18.1	229
Schedule .2 - Detail Costs To Be Allocated	18.2	230
Schedule .3 - Costs To Be Allocated By Activity	18.3	231
Schedule .4 - Detail Activity Allocations-MANAGEMENT BUDGET	18.4.1	232
Schedule .5 - Allocation Summary	18.5	235
INTERNAL AUDIT	**Detail**	**Page #**
Narrative	19.1	238
Schedule .2 - Detail Costs To Be Allocated	19.2	239
Schedule .3 - Costs To Be Allocated By Activity	19.3	240
Schedule .4 - Detail Activity Allocations-FINANCE INTERNAL AUDIT BI	19.4.1	241
Schedule .5 - Allocation Summary	19.5	244
BUSINESS SOLUTIONS	**Detail**	**Page #**
Narrative	20.1	246
Schedule .2 - Detail Costs To Be Allocated	20.2	247
Schedule .3 - Costs To Be Allocated By Activity	20.3	248
Schedule .4 - Detail Activity Allocations-BUSINESS SOLUTIONS	20.4.1	249
Schedule .5 - Allocation Summary	20.5	252

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Table of Contents

DIV ISION OF REAL PROPERTY	Detail	Page #
Narrative	21.1	255
Schedule .2 - Detail Costs To Be Allocated	21.2	256
Schedule .3 - Costs To Be Allocated By Activity	21.3	258
Schedule .4 - Detail Activity Allocations-REAL PROPERTY DIV	21.4.1	259
Schedule .5 - Allocation Summary	21.5	260
PURCHASING	**Detail**	**Page #**
Narrative	22.1	261
Schedule .2 - Detail Costs To Be Allocated	22.2	262
Schedule .3 - Costs To Be Allocated By Activity	22.3	263
Schedule .4 - Detail Activity Allocations-PURCHASING	22.4.1	264
Schedule .5 - Allocation Summary	22.5	267
FINANCIAL ACCOUNTABILITY	**Detail**	**Page #**
Narrative	23.1	270
Schedule .2 - Detail Costs To Be Allocated	23.2	271
Schedule .3 - Costs To Be Allocated By Activity	23.3	272
Schedule .4 - Detail Activity Allocations-ACCOUNTABILITY	23.4.1	273
Schedule .5 - Allocation Summary	23.5	276
TREASURY	**Detail**	**Page #**
Narrative	24.1	279
Schedule .2 - Detail Costs To Be Allocated	24.2	280
Schedule .3 - Costs To Be Allocated By Activity	24.3	282
Schedule .4 - Detail Activity Allocations-CASH OPERATIONS	24.4.1	283
Schedule .4 - Detail Activity Allocations-INVESTMENT SUPPORT	24.4.2	286
Schedule .4 - Detail Activity Allocations-INVESTOR RELATIONS	24.4.3	290
Schedule .5 - Allocation Summary	24.5	294
GRANTS COORDINATION	**Detail**	**Page #**
Narrative	25.1	298
Schedule .2 - Detail Costs To Be Allocated	25.2	299
Schedule .3 - Costs To Be Allocated By Activity	25.3	300
Schedule .4 - Detail Activity Allocations-GRANT COORDINATION	25.4.1	301
Schedule .5 - Allocation Summary	25.5	304
HUMAN RESOURCES	**Detail**	**Page #**
Narrative	26.1	307
Schedule .2 - Detail Costs To Be Allocated	26.2	308
Schedule .3 - Costs To Be Allocated By Activity	26.3	310
Schedule .4 - Detail Activity Allocations-HUMAN RESOURCES	26.4.1	311
Schedule .5 - Allocation Summary	26.5	314

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Table of Contents

INFORMATION SYSTEMS	Detail	Page #
Narrative	27.1	317
Schedule .2 - Detail Costs To Be Allocated	27.2	318
Schedule .3 - Costs To Be Allocated By Activity	27.3	320
Schedule .4 - Detail Activity Allocations-INFORM SYSTEMS	27.4.1	322
Schedule .5 - Allocation Summary	27.5	326
DEPARTMENT OF LAW	**Detail**	**Page #**
Narrative	28.1	329
Schedule .2 - Detail Costs To Be Allocated	28.2	330
Schedule .3 - Costs To Be Allocated By Activity	28.3	331
Schedule .4 - Detail Activity Allocations-LEGAL SERVICES	28.4.1	333
Schedule .4 - Detail Activity Allocations-RISK MANAGEMENT	28.4.2	336
Schedule .5 - Allocation Summary	28.5	337
CENTRAL RECORDS	**Detail**	**Page #**
Narrative	29.1	340
Schedule .2 - Detail Costs To Be Allocated	29.2	341
Schedule .3 - Costs To Be Allocated By Activity	29.3	342
Schedule .4 - Detail Activity Allocations-RECORDS STORAGE	29.4.1	344
Schedule .4 - Detail Activity Allocations-DATA REQUESTS	29.4.2	346
Schedule .5 - Allocation Summary	29.5	348
LEGISLATIVE	**Detail**	**Page #**
Narrative	30.1	350
Schedule .2 - Detail Costs To Be Allocated	30.2	351
Schedule .3 - Costs To Be Allocated By Activity	30.3	353
Schedule .4 - Detail Activity Allocations-METRO CLERK	30.4.1	355
Schedule .4 - Detail Activity Allocations-COUNCIL	30.4.2	359
Schedule .5 - Allocation Summary	30.5	363
MAYOR	**Detail**	**Page #**
Narrative	31.1	366
Schedule .2 - Detail Costs To Be Allocated	31.2	367
Schedule .3 - Costs To Be Allocated By Activity	31.3	368
Schedule .4 - Detail Activity Allocations-OFFICE OF THE MAYOR	31.4.1	370
Schedule .5 - Allocation Summary	31.5	374

MAXCars © 2007 MAXIMUS, INC.

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

Central Service Departments	ELECTIONS	SURPLUS PROPERTY	PLANNING COMM	ADV PLAN/RSCH	REGISTER/DEEDS	HISTORICAL COMM	COMM ED ALLIANCE
BUILDING USE ALLOWANCE	0	0	25,122	0	0	0	0
EMPLOYEE BENEFITS	93,626	0	171,133	0	37,455	0	37,455
POST AUDITS	1,003	896	4,843	266	431	406	402
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	(267)	(18)	(444)	0	(124)	(36)	(16)
GENERAL SERVICES	11,410	28,474	65,734	0	255	0	0
SHARED BUSINESS	475	285	105	0	10	47	0
CUSTOMER SERVICE	(180)	(6)	(199)	0	(436)	(31)	(28)
FLEET MANAGEMENT	3,487	106	3,467	0	3,523	0	3,194
POSTAL SERVICE	(2,930)	(31)	(2,316)	0	(854)	(280)	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	4,554	0	0	0	0
FINANCE OPERATIONS	868	204	1,136	0	179	132	255
PAYROLL	379	89	497	0	78	58	112
OFFICE OF MANAGEMENT	670	157	877	0	138	103	198
INTERNAL AUDIT	288	67	377	0	59	44	85
BUSINESS SOLUTIONS	409	96	536	0	85	62	121
DIV ISION OF REAL	0	0	0	0	0	0	0
PURCHASING	832	195	1,090	0	172	128	245
FINANCIAL	134	31	176	0	28	21	39
TREASURY	3,389	60	269	28	187	26	34
GRANTS COORDINATION	75	18	99	0	15	12	22
HUMAN RESOURCES	870	270	1,905	0	0	314	136
INFORMATION SYSTEMS	967	351	2,637	0	985	113	55
DEPARTMENT OF LAW	19,509	0	81,315	0	56	42,299	14
CENTRAL RECORDS	2,781	0	4,959	0	4,454	0	0
LEGISLATIVE	365,616	1,832	11,125	1,257	0	2,087	2,247
MAYOR	216,091	1,083	6,576	743	0	1,233	1,328
Total Allocated	719,502	34,159	385,573	2,294	46,696	46,738	45,898
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	719,502	34,159	385,573	2,294	46,696	46,738	45,898
Adjustments	0	0	0	0	0	0	0

MAXCars © 2007 MAXIMUS, INC.

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

Central Service Departments	ELECTIONS	SURPLUS PROPERTY	PLANNING COMM	ADV PLAN/RSCH	REGISTER/DEEDS	HISTORICAL COMM	COMM ED ALLIANCE
Proposed Costs	719,502	34,159	385,573	2,294	46,696	46,738	45,898

MAXCars © 2007 MAXIMUS, INC.

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

Central Service Departments	GOVT ACCESS TV	ASSESSOR PROP	TRUSTEE	COUNTY CLERK	DISTRICT ATTOR	DA DRUG ENF	DA SPECIAL OPNS
BUILDING USE ALLOWANCE	0	14,137	3,685	16,625	175	0	0
EMPLOYEE BENEFITS	0	241,310	81,155	340,509	30,094	0	0
POST AUDITS	157	724	567	774	1,691	1,076	100
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	0	(249)	(89)	(267)	(1,669)	0	0
GENERAL SERVICES	0	24,210	6,293	32,485	6,010	0	0
SHARED BUSINESS	0	11	167	191	273	0	0
CUSTOMER SERVICE	0	(224)	(230)	(2,273)	(6)	0	0
FLEET MANAGEMENT	0	109,163	3,559	18,019	41,969	77,422	10,096
POSTAL SERVICE	0	(756)	(956)	(1,150)	(1,288)	0	0
RADIO SHOP	0	0	0	0	(4,728)	(977)	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	0	0	0
FINANCE OPERATIONS	0	1,047	365	778	1,267	0	0
PAYROLL	0	457	159	340	553	0	0
OFFICE OF MANAGEMENT	0	808	281	601	978	0	0
INTERNAL AUDIT	0	347	120	258	420	0	0
BUSINESS SOLUTIONS	0	494	172	367	597	0	0
DIV ISION OF REAL	0	0	0	0	0	102	0
PURCHASING	0	1,004	349	746	1,213	0	0
FINANCIAL	0	162	57	120	195	0	0
TREASURY	37	361	118	286	277	504	10
GRANTS COORDINATION	0	91	32	68	110	0	0
HUMAN RESOURCES	0	2,477	721	1,984	1,991	0	0
INFORMATION SYSTEMS	28	1,896	917	1,794	1,033	696	0
DEPARTMENT OF LAW	0	135,500	110,756	6,309	2,185	0	0
CENTRAL RECORDS	0	8,544	1,100	9,469	0	0	0
LEGISLATIVE	0	26,009	8,810	20,465	21,787	1,265	0
MAYOR	0	15,372	5,207	12,096	12,877	748	0
Total Allocated	222	582,895	223,315	460,594	118,004	80,836	10,206
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	222	582,895	223,315	460,594	118,004	80,836	10,206
Adjustments	0	0	0	0	0	0	0

MAXCars © 2007 MAXIMUS, INC.

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

Central Service Departments	GOVT ACCESS TV	ASSESSOR PROP	TRUSTEE	COUNTY CLERK	DISTRICT ATTOR	DA DRUG ENF	DA SPECIAL OPNS
Proposed Costs	222	582,895	223,315	460,594	118,004	80,836	10,206

MAXCars © 2007 MAXIMUS, INC.

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

Central Service Departments	MEDICAL EXAMINER	PUBLIC DEFENDER	JUVENILE CT CLRK	CIRCUIT CT CLERK	CRIMINAL CT CLRK	CLERK/MASTER	JUVENILE COURT
BUILDING USE ALLOWANCE	0	148	0	730,842	547,614	117,616	0
EMPLOYEE BENEFITS	0	31,215	62,898	388,379	224,879	37,455	192,782
POST AUDITS	0	608	444	1,081	859	426	5,326
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	0	0	0	0	65
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	0	(160)	(89)	(249)	(320)	(89)	(639)
GENERAL SERVICES	0	4,231	10,789	124,388	76,721	55,513	76,812
SHARED BUSINESS	0	26	20	350	159	8	23
CUSTOMER SERVICE	0	(287)	(100)	(1,076)	(492)	(211)	(299)
FLEET MANAGEMENT	0	7,010	3,577	31,951	3,577	0	57,438
POSTAL SERVICE	0	(432)	(683)	(10,447)	(3,244)	(956)	(734)
RADIO SHOP	0	0	0	(374)	0	0	(9,148)
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	4,554	0	4,554
FINANCE OPERATIONS	0	764	322	745	887	282	1,851
PAYROLL	0	333	141	325	387	123	809
OFFICE OF MANAGEMENT	0	589	248	575	684	217	1,428
INTERNAL AUDIT	0	252	107	247	294	93	614
BUSINESS SOLUTIONS	0	360	152	352	418	132	873
DIV ISION OF REAL	0	0	0	0	0	31	777
PURCHASING	0	732	308	713	850	269	1,773
FINANCIAL	0	118	50	115	137	44	286
TREASURY	0	231	145	328	331	77	531
GRANTS COORDINATION	0	66	28	65	77	25	161
HUMAN RESOURCES	0	1,006	899	1,542	2,326	578	4,167
INFORMATION SYSTEMS	0	497	282	697	488	241	1,649
DEPARTMENT OF LAW	4,861	1,616	1,540	1,322	6,776	5,496	5,798
CENTRAL RECORDS	0	12,810	10,773	34,738	90,379	29,648	0
LEGISLATIVE	0	17,916	12,673	15,063	24,705	5,468	34,952
MAYOR	0	10,588	7,491	8,903	14,602	3,231	20,658
Total Allocated	4,861	90,237	112,015	1,330,575	997,648	255,717	402,507
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	4,861	90,237	112,015	1,330,575	997,648	255,717	402,507
Adjustments	0	0	0	0	0	0	0

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Allocated Costs By Department

Central Service Departments	MEDICAL EXAMINER	PUBLIC DEFENDER	JUVENILE CT CLRK	CIRCUIT CT CLERK	CRIMINAL CT CLRK	CLERK/MASTER	JUVENILE COURT
Proposed Costs	4,861	90,237	112,015	1,330,575	997,648	255,717	402,507

MAXCars © 2007 MAXIMUS, INC.

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

Central Service Departments	GEN SESSIONS CT	ST TRIAL COURTS	JUSTICE INFO SYS	SHERIFF ADMIN	SH COMM SERVICES	SH FACILITY MTN	SH WAREHOUSE
BUILDING USE ALLOWANCE	670,771	37,024	0	76,418	0	0	0
EMPLOYEE BENEFITS	206,973	136,794	7,408	879,016	0	0	0
POST AUDITS	3,102	3,531	2,400	1,662	7	434	552
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	143	0	0	5,291	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	(463)	(1,013)	(143)	(1,902)	0	0	0
GENERAL SERVICES	178,392	15,480	426	179,259	0	0	0
SHARED BUSINESS	140	131	17	81	0	0	0
CUSTOMER SERVICE	(904)	(6)	(119)	(448)	0	0	0
FLEET MANAGEMENT	3,485	45,554	0	534,538	0	0	0
POSTAL SERVICE	(2,550)	(1,438)	(52)	(6,406)	0	0	0
RADIO SHOP	(212)	(7,747)	0	(70,452)	0	0	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	4,554	4,554	0	0	0
FINANCE OPERATIONS	1,604	1,684	420	8,527	0	0	0
PAYROLL	700	736	184	3,726	0	0	0
OFFICE OF MANAGEMENT	1,237	1,299	324	6,579	0	0	0
INTERNAL AUDIT	531	558	139	2,826	0	0	0
BUSINESS SOLUTIONS	756	794	198	4,022	0	0	0
DIV ISION OF REAL	0	0	21	117	0	0	0
PURCHASING	1,536	1,613	403	8,171	0	0	0
FINANCIAL	248	260	65	1,316	0	0	0
TREASURY	523	614	84	452	0	49	17
GRANTS COORDINATION	140	147	36	741	0	0	0
HUMAN RESOURCES	3,176	2,326	613	36,385	0	0	0
INFORMATION SYSTEMS	1,213	1,249	656	1,748	13	9	4
DEPARTMENT OF LAW	11,431	2,347	126	83,016	0	0	0
CENTRAL RECORDS	939	0	0	2,191	0	0	0
LEGISLATIVE	37,681	42,546	5,752	21,475	0	4,165	520
MAYOR	22,271	25,145	3,399	12,693	0	2,461	307
Total Allocated	1,142,863	309,628	26,911	1,795,596	20	7,118	1,400
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,142,863	309,628	26,911	1,795,596	20	7,118	1,400
Adjustments	0	0	0	0	0	0	0

MAXCars © 2007 MAXIMUS, INC.

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

Central Service Departments	GEN SESSIONS CT	ST TRIAL COURTS	JUSTICE INFO SYS	SHERIFF ADMIN	SH COMM SERVICES	SH FACILITY MTN	SH WAREHOUSE
Proposed Costs	1,142,863	309,628	26,911	1,795,596	20	7,118	1,400

MAXCars © 2007 MAXIMUS, INC.

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

Central Service Departments	SH CRIM JUST CTR	SH HILL JAIL	SH MENS JAIL ANX	SH CORR WORK CTR	SH TRANSPORTATION	SH SUBSTANCE AB	SH WARRANTS
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	0	0
POST AUDITS	1,466	684	0	1,632	258	0	553
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED BUSINESS	0	0	0	0	0	0	0
CUSTOMER SERVICE	0	0	0	0	0	0	0
FLEET MANAGEMENT	0	0	0	0	0	0	0
POSTAL SERVICE	0	0	0	0	0	0	0
RADIO SHOP	0	0	0	0	0	0	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	0	0	0
FINANCE OPERATIONS	0	0	0	0	0	0	0
PAYROLL	0	0	0	0	0	0	0
OFFICE OF MANAGEMENT	0	0	0	0	0	0	0
INTERNAL AUDIT	0	0	0	0	0	0	0
BUSINESS SOLUTIONS	0	0	0	0	0	0	0
DIV ISION OF REAL	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	0
FINANCIAL	0	0	0	0	0	0	0
TREASURY	899	190	0	567	120	0	191
GRANTS COORDINATION	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
INFORMATION SYSTEMS	239	62	0	92	39	0	90
DEPARTMENT OF LAW	0	0	0	0	0	0	0
CENTRAL RECORDS	0	0	0	0	0	0	0
LEGISLATIVE	77,073	15,978	0	45,530	10,180	0	16,471
MAYOR	45,553	9,444	0	26,909	6,017	0	9,734
Total Allocated	125,230	26,358	0	74,730	16,614	0	27,039
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	125,230	26,358	0	74,730	16,614	0	27,039
Adjustments	0	0	0	0	0	0	0

MAXCars © 2007 MAXIMUS, INC.

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

Central Service Departments	SH CRIM JUST CTR	SH HILL JAIL	SH MENS JAIL ANX	SH CORR WORK CTR	SH TRANSPORTATION	SH SUBSTANCE AB	SH WARRANTS
Proposed Costs	125,230	26,358	0	74,730	16,614	0	27,039

MAXCars © 2007 MAXIMUS, INC.

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

Central Service Departments	SH TRAINING ACAD	SH DEBERRY	SH CENTRAL PROC	SH LAW ENF BLOCK	SH COMPLIANCE	SH PRE TRIAL	SH SOUTH PRECINCT
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	0	0
POST AUDITS	383	233	0	156	1	1	0
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED BUSINESS	0	0	0	0	0	0	0
CUSTOMER SERVICE	0	0	0	0	0	0	0
FLEET MANAGEMENT	0	0	0	0	0	0	0
POSTAL SERVICE	0	0	0	0	0	0	0
RADIO SHOP	0	0	0	0	0	0	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	0	0	0
FINANCE OPERATIONS	0	0	0	0	0	0	0
PAYROLL	0	0	0	0	0	0	0
OFFICE OF MANAGEMENT	0	0	0	0	0	0	0
INTERNAL AUDIT	0	0	0	0	0	0	0
BUSINESS SOLUTIONS	0	0	0	0	0	0	0
DIV ISION OF REAL	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	0
FINANCIAL	0	0	0	0	0	0	0
TREASURY	38	710	0	109	0	0	0
GRANTS COORDINATION	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
INFORMATION SYSTEMS	25	120	0	0	0	0	0
DEPARTMENT OF LAW	0	0	0	0	0	0	0
CENTRAL RECORDS	0	0	0	0	0	0	0
LEGISLATIVE	3,212	0	0	256	0	0	0
MAYOR	1,898	0	0	150	0	0	0
Total Allocated	5,556	1,063	0	671	1	1	0
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	5,556	1,063	0	671	1	1	0
Adjustments	0	0	0	0	0	0	0

MAXCars © 2007 MAXIMUS, INC.

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

Central Service Departments	SH TRAINING ACAD	SH DEBERRY	SH CENTRAL PROC	SH LAW ENF BLOCK	SH COMPLIANCE	SH PRE TRIAL	SH SOUTH PRECINCT
Proposed Costs	5,556	1,063	0	671	1	1	0

MAXCars © 2007 MAXIMUS, INC.

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

Central Service Departments	SH COURTHOUSE	SH SORT	SH DAY REPORTING	SH WORK RELEASE	SH OTHER	POLICE	POLICE DRUG ENF
BUILDING USE ALLOWANCE	0	0	0	0	0	51,004	0
EMPLOYEE BENEFITS	0	0	0	0	0	9,941,809	0
POST AUDITS	0	85	686	231	218	51,923	1,866
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	0	0	0	136,946	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	0	0	0	0	0	(3,801)	0
GENERAL SERVICES	0	0	0	0	0	388,191	0
SHARED BUSINESS	0	0	0	0	0	223	0
CUSTOMER SERVICE	0	0	0	0	0	(802)	0
FLEET MANAGEMENT	0	0	0	0	0	4,461,621	4,554
POSTAL SERVICE	0	0	0	0	0	(7,416)	0
RADIO SHOP	0	0	0	0	0	(720,828)	(21,648)
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	0	4,554	0
FINANCE OPERATIONS	0	0	0	0	0	23,647	0
PAYROLL	0	0	0	0	0	10,333	0
OFFICE OF MANAGEMENT	0	0	0	0	0	18,246	0
INTERNAL AUDIT	0	0	0	0	0	7,837	0
BUSINESS SOLUTIONS	0	0	0	0	0	11,154	0
DIV ISION OF REAL	0	0	0	0	0	7,585	0
PURCHASING	0	0	0	0	0	22,659	0
FINANCIAL	0	0	0	0	0	3,649	0
TREASURY	0	0	175	8	30	6,782	1,482
GRANTS COORDINATION	0	0	0	0	0	2,054	0
HUMAN RESOURCES	0	0	0	0	0	76,491	0
INFORMATION SYSTEMS	0	0	21	0	0	12,548	33
DEPARTMENT OF LAW	0	0	0	0	0	538,366	0
CENTRAL RECORDS	0	0	0	0	0	4,802	0
LEGISLATIVE	0	0	14,998	509	0	398,756	0
MAYOR	0	0	8,864	302	0	235,688	0
Total Allocated	0	85	24,744	1,050	248	15,684,021	(13,713)
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	0	85	24,744	1,050	248	15,684,021	(13,713)
Adjustments	0	0	0	0	0	0	0

MAXCars © 2007 MAXIMUS, INC.

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

Central Service Departments	SH COURTHOUSE	SH SORT	SH DAY REPORTING	SH WORK RELEASE	SH OTHER	POLICE	POLICE DRUG ENF
Proposed Costs	0	85	24,744	1,050	248	15,684,021	(13,713)

MAXCars © 2007 MAXIMUS, INC.

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

Central Service Departments	FIRE	CODES ADMIN	BEER BOARD	AGRICULTURAL EXT	SOIL & WATER	SOCIAL SERVICES	HEALTH
BUILDING USE ALLOWANCE	0	0	1,976	4,063	0	16,102	708
EMPLOYEE BENEFITS	7,537,132	398,319	24,970	3,473	6,243	774,383	1,215,700
POST AUDITS	13,177	4,941	749	286	225	3,273	23,357
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	104,575	268	0	0	0	711	8,135
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	(3,234)	(390)	0	(18)	0	(1,918)	(3,464)
GENERAL SERVICES	25,059	27,720	6,459	6,944	3,482	25,372	1,765
SHARED BUSINESS	389	47	15	0	0	53	140
CUSTOMER SERVICE	(149)	(710)	(25)	(31)	0	(387)	(1,426)
FLEET MANAGEMENT	1,475,552	207,619	7,121	0	0	52,912	120,240
POSTAL SERVICE	(569)	(3,121)	(297)	(77)	(5)	(498)	(36)
RADIO SHOP	(282,072)	(15,231)	(1,326)	0	0	0	(5,235)
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	4,554	0	0	0	0	0	4,554
FINANCE OPERATIONS	16,028	1,307	148	115	47	2,258	8,202
PAYROLL	7,004	571	65	50	20	987	3,584
OFFICE OF MANAGEMENT	12,368	1,008	114	88	36	1,743	6,329
INTERNAL AUDIT	5,312	433	49	38	15	749	2,718
BUSINESS SOLUTIONS	7,560	616	70	54	22	1,065	3,869
DIV ISION OF REAL	22	0	0	0	0	0	72
PURCHASING	15,359	1,252	142	109	45	2,164	7,860
FINANCIAL	2,474	201	23	17	7	348	1,266
TREASURY	4,491	380	19	29	6	406	2,753
GRANTS COORDINATION	1,392	114	13	9	4	196	713
HUMAN RESOURCES	51,491	4,003	200	242	43	6,366	8,377
INFORMATION SYSTEMS	3,465	3,153	86	100	35	1,061	6,362
DEPARTMENT OF LAW	121,559	177,201	18,105	52	0	16,257	54,694
CENTRAL RECORDS	10,951	3,204	0	0	0	4,102	37,542
LEGISLATIVE	271,978	24,989	1,190	2,237	265	24,479	133,907
MAYOR	160,748	14,769	703	1,323	156	14,467	79,143
Total Allocated	9,566,616	852,663	60,569	19,103	10,646	946,651	1,721,829
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	9,566,616	852,663	60,569	19,103	10,646	946,651	1,721,829
Adjustments	0	0	0	0	0	0	0

MAXCars © 2007 MAXIMUS, INC.

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

Central Service Departments	FIRE	CODES ADMIN	BEER BOARD	AGRICULTURAL EXT	SOIL & WATER	SOCIAL SERVICES	HEALTH
Proposed Costs	9,566,616	852,663	60,569	19,103	10,646	946,651	1,721,829

MAXCars © 2007 MAXIMUS, INC.

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

Central Service Departments	PUBLIC LIBRARY	PARKS	ARTS COMMISSION	PUBLIC WORKS	SOLID WASTE	HUMAN RELATIONS	ADA MANAGEMENT
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	559,686	1,157,189	18,729	4,439,111	876,115	12,486	0
POST AUDITS	11,563	17,360	607	9,579	5,352	485	603
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	3,567	0	18,016	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	(4,920)	(5,505)	(196)	(6,182)	0	(160)	(18)
GENERAL SERVICES	18,816	0	0	0	0	1,765	238
SHARED BUSINESS	404	416	168	335	24	68	868
CUSTOMER SERVICE	(168)	(318)	(19)	0	0	(13)	(6)
FLEET MANAGEMENT	102,982	1,650,271	0	1,790,762	203,872	0	9,660
POSTAL SERVICE	(5,680)	(3,791)	(129)	(1,169)	0	(70)	(52)
RADIO SHOP	0	(11,906)	0	(63,417)	0	0	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	4,554	4,554	4,554	0	0	0
FINANCE OPERATIONS	4,496	7,390	331	7,764	3,534	132	247
PAYROLL	1,965	3,229	144	3,393	1,545	58	108
OFFICE OF MANAGEMENT	3,468	5,702	255	5,990	2,727	103	191
INTERNAL AUDIT	1,490	2,449	110	2,573	1,171	44	82
BUSINESS SOLUTIONS	2,120	3,486	156	3,662	1,667	62	116
DIV ISION OF REAL	1,334	143	0	99	0	0	0
PURCHASING	4,307	7,082	317	7,440	3,387	128	237
FINANCIAL	694	1,140	51	1,198	546	21	38
TREASURY	1,519	2,626	68	2,417	2,103	16	50
GRANTS COORDINATION	390	642	28	674	307	12	21
HUMAN RESOURCES	14,257	25,753	192	14,784	5,366	127	385
INFORMATION SYSTEMS	7,011	3,404	70	3,238	603	91	190
DEPARTMENT OF LAW	12,424	25,449	7,709	203,424	6,191	11,535	0
CENTRAL RECORDS	4,184	536	0	2,428	0	0	3,043
LEGISLATIVE	86,847	187,644	1,577	89,945	23,081	964	2,767
MAYOR	51,329	110,903	932	53,160	13,642	569	1,636
Total Allocated	880,518	3,199,415	35,654	6,593,778	1,151,233	28,423	20,404
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	880,518	3,199,415	35,654	6,593,778	1,151,233	28,423	20,404
Adjustments	0	0	0	0	0	0	0

MAXCars © 2007 MAXIMUS, INC.

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

Central Service Departments	PUBLIC LIBRARY	PARKS	ARTS COMMISSION	PUBLIC WORKS	SOLID WASTE	HUMAN RELATIONS	ADA MANAGEMENT
Proposed Costs	880,518	3,199,415	35,654	6,593,778	1,151,233	28,423	20,404

MAXCars © 2007 MAXIMUS, INC.

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

Central Service Departments	CARING FOR	FARMERS MARKET	MUNI AUDITORIUM	STATE FAIR BD	CONVENTION CTR	SPORTS AUTHORITY	WATER & SEWER
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	37,455	18,729	43,698	70,309	55,586	0	3,466,001
POST AUDITS	105	1,240	1,262	4,208	2,778	751	50,746
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	0	0	0	0	2,332
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	0	(267)	(356)	(1,349)	(870)	(70)	(7,939)
GENERAL SERVICES	0	0	231	0	0	0	3,221
SHARED BUSINESS	0	0	19	118	47	0	1,117
CUSTOMER SERVICE	0	(6)	(19)	(50)	(25)	(13)	(356)
FLEET MANAGEMENT	0	3,669	24,550	89,781	19,105	0	1,919,121
POSTAL SERVICE	0	(35)	(118)	(9)	(220)	(31)	(144)
RADIO SHOP	0	(68)	(391)	(185)	0	0	(17,458)
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	4,554	0	4,554	4,554	4,554
FINANCE OPERATIONS	0	294	346	1,122	1,122	1,038	32,990
PAYROLL	0	129	152	490	490	454	14,416
OFFICE OF MANAGEMENT	0	227	266	865	865	800	25,454
INTERNAL AUDIT	0	97	115	372	372	344	10,934
BUSINESS SOLUTIONS	0	138	163	529	529	490	15,560
DIV ISION OF REAL	0	688	1,972	0	6,450	0	7,042
PURCHASING	0	281	332	1,075	1,075	995	31,611
FINANCIAL	0	45	53	173	173	161	5,091
TREASURY	10	195	78	1,869	623	1,288	26,579
GRANTS COORDINATION	0	26	30	97	97	90	2,866
HUMAN RESOURCES	0	307	479	1,530	1,235	78	33,644
INFORMATION SYSTEMS	5	77	125	475	491	85	9,237
DEPARTMENT OF LAW	1,354	5,422	3,809	18,965	3,827	20,830	201,079
CENTRAL RECORDS	6,638	0	0	599	0	0	1,093
LEGISLATIVE	435	2,031	2,965	71,217	12,711	520	167,707
MAYOR	256	1,200	1,753	42,091	7,513	307	99,120
Total Allocated	46,258	34,419	86,068	304,292	118,528	32,671	6,105,618
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	46,258	34,419	86,068	304,292	118,528	32,671	6,105,618
Adjustments	0	0	0	0	0	0	0

MAXCars © 2007 MAXIMUS, INC.

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

Central Service Departments	CARING FOR	FARMERS MARKET	MUNI AUDITORIUM	STATE FAIR BD	CONVENTION CTR	SPORTS AUTHORITY	WATER & SEWER
Proposed Costs	46,258	34,419	86,068	304,292	118,528	32,671	6,105,618

MAXCars © 2007 MAXIMUS, INC.

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

Central Service Departments	STORM WATER	BORDEAUX	GENERAL HOSP	METRO ACTION COM	NCAC	MDHA	METRO TRANSIT
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	1,413,600	2,621,441	321,920	43,698	6,243	0
POST AUDITS	2,773	22,795	22,365	12,065	15,031	1	622
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	5,385	0	4,982	0	150	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	0	0	0	(3,091)	(12,150)	0	0
GENERAL SERVICES	0	0	0	0	869	0	0
SHARED BUSINESS	0	25	0	243	127	0	0
CUSTOMER SERVICE	0	(31)	0	(249)	(37)	0	0
FLEET MANAGEMENT	37,715	22,376	0	202,422	3,523	0	0
POSTAL SERVICE	0	(726)	(39)	(907)	(362)	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	4,554	0	0
FINANCE OPERATIONS	0	6,624	0	3,946	3,170	0	0
PAYROLL	0	2,895	0	1,724	1,385	0	0
OFFICE OF MANAGEMENT	0	5,111	0	3,044	2,445	0	0
INTERNAL AUDIT	0	2,195	0	1,308	1,051	0	0
BUSINESS SOLUTIONS	0	3,124	0	1,861	1,495	0	0
DIV ISION OF REAL	10	260	0	10,053	54	0	0
PURCHASING	0	6,347	0	3,781	3,037	0	0
FINANCIAL	0	1,022	0	608	489	0	0
TREASURY	3,001	2,677	11,182	1,193	337	1	745
GRANTS COORDINATION	0	575	0	343	275	0	0
HUMAN RESOURCES	0	7,963	0	9,740	1,591	0	0
INFORMATION SYSTEMS	0	1,591	3,337	1,866	917	0	0
DEPARTMENT OF LAW	0	24,240	59,682	35,814	4,472	5,921	12,486
CENTRAL RECORDS	0	0	0	1,541	5,516	0	0
LEGISLATIVE	18,085	121,506	190,552	82,474	13,750	113	265
MAYOR	10,689	71,814	112,622	48,745	8,127	67	156
Total Allocated	72,273	1,721,368	3,021,142	745,426	103,364	12,496	14,274
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	72,273	1,721,368	3,021,142	745,426	103,364	12,496	14,274
Adjustments	0	0	0	0	0	0	0

MAXCars © 2007 MAXIMUS, INC.

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

Central Service Departments	STORM WATER	BORDEAUX	GENERAL HOSP	METRO ACTION COM	NCAC	MDHA	METRO TRANSIT
Proposed Costs	72,273	1,721,368	3,021,142	745,426	103,364	12,496	14,274

MAXCars © 2007 MAXIMUS, INC.

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

Central Service Departments	DES	TAXI TRANSP &	EDUCATION	SELF INSUR FUND	ARENA	COMMUNICATION	ALL OTHER
BUILDING USE ALLOWANCE	0	0	0	0	0	86,254	300,538
EMPLOYEE BENEFITS	0	66,516	16,749,825	0	0	12,486	132,659
POST AUDITS	93	435	339,115	525	29	4,950	107,126
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	532	0	0	0	2,156
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	0	(36)	(1)	0	0	(710)	(73,065)
GENERAL SERVICES	0	1,183	0	0	0	23,118	0
SHARED BUSINESS	0	8	41	0	0	10,805	1,126
CUSTOMER SERVICE	0	(37)	(3)	0	0	(44)	(10,801)
FLEET MANAGEMENT	0	7,338	2,387	0	0	20,870	5,616
POSTAL SERVICE	0	(132)	(36)	0	0	(206)	(274)
RADIO SHOP	0	(975)	(46,055)	0	0	(10,668)	(105,967)
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	4,554	0	0	0	4,554
FINANCE OPERATIONS	0	87	190	0	0	1,291	144,515
PAYROLL	0	37	83	0	0	564	63,152
OFFICE OF MANAGEMENT	0	67	146	0	0	997	111,514
INTERNAL AUDIT	0	29	63	0	0	428	47,948
BUSINESS SOLUTIONS	0	41	89	0	0	609	68,171
DIV ISION OF REAL	0	0	0	0	0	0	60,024
PURCHASING	0	83	182	0	0	1,238	138,477
FINANCIAL	0	14	29	0	0	199	22,304
TREASURY	232	17	26,772	36	75	543	48,984
GRANTS COORDINATION	0	7	16	0	0	113	12,550
HUMAN RESOURCES	0	157	134	0	0	7,878	296,409
INFORMATION SYSTEMS	0	82	18,304	0	0	2,826	6,213
DEPARTMENT OF LAW	0	13,359	559,059	(562,569)	3	0	181,655
CENTRAL RECORDS	0	28	0	0	0	0	1,635
LEGISLATIVE	0	1,067	85	0	0	44,037	82,361
MAYOR	0	631	50	0	0	26,027	48,678
Total Allocated	325	90,006	17,655,561	(562,008)	107	233,605	1,698,258
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	325	90,006	17,655,561	(562,008)	107	233,605	1,698,258
Adjustments	0	0	0	0	0	0	0

MAXCars © 2007 MAXIMUS, INC.

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

Central Service Departments	DES	TAXI TRANSP &	EDUCATION	SELF INSUR FUND	ARENA	COMMUNICATION	ALL OTHER
Proposed Costs	325	90,006	17,655,561	(562,008)	107	233,605	1,698,258

MAXCars © 2007 MAXIMUS, INC.

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

Central Service Departments	KNOWLES HOME	CRIMINAL JUSTICE	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE ALLOWANCE	0	225	2,701,047	0	0	2,701,047
EMPLOYEE BENEFITS	18,729	0	55,244,776	0	0	55,244,776
POST AUDITS	3,288	332	778,336	0	0	778,336
CORPORATE DUES	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	293,254	156,789	0	450,043
GENERAL SERVICES	0	0	0	0	0	0
SHARED SERVICES	0	(18)	(137,974)	0	0	(137,974)
GENERAL SERVICES	0	2,649	1,433,964	0	0	1,433,964
SHARED BUSINESS	0	4	19,349	0	0	19,349
CUSTOMER SERVICE	0	0	(23,280)	0	0	(23,280)
FLEET MANAGEMENT	45,164	0	13,451,938	0	0	13,451,938
POSTAL SERVICE	(41)	(8)	(63,701)	0	0	(63,701)
RADIO SHOP	0	0	(1,397,068)	0	0	(1,397,068)
DIRECTOR OF FINANCE	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	81,972	0	0	81,972
FINANCE OPERATIONS	0	89	295,787	0	0	295,787
PAYROLL	0	40	129,253	0	0	129,253
OFFICE OF MANAGEMENT	0	69	228,229	0	0	228,229
INTERNAL AUDIT	0	30	98,082	0	0	98,082
BUSINESS SOLUTIONS	0	42	139,516	0	0	139,516
DIV ISION OF REAL	0	0	96,856	0	0	96,856
PURCHASING	0	86	283,430	0	0	283,430
FINANCIAL	0	14	45,650	0	0	45,650
TREASURY	321	15	163,925	0	0	163,925
GRANTS COORDINATION	0	8	25,690	0	0	25,690
HUMAN RESOURCES	1,571	93	634,572	0	0	634,572
INFORMATION SYSTEMS	135	41	108,163	0	0	108,163
DEPARTMENT OF LAW	0	0	2,304,646	0	0	2,304,646
CENTRAL RECORDS	0	0	300,627	0	0	300,627
LEGISLATIVE	14,798	1,019	2,947,947	0	0	2,947,947
MAYOR	8,746	602	1,742,336	0	0	1,742,336
Total Allocated	92,711	5,332	81,927,322	156,789	0	82,084,111
Roll Forward	0	0	0	0	0	0
Cost With Roll Forward	92,711	5,332	81,927,322	156,789	0	82,084,111
Adjustments	0	0	0	0	0	0

MAXCars © 2007 MAXIMUS, INC.

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

Central Service Departments	KNOWLES HOME	CRIMINAL JUSTICE	SubTotal	Direct Billed	Unallocated	Total
Proposed Costs	92,711	5,332	81,927,322	156,789	0	82,084,111

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE ALLOWANCE	0	2,938,321	
EMPLOYEE BENEFITS	56,469,642	0	
POST AUDITS	1,438,457	0	
CORPORATE DUES	268,183	0	
EMPLOYEE HEALTH & WELLNESS	576,914	0	
GENERAL SERVICES OVERHEAD	0	0	
SHARED SERVICES	743,181	(937,900)	
GENERAL SERVICES FACILITIES	12,374,456	(10,720,935)	
SHARED BUSINESS SERVICES	1,815,691	(1,882,031)	
CUSTOMER SERVICE	347,030	(391,902)	
FLEET MANAGEMENT	27,938,000	(5,749,795)	
POSTAL SERVICE	801,826	(907,356)	
RADIO SHOP	3,176,521	(4,751,756)	
DIRECTOR OF FINANCE	808,687	0	
MINORITY SMALL BUSINESS ASSISTANCE	307,896	0	
FINANCE OPERATIONS	1,740,643	(1,805,937)	
PAYROLL	1,083,237	(1,123,683)	
OFFICE OF MANAGEMENT BUDGET	1,423,335	(1,476,481)	
INTERNAL AUDIT	677,015	(702,294)	
BUSINESS SOLUTIONS	933,718	(968,582)	
DIV ISION OF REAL PROPERTY	1,493,135	(2,249,933)	
PURCHASING	1,438,532	(1,492,244)	
FINANCIAL ACCOUNTABILITY	333,990	(346,730)	
TREASURY	1,185,415	(1,202,924)	
GRANTS COORDINATION	198,704	(207,635)	
HUMAN RESOURCES	6,398,281	(6,320,585)	
INFORMATION SYSTEMS	14,708,740	(17,099,577)	
DEPARTMENT OF LAW	4,989,868	(2,180,477)	
CENTRAL RECORDS	261,412	0	
LEGISLATIVE	2,569,232	0	
MAYOR	1,368,226	0	
ELECTIONS			719,502
SURPLUS PROPERTY			34,159
PLANNING COMM			385,573
ADV PLAN/RSCH			2,294
REGISTER/DEEDS			46,696
HISTORICAL COMM			46,738

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
COMM ED ALLIANCE			45,898
GOVT ACCESS TV			222
ASSESSOR PROP			582,895
TRUSTEE			223,315
COUNTY CLERK			460,594
DISTRICT ATTOR			118,004
DA DRUG ENF			80,836
DA SPECIAL OPNS			10,206
MEDICAL EXAMINER			4,861
PUBLIC DEFENDER			90,237
JUVENILE CT CLRK			112,015
CIRCUIT CT CLERK			1,330,575
CRIMINAL CT CLRK			997,648
CLERK/MASTER			255,717
JUVENILE COURT			402,507
GEN SESSIONS CT			1,142,863
ST TRIAL COURTS			309,628
JUSTICE INFO SYS			26,911
SHERIFF ADMIN			1,795,596
SH COMM SERVICES			20
SH FACILITY MTN			7,118
SH WAREHOUSE			1,400
SH CRIM JUST CTR			125,230
SH HILL JAIL			26,358
SH MENS JAIL ANX			0
SH CORR WORK CTR			74,730
SH TRANSPORTATION			16,614
SH SUBSTANCE AB			0
SH WARRANTS			27,039
SH TRAINING ACAD			5,556
SH DEBERRY			1,063
SH CENTRAL PROC			0
SH LAW ENF BLOCK			671
SH COMPLIANCE			1
SH PRE TRIAL			1
SH SOUTH PRECINCT			0
SH COURTHOUSE			0
SH SORT			85

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
SH DAY REPORTING			24,744
SH WORK RELEASE			1,050
SH OTHER			248
POLICE			15,684,021
POLICE DRUG ENF			(13,713)
FIRE			9,566,616
CODES ADMIN			852,663
BEER BOARD			60,569
AGRICULTURAL EXT			19,103
SOIL & WATER			10,646
SOCIAL SERVICES			946,651
HEALTH			1,721,829
PUBLIC LIBRARY			880,518
PARKS			3,199,415
ARTS COMMISSION			35,654
PUBLIC WORKS			6,593,778
SOLID WASTE			1,151,233
HUMAN RELATIONS			28,423
ADA MANAGEMENT			20,404
CARING FOR CHILDREN			46,258
FARMERS MARKET			34,419
MUNI AUDITORIUM			86,068
STATE FAIR BD			304,292
CONVENTION CTR			118,528
SPORTS AUTHORITY			32,671
WATER & SEWER			6,105,618
STORM WATER			72,273
BORDEAUX LONG-TERM CARE			1,721,368
GENERAL HOSP			3,021,142
METRO ACTION COM			745,426
NCAC			103,364
MDHA			12,496
METRO TRANSIT			14,274
DES			325
TAXI TRANSP & LICENSING			90,006
EDUCATION			17,655,561
SELF INSUR FUND			(562,008)
ARENA			107

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
COMMUNICATION CENTER			233,605	
ALL OTHER			1,698,258	
KNOWLES HOME			92,711	
CRIMINAL JUSTICE PLANNING			5,332	
Direct Billed Total			156,789	
Unallocated Total			0	Deviation
Totals	147,869,967	(59,580,436)	82,084,111	6,205,420

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department	BUILDING USE 1.5	EMPLOYEE BENEFITS 2.5	POST AUDITS 3.5	CORPORATE DUES 4.5	EMPLOYEE HEALTH & 5.5	HUMAN RESOURCES 26.5	GENERAL SERVICES 6.5
BUILDING USE ALLOWANCE	(2,938,321)	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	(56,640,460)	691	0	0	0	0
POST AUDITS	0	0	(1,439,763)	0	0	0	0
CORPORATE DUES	0	0	8	(268,194)	0	0	0
EMPLOYEE HEALTH &	0	0	539	0	(580,661)	0	0
GENERAL SERVICES	0	407,703	0	0	0	0	(407,703)
SHARED SERVICES	0	0	235	0	0	0	23,276
GENERAL SERVICES	5,378	0	114,390	0	2,157	2,524	62,790
SHARED BUSINESS	0	0	2,616	0	0	0	83,802
CUSTOMER SERVICE	0	0	543	0	0	0	9,090
FLEET MANAGEMENT	0	0	81,828	0	0	3,759	186,948
POSTAL SERVICE	930	0	748	0	0	217	8,953
RADIO SHOP	0	0	2,581	0	0	901	32,844
DIRECTOR OF FINANCE	263	563,768	374	0	0	288	0
MINORITY SMALL BUSINESS	216	0	365	0	0	122	0
FINANCE OPERATIONS	1,550	0	25,512	1,665	0	658	0
PAYROLL	1,680	0	612	0	0	435	0
OFFICE OF MANAGEMENT	3,396	0	47,574	0	0	619	0
INTERNAL AUDIT	1,993	0	1,162	0	0	370	0
BUSINESS SOLUTIONS	2,165	0	30,981	0	0	383	0
DIV ISION OF REAL	2,172	0	168,303	0	0	722	0
PURCHASING	3,562	0	495	0	0	601	0
FINANCIAL	3,661	0	290	0	0	128	0
TREASURY	1,686	0	2,802	0	0	447	0
GRANTS COORDINATION	263	0	327	0	0	83	0
HUMAN RESOURCES	8,214	99,882	138,588	0	128,461	(656,796)	0
INFORMATION SYSTEMS	16,381	156,066	5,359	0	0	5,944	0
DEPARTMENT OF LAW	10,818	32,057	29,915	0	0	1,371	0
CENTRAL RECORDS	132,573	0	201	0	0	0	0
LEGISLATIVE	15,138	79,654	1,251	238,267	0	1,533	0
MAYOR	25,235	56,554	3,137	28,262	0	1,119	0
ELECTIONS	0	93,626	1,003	0	0	870	0
SURPLUS PROPERTY	0	0	896	0	0	270	0
PLANNING COMM	25,122	171,133	4,843	0	0	1,905	0
ADV PLAN/RSCH	0	0	266	0	0	0	0
REGISTER/DEEDS	0	37,455	431	0	0	0	0

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department	BUILDING USE 1.5	EMPLOYEE BENEFITS 2.5	POST AUDITS 3.5	CORPORATE DUES 4.5	EMPLOYEE HEALTH & 5.5	HUMAN RESOURCES 26.5	GENERAL SERVICES 6.5
HISTORICAL COMM	0	0	406	0	0	314	0
COMM ED ALLIANCE	0	37,455	402	0	0	136	0
GOVT ACCESS TV	0	0	157	0	0	0	0
ASSESSOR PROP	14,137	241,310	724	0	0	2,477	0
TRUSTEE	3,685	81,155	567	0	0	721	0
COUNTY CLERK	16,625	340,509	774	0	0	1,984	0
DISTRICT ATTOR	175	30,094	1,691	0	0	1,991	0
DA DRUG ENF	0	0	1,076	0	0	0	0
DA SPECIAL OPNS	0	0	100	0	0	0	0
MEDICAL EXAMINER	0	0	0	0	0	0	0
PUBLIC DEFENDER	148	31,215	608	0	0	1,006	0
JUVENILE CT CLRK	0	62,898	444	0	0	899	0
CIRCUIT CT CLERK	730,842	388,379	1,081	0	0	1,542	0
CRIMINAL CT CLRK	547,614	224,879	859	0	0	2,326	0
CLERK/MASTER	117,616	37,455	426	0	0	578	0
JUVENILE COURT	0	192,782	5,326	0	65	4,167	0
GEN SESSIONS CT	670,771	206,973	3,102	0	143	3,176	0
ST TRIAL COURTS	37,024	136,794	3,531	0	0	2,326	0
JUSTICE INFO SYS	0	7,408	2,400	0	0	613	0
SHERIFF ADMIN	76,418	879,016	1,662	0	5,291	36,385	0
SH COMM SERVICES	0	0	7	0	0	0	0
SH FACILITY MTN	0	0	434	0	0	0	0
SH WAREHOUSE	0	0	552	0	0	0	0
SH CRIM JUST CTR	0	0	1,466	0	0	0	0
SH HILL JAIL	0	0	684	0	0	0	0
SH MENS JAIL ANX	0	0	0	0	0	0	0
SH CORR WORK CTR	0	0	1,632	0	0	0	0
SH TRANSPORTATION	0	0	258	0	0	0	0
SH SUBSTANCE AB	0	0	0	0	0	0	0
SH WARRANTS	0	0	553	0	0	0	0
SH TRAINING ACAD	0	0	383	0	0	0	0
SH DEBERRY	0	0	233	0	0	0	0
SH CENTRAL PROC	0	0	0	0	0	0	0
SH LAW ENF BLOCK	0	0	156	0	0	0	0
SH COMPLIANCE	0	0	1	0	0	0	0
SH PRE TRIAL	0	0	1	0	0	0	0

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department	BUILDING USE 1.5	EMPLOYEE BENEFITS 2.5	POST AUDITS 3.5	CORPORATE DUES 4.5	EMPLOYEE HEALTH & 5.5	HUMAN RESOURCES 26.5	GENERAL SERVICES 6.5
SH SOUTH PRECINCT	0	0	0	0	0	0	0
SH COURTHOUSE	0	0	0	0	0	0	0
SH SORT	0	0	85	0	0	0	0
SH DAY REPORTING	0	0	686	0	0	0	0
SH WORK RELEASE	0	0	231	0	0	0	0
SH OTHER	0	0	218	0	0	0	0
POLICE	51,004	9,941,809	51,923	0	136,946	76,491	0
POLICE DRUG ENF	0	0	1,866	0	0	0	0
FIRE	0	7,537,132	13,177	0	104,575	51,491	0
CODES ADMIN	0	398,319	4,941	0	268	4,003	0
BEER BOARD	1,976	24,970	749	0	0	200	0
AGRICULTURAL EXT	4,063	3,473	286	0	0	242	0
SOIL & WATER	0	6,243	225	0	0	43	0
SOCIAL SERVICES	16,102	774,383	3,273	0	711	6,366	0
HEALTH	708	1,215,700	23,357	0	8,135	8,377	0
PUBLIC LIBRARY	0	559,686	11,563	0	0	14,257	0
PARKS	0	1,157,189	17,360	0	3,567	25,753	0
ARTS COMMISSION	0	18,729	607	0	0	192	0
PUBLIC WORKS	0	4,439,111	9,579	0	18,016	14,784	0
SOLID WASTE	0	876,115	5,352	0	0	5,366	0
HUMAN RELATIONS	0	12,486	485	0	0	127	0
ADA MANAGEMENT	0	0	603	0	0	385	0
CARING FOR CHILDREN	0	37,455	105	0	0	0	0
FARMERS MARKET	0	18,729	1,240	0	0	307	0
MUNI AUDITORIUM	0	43,698	1,262	0	0	479	0
STATE FAIR BD	0	70,309	4,208	0	0	1,530	0
CONVENTION CTR	0	55,586	2,778	0	0	1,235	0
SPORTS AUTHORITY	0	0	751	0	0	78	0
WATER & SEWER	0	3,466,001	50,746	0	2,332	33,644	0
STORM WATER	0	0	2,773	0	0	0	0
BORDEAUX LONG-TERM	0	1,413,600	22,795	0	5,385	7,963	0
GENERAL HOSP	0	2,621,441	22,365	0	0	0	0
METRO ACTION COM	0	321,920	12,065	0	4,982	9,740	0
NCAC	0	43,698	15,031	0	0	1,591	0
MDHA	0	6,243	1	0	150	0	0
METRO TRANSIT	0	0	622	0	0	0	0

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department	BUILDING USE	EMPLOYEE BENEFITS	POST AUDITS	CORPORATE DUES	EMPLOYEE HEALTH &	HUMAN RESOURCES	GENERAL SERVICES
	1.5	2.5	3.5	4.5	5.5	26.5	6.5
DES	0	0	93	0	0	0	0
TAXI TRANSP & LICENSING	0	66,516	435	0	0	157	0
EDUCATION	0	16,749,825	339,115	0	532	134	0
SELF INSUR FUND	0	0	525	0	0	0	0
ARENA	0	0	29	0	0	0	0
COMMUNICATION CENTER	86,254	12,486	4,950	0	0	7,878	0
ALL OTHER	300,538	132,659	107,126	0	2,156	296,409	0
KNOWLES HOME	0	18,729	3,288	0	0	1,571	0
CRIMINAL JUSTICE	225	0	332	0	0	93	0
Direct Billings	0	0	0	0	156,789	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department	SHARED SERVICES 7.5	SHARED BUSINESS 9.5	GENERAL SERVICES 8.5	CUSTOMER SERVICE 10.5	FLEET MANAGEMENT 11.5	POSTAL SERVICE 12.5	RADIO SHOP 13.5
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	(317)	0
POST AUDITS	0	0	0	0	0	0	0
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	166,602	2	0	0	0	0	0
GENERAL SERVICES	(3,074)	6,680	(1,940,498)	(15)	43,875	(3)	(11,590)
SHARED BUSINESS	(18)	(68,411)	21,095	0	16,965	(256)	(179)
CUSTOMER SERVICE	(18)	0	5,746	25,650	0	(9)	0
FLEET MANAGEMENT	(13,376)	9,987	112,439	(6)	(13,793,130)	(79)	(7,178)
POSTAL SERVICE	(18)	875	2,993	0	3,833	79,664	0
RADIO SHOP	(872)	1,405	40,310	(6)	17,688	(180)	1,444,380
DIRECTOR OF FINANCE	(18)	36	4,838	(69)	0	(109)	0
MINORITY SMALL BUSINESS	(18)	21	1,146	(31)	0	(11)	0
FINANCE OPERATIONS	(1,618)	1,210	12,371	(163)	0	(345)	0
PAYROLL	(480)	802	8,104	(106)	0	(3,913)	0
OFFICE OF MANAGEMENT	(657)	1,141	11,600	(149)	0	(50)	0
INTERNAL AUDIT	(338)	681	6,939	(88)	0	(30)	0
BUSINESS SOLUTIONS	(410)	721	7,265	(94)	0	(35)	0
DIV ISION OF REAL	(693)	1,238	8,408	(186)	6,959	(87)	0
PURCHASING	(267)	1,150	11,282	(155)	0	(448)	0
FINANCIAL	(143)	240	2,433	(31)	0	(19)	0
TREASURY	(19)	398	8,345	(112)	0	(2,933)	0
GRANTS COORDINATION	(89)	156	1,593	(19)	0	(10)	0
HUMAN RESOURCES	(1,190)	3,355	28,970	(237)	3,451	(966)	0
INFORMATION SYSTEMS	(3,394)	16,564	58,041	(193)	49,078	(476)	0
DEPARTMENT OF LAW	(1,403)	60	30,331	(143)	7,062	(1,470)	0
CENTRAL RECORDS	0	0	0	0	3,341	0	0
LEGISLATIVE	(107)	127	62,806	(324)	125	(2,939)	0
MAYOR	(408)	2,213	59,479	(243)	188,815	(1,278)	(28,365)
ELECTIONS	(267)	475	11,410	(180)	3,487	(2,930)	0
SURPLUS PROPERTY	(18)	285	28,474	(6)	106	(31)	0
PLANNING COMM	(444)	105	65,734	(199)	3,467	(2,316)	0
ADV PLAN/RSCH	0	0	0	0	0	0	0
REGISTER/DEEDS	(124)	10	255	(436)	3,523	(854)	0

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department	SHARED SERVICES 7.5	SHARED BUSINESS 9.5	GENERAL SERVICES 8.5	CUSTOMER SERVICE 10.5	FLEET MANAGEMENT 11.5	POSTAL SERVICE 12.5	RADIO SHOP 13.5
HISTORICAL COMM	(36)	47	0	(31)	0	(280)	0
COMM ED ALLIANCE	(16)	0	0	(28)	3,194	0	0
GOVT ACCESS TV	0	0	0	0	0	0	0
ASSESSOR PROP	(249)	11	24,210	(224)	109,163	(756)	0
TRUSTEE	(89)	167	6,293	(230)	3,559	(956)	0
COUNTY CLERK	(267)	191	32,485	(2,273)	18,019	(1,150)	0
DISTRICT ATTOR	(1,669)	273	6,010	(6)	41,969	(1,288)	(4,728)
DA DRUG ENF	0	0	0	0	77,422	0	(977)
DA SPECIAL OPNS	0	0	0	0	10,096	0	0
MEDICAL EXAMINER	0	0	0	0	0	0	0
PUBLIC DEFENDER	(160)	26	4,231	(287)	7,010	(432)	0
JUVENILE CT CLRK	(89)	20	10,789	(100)	3,577	(683)	0
CIRCUIT CT CLERK	(249)	350	124,388	(1,076)	31,951	(10,447)	(374)
CRIMINAL CT CLRK	(320)	159	76,721	(492)	3,577	(3,244)	0
CLERK/MASTER	(89)	8	55,513	(211)	0	(956)	0
JUVENILE COURT	(639)	23	76,812	(299)	57,438	(734)	(9,148)
GEN SESSIONS CT	(463)	140	178,392	(904)	3,485	(2,550)	(212)
ST TRIAL COURTS	(1,013)	131	15,480	(6)	45,554	(1,438)	(7,747)
JUSTICE INFO SYS	(143)	17	426	(119)	0	(52)	0
SHERIFF ADMIN	(1,902)	81	179,259	(448)	534,538	(6,406)	(70,452)
SH COMM SERVICES	0	0	0	0	0	0	0
SH FACILITY MTN	0	0	0	0	0	0	0
SH WAREHOUSE	0	0	0	0	0	0	0
SH CRIM JUST CTR	0	0	0	0	0	0	0
SH HILL JAIL	0	0	0	0	0	0	0
SH MENS JAIL ANX	0	0	0	0	0	0	0
SH CORR WORK CTR	0	0	0	0	0	0	0
SH TRANSPORTATION	0	0	0	0	0	0	0
SH SUBSTANCE AB	0	0	0	0	0	0	0
SH WARRANTS	0	0	0	0	0	0	0
SH TRAINING ACAD	0	0	0	0	0	0	0
SH DEBERRY	0	0	0	0	0	0	0
SH CENTRAL PROC	0	0	0	0	0	0	0
SH LAW ENF BLOCK	0	0	0	0	0	0	0
SH COMPLIANCE	0	0	0	0	0	0	0
SH PRE TRIAL	0	0	0	0	0	0	0

MAXCars © 2007 MAXIMUS, INC.

