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, 2007

June 2008

MAXIMUS
Helping Government Serve the People
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FULL COST ALLOCATION PLAN
FOR
METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, TENNESSEE

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THE METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY

Elected Officials
at June 30, 2007

Bill Purcell, Mayor

Finance Officials

Jo Ann North	Assessor of Property
Charles E. Cardwell	Trustee
John Arriola	County Clerk

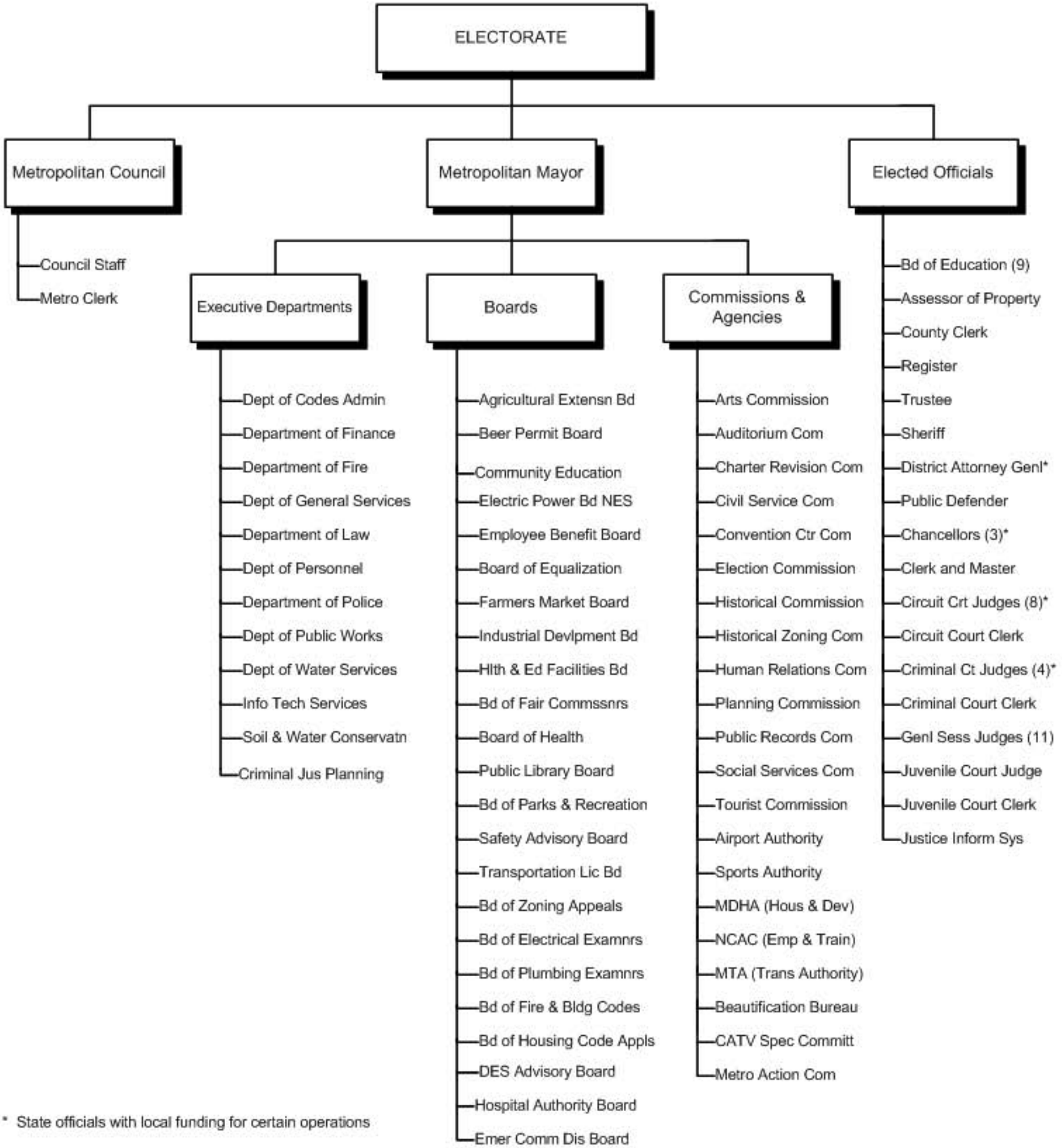
The County Council

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 – Walter Hunt
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. 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 – Anna Page
District No. 17 - Ronnie Greer
District No. 18 - Ginger Hausser Pepper
District No. 19 - Ludye N. Wallace
District No. 20 - Billy Joe Walls
District No. 21 - Edward Whitmore
District No. 22 - Eric Crafton
District No. 23 – Emily Evans
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
District No. 29 - Vivian Wilhoite
District No. 30 – Jim Hodge
District No. 31 - Parker Toler
District No. 32 - Sam Coleman
District No. 33 – Robert Duvall
District No. 34 - Lynn Williams
District No. 35 - Charlie Tygard

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

ORGANIZATION CHART



* State officials with local funding for certain operations

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

Based on Actual Expenditures for the year ended June 30, 2007

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, 2007 is correct and was prepared in accordance with the policies and procedures contained in the Office of Management and Budget Circular A-87. I further certify that a consistent approach has been followed in treating a given type of cost as direct or indirect and that in no case have costs charged as direct to Federal programs been included in the indirect cost reflected in the plan which I have submitted.