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

Department	SHARED SERVICES 7.5	SHARED BUSINESS 9.5	GENERAL SERVICES 8.5	CUSTOMER SERVICE 10.5	FLEET MANAGEMENT 11.5	POSTAL SERVICE 12.5	RADIO SHOP 13.5
SH SOUTH PRECINCT	0	0	0	0	0	0	0
SH COURTHOUSE	0	0	0	0	0	0	0
SH SORT	0	0	0	0	0	0	0
SH DAY REPORTING	0	0	0	0	0	0	0
SH WORK RELEASE	0	0	0	0	0	0	0
SH OTHER	0	0	0	0	0	0	0
POLICE	(3,801)	223	388,191	(802)	4,461,621	(7,416)	(720,828)
POLICE DRUG ENF	0	0	0	0	4,554	0	(21,648)
FIRE	(3,234)	389	25,059	(149)	1,475,552	(569)	(282,072)
CODES ADMIN	(390)	47	27,720	(710)	207,619	(3,121)	(15,231)
BEER BOARD	0	15	6,459	(25)	7,121	(297)	(1,326)
AGRICULTURAL EXT	(18)	0	6,944	(31)	0	(77)	0
SOIL & WATER	0	0	3,482	0	0	(5)	0
SOCIAL SERVICES	(1,918)	53	25,372	(387)	52,912	(498)	0
HEALTH	(3,464)	140	1,765	(1,426)	120,240	(36)	(5,235)
PUBLIC LIBRARY	(4,920)	404	18,816	(168)	102,982	(5,680)	0
PARKS	(5,505)	416	0	(318)	1,650,271	(3,791)	(11,906)
ARTS COMMISSION	(196)	168	0	(19)	0	(129)	0
PUBLIC WORKS	(6,182)	335	0	0	1,790,762	(1,169)	(63,417)
SOLID WASTE	0	24	0	0	203,872	0	0
HUMAN RELATIONS	(160)	68	1,765	(13)	0	(70)	0
ADA MANAGEMENT	(18)	868	238	(6)	9,660	(52)	0
CARING FOR CHILDREN	0	0	0	0	0	0	0
FARMERS MARKET	(267)	0	0	(6)	3,669	(35)	(68)
MUNI AUDITORIUM	(356)	19	231	(19)	24,550	(118)	(391)
STATE FAIR BD	(1,349)	118	0	(50)	89,781	(9)	(185)
CONVENTION CTR	(870)	47	0	(25)	19,105	(220)	0
SPORTS AUTHORITY	(70)	0	0	(13)	0	(31)	0
WATER & SEWER	(7,939)	1,117	3,221	(356)	1,919,121	(144)	(17,458)
STORM WATER	0	0	0	0	37,715	0	0
BORDEAUX LONG-TERM	0	25	0	(31)	22,376	(726)	0
GENERAL HOSP	0	0	0	0	0	(39)	0
METRO ACTION COM	(3,091)	243	0	(249)	202,422	(907)	0
NCAC	(12,150)	127	869	(37)	3,523	(362)	0
MDHA	0	0	0	0	0	0	0
METRO TRANSIT	0	0	0	0	0	0	0

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department	SHARED SERVICES	SHARED BUSINESS	GENERAL SERVICES	CUSTOMER SERVICE	FLEET MANAGEMENT	POSTAL SERVICE	RADIO SHOP
	7.5	9.5	8.5	10.5	11.5	12.5	13.5
DES	0	0	0	0	0	0	0
TAXI TRANSP & LICENSING	(36)	8	1,183	(37)	7,338	(132)	(975)
EDUCATION	(1)	41	0	(3)	2,387	(36)	(46,055)
SELF INSUR FUND	0	0	0	0	0	0	0
ARENA	0	0	0	0	0	0	0
COMMUNICATION CENTER	(710)	10,805	23,118	(44)	20,870	(206)	(10,668)
ALL OTHER	(73,065)	1,126	0	(10,801)	5,616	(274)	(105,967)
KNOWLES HOME	0	0	0	0	45,164	(41)	0
CRIMINAL JUSTICE	(18)	4	2,649	0	0	(8)	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department	DIRECTOR OFFINANCE OPERATIONS 14.5	16.5	MINORITY SMALL 15.5	DIV ISION OF REAL 21.5	TREASURY 24.5	OFFICE OF 18.5	INTERNAL AUDIT 19.5
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	9,336	0	0
POST AUDITS	0	0	0	0	14	0	0
CORPORATE DUES	0	0	0	0	3	0	0
EMPLOYEE HEALTH &	0	0	0	0	21	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	0	0	0	0	29	0	0
GENERAL SERVICES	0	4,044	4,475	0	933	3,691	0
SHARED BUSINESS	0	0	0	0	114	0	0
CUSTOMER SERVICE	0	0	0	0	67	0	0
FLEET MANAGEMENT	0	2,564	0	0	1,064	2,340	980
POSTAL SERVICE	0	192	0	0	62	175	73
RADIO SHOP	0	639	0	0	1,394	583	244
DIRECTOR OF FINANCE	(1,499,628)	215	4,464	0	73	196	82
MINORITY SMALL BUSINESS	51,943	76	(363,788)	0	11	70	29
FINANCE OPERATIONS	289,993	(317,278)	0	0	97	0	0
PAYROLL	164,569	0	0	0	36	0	0
OFFICE OF MANAGEMENT	229,103	0	0	0	44	(245,900)	0
INTERNAL AUDIT	112,815	0	0	0	22	0	(101,422)
BUSINESS SOLUTIONS	140,071	0	0	0	27	0	0
DIV ISION OF REAL	259,318	569	4,563	(96,885)	169	439	189
PURCHASING	0	0	254,652	0	46	0	0
FINANCIAL	53,684	0	0	0	11	0	0
TREASURY	164,858	343	0	0	(186,489)	264	113
GRANTS COORDINATION	33,274	0	0	0	8	0	0
HUMAN RESOURCES	0	7,788	4,554	29	7,184	6,009	0
INFORMATION SYSTEMS	0	2,996	4,554	0	852	2,312	945
DEPARTMENT OF LAW	0	788	0	0	203	607	262
CENTRAL RECORDS	0	0	0	0	10	0	0
LEGISLATIVE	0	529	4,554	0	550	408	175
MAYOR	0	748	0	0	184	577	248
ELECTIONS	0	868	0	0	3,389	670	288
SURPLUS PROPERTY	0	204	0	0	60	157	67
PLANNING COMM	0	1,136	4,554	0	269	877	377
ADV PLAN/RSCH	0	0	0	0	28	0	0
REGISTER/DEEDS	0	179	0	0	187	138	59

MAXCars © 2007 MAXIMUS, INC.

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

Department	DIRECTOR OFFINANCE OPERATIONS		MINORITY SMALL	DIV ISION OF REAL	TREASURY	OFFICE OF	INTERNAL AUDIT
	14.5	16.5	15.5	21.5	24.5	18.5	19.5
HISTORICAL COMM	0	132	0	0	26	103	44
COMM ED ALLIANCE	0	255	0	0	34	198	85
GOVT ACCESS TV	0	0	0	0	37	0	0
ASSESSOR PROP	0	1,047	0	0	361	808	347
TRUSTEE	0	365	0	0	118	281	120
COUNTY CLERK	0	778	0	0	286	601	258
DISTRICT ATTOR	0	1,267	0	0	277	978	420
DA DRUG ENF	0	0	0	102	504	0	0
DA SPECIAL OPNS	0	0	0	0	10	0	0
MEDICAL EXAMINER	0	0	0	0	0	0	0
PUBLIC DEFENDER	0	764	0	0	231	589	252
JUVENILE CT CLRK	0	322	0	0	145	248	107
CIRCUIT CT CLERK	0	745	0	0	328	575	247
CRIMINAL CT CLRK	0	887	4,554	0	331	684	294
CLERK/MASTER	0	282	0	31	77	217	93
JUVENILE COURT	0	1,851	4,554	777	531	1,428	614
GEN SESSIONS CT	0	1,604	0	0	523	1,237	531
ST TRIAL COURTS	0	1,684	0	0	614	1,299	558
JUSTICE INFO SYS	0	420	4,554	21	84	324	139
SHERIFF ADMIN	0	8,527	4,554	117	452	6,579	2,826
SH COMM SERVICES	0	0	0	0	0	0	0
SH FACILITY MTN	0	0	0	0	49	0	0
SH WAREHOUSE	0	0	0	0	17	0	0
SH CRIM JUST CTR	0	0	0	0	899	0	0
SH HILL JAIL	0	0	0	0	190	0	0
SH MENS JAIL ANX	0	0	0	0	0	0	0
SH CORR WORK CTR	0	0	0	0	567	0	0
SH TRANSPORTATION	0	0	0	0	120	0	0
SH SUBSTANCE AB	0	0	0	0	0	0	0
SH WARRANTS	0	0	0	0	191	0	0
SH TRAINING ACAD	0	0	0	0	38	0	0
SH DEBERRY	0	0	0	0	710	0	0
SH CENTRAL PROC	0	0	0	0	0	0	0
SH LAW ENF BLOCK	0	0	0	0	109	0	0
SH COMPLIANCE	0	0	0	0	0	0	0
SH PRE TRIAL	0	0	0	0	0	0	0

MAXCars © 2007 MAXIMUS, INC.

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

Department	DIRECTOR OFFINANCE OPERATIONS		MINORITY SMALL	DIV ISION OF REAL	TREASURY	OFFICE OF	INTERNAL AUDIT
	14.5	16.5	15.5	21.5	24.5	18.5	19.5
SH SOUTH PRECINCT	0	0	0	0	0	0	0
SH COURTHOUSE	0	0	0	0	0	0	0
SH SORT	0	0	0	0	0	0	0
SH DAY REPORTING	0	0	0	0	175	0	0
SH WORK RELEASE	0	0	0	0	8	0	0
SH OTHER	0	0	0	0	30	0	0
POLICE	0	23,647	4,554	7,585	6,782	18,246	7,837
POLICE DRUG ENF	0	0	0	0	1,482	0	0
FIRE	0	16,028	4,554	22	4,491	12,368	5,312
CODES ADMIN	0	1,307	0	0	380	1,008	433
BEER BOARD	0	148	0	0	19	114	49
AGRICULTURAL EXT	0	115	0	0	29	88	38
SOIL & WATER	0	47	0	0	6	36	15
SOCIAL SERVICES	0	2,258	0	0	406	1,743	749
HEALTH	0	8,202	4,554	72	2,753	6,329	2,718
PUBLIC LIBRARY	0	4,496	0	1,334	1,519	3,468	1,490
PARKS	0	7,390	4,554	143	2,626	5,702	2,449
ARTS COMMISSION	0	331	4,554	0	68	255	110
PUBLIC WORKS	0	7,764	4,554	99	2,417	5,990	2,573
SOLID WASTE	0	3,534	0	0	2,103	2,727	1,171
HUMAN RELATIONS	0	132	0	0	16	103	44
ADA MANAGEMENT	0	247	0	0	50	191	82
CARING FOR CHILDREN	0	0	0	0	10	0	0
FARMERS MARKET	0	294	0	688	195	227	97
MUNI AUDITORIUM	0	346	4,554	1,972	78	266	115
STATE FAIR BD	0	1,122	0	0	1,869	865	372
CONVENTION CTR	0	1,122	4,554	6,450	623	865	372
SPORTS AUTHORITY	0	1,038	4,554	0	1,288	800	344
WATER & SEWER	0	32,990	4,554	7,042	26,579	25,454	10,934
STORM WATER	0	0	0	10	3,001	0	0
BORDEAUX LONG-TERM	0	6,624	0	260	2,677	5,111	2,195
GENERAL HOSP	0	0	0	0	11,182	0	0
METRO ACTION COM	0	3,946	0	10,053	1,193	3,044	1,308
NCAC	0	3,170	4,554	54	337	2,445	1,051
MDHA	0	0	0	0	1	0	0
METRO TRANSIT	0	0	0	0	745	0	0

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department	DIRECTOR OFFINANCE OPERATIONS		MINORITY SMALL	DIV ISION OF REAL	TREASURY	OFFICE OF	INTERNAL AUDIT
	14.5	16.5	15.5	21.5	24.5	18.5	19.5
DES	0	0	0	0	232	0	0
TAXI TRANSP & LICENSING	0	87	0	0	17	67	29
EDUCATION	0	190	4,554	0	26,772	146	63
SELF INSUR FUND	0	0	0	0	36	0	0
ARENA	0	0	0	0	75	0	0
COMMUNICATION CENTER	0	1,291	0	0	543	997	428
ALL OTHER	0	144,515	4,554	60,024	48,984	111,514	47,948
KNOWLES HOME	0	0	0	0	321	0	0
CRIMINAL JUSTICE	0	89	0	0	15	69	30
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

MAXCars © 2007 MAXIMUS, INC.

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

Department	PAYROLL	BUSINESS SOLUTIONS	PURCHASING	FINANCIAL	GRANTS	INFORMATION	DEPARTMENT OF LAW
	17.5	20.5	22.5	23.5	25.5	27.5	28.5
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	0	161,108
POST AUDITS	0	0	0	0	0	0	1,292
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	0	0	0	0	0	50	0
GENERAL SERVICES	1,961	2,253	3,557	721	399	275	29,616
SHARED BUSINESS	0	0	0	0	0	12	0
CUSTOMER SERVICE	0	0	0	0	0	67	0
FLEET MANAGEMENT	1,243	1,428	2,255	457	253	204	1,599
POSTAL SERVICE	93	107	169	34	19	11	0
RADIO SHOP	310	356	562	114	63	85	0
DIRECTOR OF FINANCE	104	120	189	38	21	26	113,541
MINORITY SMALL BUSINESS	37	43	67	14	8	12	0
FINANCE OPERATIONS	0	0	0	0	0	71	0
PAYROLL	(139,014)	0	0	0	0	40	686
OFFICE OF MANAGEMENT	0	0	0	0	0	157	0
INTERNAL AUDIT	0	0	0	0	0	34	0
BUSINESS SOLUTIONS	0	(150,314)	0	0	0	412	0
DIV ISION OF REAL	248	268	374	76	42	52	0
PURCHASING	0	0	(303,244)	0	0	63	48,270
FINANCIAL	0	0	0	(49,140)	0	19	0
TREASURY	150	162	329	53	25	59	10,580
GRANTS COORDINATION	0	0	0	0	(27,636)	13	0
HUMAN RESOURCES	3,404	3,674	7,463	1,202	676	272	11,890
INFORMATION SYSTEMS	1,309	1,413	2,872	463	261	(113,005)	21,951
DEPARTMENT OF LAW	344	372	755	121	68	736	(2,942,849)
CENTRAL RECORDS	0	0	0	0	0	71	0
LEGISLATIVE	231	249	506	81	46	426	120,327
MAYOR	327	353	716	116	65	1,675	117,343
ELECTIONS	379	409	832	134	75	967	19,509
SURPLUS PROPERTY	89	96	195	31	18	351	0
PLANNING COMM	497	536	1,090	176	99	2,637	81,315
ADV PLAN/RSCH	0	0	0	0	0	0	0
REGISTER/DEEDS	78	85	172	28	15	985	56

MAXCars © 2007 MAXIMUS, INC.

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

Department	PAYROLL	BUSINESS SOLUTIONS	PURCHASING	FINANCIAL	GRANTS	INFORMATION	DEPARTMENT OF LAW
	17.5	20.5	22.5	23.5	25.5	27.5	28.5
HISTORICAL COMM	58	62	128	21	12	113	42,299
COMM ED ALLIANCE	112	121	245	39	22	55	14
GOVT ACCESS TV	0	0	0	0	0	28	0
ASSESSOR PROP	457	494	1,004	162	91	1,896	135,500
TRUSTEE	159	172	349	57	32	917	110,756
COUNTY CLERK	340	367	746	120	68	1,794	6,309
DISTRICT ATTOR	553	597	1,213	195	110	1,033	2,185
DA DRUG ENF	0	0	0	0	0	696	0
DA SPECIAL OPNS	0	0	0	0	0	0	0
MEDICAL EXAMINER	0	0	0	0	0	0	4,861
PUBLIC DEFENDER	333	360	732	118	66	497	1,616
JUVENILE CT CLRK	141	152	308	50	28	282	1,540
CIRCUIT CT CLERK	325	352	713	115	65	697	1,322
CRIMINAL CT CLRK	387	418	850	137	77	488	6,776
CLERK/MASTER	123	132	269	44	25	241	5,496
JUVENILE COURT	809	873	1,773	286	161	1,649	5,798
GEN SESSIONS CT	700	756	1,536	248	140	1,213	11,431
ST TRIAL COURTS	736	794	1,613	260	147	1,249	2,347
JUSTICE INFO SYS	184	198	403	65	36	656	126
SHERIFF ADMIN	3,726	4,022	8,171	1,316	741	1,748	83,016
SH COMM SERVICES	0	0	0	0	0	13	0
SH FACILITY MTN	0	0	0	0	0	9	0
SH WAREHOUSE	0	0	0	0	0	4	0
SH CRIM JUST CTR	0	0	0	0	0	239	0
SH HILL JAIL	0	0	0	0	0	62	0
SH MENS JAIL ANX	0	0	0	0	0	0	0
SH CORR WORK CTR	0	0	0	0	0	92	0
SH TRANSPORTATION	0	0	0	0	0	39	0
SH SUBSTANCE AB	0	0	0	0	0	0	0
SH WARRANTS	0	0	0	0	0	90	0
SH TRAINING ACAD	0	0	0	0	0	25	0
SH DEBERRY	0	0	0	0	0	120	0
SH CENTRAL PROC	0	0	0	0	0	0	0
SH LAW ENF BLOCK	0	0	0	0	0	0	0
SH COMPLIANCE	0	0	0	0	0	0	0
SH PRE TRIAL	0	0	0	0	0	0	0

MAXCars © 2007 MAXIMUS, INC.

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

Department	PAYROLL	BUSINESS SOLUTIONS	PURCHASING	FINANCIAL	GRANTS	INFORMATION	DEPARTMENT OF LAW
	17.5	20.5	22.5	23.5	25.5	27.5	28.5
SH SOUTH PRECINCT	0	0	0	0	0	0	0
SH COURTHOUSE	0	0	0	0	0	0	0
SH SORT	0	0	0	0	0	0	0
SH DAY REPORTING	0	0	0	0	0	21	0
SH WORK RELEASE	0	0	0	0	0	0	0
SH OTHER	0	0	0	0	0	0	0
POLICE	10,333	11,154	22,659	3,649	2,054	12,548	538,366
POLICE DRUG ENF	0	0	0	0	0	33	0
FIRE	7,004	7,560	15,359	2,474	1,392	3,465	121,559
CODES ADMIN	571	616	1,252	201	114	3,153	177,201
BEER BOARD	65	70	142	23	13	86	18,105
AGRICULTURAL EXT	50	54	109	17	9	100	52
SOIL & WATER	20	22	45	7	4	35	0
SOCIAL SERVICES	987	1,065	2,164	348	196	1,061	16,257
HEALTH	3,584	3,869	7,860	1,266	713	6,362	54,694
PUBLIC LIBRARY	1,965	2,120	4,307	694	390	7,011	12,424
PARKS	3,229	3,486	7,082	1,140	642	3,404	25,449
ARTS COMMISSION	144	156	317	51	28	70	7,709
PUBLIC WORKS	3,393	3,662	7,440	1,198	674	3,238	203,424
SOLID WASTE	1,545	1,667	3,387	546	307	603	6,191
HUMAN RELATIONS	58	62	128	21	12	91	11,535
ADA MANAGEMENT	108	116	237	38	21	190	0
CARING FOR CHILDREN	0	0	0	0	0	5	1,354
FARMERS MARKET	129	138	281	45	26	77	5,422
MUNI AUDITORIUM	152	163	332	53	30	125	3,809
STATE FAIR BD	490	529	1,075	173	97	475	18,965
CONVENTION CTR	490	529	1,075	173	97	491	3,827
SPORTS AUTHORITY	454	490	995	161	90	85	20,830
WATER & SEWER	14,416	15,560	31,611	5,091	2,866	9,237	201,079
STORM WATER	0	0	0	0	0	0	0
BORDEAUX LONG-TERM	2,895	3,124	6,347	1,022	575	1,591	24,240
GENERAL HOSP	0	0	0	0	0	3,337	59,682
METRO ACTION COM	1,724	1,861	3,781	608	343	1,866	35,814
NCAC	1,385	1,495	3,037	489	275	917	4,472
MDHA	0	0	0	0	0	0	5,921
METRO TRANSIT	0	0	0	0	0	0	12,486

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department	PAYROLL	BUSINESS SOLUTIONS	PURCHASING	FINANCIAL	GRANTS	INFORMATION	DEPARTMENT OF LAW
	17.5	20.5	22.5	23.5	25.5	27.5	28.5
DES	0	0	0	0	0	0	0
TAXI TRANSP & LICENSING	37	41	83	14	7	82	13,359
EDUCATION	83	89	182	29	16	18,304	559,059
SELF INSUR FUND	0	0	0	0	0	0	(562,569)
ARENA	0	0	0	0	0	0	3
COMMUNICATION CENTER	564	609	1,238	199	113	2,826	0
ALL OTHER	63,152	68,171	138,477	22,304	12,550	6,213	181,655
KNOWLES HOME	0	0	0	0	0	135	0
CRIMINAL JUSTICE	40	42	86	14	8	41	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

MAXCars © 2007 MAXIMUS, INC.

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

Department	CENTRAL RECORDS	LEGISLATIVE	MAYOR	Total Plan Allocated
	29.5	30.5	31.5	
BUILDING USE ALLOWANCE	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
POST AUDITS	0	0	0	0
CORPORATE DUES	0	0	0	0
EMPLOYEE HEALTH &	0	2,003	1,184	0
GENERAL SERVICES	0	0	0	0
SHARED SERVICES	0	2,844	1,681	0
GENERAL SERVICES	401	7,252	4,287	0
SHARED BUSINESS	0	6,662	3,938	0
CUSTOMER SERVICE	0	2,348	1,388	0
FLEET MANAGEMENT	260	22,438	13,263	0
POSTAL SERVICE	0	1,310	774	0
RADIO SHOP	0	3,827	2,262	0
DIRECTOR OF FINANCE	0	1,572	929	0
MINORITY SMALL BUSINESS	0	1,114	658	0
FINANCE OPERATIONS	42,013	6,007	3,551	0
PAYROLL	1,546	3,425	2,024	0
OFFICE OF MANAGEMENT	0	3,939	2,329	0
INTERNAL AUDIT	0	1,974	1,167	0
BUSINESS SOLUTIONS	0	2,320	1,372	0
DIV ISION OF REAL	327	4,725	2,793	0
PURCHASING	31,110	4,145	2,450	0
FINANCIAL	0	1,010	597	0
TREASURY	1,594	2,732	1,615	0
GRANTS COORDINATION	0	608	360	0
HUMAN RESOURCES	17,945	15,738	9,303	0
INFORMATION SYSTEMS	533	32,926	19,464	0
DEPARTMENT OF LAW	0	12,949	7,655	0
CENTRAL RECORDS	(398,949)	843	498	0
LEGISLATIVE	2,593	(3,103,358)	7,920	0
MAYOR	0	10,700	(1,835,798)	0
ELECTIONS	2,781	365,616	216,091	719,502
SURPLUS PROPERTY	0	1,832	1,083	34,159
PLANNING COMM	4,959	11,125	6,576	385,573
ADV PLAN/RSCH	0	1,257	743	2,294
REGISTER/DEEDS	4,454	0	0	46,696

MAXCars © 2007 MAXIMUS, INC.

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

Department	CENTRAL RECORDS	LEGISLATIVE	MAYOR	Total Plan Allocated
	29.5	30.5	31.5	
HISTORICAL COMM	0	2,087	1,233	46,738
COMM ED ALLIANCE	0	2,247	1,328	45,898
GOVT ACCESS TV	0	0	0	222
ASSESSOR PROP	8,544	26,009	15,372	582,895
TRUSTEE	1,100	8,810	5,207	223,315
COUNTY CLERK	9,469	20,465	12,096	460,594
DISTRICT ATTOR	0	21,787	12,877	118,004
DA DRUG ENF	0	1,265	748	80,836
DA SPECIAL OPNS	0	0	0	10,206
MEDICAL EXAMINER	0	0	0	4,861
PUBLIC DEFENDER	12,810	17,916	10,588	90,237
JUVENILE CT CLRK	10,773	12,673	7,491	112,015
CIRCUIT CT CLERK	34,738	15,063	8,903	1,330,575
CRIMINAL CT CLRK	90,379	24,705	14,602	997,648
CLERK/MASTER	29,648	5,468	3,231	255,717
JUVENILE COURT	0	34,952	20,658	402,507
GEN SESSIONS CT	939	37,681	22,271	1,142,863
ST TRIAL COURTS	0	42,546	25,145	309,628
JUSTICE INFO SYS	0	5,752	3,399	26,911
SHERIFF ADMIN	2,191	21,475	12,693	1,795,596
SH COMM SERVICES	0	0	0	20
SH FACILITY MTN	0	4,165	2,461	7,118
SH WAREHOUSE	0	520	307	1,400
SH CRIM JUST CTR	0	77,073	45,553	125,230
SH HILL JAIL	0	15,978	9,444	26,358
SH MENS JAIL ANX	0	0	0	0
SH CORR WORK CTR	0	45,530	26,909	74,730
SH TRANSPORTATION	0	10,180	6,017	16,614
SH SUBSTANCE AB	0	0	0	0
SH WARRANTS	0	16,471	9,734	27,039
SH TRAINING ACAD	0	3,212	1,898	5,556
SH DEBERRY	0	0	0	1,063
SH CENTRAL PROC	0	0	0	0
SH LAW ENF BLOCK	0	256	150	671
SH COMPLIANCE	0	0	0	1
SH PRE TRIAL	0	0	0	1

MAXCars © 2007 MAXIMUS, INC.

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

Department	CENTRAL RECORDS	LEGISLATIVE	MAYOR	Total Plan Allocated
	29.5	30.5	31.5	
SH SOUTH PRECINCT	0	0	0	0
SH COURTHOUSE	0	0	0	0
SH SORT	0	0	0	85
SH DAY REPORTING	0	14,998	8,864	24,744
SH WORK RELEASE	0	509	302	1,050
SH OTHER	0	0	0	248
POLICE	4,802	398,756	235,688	15,684,021
POLICE DRUG ENF	0	0	0	(13,713)
FIRE	10,951	271,978	160,748	9,566,616
CODES ADMIN	3,204	24,989	14,769	852,663
BEER BOARD	0	1,190	703	60,569
AGRICULTURAL EXT	0	2,237	1,323	19,103
SOIL & WATER	0	265	156	10,646
SOCIAL SERVICES	4,102	24,479	14,467	946,651
HEALTH	37,542	133,907	79,143	1,721,829
PUBLIC LIBRARY	4,184	86,847	51,329	880,518
PARKS	536	187,644	110,903	3,199,415
ARTS COMMISSION	0	1,577	932	35,654
PUBLIC WORKS	2,428	89,945	53,160	6,593,778
SOLID WASTE	0	23,081	13,642	1,151,233
HUMAN RELATIONS	0	964	569	28,423
ADA MANAGEMENT	3,043	2,767	1,636	20,404
CARING FOR CHILDREN	6,638	435	256	46,258
FARMERS MARKET	0	2,031	1,200	34,419
MUNI AUDITORIUM	0	2,965	1,753	86,068
STATE FAIR BD	599	71,217	42,091	304,292
CONVENTION CTR	0	12,711	7,513	118,528
SPORTS AUTHORITY	0	520	307	32,671
WATER & SEWER	1,093	167,707	99,120	6,105,618
STORM WATER	0	18,085	10,689	72,273
BORDEAUX LONG-TERM	0	121,506	71,814	1,721,368
GENERAL HOSP	0	190,552	112,622	3,021,142
METRO ACTION COM	1,541	82,474	48,745	745,426
NCAC	5,516	13,750	8,127	103,364
MDHA	0	113	67	12,496
METRO TRANSIT	0	265	156	14,274

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Detail Of Allocated Costs

Department	CENTRAL RECORDS	LEGISLATIVE	MAYOR	Total Plan Allocated
	29.5	30.5	31.5	
DES	0	0	0	325
TAXI TRANSP & LICENSING	28	1,067	631	90,006
EDUCATION	0	85	50	17,655,561
SELF INSUR FUND	0	0	0	(562,008)
ARENA	0	0	0	107
COMMUNICATION CENTER	0	44,037	26,027	233,605
ALL OTHER	1,635	82,361	48,678	1,698,258
KNOWLES HOME	0	14,798	8,746	92,711
CRIMINAL JUSTICE	0	1,019	602	5,332
Direct Billings	0	0	0	156,789
Unallocated	0	0	0	0
Total	0	0	0	82,084,111

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule E - Summary of Allocation Basis

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

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
CORPORATE DUES		
4.4.1 CORPORATE DUES	DIRECT IDENTIFICATION OF COST TO BENEFITING DEPART	FINANCE DIVISION OF ACCOUNTS
EMPLOYEE HEALTH & WELLNESS		
5.4.1 CLINIC	TOTAL CLINIC CHARGES	HEALTH DEPARTMENT
5.4.2 BENEFIT BOARD	DIRECT ALLOCATION TO BENEFIT BOARD	DIRECT ASSIGNED
GENERAL SERVICES OVERHEAD		
6.4.1 GENERAL SERVICES OVERHEAD	GENERAL SERVICES SALARIES	EXPENDITURE REPORT
SHARED SERVICES		
7.4.1 SHARED SERVICES	SHARED SERVICES BILLINGS	GENERAL SERVICES RECORDS
GENERAL SERVICES FACILITIES		
8.4.1 BUILDINGS & SECURITY	GENERAL SERVICES BILLINGS	FINANCE
SHARED BUSINESS SERVICES		
9.4.1 SHARED BUSINESS SERVICES	SHARED BUSINESS CHARGES	FINANCE DEPARTMENT
CUSTOMER SERVICE		
10.4.1 CUSTOMER SERVICE	CUSTOMER SERVICE CHARGES	FINANCE
FLEET MANAGEMENT		
11.4.1 MOTOR POOL	FY 2006 MOTOR POOL BILLINGS BY DEPT	GENERAL SERVICES RECORDS
11.4.2 DEPRECIATION	NUMBER OF VEHICLES ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES RECORDS
POSTAL SERVICE		
12.4.1 POSTAL SERVICE	FY 2006 POSTAL SERVICE BILLINGS BY DEPT	GENERAL SERVICES RECORDS
RADIO SHOP		
13.4.1 RADIO SHOP	FY 2006 RADIO SHOP BILLINGS BY DEPT	GENERAL SERVICES RECORDS

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
DIRECTOR OF FINANCE		
14.4.1 DIR OF FINANCE	TOTAL SALARIES FOR EACH FINANCE DIVISION	FY 2006 EXPENDITURE REPORT
MINORITY SMALL BUSINESS ASSISTANCE		
15.4.1 MIN/SMALL BUS	DEPARTMENTS ASSISTED	DEPT. MINORITY & SMALL BUSINESS ASSISTANCE
15.4.2 PURCHASING	DIRECT ALLOCATION TO PURCHASING	DIRECT ASSIGNMENT
FINANCE OPERATIONS		
16.4.1 OPERATIONS	FINANCE OPERATIONS CHARGES	FINANCE
PAYROLL		
17.4.1 PAYROLL	PAYROLL BILLINGS PER DEPARTMENT	FINANCE BILLING
OFFICE OF MANAGEMENT BUDGET		
18.4.1 MANAGEMENT BUDGET	OMB BILLINGS	FINANCE
INTERNAL AUDIT		
19.4.1 FINANCE INTERNAL AUDIT BI	FINANCE INTERNAL AUDIT BILLING	FINANCE
BUSINESS SOLUTIONS		
20.4.1 BUSINESS SOLUTIONS	BUSINESS SOLUTIONS BILLINGS	FINANCE
DIV ISION OF REAL PROPERTY		
21.4.1 REAL PROPERTY DIV.	REAL PROPERTY BILLINGS	FINANCE
PURCHASING		
22.4.1 PURCHASING	PROCUREMENT BILLING PER DEPARTMENT	FINANCE
FINANCIAL ACCOUNTABILITY		
23.4.1 ACCOUNTABILITY	ACCOUNTABILITY CHARGES PER DEPARTMENT	FINANCE
TREASURY		
24.4.1 CASH OPERATIONS	ACCOUNT VALUE OF DIRECT FUNDS	FINANCE TREASURER RECORDS
24.4.2 INVESTMENT SUPPORT	PAYROLL CHECKS ISSUED FOR COUNTY RETIREES AND CURR	FY 2006 PAYROLL RECORDS
24.4.3 INVESTOR RELATIONS	TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS	FY 2006 EXPENDITURE REPORTS

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
GRANTS COORDINATION		
25.4.1 GRANT COORDINATION	GRANTS COORDINATION BILLING	FINANCE
HUMAN RESOURCES		
26.4.1 HUMAN RESOURCES	HUMAN RESOURCES CHARGEBACKS	HUMAN RESOURES RECORDS
INFORMATION SYSTEMS		
27.4.1 INFORM SYSTEMS	INFORMATION SYSTEM ALLOCATIONS FOR EACH DEPT	FY 2006 INFORMATION SYSTEMS RECORDS
DEPARTMENT OF LAW		
28.4.1 LEGAL SERVICES	ATTORNEY HOURS COST IDENTIFIED TO FUNDS/DEPT/DIV	DEPARTMENT OF LAW
28.4.2 RISK MANAGEMENT	DIRECT ALLOCATION TO INSURANCE PROGRAM	DIRECT ASSIGNED
CENTRAL RECORDS		
29.4.1 RECORDS STORAGE	CUBIC FEET STORED FOR EACH DEPARTMENT	FY 2006 CENTRAL RECORDS INFORMATION
29.4.2 DATA REQUESTS	NUMBER OF RECORDS REQUESTED BY EACH DEPARTMENT	FY 2006 CENTRAL RECORDS INFORMATION
LEGISLATIVE		
30.4.1 METRO CLERK	ACTIVE EMPLOYEES BY OPERATING UNIT	FY06 ACTIVE EMPLOYEE REPORT BY OPERATING UNIT
30.4.2 COUNCIL	ACTIVE EMPLOYEES BY OPERATING UNIT	FY06 ACTIVE EMPLOYEE REPORT BY OPERATING UNIT
MAYOR		
31.4.1 OFFICE OF THE MAYOR	ACTIVE EMPLOYEES BY OPERATING UNIT	FY06 ACTIVE EMPLOYEE REPORT BY OPERATING UNIT

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

BUILDING USE ALLOWANCE

NATURE AND EXTENT OF SERVICES

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

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

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department BUILDING USE ALLOWANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
BUILDING USE ALLOW	632,098			
LEASE PAYMENTS 01101127	2,306,223			
Total Departmental Cost Adjustments:	2,938,321			2,938,321
Total To Be Allocated:	2,938,321	0		2,938,321

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE ALLOWANCE

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

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE ALLOWANCE

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

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE ALLOWANCE

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

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE ALLOWANCE

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

MAXCars © 2007 MAXIMUS, INC.

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

Activity - LINDSLEY HALL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PLANNING COMM	17,194.31	86.0255	25,122.00		25,122.00		25,122.00
ALL OTHER	2,793.14	13.9745	4,081.00		4,081.00		4,081.00
SubTotal	19,987.45	100.0000	29,203.00		29,203.00		29,203.00
TOTAL	19,987.45	100.0000	29,203.00		29,203.00		29,203.00

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department BUILDING USE ALLOWANCE

Activity - HOWARD OFFICE

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

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

MAXCars © 2007 MAXIMUS, INC.

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

Activity - CRIMINAL JUSTICE BLDG

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

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department BUILDING USE ALLOWANCE

Activity - RECORDS CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CENTRAL RECORDS	100	100.0000	1,580.00		1,580.00		1,580.00
SubTotal	100	100.0000	1,580.00		1,580.00		1,580.00
TOTAL	100	100.0000	1,580.00		1,580.00		1,580.00

Allocation Basis: DIRECT ALLOCATION TO RECORDS CENTER

Allocation Source: DIRECT ASSIGNED

MAXCars © 2007 MAXIMUS, INC.

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

Activity - 222 BUILDING

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

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

MAXCars © 2007 MAXIMUS, INC.

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

Activity - CLIFFORD ALLEN

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

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department BUILDING USE ALLOWANCE

Activity - COMMUNICATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMMUNICATION CENTER	31,179	87.6401	86,254.00		86,254.00		86,254.00
ALL OTHER	4,397	12.3599	12,164.00		12,164.00		12,164.00
SubTotal	35,577	100.0000	98,418.00		98,418.00		98,418.00
TOTAL	35,577	100.0000	98,418.00		98,418.00		98,418.00

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department BUILDING USE ALLOWANCE

Activity - BEN WEST

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

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBELL HAYS REPORT

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department BUILDING USE ALLOWANCE

Activity - CITY HALL

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

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES AND GOBBEL HAYES REPORT

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department BUILDING USE ALLOWANCE

Activity - TRIAL LAWYERS BLDG

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

Allocation Basis: SQUARE FEET OCCUPIED BY DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department BUILDING USE ALLOWANCE

Activity - RIVERVIEW

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

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department BUILDING USE ALLOWANCE

Activity - FIRST IMAGE

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

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department BUILDING USE ALLOWANCE

Activity - CORNERS

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

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY

MAXCars © 2007 MAXIMUS, INC.

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

Activity - PADDOCK

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

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS - GOBBELL HAYS STUDY

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department BUILDING USE ALLOWANCE

Activity - PARKING

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

Allocation Basis: DIRECT ASSIGN

Allocation Source: N/A

MAXCars © 2007 MAXIMUS, INC.

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

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

MAXCars © 2007 MAXIMUS, INC.

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

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

MAXCars © 2007 MAXIMUS, INC.

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

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

MAXCars © 2007 MAXIMUS, INC.

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

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

MAXCars © 2007 MAXIMUS, INC.

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

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

MAXCars © 2007 MAXIMUS, INC.

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

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

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL 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
FULL COST PLAN

EMPLOYEE BENEFITS
(CONTINUED)

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

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

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

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department EMPLOYEE BENEFITS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	56,469,642			56,469,642
POST AUDITS		691	691	
POSTAL SERVICE		(317)	(317)	
TREASURY		9,336	9,336	
DEPARTMENT OF LAW		161,108	161,108	
Total Allocated Additions:		170,818	170,818	170,818
Total To Be Allocated:	56,469,642	170,818		56,640,460

MAXCars © 2007 MAXIMUS, INC.

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

	Total	General & Admin	COUNTY PENSION	EDUCAT PENSION	CIVIL SVC PENS
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
GSD CO RETIREMENT	3,501,900	0	3,501,900	0	0
GSD TEACHERS	6,900,400	0	0	6,900,400	0
GSD HEALTH INS	23,651,787	0	0	0	0
GSD UNEMPLOY COMP	424,666	0	0	0	0
GSD GROUP LIFE	849,795	0	0	0	0
USD POLICE/FIRE	8,873,000	0	0	0	0
USD CIVIL SERVICE	5,424,700	0	0	0	5,424,700
USD TEACHERS	4,592,400	0	0	4,592,400	0
USD HEALTH INSURANCE	2,078,276	0	0	0	0
USD DIRECT PENSION	8,850	0	0	0	0
USD GROUP LIFE INS	63,868	0	0	0	0
GSD DEATH BENEFIT	100,000	0	0	0	0
Departmental Totals					
Total Expenditures	56,469,642	0	3,501,900	11,492,800	5,424,700
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	56,469,642	0	3,501,900	11,492,800	5,424,700
Allocation Step 1					
1st Allocation	56,469,642	0	3,501,900	11,492,800	5,424,700
Allocation Step 2					
Inbound- All Others	170,818	170,818	0	0	0
Reallocate Admin Costs		(170,818)	10,593	34,765	16,409
2nd Allocation	170,818	0	10,593	34,765	16,409

MAXCars © 2007 MAXIMUS, INC.

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

	Total	General & Admin	COUNTY PENSION	EDUCAT PENSION	CIVIL SVC PENS
Total For 004 EMPLOYEE					
Total Allocated	56,640,460	0	3,512,493	11,527,565	5,441,109

MAXCars © 2007 MAXIMUS, INC.

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

	POLICE/FIRE PEN	DEATH BENEFIT	HEALTH BENEFIT	LIFE BENEFIT	UNEMPLOY COMP
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
GSD CO RETIREMENT	0	0	0	0	0
GSD TEACHERS	0	0	0	0	0
GSD HEALTH INS	0	0	23,651,787	0	0
GSD UNEMPLOY COMP	0	0	0	0	424,666
GSD GROUP LIFE	0	0	0	849,795	0
USD POLICE/FIRE	8,873,000	0	0	0	0
USD CIVIL SERVICE	0	0	0	0	0
USD TEACHERS	0	0	0	0	0
USD HEALTH INSURANCE	0	0	2,078,276	0	0
USD DIRECT PENSION	0	0	0	0	0
USD GROUP LIFE INS	0	0	0	63,868	0
GSD DEATH BENEFIT	0	100,000	0	0	0
Departmental Totals					
Total Expenditures	8,873,000	100,000	25,730,063	913,663	424,666
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	8,873,000	100,000	25,730,063	913,663	424,666
Allocation Step 1					
1st Allocation	8,873,000	100,000	25,730,063	913,663	424,666
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	26,840	303	77,832	2,764	1,285
2nd Allocation	26,840	303	77,832	2,764	1,285

MAXCars © 2007 MAXIMUS, INC.

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

	POLICE/FIRE PEN	DEATH BENEFIT	HEALTH BENEFIT	LIFE BENEFIT	UNEMPLOY COMP
Total For 004 EMPLOYEE					
Total Allocated	8,899,840	100,303	25,807,895	916,427	425,951

MAXCars © 2007 MAXIMUS, INC.

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

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

MAXCars © 2007 MAXIMUS, INC.

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

	COUNCIL PENSION
Total For 004 EMPLOYEE	
Total Allocated	8,877

MAXCars © 2007 MAXIMUS, INC.

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

Activity - COUNTY PENSION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES OVERHEAD	71	1.1990	41,986.00		41,986.00	127.00	42,113.00
DIRECTOR OF FINANCE	62	1.0528	36,868.00		36,868.00	112.00	36,980.00
HUMAN RESOURCES	21	0.3552	12,440.00		12,440.00	38.00	12,478.00
INFORMATION SYSTEMS	32	0.5551	19,438.00		19,438.00	59.00	19,497.00
DEPARTMENT OF LAW	6	0.1110	3,888.00		3,888.00	12.00	3,900.00
LEGISLATIVE	3	0.0666	2,333.00		2,333.00	7.00	2,340.00
MAYOR	11	0.1910	6,690.00		6,690.00	20.00	6,710.00
ELECTIONS	19	0.3330	11,663.00		11,663.00	35.00	11,698.00
PLANNING COMM	36	0.6129	21,463.00		21,463.00	65.00	21,528.00
REGISTER/DEEDS	7	0.1332	4,665.00		4,665.00	14.00	4,679.00
COMM ED ALLIANCE	7	0.1332	4,665.00		4,665.00	14.00	4,679.00
ASSESSOR PROP	39	0.6661	23,326.00		23,326.00	71.00	23,397.00
TRUSTEE	17	0.2886	10,108.00		10,108.00	31.00	10,139.00
COUNTY CLERK	52	0.8793	30,793.00		30,793.00	93.00	30,886.00
DISTRICT ATTOR	5	0.0888	3,110.00		3,110.00	9.00	3,119.00
PUBLIC DEFENDER	6	0.1110	3,888.00		3,888.00	12.00	3,900.00
JUVENILE CT CLRK	13	0.2354	8,245.00		8,245.00	25.00	8,270.00
CIRCUIT CT CLERK	83	1.4034	49,146.00		49,146.00	149.00	49,295.00
CRIMINAL CT CLRK	44	0.7549	26,436.00		26,436.00	80.00	26,516.00
CLERK/MASTER	7	0.1332	4,665.00		4,665.00	14.00	4,679.00
JUVENILE COURT	31	0.5287	18,515.00		18,515.00	56.00	18,571.00
GEN SESSIONS CT	44	0.7461	26,128.00		26,128.00	79.00	26,207.00
ST TRIAL COURTS	27	0.4663	16,328.00		16,328.00	49.00	16,377.00
SHERIFF ADMIN	156	2.6422	92,525.00		92,525.00	280.00	92,805.00
POLICE	913	15.3959	539,149.00		539,149.00	1,631.00	540,780.00
FIRE	587	9.9025	346,776.00		346,776.00	1,049.00	347,825.00
CODES ADMIN	74	1.2480	43,704.00		43,704.00	132.00	43,836.00
BEER BOARD	5	0.0888	3,110.00		3,110.00	9.00	3,119.00
AGRICULTURAL EXT	5	0.0934	3,272.00		3,272.00	10.00	3,282.00
SOIL & WATER	1	0.0222	778.00		778.00	2.00	780.00
SOCIAL SERVICES	157	2.6556	92,995.00		92,995.00	281.00	93,276.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - COUNTY PENSION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH	241	4.0770	142,774.00		142,774.00	432.00	143,206.00
PUBLIC LIBRARY	106	1.7984	62,980.00		62,980.00	191.00	63,171.00
PARKS	209	3.5303	123,626.00		123,626.00	374.00	124,000.00
ARTS COMMISSION	3	0.0666	2,333.00		2,333.00	7.00	2,340.00
PUBLIC WORKS	444	7.4899	262,289.00		262,289.00	793.00	263,082.00
HUMAN RELATIONS	2	0.0444	1,555.00		1,555.00	5.00	1,560.00
CARING FOR CHILDREN	7	0.1332	4,665.00		4,665.00	14.00	4,679.00
FARMERS MARKET	3	0.0666	2,333.00		2,333.00	7.00	2,340.00
MUNI AUDITORIUM	9	0.1554	5,443.00		5,443.00	16.00	5,459.00
STATE FAIR BD	14	0.2442	8,553.00		8,553.00	26.00	8,579.00
CONVENTION CTR	10	0.1776	6,220.00		6,220.00	19.00	6,239.00
WATER & SEWER	506	8.5440	299,202.00		299,202.00	905.00	300,107.00
BORDEAUX LONG-TERM CARE	283	4.7871	167,638.00		167,638.00	507.00	168,145.00
GENERAL HOSP	491	8.2822	290,034.00		290,034.00	877.00	290,911.00
METRO ACTION COM	67	1.1324	39,654.00		39,654.00	120.00	39,774.00
NCAC	9	0.1554	5,443.00		5,443.00	16.00	5,459.00
MDHA	1	0.0222	778.00		778.00	2.00	780.00
TAXI TRANSP & LICENSING	2	0.0444	1,555.00		1,555.00	5.00	1,560.00
EDUCATION	936	15.7866	552,818.00		552,818.00	1,673.00	554,491.00
COMMUNICATION CENTER	2	0.0444	1,555.00		1,555.00	5.00	1,560.00
ALL OTHER	15	0.2577	9,023.00		9,023.00	27.00	9,050.00
KNOWLES HOME	3	0.0666	2,333.00		2,333.00	7.00	2,340.00
SubTotal	5,931	100.0000	3,501,900.00		3,501,900.00	10,593.00	3,512,493.00
TOTAL	5,931	100.0000	3,501,900.00		3,501,900.00	10,593.00	3,512,493.00

Allocation Basis: RETIRED EMPLOYEES FOR ACCOUNTS 12600166 AND 126001

Allocation Source: EMPLOYEE BENEFIT BOARD

MAXCars © 2007 MAXIMUS, INC.

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

Activity - EDUCAT PENSION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EDUCATION	100	100.0000	11,492,800.00		11,492,800.00	34,765.00	11,527,565.00
SubTotal	100	100.0000	11,492,800.00		11,492,800.00	34,765.00	11,527,565.00
TOTAL	100	100.0000	11,492,800.00		11,492,800.00	34,765.00	11,527,565.00

Allocation Basis: DIRECT ALLOCATION TO BOARD OF EDUCATION

Allocation Source: DIRECT ASSIGNED

MAXCars © 2007 MAXIMUS, INC.

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

Activity - CIVIL SVC PENS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES OVERHEAD	2	0.8926	48,421.00		48,421.00	146.00	48,567.00
DIRECTOR OF FINANCE	9	3.5704	193,684.00		193,684.00	586.00	194,270.00
ASSESSOR PROP	2	0.8926	48,421.00		48,421.00	146.00	48,567.00
COUNTY CLERK	2	0.8926	48,421.00		48,421.00	146.00	48,567.00
JUVENILE COURT	2	0.8926	48,421.00		48,421.00	146.00	48,567.00
SHERIFF ADMIN	4	1.7852	96,842.00		96,842.00	293.00	97,135.00
POLICE	4	1.7852	96,842.00		96,842.00	293.00	97,135.00
FIRE	2	0.8926	48,421.00		48,421.00	146.00	48,567.00
CODES ADMIN	2	0.8926	48,421.00		48,421.00	146.00	48,567.00
HEALTH	2	0.8926	48,421.00		48,421.00	146.00	48,567.00
PUBLIC LIBRARY	2	0.8926	48,421.00		48,421.00	146.00	48,567.00
PARKS	4	1.7852	96,842.00		96,842.00	293.00	97,135.00
PUBLIC WORKS	111	40.1672	2,178,948.00		2,178,948.00	6,595.00	2,185,543.00
SOLID WASTE	22	8.0619	437,333.00		437,333.00	1,323.00	438,656.00
WATER & SEWER	47	16.9595	920,000.00		920,000.00	2,783.00	922,783.00
BORDEAUX LONG-TERM CARE	2	0.8926	48,421.00		48,421.00	146.00	48,567.00
GENERAL HOSP	9	3.5704	193,684.00		193,684.00	586.00	194,270.00
TAXI TRANSP & LICENSING	2	0.8926	48,421.00		48,421.00	146.00	48,567.00
EDUCATION	34	12.4964	677,894.00		677,894.00	2,051.00	679,945.00
ALL OTHER	2	0.8926	48,421.00		48,421.00	146.00	48,567.00
SubTotal	277	100.0000	5,424,700.00		5,424,700.00	16,409.00	5,441,109.00
TOTAL	277	100.0000	5,424,700.00		5,424,700.00	16,409.00	5,441,109.00

Allocation Basis: RETIRED EMPLOYEES 12604100

Allocation Source: EMPLOYEE BENEFIT BOARD

MAXCars © 2007 MAXIMUS, INC.

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

Activity - POLICE/FIRE PEN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	1	0.4167	36,971.00		36,971.00	112.00	37,083.00
COUNTY CLERK	1	0.4167	36,971.00		36,971.00	112.00	37,083.00
POLICE	219	52.9165	4,695,295.00		4,695,295.00	14,202.00	4,709,497.00
FIRE	186	45.0000	3,992,850.00		3,992,850.00	12,078.00	4,004,928.00
PARKS	1	0.4167	36,971.00		36,971.00	112.00	37,083.00
WATER & SEWER	1	0.4167	36,971.00		36,971.00	112.00	37,083.00
GENERAL HOSP	1	0.4167	36,971.00		36,971.00	112.00	37,083.00
SubTotal	415	100.0000	8,873,000.00		8,873,000.00	26,840.00	8,899,840.00
TOTAL	415	100.0000	8,873,000.00		8,873,000.00	26,840.00	8,899,840.00

Allocation Basis: RETIRED EMPLOYEES FOR ACCOUNT 12605100

Allocation Source: EMPLOYEE BENEFIT BOARD

MAXCars © 2007 MAXIMUS, INC.

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

Activity - DEATH BENEFIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE	100	100.0000	100,000.00		100,000.00	303.00	100,303.00
SubTotal	100	100.0000	100,000.00		100,000.00	303.00	100,303.00
TOTAL	100	100.0000	100,000.00		100,000.00	303.00	100,303.00

Allocation Basis: DIRECT ALLOCATION TO FIRE

Allocation Source: DIRECT ASSIGNED

MAXCars © 2007 MAXIMUS, INC.

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

Activity - HEALTH BENEFIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES OVERHEAD	74	1.1243	289,274.00		289,274.00	875.00	290,149.00
DIRECTOR OF FINANCE	66	1.0016	257,717.00		257,717.00	780.00	258,497.00
HUMAN RESOURCES	21	0.3271	84,152.00		84,152.00	255.00	84,407.00
INFORMATION SYSTEMS	33	0.5110	131,488.00		131,488.00	398.00	131,886.00
DEPARTMENT OF LAW	6	0.1022	26,298.00		26,298.00	80.00	26,378.00
LEGISLATIVE	6	0.1022	26,298.00		26,298.00	80.00	26,378.00
MAYOR	10	0.1635	42,076.00		42,076.00	127.00	42,203.00
ELECTIONS	20	0.3066	78,893.00		78,893.00	239.00	79,132.00
PLANNING COMM	36	0.5519	142,007.00		142,007.00	430.00	142,437.00
REGISTER/DEEDS	8	0.1226	31,557.00		31,557.00	95.00	31,652.00
COMM ED ALLIANCE	8	0.1226	31,557.00		31,557.00	95.00	31,652.00
ASSESSOR PROP	41	0.6337	163,045.00		163,045.00	493.00	163,538.00
TRUSTEE	17	0.2657	68,374.00		68,374.00	207.00	68,581.00
COUNTY CLERK	55	0.8381	215,641.00		215,641.00	652.00	216,293.00
DISTRICT ATTOR	5	0.0818	21,038.00		21,038.00	64.00	21,102.00
PUBLIC DEFENDER	6	0.1022	26,298.00		26,298.00	80.00	26,378.00
JUVENILE CT CLRK	13	0.2044	52,595.00		52,595.00	159.00	52,754.00
CIRCUIT CT CLERK	83	1.2674	326,091.00		326,091.00	986.00	327,077.00
CRIMINAL CT CLRK	45	0.6950	178,824.00		178,824.00	541.00	179,365.00
CLERK/MASTER	8	0.1226	31,557.00		31,557.00	95.00	31,652.00
JUVENILE COURT	31	0.4701	120,969.00		120,969.00	366.00	121,335.00
GEN SESSIONS CT	44	0.6746	173,565.00		173,565.00	525.00	174,090.00
ST TRIAL COURTS	28	0.4293	110,450.00		110,450.00	334.00	110,784.00
SHERIFF ADMIN	164	2.4938	641,663.00		641,663.00	1,941.00	643,604.00
POLICE	1,110	16.7824	4,318,080.00		4,318,080.00	13,060.00	4,331,140.00
FIRE	750	11.3449	2,919,042.00		2,919,042.00	8,830.00	2,927,872.00
CODES ADMIN	75	1.1447	294,534.00		294,534.00	891.00	295,425.00
BEER BOARD	5	0.0818	21,038.00		21,038.00	64.00	21,102.00
SOIL & WATER	1	0.0204	5,259.00		5,259.00	16.00	5,275.00
SOCIAL SERVICES	160	2.4325	625,885.00		625,885.00	1,893.00	627,778.00
HEALTH	244	3.6999	951,976.00		951,976.00	2,880.00	954,856.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - HEALTH BENEFIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC LIBRARY	110	1.6762	431,282.00		431,282.00	1,305.00	432,587.00
PARKS	219	3.3115	852,045.00		852,045.00	2,577.00	854,622.00
ARTS COMMISSION	4	0.0613	15,779.00		15,779.00	48.00	15,827.00
PUBLIC WORKS	492	7.4406	1,914,471.00		1,914,471.00	5,791.00	1,920,262.00
SOLID WASTE	108	1.6369	421,184.00		421,184.00	1,274.00	422,458.00
HUMAN RELATIONS	2	0.0409	10,519.00		10,519.00	32.00	10,551.00
CARING FOR CHILDREN	8	0.1226	31,557.00		31,557.00	95.00	31,652.00
FARMERS MARKET	4	0.0613	15,779.00		15,779.00	48.00	15,827.00
MUNI AUDITORIUM	9	0.1431	36,817.00		36,817.00	111.00	36,928.00
STATE FAIR BD	14	0.2249	57,855.00		57,855.00	175.00	58,030.00
CONVENTION CTR	10	0.1635	42,076.00		42,076.00	127.00	42,203.00
WATER & SEWER	544	8.2378	2,119,592.00		2,119,592.00	6,412.00	2,126,004.00
BORDEAUX LONG-TERM CARE	292	4.4153	1,136,059.00		1,136,059.00	3,437.00	1,139,496.00
GENERAL HOSP	509	7.7063	1,982,844.00		1,982,844.00	5,998.00	1,988,842.00
METRO ACTION COM	68	1.0425	268,236.00		268,236.00	811.00	269,047.00
NCAC	9	0.1431	36,817.00		36,817.00	111.00	36,928.00
MDHA	1	0.0204	5,259.00		5,259.00	16.00	5,275.00
TAXI TRANSP & LICENSING	4	0.0613	15,779.00		15,779.00	48.00	15,827.00
EDUCATION	987	14.9221	3,839,460.00		3,839,460.00	11,614.00	3,851,074.00
COMMUNICATION CENTER	2	0.0409	10,519.00		10,519.00	32.00	10,551.00
ALL OTHER	16	0.2453	63,114.00		63,114.00	191.00	63,305.00
KNOWLES HOME	4	0.0613	15,779.00		15,779.00	48.00	15,827.00
SubTotal	6,615	100.0000	25,730,063.00		25,730,063.00	77,832.00	25,807,895.00
TOTAL	6,615	100.0000	25,730,063.00		25,730,063.00	77,832.00	25,807,895.00

Allocation Basis: ALL RETIREES

Allocation Source: PERSONNEL RECORDS

MAXCars © 2007 MAXIMUS, INC.

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

Activity - LIFE BENEFIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES OVERHEAD	74	1.1243	10,272.00		10,272.00	31.00	10,303.00
DIRECTOR OF FINANCE	66	1.0016	9,151.00		9,151.00	28.00	9,179.00
HUMAN RESOURCES	21	0.3271	2,988.00		2,988.00	9.00	2,997.00
INFORMATION SYSTEMS	33	0.5110	4,669.00		4,669.00	14.00	4,683.00
DEPARTMENT OF LAW	6	0.1022	934.00		934.00	3.00	937.00
LEGISLATIVE	6	0.1022	934.00		934.00	3.00	937.00
MAYOR	10	0.1635	1,494.00		1,494.00	5.00	1,499.00
ELECTIONS	20	0.3066	2,801.00		2,801.00	8.00	2,809.00
PLANNING COMM	36	0.5519	5,043.00		5,043.00	15.00	5,058.00
REGISTER/DEEDS	8	0.1226	1,121.00		1,121.00	3.00	1,124.00
COMM ED ALLIANCE	8	0.1226	1,121.00		1,121.00	3.00	1,124.00
ASSESSOR PROP	41	0.6337	5,790.00		5,790.00	18.00	5,808.00
TRUSTEE	17	0.2657	2,428.00		2,428.00	7.00	2,435.00
COUNTY CLERK	55	0.8381	7,657.00		7,657.00	23.00	7,680.00
DISTRICT ATTOR	5	0.0818	747.00		747.00	2.00	749.00
PUBLIC DEFENDER	6	0.1022	934.00		934.00	3.00	937.00
JUVENILE CT CLRK	13	0.2044	1,868.00		1,868.00	6.00	1,874.00
CIRCUIT CT CLERK	83	1.2674	11,579.00		11,579.00	35.00	11,614.00
CRIMINAL CT CLRK	45	0.6950	6,350.00		6,350.00	19.00	6,369.00
CLERK/MASTER	8	0.1226	1,121.00		1,121.00	3.00	1,124.00
JUVENILE COURT	31	0.4701	4,296.00		4,296.00	13.00	4,309.00
GEN SESSIONS CT	44	0.6746	6,163.00		6,163.00	19.00	6,182.00
ST TRIAL COURTS	28	0.4293	3,922.00		3,922.00	12.00	3,934.00
SHERIFF ADMIN	164	2.4938	22,785.00		22,785.00	69.00	22,854.00
POLICE	1,110	16.7824	153,331.00		153,331.00	462.00	153,793.00
FIRE	750	11.3449	103,654.00		103,654.00	314.00	103,968.00
CODES ADMIN	75	1.1447	10,459.00		10,459.00	32.00	10,491.00
BEER BOARD	5	0.0818	747.00		747.00	2.00	749.00
SOIL & WATER	1	0.0204	187.00		187.00	1.00	188.00
SOCIAL SERVICES	160	2.4325	22,225.00		22,225.00	67.00	22,292.00
HEALTH	244	3.6999	33,804.00		33,804.00	102.00	33,906.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - LIFE BENEFIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC LIBRARY	110	1.6762	15,315.00		15,315.00	46.00	15,361.00
PARKS	219	3.3115	30,256.00		30,256.00	92.00	30,348.00
ARTS COMMISSION	4	0.0613	560.00		560.00	2.00	562.00
PUBLIC WORKS	492	7.4406	67,982.00		67,982.00	206.00	68,188.00
SOLID WASTE	108	1.6369	14,956.00		14,956.00	45.00	15,001.00
HUMAN RELATIONS	2	0.0409	374.00		374.00	1.00	375.00
CARING FOR CHILDREN	8	0.1226	1,121.00		1,121.00	3.00	1,124.00
FARMERS MARKET	4	0.0613	560.00		560.00	2.00	562.00
MUNI AUDITORIUM	9	0.1431	1,307.00		1,307.00	4.00	1,311.00
STATE FAIR BD	14	0.2249	2,054.00		2,054.00	6.00	2,060.00
CONVENTION CTR	10	0.1635	1,494.00		1,494.00	5.00	1,499.00
WATER & SEWER	544	8.2378	75,266.00		75,266.00	228.00	75,494.00
BORDEAUX LONG-TERM CARE	292	4.4153	40,341.00		40,341.00	122.00	40,463.00
GENERAL HOSP	509	7.7063	70,410.00		70,410.00	213.00	70,623.00
METRO ACTION COM	68	1.0425	9,525.00		9,525.00	29.00	9,554.00
NCAC	9	0.1431	1,307.00		1,307.00	4.00	1,311.00
MDHA	1	0.0204	187.00		187.00	1.00	188.00
TAXI TRANSP & LICENSING	4	0.0613	560.00		560.00	2.00	562.00
EDUCATION	987	14.9221	136,338.00		136,338.00	412.00	136,750.00
COMMUNICATION CENTER	2	0.0409	374.00		374.00	1.00	375.00
ALL OTHER	16	0.2453	2,241.00		2,241.00	7.00	2,248.00
KNOWLES HOME	4	0.0613	560.00		560.00	2.00	562.00
SubTotal	6,615	100.0000	913,663.00		913,663.00	2,764.00	916,427.00
TOTAL	6,615	100.0000	913,663.00		913,663.00	2,764.00	916,427.00

Allocation Basis: ALL RETIREES

Allocation Source: PERSONNEL RECORDS

MAXCars © 2007 MAXIMUS, INC.

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

Activity - UNEMPLOY COMP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES OVERHEAD	15,426.37	3.8904	16,521.00		16,521.00	50.00	16,571.00
DIRECTOR OF FINANCE	60,361.91	15.2229	64,646.00		64,646.00	196.00	64,842.00
DEPARTMENT OF LAW	782.97	0.1975	839.00		839.00	3.00	842.00
LEGISLATIVE	3,760.00	0.9482	4,027.00		4,027.00	12.00	4,039.00
MAYOR	5,717.00	1.4418	6,123.00		6,123.00	19.00	6,142.00
ELECTIONS	-11.89	-0.0030	-13.00		-13.00		-13.00
PLANNING COMM	1,965.00	0.4956	2,104.00		2,104.00	6.00	2,110.00
DISTRICT ATTOR	4,770.00	1.2030	5,109.00		5,109.00	15.00	5,124.00
CIRCUIT CT CLERK	366.16	0.0923	392.00		392.00	1.00	393.00
CRIMINAL CT CLRK	11,756.88	2.9650	12,591.00		12,591.00	38.00	12,629.00
GEN SESSIONS CT	460.00	0.1160	493.00		493.00	1.00	494.00
ST TRIAL COURTS	5,304.97	1.3379	5,682.00		5,682.00	17.00	5,699.00
JUSTICE INFO SYS	6,896.52	1.7393	7,386.00		7,386.00	22.00	7,408.00
SHERIFF ADMIN	21,055.78	5.3101	22,550.00		22,550.00	68.00	22,618.00
POLICE	101,899.37	25.6983	109,134.00		109,134.00	330.00	109,464.00
FIRE	3,415.86	0.8615	3,658.00		3,658.00	11.00	3,669.00
AGRICULTURAL EXT	177.35	0.0447	190.00		190.00	1.00	191.00
SOCIAL SERVICES	28,892.21	7.2864	30,943.00		30,943.00	94.00	31,037.00
HEALTH	32,735.58	8.2557	35,059.00		35,059.00	106.00	35,165.00
PARKS	13,033.63	3.2870	13,959.00		13,959.00	42.00	14,001.00
PUBLIC WORKS	1,895.73	0.4781	2,030.00		2,030.00	6.00	2,036.00
STATE FAIR BD	1,526.67	0.3850	1,635.00		1,635.00	5.00	1,640.00
CONVENTION CTR	5,255.00	1.3253	5,628.00		5,628.00	17.00	5,645.00
WATER & SEWER	4,217.00	1.0635	4,516.00		4,516.00	14.00	4,530.00
BORDEAUX LONG-TERM CARE	15,759.78	3.9745	16,878.00		16,878.00	51.00	16,929.00
GENERAL HOSP	36,968.35	9.3232	39,592.00		39,592.00	120.00	39,712.00
METRO ACTION COM	3,300.00	0.8322	3,534.00		3,534.00	11.00	3,545.00
ALL OTHER	8,832.78	2.2276	9,460.00		9,460.00	29.00	9,489.00
SubTotal	396,520.98	100.0000	424,666.00		424,666.00	1,285.00	425,951.00
TOTAL	396,520.98	100.0000	424,666.00		424,666.00	1,285.00	425,951.00

MAXCars © 2007 MAXIMUS, INC.

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

Allocation Basis: UNEMPLOYMENT COSTS PER DEPARTMENT SERVED

Allocation Source: FY 2006 UNEMPLOYMENT COST REPORTS

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

Activity - COUNCIL PENSION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	100	100.0000	8,850.00		8,850.00	27.00	8,877.00
SubTotal	100	100.0000	8,850.00		8,850.00	27.00	8,877.00
TOTAL	100	100.0000	8,850.00		8,850.00	27.00	8,877.00

Allocation Basis: DIRECT ALLOCATION TO COUNCIL

Allocation Source: DIRECT ASSIGNED

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	COUNTY PENSION	EDUCAT PENSION	CIVIL SVC PENS	POLICE/FIRE PEN	DEATH BENEFIT	HEALTH BENEFIT
GENERAL SERVICES	407,703	42,113	0	48,567	0	0	290,149
DIRECTOR OF FINANCE	563,768	36,980	0	194,270	0	0	258,497
HUMAN RESOURCES	99,882	12,478	0	0	0	0	84,407
INFORMATION SYSTEMS	156,066	19,497	0	0	0	0	131,886
DEPARTMENT OF LAW	32,057	3,900	0	0	0	0	26,378
LEGISLATIVE	79,654	2,340	0	0	37,083	0	26,378
MAYOR	56,554	6,710	0	0	0	0	42,203
ELECTIONS	93,626	11,698	0	0	0	0	79,132
PLANNING COMM	171,133	21,528	0	0	0	0	142,437
REGISTER/DEEDS	37,455	4,679	0	0	0	0	31,652
COMM ED ALLIANCE	37,455	4,679	0	0	0	0	31,652
ASSESSOR PROP	241,310	23,397	0	48,567	0	0	163,538
TRUSTEE	81,155	10,139	0	0	0	0	68,581
COUNTY CLERK	340,509	30,886	0	48,567	37,083	0	216,293
DISTRICT ATTOR	30,094	3,119	0	0	0	0	21,102
PUBLIC DEFENDER	31,215	3,900	0	0	0	0	26,378
JUVENILE CT CLRK	62,898	8,270	0	0	0	0	52,754
CIRCUIT CT CLERK	388,379	49,295	0	0	0	0	327,077
CRIMINAL CT CLRK	224,879	26,516	0	0	0	0	179,365
CLERK/MASTER	37,455	4,679	0	0	0	0	31,652
JUVENILE COURT	192,782	18,571	0	48,567	0	0	121,335
GEN SESSIONS CT	206,973	26,207	0	0	0	0	174,090
ST TRIAL COURTS	136,794	16,377	0	0	0	0	110,784
JUSTICE INFO SYS	7,408	0	0	0	0	0	0
SHERIFF ADMIN	879,016	92,805	0	97,135	0	0	643,604
POLICE	9,941,809	540,780	0	97,135	4,709,497	0	4,331,140
FIRE	7,537,132	347,825	0	48,567	4,004,928	100,303	2,927,872
CODES ADMIN	398,319	43,836	0	48,567	0	0	295,425
BEER BOARD	24,970	3,119	0	0	0	0	21,102
AGRICULTURAL EXT	3,473	3,282	0	0	0	0	0
SOIL & WATER	6,243	780	0	0	0	0	5,275
SOCIAL SERVICES	774,383	93,276	0	0	0	0	627,778
HEALTH	1,215,700	143,206	0	48,567	0	0	954,856
PUBLIC LIBRARY	559,686	63,171	0	48,567	0	0	432,587

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	COUNTY PENSION	EDUCAT PENSION	CIVIL SVC PENS	POLICE/FIRE PEN	DEATH BENEFIT	HEALTH BENEFIT
PARKS	1,157,189	124,000	0	97,135	37,083	0	854,622
ARTS COMMISSION	18,729	2,340	0	0	0	0	15,827
PUBLIC WORKS	4,439,111	263,082	0	2,185,543	0	0	1,920,262
SOLID WASTE	876,115	0	0	438,656	0	0	422,458
HUMAN RELATIONS	12,486	1,560	0	0	0	0	10,551
CARING FOR CHILDREN	37,455	4,679	0	0	0	0	31,652
FARMERS MARKET	18,729	2,340	0	0	0	0	15,827
MUNI AUDITORIUM	43,698	5,459	0	0	0	0	36,928
STATE FAIR BD	70,309	8,579	0	0	0	0	58,030
CONVENTION CTR	55,586	6,239	0	0	0	0	42,203
WATER & SEWER	3,466,001	300,107	0	922,783	37,083	0	2,126,004
BORDEAUX LONG-TERM	1,413,600	168,145	0	48,567	0	0	1,139,496
GENERAL HOSP	2,621,441	290,911	0	194,270	37,083	0	1,988,842
METRO ACTION COM	321,920	39,774	0	0	0	0	269,047
NCAC	43,698	5,459	0	0	0	0	36,928
MDHA	6,243	780	0	0	0	0	5,275
TAXI TRANSP & LICENSING	66,516	1,560	0	48,567	0	0	15,827
EDUCATION	16,749,825	554,491	11,527,565	679,945	0	0	3,851,074
COMMUNICATION CENTER	12,486	1,560	0	0	0	0	10,551
ALL OTHER	132,659	9,050	0	48,567	0	0	63,305
KNOWLES HOME	18,729	2,340	0	0	0	0	15,827
Direct Billed	0	0	0	0	0	0	0
Total	56,640,460	3,512,493	11,527,565	5,441,109	8,899,840	100,303	25,807,895

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	LIFE BENEFIT	UNEMPLOY COMP	COUNCIL PENSION
GENERAL SERVICES	10,303	16,571	0
DIRECTOR OF FINANCE	9,179	64,842	0
HUMAN RESOURCES	2,997	0	0
INFORMATION SYSTEMS	4,683	0	0
DEPARTMENT OF LAW	937	842	0
LEGISLATIVE	937	4,039	8,877
MAYOR	1,499	6,142	0
ELECTIONS	2,809	(13)	0
PLANNING COMM	5,058	2,110	0
REGISTER/DEEDS	1,124	0	0
COMM ED ALLIANCE	1,124	0	0
ASSESSOR PROP	5,808	0	0
TRUSTEE	2,435	0	0
COUNTY CLERK	7,680	0	0
DISTRICT ATTOR	749	5,124	0
PUBLIC DEFENDER	937	0	0
JUVENILE CT CLRK	1,874	0	0
CIRCUIT CT CLERK	11,614	393	0
CRIMINAL CT CLRK	6,369	12,629	0
CLERK/MASTER	1,124	0	0
JUVENILE COURT	4,309	0	0
GEN SESSIONS CT	6,182	494	0
ST TRIAL COURTS	3,934	5,699	0
JUSTICE INFO SYS	0	7,408	0
SHERIFF ADMIN	22,854	22,618	0
POLICE	153,793	109,464	0
FIRE	103,968	3,669	0
CODES ADMIN	10,491	0	0
BEER BOARD	749	0	0
AGRICULTURAL EXT	0	191	0
SOIL & WATER	188	0	0
SOCIAL SERVICES	22,292	31,037	0
HEALTH	33,906	35,165	0
PUBLIC LIBRARY	15,361	0	0

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	LIFE BENEFIT	UNEMPLOY COMP	COUNCIL PENSION
PARKS	30,348	14,001	0
ARTS COMMISSION	562	0	0
PUBLIC WORKS	68,188	2,036	0
SOLID WASTE	15,001	0	0
HUMAN RELATIONS	375	0	0
CARING FOR CHILDREN	1,124	0	0
FARMERS MARKET	562	0	0
MUNI AUDITORIUM	1,311	0	0
STATE FAIR BD	2,060	1,640	0
CONVENTION CTR	1,499	5,645	0
WATER & SEWER	75,494	4,530	0
BORDEAUX LONG-TERM	40,463	16,929	0
GENERAL HOSP	70,623	39,712	0
METRO ACTION COM	9,554	3,545	0
NCAC	1,311	0	0
MDHA	188	0	0
TAXI TRANSP & LICENSING	562	0	0
EDUCATION	136,750	0	0
COMMUNICATION CENTER	375	0	0
ALL OTHER	2,248	9,489	0
KNOWLES HOME	562	0	0
Direct Billed	0	0	0
Total	916,427	425,951	8,877

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

POST AUDITS

NATURE AND EXTENT OF SERVICES

Post Audits cost in account 01101412 is for the annual audit of all Metropolitan Government departments by an independent certified public accountant. The outside audit firm estimated the amount of time devoted to the audit of each Balance Sheet or Revenue/Expense Account. For purposes of cost allocation, we have allocated the cost by total accounting transactions that were processed for each fund, department or division.

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department POST AUDITS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,438,457			1,438,457
POST AUDITS		15	15	
TREASURY		14	14	
DEPARTMENT OF LAW		1,292	1,292	
Total Allocated Additions:		1,321	1,321	1,321
Total To Be Allocated:	1,438,457	1,321		1,439,778

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department POST AUDITS

	Total	General & Admin	POST AUDITS	INTERNAL AUDIT
Wages & Benefits				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
Other Expense & Cost				
TUITION	0	0	0	0
MANAGEMENT CONSULTANT	565,904	0	0	565,904
AUDITING SERVICE	872,553	0	872,553	0
Departmental Totals				
Total Expenditures	1,438,457	0	872,553	565,904
Deductions				
Total Deductions	0	0	0	0
Functional Cost	1,438,457	0	872,553	565,904
Allocation Step 1				
1st Allocation	1,438,457	0	872,553	565,904
Allocation Step 2				
Inbound- All Others	1,321	1,321	0	0
Reallocate Admin Costs		(1,321)	801	520
2nd Allocation	1,321	0	801	520
Total For 005 POST AUDITS				
Total Allocated	1,439,778	0	873,354	566,424

MAXCars © 2007 MAXIMUS, INC.

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

Activity - POST AUDITS

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

MAXCars © 2007 MAXIMUS, INC.

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

Activity - POST AUDITS

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

MAXCars © 2007 MAXIMUS, INC.

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

Activity - POST AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SH DEBERRY	411	0.0267	233.00		233.00		233.00
SH LAW ENF BLOCK	276	0.0179	156.00		156.00		156.00
SH COMPLIANCE	2	0.0001	1.00		1.00		1.00
SH PRE TRIAL	2	0.0001	1.00		1.00		1.00
SH SORT	150	0.0097	85.00		85.00		85.00
SH DAY REPORTING	1,211	0.0786	685.00		685.00	1.00	686.00
SH WORK RELEASE	409	0.0265	231.00		231.00		231.00
SH OTHER	386	0.0250	218.00		218.00		218.00
POLICE	39,461	2.5598	22,335.00		22,335.00	21.00	22,356.00
POLICE DRUG ENF	3,294	0.2137	1,864.00		1,864.00	2.00	1,866.00
FIRE	23,259	1.5088	13,165.00		13,165.00	12.00	13,177.00
CODES ADMIN	8,720	0.5657	4,936.00		4,936.00	5.00	4,941.00
BEER BOARD	1,321	0.0857	748.00		748.00	1.00	749.00
AGRICULTURAL EXT	506	0.0328	286.00		286.00		286.00
SOIL & WATER	398	0.0258	225.00		225.00		225.00
SOCIAL SERVICES	5,778	0.3748	3,270.00		3,270.00	3.00	3,273.00
HEALTH	41,229	2.6745	23,336.00		23,336.00	21.00	23,357.00
PUBLIC LIBRARY	20,409	1.3239	11,552.00		11,552.00	11.00	11,563.00
PARKS	30,643	1.9878	17,344.00		17,344.00	16.00	17,360.00
ARTS COMMISSION	1,070	0.0694	606.00		606.00	1.00	607.00
PUBLIC WORKS	16,907	1.0967	9,570.00		9,570.00	9.00	9,579.00
SOLID WASTE	9,446	0.6127	5,347.00		5,347.00	5.00	5,352.00
HUMAN RELATIONS	856	0.0555	485.00		485.00		485.00
ADA MANAGEMENT	1,063	0.0690	602.00		602.00	1.00	603.00
CARING FOR CHILDREN	186	0.0121	105.00		105.00		105.00
FARMERS MARKET	2,189	0.1420	1,239.00		1,239.00	1.00	1,240.00
MUNI AUDITORIUM	2,227	0.1445	1,261.00		1,261.00	1.00	1,262.00
STATE FAIR BD	7,428	0.4818	4,204.00		4,204.00	4.00	4,208.00
CONVENTION CTR	4,902	0.3180	2,775.00		2,775.00	3.00	2,778.00
SPORTS AUTHORITY	1,325	0.0860	750.00		750.00	1.00	751.00
WATER & SEWER	89,572	5.8104	50,699.00		50,699.00	47.00	50,746.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - POST AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
STORM WATER	4,893	0.3174	2,770.00		2,770.00	3.00	2,773.00
BORDEAUX LONG-TERM CARE	40,236	2.6101	22,774.00		22,774.00	21.00	22,795.00
GENERAL HOSP	39,476	2.5608	22,344.00		22,344.00	21.00	22,365.00
METRO ACTION COM	21,297	1.3815	12,054.00		12,054.00	11.00	12,065.00
NCAC	26,531	1.7210	15,017.00		15,017.00	14.00	15,031.00
MDHA	1	0.0001	1.00		1.00		1.00
METRO TRANSIT	1,098	0.0712	621.00		621.00	1.00	622.00
DES	164	0.0106	93.00		93.00		93.00
TAXI TRANSP & LICENSING	769	0.0499	435.00		435.00		435.00
EDUCATION	598,574	38.8283	338,803.00		338,803.00	312.00	339,115.00
SELF INSUR FUND	927	0.0601	525.00		525.00		525.00
ARENA	52	0.0034	29.00		29.00		29.00
COMMUNICATION CENTER	8,736	0.5667	4,945.00		4,945.00	5.00	4,950.00
ALL OTHER	189,091	12.2661	107,028.00		107,028.00	98.00	107,126.00
KNOWLES HOME	5,803	0.3764	3,285.00		3,285.00	3.00	3,288.00
CRIMINAL JUSTICE PLANNING	587	0.0381	332.00		332.00		332.00
SubTotal	1,541,579	100.0000	872,553.00		872,553.00	801.00	873,354.00
TOTAL	1,541,579	100.0000	872,553.00		872,553.00	801.00	873,354.00

Allocation Basis: TOTAL TRANSACTIONS BY FUND/DEPARTMENT

Allocation Source: FY 2006 FINANCE DEPT RECORDS

MAXCars © 2007 MAXIMUS, INC.

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

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	110,042	19.4454	110,042.00		110,042.00	101.00	110,143.00
FINANCE OPERATIONS	24,000	4.2410	24,000.00		24,000.00	22.00	24,022.00
OFFICE OF MANAGEMENT BUDGET	46,250	8.1728	46,250.00		46,250.00	42.00	46,292.00
BUSINESS SOLUTIONS	30,000	5.3013	30,000.00		30,000.00	28.00	30,028.00
DIV ISION OF REAL PROPERTY	166,801	29.4750	166,801.00		166,801.00	153.00	166,954.00
HUMAN RESOURCES	133,339	23.5623	133,340.00		133,340.00	123.00	133,463.00
DEPARTMENT OF LAW	25,931	4.5822	25,931.00		25,931.00	24.00	25,955.00
POLICE	29,540	5.2200	29,540.00		29,540.00	27.00	29,567.00
SubTotal	565,904	100.0000	565,904.00		565,904.00	520.00	566,424.00
TOTAL	565,904	100.0000	565,904.00		565,904.00	520.00	566,424.00

Allocation Basis: POST AUDIT DIRECT ASSIGN

Allocation Source: DIRECT ASSIGN

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
EMPLOYEE BENEFITS	691	691	0
POST AUDITS	15	15	0
CORPORATE DUES	8	8	0
EMPLOYEE HEALTH &	539	539	0
SHARED SERVICES	235	235	0
GENERAL SERVICES	114,390	4,247	110,143
SHARED BUSINESS	2,616	2,616	0
CUSTOMER SERVICE	543	543	0
FLEET MANAGEMENT	81,828	81,828	0
POSTAL SERVICE	748	748	0
RADIO SHOP	2,581	2,581	0
DIRECTOR OF FINANCE	374	374	0
MINORITY SMALL BUSINESS	365	365	0
FINANCE OPERATIONS	25,512	1,490	24,022
PAYROLL	612	612	0
OFFICE OF MANAGEMENT	47,574	1,282	46,292
INTERNAL AUDIT	1,162	1,162	0
BUSINESS SOLUTIONS	30,981	953	30,028
DIV ISION OF REAL	168,303	1,349	166,954
PURCHASING	495	495	0
FINANCIAL	290	290	0
TREASURY	2,802	2,802	0
GRANTS COORDINATION	327	327	0
HUMAN RESOURCES	138,588	5,125	133,463
INFORMATION SYSTEMS	5,359	5,359	0
DEPARTMENT OF LAW	29,915	3,960	25,955
CENTRAL RECORDS	201	201	0
LEGISLATIVE	1,251	1,251	0
MAYOR	3,137	3,137	0
ELECTIONS	1,003	1,003	0
SURPLUS PROPERTY	896	896	0
PLANNING COMM	4,843	4,843	0
ADV PLAN/RSCH	266	266	0
REGISTER/DEEDS	431	431	0

MAXCars © 2007 MAXIMUS, INC.

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

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

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
SH OTHER	218	218	0
POLICE	51,923	22,356	29,567
POLICE DRUG ENF	1,866	1,866	0
FIRE	13,177	13,177	0
CODES ADMIN	4,941	4,941	0
BEER BOARD	749	749	0
AGRICULTURAL EXT	286	286	0
SOIL & WATER	225	225	0
SOCIAL SERVICES	3,273	3,273	0
HEALTH	23,357	23,357	0
PUBLIC LIBRARY	11,563	11,563	0
PARKS	17,360	17,360	0
ARTS COMMISSION	607	607	0
PUBLIC WORKS	9,579	9,579	0
SOLID WASTE	5,352	5,352	0
HUMAN RELATIONS	485	485	0
ADA MANAGEMENT	603	603	0
CARING FOR CHILDREN	105	105	0
FARMERS MARKET	1,240	1,240	0
MUNI AUDITORIUM	1,262	1,262	0
STATE FAIR BD	4,208	4,208	0
CONVENTION CTR	2,778	2,778	0
SPORTS AUTHORITY	751	751	0
WATER & SEWER	50,746	50,746	0
STORM WATER	2,773	2,773	0
BORDEAUX LONG-TERM	22,795	22,795	0
GENERAL HOSP	22,365	22,365	0
METRO ACTION COM	12,065	12,065	0
NCAC	15,031	15,031	0
MDHA	1	1	0
METRO TRANSIT	622	622	0
DES	93	93	0
TAXI TRANSP & LICENSING	435	435	0
EDUCATION	339,115	339,115	0
SELF INSUR FUND	525	525	0

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
ARENA	29	29	0
COMMUNICATION CENTER	4,950	4,950	0
ALL OTHER	107,126	107,126	0
KNOWLES HOME	3,288	3,288	0
CRIMINAL JUSTICE	332	332	0
Direct Billed	0	0	0
Total	1,439,778	873,354	566,424

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

CORPORATE DUES

NATURE AND EXTENT OF SERVICES

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department CORPORATE DUES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	268,183			268,183
POST AUDITS	8		8	
TREASURY		3	3	
Total Allocated Additions:	8	3	11	11
Total To Be Allocated:	268,191	3		268,194

MAXCars © 2007 MAXIMUS, INC.

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

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

MAXCars © 2007 MAXIMUS, INC.

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

Activity - CORPORATE DUES

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

Allocation Basis: DIRECT IDENTIFICATION OF COST TO BENEFITING DEPART

Allocation Source: FINANCE DIVISION OF ACCOUNTS

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	CORPORATE DUES
FINANCE OPERATIONS	1,665	1,665
LEGISLATIVE	238,267	238,267
MAYOR	28,262	28,262
Direct Billed	0	0
Total	268,194	268,194

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

EMPLOYEE HEALTH AND WELLNESS

NATURE AND EXTENT OF SERVICES

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

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department EMPLOYEE HEALTH & WELLNESS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	576,914			576,914
POST AUDITS	539		539	
TREASURY		21	21	
LEGISLATIVE		2,003	2,003	
MAYOR		1,184	1,184	
Total Allocated Additions:	539	3,208	3,747	3,747
Total To Be Allocated:	577,453	3,208		580,661

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department EMPLOYEE HEALTH & WELLNESS

	Total	General & Admin	CLINIC	BENEFIT BOARD
Wages & Benefits				
SALARIES & WAGES	360,031	17,462	266,782	75,787
FRINGE BENEFITS	112,166	5,440	83,115	23,611
Other Expense & Cost				
CONTRACTUAL	24,822	1,204	18,393	5,225
MACHINE & EQUIPMENT	7,495	364	5,553	1,578
SUPPLIES	62,194	3,016	46,086	13,092
OTHER	10,206	495	7,563	2,148
Departmental Totals				
Total Expenditures	576,914	27,981	427,492	121,441
Deductions				
Total Deductions	0	0	0	0
Functional Cost	576,914	27,981	427,492	121,441
Allocation Step 1				
Inbound- All Others	539	539	0	0
Reallocate Admin Costs		(28,520)	22,210	6,310
1st Allocation	577,453	0	449,702	127,751
Allocation Step 2				
Inbound- All Others	3,208	3,208	0	0
Reallocate Admin Costs		(3,208)	2,498	710
2nd Allocation	3,208	0	2,498	710
Total For 009 EMPLOYEE				
Total Allocated	580,661	0	452,200	128,461

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department EMPLOYEE HEALTH & WELLNESS

Activity - CLINIC

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	1,253	0.4769	2,145.00		2,145.00	12.00	2,157.00
JUVENILE COURT	38	0.0145	65.00		65.00		65.00
GEN SESSIONS CT	83	0.0316	142.00		142.00	1.00	143.00
SHERIFF ADMIN	3,075	1.1702	5,262.00		5,262.00	29.00	5,291.00
POLICE	123,604	47.0346	211,517.00	-75,745.00	135,772.00	1,174.00	136,946.00
FIRE	106,116	40.3802	181,590.00	-78,024.00	103,566.00	1,009.00	104,575.00
CODES ADMIN	156	0.0594	267.00		267.00	1.00	268.00
SOCIAL SERVICES	515	0.1960	881.00	-175.00	706.00	5.00	711.00
HEALTH	4,727	1.7989	8,090.00		8,090.00	45.00	8,135.00
PARKS	2,072	0.7887	3,547.00		3,547.00	20.00	3,567.00
PUBLIC WORKS	11,755	4.4734	20,117.00	-2,213.00	17,904.00	112.00	18,016.00
WATER & SEWER	1,722	0.6556	2,948.00	-632.00	2,316.00	16.00	2,332.00
BORDEAUX LONG-TERM CARE	3,129	1.1909	5,355.00		5,355.00	30.00	5,385.00
METRO ACTION COM	2,894	1.1016	4,954.00		4,954.00	28.00	4,982.00
MDHA	87	0.0331	149.00		149.00	1.00	150.00
EDUCATION	308	0.1176	529.00		529.00	3.00	532.00
ALL OTHER	1,252	0.4768	2,144.00		2,144.00	12.00	2,156.00
SubTotal	262,794	100.0000	449,702.00	-156,789.00	292,913.00	2,498.00	295,411.00
Direct Billed				156,789.00	156,789.00		156,789.00
TOTAL	262,794	100.0000	449,702.00		449,702.00	2,498.00	452,200.00

Allocation Basis: TOTAL CLINIC CHARGES

Allocation Source: HEALTH DEPARTMENT

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department EMPLOYEE HEALTH & WELLNESS

Activity - BENEFIT BOARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HUMAN RESOURCES	100	100.0000	127,751.00		127,751.00	710.00	128,461.00
SubTotal	100	100.0000	127,751.00		127,751.00	710.00	128,461.00
TOTAL	100	100.0000	127,751.00		127,751.00	710.00	128,461.00

Allocation Basis: DIRECT ALLOCATION TO BENEFIT BOARD

Allocation Source: DIRECT ASSIGNED

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	CLINIC	BENEFIT BOARD
GENERAL SERVICES	2,157	2,157	0
HUMAN RESOURCES	128,461	0	128,461
JUVENILE COURT	65	65	0
GEN SESSIONS CT	143	143	0
SHERIFF ADMIN	5,291	5,291	0
POLICE	136,946	136,946	0
FIRE	104,575	104,575	0
CODES ADMIN	268	268	0
SOCIAL SERVICES	711	711	0
HEALTH	8,135	8,135	0
PARKS	3,567	3,567	0
PUBLIC WORKS	18,016	18,016	0
WATER & SEWER	2,332	2,332	0
BORDEAUX LONG-TERM	5,385	5,385	0
METRO ACTION COM	4,982	4,982	0
MDHA	150	150	0
EDUCATION	532	532	0
ALL OTHER	2,156	2,156	0
Direct Billed	156,789	156,789	0
Total	580,661	452,200	128,461

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

GENERAL SERVICES OVERHEAD

NATURE AND EXTENT OF SERVICES

In order to accommodate for insufficient detail for data in regards to the General Services department, the General Services Overhead department was created to properly allocate costs to the various divisions within the General Services department.

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department GENERAL SERVICES OVERHEAD

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
EMPLOYEE BENEFITS	406,474	1,229	407,703	
Total Allocated Additions:	406,474	1,229	407,703	407,703
Total To Be Allocated:	406,474	1,229		407,703

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department GENERAL SERVICES OVERHEAD

	Total	General & Admin	GENERAL SERVICES
Other Expense & Cost			
GENERAL SERVICES OVERHEAD	0	0	0
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Functional Cost	0	0	0
Allocation Step 1			
Inbound- All Others	406,474	0	406,474
1st Allocation	406,474	0	406,474
Allocation Step 2			
Inbound- All Others	1,229	0	1,229
2nd Allocation	1,229	0	1,229
Total For 0101 GENERAL			
Total Allocated	407,703	0	407,703

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department GENERAL SERVICES OVERHEAD

Activity - GENERAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHARED SERVICES	454,743	5.7090	23,206.00		23,206.00	70.00	23,276.00
GENERAL SERVICES FACILITIES	1,226,745	15.4009	62,601.00		62,601.00	189.00	62,790.00
SHARED BUSINESS SERVICES	1,637,246	20.5545	83,549.00		83,549.00	253.00	83,802.00
CUSTOMER SERVICE	177,599	2.2296	9,063.00		9,063.00	27.00	9,090.00
FLEET MANAGEMENT	3,652,459	45.8541	186,384.00		186,384.00	564.00	186,948.00
POSTAL SERVICE	174,910	2.1959	8,926.00		8,926.00	27.00	8,953.00
RADIO SHOP	641,691	8.0560	32,745.00		32,745.00	99.00	32,844.00
SubTotal	7,965,395	100.0000	406,474.00		406,474.00	1,229.00	407,703.00
TOTAL	7,965,395	100.0000	406,474.00		406,474.00	1,229.00	407,703.00

Allocation Basis: GENERAL SERVICES SALARIES

Allocation Source: EXPENDITURE REPORT

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	GENERAL SERVICES
SHARED SERVICES	23,276	23,276
GENERAL SERVICES	62,790	62,790
SHARED BUSINESS	83,802	83,802
CUSTOMER SERVICE	9,090	9,090
FLEET MANAGEMENT	186,948	186,948
POSTAL SERVICE	8,953	8,953
RADIO SHOP	32,844	32,844
Direct Billed	0	0
Total	407,703	407,703

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

SHARED SERVICES

NATURE AND EXTENT OF SERVICES

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

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department SHARED SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	743,181			743,181
POST AUDITS	235		235	
GENERAL SERVICES OVERHEAD	23,206	70	23,276	
SHARED BUSINESS SERVICES		2	2	
TREASURY		29	29	
INFORMATION SYSTEMS		50	50	
LEGISLATIVE		2,844	2,844	
MAYOR		1,681	1,681	
Total Allocated Additions:	23,441	4,676	28,117	28,117
REVENUES	(937,900)			
Total Departmental Cost Adjustments:	(937,900)			(937,900)
Total To Be Allocated:	(171,278)	4,676		(166,602)

MAXCars © 2007 MAXIMUS, INC.

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

	Total	General & Admin	SHARED SERVICES
Other Expense & Cost			
PERSONAL CHARGE	612,785	0	612,785
CONTRACTUAL SERVICES	78,541	0	78,541
SUPPLIES	49,746	0	49,746
OTHER	273	0	273
TRANSFER TO LOCAP	1,836	0	1,836
Departmental Totals			
Total Expenditures	743,181	0	743,181
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
REVENUES	(937,900)	0	(937,900)
Functional Cost	(194,719)	0	(194,719)
Allocation Step 1			
Inbound- All Others	23,441	23,441	0
Reallocate Admin Costs		(23,441)	23,441
1st Allocation	(171,278)	0	(171,278)
Allocation Step 2			
Inbound- All Others	4,676	4,676	0
Reallocate Admin Costs		(4,676)	4,676
2nd Allocation	4,676	0	4,676
Total For 0102 SHARED			
Total Allocated	(166,602)	0	(166,602)

MAXCars © 2007 MAXIMUS, INC.

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

Activity - SHARED SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	17,304	1.8450	-3,160.00		-3,160.00	86.00	-3,074.00
SHARED BUSINESS SERVICES	96	0.0102	-18.00		-18.00		-18.00
CUSTOMER SERVICE	96	0.0102	-18.00		-18.00		-18.00
FLEET MANAGEMENT	75,300	8.0286	-13,751.00		-13,751.00	375.00	-13,376.00
POSTAL SERVICE	96	0.0102	-18.00		-18.00		-18.00
RADIO SHOP	4,908	0.5233	-896.00		-896.00	24.00	-872.00
DIRECTOR OF FINANCE	96	0.0102	-18.00		-18.00		-18.00
MINORITY SMALL BUSINESS	96	0.0102	-18.00		-18.00		-18.00
FINANCE OPERATIONS	9,108	0.9711	-1,663.00		-1,663.00	45.00	-1,618.00
PAYROLL	2,700	0.2879	-493.00		-493.00	13.00	-480.00
OFFICE OF MANAGEMENT BUDGET	3,696	0.3941	-675.00		-675.00	18.00	-657.00
INTERNAL AUDIT	1,908	0.2034	-348.00		-348.00	10.00	-338.00
BUSINESS SOLUTIONS	2,304	0.2457	-421.00		-421.00	11.00	-410.00
DIV ISION OF REAL PROPERTY	3,900	0.4158	-712.00		-712.00	19.00	-693.00
PURCHASING	1,500	0.1599	-274.00		-274.00	7.00	-267.00
FINANCIAL ACCOUNTABILITY	804	0.0857	-147.00		-147.00	4.00	-143.00
TREASURY	108	0.0115	-20.00		-20.00	1.00	-19.00
GRANTS COORDINATION	504	0.0537	-92.00		-92.00	3.00	-89.00
HUMAN RESOURCES	6,696	0.7139	-1,223.00		-1,223.00	33.00	-1,190.00
INFORMATION SYSTEMS	19,104	2.0369	-3,489.00		-3,489.00	95.00	-3,394.00
DEPARTMENT OF LAW	7,896	0.8419	-1,442.00		-1,442.00	39.00	-1,403.00
LEGISLATIVE	600	0.0640	-110.00		-110.00	3.00	-107.00
MAYOR	2,292	0.2444	-419.00		-419.00	11.00	-408.00
ELECTIONS	1,500	0.1599	-274.00		-274.00	7.00	-267.00
SURPLUS PROPERTY	96	0.0102	-18.00		-18.00		-18.00
PLANNING COMM	2,496	0.2661	-456.00		-456.00	12.00	-444.00
REGISTER/DEEDS	696	0.0742	-127.00		-127.00	3.00	-124.00
HISTORICAL COMM	204	0.0218	-37.00		-37.00	1.00	-36.00
COMM ED ALLIANCE	88	0.0094	-16.00		-16.00		-16.00
ASSESSOR PROP	1,404	0.1497	-256.00		-256.00	7.00	-249.00
TRUSTEE	504	0.0537	-92.00		-92.00	3.00	-89.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - SHARED SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COUNTY CLERK	1,500	0.1599	-274.00		-274.00	7.00	-267.00
DISTRICT ATTOR	9,396	1.0018	-1,716.00		-1,716.00	47.00	-1,669.00
PUBLIC DEFENDER	900	0.0960	-164.00		-164.00	4.00	-160.00
JUVENILE CT CLRK	504	0.0537	-92.00		-92.00	3.00	-89.00
CIRCUIT CT CLERK	1,404	0.1497	-256.00		-256.00	7.00	-249.00
CRIMINAL CT CLRK	1,800	0.1919	-329.00		-329.00	9.00	-320.00
CLERK/MASTER	504	0.0537	-92.00		-92.00	3.00	-89.00
JUVENILE COURT	3,600	0.3838	-657.00		-657.00	18.00	-639.00
GEN SESSIONS CT	2,604	0.2776	-476.00		-476.00	13.00	-463.00
ST TRIAL COURTS	5,700	0.6077	-1,041.00		-1,041.00	28.00	-1,013.00
JUSTICE INFO SYS	804	0.0857	-147.00		-147.00	4.00	-143.00
SHERIFF ADMIN	10,704	1.1413	-1,955.00		-1,955.00	53.00	-1,902.00
POLICE	21,400	2.2817	-3,908.00		-3,908.00	107.00	-3,801.00
FIRE	18,208	1.9414	-3,325.00		-3,325.00	91.00	-3,234.00
CODES ADMIN	2,196	0.2341	-401.00		-401.00	11.00	-390.00
AGRICULTURAL EXT	96	0.0102	-18.00		-18.00		-18.00
SOCIAL SERVICES	10,800	1.1515	-1,972.00		-1,972.00	54.00	-1,918.00
HEALTH	19,500	2.0791	-3,561.00		-3,561.00	97.00	-3,464.00
PUBLIC LIBRARY	27,696	2.9530	-5,058.00		-5,058.00	138.00	-4,920.00
PARKS	30,996	3.3048	-5,660.00		-5,660.00	155.00	-5,505.00
ARTS COMMISSION	1,104	0.1177	-202.00		-202.00	6.00	-196.00
PUBLIC WORKS	34,800	3.7104	-6,355.00		-6,355.00	173.00	-6,182.00
HUMAN RELATIONS	900	0.0960	-164.00		-164.00	4.00	-160.00
ADA MANAGEMENT	96	0.0102	-18.00		-18.00		-18.00
FARMERS MARKET	1,500	0.1599	-274.00		-274.00	7.00	-267.00
MUNI AUDITORIUM	2,004	0.2137	-366.00		-366.00	10.00	-356.00
STATE FAIR BD	7,596	0.8099	-1,387.00		-1,387.00	38.00	-1,349.00
CONVENTION CTR	4,896	0.5220	-894.00		-894.00	24.00	-870.00
SPORTS AUTHORITY	396	0.0422	-72.00		-72.00	2.00	-70.00
WATER & SEWER	44,696	4.7655	-8,162.00		-8,162.00	223.00	-7,939.00
METRO ACTION COM	17,400	1.8552	-3,178.00		-3,178.00	87.00	-3,091.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - SHARED SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NCAC	68,400	7.2929	-12,491.00		-12,491.00	341.00	-12,150.00
TAXI TRANSP & LICENSING	204	0.0218	-37.00		-37.00	1.00	-36.00
EDUCATION	8	0.0009	-1.00		-1.00		-1.00
COMMUNICATION CENTER	3,996	0.4261	-730.00		-730.00	20.00	-710.00
ALL OTHER	411,396	43.8640	-75,126.00		-75,126.00	2,061.00	-73,065.00
CRIMINAL JUSTICE PLANNING	96	0.0102	-18.00		-18.00		-18.00
SubTotal	937,900	100.0000	-171,278.00		-171,278.00	4,676.00	-166,602.00
TOTAL	937,900	100.0000	-171,278.00		-171,278.00	4,676.00	-166,602.00

Allocation Basis: SHARED SERVICES BILLINGS

Allocation Source: GENERAL SERVICES RECORDS

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	SHARED SERVICES
GENERAL SERVICES	(3,074)	(3,074)
SHARED BUSINESS	(18)	(18)
CUSTOMER SERVICE	(18)	(18)
FLEET MANAGEMENT	(13,376)	(13,376)
POSTAL SERVICE	(18)	(18)
RADIO SHOP	(872)	(872)
DIRECTOR OF FINANCE	(18)	(18)
MINORITY SMALL BUSINESS	(18)	(18)
FINANCE OPERATIONS	(1,618)	(1,618)
PAYROLL	(480)	(480)
OFFICE OF MANAGEMENT	(657)	(657)
INTERNAL AUDIT	(338)	(338)
BUSINESS SOLUTIONS	(410)	(410)
DIV ISION OF REAL	(693)	(693)
PURCHASING	(267)	(267)
FINANCIAL	(143)	(143)
TREASURY	(19)	(19)
GRANTS COORDINATION	(89)	(89)
HUMAN RESOURCES	(1,190)	(1,190)
INFORMATION SYSTEMS	(3,394)	(3,394)
DEPARTMENT OF LAW	(1,403)	(1,403)
LEGISLATIVE	(107)	(107)
MAYOR	(408)	(408)
ELECTIONS	(267)	(267)
SURPLUS PROPERTY	(18)	(18)
PLANNING COMM	(444)	(444)
REGISTER/DEEDS	(124)	(124)
HISTORICAL COMM	(36)	(36)
COMM ED ALLIANCE	(16)	(16)
ASSESSOR PROP	(249)	(249)
TRUSTEE	(89)	(89)
COUNTY CLERK	(267)	(267)
DISTRICT ATTOR	(1,669)	(1,669)
PUBLIC DEFENDER	(160)	(160)

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	SHARED SERVICES
JUVENILE CT CLRK	(89)	(89)
CIRCUIT CT CLERK	(249)	(249)
CRIMINAL CT CLRK	(320)	(320)
CLERK/MASTER	(89)	(89)
JUVENILE COURT	(639)	(639)
GEN SESSIONS CT	(463)	(463)
ST TRIAL COURTS	(1,013)	(1,013)
JUSTICE INFO SYS	(143)	(143)
SHERIFF ADMIN	(1,902)	(1,902)
POLICE	(3,801)	(3,801)
FIRE	(3,234)	(3,234)
CODES ADMIN	(390)	(390)
AGRICULTURAL EXT	(18)	(18)
SOCIAL SERVICES	(1,918)	(1,918)
HEALTH	(3,464)	(3,464)
PUBLIC LIBRARY	(4,920)	(4,920)
PARKS	(5,505)	(5,505)
ARTS COMMISSION	(196)	(196)
PUBLIC WORKS	(6,182)	(6,182)
HUMAN RELATIONS	(160)	(160)
ADA MANAGEMENT	(18)	(18)
FARMERS MARKET	(267)	(267)
MUNI AUDITORIUM	(356)	(356)
STATE FAIR BD	(1,349)	(1,349)
CONVENTION CTR	(870)	(870)
SPORTS AUTHORITY	(70)	(70)
WATER & SEWER	(7,939)	(7,939)
METRO ACTION COM	(3,091)	(3,091)
NCAC	(12,150)	(12,150)
TAXI TRANSP & LICENSING	(36)	(36)
EDUCATION	(1)	(1)
COMMUNICATION CENTER	(710)	(710)
ALL OTHER	(73,065)	(73,065)
CRIMINAL JUSTICE	(18)	(18)

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	SHARED SERVICES
Direct Billed	0	0
Total	(166,602)	(166,602)

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

GENERAL SERVICES FACILITIES

NATURE AND EXTENT OF SERVICES

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

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department GENERAL SERVICES FACILITIES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	12,374,456			12,374,456
OTHER TRANSFER	(375)			
Total Deductions:	(375)			(375)
BUILDING USE ALLOWANCE	5,378		5,378	
POST AUDITS	114,285	105	114,390	
EMPLOYEE HEALTH & WELLNESS	2,145	12	2,157	
GENERAL SERVICES OVERHEAD	62,601	189	62,790	
SHARED SERVICES	(3,160)	86	(3,074)	
GENERAL SERVICES FACILITIES		2,977	2,977	
SHARED BUSINESS SERVICES		6,680	6,680	
CUSTOMER SERVICE		(15)	(15)	
FLEET MANAGEMENT		43,875	43,875	
POSTAL SERVICE		(3)	(3)	
RADIO SHOP		(11,590)	(11,590)	
MINORITY SMALL BUSINESS ASSISTANCE		4,475	4,475	
FINANCE OPERATIONS		4,044	4,044	
PAYROLL		1,961	1,961	
OFFICE OF MANAGEMENT BUDGET		3,691	3,691	
BUSINESS SOLUTIONS		2,253	2,253	
PURCHASING		3,557	3,557	
FINANCIAL ACCOUNTABILITY		721	721	
TREASURY		933	933	
GRANTS COORDINATION		399	399	
HUMAN RESOURCES		2,524	2,524	
INFORMATION SYSTEMS		275	275	
DEPARTMENT OF LAW		29,616	29,616	
CENTRAL RECORDS		401	401	
LEGISLATIVE		7,252	7,252	
MAYOR		4,287	4,287	

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department GENERAL SERVICES FACILITIES

Total Allocated Additions:	181,249	108,705	289,954	289,954
OPERATING REVENUE	(10,720,560)			
Total Departmental Cost Adjustments:	(10,720,560)			(10,720,560)
Total To Be Allocated:	1,834,770	108,705		1,943,475

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department GENERAL SERVICES FACILITIES

	Total	General & Admin	BUILDINGS & SECURITY
Other Expense & Cost			
PERSONAL SERVICE	1,694,159	0	1,694,159
CONTRACTUAL SERVICES	10,152,235	0	10,152,235
SUPPLIES & MATERIALS	381,165	0	381,165
OTHER	109,951	0	109,951
LOCAP TRANSFER	36,571	0	36,571
OTHER TRANSFER	375	375	0
Departmental Totals			
Total Expenditures	12,374,456	375	12,374,081
Deductions			
Total Deductions	(375)	(375)	0
Cost Adjustments			
OPERATING REVENUE	(10,720,560)	0	(10,720,560)
Functional Cost	1,653,521	0	1,653,521
Allocation Step 1			
Inbound- All Others	181,249	181,249	0
Reallocate Admin Costs		(181,249)	181,249
1st Allocation	1,834,770	0	1,834,770
Allocation Step 2			
Inbound- All Others	108,705	108,705	0
Reallocate Admin Costs		(108,705)	108,705
2nd Allocation	108,705	0	108,705
Total For 012 GENERAL			
Total Allocated	1,943,475	0	1,943,475

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department GENERAL SERVICES FACILITIES

Activity - BUILDINGS & SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	17,396	0.1623	2,977.00		2,977.00		2,977.00
SHARED BUSINESS SERVICES	116,349	1.0853	19,913.00		19,913.00	1,182.00	21,095.00
CUSTOMER SERVICE	31,692	0.2956	5,424.00		5,424.00	322.00	5,746.00
FLEET MANAGEMENT	620,178	5.7849	106,140.00		106,140.00	6,299.00	112,439.00
POSTAL SERVICE	16,506	0.1540	2,825.00		2,825.00	168.00	2,993.00
RADIO SHOP	222,337	2.0739	38,052.00		38,052.00	2,258.00	40,310.00
DIRECTOR OF FINANCE	26,684	0.2489	4,567.00		4,567.00	271.00	4,838.00
MINORITY SMALL BUSINESS	6,321	0.0590	1,082.00		1,082.00	64.00	1,146.00
FINANCE OPERATIONS	68,233	0.6365	11,678.00		11,678.00	693.00	12,371.00
PAYROLL	44,701	0.4170	7,650.00		7,650.00	454.00	8,104.00
OFFICE OF MANAGEMENT BUDGET	63,980	0.5968	10,950.00		10,950.00	650.00	11,600.00
INTERNAL AUDIT	38,273	0.3570	6,550.00		6,550.00	389.00	6,939.00
BUSINESS SOLUTIONS	40,069	0.3738	6,858.00		6,858.00	407.00	7,265.00
DIV ISION OF REAL PROPERTY	46,373	0.4326	7,937.00		7,937.00	471.00	8,408.00
PURCHASING	62,227	0.5805	10,650.00		10,650.00	632.00	11,282.00
FINANCIAL ACCOUNTABILITY	13,420	0.1252	2,297.00		2,297.00	136.00	2,433.00
TREASURY	46,028	0.4293	7,878.00		7,878.00	467.00	8,345.00
GRANTS COORDINATION	8,788	0.0820	1,504.00		1,504.00	89.00	1,593.00
HUMAN RESOURCES	159,786	1.4905	27,347.00		27,347.00	1,623.00	28,970.00
INFORMATION SYSTEMS	320,137	2.9862	54,790.00		54,790.00	3,251.00	58,041.00
DEPARTMENT OF LAW	167,299	1.5605	28,632.00		28,632.00	1,699.00	30,331.00
LEGISLATIVE	346,421	3.2314	59,288.00		59,288.00	3,518.00	62,806.00
MAYOR	328,068	3.0602	56,147.00		56,147.00	3,332.00	59,479.00
ELECTIONS	62,932	0.5870	10,771.00		10,771.00	639.00	11,410.00
SURPLUS PROPERTY	157,054	1.4650	26,879.00		26,879.00	1,595.00	28,474.00
PLANNING COMM	362,571	3.3820	62,052.00		62,052.00	3,682.00	65,734.00
REGISTER/DEEDS	1,408	0.0131	241.00		241.00	14.00	255.00
ASSESSOR PROP	133,538	1.2456	22,854.00		22,854.00	1,356.00	24,210.00
TRUSTEE	34,709	0.3238	5,940.00		5,940.00	353.00	6,293.00
COUNTY CLERK	179,176	1.6713	30,665.00		30,665.00	1,820.00	32,485.00
DISTRICT ATTOR	33,150	0.3092	5,673.00		5,673.00	337.00	6,010.00

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department GENERAL SERVICES FACILITIES

Activity - BUILDINGS & SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC DEFENDER	23,339	0.2177	3,994.00		3,994.00	237.00	4,231.00
JUVENILE CT CLRK	59,510	0.5551	10,185.00		10,185.00	604.00	10,789.00
CIRCUIT CT CLERK	686,084	6.3997	117,420.00		117,420.00	6,968.00	124,388.00
CRIMINAL CT CLRK	423,170	3.9473	72,423.00		72,423.00	4,298.00	76,721.00
CLERK/MASTER	306,192	2.8561	52,403.00		52,403.00	3,110.00	55,513.00
JUVENILE COURT	423,670	3.9519	72,509.00		72,509.00	4,303.00	76,812.00
GEN SESSIONS CT	983,956	9.1782	168,399.00		168,399.00	9,993.00	178,392.00
ST TRIAL COURTS	85,384	0.7965	14,613.00		14,613.00	867.00	15,480.00
JUSTICE INFO SYS	2,348	0.0219	402.00		402.00	24.00	426.00
SHERIFF ADMIN	988,735	9.2228	169,217.00		169,217.00	10,042.00	179,259.00
POLICE	2,141,111	19.9719	366,443.00		366,443.00	21,748.00	388,191.00
FIRE	138,214	1.2892	23,655.00		23,655.00	1,404.00	25,059.00
CODES ADMIN	152,891	1.4262	26,167.00		26,167.00	1,553.00	27,720.00
BEER BOARD	35,624	0.3323	6,097.00		6,097.00	362.00	6,459.00
AGRICULTURAL EXT	38,302	0.3573	6,555.00		6,555.00	389.00	6,944.00
SOIL & WATER	19,205	0.1792	3,287.00		3,287.00	195.00	3,482.00
SOCIAL SERVICES	139,947	1.3054	23,951.00		23,951.00	1,421.00	25,372.00
HEALTH	9,735	0.0908	1,666.00		1,666.00	99.00	1,765.00
PUBLIC LIBRARY	103,785	0.9681	17,762.00		17,762.00	1,054.00	18,816.00
HUMAN RELATIONS	9,732	0.0908	1,666.00		1,666.00	99.00	1,765.00
ADA MANAGEMENT	1,314	0.0123	225.00		225.00	13.00	238.00
MUNI AUDITORIUM	1,274	0.0119	218.00		218.00	13.00	231.00
WATER & SEWER	17,768	0.1657	3,041.00		3,041.00	180.00	3,221.00
NCAC	4,790	0.0447	820.00		820.00	49.00	869.00
TAXI TRANSP & LICENSING	6,526	0.0609	1,117.00		1,117.00	66.00	1,183.00
COMMUNICATION CENTER	127,512	1.1894	21,823.00		21,823.00	1,295.00	23,118.00
CRIMINAL JUSTICE PLANNING	14,611	0.1363	2,501.00		2,501.00	148.00	2,649.00
SubTotal	10,720,560	100.0000	1,834,770.00		1,834,770.00	108,705.00	1,943,475.00
TOTAL	10,720,560	100.0000	1,834,770.00		1,834,770.00	108,705.00	1,943,475.00

MAXCars © 2007 MAXIMUS, INC.

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

Allocation Basis: GENERAL SERVICES BILLINGS

Allocation Source: FINANCE

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	BUILDINGS &
GENERAL SERVICES	2,977	2,977
SHARED BUSINESS	21,095	21,095
CUSTOMER SERVICE	5,746	5,746
FLEET MANAGEMENT	112,439	112,439
POSTAL SERVICE	2,993	2,993
RADIO SHOP	40,310	40,310
DIRECTOR OF FINANCE	4,838	4,838
MINORITY SMALL BUSINESS	1,146	1,146
FINANCE OPERATIONS	12,371	12,371
PAYROLL	8,104	8,104
OFFICE OF MANAGEMENT	11,600	11,600
INTERNAL AUDIT	6,939	6,939
BUSINESS SOLUTIONS	7,265	7,265
DIV ISION OF REAL	8,408	8,408
PURCHASING	11,282	11,282
FINANCIAL	2,433	2,433
TREASURY	8,345	8,345
GRANTS COORDINATION	1,593	1,593
HUMAN RESOURCES	28,970	28,970
INFORMATION SYSTEMS	58,041	58,041
DEPARTMENT OF LAW	30,331	30,331
LEGISLATIVE	62,806	62,806
MAYOR	59,479	59,479
ELECTIONS	11,410	11,410
SURPLUS PROPERTY	28,474	28,474
PLANNING COMM	65,734	65,734
REGISTER/DEEDS	255	255
ASSESSOR PROP	24,210	24,210
TRUSTEE	6,293	6,293
COUNTY CLERK	32,485	32,485
DISTRICT ATTOR	6,010	6,010
PUBLIC DEFENDER	4,231	4,231
JUVENILE CT CLRK	10,789	10,789
CIRCUIT CT CLERK	124,388	124,388

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	BUILDINGS &
CRIMINAL CT CLRK	76,721	76,721
CLERK/MASTER	55,513	55,513
JUVENILE COURT	76,812	76,812
GEN SESSIONS CT	178,392	178,392
ST TRIAL COURTS	15,480	15,480
JUSTICE INFO SYS	426	426
SHERIFF ADMIN	179,259	179,259
POLICE	388,191	388,191
FIRE	25,059	25,059
CODES ADMIN	27,720	27,720
BEER BOARD	6,459	6,459
AGRICULTURAL EXT	6,944	6,944
SOIL & WATER	3,482	3,482
SOCIAL SERVICES	25,372	25,372
HEALTH	1,765	1,765
PUBLIC LIBRARY	18,816	18,816
HUMAN RELATIONS	1,765	1,765
ADA MANAGEMENT	238	238
MUNI AUDITORIUM	231	231
WATER & SEWER	3,221	3,221
NCAC	869	869
TAXI TRANSP & LICENSING	1,183	1,183
COMMUNICATION CENTER	23,118	23,118
CRIMINAL JUSTICE	2,649	2,649
Direct Billed	0	0
Total	1,943,475	1,943,475

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

SHARED BUSINESS SERVICES

NATURE AND EXTENT OF SERVICES

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

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department SHARED BUSINESS SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,815,691			1,815,691
OTHER TRANSFER	(75)			
Total Deductions:	(75)			(75)
POST AUDITS	2,614	2	2,616	
GENERAL SERVICES OVERHEAD	83,549	253	83,802	
SHARED SERVICES	(18)		(18)	
GENERAL SERVICES FACILITIES	19,913	1,182	21,095	
SHARED BUSINESS SERVICES		42	42	
FLEET MANAGEMENT		16,965	16,965	
POSTAL SERVICE		(256)	(256)	
RADIO SHOP		(179)	(179)	
TREASURY		114	114	
INFORMATION SYSTEMS		12	12	
LEGISLATIVE		6,662	6,662	
MAYOR		3,938	3,938	
Total Allocated Additions:	106,058	28,735	134,793	134,793
OPERATING REVENUE	(1,881,956)			
Total Departmental Cost Adjustments:	(1,881,956)			(1,881,956)
Total To Be Allocated:	39,718	28,735		68,453

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department SHARED BUSINESS SERVICES

	Total	General & Admin	SHARED BUSINESS
Other Expense & Cost			
PERSONAL SERVICES	1,557,677	0	1,557,677
CONTRACTUAL SERVICES	230,214	0	230,214
SUPPLIES & MATERIALS	19,015	0	19,015
DEPRECIATION	0	0	0
OTHER	1,642	0	1,642
LOCAP TRANSFER	7,068	0	7,068
OTHER TRANSFER	75	75	0
Departmental Totals			
Total Expenditures	1,815,691	75	1,815,616
Deductions			
Total Deductions	(75)	(75)	0
Cost Adjustments			
OPERATING REVENUE	(1,881,956)	0	(1,881,956)
Functional Cost	(66,340)	0	(66,340)
Allocation Step 1			
Inbound- All Others	106,058	106,058	0
Reallocate Admin Costs		(106,058)	106,058
1st Allocation	39,718	0	39,718
Allocation Step 2			
Inbound- All Others	28,735	28,735	0
Reallocate Admin Costs		(28,735)	28,735
2nd Allocation	28,735	0	28,735
Total For 011 SHARED			
Total Allocated	68,453	0	68,453

MAXCars © 2007 MAXIMUS, INC.

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

Activity - SHARED BUSINESS SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHARED SERVICES	80	0.0043	2.00		2.00		2.00
GENERAL SERVICES FACILITIES	316,520	16.8187	6,680.00		6,680.00		6,680.00
SHARED BUSINESS SERVICES	1,981	0.1053	42.00		42.00		42.00
FLEET MANAGEMENT	252,947	13.4407	5,338.00		5,338.00	4,649.00	9,987.00
POSTAL SERVICE	22,152	1.1771	468.00		468.00	407.00	875.00
RADIO SHOP	35,577	1.8904	751.00		751.00	654.00	1,405.00
DIRECTOR OF FINANCE	914	0.0486	19.00		19.00	17.00	36.00
MINORITY SMALL BUSINESS	524	0.0279	11.00		11.00	10.00	21.00
FINANCE OPERATIONS	30,654	1.6289	647.00		647.00	563.00	1,210.00
PAYROLL	20,310	1.0792	429.00		429.00	373.00	802.00
OFFICE OF MANAGEMENT BUDGET	28,887	1.5350	610.00		610.00	531.00	1,141.00
INTERNAL AUDIT	17,260	0.9172	364.00		364.00	317.00	681.00
BUSINESS SOLUTIONS	18,261	0.9703	385.00		385.00	336.00	721.00
DIV ISION OF REAL PROPERTY	31,354	1.6660	662.00		662.00	576.00	1,238.00
PURCHASING	29,129	1.5479	615.00		615.00	535.00	1,150.00
FINANCIAL ACCOUNTABILITY	6,087	0.3234	128.00		128.00	112.00	240.00
TREASURY	10,075	0.5354	213.00		213.00	185.00	398.00
GRANTS COORDINATION	3,952	0.2100	83.00		83.00	73.00	156.00
HUMAN RESOURCES	84,956	4.5143	1,793.00		1,793.00	1,562.00	3,355.00
INFORMATION SYSTEMS	419,346	22.2824	8,856.00		8,856.00	7,708.00	16,564.00
DEPARTMENT OF LAW	1,537	0.0817	32.00		32.00	28.00	60.00
LEGISLATIVE	3,222	0.1712	68.00		68.00	59.00	127.00
MAYOR	56,060	2.9788	1,183.00		1,183.00	1,030.00	2,213.00
ELECTIONS	12,027	0.6391	254.00		254.00	221.00	475.00
SURPLUS PROPERTY	7,221	0.3837	152.00		152.00	133.00	285.00
PLANNING COMM	2,638	0.1402	56.00		56.00	49.00	105.00
REGISTER/DEEDS	245	0.0130	5.00		5.00	5.00	10.00
HISTORICAL COMM	1,198	0.0637	25.00		25.00	22.00	47.00
ASSESSOR PROP	280	0.0149	6.00		6.00	5.00	11.00
TRUSTEE	4,232	0.2249	89.00		89.00	78.00	167.00
COUNTY CLERK	4,818	0.2560	102.00		102.00	89.00	191.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - SHARED BUSINESS SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DISTRICT ATTOR	6,935	0.3685	146.00		146.00	127.00	273.00
PUBLIC DEFENDER	656	0.0349	14.00		14.00	12.00	26.00
JUVENILE CT CLRK	500	0.0266	11.00		11.00	9.00	20.00
CIRCUIT CT CLERK	8,880	0.4719	187.00		187.00	163.00	350.00
CRIMINAL CT CLRK	4,049	0.2152	85.00		85.00	74.00	159.00
CLERK/MASTER	195	0.0104	4.00		4.00	4.00	8.00
JUVENILE COURT	573	0.0305	12.00		12.00	11.00	23.00
GEN SESSIONS CT	3,558	0.1891	75.00		75.00	65.00	140.00
ST TRIAL COURTS	3,337	0.1774	70.00		70.00	61.00	131.00
JUSTICE INFO SYS	445	0.0237	9.00		9.00	8.00	17.00
SHERIFF ADMIN	2,061	0.1095	43.00		43.00	38.00	81.00
POLICE	5,647	0.3001	119.00		119.00	104.00	223.00
FIRE	9,843	0.5231	208.00		208.00	181.00	389.00
CODES ADMIN	1,196	0.0636	25.00		25.00	22.00	47.00
BEER BOARD	385	0.0205	8.00		8.00	7.00	15.00
SOCIAL SERVICES	1,334	0.0709	28.00		28.00	25.00	53.00
HEALTH	3,553	0.1888	75.00		75.00	65.00	140.00
PUBLIC LIBRARY	10,251	0.5447	216.00		216.00	188.00	404.00
PARKS	10,538	0.5600	222.00		222.00	194.00	416.00
ARTS COMMISSION	4,245	0.2256	90.00		90.00	78.00	168.00
PUBLIC WORKS	8,503	0.4518	179.00		179.00	156.00	335.00
SOLID WASTE	609	0.0324	13.00		13.00	11.00	24.00
HUMAN RELATIONS	1,719	0.0914	36.00		36.00	32.00	68.00
ADA MANAGEMENT	21,983	1.1681	464.00		464.00	404.00	868.00
MUNI AUDITORIUM	496	0.0264	10.00		10.00	9.00	19.00
STATE FAIR BD	3,000	0.1595	63.00		63.00	55.00	118.00
CONVENTION CTR	1,204	0.0640	25.00		25.00	22.00	47.00
WATER & SEWER	28,284	1.5029	597.00		597.00	520.00	1,117.00
BORDEAUX LONG-TERM CARE	635	0.0338	13.00		13.00	12.00	25.00
METRO ACTION COM	6,164	0.3276	130.00		130.00	113.00	243.00
NCAC	3,209	0.1705	68.00		68.00	59.00	127.00

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department SHARED BUSINESS SERVICES

Activity - SHARED BUSINESS SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
TAXI TRANSP & LICENSING	195	0.0104	4.00		4.00	4.00	8.00
EDUCATION	1,049	0.0557	22.00		22.00	19.00	41.00
COMMUNICATION CENTER	273,653	14.5409	5,775.00		5,775.00	5,030.00	10,805.00
ALL OTHER	28,510	1.5149	602.00		602.00	524.00	1,126.00
CRIMINAL JUSTICE PLANNING	85	0.0045	2.00		2.00	2.00	4.00
SubTotal	1,881,955	100.0000	39,718.00		39,718.00	28,735.00	68,453.00
TOTAL	1,881,955	100.0000	39,718.00		39,718.00	28,735.00	68,453.00

Allocation Basis: SHARED BUSINESS CHARGES

Allocation Source: FINANCE DEPARTMENT

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	SHARED BUSINESS
SHARED SERVICES	2	2
GENERAL SERVICES	6,680	6,680
SHARED BUSINESS	42	42
FLEET MANAGEMENT	9,987	9,987
POSTAL SERVICE	875	875
RADIO SHOP	1,405	1,405
DIRECTOR OF FINANCE	36	36
MINORITY SMALL BUSINESS	21	21
FINANCE OPERATIONS	1,210	1,210
PAYROLL	802	802
OFFICE OF MANAGEMENT	1,141	1,141
INTERNAL AUDIT	681	681
BUSINESS SOLUTIONS	721	721
DIV ISION OF REAL	1,238	1,238
PURCHASING	1,150	1,150
FINANCIAL	240	240
TREASURY	398	398
GRANTS COORDINATION	156	156
HUMAN RESOURCES	3,355	3,355
INFORMATION SYSTEMS	16,564	16,564
DEPARTMENT OF LAW	60	60
LEGISLATIVE	127	127
MAYOR	2,213	2,213
ELECTIONS	475	475
SURPLUS PROPERTY	285	285
PLANNING COMM	105	105
REGISTER/DEEDS	10	10
HISTORICAL COMM	47	47
ASSESSOR PROP	11	11
TRUSTEE	167	167
COUNTY CLERK	191	191
DISTRICT ATTOR	273	273
PUBLIC DEFENDER	26	26
JUVENILE CT CLRK	20	20

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	SHARED BUSINESS
CIRCUIT CT CLERK	350	350
CRIMINAL CT CLRK	159	159
CLERK/MASTER	8	8
JUVENILE COURT	23	23
GEN SESSIONS CT	140	140
ST TRIAL COURTS	131	131
JUSTICE INFO SYS	17	17
SHERIFF ADMIN	81	81
POLICE	223	223
FIRE	389	389
CODES ADMIN	47	47
BEER BOARD	15	15
SOCIAL SERVICES	53	53
HEALTH	140	140
PUBLIC LIBRARY	404	404
PARKS	416	416
ARTS COMMISSION	168	168
PUBLIC WORKS	335	335
SOLID WASTE	24	24
HUMAN RELATIONS	68	68
ADA MANAGEMENT	868	868
MUNI AUDITORIUM	19	19
STATE FAIR BD	118	118
CONVENTION CTR	47	47
WATER & SEWER	1,117	1,117
BORDEAUX LONG-TERM	25	25
METRO ACTION COM	243	243
NCAC	127	127
TAXI TRANSP & LICENSING	8	8
EDUCATION	41	41
COMMUNICATION CENTER	10,805	10,805
ALL OTHER	1,126	1,126
CRIMINAL JUSTICE	4	4

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	SHARED BUSINESS
Direct Billed	0	0
Total	68,453	68,453

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

CUSTOMER SERVICE

NATURE AND EXTENT OF SERVICES

The Customer Service or (Call Center) division is responsible for providing information, referrals and responding to customer service calls to the Metro community and Metro departments, agencies and employees. The calls and E-mails received from citizens and Metro employees are responded to with accurate information in a timely manner by the customer service team. Service requests are passed on to departments where applicable. The Customer Service team uses the Pivotal Knowledge Base system to track responses.

For fiscal year 2006, costs were allocated based on Call Center incidents tracked to departments. The costs and revenues were taken from Government's CAFR for FY06.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department CUSTOMER SERVICE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	347,030			347,030
OTHER TRANSFER	(375)			
Total Deductions:	(375)			(375)
POST AUDITS	543		543	
GENERAL SERVICES OVERHEAD	9,063	27	9,090	
SHARED SERVICES	(18)		(18)	
GENERAL SERVICES FACILITIES	5,424	322	5,746	
POSTAL SERVICE		(9)	(9)	
TREASURY		67	67	
INFORMATION SYSTEMS		67	67	
LEGISLATIVE		2,348	2,348	
MAYOR		1,388	1,388	
Total Allocated Additions:	15,012	4,210	19,222	19,222
OPERATING REVENUE	(391,527)			
Total Departmental Cost Adjustments:	(391,527)			(391,527)
Total To Be Allocated:	(29,860)	4,210		(25,650)

MAXCars © 2007 MAXIMUS, INC.

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

	Total	General & Admin	CUSTOMER SERVICE
Other Expense & Cost			
PERSONAL SERVICES	246,168	0	246,168
CONTRACTUAL	92,897	0	92,897
SUPPLIES	2,970	0	2,970
LOCAP TRANSFER	4,620	0	4,620
OTHER TRANSFER	375	375	0
Departmental Totals			
Total Expenditures	347,030	375	346,655
Deductions			
Total Deductions	(375)	(375)	0
Cost Adjustments			
OPERATING REVENUE	(391,527)	0	(391,527)
Functional Cost	(44,872)	0	(44,872)
Allocation Step 1			
Inbound- All Others	15,012	15,012	0
Reallocate Admin Costs		(15,012)	15,012
1st Allocation	(29,860)	0	(29,860)
Allocation Step 2			
Inbound- All Others	4,210	4,210	0
Reallocate Admin Costs		(4,210)	4,210
2nd Allocation	4,210	0	4,210
Total For 013 CUSTOMER			
Total Allocated	(25,650)	0	(25,650)

MAXCars © 2007 MAXIMUS, INC.

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

Activity - CUSTOMER SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	194	0.0496	-15.00		-15.00		-15.00
FLEET MANAGEMENT	97	0.0248	-7.00		-7.00	1.00	-6.00
RADIO SHOP	97	0.0248	-7.00		-7.00	1.00	-6.00
DIRECTOR OF FINANCE	1,043	0.2664	-80.00		-80.00	11.00	-69.00
MINORITY SMALL BUSINESS	473	0.1208	-36.00		-36.00	5.00	-31.00
FINANCE OPERATIONS	2,486	0.6351	-190.00		-190.00	27.00	-163.00
PAYROLL	1,613	0.4120	-123.00		-123.00	17.00	-106.00
OFFICE OF MANAGEMENT BUDGET	2,280	0.5824	-174.00		-174.00	25.00	-149.00
INTERNAL AUDIT	1,334	0.3408	-102.00		-102.00	14.00	-88.00
BUSINESS SOLUTIONS	1,431	0.3656	-109.00		-109.00	15.00	-94.00
DIV ISION OF REAL PROPERTY	2,850	0.7281	-217.00		-217.00	31.00	-186.00
PURCHASING	2,377	0.6072	-181.00		-181.00	26.00	-155.00
FINANCIAL ACCOUNTABILITY	473	0.1208	-36.00		-36.00	5.00	-31.00
TREASURY	1,722	0.4399	-131.00		-131.00	19.00	-112.00
GRANTS COORDINATION	291	0.0744	-22.00		-22.00	3.00	-19.00
HUMAN RESOURCES	3,614	0.9232	-276.00		-276.00	39.00	-237.00
INFORMATION SYSTEMS	2,947	0.7528	-225.00		-225.00	32.00	-193.00
DEPARTMENT OF LAW	2,195	0.5608	-167.00		-167.00	24.00	-143.00
LEGISLATIVE	4,948	1.2640	-377.00		-377.00	53.00	-324.00
MAYOR	3,711	0.9480	-283.00		-283.00	40.00	-243.00
ELECTIONS	2,753	0.7033	-210.00		-210.00	30.00	-180.00
SURPLUS PROPERTY	97	0.0248	-7.00		-7.00	1.00	-6.00
PLANNING COMM	3,044	0.7776	-232.00		-232.00	33.00	-199.00
REGISTER/DEEDS	6,659	1.7009	-508.00		-508.00	72.00	-436.00
HISTORICAL COMM	473	0.1208	-36.00		-36.00	5.00	-31.00
COMM ED ALLIANCE	430	0.1100	-33.00		-33.00	5.00	-28.00
ASSESSOR PROP	3,420	0.8737	-261.00		-261.00	37.00	-224.00
TRUSTEE	3,517	0.8984	-268.00		-268.00	38.00	-230.00
COUNTY CLERK	34,691	8.8605	-2,646.00		-2,646.00	373.00	-2,273.00
DISTRICT ATTOR	97	0.0248	-7.00		-7.00	1.00	-6.00
PUBLIC DEFENDER	4,378	1.1184	-334.00		-334.00	47.00	-287.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - CUSTOMER SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUVENILE CT CLRK	1,516	0.3873	-116.00		-116.00	16.00	-100.00
CIRCUIT CT CLERK	16,435	4.1979	-1,253.00		-1,253.00	177.00	-1,076.00
CRIMINAL CT CLRK	7,508	1.9177	-573.00		-573.00	81.00	-492.00
CLERK/MASTER	3,226	0.8241	-246.00		-246.00	35.00	-211.00
JUVENILE COURT	4,560	1.1649	-348.00		-348.00	49.00	-299.00
GEN SESSIONS CT	13,791	3.5225	-1,052.00		-1,052.00	148.00	-904.00
ST TRIAL COURTS	97	0.0248	-7.00		-7.00	1.00	-6.00
JUSTICE INFO SYS	1,807	0.4616	-138.00		-138.00	19.00	-119.00
SHERIFF ADMIN	6,841	1.7473	-522.00		-522.00	74.00	-448.00
POLICE	12,251	3.1291	-934.00		-934.00	132.00	-802.00
FIRE	2,280	0.5824	-174.00		-174.00	25.00	-149.00
CODES ADMIN	10,844	2.7697	-827.00		-827.00	117.00	-710.00
BEER BOARD	376	0.0960	-29.00		-29.00	4.00	-25.00
AGRICULTURAL EXT	473	0.1208	-36.00		-36.00	5.00	-31.00
SOCIAL SERVICES	5,907	1.5088	-451.00		-451.00	64.00	-387.00
HEALTH	21,760	5.5580	-1,660.00		-1,660.00	234.00	-1,426.00
PUBLIC LIBRARY	2,571	0.6568	-196.00		-196.00	28.00	-168.00
PARKS	4,851	1.2392	-370.00		-370.00	52.00	-318.00
ARTS COMMISSION	291	0.0744	-22.00		-22.00	3.00	-19.00
HUMAN RELATIONS	194	0.0496	-15.00		-15.00	2.00	-13.00
ADA MANAGEMENT	97	0.0248	-7.00		-7.00	1.00	-6.00
FARMERS MARKET	97	0.0248	-7.00		-7.00	1.00	-6.00
MUNI AUDITORIUM	291	0.0744	-22.00		-22.00	3.00	-19.00
STATE FAIR BD	764	0.1952	-58.00		-58.00	8.00	-50.00
CONVENTION CTR	376	0.0960	-29.00		-29.00	4.00	-25.00
SPORTS AUTHORITY	194	0.0496	-15.00		-15.00	2.00	-13.00
WATER & SEWER	5,422	1.3848	-414.00		-414.00	58.00	-356.00
BORDEAUX LONG-TERM CARE	473	0.1208	-36.00		-36.00	5.00	-31.00
METRO ACTION COM	3,808	0.9728	-290.00		-290.00	41.00	-249.00
NCAC	570	0.1456	-43.00		-43.00	6.00	-37.00
TAXI TRANSP & LICENSING	570	0.1456	-43.00		-43.00	6.00	-37.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - CUSTOMER SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EDUCATION	42	0.0108	-3.00		-3.00		-3.00
COMMUNICATION CENTER	667	0.1704	-51.00		-51.00	7.00	-44.00
ALL OTHER	164,819	42.0968	-12,573.00		-12,573.00	1,772.00	-10,801.00
SubTotal	391,526	100.0000	-29,860.00		-29,860.00	4,210.00	-25,650.00
TOTAL	391,526	100.0000	-29,860.00		-29,860.00	4,210.00	-25,650.00

Allocation Basis: CUSTOMER SERVICE CHARGES

Allocation Source: FINANCE

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	CUSTOMER SERVICE
GENERAL SERVICES	(15)	(15)
FLEET MANAGEMENT	(6)	(6)
RADIO SHOP	(6)	(6)
DIRECTOR OF FINANCE	(69)	(69)
MINORITY SMALL BUSINESS	(31)	(31)
FINANCE OPERATIONS	(163)	(163)
PAYROLL	(106)	(106)
OFFICE OF MANAGEMENT	(149)	(149)
INTERNAL AUDIT	(88)	(88)
BUSINESS SOLUTIONS	(94)	(94)
DIV ISION OF REAL	(186)	(186)
PURCHASING	(155)	(155)
FINANCIAL	(31)	(31)
TREASURY	(112)	(112)
GRANTS COORDINATION	(19)	(19)
HUMAN RESOURCES	(237)	(237)
INFORMATION SYSTEMS	(193)	(193)
DEPARTMENT OF LAW	(143)	(143)
LEGISLATIVE	(324)	(324)
MAYOR	(243)	(243)
ELECTIONS	(180)	(180)
SURPLUS PROPERTY	(6)	(6)
PLANNING COMM	(199)	(199)
REGISTER/DEEDS	(436)	(436)
HISTORICAL COMM	(31)	(31)
COMM ED ALLIANCE	(28)	(28)
ASSESSOR PROP	(224)	(224)
TRUSTEE	(230)	(230)
COUNTY CLERK	(2,273)	(2,273)
DISTRICT ATTOR	(6)	(6)
PUBLIC DEFENDER	(287)	(287)
JUVENILE CT CLRK	(100)	(100)
CIRCUIT CT CLERK	(1,076)	(1,076)
CRIMINAL CT CLRK	(492)	(492)

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	CUSTOMER SERVICE
CLERK/MASTER	(211)	(211)
JUVENILE COURT	(299)	(299)
GEN SESSIONS CT	(904)	(904)
ST TRIAL COURTS	(6)	(6)
JUSTICE INFO SYS	(119)	(119)
SHERIFF ADMIN	(448)	(448)
POLICE	(802)	(802)
FIRE	(149)	(149)
CODES ADMIN	(710)	(710)
BEER BOARD	(25)	(25)
AGRICULTURAL EXT	(31)	(31)
SOCIAL SERVICES	(387)	(387)
HEALTH	(1,426)	(1,426)
PUBLIC LIBRARY	(168)	(168)
PARKS	(318)	(318)
ARTS COMMISSION	(19)	(19)
HUMAN RELATIONS	(13)	(13)
ADA MANAGEMENT	(6)	(6)
FARMERS MARKET	(6)	(6)
MUNI AUDITORIUM	(19)	(19)
STATE FAIR BD	(50)	(50)
CONVENTION CTR	(25)	(25)
SPORTS AUTHORITY	(13)	(13)
WATER & SEWER	(356)	(356)
BORDEAUX LONG-TERM	(31)	(31)
METRO ACTION COM	(249)	(249)
NCAC	(37)	(37)
TAXI TRANSP & LICENSING	(37)	(37)
EDUCATION	(3)	(3)
COMMUNICATION CENTER	(44)	(44)
ALL OTHER	(10,801)	(10,801)

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	CUSTOMER SERVICE
Direct Billed	0	0
Total	(25,650)	(25,650)

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OFTROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

FLEET MANAGEMENT

NATURE AND EXTENT OF SERVICES

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

The costs and revenues were taken from the Government's CAFR for FY 2006.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department FLEET MANAGEMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	27,938,000			27,938,000
TRANSFERS IN	8,926,668			
TRANSFERS OUT	(106,923)			
Total Deductions:	8,819,745			8,819,745
POST AUDITS	81,753	75	81,828	
GENERAL SERVICES OVERHEAD	186,384	564	186,948	
SHARED SERVICES	(13,751)	375	(13,376)	
GENERAL SERVICES FACILITIES	106,140	6,299	112,439	
SHARED BUSINESS SERVICES	5,338	4,649	9,987	
CUSTOMER SERVICE	(7)	1	(6)	
FLEET MANAGEMENT		96,247	96,247	
POSTAL SERVICE		(79)	(79)	
RADIO SHOP		(7,178)	(7,178)	
FINANCE OPERATIONS		2,564	2,564	
PAYROLL		1,243	1,243	
OFFICE OF MANAGEMENT BUDGET		2,340	2,340	
INTERNAL AUDIT		980	980	
BUSINESS SOLUTIONS		1,428	1,428	
PURCHASING		2,255	2,255	
FINANCIAL ACCOUNTABILITY		457	457	
TREASURY		1,064	1,064	
GRANTS COORDINATION		253	253	
HUMAN RESOURCES		3,759	3,759	
INFORMATION SYSTEMS		204	204	
DEPARTMENT OF LAW		1,599	1,599	
CENTRAL RECORDS		260	260	
LEGISLATIVE		22,438	22,438	
MAYOR		13,263	13,263	

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department FLEET MANAGEMENT

Total Allocated Additions:	365,857	155,060	520,917	520,917
NONOPERATING REVENUE	(439,203)			
OPERATING REVENUE	(14,130,337)			
TRANSFERS IN	(8,926,668)			
TRANSFERS OUT	106,923			
Total Departmental Cost Adjustments:	(23,389,285)			(23,389,285)
Total To Be Allocated:	13,734,317	155,060		13,889,377

MAXCars © 2007 MAXIMUS, INC.

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

	Total	General & Admin	MOTOR POOL	DEPRECIATION
Wages & Benefits				
FRINGE BENEFITS	0	0	0	0
Other Expense & Cost				
PERSONAL SERVICES	5,066,458	0	5,066,458	0
CONTRACTUAL SERVICES	2,634,902	0	2,634,902	0
SUPPLIES/MATERIALS	8,921,122	0	8,921,122	0
DEPRECIATION	11,245,429	0	0	11,245,429
OTHER EXPENSES	70,089	0	70,089	0
Departmental Totals				
Total Expenditures	27,938,000	0	16,692,571	11,245,429
Deductions				
Total Deductions	8,819,745	8,819,745	0	0
Cost Adjustments				
NONOPERATING REVENUE	(439,203)	0	(439,203)	0
OPERATING REVENUE	(14,130,337)	0	(14,130,337)	0
TRANSFERS IN	(8,926,668)	(8,926,668)	0	0
TRANSFERS OUT	106,923	106,923	0	0
Functional Cost	13,368,460	0	2,123,031	11,245,429
Allocation Step 1				
Inbound- All Others	365,857	365,857	0	0
Reallocate Admin Costs		(365,857)	365,857	0
1st Allocation	13,734,317	0	2,488,888	11,245,429
Allocation Step 2				
Inbound- All Others	155,060	155,060	0	0
Reallocate Admin Costs		(155,060)	155,060	0
2nd Allocation	155,060	0	155,060	0

MAXCars © 2007 MAXIMUS, INC.

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

	Total	General & Admin	MOTOR POOL	DEPRECIATION
Total For 014 FLEET				
Total Allocated	13,889,377	0	2,643,948	11,245,429

MAXCars © 2007 MAXIMUS, INC.

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

Activity - MOTOR POOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	37,570.69	0.2659	6,618.00		6,618.00		6,618.00
SHARED BUSINESS SERVICES	8,179.55	0.0579	1,441.00		1,441.00		1,441.00
POSTAL SERVICE	3,891.59	0.0275	685.00		685.00	43.00	728.00
RADIO SHOP	11,566.68	0.0819	2,037.00		2,037.00	127.00	2,164.00
DIV ISION OF REAL PROPERTY	3,999.69	0.0283	705.00		705.00	44.00	749.00
HUMAN RESOURCES	1,849.71	0.0131	326.00		326.00	20.00	346.00
INFORMATION SYSTEMS	29,979.68	0.2122	5,281.00		5,281.00	330.00	5,611.00
DEPARTMENT OF LAW	4,552.20	0.0322	802.00		802.00	50.00	852.00
CENTRAL RECORDS	1,261.16	0.0089	222.00		222.00	14.00	236.00
LEGISLATIVE	672.62	0.0048	118.00		118.00	7.00	125.00
MAYOR	146,235.04	1.0349	25,758.00		25,758.00	1,610.00	27,368.00
ELECTIONS	2,041.89	0.0145	360.00		360.00	22.00	382.00
SURPLUS PROPERTY	569.72	0.0040	100.00		100.00	6.00	106.00
PLANNING COMM	1,933.79	0.0137	341.00		341.00	21.00	362.00
REGISTER/DEEDS	2,234.06	0.0158	393.00		393.00	25.00	418.00
COMM ED ALLIANCE	474.44	0.0034	84.00		84.00	5.00	89.00
ASSESSOR PROP	69,015.73	0.4884	12,156.00		12,156.00	760.00	12,916.00
TRUSTEE	2,426.24	0.0172	427.00		427.00	27.00	454.00
COUNTY CLERK	13,332.31	0.0944	2,348.00		2,348.00	147.00	2,495.00
DISTRICT ATTOR	74,949.21	0.5304	13,201.00		13,201.00	825.00	14,026.00
DA DRUG ENF	32,129.67	0.2274	5,659.00		5,659.00	354.00	6,013.00
DA SPECIAL OPNS	4,179.86	0.0296	736.00		736.00	46.00	782.00
PUBLIC DEFENDER	4,275.95	0.0303	753.00		753.00	47.00	800.00
JUVENILE CT CLRK	2,522.33	0.0179	444.00		444.00	28.00	472.00
CIRCUIT CT CLERK	21,415.78	0.1516	3,772.00		3,772.00	236.00	4,008.00
CRIMINAL CT CLRK	2,522.33	0.0179	444.00		444.00	28.00	472.00
JUVENILE COURT	41,474.30	0.2935	7,305.00		7,305.00	457.00	7,762.00
GEN SESSIONS CT	2,029.87	0.0144	358.00		358.00	22.00	380.00
ST TRIAL COURTS	27,745.62	0.1964	4,887.00		4,887.00	305.00	5,192.00
SHERIFF ADMIN	467,291.52	3.3070	82,308.00		82,308.00	5,145.00	87,453.00
POLICE	3,832,739.37	27.1238	675,093.00		675,093.00	42,198.00	717,291.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - MOTOR POOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE DRUG ENF	24,334.47	0.1722	4,286.00		4,286.00	268.00	4,554.00
FIRE	2,642,031.80	18.6976	465,362.00		465,362.00	29,087.00	494,449.00
CODES ADMIN	147,171.91	1.0415	25,923.00		25,923.00	1,620.00	27,543.00
BEER BOARD	4,864.49	0.0344	857.00		857.00	54.00	911.00
SOCIAL SERVICES	33,883.29	0.2398	5,968.00		5,968.00	373.00	6,341.00
HEALTH	95,019.75	0.6725	16,737.00		16,737.00	1,046.00	17,783.00
PUBLIC LIBRARY	85,759.19	0.6069	15,105.00		15,105.00	944.00	16,049.00
PARKS	1,485,291.60	10.5114	261,616.00		261,616.00	16,352.00	277,968.00
PUBLIC WORKS	1,174,240.36	8.3101	206,828.00		206,828.00	12,927.00	219,755.00
SOLID WASTE	1,089,369.99	7.7094	191,879.00		191,879.00	11,993.00	203,872.00
ADA MANAGEMENT	1,849.71	0.0131	326.00		326.00	20.00	346.00
FARMERS MARKET	3,014.78	0.0213	531.00		531.00	33.00	564.00
MUNI AUDITORIUM	31,637.22	0.2239	5,573.00		5,573.00	348.00	5,921.00
STATE FAIR BD	81,579.33	0.5773	14,369.00		14,369.00	898.00	15,267.00
CONVENTION CTR	19,133.67	0.1354	3,370.00		3,370.00	211.00	3,581.00
WATER & SEWER	1,777,161.13	12.5769	313,025.00		313,025.00	19,565.00	332,590.00
STORM WATER	201,522.10	1.4262	35,496.00		35,496.00	2,219.00	37,715.00
BORDEAUX LONG-TERM CARE	20,022.49	0.1417	3,527.00		3,527.00	220.00	3,747.00
METRO ACTION COM	218,950.19	1.5495	38,565.00		38,565.00	2,410.00	40,975.00
NCAC	2,234.06	0.0158	393.00		393.00	25.00	418.00
TAXI TRANSP & LICENSING	6,029.57	0.0427	1,062.00		1,062.00	66.00	1,128.00
EDUCATION	12,756.24	0.0903	2,247.00		2,247.00	140.00	2,387.00
COMMUNICATION CENTER	11,975.06	0.0847	2,109.00		2,109.00	132.00	2,241.00
ALL OTHER	30,012.32	0.2124	5,286.00		5,286.00	330.00	5,616.00
KNOWLES HOME	75,429.66	0.5338	13,286.00		13,286.00	830.00	14,116.00
SubTotal	14,130,337.00	100.0000	2,488,888.00		2,488,888.00	155,060.00	2,643,948.00
TOTAL	14,130,337.00	100.0000	2,488,888.00		2,488,888.00	155,060.00	2,643,948.00

Allocation Basis: FY 2006 MOTOR POOL BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS

MAXCars © 2007 MAXIMUS, INC.

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

Activity - DEPRECIATION

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

MAXCars © 2007 MAXIMUS, INC.

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

Activity - DEPRECIATION

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

Allocation Basis: NUMBER OF VEHICLES ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES RECORDS

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	MOTOR POOL	DEPRECIATION
GENERAL SERVICES	43,875	6,618	37,257
SHARED BUSINESS	16,965	1,441	15,524
FLEET MANAGEMENT	96,247	0	96,247
POSTAL SERVICE	3,833	728	3,105
RADIO SHOP	17,688	2,164	15,524
DIV ISION OF REAL	6,959	749	6,210
HUMAN RESOURCES	3,451	346	3,105
INFORMATION SYSTEMS	49,078	5,611	43,467
DEPARTMENT OF LAW	7,062	852	6,210
CENTRAL RECORDS	3,341	236	3,105
LEGISLATIVE	125	125	0
MAYOR	188,815	27,368	161,447
ELECTIONS	3,487	382	3,105
SURPLUS PROPERTY	106	106	0
PLANNING COMM	3,467	362	3,105
REGISTER/DEEDS	3,523	418	3,105
COMM ED ALLIANCE	3,194	89	3,105
ASSESSOR PROP	109,163	12,916	96,247
TRUSTEE	3,559	454	3,105
COUNTY CLERK	18,019	2,495	15,524
DISTRICT ATTOR	41,969	14,026	27,943
DA DRUG ENF	77,422	6,013	71,409
DA SPECIAL OPNS	10,096	782	9,314
PUBLIC DEFENDER	7,010	800	6,210
JUVENILE CT CLRK	3,577	472	3,105
CIRCUIT CT CLERK	31,951	4,008	27,943
CRIMINAL CT CLRK	3,577	472	3,105
JUVENILE COURT	57,438	7,762	49,676
GEN SESSIONS CT	3,485	380	3,105
ST TRIAL COURTS	45,554	5,192	40,362
SHERIFF ADMIN	534,538	87,453	447,085
POLICE	4,461,621	717,291	3,744,330
POLICE DRUG ENF	4,554	4,554	0
FIRE	1,475,552	494,449	981,103

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	MOTOR POOL	DEPRECIATION
CODES ADMIN	207,619	27,543	180,076
BEER BOARD	7,121	911	6,210
SOCIAL SERVICES	52,912	6,341	46,571
HEALTH	120,240	17,783	102,457
PUBLIC LIBRARY	102,982	16,049	86,933
PARKS	1,650,271	277,968	1,372,303
PUBLIC WORKS	1,790,762	219,755	1,571,007
SOLID WASTE	203,872	203,872	0
ADA MANAGEMENT	9,660	346	9,314
FARMERS MARKET	3,669	564	3,105
MUNI AUDITORIUM	24,550	5,921	18,629
STATE FAIR BD	89,781	15,267	74,514
CONVENTION CTR	19,105	3,581	15,524
WATER & SEWER	1,919,121	332,590	1,586,531
STORM WATER	37,715	37,715	0
BORDEAUX LONG-TERM	22,376	3,747	18,629
METRO ACTION COM	202,422	40,975	161,447
NCAC	3,523	418	3,105
TAXI TRANSP & LICENSING	7,338	1,128	6,210
EDUCATION	2,387	2,387	0
COMMUNICATION CENTER	20,870	2,241	18,629
ALL OTHER	5,616	5,616	0
KNOWLES HOME	45,164	14,116	31,048
Direct Billed	0	0	0
Total	13,889,377	2,643,948	11,245,429

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

POSTAL SERVICE

NATURE AND EXTENT OF SERVICES

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

The costs and revenues were taken from of the Government's CAFR for FY 2006.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department POSTAL SERVICE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	801,826			801,826
TRANSFERS OUT	(4,316)			
Total Deductions:	(4,316)			(4,316)
BUILDING USE ALLOWANCE	930		930	
POST AUDITS	747	1	748	
GENERAL SERVICES OVERHEAD	8,926	27	8,953	
SHARED SERVICES	(18)		(18)	
GENERAL SERVICES FACILITIES	2,825	168	2,993	
SHARED BUSINESS SERVICES	468	407	875	
FLEET MANAGEMENT	3,790	43	3,833	
FINANCE OPERATIONS		192	192	
PAYROLL		93	93	
OFFICE OF MANAGEMENT BUDGET		175	175	
INTERNAL AUDIT		73	73	
BUSINESS SOLUTIONS		107	107	
PURCHASING		169	169	
FINANCIAL ACCOUNTABILITY		34	34	
TREASURY		62	62	
GRANTS COORDINATION		19	19	
HUMAN RESOURCES		217	217	
INFORMATION SYSTEMS		11	11	
LEGISLATIVE		1,310	1,310	
MAYOR		774	774	
Total Allocated Additions:	17,668	3,882	21,550	21,550
NONOPERATING REVENUE	6,017			
OPERATING REVENUE	(909,057)			
TRANSFERS OUT	4,316			
Total Departmental Cost Adjustments:	(898,724)			(898,724)

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department POSTAL SERVICE

Total To Be Allocated:	(83,546)	3,882	(79,664)

MAXCars © 2007 MAXIMUS, INC.

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

	Total	General & Admin	POSTAL SERVICE
Wages & Benefits			
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
PERSONAL SERVICE	256,002	0	256,002
CONTRACTUAL SERVICES	534,059	0	534,059
SUPPLIES/MATERIALS	4,574	0	4,574
DEPRECIATION	3,503	0	3,503
OTHER	3,688	0	3,688
Departmental Totals			
Total Expenditures	801,826	0	801,826
Deductions			
Total Deductions	(4,316)	(4,316)	0
Cost Adjustments			
NONOPERATING REVENUE	6,017	0	6,017
OPERATING REVENUE	(909,057)	0	(909,057)
TRANSFERS OUT	4,316	4,316	0
Functional Cost	(101,214)	0	(101,214)
Allocation Step 1			
Inbound- All Others	17,668	17,668	0
Reallocate Admin Costs		(17,668)	17,668
1st Allocation	(83,546)	0	(83,546)
Allocation Step 2			
Inbound- All Others	3,882	3,882	0
Reallocate Admin Costs		(3,882)	3,882
2nd Allocation	3,882	0	3,882
Total For 015 POSTAL SERVICE			
Total Allocated	(79,664)	0	(79,664)

MAXCars © 2007 MAXIMUS, INC.

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

Activity - POSTAL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	3,447.47	0.3792	-317.00		-317.00		-317.00
GENERAL SERVICES FACILITIES	29.52	0.0032	-3.00		-3.00		-3.00
SHARED BUSINESS SERVICES	2,788.58	0.3068	-256.00		-256.00		-256.00
CUSTOMER SERVICE	98.28	0.0108	-9.00		-9.00		-9.00
FLEET MANAGEMENT	854.22	0.0940	-79.00		-79.00		-79.00
RADIO SHOP	2,054.62	0.2260	-189.00		-189.00	9.00	-180.00
DIRECTOR OF FINANCE	1,244.53	0.1369	-114.00		-114.00	5.00	-109.00
MINORITY SMALL BUSINESS	128.21	0.0141	-12.00		-12.00	1.00	-11.00
FINANCE OPERATIONS	3,936.08	0.4330	-362.00		-362.00	17.00	-345.00
PAYROLL	44,669.91	4.9139	-4,105.00		-4,105.00	192.00	-3,913.00
OFFICE OF MANAGEMENT BUDGET	582.10	0.0640	-53.00		-53.00	3.00	-50.00
INTERNAL AUDIT	351.82	0.0387	-32.00		-32.00	2.00	-30.00
BUSINESS SOLUTIONS	400.57	0.0441	-37.00		-37.00	2.00	-35.00
DIV ISION OF REAL PROPERTY	992.63	0.1092	-91.00		-91.00	4.00	-87.00
PURCHASING	5,108.60	0.5620	-470.00		-470.00	22.00	-448.00
FINANCIAL ACCOUNTABILITY	222.59	0.0245	-20.00		-20.00	1.00	-19.00
TREASURY	33,480.41	3.6830	-3,077.00		-3,077.00	144.00	-2,933.00
GRANTS COORDINATION	108.52	0.0119	-10.00		-10.00		-10.00
HUMAN RESOURCES	11,035.83	1.2140	-1,014.00		-1,014.00	48.00	-966.00
INFORMATION SYSTEMS	5,425.01	0.5968	-499.00		-499.00	23.00	-476.00
DEPARTMENT OF LAW	16,777.14	1.8456	-1,542.00		-1,542.00	72.00	-1,470.00
LEGISLATIVE	33,547.04	3.6903	-3,083.00		-3,083.00	144.00	-2,939.00
MAYOR	14,593.02	1.6053	-1,341.00		-1,341.00	63.00	-1,278.00
ELECTIONS	33,443.95	3.6790	-3,074.00		-3,074.00	144.00	-2,930.00
SURPLUS PROPERTY	358.06	0.0394	-33.00		-33.00	2.00	-31.00
PLANNING COMM	26,445.10	2.9091	-2,430.00		-2,430.00	114.00	-2,316.00
REGISTER/DEEDS	9,750.00	1.0725	-896.00		-896.00	42.00	-854.00
HISTORICAL COMM	3,199.97	0.3520	-294.00		-294.00	14.00	-280.00
ASSESSOR PROP	8,626.18	0.9489	-793.00		-793.00	37.00	-756.00
TRUSTEE	10,909.08	1.2000	-1,003.00		-1,003.00	47.00	-956.00
COUNTY CLERK	13,120.93	1.4434	-1,206.00		-1,206.00	56.00	-1,150.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - POSTAL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DISTRICT ATTOR	14,698.09	1.6169	-1,351.00		-1,351.00	63.00	-1,288.00
PUBLIC DEFENDER	4,933.33	0.5427	-453.00		-453.00	21.00	-432.00
JUVENILE CT CLRK	7,799.54	0.8580	-717.00		-717.00	34.00	-683.00
CIRCUIT CT CLERK	119,275.72	13.1210	-10,959.00		-10,959.00	512.00	-10,447.00
CRIMINAL CT CLRK	37,024.01	4.0728	-3,403.00		-3,403.00	159.00	-3,244.00
CLERK/MASTER	10,910.01	1.2001	-1,003.00		-1,003.00	47.00	-956.00
JUVENILE COURT	8,375.81	0.9214	-770.00		-770.00	36.00	-734.00
GEN SESSIONS CT	29,108.90	3.2021	-2,675.00		-2,675.00	125.00	-2,550.00
ST TRIAL COURTS	16,418.91	1.8061	-1,509.00		-1,509.00	71.00	-1,438.00
JUSTICE INFO SYS	593.04	0.0652	-55.00		-55.00	3.00	-52.00
SHERIFF ADMIN	73,133.78	8.0450	-6,721.00		-6,721.00	315.00	-6,406.00
POLICE	84,650.61	9.3119	-7,780.00		-7,780.00	364.00	-7,416.00
FIRE	6,496.25	0.7146	-597.00		-597.00	28.00	-569.00
CODES ADMIN	35,627.86	3.9192	-3,274.00		-3,274.00	153.00	-3,121.00
BEER BOARD	3,398.96	0.3739	-312.00		-312.00	15.00	-297.00
AGRICULTURAL EXT	884.52	0.0973	-81.00		-81.00	4.00	-77.00
SOIL & WATER	49.20	0.0054	-5.00		-5.00		-5.00
SOCIAL SERVICES	5,693.39	0.6263	-523.00		-523.00	25.00	-498.00
HEALTH	417.72	0.0460	-38.00		-38.00	2.00	-36.00
PUBLIC LIBRARY	64,838.82	7.1325	-5,959.00		-5,959.00	279.00	-5,680.00
PARKS	43,270.52	4.7599	-3,977.00		-3,977.00	186.00	-3,791.00
ARTS COMMISSION	1,464.61	0.1611	-135.00		-135.00	6.00	-129.00
PUBLIC WORKS	13,336.00	1.4670	-1,226.00		-1,226.00	57.00	-1,169.00
HUMAN RELATIONS	790.38	0.0869	-73.00		-73.00	3.00	-70.00
ADA MANAGEMENT	595.55	0.0655	-55.00		-55.00	3.00	-52.00
FARMERS MARKET	401.25	0.0441	-37.00		-37.00	2.00	-35.00
MUNI AUDITORIUM	1,349.21	0.1484	-124.00		-124.00	6.00	-118.00
STATE FAIR BD	98.28	0.0108	-9.00		-9.00		-9.00
CONVENTION CTR	2,516.43	0.2768	-231.00		-231.00	11.00	-220.00
SPORTS AUTHORITY	358.92	0.0395	-33.00		-33.00	2.00	-31.00
WATER & SEWER	1,643.05	0.1807	-151.00		-151.00	7.00	-144.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - POSTAL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BORDEAUX LONG-TERM CARE	8,294.47	0.9124	-762.00		-762.00	36.00	-726.00
GENERAL HOSP	442.32	0.0487	-41.00		-41.00	2.00	-39.00
METRO ACTION COM	10,359.02	1.1395	-952.00		-952.00	45.00	-907.00
NCAC	4,134.29	0.4548	-380.00		-380.00	18.00	-362.00
TAXI TRANSP & LICENSING	1,513.48	0.1665	-139.00		-139.00	7.00	-132.00
EDUCATION	409.50	0.0450	-38.00		-38.00	2.00	-36.00
COMMUNICATION CENTER	2,346.11	0.2581	-216.00		-216.00	10.00	-206.00
ALL OTHER	3,124.57	0.3437	-287.00		-287.00	13.00	-274.00
KNOWLES HOME	463.23	0.0510	-43.00		-43.00	2.00	-41.00
CRIMINAL JUSTICE PLANNING	87.49	0.0096	-8.00		-8.00		-8.00
SubTotal	909,057.12	100.0000	-83,546.00		-83,546.00	3,882.00	-79,664.00
TOTAL	909,057.12	100.0000	-83,546.00		-83,546.00	3,882.00	-79,664.00

Allocation Basis: FY 2006 POSTAL SERVICE BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	POSTAL SERVICE
EMPLOYEE BENEFITS	(317)	(317)
GENERAL SERVICES	(3)	(3)
SHARED BUSINESS	(256)	(256)
CUSTOMER SERVICE	(9)	(9)
FLEET MANAGEMENT	(79)	(79)
RADIO SHOP	(180)	(180)
DIRECTOR OF FINANCE	(109)	(109)
MINORITY SMALL BUSINESS	(11)	(11)
FINANCE OPERATIONS	(345)	(345)
PAYROLL	(3,913)	(3,913)
OFFICE OF MANAGEMENT	(50)	(50)
INTERNAL AUDIT	(30)	(30)
BUSINESS SOLUTIONS	(35)	(35)
DIV ISION OF REAL	(87)	(87)
PURCHASING	(448)	(448)
FINANCIAL	(19)	(19)
TREASURY	(2,933)	(2,933)
GRANTS COORDINATION	(10)	(10)
HUMAN RESOURCES	(966)	(966)
INFORMATION SYSTEMS	(476)	(476)
DEPARTMENT OF LAW	(1,470)	(1,470)
LEGISLATIVE	(2,939)	(2,939)
MAYOR	(1,278)	(1,278)
ELECTIONS	(2,930)	(2,930)
SURPLUS PROPERTY	(31)	(31)
PLANNING COMM	(2,316)	(2,316)
REGISTER/DEEDS	(854)	(854)
HISTORICAL COMM	(280)	(280)
ASSESSOR PROP	(756)	(756)
TRUSTEE	(956)	(956)
COUNTY CLERK	(1,150)	(1,150)
DISTRICT ATTOR	(1,288)	(1,288)
PUBLIC DEFENDER	(432)	(432)
JUVENILE CT CLRK	(683)	(683)

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	POSTAL SERVICE
CIRCUIT CT CLERK	(10,447)	(10,447)
CRIMINAL CT CLRK	(3,244)	(3,244)
CLERK/MASTER	(956)	(956)
JUVENILE COURT	(734)	(734)
GEN SESSIONS CT	(2,550)	(2,550)
ST TRIAL COURTS	(1,438)	(1,438)
JUSTICE INFO SYS	(52)	(52)
SHERIFF ADMIN	(6,406)	(6,406)
POLICE	(7,416)	(7,416)
FIRE	(569)	(569)
CODES ADMIN	(3,121)	(3,121)
BEER BOARD	(297)	(297)
AGRICULTURAL EXT	(77)	(77)
SOIL & WATER	(5)	(5)
SOCIAL SERVICES	(498)	(498)
HEALTH	(36)	(36)
PUBLIC LIBRARY	(5,680)	(5,680)
PARKS	(3,791)	(3,791)
ARTS COMMISSION	(129)	(129)
PUBLIC WORKS	(1,169)	(1,169)
HUMAN RELATIONS	(70)	(70)
ADA MANAGEMENT	(52)	(52)
FARMERS MARKET	(35)	(35)
MUNI AUDITORIUM	(118)	(118)
STATE FAIR BD	(9)	(9)
CONVENTION CTR	(220)	(220)
SPORTS AUTHORITY	(31)	(31)
WATER & SEWER	(144)	(144)
BORDEAUX LONG-TERM	(726)	(726)
GENERAL HOSP	(39)	(39)
METRO ACTION COM	(907)	(907)
NCAC	(362)	(362)
TAXI TRANSP & LICENSING	(132)	(132)
EDUCATION	(36)	(36)
COMMUNICATION CENTER	(206)	(206)

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	POSTAL SERVICE
ALL OTHER	(274)	(274)
KNOWLES HOME	(41)	(41)
CRIMINAL JUSTICE	(8)	(8)
Direct Billed	0	0
Total	(79,664)	(79,664)

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

RADIO SHOP

NATURE AND EXTENT OF SERVICES

The Radio Shop provides service and maintenance for Metropolitan Government radio communication equipment. Departments are billed for the services provided. The residual was allocated to departments based on billings. The costs and revenues were taken from the Government's CAFR for FY 2006.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department RADIO SHOP

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,176,521			3,176,521
TRANSFERS OUT	(25,745)			
Total Deductions:	(25,745)			(25,745)
POST AUDITS	2,579	2	2,581	
GENERAL SERVICES OVERHEAD	32,745	99	32,844	
SHARED SERVICES	(896)	24	(872)	
GENERAL SERVICES FACILITIES	38,052	2,258	40,310	
SHARED BUSINESS SERVICES	751	654	1,405	
CUSTOMER SERVICE	(7)	1	(6)	
FLEET MANAGEMENT	17,561	127	17,688	
POSTAL SERVICE	(189)	9	(180)	
FINANCE OPERATIONS		639	639	
PAYROLL		310	310	
OFFICE OF MANAGEMENT BUDGET		583	583	
INTERNAL AUDIT		244	244	
BUSINESS SOLUTIONS		356	356	
PURCHASING		562	562	
FINANCIAL ACCOUNTABILITY		114	114	
TREASURY		1,394	1,394	
GRANTS COORDINATION		63	63	
HUMAN RESOURCES		901	901	
INFORMATION SYSTEMS		85	85	
LEGISLATIVE		3,827	3,827	
MAYOR		2,262	2,262	
Total Allocated Additions:	90,596	14,514	105,110	105,110
NONOPERATING REVENUE	(195,494)			
OPERATING REVENUE	(4,530,517)			
TRANSFERS OUT	25,745			

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department RADIO SHOP

Total Departmental Cost Adjustments:	(4,700,266)		(4,700,266)
Total To Be Allocated:	(1,458,894)	14,514	(1,444,380)

MAXCars © 2007 MAXIMUS, INC.

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

	Total	General & Admin	RADIO SHOP
Wages & Benefits			
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
PERSONAL SERVICE	893,140	0	893,140
CONTRACTUAL SERVICES	1,681,879	0	1,681,879
SUPPLIES/MATERIALS	484,051	0	484,051
DEPRECIATION	90,881	0	90,881
OTHER EXPENSES	26,570	0	26,570
Departmental Totals			
Total Expenditures	3,176,521	0	3,176,521
Deductions			
Total Deductions	(25,745)	(25,745)	0
Cost Adjustments			
NONOPERATING REVENUE	(195,494)	0	(195,494)
OPERATING REVENUE	(4,530,517)	0	(4,530,517)
TRANSFERS OUT	25,745	25,745	0
Functional Cost	(1,549,490)	0	(1,549,490)
Allocation Step 1			
Inbound- All Others	90,596	90,596	0
Reallocate Admin Costs		(90,596)	90,596
1st Allocation	(1,458,894)	0	(1,458,894)
Allocation Step 2			
Inbound- All Others	14,514	14,514	0
Reallocate Admin Costs		(14,514)	14,514
2nd Allocation	14,514	0	14,514
Total For 016 RADIO SHOP			
Total Allocated	(1,444,380)	0	(1,444,380)

MAXCars © 2007 MAXIMUS, INC.

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

Activity - RADIO SHOP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	35,992	0.7944	-11,590.00		-11,590.00		-11,590.00
SHARED BUSINESS SERVICES	554	0.0122	-179.00		-179.00		-179.00
FLEET MANAGEMENT	22,290	0.4920	-7,178.00		-7,178.00		-7,178.00
MAYOR	88,983	1.9641	-28,654.00		-28,654.00	289.00	-28,365.00
DISTRICT ATTOR	14,831	0.3274	-4,776.00		-4,776.00	48.00	-4,728.00
DA DRUG ENF	3,065	0.0677	-987.00		-987.00	10.00	-977.00
CIRCUIT CT CLERK	1,172	0.0259	-378.00		-378.00	4.00	-374.00
JUVENILE COURT	28,696	0.6334	-9,241.00		-9,241.00	93.00	-9,148.00
GEN SESSIONS CT	663	0.0146	-214.00		-214.00	2.00	-212.00
ST TRIAL COURTS	24,304	0.5365	-7,826.00		-7,826.00	79.00	-7,747.00
SHERIFF ADMIN	221,011	4.8783	-71,169.00		-71,169.00	717.00	-70,452.00
POLICE	2,261,283	49.9122	-728,168.00		-728,168.00	7,340.00	-720,828.00
POLICE DRUG ENF	67,911	1.4990	-21,868.00		-21,868.00	220.00	-21,648.00
FIRE	884,879	19.5315	-284,944.00		-284,944.00	2,872.00	-282,072.00
CODES ADMIN	47,781	1.0547	-15,386.00		-15,386.00	155.00	-15,231.00
BEER BOARD	4,157	0.0918	-1,339.00		-1,339.00	13.00	-1,326.00
HEALTH	16,422	0.3625	-5,288.00		-5,288.00	53.00	-5,235.00
PARKS	37,350	0.8244	-12,027.00		-12,027.00	121.00	-11,906.00
PUBLIC WORKS	198,943	4.3912	-64,063.00		-64,063.00	646.00	-63,417.00
FARMERS MARKET	214	0.0047	-69.00		-69.00	1.00	-68.00
MUNI AUDITORIUM	1,225	0.0271	-395.00		-395.00	4.00	-391.00
STATE FAIR BD	580	0.0128	-187.00		-187.00	2.00	-185.00
WATER & SEWER	54,768	1.2089	-17,636.00		-17,636.00	178.00	-17,458.00
TAXI TRANSP & LICENSING	3,059	0.0675	-985.00		-985.00	10.00	-975.00
EDUCATION	144,477	3.1890	-46,524.00		-46,524.00	469.00	-46,055.00
COMMUNICATION CENTER	33,467	0.7387	-10,777.00		-10,777.00	109.00	-10,668.00
ALL OTHER	332,426	7.3375	-107,046.00		-107,046.00	1,079.00	-105,967.00
SubTotal	4,530,517	100.0000	-1,458,894.00		-1,458,894.00	14,514.00	-1,444,380.00
TOTAL	4,530,517	100.0000	-1,458,894.00		-1,458,894.00	14,514.00	-1,444,380.00

MAXCars © 2007 MAXIMUS, INC.

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

Allocation Basis: FY 2006 RADIO SHOP BILLINGS BY DEPT
Allocation Source: GENERAL SERVICES RECORDS

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	RADIO SHOP
GENERAL SERVICES	(11,590)	(11,590)
SHARED BUSINESS	(179)	(179)
FLEET MANAGEMENT	(7,178)	(7,178)
MAYOR	(28,365)	(28,365)
DISTRICT ATTOR	(4,728)	(4,728)
DA DRUG ENF	(977)	(977)
CIRCUIT CT CLERK	(374)	(374)
JUVENILE COURT	(9,148)	(9,148)
GEN SESSIONS CT	(212)	(212)
ST TRIAL COURTS	(7,747)	(7,747)
SHERIFF ADMIN	(70,452)	(70,452)
POLICE	(720,828)	(720,828)
POLICE DRUG ENF	(21,648)	(21,648)
FIRE	(282,072)	(282,072)
CODES ADMIN	(15,231)	(15,231)
BEER BOARD	(1,326)	(1,326)
HEALTH	(5,235)	(5,235)
PARKS	(11,906)	(11,906)
PUBLIC WORKS	(63,417)	(63,417)
FARMERS MARKET	(68)	(68)
MUNI AUDITORIUM	(391)	(391)
STATE FAIR BD	(185)	(185)
WATER & SEWER	(17,458)	(17,458)
TAXI TRANSP & LICENSING	(975)	(975)
EDUCATION	(46,055)	(46,055)
COMMUNICATION CENTER	(10,668)	(10,668)
ALL OTHER	(105,967)	(105,967)
Direct Billed	0	0

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	RADIO SHOP
Total	(1,444,380)	(1,444,380)

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

DIRECTOR OF FINANCE

NATURE AND EXTENT OF SERVICES

The Director of Finance is responsible for fiscal administration of Metropolitan Government. Under the Director, major functions and activities are performed by the following divisions: Minority Small Business Assistance, Finance Operation, Payroll, Internal Audit, Business Solutions, Office of Management and Budget, Division of Real Property Services, Financial Accountability, Grants Coordination, Purchasing and Treasury.

The Director's costs were allocated to divisions based on the total salary dollars for each Finance division. Costs pertaining to Revenue Estimates have been allocated directly to Finance Budget.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department DIRECTOR OF FINANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	808,687			808,687
BUILDING USE ALLOWANCE	263		263	
EMPLOYEE BENEFITS	562,066	1,702	563,768	
POST AUDITS	374		374	
SHARED SERVICES	(18)		(18)	
GENERAL SERVICES FACILITIES	4,567	271	4,838	
SHARED BUSINESS SERVICES	19	17	36	
CUSTOMER SERVICE	(80)	11	(69)	
POSTAL SERVICE	(114)	5	(109)	
MINORITY SMALL BUSINESS ASSISTANCE		4,464	4,464	
FINANCE OPERATIONS		215	215	
PAYROLL		104	104	
OFFICE OF MANAGEMENT BUDGET		196	196	
INTERNAL AUDIT		82	82	
BUSINESS SOLUTIONS		120	120	
PURCHASING		189	189	
FINANCIAL ACCOUNTABILITY		38	38	
TREASURY		73	73	
GRANTS COORDINATION		21	21	
HUMAN RESOURCES		288	288	
INFORMATION SYSTEMS		26	26	
DEPARTMENT OF LAW		113,541	113,541	
LEGISLATIVE		1,572	1,572	
MAYOR		929	929	
Total Allocated Additions:	567,077	123,864	690,941	690,941
Total To Be Allocated:	1,375,764	123,864		1,499,628

MAXCars © 2007 MAXIMUS, INC.

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

	Total	General & Admin	DIR OF FINANCE
Wages & Benefits			
SALARIES & WAGES	511,556	0	511,556
FRINGE BENEFITS	141,292	0	141,292
Other Expense & Cost			
CONTRACTUAL SERVICES	143,553	0	143,553
SUPPLIES & MATERIALS	4,457	0	4,457
OTHER	7,829	0	7,829
Departmental Totals			
Total Expenditures	808,687	0	808,687
Deductions			
Total Deductions	0	0	0
Functional Cost	808,687	0	808,687
Allocation Step 1			
Inbound- All Others	567,077	0	567,077
1st Allocation	1,375,764	0	1,375,764
Allocation Step 2			
Inbound- All Others	123,864	0	123,864
2nd Allocation	123,864	0	123,864
Total For 017 DIRECTOR OF			
Total Allocated	1,499,628	0	1,499,628

MAXCars © 2007 MAXIMUS, INC.

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

Activity - DIR OF FINANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MINORITY SMALL BUSINESS	199,487.26	3.4638	47,653.00		47,653.00	4,290.00	51,943.00
FINANCE OPERATIONS	1,113,704.50	19.3377	266,040.00		266,040.00	23,953.00	289,993.00
PAYROLL	632,016.10	10.9739	150,976.00		150,976.00	13,593.00	164,569.00
OFFICE OF MANAGEMENT BUDGET	879,859.22	15.2773	210,180.00		210,180.00	18,923.00	229,103.00
INTERNAL AUDIT	433,259.88	7.5229	103,497.00		103,497.00	9,318.00	112,815.00
BUSINESS SOLUTIONS	537,936.86	9.3404	128,502.00		128,502.00	11,569.00	140,071.00
DIV ISION OF REAL PROPERTY	995,896.27	17.2921	237,899.00		237,899.00	21,419.00	259,318.00
FINANCIAL ACCOUNTABILITY	206,169.14	3.5798	49,250.00		49,250.00	4,434.00	53,684.00
TREASURY	633,128.36	10.9933	151,241.00		151,241.00	13,617.00	164,858.00
GRANTS COORDINATION	127,786.69	2.2188	30,526.00		30,526.00	2,748.00	33,274.00
SubTotal	5,759,244.28	100.0000	1,375,764.00		1,375,764.00	123,864.00	1,499,628.00
TOTAL	5,759,244.28	100.0000	1,375,764.00		1,375,764.00	123,864.00	1,499,628.00

Allocation Basis: TOTAL SALARIES FOR EACH FINANCE DIVISION

Allocation Source: FY 2006 EXPENDITURE REPORT

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	DIR OF FINANCE
MINORITY SMALL BUSINESS	51,943	51,943
FINANCE OPERATIONS	289,993	289,993
PAYROLL	164,569	164,569
OFFICE OF MANAGEMENT	229,103	229,103
INTERNAL AUDIT	112,815	112,815
BUSINESS SOLUTIONS	140,071	140,071
DIV ISION OF REAL	259,318	259,318
FINANCIAL	53,684	53,684
TREASURY	164,858	164,858
GRANTS COORDINATION	33,274	33,274
Direct Billed	0	0
Total	1,499,628	1,499,628

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

MINORITY / SMALL BUSINESS ASSISTANCE

NATURE AND EXTENT OF SERVICES

Minority/ Small Business Assistance costs were recorded in account 15117100- 15117120. Minority/ Small Business Assistance works to ensure that both public and private resources are available to support the development and economic prosperity of small and historically underutilized businesses by collaborating with Metropolitan Nashville Government Departments and other members of the Nashville business community. Minority /Small Business Assistance promotes the development of minority and small businesses in Nashville and Davidson County by providing them with information, technical assistance and resources to enhance their economic growth.

Minority /Small Business Assistance costs were allocated to the Metro departments receiving benefit of employee time spent and costs related to vendor processing was allocated to the Division of Purchasing. The costs & revenues were taken from the Government's FY06 CAFR.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department MINORITY SMALL BUSINESS ASSISTANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	307,896			307,896
BUILDING USE ALLOWANCE	216		216	
POST AUDITS	365		365	
SHARED SERVICES	(18)		(18)	
GENERAL SERVICES FACILITIES	1,082	64	1,146	
SHARED BUSINESS SERVICES	11	10	21	
CUSTOMER SERVICE	(36)	5	(31)	
POSTAL SERVICE	(12)	1	(11)	
DIRECTOR OF FINANCE	47,653	4,290	51,943	
FINANCE OPERATIONS		76	76	
PAYROLL		37	37	
OFFICE OF MANAGEMENT BUDGET		70	70	
INTERNAL AUDIT		29	29	
BUSINESS SOLUTIONS		43	43	
PURCHASING		67	67	
FINANCIAL ACCOUNTABILITY		14	14	
TREASURY		11	11	
GRANTS COORDINATION		8	8	
HUMAN RESOURCES		122	122	
INFORMATION SYSTEMS		12	12	
LEGISLATIVE		1,114	1,114	
MAYOR		658	658	
Total Allocated Additions:	49,261	6,631	55,892	55,892
Total To Be Allocated:	357,157	6,631		363,788

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department MINORITY SMALL BUSINESS ASSISTANCE

	Total	General & Admin	MIN/SMALL BUS	PURCHASING
Wages & Benefits				
SALARIES & WAGES	199,487	0	59,846	139,641
FRINGE BENEFITS	65,524	0	19,657	45,867
Other Expense & Cost				
CONTRACTUAL SERVICES	32,383	0	9,715	22,668
SUPPLIES & MATERIALS	7,786	0	2,336	5,450
OTHER	2,716	0	815	1,901
Departmental Totals				
Total Expenditures	307,896	0	92,369	215,527
Deductions				
Total Deductions	0	0	0	0
Functional Cost	307,896	0	92,369	215,527
Allocation Step 1				
Inbound- All Others	49,261	0	14,778	34,483
1st Allocation	357,157	0	107,147	250,010
Allocation Step 2				
Inbound- All Others	6,631	0	1,989	4,642
2nd Allocation	6,631	0	1,989	4,642
Total For 019 MINORITY SMALL				
Total Allocated	363,788	0	109,136	254,652

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department MINORITY SMALL BUSINESS ASSISTANCE

Activity - MIN/SMALL BUS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	1	4.1659	4,475.00		4,475.00		4,475.00
DIRECTOR OF FINANCE	1	4.1667	4,464.00		4,464.00		4,464.00
DIV ISION OF REAL PROPERTY	1	4.1667	4,464.00		4,464.00	99.00	4,563.00
HUMAN RESOURCES	1	4.1667	4,464.00		4,464.00	90.00	4,554.00
INFORMATION SYSTEMS	1	4.1667	4,464.00		4,464.00	90.00	4,554.00
LEGISLATIVE	1	4.1667	4,464.00		4,464.00	90.00	4,554.00
PLANNING COMM	1	4.1667	4,464.00		4,464.00	90.00	4,554.00
CRIMINAL CT CLRK	1	4.1667	4,464.00		4,464.00	90.00	4,554.00
JUVENILE COURT	1	4.1667	4,464.00		4,464.00	90.00	4,554.00
JUSTICE INFO SYS	1	4.1667	4,464.00		4,464.00	90.00	4,554.00
SHERIFF ADMIN	1	4.1667	4,464.00		4,464.00	90.00	4,554.00
POLICE	1	4.1667	4,464.00		4,464.00	90.00	4,554.00
FIRE	1	4.1667	4,464.00		4,464.00	90.00	4,554.00
HEALTH	1	4.1667	4,464.00		4,464.00	90.00	4,554.00
PARKS	1	4.1667	4,464.00		4,464.00	90.00	4,554.00
ARTS COMMISSION	1	4.1667	4,464.00		4,464.00	90.00	4,554.00
PUBLIC WORKS	1	4.1667	4,464.00		4,464.00	90.00	4,554.00
MUNI AUDITORIUM	1	4.1667	4,464.00		4,464.00	90.00	4,554.00
CONVENTION CTR	1	4.1667	4,464.00		4,464.00	90.00	4,554.00
SPORTS AUTHORITY	1	4.1667	4,464.00		4,464.00	90.00	4,554.00
WATER & SEWER	1	4.1667	4,464.00		4,464.00	90.00	4,554.00
NCAC	1	4.1667	4,464.00		4,464.00	90.00	4,554.00
EDUCATION	1	4.1667	4,464.00		4,464.00	90.00	4,554.00
ALL OTHER	1	4.1667	4,464.00		4,464.00	90.00	4,554.00
SubTotal	24	100.0000	107,147.00		107,147.00	1,989.00	109,136.00
TOTAL	24	100.0000	107,147.00		107,147.00	1,989.00	109,136.00

Allocation Basis: DEPARTMENTS ASSISTED

Allocation Source: DEPT. MINORITY & SMALL BUSINESS ASSISTANCE

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department MINORITY SMALL BUSINESS ASSISTANCE

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PURCHASING	100	100.0000	250,010.00		250,010.00	4,642.00	254,652.00
SubTotal	100	100.0000	250,010.00		250,010.00	4,642.00	254,652.00
TOTAL	100	100.0000	250,010.00		250,010.00	4,642.00	254,652.00

Allocation Basis: DIRECT ALLOCATION TO PURCHASING

Allocation Source: DIRECT ASSIGNMENT

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .5 - Allocation Summary

For Department MINORITY SMALL BUSINESS ASSISTANCE

Receiving Department	Total	MIN/SMALL BUS	PURCHASING
GENERAL SERVICES	4,475	4,475	0
DIRECTOR OF FINANCE	4,464	4,464	0
DIV ISION OF REAL	4,563	4,563	0
PURCHASING	254,652	0	254,652
HUMAN RESOURCES	4,554	4,554	0
INFORMATION SYSTEMS	4,554	4,554	0
LEGISLATIVE	4,554	4,554	0
PLANNING COMM	4,554	4,554	0
CRIMINAL CT CLRK	4,554	4,554	0
JUVENILE COURT	4,554	4,554	0
JUSTICE INFO SYS	4,554	4,554	0
SHERIFF ADMIN	4,554	4,554	0
POLICE	4,554	4,554	0
FIRE	4,554	4,554	0
HEALTH	4,554	4,554	0
PARKS	4,554	4,554	0
ARTS COMMISSION	4,554	4,554	0
PUBLIC WORKS	4,554	4,554	0
MUNI AUDITORIUM	4,554	4,554	0
CONVENTION CTR	4,554	4,554	0
SPORTS AUTHORITY	4,554	4,554	0
WATER & SEWER	4,554	4,554	0
NCAC	4,554	4,554	0
EDUCATION	4,554	4,554	0
ALL OTHER	4,554	4,554	0
Direct Billed	0	0	0
Total	363,788	109,136	254,652

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

FINANCE OPERATIONS

NATURE AND EXTENT OF SERVICES

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

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department FINANCE OPERATIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,740,643			1,740,643
OTHER TRANSFER	(300)			
Total Deductions:	(300)			(300)
BUILDING USE ALLOWANCE	1,550		1,550	
POST AUDITS	25,489	23	25,512	
CORPORATE DUES	1,665		1,665	
SHARED SERVICES	(1,663)	45	(1,618)	
GENERAL SERVICES FACILITIES	11,678	693	12,371	
SHARED BUSINESS SERVICES	647	563	1,210	
CUSTOMER SERVICE	(190)	27	(163)	
POSTAL SERVICE	(362)	17	(345)	
DIRECTOR OF FINANCE	266,040	23,953	289,993	
TREASURY		97	97	
HUMAN RESOURCES		658	658	
INFORMATION SYSTEMS		71	71	
CENTRAL RECORDS		42,013	42,013	
LEGISLATIVE		6,007	6,007	
MAYOR		3,551	3,551	
Total Allocated Additions:	304,854	77,718	382,572	382,572
OPERATING REVENUE	(1,805,637)			
Total Departmental Cost Adjustments:	(1,805,637)			(1,805,637)
Total To Be Allocated:	239,560	77,718		317,278

MAXCars © 2007 MAXIMUS, INC.

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

	Total	General & Admin	OPERATIONS
Wages & Benefits			
SALARIES & WAGES	1,113,705	0	1,113,705
FRINGE BENEFITS	361,162	0	361,162
Other Expense & Cost			
CONTRACTUAL SERVICES	220,810	0	220,810
SUPPLIES & MATERIALS	29,107	0	29,107
OTHER	1,221	0	1,221
LOCAP TRANSFER	14,338	0	14,338
OTHER TRANSFER	300	300	0
Departmental Totals			
Total Expenditures	1,740,643	300	1,740,343
Deductions			
Total Deductions	(300)	(300)	0
Cost Adjustments			
OPERATING REVENUE	(1,805,637)	0	(1,805,637)
Functional Cost	(65,294)	0	(65,294)
Allocation Step 1			
Inbound- All Others	304,854	0	304,854
1st Allocation	239,560	0	239,560
Allocation Step 2			
Inbound- All Others	77,718	0	77,718
2nd Allocation	77,718	0	77,718
Total For 018 FINANCE			
Total Allocated	317,278	0	317,278

MAXCars © 2007 MAXIMUS, INC.

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

Activity - OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	30,484	1.6883	4,044.00		4,044.00		4,044.00
FLEET MANAGEMENT	19,323	1.0702	2,564.00		2,564.00		2,564.00
POSTAL SERVICE	1,447	0.0802	192.00		192.00		192.00
RADIO SHOP	4,813	0.2666	639.00		639.00		639.00
DIRECTOR OF FINANCE	1,621	0.0898	215.00		215.00		215.00
MINORITY SMALL BUSINESS	575	0.0319	76.00		76.00		76.00
DIV ISION OF REAL PROPERTY	3,208	0.1777	426.00		426.00	143.00	569.00
TREASURY	1,935	0.1072	257.00		257.00	86.00	343.00
HUMAN RESOURCES	43,965	2.4349	5,833.00		5,833.00	1,955.00	7,788.00
INFORMATION SYSTEMS	16,916	0.9369	2,244.00		2,244.00	752.00	2,996.00
DEPARTMENT OF LAW	4,447	0.2463	590.00		590.00	198.00	788.00
LEGISLATIVE	2,982	0.1652	396.00		396.00	133.00	529.00
MAYOR	4,220	0.2337	560.00		560.00	188.00	748.00
ELECTIONS	4,900	0.2714	650.00		650.00	218.00	868.00
SURPLUS PROPERTY	1,150	0.0637	153.00		153.00	51.00	204.00
PLANNING COMM	6,417	0.3554	851.00		851.00	285.00	1,136.00
REGISTER/DEEDS	1,011	0.0560	134.00		134.00	45.00	179.00
HISTORICAL COMM	749	0.0415	99.00		99.00	33.00	132.00
COMM ED ALLIANCE	1,442	0.0799	191.00		191.00	64.00	255.00
ASSESSOR PROP	5,911	0.3274	784.00		784.00	263.00	1,047.00
TRUSTEE	2,057	0.1140	273.00		273.00	92.00	365.00
COUNTY CLERK	4,394	0.2434	583.00		583.00	195.00	778.00
DISTRICT ATTOR	7,150	0.3960	949.00		949.00	318.00	1,267.00
PUBLIC DEFENDER	4,307	0.2386	572.00		572.00	192.00	764.00
JUVENILE CT CLRK	1,813	0.1005	241.00		241.00	81.00	322.00
CIRCUIT CT CLERK	4,203	0.2328	558.00		558.00	187.00	745.00
CRIMINAL CT CLRK	5,005	0.2772	664.00		664.00	223.00	887.00
CLERK/MASTER	1,586	0.0879	211.00		211.00	71.00	282.00
JUVENILE COURT	10,446	0.5785	1,386.00		1,386.00	465.00	1,851.00
GEN SESSIONS CT	9,051	0.5013	1,201.00		1,201.00	403.00	1,604.00
ST TRIAL COURTS	9,504	0.5264	1,261.00		1,261.00	423.00	1,684.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUSTICE INFO SYS	2,371	0.1314	315.00		315.00	105.00	420.00
SHERIFF ADMIN	48,133	2.6657	6,386.00		6,386.00	2,141.00	8,527.00
POLICE	133,483	7.3926	17,710.00		17,710.00	5,937.00	23,647.00
FIRE	90,477	5.0108	12,004.00		12,004.00	4,024.00	16,028.00
CODES ADMIN	7,377	0.4086	979.00		979.00	328.00	1,307.00
BEER BOARD	837	0.0464	111.00		111.00	37.00	148.00
AGRICULTURAL EXT	645	0.0357	86.00		86.00	29.00	115.00
SOIL & WATER	261	0.0145	35.00		35.00	12.00	47.00
SOCIAL SERVICES	12,748	0.7060	1,691.00		1,691.00	567.00	2,258.00
HEALTH	46,302	2.5643	6,143.00		6,143.00	2,059.00	8,202.00
PUBLIC LIBRARY	25,374	1.4053	3,367.00		3,367.00	1,129.00	4,496.00
PARKS	41,715	2.3103	5,535.00		5,535.00	1,855.00	7,390.00
ARTS COMMISSION	1,866	0.1034	248.00		248.00	83.00	331.00
PUBLIC WORKS	43,826	2.4272	5,815.00		5,815.00	1,949.00	7,764.00
SOLID WASTE	19,951	1.1049	2,647.00		2,647.00	887.00	3,534.00
HUMAN RELATIONS	749	0.0415	99.00		99.00	33.00	132.00
ADA MANAGEMENT	1,395	0.0773	185.00		185.00	62.00	247.00
FARMERS MARKET	1,656	0.0918	220.00		220.00	74.00	294.00
MUNI AUDITORIUM	1,953	0.1082	259.00		259.00	87.00	346.00
STATE FAIR BD	6,330	0.3506	840.00		840.00	282.00	1,122.00
CONVENTION CTR	6,330	0.3506	840.00		840.00	282.00	1,122.00
SPORTS AUTHORITY	5,859	0.3245	777.00		777.00	261.00	1,038.00
WATER & SEWER	186,221	10.3133	24,707.00		24,707.00	8,283.00	32,990.00
BORDEAUX LONG-TERM CARE	37,390	2.0708	4,961.00		4,961.00	1,663.00	6,624.00
METRO ACTION COM	22,270	1.2334	2,955.00		2,955.00	991.00	3,946.00
NCAC	17,893	0.9910	2,374.00		2,374.00	796.00	3,170.00
TAXI TRANSP & LICENSING	488	0.0270	65.00		65.00	22.00	87.00
EDUCATION	1,068	0.0592	142.00		142.00	48.00	190.00
COMMUNICATION CENTER	7,289	0.4037	967.00		967.00	324.00	1,291.00
ALL OTHER	815,809	45.1812	108,233.00		108,233.00	36,282.00	144,515.00
CRIMINAL JUSTICE PLANNING	505	0.0280	67.00		67.00	22.00	89.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	1,805,636	100.0000	239,560.00		239,560.00	77,718.00	317,278.00
TOTAL	1,805,636	100.0000	239,560.00		239,560.00	77,718.00	317,278.00

Allocation Basis: FINANCE OPERATIONS CHARGES

Allocation Source: FINANCE

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	OPERATIONS
GENERAL SERVICES	4,044	4,044
FLEET MANAGEMENT	2,564	2,564
POSTAL SERVICE	192	192
RADIO SHOP	639	639
DIRECTOR OF FINANCE	215	215
MINORITY SMALL BUSINESS	76	76
DIV ISION OF REAL	569	569
TREASURY	343	343
HUMAN RESOURCES	7,788	7,788
INFORMATION SYSTEMS	2,996	2,996
DEPARTMENT OF LAW	788	788
LEGISLATIVE	529	529
MAYOR	748	748
ELECTIONS	868	868
SURPLUS PROPERTY	204	204
PLANNING COMM	1,136	1,136
REGISTER/DEEDS	179	179
HISTORICAL COMM	132	132
COMM ED ALLIANCE	255	255
ASSESSOR PROP	1,047	1,047
TRUSTEE	365	365
COUNTY CLERK	778	778
DISTRICT ATTOR	1,267	1,267
PUBLIC DEFENDER	764	764
JUVENILE CT CLRK	322	322
CIRCUIT CT CLERK	745	745
CRIMINAL CT CLRK	887	887
CLERK/MASTER	282	282
JUVENILE COURT	1,851	1,851
GEN SESSIONS CT	1,604	1,604
ST TRIAL COURTS	1,684	1,684
JUSTICE INFO SYS	420	420
SHERIFF ADMIN	8,527	8,527
POLICE	23,647	23,647

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	OPERATIONS
FIRE	16,028	16,028
CODES ADMIN	1,307	1,307
BEER BOARD	148	148
AGRICULTURAL EXT	115	115
SOIL & WATER	47	47
SOCIAL SERVICES	2,258	2,258
HEALTH	8,202	8,202
PUBLIC LIBRARY	4,496	4,496
PARKS	7,390	7,390
ARTS COMMISSION	331	331
PUBLIC WORKS	7,764	7,764
SOLID WASTE	3,534	3,534
HUMAN RELATIONS	132	132
ADA MANAGEMENT	247	247
FARMERS MARKET	294	294
MUNI AUDITORIUM	346	346
STATE FAIR BD	1,122	1,122
CONVENTION CTR	1,122	1,122
SPORTS AUTHORITY	1,038	1,038
WATER & SEWER	32,990	32,990
BORDEAUX LONG-TERM	6,624	6,624
METRO ACTION COM	3,946	3,946
NCAC	3,170	3,170
TAXI TRANSP & LICENSING	87	87
EDUCATION	190	190
COMMUNICATION CENTER	1,291	1,291
ALL OTHER	144,515	144,515
CRIMINAL JUSTICE	89	89
Direct Billed	0	0

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	OPERATIONS
Total	317,278	317,278

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

PAYROLL

NATURE AND EXTENT OF SERVICES

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

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department PAYROLL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,083,237			1,083,237
BUILDING USE ALLOWANCE	1,680		1,680	
POST AUDITS	611	1	612	
SHARED SERVICES	(493)	13	(480)	
GENERAL SERVICES FACILITIES	7,650	454	8,104	
SHARED BUSINESS SERVICES	429	373	802	
CUSTOMER SERVICE	(123)	17	(106)	
POSTAL SERVICE	(4,105)	192	(3,913)	
DIRECTOR OF FINANCE	150,976	13,593	164,569	
TREASURY		36	36	
HUMAN RESOURCES		435	435	
INFORMATION SYSTEMS		40	40	
DEPARTMENT OF LAW		686	686	
CENTRAL RECORDS		1,546	1,546	
LEGISLATIVE		3,425	3,425	
MAYOR		2,024	2,024	
Total Allocated Additions:	156,625	22,835	179,460	179,460
OPERATING REVENUE	(1,123,683)			
Total Departmental Cost Adjustments:	(1,123,683)			(1,123,683)
Total To Be Allocated:	116,179	22,835		139,014

MAXCars © 2007 MAXIMUS, INC.

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

	Total	General & Admin	PAYROLL
Other Expense & Cost			
PERSONAL SERVICES	854,005	0	854,005
CONTRACTUAL SERVICE	185,488	0	185,488
SUPPLIES	15,199	0	15,199
OTHER	19,489	0	19,489
LOCAP TRANSFER	9,056	0	9,056
Departmental Totals			
Total Expenditures	1,083,237	0	1,083,237
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
OPERATING REVENUE	(1,123,683)	0	(1,123,683)
Functional Cost	(40,446)	0	(40,446)
Allocation Step 1			
Inbound- All Others	156,625	156,625	0
Reallocate Admin Costs		(156,625)	156,625
1st Allocation	116,179	0	116,179
Allocation Step 2			
Inbound- All Others	22,835	22,835	0
Reallocate Admin Costs		(22,835)	22,835
2nd Allocation	22,835	0	22,835
Total For 025 PAYROLL			
Total Allocated	139,014	0	139,014

MAXCars © 2007 MAXIMUS, INC.

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

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	18,971.18	1.6883	1,961.00		1,961.00		1,961.00
FLEET MANAGEMENT	12,025.28	1.0702	1,243.00		1,243.00		1,243.00
POSTAL SERVICE	900.84	0.0802	93.00		93.00		93.00
RADIO SHOP	2,995.44	0.2666	310.00		310.00		310.00
DIRECTOR OF FINANCE	1,009.34	0.0898	104.00		104.00		104.00
MINORITY SMALL BUSINESS	358.20	0.0319	37.00		37.00		37.00
DIV ISION OF REAL PROPERTY	1,996.92	0.1777	206.00		206.00	42.00	248.00
TREASURY	1,204.58	0.1072	125.00		125.00	25.00	150.00
HUMAN RESOURCES	27,360.70	2.4349	2,829.00		2,829.00	575.00	3,404.00
INFORMATION SYSTEMS	10,527.49	0.9369	1,088.00		1,088.00	221.00	1,309.00
DEPARTMENT OF LAW	2,767.64	0.2463	286.00		286.00	58.00	344.00
LEGISLATIVE	1,855.85	0.1652	192.00		192.00	39.00	231.00
MAYOR	2,626.43	0.2337	272.00		272.00	55.00	327.00
ELECTIONS	3,049.76	0.2714	315.00		315.00	64.00	379.00
SURPLUS PROPERTY	716.26	0.0637	74.00		74.00	15.00	89.00
PLANNING COMM	3,993.97	0.3554	413.00		413.00	84.00	497.00
REGISTER/DEEDS	629.52	0.0560	65.00		65.00	13.00	78.00
HISTORICAL COMM	466.70	0.0415	48.00		48.00	10.00	58.00
COMM ED ALLIANCE	897.79	0.0799	93.00		93.00	19.00	112.00
ASSESSOR PROP	3,679.14	0.3274	380.00		380.00	77.00	457.00
TRUSTEE	1,280.65	0.1140	132.00		132.00	27.00	159.00
COUNTY CLERK	2,734.93	0.2434	283.00		283.00	57.00	340.00
DISTRICT ATTOR	4,449.72	0.3960	460.00		460.00	93.00	553.00
PUBLIC DEFENDER	2,680.75	0.2386	277.00		277.00	56.00	333.00
JUVENILE CT CLRK	1,128.78	0.1005	117.00		117.00	24.00	141.00
CIRCUIT CT CLERK	2,615.63	0.2328	270.00		270.00	55.00	325.00
CRIMINAL CT CLRK	3,114.89	0.2772	322.00		322.00	65.00	387.00
CLERK/MASTER	987.58	0.0879	102.00		102.00	21.00	123.00
JUVENILE COURT	6,500.96	0.5785	672.00		672.00	137.00	809.00
GEN SESSIONS CT	5,632.82	0.5013	582.00		582.00	118.00	700.00
ST TRIAL COURTS	5,914.95	0.5264	612.00		612.00	124.00	736.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUSTICE INFO SYS	1,476.04	0.1314	153.00		153.00	31.00	184.00
SHERIFF ADMIN	29,954.57	2.6657	3,097.00		3,097.00	629.00	3,726.00
POLICE	83,069.53	7.3926	8,589.00		8,589.00	1,744.00	10,333.00
FIRE	56,305.79	5.0108	5,822.00		5,822.00	1,182.00	7,004.00
CODES ADMIN	4,590.92	0.4086	475.00		475.00	96.00	571.00
BEER BOARD	520.88	0.0464	54.00		54.00	11.00	65.00
AGRICULTURAL EXT	401.57	0.0357	42.00		42.00	8.00	50.00
SOIL & WATER	162.82	0.0145	17.00		17.00	3.00	20.00
SOCIAL SERVICES	7,933.62	0.7060	820.00		820.00	167.00	987.00
HEALTH	28,814.98	2.5643	2,979.00		2,979.00	605.00	3,584.00
PUBLIC LIBRARY	15,791.31	1.4053	1,633.00		1,633.00	332.00	1,965.00
PARKS	25,960.46	2.3103	2,684.00		2,684.00	545.00	3,229.00
ARTS COMMISSION	1,161.35	0.1034	120.00		120.00	24.00	144.00
PUBLIC WORKS	27,273.81	2.4272	2,820.00		2,820.00	573.00	3,393.00
SOLID WASTE	12,415.91	1.1049	1,284.00		1,284.00	261.00	1,545.00
HUMAN RELATIONS	466.70	0.0415	48.00		48.00	10.00	58.00
ADA MANAGEMENT	868.27	0.0773	90.00		90.00	18.00	108.00
FARMERS MARKET	1,031.09	0.0918	107.00		107.00	22.00	129.00
MUNI AUDITORIUM	1,215.53	0.1082	126.00		126.00	26.00	152.00
STATE FAIR BD	3,939.65	0.3506	407.00		407.00	83.00	490.00
CONVENTION CTR	3,939.65	0.3506	407.00		407.00	83.00	490.00
SPORTS AUTHORITY	3,646.58	0.3245	377.00		377.00	77.00	454.00
WATER & SEWER	115,889.29	10.3133	11,982.00		11,982.00	2,434.00	14,416.00
BORDEAUX LONG-TERM CARE	23,269.04	2.0708	2,406.00		2,406.00	489.00	2,895.00
METRO ACTION COM	13,859.38	1.2334	1,433.00		1,433.00	291.00	1,724.00
NCAC	11,135.25	0.9910	1,151.00		1,151.00	234.00	1,385.00
TAXI TRANSP & LICENSING	303.88	0.0270	31.00		31.00	6.00	37.00
EDUCATION	665.13	0.0592	69.00		69.00	14.00	83.00
COMMUNICATION CENTER	4,536.61	0.4037	469.00		469.00	95.00	564.00
ALL OTHER	507,694.39	45.1812	52,491.00		52,491.00	10,661.00	63,152.00
CRIMINAL JUSTICE PLANNING	314.69	0.0280	33.00		33.00	7.00	40.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	1,123,683.39	100.0000	116,179.00		116,179.00	22,835.00	139,014.00
TOTAL	1,123,683.39	100.0000	116,179.00		116,179.00	22,835.00	139,014.00

Allocation Basis: PAYROLL BILLINGS PER DEPARTMENT

Allocation Source: FINANCE BILLING

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	PAYROLL
GENERAL SERVICES	1,961	1,961
FLEET MANAGEMENT	1,243	1,243
POSTAL SERVICE	93	93
RADIO SHOP	310	310
DIRECTOR OF FINANCE	104	104
MINORITY SMALL BUSINESS	37	37
DIV ISION OF REAL	248	248
TREASURY	150	150
HUMAN RESOURCES	3,404	3,404
INFORMATION SYSTEMS	1,309	1,309
DEPARTMENT OF LAW	344	344
LEGISLATIVE	231	231
MAYOR	327	327
ELECTIONS	379	379
SURPLUS PROPERTY	89	89
PLANNING COMM	497	497
REGISTER/DEEDS	78	78
HISTORICAL COMM	58	58
COMM ED ALLIANCE	112	112
ASSESSOR PROP	457	457
TRUSTEE	159	159
COUNTY CLERK	340	340
DISTRICT ATTOR	553	553
PUBLIC DEFENDER	333	333
JUVENILE CT CLRK	141	141
CIRCUIT CT CLERK	325	325
CRIMINAL CT CLRK	387	387
CLERK/MASTER	123	123
JUVENILE COURT	809	809
GEN SESSIONS CT	700	700
ST TRIAL COURTS	736	736
JUSTICE INFO SYS	184	184
SHERIFF ADMIN	3,726	3,726
POLICE	10,333	10,333

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	PAYROLL
FIRE	7,004	7,004
CODES ADMIN	571	571
BEER BOARD	65	65
AGRICULTURAL EXT	50	50
SOIL & WATER	20	20
SOCIAL SERVICES	987	987
HEALTH	3,584	3,584
PUBLIC LIBRARY	1,965	1,965
PARKS	3,229	3,229
ARTS COMMISSION	144	144
PUBLIC WORKS	3,393	3,393
SOLID WASTE	1,545	1,545
HUMAN RELATIONS	58	58
ADA MANAGEMENT	108	108
FARMERS MARKET	129	129
MUNI AUDITORIUM	152	152
STATE FAIR BD	490	490
CONVENTION CTR	490	490
SPORTS AUTHORITY	454	454
WATER & SEWER	14,416	14,416
BORDEAUX LONG-TERM	2,895	2,895
METRO ACTION COM	1,724	1,724
NCAC	1,385	1,385
TAXI TRANSP & LICENSING	37	37
EDUCATION	83	83
COMMUNICATION CENTER	564	564
ALL OTHER	63,152	63,152
CRIMINAL JUSTICE	40	40
Direct Billed	0	0

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	PAYROLL
Total	139,014	139,014

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

OFFICE OF MANAGEMENT AND BUDGET (OMB)

NATURE AND EXTENT OF SERVICES

The Office of Management and Budget is responsible for the preparation and administration of the Metropolitan Annual Operating Budget. Budget preparation includes giving assistance to individual departments including those receiving Federal funds. For plan purposes, OMB costs were allocated based on total expenditures by department. The residual was allocated to departments based on billings. The costs and revenues were taken from the Government's CAFR for FY 2006.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department OFFICE OF MANAGEMENT BUDGET

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,423,335			1,423,335
BUILDING USE ALLOWANCE	3,396		3,396	
POST AUDITS	47,531	43	47,574	
SHARED SERVICES	(675)	18	(657)	
GENERAL SERVICES FACILITIES	10,950	650	11,600	
SHARED BUSINESS SERVICES	610	531	1,141	
CUSTOMER SERVICE	(174)	25	(149)	
POSTAL SERVICE	(53)	3	(50)	
DIRECTOR OF FINANCE	210,180	18,923	229,103	
TREASURY		44	44	
HUMAN RESOURCES		619	619	
INFORMATION SYSTEMS		157	157	
LEGISLATIVE		3,939	3,939	
MAYOR		2,329	2,329	
Total Allocated Additions:	271,765	27,281	299,046	299,046
OPERATING REVENUE	(1,476,481)			
Total Departmental Cost Adjustments:	(1,476,481)			(1,476,481)
Total To Be Allocated:	218,619	27,281		245,900

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department OFFICE OF MANAGEMENT BUDGET

	Total	General & Admin	MANAGEMENT BUDGET
Other Expense & Cost			
PERSONAL SERVICE	1,136,099	0	1,136,099
CONTRACTUAL SERVICE	255,834	0	255,834
SUPPLIES & MATERIALS	14,326	0	14,326
OTHER	3,703	0	3,703
LOCAP TRANSFER	13,373	0	13,373
Departmental Totals			
Total Expenditures	1,423,335	0	1,423,335
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
OPERATING REVENUE	(1,476,481)	0	(1,476,481)
Functional Cost	(53,146)	0	(53,146)
Allocation Step 1			
Inbound- All Others	271,765	271,765	0
Reallocate Admin Costs		(271,765)	271,765
1st Allocation	218,619	0	218,619
Allocation Step 2			
Inbound- All Others	27,281	27,281	0
Reallocate Admin Costs		(27,281)	27,281
2nd Allocation	27,281	0	27,281
Total For 023 OFFICE OF			
Total Allocated	245,900	0	245,900

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department OFFICE OF MANAGEMENT BUDGET

Activity - MANAGEMENT BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	24,927	1.6883	3,691.00		3,691.00		3,691.00
FLEET MANAGEMENT	15,800	1.0702	2,340.00		2,340.00		2,340.00
POSTAL SERVICE	1,183	0.0802	175.00		175.00		175.00
RADIO SHOP	3,935	0.2666	583.00		583.00		583.00
DIRECTOR OF FINANCE	1,326	0.0898	196.00		196.00		196.00
MINORITY SMALL BUSINESS	470	0.0319	70.00		70.00		70.00
DIV ISION OF REAL PROPERTY	2,623	0.1777	389.00		389.00	50.00	439.00
TREASURY	1,582	0.1072	234.00		234.00	30.00	264.00
HUMAN RESOURCES	35,951	2.4349	5,323.00		5,323.00	686.00	6,009.00
INFORMATION SYSTEMS	13,832	0.9369	2,048.00		2,048.00	264.00	2,312.00
DEPARTMENT OF LAW	3,636	0.2463	538.00		538.00	69.00	607.00
LEGISLATIVE	2,438	0.1652	361.00		361.00	47.00	408.00
MAYOR	3,451	0.2337	511.00		511.00	66.00	577.00
ELECTIONS	4,007	0.2714	593.00		593.00	77.00	670.00
SURPLUS PROPERTY	941	0.0637	139.00		139.00	18.00	157.00
PLANNING COMM	5,247	0.3554	777.00		777.00	100.00	877.00
REGISTER/DEEDS	827	0.0560	122.00		122.00	16.00	138.00
HISTORICAL COMM	613	0.0415	91.00		91.00	12.00	103.00
COMM ED ALLIANCE	1,179	0.0799	175.00		175.00	23.00	198.00
ASSESSOR PROP	4,834	0.3274	716.00		716.00	92.00	808.00
TRUSTEE	1,682	0.1140	249.00		249.00	32.00	281.00
COUNTY CLERK	3,593	0.2434	532.00		532.00	69.00	601.00
DISTRICT ATTOR	5,846	0.3960	866.00		866.00	112.00	978.00
PUBLIC DEFENDER	3,522	0.2386	522.00		522.00	67.00	589.00
JUVENILE CT CLRK	1,483	0.1005	220.00		220.00	28.00	248.00
CIRCUIT CT CLERK	3,436	0.2328	509.00		509.00	66.00	575.00
CRIMINAL CT CLRK	4,092	0.2772	606.00		606.00	78.00	684.00
CLERK/MASTER	1,297	0.0879	192.00		192.00	25.00	217.00
JUVENILE COURT	8,542	0.5785	1,265.00		1,265.00	163.00	1,428.00
GEN SESSIONS CT	7,401	0.5013	1,096.00		1,096.00	141.00	1,237.00
ST TRIAL COURTS	7,772	0.5264	1,151.00		1,151.00	148.00	1,299.00

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department OFFICE OF MANAGEMENT BUDGET

Activity - MANAGEMENT BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUSTICE INFO SYS	1,939	0.1314	287.00		287.00	37.00	324.00
SHERIFF ADMIN	39,359	2.6657	5,828.00		5,828.00	751.00	6,579.00
POLICE	109,150	7.3926	16,162.00		16,162.00	2,084.00	18,246.00
FIRE	73,983	5.0108	10,955.00		10,955.00	1,413.00	12,368.00
CODES ADMIN	6,032	0.4086	893.00		893.00	115.00	1,008.00
BEER BOARD	684	0.0464	101.00		101.00	13.00	114.00
AGRICULTURAL EXT	527	0.0357	78.00		78.00	10.00	88.00
SOIL & WATER	213	0.0145	32.00		32.00	4.00	36.00
SOCIAL SERVICES	10,424	0.7060	1,544.00		1,544.00	199.00	1,743.00
HEALTH	37,861	2.5643	5,606.00		5,606.00	723.00	6,329.00
PUBLIC LIBRARY	20,749	1.4053	3,072.00		3,072.00	396.00	3,468.00
PARKS	34,111	2.3103	5,051.00		5,051.00	651.00	5,702.00
ARTS COMMISSION	1,525	0.1034	226.00		226.00	29.00	255.00
PUBLIC WORKS	35,836	2.4272	5,306.00		5,306.00	684.00	5,990.00
SOLID WASTE	16,314	1.1049	2,416.00		2,416.00	311.00	2,727.00
HUMAN RELATIONS	613	0.0415	91.00		91.00	12.00	103.00
ADA MANAGEMENT	1,140	0.0773	169.00		169.00	22.00	191.00
FARMERS MARKET	1,354	0.0918	201.00		201.00	26.00	227.00
MUNI AUDITORIUM	1,597	0.1082	236.00		236.00	30.00	266.00
STATE FAIR BD	5,176	0.3506	766.00		766.00	99.00	865.00
CONVENTION CTR	5,176	0.3506	766.00		766.00	99.00	865.00
SPORTS AUTHORITY	4,791	0.3245	709.00		709.00	91.00	800.00
WATER & SEWER	152,274	10.3133	22,547.00		22,547.00	2,907.00	25,454.00
BORDEAUX LONG-TERM CARE	30,574	2.0708	4,527.00		4,527.00	584.00	5,111.00
METRO ACTION COM	18,210	1.2334	2,696.00		2,696.00	348.00	3,044.00
NCAC	14,631	0.9910	2,166.00		2,166.00	279.00	2,445.00
TAXI TRANSP & LICENSING	399	0.0270	59.00		59.00	8.00	67.00
EDUCATION	873	0.0592	129.00		129.00	17.00	146.00
COMMUNICATION CENTER	5,960	0.4037	883.00		883.00	114.00	997.00
ALL OTHER	667,092	45.1812	98,776.00		98,776.00	12,738.00	111,514.00
CRIMINAL JUSTICE PLANNING	413	0.0280	61.00		61.00	8.00	69.00

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department OFFICE OF MANAGEMENT BUDGET

Activity - MANAGEMENT BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	1,476,480	100.0000	218,619.00		218,619.00	27,281.00	245,900.00
TOTAL	1,476,480	100.0000	218,619.00		218,619.00	27,281.00	245,900.00

Allocation Basis: OMB BILLINGS

Allocation Source: FINANCE

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	MANAGEMENT
GENERAL SERVICES	3,691	3,691
FLEET MANAGEMENT	2,340	2,340
POSTAL SERVICE	175	175
RADIO SHOP	583	583
DIRECTOR OF FINANCE	196	196
MINORITY SMALL BUSINESS	70	70
DIV ISION OF REAL	439	439
TREASURY	264	264
HUMAN RESOURCES	6,009	6,009
INFORMATION SYSTEMS	2,312	2,312
DEPARTMENT OF LAW	607	607
LEGISLATIVE	408	408
MAYOR	577	577
ELECTIONS	670	670
SURPLUS PROPERTY	157	157
PLANNING COMM	877	877
REGISTER/DEEDS	138	138
HISTORICAL COMM	103	103
COMM ED ALLIANCE	198	198
ASSESSOR PROP	808	808
TRUSTEE	281	281
COUNTY CLERK	601	601
DISTRICT ATTOR	978	978
PUBLIC DEFENDER	589	589
JUVENILE CT CLRK	248	248
CIRCUIT CT CLERK	575	575
CRIMINAL CT CLRK	684	684
CLERK/MASTER	217	217
JUVENILE COURT	1,428	1,428
GEN SESSIONS CT	1,237	1,237
ST TRIAL COURTS	1,299	1,299
JUSTICE INFO SYS	324	324
SHERIFF ADMIN	6,579	6,579
POLICE	18,246	18,246

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	MANAGEMENT
FIRE	12,368	12,368
CODES ADMIN	1,008	1,008
BEER BOARD	114	114
AGRICULTURAL EXT	88	88
SOIL & WATER	36	36
SOCIAL SERVICES	1,743	1,743
HEALTH	6,329	6,329
PUBLIC LIBRARY	3,468	3,468
PARKS	5,702	5,702
ARTS COMMISSION	255	255
PUBLIC WORKS	5,990	5,990
SOLID WASTE	2,727	2,727
HUMAN RELATIONS	103	103
ADA MANAGEMENT	191	191
FARMERS MARKET	227	227
MUNI AUDITORIUM	266	266
STATE FAIR BD	865	865
CONVENTION CTR	865	865
SPORTS AUTHORITY	800	800
WATER & SEWER	25,454	25,454
BORDEAUX LONG-TERM	5,111	5,111
METRO ACTION COM	3,044	3,044
NCAC	2,445	2,445
TAXI TRANSP & LICENSING	67	67
EDUCATION	146	146
COMMUNICATION CENTER	997	997
ALL OTHER	111,514	111,514
CRIMINAL JUSTICE	69	69
Direct Billed	0	0

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	MANAGEMENT
Total	245,900	245,900

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

INTERNAL AUDIT

NATURE AND EXTENT OF SERVICES

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

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department INTERNAL AUDIT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	677,015			677,015
BUILDING USE ALLOWANCE	1,993		1,993	
POST AUDITS	1,161	1	1,162	
SHARED SERVICES	(348)	10	(338)	
GENERAL SERVICES FACILITIES	6,550	389	6,939	
SHARED BUSINESS SERVICES	364	317	681	
CUSTOMER SERVICE	(102)	14	(88)	
POSTAL SERVICE	(32)	2	(30)	
DIRECTOR OF FINANCE	103,497	9,318	112,815	
TREASURY		22	22	
HUMAN RESOURCES		370	370	
INFORMATION SYSTEMS		34	34	
LEGISLATIVE		1,974	1,974	
MAYOR		1,167	1,167	
Total Allocated Additions:	113,083	13,618	126,701	126,701
OPERATING REVENUE	(702,294)			
Total Departmental Cost Adjustments:	(702,294)			(702,294)
Total To Be Allocated:	87,804	13,618		101,422

MAXCars © 2007 MAXIMUS, INC.

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

	Total	General & Admin	FINANCE INTERNAL AUDIT
Other Expense & Cost			
PERSONAL SERVICES	562,301	0	562,301
CONTRACTUAL SERVICES	104,591	0	104,591
SUPPLIES & MATERIALS	3,431	0	3,431
OTHER	14	0	14
DEPRECIATION	0	0	0
LOCAP TRANSFER	6,678	0	6,678
Departmental Totals			
Total Expenditures	677,015	0	677,015
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
OPERATING REVENUE	(702,294)	0	(702,294)
Functional Cost	(25,279)	0	(25,279)
Allocation Step 1			
Inbound- All Others	113,083	113,083	0
Reallocate Admin Costs		(113,083)	113,083
1st Allocation	87,804	0	87,804
Allocation Step 2			
Inbound- All Others	13,618	13,618	0
Reallocate Admin Costs		(13,618)	13,618
2nd Allocation	13,618	0	13,618
Total For 024 INTERNAL AUDIT			
Total Allocated	101,422	0	101,422

MAXCars © 2007 MAXIMUS, INC.

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

Activity - FINANCE INTERNAL AUDIT BI

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FLEET MANAGEMENT	7,515.71	1.1162	980.00		980.00		980.00
POSTAL SERVICE	563.02	0.0836	73.00		73.00		73.00
RADIO SHOP	1,872.13	0.2780	244.00		244.00		244.00
DIRECTOR OF FINANCE	630.83	0.0937	82.00		82.00		82.00
MINORITY SMALL BUSINESS	223.87	0.0332	29.00		29.00		29.00
DIV ISION OF REAL PROPERTY	1,248.06	0.1854	163.00		163.00	26.00	189.00
TREASURY	752.85	0.1118	98.00		98.00	15.00	113.00
INFORMATION SYSTEMS	6,260.81	0.9298	816.00		816.00	129.00	945.00
DEPARTMENT OF LAW	1,729.75	0.2569	226.00		226.00	36.00	262.00
LEGISLATIVE	1,159.89	0.1723	151.00		151.00	24.00	175.00
MAYOR	1,641.50	0.2438	214.00		214.00	34.00	248.00
ELECTIONS	1,906.08	0.2831	249.00		249.00	39.00	288.00
SURPLUS PROPERTY	447.66	0.0665	58.00		58.00	9.00	67.00
PLANNING COMM	2,496.20	0.3707	326.00		326.00	51.00	377.00
REGISTER/DEEDS	393.44	0.0584	51.00		51.00	8.00	59.00
HISTORICAL COMM	291.68	0.0433	38.00		38.00	6.00	44.00
COMM ED ALLIANCE	561.11	0.0833	73.00		73.00	12.00	85.00
ASSESSOR PROP	2,299.44	0.3415	300.00		300.00	47.00	347.00
TRUSTEE	800.40	0.1189	104.00		104.00	16.00	120.00
COUNTY CLERK	1,709.31	0.2539	223.00		223.00	35.00	258.00
DISTRICT ATTOR	2,781.04	0.4130	363.00		363.00	57.00	420.00
PUBLIC DEFENDER	1,675.45	0.2488	218.00		218.00	34.00	252.00
JUVENILE CT CLRK	705.48	0.1048	92.00		92.00	15.00	107.00
CIRCUIT CT CLERK	1,634.75	0.2428	213.00		213.00	34.00	247.00
CRIMINAL CT CLRK	1,946.78	0.2891	254.00		254.00	40.00	294.00
CLERK/MASTER	617.23	0.0917	80.00		80.00	13.00	93.00
JUVENILE COURT	4,063.05	0.6034	530.00		530.00	84.00	614.00
GEN SESSIONS CT	3,520.47	0.5228	459.00		459.00	72.00	531.00
ST TRIAL COURTS	3,696.80	0.5490	482.00		482.00	76.00	558.00
JUSTICE INFO SYS	922.51	0.1370	120.00		120.00	19.00	139.00
SHERIFF ADMIN	18,721.39	2.7804	2,441.00		2,441.00	385.00	2,826.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - FINANCE INTERNAL AUDIT BI

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE	51,917.85	7.7105	6,770.00		6,770.00	1,067.00	7,837.00
FIRE	35,190.71	5.2263	4,589.00		4,589.00	723.00	5,312.00
CODES ADMIN	2,869.29	0.4261	374.00		374.00	59.00	433.00
BEER BOARD	325.55	0.0483	42.00		42.00	7.00	49.00
AGRICULTURAL EXT	250.98	0.0373	33.00		33.00	5.00	38.00
SOIL & WATER	101.76	0.0151	13.00		13.00	2.00	15.00
SOCIAL SERVICES	4,958.46	0.7364	647.00		647.00	102.00	749.00
HEALTH	18,009.15	2.6746	2,348.00		2,348.00	370.00	2,718.00
PUBLIC LIBRARY	9,869.45	1.4658	1,287.00		1,287.00	203.00	1,490.00
PARKS	16,225.10	2.4097	2,116.00		2,116.00	333.00	2,449.00
ARTS COMMISSION	725.83	0.1078	95.00		95.00	15.00	110.00
PUBLIC WORKS	17,045.94	2.5316	2,223.00		2,223.00	350.00	2,573.00
SOLID WASTE	7,759.85	1.1524	1,012.00		1,012.00	159.00	1,171.00
HUMAN RELATIONS	291.68	0.0433	38.00		38.00	6.00	44.00
ADA MANAGEMENT	542.66	0.0806	71.00		71.00	11.00	82.00
FARMERS MARKET	644.42	0.0957	84.00		84.00	13.00	97.00
MUNI AUDITORIUM	759.69	0.1128	99.00		99.00	16.00	115.00
STATE FAIR BD	2,462.25	0.3657	321.00		321.00	51.00	372.00
CONVENTION CTR	2,462.25	0.3657	321.00		321.00	51.00	372.00
SPORTS AUTHORITY	2,279.08	0.3385	297.00		297.00	47.00	344.00
WATER & SEWER	72,429.96	10.7569	9,445.00		9,445.00	1,489.00	10,934.00
BORDEAUX LONG-TERM CARE	14,542.98	2.1598	1,896.00		1,896.00	299.00	2,195.00
METRO ACTION COM	8,662.01	1.2864	1,130.00		1,130.00	178.00	1,308.00
NCAC	6,959.45	1.0336	908.00		908.00	143.00	1,051.00
TAXI TRANSP & LICENSING	189.92	0.0282	25.00		25.00	4.00	29.00
EDUCATION	415.70	0.0617	54.00		54.00	9.00	63.00
COMMUNICATION CENTER	2,835.35	0.4211	370.00		370.00	58.00	428.00
ALL OTHER	317,624.08	47.1718	41,420.00		41,420.00	6,528.00	47,948.00
CRIMINAL JUSTICE PLANNING	196.68	0.0292	26.00		26.00	4.00	30.00
SubTotal	673,336.84	100.0000	87,804.00		87,804.00	13,618.00	101,422.00
TOTAL	673,336.84	100.0000	87,804.00		87,804.00	13,618.00	101,422.00

MAXCars © 2007 MAXIMUS, INC.

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

Allocation Basis: FINANCE INTERNAL AUDIT BILLING

Allocation Source: FINANCE

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	FINANCE INTERNAL
FLEET MANAGEMENT	980	980
POSTAL SERVICE	73	73
RADIO SHOP	244	244
DIRECTOR OF FINANCE	82	82
MINORITY SMALL BUSINESS	29	29
DIV ISION OF REAL	189	189
TREASURY	113	113
INFORMATION SYSTEMS	945	945
DEPARTMENT OF LAW	262	262
LEGISLATIVE	175	175
MAYOR	248	248
ELECTIONS	288	288
SURPLUS PROPERTY	67	67
PLANNING COMM	377	377
REGISTER/DEEDS	59	59
HISTORICAL COMM	44	44
COMM ED ALLIANCE	85	85
ASSESSOR PROP	347	347
TRUSTEE	120	120
COUNTY CLERK	258	258
DISTRICT ATTOR	420	420
PUBLIC DEFENDER	252	252
JUVENILE CT CLRK	107	107
CIRCUIT CT CLERK	247	247
CRIMINAL CT CLRK	294	294
CLERK/MASTER	93	93
JUVENILE COURT	614	614
GEN SESSIONS CT	531	531
ST TRIAL COURTS	558	558
JUSTICE INFO SYS	139	139
SHERIFF ADMIN	2,826	2,826
POLICE	7,837	7,837
FIRE	5,312	5,312
CODES ADMIN	433	433

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	FINANCE INTERNAL
BEER BOARD	49	49
AGRICULTURAL EXT	38	38
SOIL & WATER	15	15
SOCIAL SERVICES	749	749
HEALTH	2,718	2,718
PUBLIC LIBRARY	1,490	1,490
PARKS	2,449	2,449
ARTS COMMISSION	110	110
PUBLIC WORKS	2,573	2,573
SOLID WASTE	1,171	1,171
HUMAN RELATIONS	44	44
ADA MANAGEMENT	82	82
FARMERS MARKET	97	97
MUNI AUDITORIUM	115	115
STATE FAIR BD	372	372
CONVENTION CTR	372	372
SPORTS AUTHORITY	344	344
WATER & SEWER	10,934	10,934
BORDEAUX LONG-TERM	2,195	2,195
METRO ACTION COM	1,308	1,308
NCAC	1,051	1,051
TAXI TRANSP & LICENSING	29	29
EDUCATION	63	63
COMMUNICATION CENTER	428	428
ALL OTHER	47,948	47,948
CRIMINAL JUSTICE	30	30
Direct Billed	0	0
Total	101,422	101,422

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

BUSINESS SOLUTIONS

NATURE AND EXTENT OF SERVICES

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

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

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department BUSINESS SOLUTIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	933,718			933,718
BUILDING USE ALLOWANCE	2,165		2,165	
POST AUDITS	30,952	29	30,981	
SHARED SERVICES	(421)	11	(410)	
GENERAL SERVICES FACILITIES	6,858	407	7,265	
SHARED BUSINESS SERVICES	385	336	721	
CUSTOMER SERVICE	(109)	15	(94)	
POSTAL SERVICE	(37)	2	(35)	
DIRECTOR OF FINANCE	128,502	11,569	140,071	
TREASURY		27	27	
HUMAN RESOURCES		383	383	
INFORMATION SYSTEMS		412	412	
LEGISLATIVE		2,320	2,320	
MAYOR		1,372	1,372	
Total Allocated Additions:	168,295	16,883	185,178	185,178
OPERATING REVENUE	(968,582)			
Total Departmental Cost Adjustments:	(968,582)			(968,582)
Total To Be Allocated:	133,431	16,883		150,314

MAXCars © 2007 MAXIMUS, INC.

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

	Total	General & Admin	BUSINESS SOLUTIONS
Other Expense & Cost			
PERSONAL SERVICES	698,832	7,478	691,354
CONTRACTUAL SERVICES	218,117	2,334	215,783
SUPPLIES & MATERIALS	6,356	68	6,288
OTHER	682	7	675
LOCAP TRANSFER	9,731	104	9,627
Departmental Totals			
Total Expenditures	933,718	9,991	923,727
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
OPERATING REVENUE	(968,582)	(10,364)	(958,218)
Functional Cost	(34,864)	(373)	(34,491)
Allocation Step 1			
Inbound- All Others	168,295	168,295	0
Reallocate Admin Costs		(167,922)	167,922
1st Allocation	133,431	0	133,431
Allocation Step 2			
Inbound- All Others	16,883	16,883	0
Reallocate Admin Costs		(16,883)	16,883
2nd Allocation	16,883	0	16,883
Total For 026 BUSINESS			
Total Allocated	150,314	0	150,314

MAXCars © 2007 MAXIMUS, INC.

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

Activity - BUSINESS SOLUTIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	16,352	1.6883	2,253.00		2,253.00		2,253.00
FLEET MANAGEMENT	10,365	1.0702	1,428.00		1,428.00		1,428.00
POSTAL SERVICE	776	0.0802	107.00		107.00		107.00
RADIO SHOP	2,581	0.2666	356.00		356.00		356.00
DIRECTOR OF FINANCE	870	0.0898	120.00		120.00		120.00
MINORITY SMALL BUSINESS	308	0.0319	43.00		43.00		43.00
DIV ISION OF REAL PROPERTY	1,721	0.1777	237.00		237.00	31.00	268.00
TREASURY	1,038	0.1072	143.00		143.00	19.00	162.00
HUMAN RESOURCES	23,584	2.4349	3,249.00		3,249.00	425.00	3,674.00
INFORMATION SYSTEMS	9,074	0.9369	1,250.00		1,250.00	163.00	1,413.00
DEPARTMENT OF LAW	2,385	0.2463	329.00		329.00	43.00	372.00
LEGISLATIVE	1,599	0.1652	220.00		220.00	29.00	249.00
MAYOR	2,263	0.2337	312.00		312.00	41.00	353.00
ELECTIONS	2,628	0.2714	362.00		362.00	47.00	409.00
SURPLUS PROPERTY	617	0.0637	85.00		85.00	11.00	96.00
PLANNING COMM	3,442	0.3554	474.00		474.00	62.00	536.00
REGISTER/DEEDS	542	0.0560	75.00		75.00	10.00	85.00
HISTORICAL COMM	402	0.0415	55.00		55.00	7.00	62.00
COMM ED ALLIANCE	773	0.0799	107.00		107.00	14.00	121.00
ASSESSOR PROP	3,171	0.3274	437.00		437.00	57.00	494.00
TRUSTEE	1,103	0.1140	152.00		152.00	20.00	172.00
COUNTY CLERK	2,357	0.2434	325.00		325.00	42.00	367.00
DISTRICT ATTOR	3,835	0.3960	528.00		528.00	69.00	597.00
PUBLIC DEFENDER	2,310	0.2386	318.00		318.00	42.00	360.00
JUVENILE CT CLRK	972	0.1005	134.00		134.00	18.00	152.00
CIRCUIT CT CLERK	2,254	0.2328	311.00		311.00	41.00	352.00
CRIMINAL CT CLRK	2,684	0.2772	370.00		370.00	48.00	418.00
CLERK/MASTER	851	0.0879	117.00		117.00	15.00	132.00
JUVENILE COURT	5,603	0.5785	772.00		772.00	101.00	873.00
GEN SESSIONS CT	4,855	0.5013	669.00		669.00	87.00	756.00
ST TRIAL COURTS	5,098	0.5264	702.00		702.00	92.00	794.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - BUSINESS SOLUTIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUSTICE INFO SYS	1,272	0.1314	175.00		175.00	23.00	198.00
SHERIFF ADMIN	25,819	2.6657	3,557.00		3,557.00	465.00	4,022.00
POLICE	71,603	7.3926	9,864.00		9,864.00	1,290.00	11,154.00
FIRE	48,533	5.0108	6,686.00		6,686.00	874.00	7,560.00
CODES ADMIN	3,957	0.4086	545.00		545.00	71.00	616.00
BEER BOARD	448	0.0464	62.00		62.00	8.00	70.00
AGRICULTURAL EXT	346	0.0357	48.00		48.00	6.00	54.00
SOIL & WATER	140	0.0145	19.00		19.00	3.00	22.00
SOCIAL SERVICES	6,838	0.7060	942.00		942.00	123.00	1,065.00
HEALTH	24,837	2.5643	3,422.00		3,422.00	447.00	3,869.00
PUBLIC LIBRARY	13,611	1.4053	1,875.00		1,875.00	245.00	2,120.00
PARKS	22,377	2.3103	3,083.00		3,083.00	403.00	3,486.00
ARTS COMMISSION	1,001	0.1034	138.00		138.00	18.00	156.00
PUBLIC WORKS	23,509	2.4272	3,239.00		3,239.00	423.00	3,662.00
SOLID WASTE	10,702	1.1049	1,474.00		1,474.00	193.00	1,667.00
HUMAN RELATIONS	402	0.0415	55.00		55.00	7.00	62.00
ADA MANAGEMENT	748	0.0773	103.00		103.00	13.00	116.00
FARMERS MARKET	888	0.0918	122.00		122.00	16.00	138.00
MUNI AUDITORIUM	1,047	0.1082	144.00		144.00	19.00	163.00
STATE FAIR BD	3,395	0.3506	468.00		468.00	61.00	529.00
CONVENTION CTR	3,395	0.3506	468.00		468.00	61.00	529.00
SPORTS AUTHORITY	3,143	0.3245	433.00		433.00	57.00	490.00
WATER & SEWER	99,893	10.3133	13,761.00		13,761.00	1,799.00	15,560.00
BORDEAUX LONG-TERM CARE	20,057	2.0708	2,763.00		2,763.00	361.00	3,124.00
METRO ACTION COM	11,946	1.2334	1,646.00		1,646.00	215.00	1,861.00
NCAC	9,598	0.9910	1,322.00		1,322.00	173.00	1,495.00
TAXI TRANSP & LICENSING	261	0.0270	36.00		36.00	5.00	41.00
EDUCATION	573	0.0592	79.00		79.00	10.00	89.00
COMMUNICATION CENTER	3,910	0.4037	539.00		539.00	70.00	609.00
ALL OTHER	437,617	45.1812	60,286.00		60,286.00	7,885.00	68,171.00
CRIMINAL JUSTICE PLANNING	271	0.0280	37.00		37.00	5.00	42.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - BUSINESS SOLUTIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	968,582	100.0000	133,431.00		133,431.00	16,883.00	150,314.00
TOTAL	968,582	100.0000	133,431.00		133,431.00	16,883.00	150,314.00

Allocation Basis: BUSINESS SOLUTIONS BILLINGS

Allocation Source: FINANCE

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	BUSINESS SOLUTIONS
GENERAL SERVICES	2,253	2,253
FLEET MANAGEMENT	1,428	1,428
POSTAL SERVICE	107	107
RADIO SHOP	356	356
DIRECTOR OF FINANCE	120	120
MINORITY SMALL BUSINESS	43	43
DIV ISION OF REAL	268	268
TREASURY	162	162
HUMAN RESOURCES	3,674	3,674
INFORMATION SYSTEMS	1,413	1,413
DEPARTMENT OF LAW	372	372
LEGISLATIVE	249	249
MAYOR	353	353
ELECTIONS	409	409
SURPLUS PROPERTY	96	96
PLANNING COMM	536	536
REGISTER/DEEDS	85	85
HISTORICAL COMM	62	62
COMM ED ALLIANCE	121	121
ASSESSOR PROP	494	494
TRUSTEE	172	172
COUNTY CLERK	367	367
DISTRICT ATTOR	597	597
PUBLIC DEFENDER	360	360
JUVENILE CT CLRK	152	152
CIRCUIT CT CLERK	352	352
CRIMINAL CT CLRK	418	418
CLERK/MASTER	132	132
JUVENILE COURT	873	873
GEN SESSIONS CT	756	756
ST TRIAL COURTS	794	794
JUSTICE INFO SYS	198	198
SHERIFF ADMIN	4,022	4,022
POLICE	11,154	11,154

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	BUSINESS SOLUTIONS
FIRE	7,560	7,560
CODES ADMIN	616	616
BEER BOARD	70	70
AGRICULTURAL EXT	54	54
SOIL & WATER	22	22
SOCIAL SERVICES	1,065	1,065
HEALTH	3,869	3,869
PUBLIC LIBRARY	2,120	2,120
PARKS	3,486	3,486
ARTS COMMISSION	156	156
PUBLIC WORKS	3,662	3,662
SOLID WASTE	1,667	1,667
HUMAN RELATIONS	62	62
ADA MANAGEMENT	116	116
FARMERS MARKET	138	138
MUNI AUDITORIUM	163	163
STATE FAIR BD	529	529
CONVENTION CTR	529	529
SPORTS AUTHORITY	490	490
WATER & SEWER	15,560	15,560
BORDEAUX LONG-TERM	3,124	3,124
METRO ACTION COM	1,861	1,861
NCAC	1,495	1,495
TAXI TRANSP & LICENSING	41	41
EDUCATION	89	89
COMMUNICATION CENTER	609	609
ALL OTHER	68,171	68,171
CRIMINAL JUSTICE	42	42
Direct Billed	0	0

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	BUSINESS SOLUTIONS
Total	150,314	150,314

All Monetary Values Are $ Dollars

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

DIVISION OF REAL PROPERTY SERVICES

NATURE AND EXTENT OF SERVICES

The responsibilities of this area included planning and design for the effective and consistent use of Metro facilities, management of all Metro facility-related construction and renovation projects (excluding Parks and Board of Education projects) and the acquisition and disposal of real property assets. Added responsibilities include the acquisition of any lands needed by any activity of the Metropolitan Government (including Board of Education), the negotiation of all easements for the Departments of Water and Sewerage Services and Public Works, the sale of surplus equipment, and the maintenance of fixed asset records for both real and personal property. The costs and revenues were taken from the Government's CAFR for FY 2006.

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

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

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department DIV ISION OF REAL PROPERTY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,493,135			1,493,135
TRANSFERS OUT	(392,695)			
Total Deductions:	(392,695)			(392,695)
BUILDING USE ALLOWANCE	2,172		2,172	
POST AUDITS	168,149	154	168,303	
SHARED SERVICES	(712)	19	(693)	
GENERAL SERVICES FACILITIES	7,937	471	8,408	
SHARED BUSINESS SERVICES	662	576	1,238	
CUSTOMER SERVICE	(217)	31	(186)	
FLEET MANAGEMENT	6,915	44	6,959	
POSTAL SERVICE	(91)	4	(87)	
DIRECTOR OF FINANCE	237,899	21,419	259,318	
MINORITY SMALL BUSINESS ASSISTANCE	4,464	99	4,563	
FINANCE OPERATIONS	426	143	569	
PAYROLL	206	42	248	
OFFICE OF MANAGEMENT BUDGET	389	50	439	
INTERNAL AUDIT	163	26	189	
BUSINESS SOLUTIONS	237	31	268	
PURCHASING		374	374	
FINANCIAL ACCOUNTABILITY		76	76	
TREASURY		169	169	
GRANTS COORDINATION		42	42	
HUMAN RESOURCES		722	722	
INFORMATION SYSTEMS		52	52	
CENTRAL RECORDS		327	327	
LEGISLATIVE		4,725	4,725	
MAYOR		2,793	2,793	
Total Allocated Additions:	428,599	32,389	460,988	460,988

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department DIV ISION OF REAL PROPERTY

NONOPERATING REVENUE	(15,833)		
OTHER REVENUE	0		
OPERATING REVENUE	(1,841,405)		
TRANSFERS OUT	392,695		
Total Departmental Cost Adjustments:	(1,464,543)		(1,464,543)
Total To Be Allocated:	64,496	32,389	96,885

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department DIV ISION OF REAL PROPERTY

	Total	General & Admin	REAL PROPERTY DIV.
Other Expense & Cost			
PERSONAL SERVICE	1,297,011	0	1,297,011
CONTRACTUAL SERVICE	170,044	0	170,044
SUPPLIES & MATERIALS	24,963	0	24,963
DEPRECIATION	1,068	0	1,068
OTHER	49	0	49
Departmental Totals			
Total Expenditures	1,493,135	0	1,493,135
Deductions			
Total Deductions	(392,695)	(392,695)	0
Cost Adjustments			
NONOPERATING REVENUE	(15,833)	0	(15,833)
OTHER REVENUE	0	0	0
OPERATING REVENUE	(1,841,405)	0	(1,841,405)
TRANSFERS OUT	392,695	392,695	0
Functional Cost	(364,103)	0	(364,103)
Allocation Step 1			
Inbound- All Others	428,599	428,599	0
Reallocate Admin Costs		(428,599)	428,599
1st Allocation	64,496	0	64,496
Allocation Step 2			
Inbound- All Others	32,389	32,389	0
Reallocate Admin Costs		(32,389)	32,389
2nd Allocation	32,389	0	32,389
Total For 021 DIV ISION OF			
Total Allocated	96,885	0	96,885

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department DIV ISION OF REAL PROPERTY

Activity - REAL PROPERTY DIV.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HUMAN RESOURCES	545	0.0296	19.00		19.00	10.00	29.00
DA DRUG ENF	1,951	0.1060	68.00		68.00	34.00	102.00
CLERK/MASTER	586	0.0319	21.00		21.00	10.00	31.00
JUVENILE COURT	14,763	0.8017	517.00		517.00	260.00	777.00
JUSTICE INFO SYS	409	0.0223	14.00		14.00	7.00	21.00
SHERIFF ADMIN	2,239	0.1216	78.00		78.00	39.00	117.00
POLICE	144,161	7.8289	5,049.00		5,049.00	2,536.00	7,585.00
FIRE	414	0.0225	15.00		15.00	7.00	22.00
HEALTH	1,378	0.0749	48.00		48.00	24.00	72.00
PUBLIC LIBRARY	25,360	1.3772	888.00		888.00	446.00	1,334.00
PARKS	2,724	0.1480	95.00		95.00	48.00	143.00
PUBLIC WORKS	1,885	0.1024	66.00		66.00	33.00	99.00
FARMERS MARKET	13,075	0.7101	458.00		458.00	230.00	688.00
MUNI AUDITORIUM	37,474	2.0351	1,313.00		1,313.00	659.00	1,972.00
CONVENTION CTR	122,593	6.6576	4,294.00		4,294.00	2,156.00	6,450.00
WATER & SEWER	133,857	7.2693	4,688.00		4,688.00	2,354.00	7,042.00
STORM WATER	187	0.0102	7.00		7.00	3.00	10.00
BORDEAUX LONG-TERM CARE	4,929	0.2677	173.00		173.00	87.00	260.00
METRO ACTION COM	191,064	10.3760	6,692.00		6,692.00	3,361.00	10,053.00
NCAC	1,029	0.0559	36.00		36.00	18.00	54.00
ALL OTHER	1,140,771	61.9511	39,957.00		39,957.00	20,067.00	60,024.00
SubTotal	1,841,405	100.0000	64,496.00		64,496.00	32,389.00	96,885.00
TOTAL	1,841,405	100.0000	64,496.00		64,496.00	32,389.00	96,885.00

Allocation Basis: REAL PROPERTY BILLINGS

Allocation Source: FINANCE

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	REAL PROPERTY DIV.
HUMAN RESOURCES	29	29
DA DRUG ENF	102	102
CLERK/MASTER	31	31
JUVENILE COURT	777	777
JUSTICE INFO SYS	21	21
SHERIFF ADMIN	117	117
POLICE	7,585	7,585
FIRE	22	22
HEALTH	72	72
PUBLIC LIBRARY	1,334	1,334
PARKS	143	143
PUBLIC WORKS	99	99
FARMERS MARKET	688	688
MUNI AUDITORIUM	1,972	1,972
CONVENTION CTR	6,450	6,450
WATER & SEWER	7,042	7,042
STORM WATER	10	10
BORDEAUX LONG-TERM	260	260
METRO ACTION COM	10,053	10,053
NCAC	54	54
ALL OTHER	60,024	60,024
Direct Billed	0	0
Total	96,885	96,885

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

PURCHASING

NATURE AND EXTENT OF SERVICES

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,438,532			1,438,532
BUILDING USE ALLOWANCE	3,562		3,562	
POST AUDITS	495		495	
SHARED SERVICES	(274)	7	(267)	
GENERAL SERVICES FACILITIES	10,650	632	11,282	
SHARED BUSINESS SERVICES	615	535	1,150	
CUSTOMER SERVICE	(181)	26	(155)	
POSTAL SERVICE	(470)	22	(448)	
MINORITY SMALL BUSINESS ASSISTANCE	250,010	4,642	254,652	
TREASURY		46	46	
HUMAN RESOURCES		601	601	
INFORMATION SYSTEMS		63	63	
DEPARTMENT OF LAW		48,270	48,270	
CENTRAL RECORDS		31,110	31,110	
LEGISLATIVE		4,145	4,145	
MAYOR		2,450	2,450	
Total Allocated Additions:	264,407	92,549	356,956	356,956
OPERATING REVENUE	(1,492,244)			
Total Departmental Cost Adjustments:	(1,492,244)			(1,492,244)
Total To Be Allocated:	210,695	92,549		303,244

MAXCars © 2007 MAXIMUS, INC.

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

	Total	General & Admin	PURCHASING
Other Expense & Cost			
PERSONAL SERVICE	1,192,866	0	1,192,866
CONTRACTUAL SERVICE	212,315	0	212,315
SUPPLIES	17,305	0	17,305
OTHER	6,537	0	6,537
LOCAP TRANSFER	9,509	0	9,509
Departmental Totals			
Total Expenditures	1,438,532	0	1,438,532
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
OPERATING REVENUE	(1,492,244)	0	(1,492,244)
Functional Cost	(53,712)	0	(53,712)
Allocation Step 1			
Inbound- All Others	264,407	264,407	0
Reallocate Admin Costs		(264,407)	264,407
1st Allocation	210,695	0	210,695
Allocation Step 2			
Inbound- All Others	92,549	92,549	0
Reallocate Admin Costs		(92,549)	92,549
2nd Allocation	92,549	0	92,549
Total For 027 PURCHASING			
Total Allocated	303,244	0	303,244

MAXCars © 2007 MAXIMUS, INC.

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

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	25,193.61	1.6883	3,557.00		3,557.00		3,557.00
FLEET MANAGEMENT	15,969.50	1.0702	2,255.00		2,255.00		2,255.00
POSTAL SERVICE	1,196.30	0.0802	169.00		169.00		169.00
RADIO SHOP	3,977.93	0.2666	562.00		562.00		562.00
DIRECTOR OF FINANCE	1,340.39	0.0898	189.00		189.00		189.00
MINORITY SMALL BUSINESS	475.69	0.0319	67.00		67.00		67.00
DIV ISION OF REAL PROPERTY	2,651.89	0.1777	374.00		374.00		374.00
TREASURY	1,599.67	0.1072	226.00		226.00	103.00	329.00
HUMAN RESOURCES	36,334.83	2.4349	5,130.00		5,130.00	2,333.00	7,463.00
INFORMATION SYSTEMS	13,980.44	0.9369	1,974.00		1,974.00	898.00	2,872.00
DEPARTMENT OF LAW	3,675.40	0.2463	519.00		519.00	236.00	755.00
LEGISLATIVE	2,464.56	0.1652	348.00		348.00	158.00	506.00
MAYOR	3,487.89	0.2337	492.00		492.00	224.00	716.00
ELECTIONS	4,050.06	0.2714	572.00		572.00	260.00	832.00
SURPLUS PROPERTY	951.19	0.0637	134.00		134.00	61.00	195.00
PLANNING COMM	5,303.97	0.3554	749.00		749.00	341.00	1,090.00
REGISTER/DEEDS	836.00	0.0560	118.00		118.00	54.00	172.00
HISTORICAL COMM	619.77	0.0415	88.00		88.00	40.00	128.00
COMM ED ALLIANCE	1,192.26	0.0799	168.00		168.00	77.00	245.00
ASSESSOR PROP	4,885.88	0.3274	690.00		690.00	314.00	1,004.00
TRUSTEE	1,700.70	0.1140	240.00		240.00	109.00	349.00
COUNTY CLERK	3,631.97	0.2434	513.00		513.00	233.00	746.00
DISTRICT ATTOR	5,909.20	0.3960	834.00		834.00	379.00	1,213.00
PUBLIC DEFENDER	3,560.02	0.2386	503.00		503.00	229.00	732.00
JUVENILE CT CLRK	1,499.02	0.1005	212.00		212.00	96.00	308.00
CIRCUIT CT CLERK	3,473.53	0.2328	490.00		490.00	223.00	713.00
CRIMINAL CT CLRK	4,136.55	0.2772	584.00		584.00	266.00	850.00
CLERK/MASTER	1,311.50	0.0879	185.00		185.00	84.00	269.00
JUVENILE COURT	8,633.23	0.5785	1,219.00		1,219.00	554.00	1,773.00
GEN SESSIONS CT	7,480.35	0.5013	1,056.00		1,056.00	480.00	1,536.00
ST TRIAL COURTS	7,855.02	0.5264	1,109.00		1,109.00	504.00	1,613.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUSTICE INFO SYS	1,960.17	0.1314	277.00		277.00	126.00	403.00
SHERIFF ADMIN	39,779.48	2.6657	5,617.00		5,617.00	2,554.00	8,171.00
POLICE	110,315.81	7.3926	15,576.00		15,576.00	7,083.00	22,659.00
FIRE	74,773.73	5.0108	10,558.00		10,558.00	4,801.00	15,359.00
CODES ADMIN	6,096.72	0.4086	861.00		861.00	391.00	1,252.00
BEER BOARD	691.73	0.0464	98.00		98.00	44.00	142.00
AGRICULTURAL EXT	533.29	0.0357	75.00		75.00	34.00	109.00
SOIL & WATER	216.22	0.0145	31.00		31.00	14.00	45.00
SOCIAL SERVICES	10,535.80	0.7060	1,488.00		1,488.00	676.00	2,164.00
HEALTH	38,266.11	2.5643	5,403.00		5,403.00	2,457.00	7,860.00
PUBLIC LIBRARY	20,970.76	1.4053	2,961.00		2,961.00	1,346.00	4,307.00
PARKS	34,475.33	2.3103	4,868.00		4,868.00	2,214.00	7,082.00
ARTS COMMISSION	1,542.26	0.1034	218.00		218.00	99.00	317.00
PUBLIC WORKS	36,219.45	2.4272	5,114.00		5,114.00	2,326.00	7,440.00
SOLID WASTE	16,488.25	1.1049	2,328.00		2,328.00	1,059.00	3,387.00
HUMAN RELATIONS	619.77	0.0415	88.00		88.00	40.00	128.00
ADA MANAGEMENT	1,153.06	0.0773	163.00		163.00	74.00	237.00
FARMERS MARKET	1,369.28	0.0918	193.00		193.00	88.00	281.00
MUNI AUDITORIUM	1,614.21	0.1082	228.00		228.00	104.00	332.00
STATE FAIR BD	5,231.83	0.3506	739.00		739.00	336.00	1,075.00
CONVENTION CTR	5,231.83	0.3506	739.00		739.00	336.00	1,075.00
SPORTS AUTHORITY	4,842.63	0.3245	684.00		684.00	311.00	995.00
WATER & SEWER	153,900.24	10.3133	21,730.00		21,730.00	9,881.00	31,611.00
BORDEAUX LONG-TERM CARE	30,901.13	2.0708	4,363.00		4,363.00	1,984.00	6,347.00
METRO ACTION COM	18,405.17	1.2334	2,599.00		2,599.00	1,182.00	3,781.00
NCAC	14,787.55	0.9910	2,088.00		2,088.00	949.00	3,037.00
TAXI TRANSP & LICENSING	403.55	0.0270	57.00		57.00	26.00	83.00
EDUCATION	883.29	0.0592	125.00		125.00	57.00	182.00
COMMUNICATION CENTER	6,024.58	0.4037	851.00		851.00	387.00	1,238.00
ALL OTHER	674,214.93	45.1812	95,190.00		95,190.00	43,287.00	138,477.00
CRIMINAL JUSTICE PLANNING	417.91	0.0280	59.00		59.00	27.00	86.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	1,492,244.41	100.0000	210,695.00		210,695.00	92,549.00	303,244.00
TOTAL	1,492,244.41	100.0000	210,695.00		210,695.00	92,549.00	303,244.00

Allocation Basis: PROCUREMENT BILLING PER DEPARTMENT

Allocation Source: FINANCE

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	PURCHASING
GENERAL SERVICES	3,557	3,557
FLEET MANAGEMENT	2,255	2,255
POSTAL SERVICE	169	169
RADIO SHOP	562	562
DIRECTOR OF FINANCE	189	189
MINORITY SMALL BUSINESS	67	67
DIV ISION OF REAL	374	374
TREASURY	329	329
HUMAN RESOURCES	7,463	7,463
INFORMATION SYSTEMS	2,872	2,872
DEPARTMENT OF LAW	755	755
LEGISLATIVE	506	506
MAYOR	716	716
ELECTIONS	832	832
SURPLUS PROPERTY	195	195
PLANNING COMM	1,090	1,090
REGISTER/DEEDS	172	172
HISTORICAL COMM	128	128
COMM ED ALLIANCE	245	245
ASSESSOR PROP	1,004	1,004
TRUSTEE	349	349
COUNTY CLERK	746	746
DISTRICT ATTOR	1,213	1,213
PUBLIC DEFENDER	732	732
JUVENILE CT CLRK	308	308
CIRCUIT CT CLERK	713	713
CRIMINAL CT CLRK	850	850
CLERK/MASTER	269	269
JUVENILE COURT	1,773	1,773
GEN SESSIONS CT	1,536	1,536
ST TRIAL COURTS	1,613	1,613
JUSTICE INFO SYS	403	403
SHERIFF ADMIN	8,171	8,171
POLICE	22,659	22,659

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	PURCHASING
FIRE	15,359	15,359
CODES ADMIN	1,252	1,252
BEER BOARD	142	142
AGRICULTURAL EXT	109	109
SOIL & WATER	45	45
SOCIAL SERVICES	2,164	2,164
HEALTH	7,860	7,860
PUBLIC LIBRARY	4,307	4,307
PARKS	7,082	7,082
ARTS COMMISSION	317	317
PUBLIC WORKS	7,440	7,440
SOLID WASTE	3,387	3,387
HUMAN RELATIONS	128	128
ADA MANAGEMENT	237	237
FARMERS MARKET	281	281
MUNI AUDITORIUM	332	332
STATE FAIR BD	1,075	1,075
CONVENTION CTR	1,075	1,075
SPORTS AUTHORITY	995	995
WATER & SEWER	31,611	31,611
BORDEAUX LONG-TERM	6,347	6,347
METRO ACTION COM	3,781	3,781
NCAC	3,037	3,037
TAXI TRANSP & LICENSING	83	83
EDUCATION	182	182
COMMUNICATION CENTER	1,238	1,238
ALL OTHER	138,477	138,477
CRIMINAL JUSTICE	86	86
Direct Billed	0	0

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	PURCHASING
Total	303,244	303,244

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

FINANCIAL ACCOUNTABILITY

NATURE AND EXTENT OF SERVICES

Financial Accountability costs are recorded in account 15118100, 15118110, 15118120. This division is responsible for monitoring all federal, state and local grants awarded to Metro Government as well as Metro's appropriations to non-profit organizations. In addition, the division conducts monitoring reviews of all Metro agencies to ensure compliance with procurement rules and policies.

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

1. Grants – Cost were allocated based on the number of grants administered by each agency.
2. Procurement – Costs were allocated based on each agency procurement transactions.
3. Prompt Pay Reports – Costs were allocated based on the reporting provided to each agency.
4. Grants (NPO) – The share of the cost of reviewing the awards/appropriations to Non-Profit Organizations were allocated to Grants Coordination

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department FINANCIAL ACCOUNTABILITY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	333,990			333,990
BUILDING USE ALLOWANCE	3,661		3,661	
POST AUDITS	290		290	
SHARED SERVICES	(147)	4	(143)	
GENERAL SERVICES FACILITIES	2,297	136	2,433	
SHARED BUSINESS SERVICES	128	112	240	
CUSTOMER SERVICE	(36)	5	(31)	
POSTAL SERVICE	(20)	1	(19)	
DIRECTOR OF FINANCE	49,250	4,434	53,684	
TREASURY		11	11	
HUMAN RESOURCES		128	128	
INFORMATION SYSTEMS		19	19	
LEGISLATIVE		1,010	1,010	
MAYOR		597	597	
Total Allocated Additions:	55,423	6,457	61,880	61,880
OPERATING REVENUE	(346,730)			
Total Departmental Cost Adjustments:	(346,730)			(346,730)
Total To Be Allocated:	42,683	6,457		49,140

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department FINANCIAL ACCOUNTABILITY

	Total	General & Admin	ACCOUNTABILITY
Other Expense & Cost			
PERSONAL SERVICE	288,046	0	288,046
CONTRACTUAL SERVICE	43,344	0	43,344
SUPPLIES	1,300	0	1,300
LOCAP TRANSFER	1,300	0	1,300
Departmental Totals			
Total Expenditures	333,990	0	333,990
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
OPERATING REVENUE	(346,730)	0	(346,730)
Functional Cost	(12,740)	0	(12,740)
Allocation Step 1			
Inbound- All Others	55,423	55,423	0
Reallocate Admin Costs		(55,423)	55,423
1st Allocation	42,683	0	42,683
Allocation Step 2			
Inbound- All Others	6,457	6,457	0
Reallocate Admin Costs		(6,457)	6,457
2nd Allocation	6,457	0	6,457
Total For 028 FINANCIAL			
Total Allocated	49,140	0	49,140

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department FINANCIAL ACCOUNTABILITY

Activity - ACCOUNTABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	5,853.85	1.6883	721.00		721.00		721.00
FLEET MANAGEMENT	3,710.59	1.0702	457.00		457.00		457.00
POSTAL SERVICE	277.97	0.0802	34.00		34.00		34.00
RADIO SHOP	924.29	0.2666	114.00		114.00		114.00
DIRECTOR OF FINANCE	311.45	0.0898	38.00		38.00		38.00
MINORITY SMALL BUSINESS	110.53	0.0319	14.00		14.00		14.00
DIV ISION OF REAL PROPERTY	616.18	0.1777	76.00		76.00		76.00
TREASURY	371.69	0.1072	46.00		46.00	7.00	53.00
HUMAN RESOURCES	8,442.57	2.4349	1,039.00		1,039.00	163.00	1,202.00
INFORMATION SYSTEMS	3,248.42	0.9369	400.00		400.00	63.00	463.00
DEPARTMENT OF LAW	854.00	0.2463	105.00		105.00	16.00	121.00
LEGISLATIVE	572.65	0.1652	70.00		70.00	11.00	81.00
MAYOR	810.43	0.2337	100.00		100.00	16.00	116.00
ELECTIONS	941.05	0.2714	116.00		116.00	18.00	134.00
SURPLUS PROPERTY	221.01	0.0637	27.00		27.00	4.00	31.00
PLANNING COMM	1,232.40	0.3554	152.00		152.00	24.00	176.00
REGISTER/DEEDS	194.25	0.0560	24.00		24.00	4.00	28.00
HISTORICAL COMM	144.01	0.0415	18.00		18.00	3.00	21.00
COMM ED ALLIANCE	277.03	0.0799	34.00		34.00	5.00	39.00
ASSESSOR PROP	1,135.26	0.3274	140.00		140.00	22.00	162.00
TRUSTEE	395.17	0.1140	49.00		49.00	8.00	57.00
COUNTY CLERK	843.91	0.2434	104.00		104.00	16.00	120.00
DISTRICT ATTOR	1,373.03	0.3960	169.00		169.00	26.00	195.00
PUBLIC DEFENDER	827.19	0.2386	102.00		102.00	16.00	118.00
JUVENILE CT CLRK	348.30	0.1005	43.00		43.00	7.00	50.00
CIRCUIT CT CLERK	807.09	0.2328	99.00		99.00	16.00	115.00
CRIMINAL CT CLRK	961.15	0.2772	118.00		118.00	19.00	137.00
CLERK/MASTER	304.73	0.0879	38.00		38.00	6.00	44.00
JUVENILE COURT	2,005.97	0.5785	247.00		247.00	39.00	286.00
GEN SESSIONS CT	1,738.10	0.5013	214.00		214.00	34.00	248.00
ST TRIAL COURTS	1,825.15	0.5264	225.00		225.00	35.00	260.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - ACCOUNTABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUSTICE INFO SYS	455.45	0.1314	56.00		56.00	9.00	65.00
SHERIFF ADMIN	9,242.95	2.6657	1,138.00		1,138.00	178.00	1,316.00
POLICE	25,632.40	7.3926	3,155.00		3,155.00	494.00	3,649.00
FIRE	17,374.03	5.0108	2,139.00		2,139.00	335.00	2,474.00
CODES ADMIN	1,416.60	0.4086	174.00		174.00	27.00	201.00
BEER BOARD	160.73	0.0464	20.00		20.00	3.00	23.00
AGRICULTURAL EXT	123.91	0.0357	15.00		15.00	2.00	17.00
SOIL & WATER	50.24	0.0145	6.00		6.00	1.00	7.00
SOCIAL SERVICES	2,448.04	0.7060	301.00		301.00	47.00	348.00
HEALTH	8,891.31	2.5643	1,095.00		1,095.00	171.00	1,266.00
PUBLIC LIBRARY	4,872.65	1.4053	600.00		600.00	94.00	694.00
PARKS	8,010.50	2.3103	986.00		986.00	154.00	1,140.00
ARTS COMMISSION	358.35	0.1034	44.00		44.00	7.00	51.00
PUBLIC WORKS	8,415.76	2.4272	1,036.00		1,036.00	162.00	1,198.00
SOLID WASTE	3,831.12	1.1049	472.00		472.00	74.00	546.00
HUMAN RELATIONS	144.01	0.0415	18.00		18.00	3.00	21.00
ADA MANAGEMENT	267.92	0.0773	33.00		33.00	5.00	38.00
FARMERS MARKET	318.16	0.0918	39.00		39.00	6.00	45.00
MUNI AUDITORIUM	375.07	0.1082	46.00		46.00	7.00	53.00
STATE FAIR BD	1,215.64	0.3506	150.00		150.00	23.00	173.00
CONVENTION CTR	1,215.64	0.3506	150.00		150.00	23.00	173.00
SPORTS AUTHORITY	1,125.21	0.3245	139.00		139.00	22.00	161.00
WATER & SEWER	35,759.44	10.3133	4,402.00		4,402.00	689.00	5,091.00
BORDEAUX LONG-TERM CARE	7,180.02	2.0708	884.00		884.00	138.00	1,022.00
METRO ACTION COM	4,276.53	1.2334	526.00		526.00	82.00	608.00
NCAC	3,435.96	0.9910	423.00		423.00	66.00	489.00
TAXI TRANSP & LICENSING	93.77	0.0270	12.00		12.00	2.00	14.00
EDUCATION	205.24	0.0592	25.00		25.00	4.00	29.00
COMMUNICATION CENTER	1,399.84	0.4037	172.00		172.00	27.00	199.00
ALL OTHER	156,657.00	45.1812	19,282.00		19,282.00	3,022.00	22,304.00
CRIMINAL JUSTICE PLANNING	97.10	0.0280	12.00		12.00	2.00	14.00

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .4 - Detail Activity Allocations

For Department FINANCIAL ACCOUNTABILITY

Activity - ACCOUNTABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	346,729.98	100.0000	42,683.00		42,683.00	6,457.00	49,140.00
TOTAL	346,729.98	100.0000	42,683.00		42,683.00	6,457.00	49,140.00

Allocation Basis: ACCOUNTABILITY CHARGES PER DEPARTMENT

Allocation Source: FINANCE

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	ACCOUNTABILITY
GENERAL SERVICES	721	721
FLEET MANAGEMENT	457	457
POSTAL SERVICE	34	34
RADIO SHOP	114	114
DIRECTOR OF FINANCE	38	38
MINORITY SMALL BUSINESS	14	14
DIV ISION OF REAL	76	76
TREASURY	53	53
HUMAN RESOURCES	1,202	1,202
INFORMATION SYSTEMS	463	463
DEPARTMENT OF LAW	121	121
LEGISLATIVE	81	81
MAYOR	116	116
ELECTIONS	134	134
SURPLUS PROPERTY	31	31
PLANNING COMM	176	176
REGISTER/DEEDS	28	28
HISTORICAL COMM	21	21
COMM ED ALLIANCE	39	39
ASSESSOR PROP	162	162
TRUSTEE	57	57
COUNTY CLERK	120	120
DISTRICT ATTOR	195	195
PUBLIC DEFENDER	118	118
JUVENILE CT CLRK	50	50
CIRCUIT CT CLERK	115	115
CRIMINAL CT CLRK	137	137
CLERK/MASTER	44	44
JUVENILE COURT	286	286
GEN SESSIONS CT	248	248
ST TRIAL COURTS	260	260
JUSTICE INFO SYS	65	65
SHERIFF ADMIN	1,316	1,316
POLICE	3,649	3,649

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	ACCOUNTABILITY
FIRE	2,474	2,474
CODES ADMIN	201	201
BEER BOARD	23	23
AGRICULTURAL EXT	17	17
SOIL & WATER	7	7
SOCIAL SERVICES	348	348
HEALTH	1,266	1,266
PUBLIC LIBRARY	694	694
PARKS	1,140	1,140
ARTS COMMISSION	51	51
PUBLIC WORKS	1,198	1,198
SOLID WASTE	546	546
HUMAN RELATIONS	21	21
ADA MANAGEMENT	38	38
FARMERS MARKET	45	45
MUNI AUDITORIUM	53	53
STATE FAIR BD	173	173
CONVENTION CTR	173	173
SPORTS AUTHORITY	161	161
WATER & SEWER	5,091	5,091
BORDEAUX LONG-TERM	1,022	1,022
METRO ACTION COM	608	608
NCAC	489	489
TAXI TRANSP & LICENSING	14	14
EDUCATION	29	29
COMMUNICATION CENTER	199	199
ALL OTHER	22,304	22,304
CRIMINAL JUSTICE	14	14
Direct Billed	0	0

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	ACCOUNTABILITY
Total	49,140	49,140

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

TREASURY

NATURE AND EXTENT OF SERVICES

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

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department TREASURY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,185,415			1,185,415
TRANSFERS OUT	(10,507)			
Total Deductions:	(10,507)			(10,507)
BUILDING USE ALLOWANCE	1,686		1,686	
POST AUDITS	2,799	3	2,802	
SHARED SERVICES	(20)	1	(19)	
GENERAL SERVICES FACILITIES	7,878	467	8,345	
SHARED BUSINESS SERVICES	213	185	398	
CUSTOMER SERVICE	(131)	19	(112)	
POSTAL SERVICE	(3,077)	144	(2,933)	
DIRECTOR OF FINANCE	151,241	13,617	164,858	
FINANCE OPERATIONS	257	86	343	
PAYROLL	125	25	150	
OFFICE OF MANAGEMENT BUDGET	234	30	264	
INTERNAL AUDIT	98	15	113	
BUSINESS SOLUTIONS	143	19	162	
PURCHASING	226	103	329	
FINANCIAL ACCOUNTABILITY	46	7	53	
TREASURY		56	56	
GRANTS COORDINATION		25	25	
HUMAN RESOURCES		447	447	
INFORMATION SYSTEMS		59	59	
DEPARTMENT OF LAW		10,580	10,580	
CENTRAL RECORDS		1,594	1,594	
LEGISLATIVE		2,732	2,732	
MAYOR		1,615	1,615	
Total Allocated Additions:	161,718	31,829	193,547	193,547
NONOPERATING REVENUE	4,684			
OPERATING REVENUE	(1,197,101)			
TRANSFERS OUT	10,507			

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department TREASURY

Total Departmental Cost Adjustments:	(1,181,910)		(1,181,910)
Total To Be Allocated:	154,716	31,829	186,545

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department TREASURY

	Total	General & Admin	CASH OPERATIONS	INVESTMENT SUPPORT	INVESTOR RELATIONS
Other Expense & Cost					
PERSONAL SERVICE	839,311	0	528,766	159,469	151,076
CONTRACTUAL SERVICE	325,495	0	205,062	61,844	58,589
SUPPLIES & MATERIALS	10,122	0	6,377	1,923	1,822
DEPRECIATION	5,716	0	3,601	1,086	1,029
OTHER	4,771	0	3,006	906	859
Departmental Totals					
Total Expenditures	1,185,415	0	746,812	225,228	213,375
Deductions					
Total Deductions	(10,507)	(10,507)	0	0	0
Cost Adjustments					
NONOPERATING REVENUE	4,684	0	2,951	890	843
OPERATING REVENUE	(1,197,101)	0	(754,174)	(227,449)	(215,478)
TRANSFERS OUT	10,507	10,507	0	0	0
Functional Cost	(7,002)	0	(4,411)	(1,331)	(1,260)
Allocation Step 1					
Inbound- All Others	161,718	161,718	0	0	0
Reallocate Admin Costs		(161,718)	101,876	30,741	29,101
1st Allocation	154,716	0	97,465	29,410	27,841
Allocation Step 2					
Inbound- All Others	31,829	31,829	0	0	0
Reallocate Admin Costs		(31,829)	20,051	6,050	5,728
2nd Allocation	31,829	0	20,051	6,050	5,728
Total For 022 TREASURY					
Total Allocated	186,545	0	117,516	35,460	33,569

MAXCars © 2007 MAXIMUS, INC.

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

Activity - CASH OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	45,342,673.79	8.9514	8,724.00		8,724.00		8,724.00
GENERAL SERVICES FACILITIES	3,565,697.15	0.7039	686.00		686.00		686.00
SHARED BUSINESS SERVICES	233,011.86	0.0460	45.00		45.00		45.00
CUSTOMER SERVICE	239,698.58	0.0473	46.00		46.00		46.00
FLEET MANAGEMENT	3,194,473.49	0.6306	615.00		615.00		615.00
POSTAL SERVICE	228,556.91	0.0451	44.00		44.00		44.00
RADIO SHOP	6,835,692.47	1.3495	1,315.00		1,315.00		1,315.00
FINANCE OPERATIONS	175,934.87	0.0347	34.00		34.00		34.00
DIV ISION OF REAL PROPERTY	596,913.61	0.1178	115.00		115.00		115.00
TREASURY	119,344.42	0.0236	23.00		23.00		23.00
HUMAN RESOURCES	29,241,650.60	5.7728	5,626.00		5,626.00	1,315.00	6,941.00
INFORMATION SYSTEMS	1,023,180.52	0.2020	197.00		197.00	46.00	243.00
LEGISLATIVE	1,627,319.85	0.3213	313.00		313.00	73.00	386.00
MAYOR	3,324.38	0.0007	1.00		1.00		1.00
SURPLUS PROPERTY	133,884.41	0.0264	26.00		26.00	6.00	32.00
PLANNING COMM	351,646.09	0.0694	68.00		68.00	16.00	84.00
ADV PLAN/RSCH	36,076.73	0.0071	7.00		7.00	2.00	9.00
REGISTER/DEEDS	633,174.44	0.1250	122.00		122.00	28.00	150.00
HISTORICAL COMM	1,940.80	0.0004					
GOVT ACCESS TV	149,099.74	0.0294	29.00		29.00	7.00	36.00
DISTRICT ATTOR	50,343.48	0.0099	10.00		10.00	2.00	12.00
DA DRUG ENF	2,001,402.74	0.3951	385.00		385.00	90.00	475.00
DA SPECIAL OPNS	42,382.73	0.0084	8.00		8.00	2.00	10.00
PUBLIC DEFENDER	1,867.28	0.0004					
JUVENILE COURT	159,871.04	0.0316	31.00		31.00	7.00	38.00
GEN SESSIONS CT	47,305.19	0.0093	9.00		9.00	2.00	11.00
ST TRIAL COURTS	364,522.75	0.0720	70.00		70.00	16.00	86.00
SHERIFF ADMIN	16,188.05	0.0032	3.00		3.00	1.00	4.00
SH CORR WORK CTR	13,919.81	0.0027	3.00		3.00	1.00	4.00
SH DEBERRY	2,234,110.91	0.4411	430.00		430.00	100.00	530.00
SH LAW ENF BLOCK	447,763.49	0.0884	86.00		86.00	20.00	106.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - CASH OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SH WORK RELEASE	8,952.76	0.0018	2.00		2.00		2.00
POLICE	1,957,935.31	0.3865	377.00		377.00	88.00	465.00
POLICE DRUG ENF	6,154,811.29	1.2151	1,184.00		1,184.00	277.00	1,461.00
FIRE	126,356.92	0.0249	24.00		24.00	6.00	30.00
SOCIAL SERVICES	28,048.66	0.0055	5.00		5.00	1.00	6.00
HEALTH	3,241,176.84	0.6399	624.00		624.00	146.00	770.00
PUBLIC LIBRARY	1,398,081.16	0.2760	269.00		269.00	63.00	332.00
PARKS	607,300.13	0.1199	117.00		117.00	27.00	144.00
ARTS COMMISSION	68,496.90	0.0135	13.00		13.00	3.00	16.00
PUBLIC WORKS	1,071,134.51	0.2115	206.00		206.00	48.00	254.00
SOLID WASTE	6,833,422.37	1.3490	1,315.00		1,315.00	307.00	1,622.00
ADA MANAGEMENT	55,740.81	0.0110	11.00		11.00	3.00	14.00
FARMERS MARKET	669,008.27	0.1321	129.00		129.00	30.00	159.00
MUNI AUDITORIUM	72,800.51	0.0144	14.00		14.00	3.00	17.00
STATE FAIR BD	4,868,978.75	0.9612	937.00		937.00	219.00	1,156.00
CONVENTION CTR	1,730,196.79	0.3416	333.00		333.00	78.00	411.00
SPORTS AUTHORITY	4,937,144.22	0.9747	950.00		950.00	222.00	1,172.00
WATER & SEWER	94,788,376.48	18.7128	18,238.00		18,238.00	4,261.00	22,499.00
STORM WATER	11,163,392.62	2.2038	2,148.00		2,148.00	502.00	2,650.00
BORDEAUX LONG-TERM CARE	3,920,557.72	0.7740	754.00		754.00	176.00	930.00
GENERAL HOSP	29,739,085.88	5.8710	5,722.00		5,722.00	1,337.00	7,059.00
METRO ACTION COM	318,200.44	0.0628	61.00		61.00	14.00	75.00
NCAC	475,992.10	0.0940	92.00		92.00	21.00	113.00
METRO TRANSIT	1,213,500.26	0.2396	233.00		233.00	55.00	288.00
DES	914,137.81	0.1805	176.00		176.00	41.00	217.00
EDUCATION	60,606,884.49	11.9648	11,662.00		11,662.00	2,725.00	14,387.00
ARENA	317,415.47	0.0627	61.00		61.00	14.00	75.00
ALL OTHER	169,553,436.69	33.4726	32,624.00		32,624.00	7,624.00	40,248.00
KNOWLES HOME	588,862.94	0.1163	113.00		113.00	26.00	139.00
SubTotal	506,542,401.28	100.0000	97,465.00		97,465.00	20,051.00	117,516.00
TOTAL	506,542,401.28	100.0000	97,465.00		97,465.00	20,051.00	117,516.00

MAXCars © 2007 MAXIMUS, INC.

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

Allocation Basis: ACCOUNT VALUE OF DIRECT FUNDS
Allocation Source: FINANCE TREASURER RECORDS

MAXCars © 2007 MAXIMUS, INC.

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

Activity - INVESTMENT SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE HEALTH & WELLNESS	214	0.0519	15.00		15.00		15.00
SHARED SERVICES	304	0.0738	22.00		22.00		22.00
GENERAL SERVICES FACILITIES	1,714	0.4159	122.00		122.00		122.00
SHARED BUSINESS SERVICES	712	0.1728	51.00		51.00		51.00
CUSTOMER SERVICE	251	0.0609	18.00		18.00		18.00
FLEET MANAGEMENT	2,398	0.5819	171.00		171.00		171.00
POSTAL SERVICE	140	0.0340	10.00		10.00		10.00
RADIO SHOP	409	0.0992	29.00		29.00		29.00
DIRECTOR OF FINANCE	914	0.2218	65.00		65.00		65.00
MINORITY SMALL BUSINESS	119	0.0289	8.00		8.00		8.00
FINANCE OPERATIONS	642	0.1558	46.00		46.00		46.00
PAYROLL	366	0.0888	26.00		26.00		26.00
OFFICE OF MANAGEMENT BUDGET	421	0.1022	30.00		30.00		30.00
INTERNAL AUDIT	211	0.0512	15.00		15.00		15.00
BUSINESS SOLUTIONS	248	0.0602	18.00		18.00		18.00
DIV ISION OF REAL PROPERTY	505	0.1225	36.00		36.00		36.00
PURCHASING	443	0.1075	32.00		32.00		32.00
FINANCIAL ACCOUNTABILITY	108	0.0262	8.00		8.00		8.00
TREASURY	292	0.0709	21.00		21.00		21.00
GRANTS COORDINATION	65	0.0158	5.00		5.00	1.00	6.00
HUMAN RESOURCES	1,951	0.4734	139.00		139.00	29.00	168.00
INFORMATION SYSTEMS	3,810	0.9245	272.00		272.00	57.00	329.00
DEPARTMENT OF LAW	1,496	0.3630	107.00		107.00	23.00	130.00
CENTRAL RECORDS	90	0.0218	6.00		6.00	1.00	7.00
LEGISLATIVE	1,510	0.3664	108.00		108.00	23.00	131.00
MAYOR	1,231	0.2987	88.00		88.00	19.00	107.00
ELECTIONS	38,919	9.4439	2,777.00		2,777.00	586.00	3,363.00
SURPLUS PROPERTY	194	0.0471	14.00		14.00	3.00	17.00
PLANNING COMM	1,562	0.3790	111.00		111.00	24.00	135.00
ADV PLAN/RSCH	133	0.0323	9.00		9.00	2.00	11.00
REGISTER/DEEDS	84	0.0204	6.00		6.00	1.00	7.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - INVESTMENT SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HISTORICAL COMM	221	0.0536	16.00		16.00	3.00	19.00
COMM ED ALLIANCE	310	0.0752	22.00		22.00	5.00	27.00
ASSESSOR PROP	3,190	0.7741	228.00		228.00	48.00	276.00
TRUSTEE	1,106	0.2684	79.00		79.00	17.00	96.00
COUNTY CLERK	2,724	0.6610	194.00		194.00	41.00	235.00
DISTRICT ATTOR	2,355	0.5715	168.00		168.00	35.00	203.00
DA DRUG ENF	134	0.0325	10.00		10.00	2.00	12.00
PUBLIC DEFENDER	1,955	0.4744	140.00		140.00	29.00	169.00
JUVENILE CT CLRK	1,459	0.3540	104.00		104.00	22.00	126.00
CIRCUIT CT CLERK	2,419	0.5870	173.00		173.00	36.00	209.00
CRIMINAL CT CLRK	3,058	0.7420	218.00		218.00	46.00	264.00
CLERK/MASTER	651	0.1580	46.00		46.00	10.00	56.00
JUVENILE COURT	4,007	0.9723	286.00		286.00	60.00	346.00
GEN SESSIONS CT	4,423	1.0733	316.00		316.00	67.00	383.00
ST TRIAL COURTS	4,757	1.1543	339.00		339.00	72.00	411.00
JUSTICE INFO SYS	609	0.1478	43.00		43.00	9.00	52.00
SHERIFF ADMIN	3,893	0.9447	278.00		278.00	59.00	337.00
SH FACILITY MTN	441	0.1070	31.00		31.00	7.00	38.00
SH WAREHOUSE	55	0.0133	4.00		4.00	1.00	5.00
SH CRIM JUST CTR	8,161	1.9803	582.00		582.00	123.00	705.00
SH HILL JAIL	1,692	0.4106	121.00		121.00	25.00	146.00
SH CORR WORK CTR	4,821	1.1698	344.00		344.00	73.00	417.00
SH TRANSPORTATION	1,078	0.2616	77.00		77.00	16.00	93.00
SH WARRANTS	1,744	0.4232	124.00		124.00	26.00	150.00
SH TRAINING ACAD	340	0.0825	24.00		24.00	5.00	29.00
SH LAW ENF BLOCK	27	0.0066	2.00		2.00		2.00
SH DAY REPORTING	1,588	0.3853	113.00		113.00	24.00	137.00
SH WORK RELEASE	54	0.0131	4.00		4.00	1.00	5.00
POLICE	52,901	12.8365	3,775.00		3,775.00	797.00	4,572.00
FIRE	36,376	8.8269	2,596.00		2,596.00	548.00	3,144.00
CODES ADMIN	3,399	0.8248	243.00		243.00	51.00	294.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - INVESTMENT SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BEER BOARD	167	0.0405	12.00		12.00	3.00	15.00
AGRICULTURAL EXT	297	0.0721	21.00		21.00	4.00	25.00
SOIL & WATER	52	0.0126	4.00		4.00	1.00	5.00
SOCIAL SERVICES	4,043	0.9811	289.00		289.00	61.00	350.00
HEALTH	16,370	3.9723	1,168.00		1,168.00	247.00	1,415.00
PUBLIC LIBRARY	10,252	2.4877	732.00		732.00	154.00	886.00
PARKS	21,914	5.3176	1,564.00		1,564.00	330.00	1,894.00
ARTS COMMISSION	203	0.0493	14.00		14.00	3.00	17.00
PUBLIC WORKS	15,341	3.7226	1,095.00		1,095.00	231.00	1,326.00
SOLID WASTE	2,444	0.5931	174.00		174.00	37.00	211.00
HUMAN RELATIONS	126	0.0306	9.00		9.00	2.00	11.00
ADA MANAGEMENT	293	0.0711	21.00		21.00	4.00	25.00
CARING FOR CHILDREN	112	0.0272	8.00		8.00	2.00	10.00
FARMERS MARKET	263	0.0638	19.00		19.00	4.00	23.00
MUNI AUDITORIUM	402	0.0975	29.00		29.00	6.00	35.00
STATE FAIR BD	7,673	1.8619	548.00		548.00	116.00	664.00
CONVENTION CTR	1,443	0.3502	103.00		103.00	22.00	125.00
SPORTS AUTHORITY	55	0.0133	4.00		4.00	1.00	5.00
WATER & SEWER	23,062	5.5961	1,646.00		1,646.00	347.00	1,993.00
STORM WATER	1,915	0.4647	137.00		137.00	29.00	166.00
BORDEAUX LONG-TERM CARE	15,436	3.7456	1,102.00		1,102.00	232.00	1,334.00
GENERAL HOSP	24,756	6.0072	1,767.00		1,767.00	373.00	2,140.00
METRO ACTION COM	9,357	2.2705	668.00		668.00	141.00	809.00
NCAC	1,547	0.3754	110.00		110.00	23.00	133.00
MDHA	12	0.0029	1.00		1.00		1.00
METRO TRANSIT	28	0.0068	2.00		2.00		2.00
TAXI TRANSP & LICENSING	149	0.0362	11.00		11.00	2.00	13.00
EDUCATION	27,877	6.7645	1,989.00		1,989.00	420.00	2,409.00
COMMUNICATION CENTER	4,681	1.1359	334.00		334.00	71.00	405.00
ALL OTHER	8,721	2.1162	622.00		622.00	131.00	753.00
KNOWLES HOME	1,603	0.3890	114.00		114.00	24.00	138.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - INVESTMENT SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CRIMINAL JUSTICE PLANNING	108	0.0262	8.00		8.00	2.00	10.00
SubTotal	412,106	100.0000	29,410.00		29,410.00	6,050.00	35,460.00
TOTAL	412,106	100.0000	29,410.00		29,410.00	6,050.00	35,460.00

Allocation Basis: PAYROLL CHECKS ISSUED FOR COUNTY RETIREES AND CURR

Allocation Source: FY 2006 PAYROLL RECORDS

MAXCars © 2007 MAXIMUS, INC.

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

Activity - INVESTOR RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	63,537,021.86	2.1987	612.00		612.00		612.00
POST AUDITS	1,456,520.40	0.0504	14.00		14.00		14.00
CORPORATE DUES	322,735.27	0.0112	3.00		3.00		3.00
EMPLOYEE HEALTH & WELLNESS	576,914.23	0.0200	6.00		6.00		6.00
SHARED SERVICES	743,182.93	0.0257	7.00		7.00		7.00
GENERAL SERVICES FACILITIES	12,960,714.43	0.4485	125.00		125.00		125.00
SHARED BUSINESS SERVICES	1,853,178.65	0.0641	18.00		18.00		18.00
CUSTOMER SERVICE	347,031.18	0.0120	3.00		3.00		3.00
FLEET MANAGEMENT	28,808,872.01	0.9969	278.00		278.00		278.00
POSTAL SERVICE	806,141.86	0.0279	8.00		8.00		8.00
RADIO SHOP	5,172,911.95	0.1790	50.00		50.00		50.00
DIRECTOR OF FINANCE	808,685.56	0.0280	8.00		8.00		8.00
MINORITY SMALL BUSINESS	307,895.70	0.0107	3.00		3.00		3.00
FINANCE OPERATIONS	1,740,643.09	0.0602	17.00		17.00		17.00
PAYROLL	1,083,236.43	0.0375	10.00		10.00		10.00
OFFICE OF MANAGEMENT BUDGET	1,423,334.65	0.0493	14.00		14.00		14.00
INTERNAL AUDIT	677,014.87	0.0234	7.00		7.00		7.00
BUSINESS SOLUTIONS	933,718.30	0.0323	9.00		9.00		9.00
DIV ISION OF REAL PROPERTY	1,885,830.07	0.0653	18.00		18.00		18.00
PURCHASING	1,438,531.10	0.0498	14.00		14.00		14.00
FINANCIAL ACCOUNTABILITY	334,249.44	0.0116	3.00		3.00		3.00
TREASURY	1,200,606.17	0.0415	12.00		12.00		12.00
GRANTS COORDINATION	200,089.28	0.0069	2.00		2.00		2.00
HUMAN RESOURCES	6,471,721.75	0.2240	62.00		62.00	13.00	75.00
INFORMATION SYSTEMS	23,873,359.25	0.8262	230.00		230.00	50.00	280.00
DEPARTMENT OF LAW	6,265,504.85	0.2168	60.00		60.00	13.00	73.00
CENTRAL RECORDS	259,175.72	0.0090	2.00		2.00	1.00	3.00
LEGISLATIVE	2,771,301.78	0.0959	27.00		27.00	6.00	33.00
MAYOR	6,504,253.43	0.2251	63.00		63.00	13.00	76.00
ELECTIONS	2,221,438.63	0.0769	21.00		21.00	5.00	26.00
SURPLUS PROPERTY	983,509.16	0.0340	9.00		9.00	2.00	11.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - INVESTOR RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PLANNING COMM	4,223,767.09	0.1462	41.00		41.00	9.00	50.00
ADV PLAN/RSCH	715,515.36	0.0248	7.00		7.00	1.00	8.00
REGISTER/DEEDS	2,634,559.74	0.0912	25.00		25.00	5.00	30.00
HISTORICAL COMM	665,800.73	0.0230	6.00		6.00	1.00	7.00
COMM ED ALLIANCE	615,326.71	0.0213	6.00		6.00	1.00	7.00
GOVT ACCESS TV	89,568.28	0.0031	1.00		1.00		1.00
ASSESSOR PROP	7,297,409.95	0.2525	70.00		70.00	15.00	85.00
TRUSTEE	1,890,066.84	0.0654	18.00		18.00	4.00	22.00
COUNTY CLERK	4,356,096.73	0.1507	42.00		42.00	9.00	51.00
DISTRICT ATTOR	5,249,483.14	0.1817	51.00		51.00	11.00	62.00
DA DRUG ENF	1,410,353.31	0.0488	14.00		14.00	3.00	17.00
DA SPECIAL OPNS	6,072.47	0.0002					
PUBLIC DEFENDER	5,300,488.13	0.1834	51.00		51.00	11.00	62.00
JUVENILE CT CLRK	1,665,076.77	0.0576	16.00		16.00	3.00	19.00
CIRCUIT CT CLERK	10,170,940.07	0.3520	98.00		98.00	21.00	119.00
CRIMINAL CT CLRK	5,729,841.63	0.1983	55.00		55.00	12.00	67.00
CLERK/MASTER	1,750,479.12	0.0606	17.00		17.00	4.00	21.00
JUVENILE COURT	12,602,569.69	0.4361	121.00		121.00	26.00	147.00
GEN SESSIONS CT	10,953,956.59	0.3791	106.00		106.00	23.00	129.00
ST TRIAL COURTS	10,005,999.91	0.3463	96.00		96.00	21.00	117.00
JUSTICE INFO SYS	2,715,679.61	0.0940	26.00		26.00	6.00	32.00
SHERIFF ADMIN	9,477,765.50	0.3280	91.00		91.00	20.00	111.00
SH COMM SERVICES	2,156.54	0.0001					
SH FACILITY MTN	945,054.13	0.0327	9.00		9.00	2.00	11.00
SH WAREHOUSE	1,017,387.12	0.0352	10.00		10.00	2.00	12.00
SH CRIM JUST CTR	16,604,097.73	0.5746	160.00		160.00	34.00	194.00
SH HILL JAIL	3,788,330.80	0.1311	36.00		36.00	8.00	44.00
SH CORR WORK CTR	12,422,215.40	0.4299	120.00		120.00	26.00	146.00
SH TRANSPORTATION	2,291,835.57	0.0793	22.00		22.00	5.00	27.00
SH WARRANTS	3,543,779.45	0.1226	34.00		34.00	7.00	41.00
SH TRAINING ACAD	773,159.13	0.0268	7.00		7.00	2.00	9.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - INVESTOR RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SH DEBERRY	15,331,407.61	0.5306	148.00		148.00	32.00	180.00
SH LAW ENF BLOCK	82,409.63	0.0029	1.00		1.00		1.00
SH DAY REPORTING	3,259,814.19	0.1128	31.00		31.00	7.00	38.00
SH WORK RELEASE	112,476.87	0.0039	1.00		1.00		1.00
SH OTHER	2,610,784.69	0.0903	25.00		25.00	5.00	30.00
POLICE	149,039,697.48	5.1576	1,436.00		1,436.00	309.00	1,745.00
POLICE DRUG ENF	1,813,740.84	0.0628	17.00		17.00	4.00	21.00
FIRE	112,509,266.20	3.8934	1,084.00		1,084.00	233.00	1,317.00
CODES ADMIN	7,363,314.78	0.2548	71.00		71.00	15.00	86.00
BEER BOARD	332,607.86	0.0115	3.00		3.00	1.00	4.00
AGRICULTURAL EXT	334,644.71	0.0116	3.00		3.00	1.00	4.00
SOIL & WATER	87,177.22	0.0030	1.00		1.00		1.00
SOCIAL SERVICES	4,236,617.10	0.1466	41.00		41.00	9.00	50.00
HEALTH	48,475,344.58	1.6775	467.00		467.00	101.00	568.00
PUBLIC LIBRARY	25,701,516.07	0.8894	248.00		248.00	53.00	301.00
PARKS	50,207,047.86	1.7374	484.00		484.00	104.00	588.00
ARTS COMMISSION	3,047,121.73	0.1054	29.00		29.00	6.00	35.00
PUBLIC WORKS	71,488,756.27	2.4739	689.00		689.00	148.00	837.00
SOLID WASTE	23,003,892.69	0.7961	222.00		222.00	48.00	270.00
HUMAN RELATIONS	380,619.09	0.0132	4.00		4.00	1.00	5.00
ADA MANAGEMENT	927,576.51	0.0321	9.00		9.00	2.00	11.00
CARING FOR CHILDREN	1,386.33						
FARMERS MARKET	1,171,654.16	0.0405	11.00		11.00	2.00	13.00
MUNI AUDITORIUM	2,173,418.99	0.0752	21.00		21.00	5.00	26.00
STATE FAIR BD	4,121,443.65	0.1426	40.00		40.00	9.00	49.00
CONVENTION CTR	7,445,945.33	0.2577	72.00		72.00	15.00	87.00
SPORTS AUTHORITY	9,480,833.54	0.3281	91.00		91.00	20.00	111.00
WATER & SEWER	178,215,329.38	6.1672	1,717.00		1,717.00	370.00	2,087.00
STORM WATER	15,819,972.77	0.5475	152.00		152.00	33.00	185.00
BORDEAUX LONG-TERM CARE	35,278,483.98	1.2208	340.00		340.00	73.00	413.00
GENERAL HOSP	169,398,583.11	5.8621	1,632.00		1,632.00	351.00	1,983.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - INVESTOR RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
METRO ACTION COM	26,410,433.22	0.9139	254.00		254.00	55.00	309.00
NCAC	7,813,998.54	0.2704	75.00		75.00	16.00	91.00
METRO TRANSIT	38,807,599.40	1.3430	374.00		374.00	81.00	455.00
DES	1,215,741.52	0.0421	12.00		12.00	3.00	15.00
TAXI TRANSP & LICENSING	311,819.95	0.0108	3.00		3.00	1.00	4.00
EDUCATION	852,007,204.13	29.4842	8,209.00		8,209.00	1,767.00	9,976.00
SELF INSUR FUND	3,088,221.08	0.1069	30.00		30.00	6.00	36.00
ARENA	3,259.44	0.0001					
COMMUNICATION CENTER	11,809,332.92	0.4087	114.00		114.00	24.00	138.00
ALL OTHER	681,781,388.01	23.5934	6,569.00		6,569.00	1,414.00	7,983.00
KNOWLES HOME	3,744,980.48	0.1296	36.00		36.00	8.00	44.00
CRIMINAL JUSTICE PLANNING	375,614.85	0.0130	4.00		4.00	1.00	5.00
SubTotal	2,889,706,636.00	100.0000	27,841.00		27,841.00	5,728.00	33,569.00
TOTAL	2,889,706,636.00	100.0000	27,841.00		27,841.00	5,728.00	33,569.00

Allocation Basis: TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS

Allocation Source: FY 2006 EXPENDITURE REPORTS

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	CASH OPERATIONS	INVESTMENT	INVESTOR RELATIONS
EMPLOYEE BENEFITS	9,336	8,724	0	612
POST AUDITS	14	0	0	14
CORPORATE DUES	3	0	0	3
EMPLOYEE HEALTH &	21	0	15	6
SHARED SERVICES	29	0	22	7
GENERAL SERVICES	933	686	122	125
SHARED BUSINESS	114	45	51	18
CUSTOMER SERVICE	67	46	18	3
FLEET MANAGEMENT	1,064	615	171	278
POSTAL SERVICE	62	44	10	8
RADIO SHOP	1,394	1,315	29	50
DIRECTOR OF FINANCE	73	0	65	8
MINORITY SMALL BUSINESS	11	0	8	3
FINANCE OPERATIONS	97	34	46	17
PAYROLL	36	0	26	10
OFFICE OF MANAGEMENT	44	0	30	14
INTERNAL AUDIT	22	0	15	7
BUSINESS SOLUTIONS	27	0	18	9
DIV ISION OF REAL	169	115	36	18
PURCHASING	46	0	32	14
FINANCIAL	11	0	8	3
TREASURY	56	23	21	12
GRANTS COORDINATION	8	0	6	2
HUMAN RESOURCES	7,184	6,941	168	75
INFORMATION SYSTEMS	852	243	329	280
DEPARTMENT OF LAW	203	0	130	73
CENTRAL RECORDS	10	0	7	3
LEGISLATIVE	550	386	131	33
MAYOR	184	1	107	76
ELECTIONS	3,389	0	3,363	26
SURPLUS PROPERTY	60	32	17	11
PLANNING COMM	269	84	135	50
ADV PLAN/RSCH	28	9	11	8
REGISTER/DEEDS	187	150	7	30

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	CASH OPERATIONS	INVESTMENT INVESTOR RELATIONS	
HISTORICAL COMM	26	0	19	7
COMM ED ALLIANCE	34	0	27	7
GOVT ACCESS TV	37	36	0	1
ASSESSOR PROP	361	0	276	85
TRUSTEE	118	0	96	22
COUNTY CLERK	286	0	235	51
DISTRICT ATTOR	277	12	203	62
DA DRUG ENF	504	475	12	17
DA SPECIAL OPNS	10	10	0	0
PUBLIC DEFENDER	231	0	169	62
JUVENILE CT CLRK	145	0	126	19
CIRCUIT CT CLERK	328	0	209	119
CRIMINAL CT CLRK	331	0	264	67
CLERK/MASTER	77	0	56	21
JUVENILE COURT	531	38	346	147
GEN SESSIONS CT	523	11	383	129
ST TRIAL COURTS	614	86	411	117
JUSTICE INFO SYS	84	0	52	32
SHERIFF ADMIN	452	4	337	111
SH FACILITY MTN	49	0	38	11
SH WAREHOUSE	17	0	5	12
SH CRIM JUST CTR	899	0	705	194
SH HILL JAIL	190	0	146	44
SH CORR WORK CTR	567	4	417	146
SH TRANSPORTATION	120	0	93	27
SH WARRANTS	191	0	150	41
SH TRAINING ACAD	38	0	29	9
SH DEBERRY	710	530	0	180
SH LAW ENF BLOCK	109	106	2	1
SH DAY REPORTING	175	0	137	38
SH WORK RELEASE	8	2	5	1
SH OTHER	30	0	0	30
POLICE	6,782	465	4,572	1,745
POLICE DRUG ENF	1,482	1,461	0	21
FIRE	4,491	30	3,144	1,317

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	CASH OPERATIONS	INVESTMENT	INVESTOR RELATIONS
CODES ADMIN	380	0	294	86
BEER BOARD	19	0	15	4
AGRICULTURAL EXT	29	0	25	4
SOIL & WATER	6	0	5	1
SOCIAL SERVICES	406	6	350	50
HEALTH	2,753	770	1,415	568
PUBLIC LIBRARY	1,519	332	886	301
PARKS	2,626	144	1,894	588
ARTS COMMISSION	68	16	17	35
PUBLIC WORKS	2,417	254	1,326	837
SOLID WASTE	2,103	1,622	211	270
HUMAN RELATIONS	16	0	11	5
ADA MANAGEMENT	50	14	25	11
CARING FOR CHILDREN	10	0	10	0
FARMERS MARKET	195	159	23	13
MUNI AUDITORIUM	78	17	35	26
STATE FAIR BD	1,869	1,156	664	49
CONVENTION CTR	623	411	125	87
SPORTS AUTHORITY	1,288	1,172	5	111
WATER & SEWER	26,579	22,499	1,993	2,087
STORM WATER	3,001	2,650	166	185
BORDEAUX LONG-TERM	2,677	930	1,334	413
GENERAL HOSP	11,182	7,059	2,140	1,983
METRO ACTION COM	1,193	75	809	309
NCAC	337	113	133	91
MDHA	1	0	1	0
METRO TRANSIT	745	288	2	455
DES	232	217	0	15
TAXI TRANSP & LICENSING	17	0	13	4
EDUCATION	26,772	14,387	2,409	9,976
SELF INSUR FUND	36	0	0	36
ARENA	75	75	0	0
COMMUNICATION CENTER	543	0	405	138
ALL OTHER	48,984	40,248	753	7,983
KNOWLES HOME	321	139	138	44

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	CASH OPERATIONS	INVESTMENT	INVESTOR RELATIONS
CRIMINAL JUSTICE	15	0	10	5
Direct Billed	0	0	0	0
Total	186,545	117,516	35,460	33,569

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

GRANTS COORDINATION

NATURE AND EXTENT OF SERVICES

Finance Grants Coordination & Minority and Small Business costs were recorded in account 15117200, 15117210 and 15117220. This division is separated into distinct activities.

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

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

For fiscal year 2006, we have allocated DGC costs based on the total expenditures for each department. The costs & revenues were taken from the Government's FY06 CAFR.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department GRANTS COORDINATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	198,704			198,704
OTHER TRANSFER	(75)			
Total Deductions:	(75)			(75)
BUILDING USE ALLOWANCE	263		263	
POST AUDITS	327		327	
SHARED SERVICES	(92)	3	(89)	
GENERAL SERVICES FACILITIES	1,504	89	1,593	
SHARED BUSINESS SERVICES	83	73	156	
CUSTOMER SERVICE	(22)	3	(19)	
POSTAL SERVICE	(10)		(10)	
DIRECTOR OF FINANCE	30,526	2,748	33,274	
TREASURY	7	1	8	
HUMAN RESOURCES		83	83	
INFORMATION SYSTEMS		13	13	
LEGISLATIVE		608	608	
MAYOR		360	360	
Total Allocated Additions:	32,586	3,981	36,567	36,567
OPERATING REVENUE	(207,560)			
Total Departmental Cost Adjustments:	(207,560)			(207,560)
Total To Be Allocated:	23,655	3,981		27,636

MAXCars © 2007 MAXIMUS, INC.

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

	Total	General & Admin	GRANT COORDINATION
Other Expense & Cost			
PERSONAL SERVICE	166,317	0	166,317
CONTRACTUAL SERVICE	28,902	0	28,902
SUPPLIES	1,873	0	1,873
LOCAP TRANSFER	1,537	0	1,537
OTHER TRANSFER	75	75	0
Departmental Totals			
Total Expenditures	198,704	75	198,629
Deductions			
Total Deductions	(75)	(75)	0
Cost Adjustments			
OPERATING REVENUE	(207,560)	0	(207,560)
Functional Cost	(8,931)	0	(8,931)
Allocation Step 1			
Inbound- All Others	32,586	32,586	0
Reallocate Admin Costs		(32,586)	32,586
1st Allocation	23,655	0	23,655
Allocation Step 2			
Inbound- All Others	3,981	3,981	0
Reallocate Admin Costs		(3,981)	3,981
2nd Allocation	3,981	0	3,981
Total For 029 GRANTS			
Total Allocated	27,636	0	27,636

MAXCars © 2007 MAXIMUS, INC.

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

Activity - GRANT COORDINATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	3,504.25	1.6883	399.00		399.00		399.00
FLEET MANAGEMENT	2,221.24	1.0702	253.00		253.00		253.00
POSTAL SERVICE	166.40	0.0802	19.00		19.00		19.00
RADIO SHOP	553.30	0.2666	63.00		63.00		63.00
DIRECTOR OF FINANCE	186.44	0.0898	21.00		21.00		21.00
MINORITY SMALL BUSINESS	66.16	0.0319	8.00		8.00		8.00
DIV ISION OF REAL PROPERTY	368.86	0.1777	42.00		42.00		42.00
TREASURY	222.50	0.1072	25.00		25.00		25.00
HUMAN RESOURCES	5,053.91	2.4349	576.00		576.00	100.00	676.00
INFORMATION SYSTEMS	1,944.58	0.9369	222.00		222.00	39.00	261.00
DEPARTMENT OF LAW	511.22	0.2463	58.00		58.00	10.00	68.00
LEGISLATIVE	342.80	0.1652	39.00		39.00	7.00	46.00
MAYOR	485.14	0.2337	55.00		55.00	10.00	65.00
ELECTIONS	563.33	0.2714	64.00		64.00	11.00	75.00
SURPLUS PROPERTY	132.30	0.0637	15.00		15.00	3.00	18.00
PLANNING COMM	737.74	0.3554	84.00		84.00	15.00	99.00
REGISTER/DEEDS	116.28	0.0560	13.00		13.00	2.00	15.00
HISTORICAL COMM	86.21	0.0415	10.00		10.00	2.00	12.00
COMM ED ALLIANCE	165.83	0.0799	19.00		19.00	3.00	22.00
ASSESSOR PROP	679.59	0.3274	77.00		77.00	14.00	91.00
TRUSTEE	236.56	0.1140	27.00		27.00	5.00	32.00
COUNTY CLERK	505.18	0.2434	58.00		58.00	10.00	68.00
DISTRICT ATTOR	821.93	0.3960	94.00		94.00	16.00	110.00
PUBLIC DEFENDER	495.17	0.2386	56.00		56.00	10.00	66.00
JUVENILE CT CLRK	208.50	0.1005	24.00		24.00	4.00	28.00
CIRCUIT CT CLERK	483.14	0.2328	55.00		55.00	10.00	65.00
CRIMINAL CT CLRK	575.36	0.2772	66.00		66.00	11.00	77.00
CLERK/MASTER	182.42	0.0879	21.00		21.00	4.00	25.00
JUVENILE COURT	1,200.82	0.5785	137.00		137.00	24.00	161.00
GEN SESSIONS CT	1,040.46	0.5013	119.00		119.00	21.00	140.00
ST TRIAL COURTS	1,092.58	0.5264	125.00		125.00	22.00	147.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - GRANT COORDINATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUSTICE INFO SYS	272.64	0.1314	31.00		31.00	5.00	36.00
SHERIFF ADMIN	5,533.04	2.6657	631.00		631.00	110.00	741.00
POLICE	15,344.13	7.3926	1,749.00		1,749.00	305.00	2,054.00
FIRE	10,400.49	5.0108	1,185.00		1,185.00	207.00	1,392.00
CODES ADMIN	848.01	0.4086	97.00		97.00	17.00	114.00
BEER BOARD	96.21	0.0464	11.00		11.00	2.00	13.00
AGRICULTURAL EXT	74.18	0.0357	8.00		8.00	1.00	9.00
SOIL & WATER	30.07	0.0145	3.00		3.00	1.00	4.00
SOCIAL SERVICES	1,465.45	0.7060	167.00		167.00	29.00	196.00
HEALTH	5,322.54	2.5643	607.00		607.00	106.00	713.00
PUBLIC LIBRARY	2,916.88	1.4053	332.00		332.00	58.00	390.00
PARKS	4,795.27	2.3103	547.00		547.00	95.00	642.00
ARTS COMMISSION	214.52	0.1034	24.00		24.00	4.00	28.00
PUBLIC WORKS	5,037.86	2.4272	574.00		574.00	100.00	674.00
SOLID WASTE	2,293.40	1.1049	261.00		261.00	46.00	307.00
HUMAN RELATIONS	86.21	0.0415	10.00		10.00	2.00	12.00
ADA MANAGEMENT	160.38	0.0773	18.00		18.00	3.00	21.00
FARMERS MARKET	190.46	0.0918	22.00		22.00	4.00	26.00
MUNI AUDITORIUM	224.53	0.1082	26.00		26.00	4.00	30.00
STATE FAIR BD	727.71	0.3506	83.00		83.00	14.00	97.00
CONVENTION CTR	727.71	0.3506	83.00		83.00	14.00	97.00
SPORTS AUTHORITY	673.58	0.3245	77.00		77.00	13.00	90.00
WATER & SEWER	21,406.41	10.3133	2,440.00		2,440.00	426.00	2,866.00
BORDEAUX LONG-TERM CARE	4,298.12	2.0708	490.00		490.00	85.00	575.00
METRO ACTION COM	2,560.03	1.2334	292.00		292.00	51.00	343.00
NCAC	2,056.84	0.9910	234.00		234.00	41.00	275.00
TAXI TRANSP & LICENSING	56.13	0.0270	6.00		6.00	1.00	7.00
EDUCATION	122.86	0.0592	14.00		14.00	2.00	16.00
COMMUNICATION CENTER	837.98	0.4037	96.00		96.00	17.00	113.00
ALL OTHER	93,778.42	45.1812	10,686.00		10,686.00	1,864.00	12,550.00
CRIMINAL JUSTICE PLANNING	58.13	0.0280	7.00		7.00	1.00	8.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - GRANT COORDINATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	207,560.41	100.0000	23,655.00		23,655.00	3,981.00	27,636.00
TOTAL	207,560.41	100.0000	23,655.00		23,655.00	3,981.00	27,636.00

Allocation Basis: GRANTS COORDINATION BILLING

Allocation Source: FINANCE

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	GRANT
GENERAL SERVICES	399	399
FLEET MANAGEMENT	253	253
POSTAL SERVICE	19	19
RADIO SHOP	63	63
DIRECTOR OF FINANCE	21	21
MINORITY SMALL BUSINESS	8	8
DIV ISION OF REAL	42	42
TREASURY	25	25
HUMAN RESOURCES	676	676
INFORMATION SYSTEMS	261	261
DEPARTMENT OF LAW	68	68
LEGISLATIVE	46	46
MAYOR	65	65
ELECTIONS	75	75
SURPLUS PROPERTY	18	18
PLANNING COMM	99	99
REGISTER/DEEDS	15	15
HISTORICAL COMM	12	12
COMM ED ALLIANCE	22	22
ASSESSOR PROP	91	91
TRUSTEE	32	32
COUNTY CLERK	68	68
DISTRICT ATTOR	110	110
PUBLIC DEFENDER	66	66
JUVENILE CT CLRK	28	28
CIRCUIT CT CLERK	65	65
CRIMINAL CT CLRK	77	77
CLERK/MASTER	25	25
JUVENILE COURT	161	161
GEN SESSIONS CT	140	140
ST TRIAL COURTS	147	147
JUSTICE INFO SYS	36	36
SHERIFF ADMIN	741	741
POLICE	2,054	2,054

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	GRANT
FIRE	1,392	1,392
CODES ADMIN	114	114
BEER BOARD	13	13
AGRICULTURAL EXT	9	9
SOIL & WATER	4	4
SOCIAL SERVICES	196	196
HEALTH	713	713
PUBLIC LIBRARY	390	390
PARKS	642	642
ARTS COMMISSION	28	28
PUBLIC WORKS	674	674
SOLID WASTE	307	307
HUMAN RELATIONS	12	12
ADA MANAGEMENT	21	21
FARMERS MARKET	26	26
MUNI AUDITORIUM	30	30
STATE FAIR BD	97	97
CONVENTION CTR	97	97
SPORTS AUTHORITY	90	90
WATER & SEWER	2,866	2,866
BORDEAUX LONG-TERM	575	575
METRO ACTION COM	343	343
NCAC	275	275
TAXI TRANSP & LICENSING	7	7
EDUCATION	16	16
COMMUNICATION CENTER	113	113
ALL OTHER	12,550	12,550
CRIMINAL JUSTICE	8	8
Direct Billed	0	0

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	GRANT
Total	27,636	27,636

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

HUMAN RESOURCES

NATURE AND EXTENT OF SERVICES

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

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

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department HUMAN RESOURCES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,398,281			6,398,281
TRANSFER REVENUE	(73,441)			
Total Deductions:	(73,441)			(73,441)
BUILDING USE ALLOWANCE	8,214		8,214	
EMPLOYEE BENEFITS	99,580	302	99,882	
POST AUDITS	138,460	128	138,588	
EMPLOYEE HEALTH & WELLNESS	127,751	710	128,461	
SHARED SERVICES	(1,223)	33	(1,190)	
GENERAL SERVICES FACILITIES	27,347	1,623	28,970	
SHARED BUSINESS SERVICES	1,793	1,562	3,355	
CUSTOMER SERVICE	(276)	39	(237)	
FLEET MANAGEMENT	3,431	20	3,451	
POSTAL SERVICE	(1,014)	48	(966)	
MINORITY SMALL BUSINESS ASSISTANCE	4,464	90	4,554	
FINANCE OPERATIONS	5,833	1,955	7,788	
PAYROLL	2,829	575	3,404	
OFFICE OF MANAGEMENT BUDGET	5,323	686	6,009	
BUSINESS SOLUTIONS	3,249	425	3,674	
DIV ISION OF REAL PROPERTY	19	10	29	
PURCHASING	5,130	2,333	7,463	
FINANCIAL ACCOUNTABILITY	1,039	163	1,202	
TREASURY	5,827	1,357	7,184	
GRANTS COORDINATION	576	100	676	
INFORMATION SYSTEMS		272	272	
DEPARTMENT OF LAW		11,890	11,890	
CENTRAL RECORDS		17,945	17,945	
LEGISLATIVE		15,738	15,738	
MAYOR		9,303	9,303	

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department HUMAN RESOURCES

Total Allocated Additions:	438,352	67,307	505,659	505,659
INTEREST EXPENSE	(800)			
OTHER REVENUE	(8,392)			
OPERATING REVENUE	(6,237,952)			
TRANSFER REVENUE	73,441			
Total Departmental Cost Adjustments:	(6,173,703)			(6,173,703)
Total To Be Allocated:	589,489	67,307		656,796

MAXCars © 2007 MAXIMUS, INC.

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

	Total	General & Admin	HUMAN RESOURCES
Other Expense & Cost			
PERSONAL SERVICES	4,031,962	0	4,031,962
CONTRACTUAL SERVICES	2,297,510	0	2,297,510
SUPPLIES	58,220	0	58,220
OTHER	10,589	0	10,589
Departmental Totals			
Total Expenditures	6,398,281	0	6,398,281
Deductions			
Total Deductions	(73,441)	(73,441)	0
Cost Adjustments			
INTEREST EXPENSE	(800)	0	(800)
OTHER REVENUE	(8,392)	0	(8,392)
OPERATING REVENUE	(6,237,952)	0	(6,237,952)
TRANSFER REVENUE	73,441	73,441	0
Functional Cost	151,137	0	151,137
Allocation Step 1			
Inbound- All Others	438,352	438,352	0
Reallocate Admin Costs		(438,352)	438,352
1st Allocation	589,489	0	589,489
Allocation Step 2			
Inbound- All Others	67,307	67,307	0
Reallocate Admin Costs		(67,307)	67,307
2nd Allocation	67,307	0	67,307
Total For 010 HUMAN			
Total Allocated	656,796	0	656,796

MAXCars © 2007 MAXIMUS, INC.

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

Activity - HUMAN RESOURCES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	26,708.91	0.4282	2,524.00		2,524.00		2,524.00
FLEET MANAGEMENT	39,775.49	0.6376	3,759.00		3,759.00		3,759.00
POSTAL SERVICE	2,295.05	0.0368	217.00		217.00		217.00
RADIO SHOP	9,536.04	0.1529	901.00		901.00		901.00
DIRECTOR OF FINANCE	3,046.74	0.0488	288.00		288.00		288.00
MINORITY SMALL BUSINESS	1,287.47	0.0206	122.00		122.00		122.00
FINANCE OPERATIONS	6,961.11	0.1116	658.00		658.00		658.00
PAYROLL	4,602.09	0.0738	435.00		435.00		435.00
OFFICE OF MANAGEMENT BUDGET	6,553.28	0.1051	619.00		619.00		619.00
INTERNAL AUDIT	3,914.37	0.0628	370.00		370.00		370.00
BUSINESS SOLUTIONS	4,054.32	0.0650	383.00		383.00		383.00
DIV ISION OF REAL PROPERTY	7,636.83	0.1224	722.00		722.00		722.00
PURCHASING	6,361.36	0.1020	601.00		601.00		601.00
FINANCIAL ACCOUNTABILITY	1,351.44	0.0217	128.00		128.00		128.00
TREASURY	4,730.04	0.0758	447.00		447.00		447.00
GRANTS COORDINATION	879.63	0.0141	83.00		83.00		83.00
INFORMATION SYSTEMS	56,324.61	0.9029	5,323.00		5,323.00	621.00	5,944.00
DEPARTMENT OF LAW	12,990.61	0.2083	1,228.00		1,228.00	143.00	1,371.00
LEGISLATIVE	14,533.97	0.2330	1,373.00		1,373.00	160.00	1,533.00
MAYOR	10,607.60	0.1700	1,002.00		1,002.00	117.00	1,119.00
ELECTIONS	8,248.58	0.1322	779.00		779.00	91.00	870.00
SURPLUS PROPERTY	2,562.94	0.0411	242.00		242.00	28.00	270.00
PLANNING COMM	18,052.50	0.2894	1,706.00		1,706.00	199.00	1,905.00
HISTORICAL COMM	2,970.77	0.0476	281.00		281.00	33.00	314.00
COMM ED ALLIANCE	1,295.46	0.0208	122.00		122.00	14.00	136.00
ASSESSOR PROP	23,470.26	0.3762	2,218.00		2,218.00	259.00	2,477.00
TRUSTEE	6,833.16	0.1095	646.00		646.00	75.00	721.00
COUNTY CLERK	18,804.19	0.3014	1,777.00		1,777.00	207.00	1,984.00
DISTRICT ATTOR	18,868.17	0.3025	1,783.00		1,783.00	208.00	1,991.00
PUBLIC DEFENDER	9,536.04	0.1529	901.00		901.00	105.00	1,006.00
JUVENILE CT CLRK	8,516.46	0.1365	805.00		805.00	94.00	899.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - HUMAN RESOURCES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIRCUIT CT CLERK	14,609.93	0.2342	1,381.00		1,381.00	161.00	1,542.00
CRIMINAL CT CLRK	22,042.85	0.3534	2,083.00		2,083.00	243.00	2,326.00
CLERK/MASTER	5,481.72	0.0879	518.00		518.00	60.00	578.00
JUVENILE COURT	39,495.60	0.6332	3,732.00		3,732.00	435.00	4,167.00
GEN SESSIONS CT	30,099.50	0.4825	2,844.00		2,844.00	332.00	3,176.00
ST TRIAL COURTS	22,042.85	0.3534	2,083.00		2,083.00	243.00	2,326.00
JUSTICE INFO SYS	5,813.59	0.0932	549.00		549.00	64.00	613.00
SHERIFF ADMIN	344,816.83	5.5277	32,585.00		32,585.00	3,800.00	36,385.00
POLICE	724,895.03	11.6207	68,503.00		68,503.00	7,988.00	76,491.00
FIRE	487,973.40	7.8227	46,114.00		46,114.00	5,377.00	51,491.00
CODES ADMIN	37,940.25	0.6082	3,585.00		3,585.00	418.00	4,003.00
BEER BOARD	1,899.21	0.0304	179.00		179.00	21.00	200.00
AGRICULTURAL EXT	2,295.05	0.0368	217.00		217.00	25.00	242.00
SOIL & WATER	407.83	0.0065	39.00		39.00	4.00	43.00
SOCIAL SERVICES	60,326.95	0.9671	5,701.00		5,701.00	665.00	6,366.00
HEALTH	79,387.04	1.2726	7,502.00		7,502.00	875.00	8,377.00
PUBLIC LIBRARY	135,111.90	2.1660	12,768.00		12,768.00	1,489.00	14,257.00
PARKS	244,062.67	3.9125	23,064.00		23,064.00	2,689.00	25,753.00
ARTS COMMISSION	1,823.24	0.0292	172.00		172.00	20.00	192.00
PUBLIC WORKS	140,109.83	2.2461	13,240.00		13,240.00	1,544.00	14,784.00
SOLID WASTE	50,854.89	0.8153	4,806.00		4,806.00	560.00	5,366.00
HUMAN RELATIONS	1,211.50	0.0194	114.00		114.00	13.00	127.00
ADA MANAGEMENT	3,646.49	0.0585	345.00		345.00	40.00	385.00
FARMERS MARKET	2,906.79	0.0466	275.00		275.00	32.00	307.00
MUNI AUDITORIUM	4,538.12	0.0728	429.00		429.00	50.00	479.00
STATE FAIR BD	14,498.98	0.2324	1,370.00		1,370.00	160.00	1,530.00
CONVENTION CTR	11,703.14	0.1876	1,106.00		1,106.00	129.00	1,235.00
SPORTS AUTHORITY	739.69	0.0119	70.00		70.00	8.00	78.00
WATER & SEWER	318,847.62	5.1114	30,131.00		30,131.00	3,513.00	33,644.00
BORDEAUX LONG-TERM CARE	75,460.67	1.2097	7,131.00		7,131.00	832.00	7,963.00
METRO ACTION COM	92,301.68	1.4797	8,723.00		8,723.00	1,017.00	9,740.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - HUMAN RESOURCES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NCAC	15,081.74	0.2418	1,425.00		1,425.00	166.00	1,591.00
TAXI TRANSP & LICENSING	1,491.38	0.0239	141.00		141.00	16.00	157.00
EDUCATION	1,267.47	0.0203	120.00		120.00	14.00	134.00
COMMUNICATION CENTER	74,657.00	1.1968	7,055.00		7,055.00	823.00	7,878.00
ALL OTHER	2,809,030.71	45.0313	265,456.00		265,456.00	30,953.00	296,409.00
KNOWLES HOME	14,889.82	0.2387	1,407.00		1,407.00	164.00	1,571.00
CRIMINAL JUSTICE PLANNING	879.63	0.0141	83.00		83.00	10.00	93.00
SubTotal	6,237,952.04	100.0000	589,489.00		589,489.00	67,307.00	656,796.00
TOTAL	6,237,952.04	100.0000	589,489.00		589,489.00	67,307.00	656,796.00

Allocation Basis: HUMAN RESOURCES CHARGEBACKS

Allocation Source: HUMAN RESOURES RECORDS

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	HUMAN RESOURCES
GENERAL SERVICES	2,524	2,524
FLEET MANAGEMENT	3,759	3,759
POSTAL SERVICE	217	217
RADIO SHOP	901	901
DIRECTOR OF FINANCE	288	288
MINORITY SMALL BUSINESS	122	122
FINANCE OPERATIONS	658	658
PAYROLL	435	435
OFFICE OF MANAGEMENT	619	619
INTERNAL AUDIT	370	370
BUSINESS SOLUTIONS	383	383
DIV ISION OF REAL	722	722
PURCHASING	601	601
FINANCIAL	128	128
TREASURY	447	447
GRANTS COORDINATION	83	83
INFORMATION SYSTEMS	5,944	5,944
DEPARTMENT OF LAW	1,371	1,371
LEGISLATIVE	1,533	1,533
MAYOR	1,119	1,119
ELECTIONS	870	870
SURPLUS PROPERTY	270	270
PLANNING COMM	1,905	1,905
HISTORICAL COMM	314	314
COMM ED ALLIANCE	136	136
ASSESSOR PROP	2,477	2,477
TRUSTEE	721	721
COUNTY CLERK	1,984	1,984
DISTRICT ATTOR	1,991	1,991
PUBLIC DEFENDER	1,006	1,006
JUVENILE CT CLRK	899	899
CIRCUIT CT CLERK	1,542	1,542
CRIMINAL CT CLRK	2,326	2,326
CLERK/MASTER	578	578

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	HUMAN RESOURCES
JUVENILE COURT	4,167	4,167
GEN SESSIONS CT	3,176	3,176
ST TRIAL COURTS	2,326	2,326
JUSTICE INFO SYS	613	613
SHERIFF ADMIN	36,385	36,385
POLICE	76,491	76,491
FIRE	51,491	51,491
CODES ADMIN	4,003	4,003
BEER BOARD	200	200
AGRICULTURAL EXT	242	242
SOIL & WATER	43	43
SOCIAL SERVICES	6,366	6,366
HEALTH	8,377	8,377
PUBLIC LIBRARY	14,257	14,257
PARKS	25,753	25,753
ARTS COMMISSION	192	192
PUBLIC WORKS	14,784	14,784
SOLID WASTE	5,366	5,366
HUMAN RELATIONS	127	127
ADA MANAGEMENT	385	385
FARMERS MARKET	307	307
MUNI AUDITORIUM	479	479
STATE FAIR BD	1,530	1,530
CONVENTION CTR	1,235	1,235
SPORTS AUTHORITY	78	78
WATER & SEWER	33,644	33,644
BORDEAUX LONG-TERM	7,963	7,963
METRO ACTION COM	9,740	9,740
NCAC	1,591	1,591
TAXI TRANSP & LICENSING	157	157
EDUCATION	134	134
COMMUNICATION CENTER	7,878	7,878
ALL OTHER	296,409	296,409
KNOWLES HOME	1,571	1,571
CRIMINAL JUSTICE	93	93

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	HUMAN RESOURCES
Direct Billed	0	0
Total	656,796	656,796

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

INFORMATION SYSTEMS

NATURE AND EXTENT OF SERVICES

Information Systems operates a centralized data processing center for all Metropolitan Government departments. It is responsible for developing, analyzing and processing all data processing applications, systems and procedures and equipment specifications. Departments are charged for the services provided. The Fund is also responsible for telephone costs and these costs are billed to all departments based on usage. The residual was allocated to departments based on billings. The costs and revenues were taken from the Government's CAFR for FY 2006.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department INFORMATION SYSTEMS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	14,708,740			14,708,740
TRANSFERS IN	600,080			
TRANSFERS OUT	(2,707,701)			
Total Deductions:	(2,107,621)			(2,107,621)
BUILDING USE ALLOWANCE	16,381		16,381	
EMPLOYEE BENEFITS	155,595	471	156,066	
POST AUDITS	5,354	5	5,359	
SHARED SERVICES	(3,489)	95	(3,394)	
GENERAL SERVICES FACILITIES	54,790	3,251	58,041	
SHARED BUSINESS SERVICES	8,856	7,708	16,564	
CUSTOMER SERVICE	(225)	32	(193)	
FLEET MANAGEMENT	48,748	330	49,078	
POSTAL SERVICE	(499)	23	(476)	
MINORITY SMALL BUSINESS ASSISTANCE	4,464	90	4,554	
FINANCE OPERATIONS	2,244	752	2,996	
PAYROLL	1,088	221	1,309	
OFFICE OF MANAGEMENT BUDGET	2,048	264	2,312	
INTERNAL AUDIT	816	129	945	
BUSINESS SOLUTIONS	1,250	163	1,413	
PURCHASING	1,974	898	2,872	
FINANCIAL ACCOUNTABILITY	400	63	463	
TREASURY	699	153	852	
GRANTS COORDINATION	222	39	261	
HUMAN RESOURCES	5,323	621	5,944	
INFORMATION SYSTEMS		(3,838)	(3,838)	
DEPARTMENT OF LAW		21,951	21,951	
CENTRAL RECORDS		533	533	
LEGISLATIVE		32,926	32,926	
MAYOR		19,464	19,464	

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department INFORMATION SYSTEMS

Total Allocated Additions:	306,039	86,344	392,383	392,383
NON-OPERATING REVENUE	(31,290)			
OPERATING REVENUE	(17,537,366)			
TRANSFERS IN	(600,080)			
TRANSFERS OUT	2,707,701			
IT EQP EXP FROM TRANS OUT	2,576,700			
Total Departmental Cost Adjustments:	(12,884,335)			(12,884,335)
Total To Be Allocated:	22,823	86,344		109,167

MAXCars © 2007 MAXIMUS, INC.

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

	Total	General & Admin	INFORM SYSTEMS
Wages & Benefits			
SALARIES & WAGES	8,807,360	0	8,807,360
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
OTHER EXPENSES	1,475,912	0	1,475,912
CONTRACTURAL SERVICES	3,797,281	0	3,797,281
SUPPLIES AND MATERIALS	53,689	0	53,689
DEPRECIATION	574,498	0	574,498
Departmental Totals			
Total Expenditures	14,708,740	0	14,708,740
Deductions			
Total Deductions	(2,107,621)	(2,107,621)	0
Cost Adjustments			
NON-OPERATING REVENUE	(31,290)	0	(31,290)
OPERATING REVENUE	(17,537,366)	0	(17,537,366)
TRANSFERS IN	(600,080)	(600,080)	0
TRANSFERS OUT	2,707,701	2,707,701	0
IT EQP EXP FROM TRANS OUT	2,576,700	0	2,576,700
Functional Cost	(283,216)	0	(283,216)
Allocation Step 1			
Inbound- All Others	306,039	306,039	0
Reallocate Admin Costs		(306,039)	306,039
1st Allocation	22,823	0	22,823
Allocation Step 2			
Inbound- All Others	86,344	86,344	0
Reallocate Admin Costs		(86,344)	86,344
2nd Allocation	86,344	0	86,344

MAXCars © 2007 MAXIMUS, INC.

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

	Total	General & Admin	INFORM SYSTEMS
Total For 031 INFORMATION			
Total Allocated	109,167	0	109,167

MAXCars © 2007 MAXIMUS, INC.

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

Activity - INFORM SYSTEMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHARED SERVICES	38,522	0.2197	50.00		50.00		50.00
GENERAL SERVICES FACILITIES	211,513	1.2061	275.00		275.00		275.00
SHARED BUSINESS SERVICES	9,599	0.0547	12.00		12.00		12.00
CUSTOMER SERVICE	51,384	0.2930	67.00		67.00		67.00
FLEET MANAGEMENT	157,038	0.8954	204.00		204.00		204.00
POSTAL SERVICE	8,700	0.0496	11.00		11.00		11.00
RADIO SHOP	65,211	0.3718	85.00		85.00		85.00
DIRECTOR OF FINANCE	19,779	0.1128	26.00		26.00		26.00
MINORITY SMALL BUSINESS	9,067	0.0517	12.00		12.00		12.00
FINANCE OPERATIONS	54,851	0.3128	71.00		71.00		71.00
PAYROLL	30,962	0.1765	40.00		40.00		40.00
OFFICE OF MANAGEMENT BUDGET	120,578	0.6876	157.00		157.00		157.00
INTERNAL AUDIT	26,262	0.1498	34.00		34.00		34.00
BUSINESS SOLUTIONS	316,216	1.8031	412.00		412.00		412.00
DIV ISION OF REAL PROPERTY	40,248	0.2295	52.00		52.00		52.00
PURCHASING	48,777	0.2781	63.00		63.00		63.00
FINANCIAL ACCOUNTABILITY	14,516	0.0828	19.00		19.00		19.00
TREASURY	45,196	0.2577	59.00		59.00		59.00
GRANTS COORDINATION	10,070	0.0574	13.00		13.00		13.00
HUMAN RESOURCES	208,914	1.1913	272.00		272.00		272.00
INFORMATION SYSTEMS	-2,948,874	-16.8148	-3,838.00		-3,838.00		-3,838.00
DEPARTMENT OF LAW	125,887	0.7178	164.00		164.00	572.00	736.00
CENTRAL RECORDS	12,190	0.0695	16.00		16.00	55.00	71.00
LEGISLATIVE	72,787	0.4150	95.00		95.00	331.00	426.00
MAYOR	286,501	1.6337	373.00		373.00	1,302.00	1,675.00
ELECTIONS	165,377	0.9430	215.00		215.00	752.00	967.00
SURPLUS PROPERTY	60,075	0.3426	78.00		78.00	273.00	351.00
PLANNING COMM	451,138	2.5724	587.00		587.00	2,050.00	2,637.00
REGISTER/DEEDS	168,536	0.9610	219.00		219.00	766.00	985.00
HISTORICAL COMM	19,284	0.1100	25.00		25.00	88.00	113.00
COMM ED ALLIANCE	9,511	0.0542	12.00		12.00	43.00	55.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - INFORM SYSTEMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GOVT ACCESS TV	4,811	0.0274	6.00		6.00	22.00	28.00
ASSESSOR PROP	324,379	1.8497	422.00		422.00	1,474.00	1,896.00
TRUSTEE	156,873	0.8945	204.00		204.00	713.00	917.00
COUNTY CLERK	306,856	1.7497	399.00		399.00	1,395.00	1,794.00
DISTRICT ATTOR	176,768	1.0080	230.00		230.00	803.00	1,033.00
DA DRUG ENF	119,036	0.6788	155.00		155.00	541.00	696.00
PUBLIC DEFENDER	85,013	0.4848	111.00		111.00	386.00	497.00
JUVENILE CT CLRK	48,197	0.2748	63.00		63.00	219.00	282.00
CIRCUIT CT CLERK	119,269	0.6801	155.00		155.00	542.00	697.00
CRIMINAL CT CLRK	83,471	0.4760	109.00		109.00	379.00	488.00
CLERK/MASTER	41,199	0.2349	54.00		54.00	187.00	241.00
JUVENILE COURT	282,022	1.6081	367.00		367.00	1,282.00	1,649.00
GEN SESSIONS CT	207,491	1.1831	270.00		270.00	943.00	1,213.00
ST TRIAL COURTS	213,676	1.2184	278.00		278.00	971.00	1,249.00
JUSTICE INFO SYS	112,166	0.6396	146.00		146.00	510.00	656.00
SHERIFF ADMIN	298,963	1.7047	389.00		389.00	1,359.00	1,748.00
SH COMM SERVICES	2,130	0.0121	3.00		3.00	10.00	13.00
SH FACILITY MTN	1,608	0.0092	2.00		2.00	7.00	9.00
SH WAREHOUSE	699	0.0040	1.00		1.00	3.00	4.00
SH CRIM JUST CTR	40,968	0.2336	53.00		53.00	186.00	239.00
SH HILL JAIL	10,547	0.0601	14.00		14.00	48.00	62.00
SH CORR WORK CTR	15,739	0.0897	20.00		20.00	72.00	92.00
SH TRANSPORTATION	6,600	0.0376	9.00		9.00	30.00	39.00
SH WARRANTS	15,442	0.0881	20.00		20.00	70.00	90.00
SH TRAINING ACAD	4,240	0.0242	6.00		6.00	19.00	25.00
SH DEBERRY	20,532	0.1171	27.00		27.00	93.00	120.00
SH DAY REPORTING	3,468	0.0198	5.00		5.00	16.00	21.00
POLICE	2,146,478	12.2395	2,793.00		2,793.00	9,755.00	12,548.00
POLICE DRUG ENF	5,661	0.0323	7.00		7.00	26.00	33.00
FIRE	592,701	3.3797	771.00		771.00	2,694.00	3,465.00
CODES ADMIN	539,357	3.0755	702.00		702.00	2,451.00	3,153.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - INFORM SYSTEMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BEER BOARD	14,718	0.0839	19.00		19.00	67.00	86.00
AGRICULTURAL EXT	17,141	0.0977	22.00		22.00	78.00	100.00
SOIL & WATER	6,039	0.0344	8.00		8.00	27.00	35.00
SOCIAL SERVICES	181,507	1.0350	236.00		236.00	825.00	1,061.00
HEALTH	1,088,216	6.2051	1,416.00		1,416.00	4,946.00	6,362.00
PUBLIC LIBRARY	1,199,109	6.8375	1,561.00		1,561.00	5,450.00	7,011.00
PARKS	582,138	3.3194	758.00		758.00	2,646.00	3,404.00
ARTS COMMISSION	11,956	0.0682	16.00		16.00	54.00	70.00
PUBLIC WORKS	553,740	3.1575	721.00		721.00	2,517.00	3,238.00
SOLID WASTE	103,246	0.5887	134.00		134.00	469.00	603.00
HUMAN RELATIONS	15,549	0.0887	20.00		20.00	71.00	91.00
ADA MANAGEMENT	32,579	0.1858	42.00		42.00	148.00	190.00
CARING FOR CHILDREN	796	0.0045	1.00		1.00	4.00	5.00
FARMERS MARKET	13,164	0.0751	17.00		17.00	60.00	77.00
MUNI AUDITORIUM	21,372	0.1219	28.00		28.00	97.00	125.00
STATE FAIR BD	81,128	0.4626	106.00		106.00	369.00	475.00
CONVENTION CTR	84,086	0.4795	109.00		109.00	382.00	491.00
SPORTS AUTHORITY	14,564	0.0830	19.00		19.00	66.00	85.00
WATER & SEWER	1,580,023	9.0095	2,056.00		2,056.00	7,181.00	9,237.00
BORDEAUX LONG-TERM CARE	272,162	1.5519	354.00		354.00	1,237.00	1,591.00
GENERAL HOSP	570,733	3.2544	743.00		743.00	2,594.00	3,337.00
METRO ACTION COM	319,255	1.8204	415.00		415.00	1,451.00	1,866.00
NCAC	156,954	0.8950	204.00		204.00	713.00	917.00
TAXI TRANSP & LICENSING	13,979	0.0797	18.00		18.00	64.00	82.00
EDUCATION	3,130,608	17.8509	4,078.00		4,078.00	14,226.00	18,304.00
COMMUNICATION CENTER	483,467	2.7568	629.00		629.00	2,197.00	2,826.00
ALL OTHER	1,062,879	6.0607	1,383.00		1,383.00	4,830.00	6,213.00
KNOWLES HOME	23,055	0.1315	30.00		30.00	105.00	135.00
CRIMINAL JUSTICE PLANNING	6,986	0.0398	9.00		9.00	32.00	41.00
SubTotal	17,537,366	100.0000	22,823.00		22,823.00	86,344.00	109,167.00
TOTAL	17,537,366	100.0000	22,823.00		22,823.00	86,344.00	109,167.00

MAXCars © 2007 MAXIMUS, INC.

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

Allocation Basis: INFORMATION SYSTEM ALLOCATIONS FOR EACH DEPT

Allocation Source: FY 2006 INFORMATION SYSTEMS RECORDS

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	INFORM SYSTEMS
SHARED SERVICES	50	50
GENERAL SERVICES	275	275
SHARED BUSINESS	12	12
CUSTOMER SERVICE	67	67
FLEET MANAGEMENT	204	204
POSTAL SERVICE	11	11
RADIO SHOP	85	85
DIRECTOR OF FINANCE	26	26
MINORITY SMALL BUSINESS	12	12
FINANCE OPERATIONS	71	71
PAYROLL	40	40
OFFICE OF MANAGEMENT	157	157
INTERNAL AUDIT	34	34
BUSINESS SOLUTIONS	412	412
DIV ISION OF REAL	52	52
PURCHASING	63	63
FINANCIAL	19	19
TREASURY	59	59
GRANTS COORDINATION	13	13
HUMAN RESOURCES	272	272
INFORMATION SYSTEMS	(3,838)	(3,838)
DEPARTMENT OF LAW	736	736
CENTRAL RECORDS	71	71
LEGISLATIVE	426	426
MAYOR	1,675	1,675
ELECTIONS	967	967
SURPLUS PROPERTY	351	351
PLANNING COMM	2,637	2,637
REGISTER/DEEDS	985	985
HISTORICAL COMM	113	113
COMM ED ALLIANCE	55	55
GOVT ACCESS TV	28	28
ASSESSOR PROP	1,896	1,896
TRUSTEE	917	917

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	INFORM SYSTEMS
COUNTY CLERK	1,794	1,794
DISTRICT ATTOR	1,033	1,033
DA DRUG ENF	696	696
PUBLIC DEFENDER	497	497
JUVENILE CT CLRK	282	282
CIRCUIT CT CLERK	697	697
CRIMINAL CT CLRK	488	488
CLERK/MASTER	241	241
JUVENILE COURT	1,649	1,649
GEN SESSIONS CT	1,213	1,213
ST TRIAL COURTS	1,249	1,249
JUSTICE INFO SYS	656	656
SHERIFF ADMIN	1,748	1,748
SH COMM SERVICES	13	13
SH FACILITY MTN	9	9
SH WAREHOUSE	4	4
SH CRIM JUST CTR	239	239
SH HILL JAIL	62	62
SH CORR WORK CTR	92	92
SH TRANSPORTATION	39	39
SH WARRANTS	90	90
SH TRAINING ACAD	25	25
SH DEBERRY	120	120
SH DAY REPORTING	21	21
POLICE	12,548	12,548
POLICE DRUG ENF	33	33
FIRE	3,465	3,465
CODES ADMIN	3,153	3,153
BEER BOARD	86	86
AGRICULTURAL EXT	100	100
SOIL & WATER	35	35
SOCIAL SERVICES	1,061	1,061
HEALTH	6,362	6,362
PUBLIC LIBRARY	7,011	7,011
PARKS	3,404	3,404

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	INFORM SYSTEMS
ARTS COMMISSION	70	70
PUBLIC WORKS	3,238	3,238
SOLID WASTE	603	603
HUMAN RELATIONS	91	91
ADA MANAGEMENT	190	190
CARING FOR CHILDREN	5	5
FARMERS MARKET	77	77
MUNI AUDITORIUM	125	125
STATE FAIR BD	475	475
CONVENTION CTR	491	491
SPORTS AUTHORITY	85	85
WATER & SEWER	9,237	9,237
BORDEAUX LONG-TERM	1,591	1,591
GENERAL HOSP	3,337	3,337
METRO ACTION COM	1,866	1,866
NCAC	917	917
TAXI TRANSP & LICENSING	82	82
EDUCATION	18,304	18,304
COMMUNICATION CENTER	2,826	2,826
ALL OTHER	6,213	6,213
KNOWLES HOME	135	135
CRIMINAL JUSTICE	41	41
Direct Billed	0	0
Total	109,167	109,167

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

LAW

NATURE AND EXTENT OF SERVICES

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

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

Legal costs were allocated based on the percentage of time devoted to departments. Amounts paid by certain departments were processed as direct billed to departments. The cost and revenues were taken from Metropolitan Government's FY06 CAFR

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department DEPARTMENT OF LAW

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,989,868			4,989,868
BUILDING USE ALLOWANCE	10,818		10,818	
EMPLOYEE BENEFITS	31,959	98	32,057	
POST AUDITS	29,887	28	29,915	
SHARED SERVICES	(1,442)	39	(1,403)	
GENERAL SERVICES FACILITIES	28,632	1,699	30,331	
SHARED BUSINESS SERVICES	32	28	60	
CUSTOMER SERVICE	(167)	24	(143)	
FLEET MANAGEMENT	7,012	50	7,062	
POSTAL SERVICE	(1,542)	72	(1,470)	
FINANCE OPERATIONS	590	198	788	
PAYROLL	286	58	344	
OFFICE OF MANAGEMENT BUDGET	538	69	607	
INTERNAL AUDIT	226	36	262	
BUSINESS SOLUTIONS	329	43	372	
PURCHASING	519	236	755	
FINANCIAL ACCOUNTABILITY	105	16	121	
TREASURY	167	36	203	
GRANTS COORDINATION	58	10	68	
HUMAN RESOURCES	1,228	143	1,371	
INFORMATION SYSTEMS	164	572	736	
LEGISLATIVE		12,949	12,949	
MAYOR		7,655	7,655	
Total Allocated Additions:	109,399	24,059	133,458	133,458
REVENUE SELF INSURED	(2,180,477)			
Total Departmental Cost Adjustments:	(2,180,477)			(2,180,477)
Total To Be Allocated:	2,918,790	24,059		2,942,849

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department DEPARTMENT OF LAW

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

MAXCars © 2007 MAXIMUS, INC.

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

	Total	General & Admin	LEGAL SERVICES	RISK MANAGEMENT
Departmental Totals				
Total Expenditures	4,989,868	2,588	4,542,093	445,187
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
REVENUE SELF INSURED	(2,180,477)	0	(1,160,477)	(1,020,000)
Functional Cost	2,809,391	2,588	3,381,616	(574,813)
Allocation Step 1				
Inbound- All Others	109,399	0	99,553	9,846
Reallocate Admin Costs		(2,588)	2,355	233
1st Allocation	2,918,790	0	3,483,524	(564,734)
Allocation Step 2				
Inbound- All Others	24,059	0	21,894	2,165
2nd Allocation	24,059	0	21,894	2,165
Total For 032 DEPARTMENT OF				
Total Allocated	2,942,849	0	3,505,418	(562,569)

MAXCars © 2007 MAXIMUS, INC.

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

Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	4,441.40	4.6248	161,108.00		161,108.00		161,108.00
POST AUDITS	35.62	0.0371	1,292.00		1,292.00		1,292.00
GENERAL SERVICES FACILITIES	816.47	0.8502	29,616.00		29,616.00		29,616.00
FLEET MANAGEMENT	44.07	0.0459	1,599.00		1,599.00		1,599.00
DIRECTOR OF FINANCE	3,130.10	3.2594	113,541.00		113,541.00		113,541.00
PAYROLL	18.91	0.0197	686.00		686.00		686.00
PURCHASING	1,330.69	1.3857	48,270.00		48,270.00		48,270.00
TREASURY	291.68	0.3037	10,580.00		10,580.00		10,580.00
HUMAN RESOURCES	327.78	0.3413	11,890.00		11,890.00		11,890.00
INFORMATION SYSTEMS	605.15	0.6301	21,951.00		21,951.00		21,951.00
LEGISLATIVE	3,293.80	3.4298	119,479.00		119,479.00	848.00	120,327.00
MAYOR	3,212.09	3.3448	116,516.00		116,516.00	827.00	117,343.00
ELECTIONS	534.01	0.5561	19,371.00		19,371.00	138.00	19,509.00
PLANNING COMM	2,225.88	2.3178	80,742.00		80,742.00	573.00	81,315.00
REGISTER/DEEDS	1.54	0.0016	56.00		56.00		56.00
HISTORICAL COMM	1,157.87	1.2057	42,001.00		42,001.00	298.00	42,299.00
COMM ED ALLIANCE	0.38	0.0004	14.00		14.00		14.00
ASSESSOR PROP	3,709.14	3.8623	134,545.00		134,545.00	955.00	135,500.00
TRUSTEE	3,031.79	3.1570	109,975.00		109,975.00	781.00	110,756.00
COUNTY CLERK	172.72	0.1799	6,265.00		6,265.00	44.00	6,309.00
DISTRICT ATTOR	59.81	0.0623	2,170.00		2,170.00	15.00	2,185.00
MEDICAL EXAMINER	133.07	0.1386	4,827.00		4,827.00	34.00	4,861.00
PUBLIC DEFENDER	44.26	0.0461	1,605.00		1,605.00	11.00	1,616.00
JUVENILE CT CLRK	42.15	0.0439	1,529.00		1,529.00	11.00	1,540.00
CIRCUIT CT CLERK	36.20	0.0377	1,313.00		1,313.00	9.00	1,322.00
CRIMINAL CT CLRK	185.49	0.1932	6,728.00		6,728.00	48.00	6,776.00
CLERK/MASTER	150.45	0.1567	5,457.00		5,457.00	39.00	5,496.00
JUVENILE COURT	158.70	0.1653	5,757.00		5,757.00	41.00	5,798.00
GEN SESSIONS CT	312.90	0.3258	11,350.00		11,350.00	81.00	11,431.00
ST TRIAL COURTS	64.23	0.0669	2,330.00		2,330.00	17.00	2,347.00
JUSTICE INFO SYS	3.46	0.0036	125.00		125.00	1.00	126.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF ADMIN	2,272.45	2.3663	82,431.00		82,431.00	585.00	83,016.00
POLICE	14,736.98	15.3457	534,570.00		534,570.00	3,796.00	538,366.00
FIRE	3,327.50	3.4649	120,702.00		120,702.00	857.00	121,559.00
CODES ADMIN	4,850.59	5.0509	175,951.00		175,951.00	1,250.00	177,201.00
BEER BOARD	495.60	0.5161	17,977.00		17,977.00	128.00	18,105.00
AGRICULTURAL EXT	1.44	0.0015	52.00		52.00		52.00
SOCIAL SERVICES	445.00	0.4634	16,142.00		16,142.00	115.00	16,257.00
HEALTH	1,497.17	1.5590	54,308.00		54,308.00	386.00	54,694.00
PUBLIC LIBRARY	340.07	0.3541	12,336.00		12,336.00	88.00	12,424.00
PARKS	696.65	0.7254	25,270.00		25,270.00	179.00	25,449.00
ARTS COMMISSION	211.03	0.2197	7,655.00		7,655.00	54.00	7,709.00
PUBLIC WORKS	5,568.46	5.7985	201,990.00		201,990.00	1,434.00	203,424.00
SOLID WASTE	169.46	0.1765	6,147.00		6,147.00	44.00	6,191.00
HUMAN RELATIONS	315.78	0.3288	11,454.00		11,454.00	81.00	11,535.00
CARING FOR CHILDREN	37.06	0.0386	1,344.00		1,344.00	10.00	1,354.00
FARMERS MARKET	148.43	0.1546	5,384.00		5,384.00	38.00	5,422.00
MUNI AUDITORIUM	104.27	0.1086	3,782.00		3,782.00	27.00	3,809.00
STATE FAIR BD	519.12	0.5406	18,831.00		18,831.00	134.00	18,965.00
CONVENTION CTR	104.75	0.1091	3,800.00		3,800.00	27.00	3,827.00
SPORTS AUTHORITY	570.20	0.5938	20,683.00		20,683.00	147.00	20,830.00
WATER & SEWER	5,504.23	5.7316	199,661.00		199,661.00	1,418.00	201,079.00
BORDEAUX LONG-TERM CARE	663.52	0.6909	24,069.00		24,069.00	171.00	24,240.00
GENERAL HOSP	1,633.70	1.7012	59,261.00		59,261.00	421.00	59,682.00
METRO ACTION COM	980.35	1.0208	35,561.00		35,561.00	253.00	35,814.00
NCAC	122.41	0.1275	4,440.00		4,440.00	32.00	4,472.00
MDHA	162.06	0.1688	5,879.00		5,879.00	42.00	5,921.00
METRO TRANSIT	341.79	0.3559	12,398.00		12,398.00	88.00	12,486.00
TAXI TRANSP & LICENSING	365.70	0.3808	13,265.00		13,265.00	94.00	13,359.00
EDUCATION	15,303.34	15.9350	555,116.00		555,116.00	3,943.00	559,059.00
ARENA	0.10	0.0001	3.00		3.00		3.00
ALL OTHER	4,972.53	5.1779	180,374.00		180,374.00	1,281.00	181,655.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	96,033.53	100.0000	3,483,524.00		3,483,524.00	21,894.00	3,505,418.00
TOTAL	96,033.53	100.0000	3,483,524.00		3,483,524.00	21,894.00	3,505,418.00

Allocation Basis: ATTORNEY HOURS COST IDENTIFIED TO FUNDS/DEPT/DIV

Allocation Source: DEPARTMENT OF LAW

MAXCars © 2007 MAXIMUS, INC.

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

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SELF INSUR FUND	100	100.0000	-564,734.00		-564,734.00	2,165.00	-562,569.00
SubTotal	100	100.0000	-564,734.00		-564,734.00	2,165.00	-562,569.00
TOTAL	100	100.0000	-564,734.00		-564,734.00	2,165.00	-562,569.00

Allocation Basis: DIRECT ALLOCATION TO INSURANCE PROGRAM

Allocation Source: DIRECT ASSIGNED

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	LEGAL SERVICES	RISK MANAGEMENT
EMPLOYEE BENEFITS	161,108	161,108	0
POST AUDITS	1,292	1,292	0
GENERAL SERVICES	29,616	29,616	0
FLEET MANAGEMENT	1,599	1,599	0
DIRECTOR OF FINANCE	113,541	113,541	0
PAYROLL	686	686	0
PURCHASING	48,270	48,270	0
TREASURY	10,580	10,580	0
HUMAN RESOURCES	11,890	11,890	0
INFORMATION SYSTEMS	21,951	21,951	0
LEGISLATIVE	120,327	120,327	0
MAYOR	117,343	117,343	0
ELECTIONS	19,509	19,509	0
PLANNING COMM	81,315	81,315	0
REGISTER/DEEDS	56	56	0
HISTORICAL COMM	42,299	42,299	0
COMM ED ALLIANCE	14	14	0
ASSESSOR PROP	135,500	135,500	0
TRUSTEE	110,756	110,756	0
COUNTY CLERK	6,309	6,309	0
DISTRICT ATTOR	2,185	2,185	0
MEDICAL EXAMINER	4,861	4,861	0
PUBLIC DEFENDER	1,616	1,616	0
JUVENILE CT CLRK	1,540	1,540	0
CIRCUIT CT CLERK	1,322	1,322	0
CRIMINAL CT CLRK	6,776	6,776	0
CLERK/MASTER	5,496	5,496	0
JUVENILE COURT	5,798	5,798	0
GEN SESSIONS CT	11,431	11,431	0
ST TRIAL COURTS	2,347	2,347	0
JUSTICE INFO SYS	126	126	0
SHERIFF ADMIN	83,016	83,016	0
POLICE	538,366	538,366	0
FIRE	121,559	121,559	0

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	LEGAL SERVICES	RISK MANAGEMENT
CODES ADMIN	177,201	177,201	0
BEER BOARD	18,105	18,105	0
AGRICULTURAL EXT	52	52	0
SOCIAL SERVICES	16,257	16,257	0
HEALTH	54,694	54,694	0
PUBLIC LIBRARY	12,424	12,424	0
PARKS	25,449	25,449	0
ARTS COMMISSION	7,709	7,709	0
PUBLIC WORKS	203,424	203,424	0
SOLID WASTE	6,191	6,191	0
HUMAN RELATIONS	11,535	11,535	0
CARING FOR CHILDREN	1,354	1,354	0
FARMERS MARKET	5,422	5,422	0
MUNI AUDITORIUM	3,809	3,809	0
STATE FAIR BD	18,965	18,965	0
CONVENTION CTR	3,827	3,827	0
SPORTS AUTHORITY	20,830	20,830	0
WATER & SEWER	201,079	201,079	0
BORDEAUX LONG-TERM	24,240	24,240	0
GENERAL HOSP	59,682	59,682	0
METRO ACTION COM	35,814	35,814	0
NCAC	4,472	4,472	0
MDHA	5,921	5,921	0
METRO TRANSIT	12,486	12,486	0
TAXI TRANSP & LICENSING	13,359	13,359	0
EDUCATION	559,059	559,059	0
SELF INSUR FUND	(562,569)	0	(562,569)
ARENA	3	3	0
ALL OTHER	181,655	181,655	0

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	LEGAL SERVICES	RISK MANAGEMENT
Direct Billed	0	0	0
Total	2,942,849	3,505,418	(562,569)

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST PLAN

METROPOLITAN RECORDS MANAGEMENT

NATURE AND EXTENT OF SERVICES

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

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

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department CENTRAL RECORDS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	261,412			261,412
BUILDING USE ALLOWANCE	132,573		132,573	
POST AUDITS	201		201	
FLEET MANAGEMENT	3,327	14	3,341	
TREASURY	8	2	10	
INFORMATION SYSTEMS	16	55	71	
LEGISLATIVE		843	843	
MAYOR		498	498	
Total Allocated Additions:	136,125	1,412	137,537	137,537
Total To Be Allocated:	397,537	1,412		398,949

MAXCars © 2007 MAXIMUS, INC.

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

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

MAXCars © 2007 MAXIMUS, INC.

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

	Total	General & Admin	RECORDS STORAGE	DATA REQUESTS
Allocation Step 2				
Inbound- All Others	1,412	0	706	706
2nd Allocation	1,412	0	706	706
Total For 033 CENTRAL				
Total Allocated	398,949	0	199,469	199,480

MAXCars © 2007 MAXIMUS, INC.

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

Activity - RECORDS STORAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	71	0.2016	401.00		401.00		401.00
FLEET MANAGEMENT	46	0.1306	260.00		260.00		260.00
FINANCE OPERATIONS	1,122	3.1855	6,332.00		6,332.00		6,332.00
PAYROLL	269	0.7637	1,518.00		1,518.00		1,518.00
DIV ISION OF REAL PROPERTY	48	0.1363	271.00		271.00		271.00
PURCHASING	720	2.0442	4,063.00		4,063.00		4,063.00
TREASURY	129	0.3662	728.00		728.00		728.00
HUMAN RESOURCES	2,358	6.6947	13,307.00		13,307.00		13,307.00
INFORMATION SYSTEMS	45	0.1278	254.00		254.00		254.00
LEGISLATIVE	314	0.8915	1,772.00		1,772.00	7.00	1,779.00
ELECTIONS	203	0.5763	1,146.00		1,146.00	5.00	1,151.00
PLANNING COMM	756	2.1464	4,266.00		4,266.00	18.00	4,284.00
REGISTER/DEEDS	786	2.2316	4,436.00		4,436.00	18.00	4,454.00
ASSESSOR PROP	675	1.9164	3,809.00		3,809.00	16.00	3,825.00
TRUSTEE	75	0.2129	423.00		423.00	2.00	425.00
COUNTY CLERK	377	1.0704	2,127.00		2,127.00	9.00	2,136.00
PUBLIC DEFENDER	1,522	4.3212	8,589.00		8,589.00	35.00	8,624.00
JUVENILE CT CLRK	1,232	3.4978	6,952.00		6,952.00	29.00	6,981.00
CIRCUIT CT CLERK	5,035	14.2950	28,413.00		28,413.00	117.00	28,530.00
CRIMINAL CT CLRK	6,927	19.6666	39,090.00		39,090.00	159.00	39,249.00
CLERK/MASTER	3,259	9.2527	18,391.00		18,391.00	76.00	18,467.00
GEN SESSIONS CT	131	0.3719	739.00		739.00	3.00	742.00
POLICE	416	1.1811	2,348.00		2,348.00	10.00	2,358.00
FIRE	470	1.3344	2,652.00		2,652.00	11.00	2,663.00
CODES ADMIN	392	1.1129	2,212.00		2,212.00	9.00	2,221.00
SOCIAL SERVICES	258	0.7325	1,456.00		1,456.00	6.00	1,462.00
HEALTH	4,811	13.6591	27,149.00		27,149.00	112.00	27,261.00
PUBLIC LIBRARY	421	1.1953	2,376.00		2,376.00	10.00	2,386.00
PARKS	55	0.1562	310.00		310.00	1.00	311.00
PUBLIC WORKS	260	0.7382	1,467.00		1,467.00	6.00	1,473.00
ADA MANAGEMENT	433	1.2293	2,443.00		2,443.00	10.00	2,453.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - RECORDS STORAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CARING FOR CHILDREN	517	1.4678	2,918.00		2,918.00	12.00	2,930.00
STATE FAIR BD	66	0.1874	372.00		372.00	2.00	374.00
WATER & SEWER	193	0.5480	1,089.00		1,089.00	4.00	1,093.00
METRO ACTION COM	262	0.7439	1,479.00		1,479.00	6.00	1,485.00
NCAC	443	1.2577	2,500.00		2,500.00	10.00	2,510.00
ALL OTHER	125	0.3549	705.00		705.00	3.00	708.00
SubTotal	35,222	100.0000	198,763.00		198,763.00	706.00	199,469.00
TOTAL	35,222	100.0000	198,763.00		198,763.00	706.00	199,469.00

Allocation Basis: CUBIC FEET STORED FOR EACH DEPARTMENT

Allocation Source: FY 2006 CENTRAL RECORDS INFORMATION

MAXCars © 2007 MAXIMUS, INC.

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

Activity - DATA REQUESTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FINANCE OPERATIONS	1,277	17.9505	35,681.00		35,681.00		35,681.00
PAYROLL	1	0.0141	28.00		28.00		28.00
DIV ISION OF REAL PROPERTY	2	0.0281	56.00		56.00		56.00
PURCHASING	968	13.6070	27,047.00		27,047.00		27,047.00
TREASURY	31	0.4358	866.00		866.00		866.00
HUMAN RESOURCES	166	2.3334	4,638.00		4,638.00		4,638.00
INFORMATION SYSTEMS	10	0.1406	279.00		279.00		279.00
LEGISLATIVE	29	0.4076	810.00		810.00	4.00	814.00
ELECTIONS	58	0.8153	1,621.00		1,621.00	9.00	1,630.00
PLANNING COMM	24	0.3374	671.00		671.00	4.00	675.00
ASSESSOR PROP	168	2.3615	4,694.00		4,694.00	25.00	4,719.00
TRUSTEE	24	0.3374	671.00		671.00	4.00	675.00
COUNTY CLERK	261	3.6688	7,293.00		7,293.00	40.00	7,333.00
PUBLIC DEFENDER	149	2.0945	4,163.00		4,163.00	23.00	4,186.00
JUVENILE CT CLRK	135	1.8977	3,772.00		3,772.00	20.00	3,792.00
CIRCUIT CT CLERK	221	3.1066	6,175.00		6,175.00	33.00	6,208.00
CRIMINAL CT CLRK	1,820	25.5831	50,852.00		50,852.00	278.00	51,130.00
CLERK/MASTER	398	5.5946	11,121.00		11,121.00	60.00	11,181.00
GEN SESSIONS CT	7	0.0984	196.00		196.00	1.00	197.00
SHERIFF ADMIN	78	1.0964	2,179.00		2,179.00	12.00	2,191.00
POLICE	87	1.2229	2,431.00		2,431.00	13.00	2,444.00
FIRE	295	4.1468	8,243.00		8,243.00	45.00	8,288.00
CODES ADMIN	35	0.4920	978.00		978.00	5.00	983.00
SOCIAL SERVICES	94	1.3213	2,626.00		2,626.00	14.00	2,640.00
HEALTH	366	5.1448	10,226.00		10,226.00	55.00	10,281.00
PUBLIC LIBRARY	64	0.8996	1,788.00		1,788.00	10.00	1,798.00
PARKS	8	0.1125	224.00		224.00	1.00	225.00
PUBLIC WORKS	34	0.4779	950.00		950.00	5.00	955.00
ADA MANAGEMENT	21	0.2952	587.00		587.00	3.00	590.00
CARING FOR CHILDREN	132	1.8555	3,688.00		3,688.00	20.00	3,708.00
STATE FAIR BD	8	0.1125	224.00		224.00	1.00	225.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - DATA REQUESTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
METRO ACTION COM	2	0.0281	56.00		56.00		56.00
NCAC	107	1.5041	2,990.00		2,990.00	16.00	3,006.00
TAXI TRANSP & LICENSING	1	0.0141	28.00		28.00		28.00
ALL OTHER	33	0.4639	922.00		922.00	5.00	927.00
SubTotal	7,114	100.0000	198,774.00		198,774.00	706.00	199,480.00
TOTAL	7,114	100.0000	198,774.00		198,774.00	706.00	199,480.00

Allocation Basis: NUMBER OF RECORDS REQUESTED BY EACH DEPARTMENT

Allocation Source: FY 2006 CENTRAL RECORDS INFORMATION

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	RECORDS STORAGE	DATA REQUESTS
GENERAL SERVICES	401	401	0
FLEET MANAGEMENT	260	260	0
FINANCE OPERATIONS	42,013	6,332	35,681
PAYROLL	1,546	1,518	28
DIV ISION OF REAL	327	271	56
PURCHASING	31,110	4,063	27,047
TREASURY	1,594	728	866
HUMAN RESOURCES	17,945	13,307	4,638
INFORMATION SYSTEMS	533	254	279
LEGISLATIVE	2,593	1,779	814
ELECTIONS	2,781	1,151	1,630
PLANNING COMM	4,959	4,284	675
REGISTER/DEEDS	4,454	4,454	0
ASSESSOR PROP	8,544	3,825	4,719
TRUSTEE	1,100	425	675
COUNTY CLERK	9,469	2,136	7,333
PUBLIC DEFENDER	12,810	8,624	4,186
JUVENILE CT CLRK	10,773	6,981	3,792
CIRCUIT CT CLERK	34,738	28,530	6,208
CRIMINAL CT CLRK	90,379	39,249	51,130
CLERK/MASTER	29,648	18,467	11,181
GEN SESSIONS CT	939	742	197
SHERIFF ADMIN	2,191	0	2,191
POLICE	4,802	2,358	2,444
FIRE	10,951	2,663	8,288
CODES ADMIN	3,204	2,221	983
SOCIAL SERVICES	4,102	1,462	2,640
HEALTH	37,542	27,261	10,281
PUBLIC LIBRARY	4,184	2,386	1,798
PARKS	536	311	225
PUBLIC WORKS	2,428	1,473	955
ADA MANAGEMENT	3,043	2,453	590
CARING FOR CHILDREN	6,638	2,930	3,708
STATE FAIR BD	599	374	225

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	RECORDS STORAGE	DATA REQUESTS
WATER & SEWER	1,093	1,093	0
METRO ACTION COM	1,541	1,485	56
NCAC	5,516	2,510	3,006
TAXI TRANSP & LICENSING	28	0	28
ALL OTHER	1,635	708	927
Direct Billed	0	0	0
Total	398,949	199,469	199,480

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN

LEGISLATIVE

NATURE AND EXTENT OF SERVICES

Metropolitan Government's Council and City Clerk's office costs were recorded in departments 002 and 003. The Council is responsible for providing oversight to all areas of the Metropolitan Government. We have allocated both the Council and City Clerk's office based on the number of employees in each department or fund.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department LEGISLATIVE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,569,232			2,569,232
BUILDING USE ALLOWANCE	15,138		15,138	
EMPLOYEE BENEFITS	79,413	241	79,654	
POST AUDITS	1,250	1	1,251	
CORPORATE DUES	238,264	3	238,267	
SHARED SERVICES	(110)	3	(107)	
GENERAL SERVICES FACILITIES	59,288	3,518	62,806	
SHARED BUSINESS SERVICES	68	59	127	
CUSTOMER SERVICE	(377)	53	(324)	
FLEET MANAGEMENT	118	7	125	
POSTAL SERVICE	(3,083)	144	(2,939)	
MINORITY SMALL BUSINESS ASSISTANCE	4,464	90	4,554	
FINANCE OPERATIONS	396	133	529	
PAYROLL	192	39	231	
OFFICE OF MANAGEMENT BUDGET	361	47	408	
INTERNAL AUDIT	151	24	175	
BUSINESS SOLUTIONS	220	29	249	
PURCHASING	348	158	506	
FINANCIAL ACCOUNTABILITY	70	11	81	
TREASURY	448	102	550	
GRANTS COORDINATION	39	7	46	
HUMAN RESOURCES	1,373	160	1,533	
INFORMATION SYSTEMS	95	331	426	
DEPARTMENT OF LAW	119,479	848	120,327	
CENTRAL RECORDS	2,582	11	2,593	
LEGISLATIVE		13,399	13,399	
MAYOR		7,920	7,920	
Total Allocated Additions:	520,187	27,338	547,525	547,525

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department LEGISLATIVE

Total To Be Allocated:	3,089,419	27,338	3,116,757

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department LEGISLATIVE

	Total	General & Admin	METRO CLERK	COUNCIL
Wages & Benefits				
SALARIES	1,401,637	0	230,569	1,171,068
FRINGE BENEFITS	432,759	0	74,824	357,935
Other Expense & Cost				
ADVERTISING	40,021	0	40,021	0
CALL CENTER	4,896	0	1,416	3,480
CONTRACTED SERVICES	3,492	0	3,492	0
DEV/FR/ART	850	0	850	0
DUES	366	0	366	0
EQUIP MAINT	5,528	0	5,528	0
FINANCE	13,393	0	4,934	8,459
FLEET	672	0	672	0
HOST & HOSTESS	1,393	0	23	1,370
HR	14,540	0	3,381	11,159
INDIRECT COST	35,480	0	14,980	20,500
INFO SYS	35,880	0	15,827	20,053
MAINT & SECURITY	346,441	0	169,652	176,789
NOTARY	40	0	40	0
NSF CHECKS	10	0	10	0
OTHER	9,458	0	8,734	724
POSTAGE	23,171	0	21,612	1,559
POSTAL	33,547	0	19,269	14,278
PRINTING	12,583	0	11,483	1,100
PRIVILEGE TAX	400	0	0	400
REGISTRATION	14,095	0	1,260	12,835
RENT EQUIPMENT	649	0	649	0
SBO	3,170	0	2,036	1,134
SHARED SERVICES	600	0	504	96
SOFTWARE	215	0	0	215
SUBSCRIPTIONS	560	0	263	297
SUPPLIES	30,250	0	5,100	25,150
TELECOMM	20,993	0	5,368	15,625
TELEPHONE	259	0	259	0
TEMP SERVICE	3,208	0	3,208	0
TRAVEL	59,725	0	1,863	57,862
VIDEOTAPING	17,750	0	17,750	0
WATER SERVICE	1,201	0	774	427

MAXCars © 2007 MAXIMUS, INC.

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

	Total	General & Admin	METRO CLERK	COUNCIL
Departmental Totals				
Total Expenditures	2,569,232	0	666,717	1,902,515
Deductions				
Total Deductions	0	0	0	0
Functional Cost	2,569,232	0	666,717	1,902,515
Allocation Step 1				
Inbound- All Others	520,187	520,187	0	0
Reallocate Admin Costs		(520,187)	134,989	385,198
1st Allocation	3,089,419	0	801,706	2,287,713
Allocation Step 2				
Inbound- All Others	27,338	27,338	0	0
Reallocate Admin Costs		(27,338)	7,094	20,244
2nd Allocation	27,338	0	7,094	20,244
Total For 034 LEGISLATIVE				
Total Allocated	3,116,757	0	808,800	2,307,957

MAXCars © 2007 MAXIMUS, INC.

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

Activity - METRO CLERK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE HEALTH & WELLNESS	7.64	0.0648	520.00		520.00		520.00
SHARED SERVICES	10.86	0.0921	738.00		738.00		738.00
GENERAL SERVICES FACILITIES	27.68	0.2347	1,882.00		1,882.00		1,882.00
SHARED BUSINESS SERVICES	25.43	0.2156	1,729.00		1,729.00		1,729.00
CUSTOMER SERVICE	8.96	0.0760	609.00		609.00		609.00
FLEET MANAGEMENT	85.64	0.7263	5,823.00		5,823.00		5,823.00
POSTAL SERVICE	5.00	0.0424	340.00		340.00		340.00
RADIO SHOP	14.61	0.1239	993.00		993.00		993.00
DIRECTOR OF FINANCE	6.00	0.0509	408.00		408.00		408.00
MINORITY SMALL BUSINESS	4.25	0.0360	289.00		289.00		289.00
FINANCE OPERATIONS	22.93	0.1944	1,559.00		1,559.00		1,559.00
PAYROLL	13.07	0.1108	889.00		889.00		889.00
OFFICE OF MANAGEMENT BUDGET	15.04	0.1275	1,022.00		1,022.00		1,022.00
INTERNAL AUDIT	7.54	0.0639	512.00		512.00		512.00
BUSINESS SOLUTIONS	8.86	0.0751	602.00		602.00		602.00
DIV ISION OF REAL PROPERTY	18.04	0.1529	1,226.00		1,226.00		1,226.00
PURCHASING	15.82	0.1342	1,076.00		1,076.00		1,076.00
FINANCIAL ACCOUNTABILITY	3.86	0.0327	262.00		262.00		262.00
TREASURY	10.43	0.0884	709.00		709.00		709.00
GRANTS COORDINATION	2.32	0.0197	158.00		158.00		158.00
HUMAN RESOURCES	60.07	0.5094	4,084.00		4,084.00		4,084.00
INFORMATION SYSTEMS	125.68	1.0658	8,544.00		8,544.00		8,544.00
DEPARTMENT OF LAW	49.43	0.4192	3,360.00		3,360.00		3,360.00
CENTRAL RECORDS	3.21	0.0273	219.00		219.00		219.00
LEGISLATIVE	51.14	0.4337	3,477.00		3,477.00		3,477.00
MAYOR	40.46	0.3431	2,751.00		2,751.00	26.00	2,777.00
ELECTIONS	1,382.64	11.7251	94,001.00		94,001.00	877.00	94,878.00
SURPLUS PROPERTY	6.93	0.0588	471.00		471.00	4.00	475.00
PLANNING COMM	42.07	0.3568	2,860.00		2,860.00	27.00	2,887.00
ADV PLAN/RSCH	4.75	0.0403	323.00		323.00	3.00	326.00
HISTORICAL COMM	7.89	0.0669	537.00		537.00	5.00	542.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - METRO CLERK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM ED ALLIANCE	8.50	0.0721	578.00		578.00	5.00	583.00
ASSESSOR PROP	98.36	0.8341	6,687.00		6,687.00	62.00	6,749.00
TRUSTEE	33.32	0.2826	2,265.00		2,265.00	21.00	2,286.00
COUNTY CLERK	77.39	0.6563	5,262.00		5,262.00	49.00	5,311.00
DISTRICT ATTOR	82.39	0.6987	5,602.00		5,602.00	52.00	5,654.00
DA DRUG ENF	4.79	0.0406	325.00		325.00	3.00	328.00
PUBLIC DEFENDER	67.75	0.5745	4,606.00		4,606.00	43.00	4,649.00
JUVENILE CT CLRK	47.93	0.4064	3,258.00		3,258.00	30.00	3,288.00
CIRCUIT CT CLERK	56.96	0.4831	3,873.00		3,873.00	36.00	3,909.00
CRIMINAL CT CLRK	93.43	0.7923	6,352.00		6,352.00	59.00	6,411.00
CLERK/MASTER	20.68	0.1754	1,406.00		1,406.00	13.00	1,419.00
JUVENILE COURT	132.18	1.1209	8,986.00		8,986.00	84.00	9,070.00
GEN SESSIONS CT	142.50	1.2084	9,688.00		9,688.00	90.00	9,778.00
ST TRIAL COURTS	160.89	1.3644	10,939.00		10,939.00	102.00	11,041.00
JUSTICE INFO SYS	21.75	0.1844	1,479.00		1,479.00	14.00	1,493.00
SHERIFF ADMIN	81.21	0.6887	5,521.00		5,521.00	51.00	5,572.00
SH FACILITY MTN	15.75	0.1336	1,071.00		1,071.00	10.00	1,081.00
SH WAREHOUSE	1.96	0.0167	134.00		134.00	1.00	135.00
SH CRIM JUST CTR	291.46	2.4717	19,816.00		19,816.00	185.00	20,001.00
SH HILL JAIL	60.43	0.5124	4,108.00		4,108.00	38.00	4,146.00
SH CORR WORK CTR	172.18	1.4601	11,706.00		11,706.00	109.00	11,815.00
SH TRANSPORTATION	38.50	0.3265	2,617.00		2,617.00	24.00	2,641.00
SH WARRANTS	62.29	0.5282	4,235.00		4,235.00	39.00	4,274.00
SH TRAINING ACAD	12.14	0.1030	826.00		826.00	8.00	834.00
SH LAW ENF BLOCK	0.96	0.0082	66.00		66.00	1.00	67.00
SH DAY REPORTING	56.71	0.4809	3,856.00		3,856.00	36.00	3,892.00
SH WORK RELEASE	1.93	0.0164	131.00		131.00	1.00	132.00
POLICE	1,507.96	12.7876	102,519.00		102,519.00	960.00	103,479.00
FIRE	1,028.54	8.7222	69,926.00		69,926.00	652.00	70,578.00
CODES ADMIN	94.50	0.8014	6,425.00		6,425.00	60.00	6,485.00
BEER BOARD	4.50	0.0382	306.00		306.00	3.00	309.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - METRO CLERK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AGRICULTURAL EXT	8.46	0.0718	575.00		575.00	5.00	580.00
SOIL & WATER	1.00	0.0085	68.00		68.00	1.00	69.00
SOCIAL SERVICES	92.57	0.7850	6,294.00		6,294.00	59.00	6,353.00
HEALTH	506.39	4.2943	34,428.00		34,428.00	321.00	34,749.00
PUBLIC LIBRARY	328.43	2.7851	22,329.00		22,329.00	208.00	22,537.00
PARKS	709.61	6.0176	48,244.00		48,244.00	450.00	48,694.00
ARTS COMMISSION	5.96	0.0506	405.00		405.00	4.00	409.00
PUBLIC WORKS	340.14	2.8845	23,125.00		23,125.00	216.00	23,341.00
SOLID WASTE	87.29	0.7402	5,934.00		5,934.00	55.00	5,989.00
HUMAN RELATIONS	3.64	0.0309	248.00		248.00	2.00	250.00
ADA MANAGEMENT	10.46	0.0887	711.00		711.00	7.00	718.00
CARING FOR CHILDREN	1.64	0.0139	112.00		112.00	1.00	113.00
FARMERS MARKET	7.68	0.0651	522.00		522.00	5.00	527.00
MUNI AUDITORIUM	11.21	0.0951	762.00		762.00	7.00	769.00
STATE FAIR BD	269.32	2.2839	18,310.00		18,310.00	171.00	18,481.00
CONVENTION CTR	48.07	0.4077	3,268.00		3,268.00	30.00	3,298.00
SPORTS AUTHORITY	1.96	0.0167	134.00		134.00	1.00	135.00
WATER & SEWER	634.21	5.3783	43,118.00		43,118.00	402.00	43,520.00
STORM WATER	68.39	0.5800	4,650.00		4,650.00	43.00	4,693.00
BORDEAUX LONG-TERM CARE	459.50	3.8967	31,240.00		31,240.00	291.00	31,531.00
GENERAL HOSP	720.61	6.1109	48,991.00		48,991.00	457.00	49,448.00
METRO ACTION COM	311.89	2.6449	21,204.00		21,204.00	198.00	21,402.00
NCAC	52.00	0.4410	3,535.00		3,535.00	33.00	3,568.00
MDHA	0.43	0.0036	29.00		29.00		29.00
METRO TRANSIT	1.00	0.0085	68.00		68.00	1.00	69.00
TAXI TRANSP & LICENSING	4.04	0.0342	274.00		274.00	3.00	277.00
EDUCATION	0.32	0.0027	22.00		22.00		22.00
COMMUNICATION CENTER	166.54	1.4123	11,322.00		11,322.00	106.00	11,428.00
ALL OTHER	311.46	2.6413	21,175.00		21,175.00	197.00	21,372.00
KNOWLES HOME	55.96	0.4746	3,805.00		3,805.00	35.00	3,840.00
CRIMINAL JUSTICE PLANNING	3.86	0.0327	262.00		262.00	2.00	264.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - METRO CLERK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	11,792.18	100.0000	801,706.00		801,706.00	7,094.00	808,800.00
TOTAL	11,792.18	100.0000	801,706.00		801,706.00	7,094.00	808,800.00

Allocation Basis: ACTIVE EMPLOYEES BY OPERATING UNIT

Allocation Source: FY06 ACTIVE EMPLOYEE REPORT BY OPERATING UNIT

MAXCars © 2007 MAXIMUS, INC.

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

Activity - COUNCIL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE HEALTH & WELLNESS	7.64	0.0648	1,483.00		1,483.00		1,483.00
SHARED SERVICES	10.86	0.0921	2,106.00		2,106.00		2,106.00
GENERAL SERVICES FACILITIES	27.68	0.2347	5,370.00		5,370.00		5,370.00
SHARED BUSINESS SERVICES	25.43	0.2156	4,933.00		4,933.00		4,933.00
CUSTOMER SERVICE	8.96	0.0760	1,739.00		1,739.00		1,739.00
FLEET MANAGEMENT	85.64	0.7263	16,615.00		16,615.00		16,615.00
POSTAL SERVICE	5.00	0.0424	970.00		970.00		970.00
RADIO SHOP	14.61	0.1239	2,834.00		2,834.00		2,834.00
DIRECTOR OF FINANCE	6.00	0.0509	1,164.00		1,164.00		1,164.00
MINORITY SMALL BUSINESS	4.25	0.0360	825.00		825.00		825.00
FINANCE OPERATIONS	22.93	0.1944	4,448.00		4,448.00		4,448.00
PAYROLL	13.07	0.1108	2,536.00		2,536.00		2,536.00
OFFICE OF MANAGEMENT BUDGET	15.04	0.1275	2,917.00		2,917.00		2,917.00
INTERNAL AUDIT	7.54	0.0639	1,462.00		1,462.00		1,462.00
BUSINESS SOLUTIONS	8.86	0.0751	1,718.00		1,718.00		1,718.00
DIV ISION OF REAL PROPERTY	18.04	0.1529	3,499.00		3,499.00		3,499.00
PURCHASING	15.82	0.1342	3,069.00		3,069.00		3,069.00
FINANCIAL ACCOUNTABILITY	3.86	0.0327	748.00		748.00		748.00
TREASURY	10.43	0.0884	2,023.00		2,023.00		2,023.00
GRANTS COORDINATION	2.32	0.0197	450.00		450.00		450.00
HUMAN RESOURCES	60.07	0.5094	11,654.00		11,654.00		11,654.00
INFORMATION SYSTEMS	125.68	1.0658	24,382.00		24,382.00		24,382.00
DEPARTMENT OF LAW	49.43	0.4192	9,589.00		9,589.00		9,589.00
CENTRAL RECORDS	3.21	0.0273	624.00		624.00		624.00
LEGISLATIVE	51.14	0.4337	9,922.00		9,922.00		9,922.00
MAYOR	40.46	0.3431	7,850.00		7,850.00	73.00	7,923.00
ELECTIONS	1,382.64	11.7251	268,236.00		268,236.00	2,502.00	270,738.00
SURPLUS PROPERTY	6.93	0.0588	1,344.00		1,344.00	13.00	1,357.00
PLANNING COMM	42.07	0.3568	8,162.00		8,162.00	76.00	8,238.00
ADV PLAN/RSCH	4.75	0.0403	922.00		922.00	9.00	931.00
HISTORICAL COMM	7.89	0.0669	1,531.00		1,531.00	14.00	1,545.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - COUNCIL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM ED ALLIANCE	8.50	0.0721	1,649.00		1,649.00	15.00	1,664.00
ASSESSOR PROP	98.36	0.8341	19,082.00		19,082.00	178.00	19,260.00
TRUSTEE	33.32	0.2826	6,464.00		6,464.00	60.00	6,524.00
COUNTY CLERK	77.39	0.6563	15,014.00		15,014.00	140.00	15,154.00
DISTRICT ATTOR	82.39	0.6987	15,984.00		15,984.00	149.00	16,133.00
DA DRUG ENF	4.79	0.0406	928.00		928.00	9.00	937.00
PUBLIC DEFENDER	67.75	0.5745	13,144.00		13,144.00	123.00	13,267.00
JUVENILE CT CLRK	47.93	0.4064	9,298.00		9,298.00	87.00	9,385.00
CIRCUIT CT CLERK	56.96	0.4831	11,051.00		11,051.00	103.00	11,154.00
CRIMINAL CT CLRK	93.43	0.7923	18,125.00		18,125.00	169.00	18,294.00
CLERK/MASTER	20.68	0.1754	4,012.00		4,012.00	37.00	4,049.00
JUVENILE COURT	132.18	1.1209	25,643.00		25,643.00	239.00	25,882.00
GEN SESSIONS CT	142.50	1.2084	27,645.00		27,645.00	258.00	27,903.00
ST TRIAL COURTS	160.89	1.3644	31,214.00		31,214.00	291.00	31,505.00
JUSTICE INFO SYS	21.75	0.1844	4,220.00		4,220.00	39.00	4,259.00
SHERIFF ADMIN	81.21	0.6887	15,756.00		15,756.00	147.00	15,903.00
SH FACILITY MTN	15.75	0.1336	3,056.00		3,056.00	28.00	3,084.00
SH WAREHOUSE	1.96	0.0167	381.00		381.00	4.00	385.00
SH CRIM JUST CTR	291.46	2.4717	56,545.00		56,545.00	527.00	57,072.00
SH HILL JAIL	60.43	0.5124	11,723.00		11,723.00	109.00	11,832.00
SH CORR WORK CTR	172.18	1.4601	33,403.00		33,403.00	312.00	33,715.00
SH TRANSPORTATION	38.50	0.3265	7,469.00		7,469.00	70.00	7,539.00
SH WARRANTS	62.29	0.5282	12,084.00		12,084.00	113.00	12,197.00
SH TRAINING ACAD	12.14	0.1030	2,356.00		2,356.00	22.00	2,378.00
SH LAW ENF BLOCK	0.96	0.0082	187.00		187.00	2.00	189.00
SH DAY REPORTING	56.71	0.4809	11,003.00		11,003.00	103.00	11,106.00
SH WORK RELEASE	1.93	0.0164	374.00		374.00	3.00	377.00
POLICE	1,507.96	12.7876	292,549.00		292,549.00	2,728.00	295,277.00
FIRE	1,028.54	8.7222	199,539.00		199,539.00	1,861.00	201,400.00
CODES ADMIN	94.50	0.8014	18,333.00		18,333.00	171.00	18,504.00
BEER BOARD	4.50	0.0382	873.00		873.00	8.00	881.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - COUNCIL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AGRICULTURAL EXT	8.46	0.0718	1,642.00		1,642.00	15.00	1,657.00
SOIL & WATER	1.00	0.0085	194.00		194.00	2.00	196.00
SOCIAL SERVICES	92.57	0.7850	17,959.00		17,959.00	167.00	18,126.00
HEALTH	506.39	4.2943	98,242.00		98,242.00	916.00	99,158.00
PUBLIC LIBRARY	328.43	2.7851	63,716.00		63,716.00	594.00	64,310.00
PARKS	709.61	6.0176	137,666.00		137,666.00	1,284.00	138,950.00
ARTS COMMISSION	5.96	0.0506	1,157.00		1,157.00	11.00	1,168.00
PUBLIC WORKS	340.14	2.8845	65,989.00		65,989.00	615.00	66,604.00
SOLID WASTE	87.29	0.7402	16,934.00		16,934.00	158.00	17,092.00
HUMAN RELATIONS	3.64	0.0309	707.00		707.00	7.00	714.00
ADA MANAGEMENT	10.46	0.0887	2,030.00		2,030.00	19.00	2,049.00
CARING FOR CHILDREN	1.64	0.0139	319.00		319.00	3.00	322.00
FARMERS MARKET	7.68	0.0651	1,490.00		1,490.00	14.00	1,504.00
MUNI AUDITORIUM	11.21	0.0951	2,176.00		2,176.00	20.00	2,196.00
STATE FAIR BD	269.32	2.2839	52,249.00		52,249.00	487.00	52,736.00
CONVENTION CTR	48.07	0.4077	9,326.00		9,326.00	87.00	9,413.00
SPORTS AUTHORITY	1.96	0.0167	381.00		381.00	4.00	385.00
WATER & SEWER	634.21	5.3783	123,039.00		123,039.00	1,148.00	124,187.00
STORM WATER	68.39	0.5800	13,268.00		13,268.00	124.00	13,392.00
BORDEAUX LONG-TERM CARE	459.50	3.8967	89,144.00		89,144.00	831.00	89,975.00
GENERAL HOSP	720.61	6.1109	139,800.00		139,800.00	1,304.00	141,104.00
METRO ACTION COM	311.89	2.6449	60,508.00		60,508.00	564.00	61,072.00
NCAC	52.00	0.4410	10,088.00		10,088.00	94.00	10,182.00
MDHA	0.43	0.0036	83.00		83.00	1.00	84.00
METRO TRANSIT	1.00	0.0085	194.00		194.00	2.00	196.00
TAXI TRANSP & LICENSING	4.04	0.0342	783.00		783.00	7.00	790.00
EDUCATION	0.32	0.0027	62.00		62.00	1.00	63.00
COMMUNICATION CENTER	166.54	1.4123	32,308.00		32,308.00	301.00	32,609.00
ALL OTHER	311.46	2.6413	60,425.00		60,425.00	564.00	60,989.00
KNOWLES HOME	55.96	0.4746	10,857.00		10,857.00	101.00	10,958.00
CRIMINAL JUSTICE PLANNING	3.86	0.0327	748.00		748.00	7.00	755.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - COUNCIL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	11,792.18	100.0000	2,287,713.00		2,287,713.00	20,244.00	2,307,957.00
TOTAL	11,792.18	100.0000	2,287,713.00		2,287,713.00	20,244.00	2,307,957.00

Allocation Basis: ACTIVE EMPLOYEES BY OPERATING UNIT

Allocation Source: FY06 ACTIVE EMPLOYEE REPORT BY OPERATING UNIT

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	METRO CLERK	COUNCIL
EMPLOYEE HEALTH &	2,003	520	1,483
SHARED SERVICES	2,844	738	2,106
GENERAL SERVICES	7,252	1,882	5,370
SHARED BUSINESS	6,662	1,729	4,933
CUSTOMER SERVICE	2,348	609	1,739
FLEET MANAGEMENT	22,438	5,823	16,615
POSTAL SERVICE	1,310	340	970
RADIO SHOP	3,827	993	2,834
DIRECTOR OF FINANCE	1,572	408	1,164
MINORITY SMALL BUSINESS	1,114	289	825
FINANCE OPERATIONS	6,007	1,559	4,448
PAYROLL	3,425	889	2,536
OFFICE OF MANAGEMENT	3,939	1,022	2,917
INTERNAL AUDIT	1,974	512	1,462
BUSINESS SOLUTIONS	2,320	602	1,718
DIV ISION OF REAL	4,725	1,226	3,499
PURCHASING	4,145	1,076	3,069
FINANCIAL	1,010	262	748
TREASURY	2,732	709	2,023
GRANTS COORDINATION	608	158	450
HUMAN RESOURCES	15,738	4,084	11,654
INFORMATION SYSTEMS	32,926	8,544	24,382
DEPARTMENT OF LAW	12,949	3,360	9,589
CENTRAL RECORDS	843	219	624
LEGISLATIVE	13,399	3,477	9,922
MAYOR	10,700	2,777	7,923
ELECTIONS	365,616	94,878	270,738
SURPLUS PROPERTY	1,832	475	1,357
PLANNING COMM	11,125	2,887	8,238
ADV PLAN/RSCH	1,257	326	931
HISTORICAL COMM	2,087	542	1,545
COMM ED ALLIANCE	2,247	583	1,664
ASSESSOR PROP	26,009	6,749	19,260
TRUSTEE	8,810	2,286	6,524

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	METRO CLERK	COUNCIL
COUNTY CLERK	20,465	5,311	15,154
DISTRICT ATTOR	21,787	5,654	16,133
DA DRUG ENF	1,265	328	937
PUBLIC DEFENDER	17,916	4,649	13,267
JUVENILE CT CLRK	12,673	3,288	9,385
CIRCUIT CT CLERK	15,063	3,909	11,154
CRIMINAL CT CLRK	24,705	6,411	18,294
CLERK/MASTER	5,468	1,419	4,049
JUVENILE COURT	34,952	9,070	25,882
GEN SESSIONS CT	37,681	9,778	27,903
ST TRIAL COURTS	42,546	11,041	31,505
JUSTICE INFO SYS	5,752	1,493	4,259
SHERIFF ADMIN	21,475	5,572	15,903
SH FACILITY MTN	4,165	1,081	3,084
SH WAREHOUSE	520	135	385
SH CRIM JUST CTR	77,073	20,001	57,072
SH HILL JAIL	15,978	4,146	11,832
SH CORR WORK CTR	45,530	11,815	33,715
SH TRANSPORTATION	10,180	2,641	7,539
SH WARRANTS	16,471	4,274	12,197
SH TRAINING ACAD	3,212	834	2,378
SH LAW ENF BLOCK	256	67	189
SH DAY REPORTING	14,998	3,892	11,106
SH WORK RELEASE	509	132	377
POLICE	398,756	103,479	295,277
FIRE	271,978	70,578	201,400
CODES ADMIN	24,989	6,485	18,504
BEER BOARD	1,190	309	881
AGRICULTURAL EXT	2,237	580	1,657
SOIL & WATER	265	69	196
SOCIAL SERVICES	24,479	6,353	18,126
HEALTH	133,907	34,749	99,158
PUBLIC LIBRARY	86,847	22,537	64,310
PARKS	187,644	48,694	138,950
ARTS COMMISSION	1,577	409	1,168

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	METRO CLERK	COUNCIL
PUBLIC WORKS	89,945	23,341	66,604
SOLID WASTE	23,081	5,989	17,092
HUMAN RELATIONS	964	250	714
ADA MANAGEMENT	2,767	718	2,049
CARING FOR CHILDREN	435	113	322
FARMERS MARKET	2,031	527	1,504
MUNI AUDITORIUM	2,965	769	2,196
STATE FAIR BD	71,217	18,481	52,736
CONVENTION CTR	12,711	3,298	9,413
SPORTS AUTHORITY	520	135	385
WATER & SEWER	167,707	43,520	124,187
STORM WATER	18,085	4,693	13,392
BORDEAUX LONG-TERM	121,506	31,531	89,975
GENERAL HOSP	190,552	49,448	141,104
METRO ACTION COM	82,474	21,402	61,072
NCAC	13,750	3,568	10,182
MDHA	113	29	84
METRO TRANSIT	265	69	196
TAXI TRANSP & LICENSING	1,067	277	790
EDUCATION	85	22	63
COMMUNICATION CENTER	44,037	11,428	32,609
ALL OTHER	82,361	21,372	60,989
KNOWLES HOME	14,798	3,840	10,958
CRIMINAL JUSTICE	1,019	264	755
Direct Billed	0	0	0
Total	3,116,757	808,800	2,307,957

MAXCars © 2007 MAXIMUS, INC.

METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION PLAN

MAYOR'S OFFICE

NATURE AND EXTENT OF SERVICES

The Mayor's Office costs were recorded in business unit 04101010. The Mayor provides oversight responsibility for some of the departments and various boards. We have allocated these costs based on the number of employees in departments of funds that were not the responsibility of a separate elected official, such as the Sheriff, Courts, etc.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .2 - Costs To Be Allocated

For Department MAYOR

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,368,226			1,368,226
BUILDING USE ALLOWANCE	25,235		25,235	
EMPLOYEE BENEFITS	56,383	171	56,554	
POST AUDITS	3,134	3	3,137	
CORPORATE DUES	28,262		28,262	
SHARED SERVICES	(419)	11	(408)	
GENERAL SERVICES FACILITIES	56,147	3,332	59,479	
SHARED BUSINESS SERVICES	1,183	1,030	2,213	
CUSTOMER SERVICE	(283)	40	(243)	
FLEET MANAGEMENT	187,205	1,610	188,815	
POSTAL SERVICE	(1,341)	63	(1,278)	
RADIO SHOP	(28,654)	289	(28,365)	
FINANCE OPERATIONS	560	188	748	
PAYROLL	272	55	327	
OFFICE OF MANAGEMENT BUDGET	511	66	577	
INTERNAL AUDIT	214	34	248	
BUSINESS SOLUTIONS	312	41	353	
PURCHASING	492	224	716	
FINANCIAL ACCOUNTABILITY	100	16	116	
TREASURY	152	32	184	
GRANTS COORDINATION	55	10	65	
HUMAN RESOURCES	1,002	117	1,119	
INFORMATION SYSTEMS	373	1,302	1,675	
DEPARTMENT OF LAW	116,516	827	117,343	
LEGISLATIVE	10,601	99	10,700	
MAYOR		6,267	6,267	
Total Allocated Additions:	458,012	15,827	473,839	473,839
Total To Be Allocated:	1,826,238	15,827		1,842,065

MAXCars © 2007 MAXIMUS, INC.

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

	Total	General & Admin	OFFICE OF THE MAYOR
Wages & Benefits			
SALARIES	824,357	0	824,357
FRINGE BENEFITS	241,909	0	241,909
Other Expense & Cost			
LEGAL SERVICES	785	0	785
CALL CENTER	3,672	0	3,672
CELL PHONE	1,507	0	1,507
DUES	20	0	20
FACILITIES MAINT & SECURITY	118,055	0	118,055
FINANCE	9,007	0	9,007
FLEET	2,040	0	2,040
HOST & HOSTESS	7,878	0	7,878
HUMAN RESOURCES	3,112	0	3,112
INDIRECT COST	25,550	0	25,550
INFO SYS	33,792	0	33,792
NOTRAY	42	0	42
POSTAGE	164	0	164
POSTAL SERVICE	5,742	0	5,742
PRINTING/BINDING	2,533	0	2,533
PROFESSIONAL PRIVELIGE TRAX	800	0	800
REGISTRATION	1,232	0	1,232
SBO	36,884	0	36,884
SHARED SERVICSE	1,596	0	1,596
SUBSCRIPTION	7,950	0	7,950
SUPPLIES	11,817	0	11,817
TELECOMMUNICATIONS	22,348	0	22,348
TELEPHONE	(10)	0	(10)
TRAVEL	4,729	0	4,729
TUITION	449	0	449
WATER SERVICE	266	0	266
Departmental Totals			
Total Expenditures	1,368,226	0	1,368,226

MAXCars © 2007 MAXIMUS, INC.

THE METROPOLITAN GOVERNMENT OF NASHVILLE-DAVIDSON, TENNESSEE

Schedule .3 - Costs Allocated By Activity

For Department MAYOR

	Total	General & Admin	OFFICE OF THE MAYOR
Deductions			
Total Deductions	0	0	0
Functional Cost	1,368,226	0	1,368,226
Allocation Step 1			
Inbound- All Others	458,012	458,012	0
Reallocate Admin Costs		(458,012)	458,012
1st Allocation	1,826,238	0	1,826,238
Allocation Step 2			
Inbound- All Others	15,827	15,827	0
Reallocate Admin Costs		(15,827)	15,827
2nd Allocation	15,827	0	15,827
Total For 035 MAYOR			
Total Allocated	1,842,065	0	1,842,065

MAXCars © 2007 MAXIMUS, INC.

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

Activity - OFFICE OF THE MAYOR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE HEALTH & WELLNESS	7.64	0.0648	1,184.00		1,184.00		1,184.00
SHARED SERVICES	10.86	0.0921	1,681.00		1,681.00		1,681.00
GENERAL SERVICES FACILITIES	27.68	0.2347	4,287.00		4,287.00		4,287.00
SHARED BUSINESS SERVICES	25.43	0.2156	3,938.00		3,938.00		3,938.00
CUSTOMER SERVICE	8.96	0.0760	1,388.00		1,388.00		1,388.00
FLEET MANAGEMENT	85.64	0.7263	13,263.00		13,263.00		13,263.00
POSTAL SERVICE	5.00	0.0424	774.00		774.00		774.00
RADIO SHOP	14.61	0.1239	2,262.00		2,262.00		2,262.00
DIRECTOR OF FINANCE	6.00	0.0509	929.00		929.00		929.00
MINORITY SMALL BUSINESS	4.25	0.0360	658.00		658.00		658.00
FINANCE OPERATIONS	22.93	0.1944	3,551.00		3,551.00		3,551.00
PAYROLL	13.07	0.1108	2,024.00		2,024.00		2,024.00
OFFICE OF MANAGEMENT BUDGET	15.04	0.1275	2,329.00		2,329.00		2,329.00
INTERNAL AUDIT	7.54	0.0639	1,167.00		1,167.00		1,167.00
BUSINESS SOLUTIONS	8.86	0.0751	1,372.00		1,372.00		1,372.00
DIV ISION OF REAL PROPERTY	18.04	0.1529	2,793.00		2,793.00		2,793.00
PURCHASING	15.82	0.1342	2,450.00		2,450.00		2,450.00
FINANCIAL ACCOUNTABILITY	3.86	0.0327	597.00		597.00		597.00
TREASURY	10.43	0.0884	1,615.00		1,615.00		1,615.00
GRANTS COORDINATION	2.32	0.0197	360.00		360.00		360.00
HUMAN RESOURCES	60.07	0.5094	9,303.00		9,303.00		9,303.00
INFORMATION SYSTEMS	125.68	1.0658	19,464.00		19,464.00		19,464.00
DEPARTMENT OF LAW	49.43	0.4192	7,655.00		7,655.00		7,655.00
CENTRAL RECORDS	3.21	0.0273	498.00		498.00		498.00
LEGISLATIVE	51.14	0.4337	7,920.00		7,920.00		7,920.00
MAYOR	40.46	0.3431	6,267.00		6,267.00		6,267.00
ELECTIONS	1,382.64	11.7251	214,128.00		214,128.00	1,963.00	216,091.00
SURPLUS PROPERTY	6.93	0.0588	1,073.00		1,073.00	10.00	1,083.00
PLANNING COMM	42.07	0.3568	6,516.00		6,516.00	60.00	6,576.00
ADV PLAN/RSCH	4.75	0.0403	736.00		736.00	7.00	743.00
HISTORICAL COMM	7.89	0.0669	1,222.00		1,222.00	11.00	1,233.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - OFFICE OF THE MAYOR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM ED ALLIANCE	8.50	0.0721	1,316.00		1,316.00	12.00	1,328.00
ASSESSOR PROP	98.36	0.8341	15,232.00		15,232.00	140.00	15,372.00
TRUSTEE	33.32	0.2826	5,160.00		5,160.00	47.00	5,207.00
COUNTY CLERK	77.39	0.6563	11,986.00		11,986.00	110.00	12,096.00
DISTRICT ATTOR	82.39	0.6987	12,760.00		12,760.00	117.00	12,877.00
DA DRUG ENF	4.79	0.0406	741.00		741.00	7.00	748.00
PUBLIC DEFENDER	67.75	0.5745	10,492.00		10,492.00	96.00	10,588.00
JUVENILE CT CLRK	47.93	0.4064	7,423.00		7,423.00	68.00	7,491.00
CIRCUIT CT CLERK	56.96	0.4831	8,822.00		8,822.00	81.00	8,903.00
CRIMINAL CT CLRK	93.43	0.7923	14,469.00		14,469.00	133.00	14,602.00
CLERK/MASTER	20.68	0.1754	3,202.00		3,202.00	29.00	3,231.00
JUVENILE COURT	132.18	1.1209	20,470.00		20,470.00	188.00	20,658.00
GEN SESSIONS CT	142.50	1.2084	22,069.00		22,069.00	202.00	22,271.00
ST TRIAL COURTS	160.89	1.3644	24,917.00		24,917.00	228.00	25,145.00
JUSTICE INFO SYS	21.75	0.1844	3,368.00		3,368.00	31.00	3,399.00
SHERIFF ADMIN	81.21	0.6887	12,578.00		12,578.00	115.00	12,693.00
SH FACILITY MTN	15.75	0.1336	2,439.00		2,439.00	22.00	2,461.00
SH WAREHOUSE	1.96	0.0167	304.00		304.00	3.00	307.00
SH CRIM JUST CTR	291.46	2.4717	45,139.00		45,139.00	414.00	45,553.00
SH HILL JAIL	60.43	0.5124	9,358.00		9,358.00	86.00	9,444.00
SH CORR WORK CTR	172.18	1.4601	26,665.00		26,665.00	244.00	26,909.00
SH TRANSPORTATION	38.50	0.3265	5,962.00		5,962.00	55.00	6,017.00
SH WARRANTS	62.29	0.5282	9,646.00		9,646.00	88.00	9,734.00
SH TRAINING ACAD	12.14	0.1030	1,881.00		1,881.00	17.00	1,898.00
SH LAW ENF BLOCK	0.96	0.0082	149.00		149.00	1.00	150.00
SH DAY REPORTING	56.71	0.4809	8,783.00		8,783.00	81.00	8,864.00
SH WORK RELEASE	1.93	0.0164	299.00		299.00	3.00	302.00
POLICE	1,507.96	12.7876	233,542.00		233,542.00	2,146.00	235,688.00
FIRE	1,028.54	8.7222	159,288.00		159,288.00	1,460.00	160,748.00
CODES ADMIN	94.50	0.8014	14,635.00		14,635.00	134.00	14,769.00
BEER BOARD	4.50	0.0382	697.00		697.00	6.00	703.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - OFFICE OF THE MAYOR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AGRICULTURAL EXT	8.46	0.0718	1,311.00		1,311.00	12.00	1,323.00
SOIL & WATER	1.00	0.0085	155.00		155.00	1.00	156.00
SOCIAL SERVICES	92.57	0.7850	14,336.00		14,336.00	131.00	14,467.00
HEALTH	506.39	4.2943	78,424.00		78,424.00	719.00	79,143.00
PUBLIC LIBRARY	328.43	2.7851	50,863.00		50,863.00	466.00	51,329.00
PARKS	709.61	6.0176	109,896.00		109,896.00	1,007.00	110,903.00
ARTS COMMISSION	5.96	0.0506	924.00		924.00	8.00	932.00
PUBLIC WORKS	340.14	2.8845	52,677.00		52,677.00	483.00	53,160.00
SOLID WASTE	87.29	0.7402	13,518.00		13,518.00	124.00	13,642.00
HUMAN RELATIONS	3.64	0.0309	564.00		564.00	5.00	569.00
ADA MANAGEMENT	10.46	0.0887	1,621.00		1,621.00	15.00	1,636.00
CARING FOR CHILDREN	1.64	0.0139	254.00		254.00	2.00	256.00
FARMERS MARKET	7.68	0.0651	1,189.00		1,189.00	11.00	1,200.00
MUNI AUDITORIUM	11.21	0.0951	1,737.00		1,737.00	16.00	1,753.00
STATE FAIR BD	269.32	2.2839	41,709.00		41,709.00	382.00	42,091.00
CONVENTION CTR	48.07	0.4077	7,445.00		7,445.00	68.00	7,513.00
SPORTS AUTHORITY	1.96	0.0167	304.00		304.00	3.00	307.00
WATER & SEWER	634.21	5.3783	98,220.00		98,220.00	900.00	99,120.00
STORM WATER	68.39	0.5800	10,592.00		10,592.00	97.00	10,689.00
BORDEAUX LONG-TERM CARE	459.50	3.8967	71,162.00		71,162.00	652.00	71,814.00
GENERAL HOSP	720.61	6.1109	111,599.00		111,599.00	1,023.00	112,622.00
METRO ACTION COM	311.89	2.6449	48,302.00		48,302.00	443.00	48,745.00
NCAC	52.00	0.4410	8,053.00		8,053.00	74.00	8,127.00
MDHA	0.43	0.0036	66.00		66.00	1.00	67.00
METRO TRANSIT	1.00	0.0085	155.00		155.00	1.00	156.00
TAXI TRANSP & LICENSING	4.04	0.0342	625.00		625.00	6.00	631.00
EDUCATION	0.32	0.0027	50.00		50.00		50.00
COMMUNICATION CENTER	166.54	1.4123	25,791.00		25,791.00	236.00	26,027.00
ALL OTHER	311.46	2.6413	48,236.00		48,236.00	442.00	48,678.00
KNOWLES HOME	55.96	0.4746	8,667.00		8,667.00	79.00	8,746.00
CRIMINAL JUSTICE PLANNING	3.86	0.0327	597.00		597.00	5.00	602.00

MAXCars © 2007 MAXIMUS, INC.

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

Activity - OFFICE OF THE MAYOR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	11,792.18	100.0000	1,826,238.00		1,826,238.00	15,827.00	1,842,065.00
TOTAL	11,792.18	100.0000	1,826,238.00		1,826,238.00	15,827.00	1,842,065.00

Allocation Basis: ACTIVE EMPLOYEES BY OPERATING UNIT

Allocation Source: FY06 ACTIVE EMPLOYEE REPORT BY OPERATING UNIT

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	OFFICE OF THE
EMPLOYEE HEALTH &	1,184	1,184
SHARED SERVICES	1,681	1,681
GENERAL SERVICES	4,287	4,287
SHARED BUSINESS	3,938	3,938
CUSTOMER SERVICE	1,388	1,388
FLEET MANAGEMENT	13,263	13,263
POSTAL SERVICE	774	774
RADIO SHOP	2,262	2,262
DIRECTOR OF FINANCE	929	929
MINORITY SMALL BUSINESS	658	658
FINANCE OPERATIONS	3,551	3,551
PAYROLL	2,024	2,024
OFFICE OF MANAGEMENT	2,329	2,329
INTERNAL AUDIT	1,167	1,167
BUSINESS SOLUTIONS	1,372	1,372
DIV ISION OF REAL	2,793	2,793
PURCHASING	2,450	2,450
FINANCIAL	597	597
TREASURY	1,615	1,615
GRANTS COORDINATION	360	360
HUMAN RESOURCES	9,303	9,303
INFORMATION SYSTEMS	19,464	19,464
DEPARTMENT OF LAW	7,655	7,655
CENTRAL RECORDS	498	498
LEGISLATIVE	7,920	7,920
MAYOR	6,267	6,267
ELECTIONS	216,091	216,091
SURPLUS PROPERTY	1,083	1,083
PLANNING COMM	6,576	6,576
ADV PLAN/RSCH	743	743
HISTORICAL COMM	1,233	1,233
COMM ED ALLIANCE	1,328	1,328
ASSESSOR PROP	15,372	15,372
TRUSTEE	5,207	5,207

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	OFFICE OF THE
COUNTY CLERK	12,096	12,096
DISTRICT ATTOR	12,877	12,877
DA DRUG ENF	748	748
PUBLIC DEFENDER	10,588	10,588
JUVENILE CT CLRK	7,491	7,491
CIRCUIT CT CLERK	8,903	8,903
CRIMINAL CT CLRK	14,602	14,602
CLERK/MASTER	3,231	3,231
JUVENILE COURT	20,658	20,658
GEN SESSIONS CT	22,271	22,271
ST TRIAL COURTS	25,145	25,145
JUSTICE INFO SYS	3,399	3,399
SHERIFF ADMIN	12,693	12,693
SH FACILITY MTN	2,461	2,461
SH WAREHOUSE	307	307
SH CRIM JUST CTR	45,553	45,553
SH HILL JAIL	9,444	9,444
SH CORR WORK CTR	26,909	26,909
SH TRANSPORTATION	6,017	6,017
SH WARRANTS	9,734	9,734
SH TRAINING ACAD	1,898	1,898
SH LAW ENF BLOCK	150	150
SH DAY REPORTING	8,864	8,864
SH WORK RELEASE	302	302
POLICE	235,688	235,688
FIRE	160,748	160,748
CODES ADMIN	14,769	14,769
BEER BOARD	703	703
AGRICULTURAL EXT	1,323	1,323
SOIL & WATER	156	156
SOCIAL SERVICES	14,467	14,467
HEALTH	79,143	79,143
PUBLIC LIBRARY	51,329	51,329
PARKS	110,903	110,903
ARTS COMMISSION	932	932

MAXCars © 2007 MAXIMUS, INC.

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

Receiving Department	Total	OFFICE OF THE
PUBLIC WORKS	53,160	53,160
SOLID WASTE	13,642	13,642
HUMAN RELATIONS	569	569
ADA MANAGEMENT	1,636	1,636
CARING FOR CHILDREN	256	256
FARMERS MARKET	1,200	1,200
MUNI AUDITORIUM	1,753	1,753
STATE FAIR BD	42,091	42,091
CONVENTION CTR	7,513	7,513
SPORTS AUTHORITY	307	307
WATER & SEWER	99,120	99,120
STORM WATER	10,689	10,689
BORDEAUX LONG-TERM	71,814	71,814
GENERAL HOSP	112,622	112,622
METRO ACTION COM	48,745	48,745
NCAC	8,127	8,127
MDHA	67	67
METRO TRANSIT	156	156
TAXI TRANSP & LICENSING	631	631
EDUCATION	50	50
COMMUNICATION CENTER	26,027	26,027
ALL OTHER	48,678	48,678
KNOWLES HOME	8,746	8,746
CRIMINAL JUSTICE	602	602
Direct Billed	0	0
Total	1,842,065	1,842,065

MAXCars © 2007 MAXIMUS, INC.