Richard Riebeling
Director of Finance

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

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

Based on Actual Expenditures for the year ended June 30, 2007

COST ALLOCATION METHODOLOGY

MAXIMUS

Cost Allocation Methodology
For Nashville and Davidson County
Cost Allocation Plan

Part I: The Double Step-Down Methodology

I. Cost Allocation Overview

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

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

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

A. Initiating the Process

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

1) Application of OMB Circular A-87 guidelines,
2) Interviews,
3) Review of financial documents,
4) Review of organizational structure, and
5) Analysis of statistical data relative to benefit of services provided.

B. Establishing the Cost Pools to Be Allocated

Basically the organizational structure of the 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, 2007

COST ALLOCATION PLAN CONTROL SCHEDULE

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2007

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY07
CENTRAL SERVICE DEPARTMENTS				
1 Building Use Allowance	10101	001	01101127	$ 1,875,489.00
4 Employee Benefits	10101	001	01101104	$ 3,535,800.00
	10101		01101107	$ 6,967,099.00
	10101		01101109	$ 25,737,381.31
	10101		01101110	$ 201,900.00
	10101		01101114	$ 410,024.68
	10101		01101115	$ 1,367,631.08
	18301		01191102	$ 8,873,000.00
	18301		01191103	$ 5,424,700.00
	18301		01191106	$ 4,592,400.00
	18301		01191109	$ 2,002,709.21
	18301		01191111	$ 8,100.00
	18301		01191115	$ 93,549.12
			Total	$ 59,214,294.40
5 Post Audits	10101	001	01101412	$ 1,688,474.00
6 Corporate Dues	10101	001	01101303	$ 273,542.00
9 Employee Health & Wellness	10101	038	38151191	$ 581,596.66
			38151192	$ 67,748.81
			Total	$ 649,345.47
10 Human Resources (expenditure data from CAFR)	51108	008	08521110-08561000	$ 6,337,229.00
0102 Shared Services	51110	010	10511501 - 10511502	$ 1,852,621.00
11 Shared Business	51111	010	10511510-10511539	$ 2,308,602.00
12 Gen Services Facilities	51113	010	10511060-10511097, 10518110	$ 17,792,723.00
13 Customer Service	51112	010	10516200-10516220	$ 721,332.00
14 Fleet Management (expenditure data from CAFR)	51154	010	10510000-10510620	$ 31,185,062.00
15 Postal Service (expenditure data from CAFR)	51151	010	10511020-10511023	$ 1,067,946.00
16 Radio Shop (expenditure data from CAFR)	51153	010	10511030-10511043	$ 3,544,754.00
17 Director of Finance	10101	015	15160800-15160810	$ 946,872.00
18 Finance Operations	51115	015	15502105-15502210	$ 1,988,017.00
19 Minority Small Business Asst.	10101	015	15117100-15117120	$ 522,738.00
21 Div of Real Prop Serv (exp data from CAFR) (Formerly Facilities Planning/Constr)	51100	015	15512110-15512210 15561000-15562910	$ 1,692,466.00
22 Treasury (expenditure data from CAFR)	51180	015	15515100-15515410 15563000	$ 1,267,595.00
23 Office of Management and Budget	51115	015	15503300-15503520	$ 1,800,517.00

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2007

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT		UNIT EXPENDITURES FY07
24 Internal Audit	51115	015	15509100-15509402	$	597,450.00
25 Payroll	51115	015	15502600-15502632	$	973,100.00
26 Business Solutions	51115	015	15516110, 15516410, 15516510	$	1,341,623.00
27 Procurement	51115	015	15516300-15516320	$	1,549,456.00
28 Financial Accountability	51115	015	15518100-15518120	$	361,057.00
29 Grants Coordination	51115	015	1517200-15517220	$	239,697.00
31 Information Systems	51137	014		$	22,356,035.00
32 Law	10101	006	06101000-06110610	$	4,733,776.00
33 Central Records	10101	003	03103000	$	256,750.00
34 Legislative	10101		02101000, 03101000	$	2,811,113.14
	30003		03201000	$	180,599.64
			Total	$	2,991,712.78
35 Mayor	10101		04101010-04103010	$	1,940,316.41
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
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2007

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY07
	30003		018	
	40150		018	
46 District Attorney	10101		019	
	30010		019	
	30013		019	
	30015		019	
	30101		019	
	30103		019	
	30104		019	
	32000		019	
109 District Attorney - Drug Enforcement	30101		19103020	
110 District Attorney - Special Operations	30104		19300310	
47 Medical Examiner	10101		020	
	30003		020	
48 Public Defender	10101		021	
	30003		021	
	30010		021	
	30013		021	
	32000		021	
49 Juvenile Court Clerk	10101		022	
	30003		022	
50 Circuit Court Clerk	10101		023	
	30003		023	
51 Criminal Court Clerk	10101		024	
	30003		024	
52 Clerk/Master of Chancery Court	10101		025	
	30003		025	
53 Juvenile Court	10101		026	
	30003		026	
	30010		026	
	30013		026	
	30030		026	
	32000		026	
	40150		026	
54 General Sessions Court	10101		027	
	30003		027	
	30102		027	
	32000		027	
55 State Trial Courts	10101		028	
	30003		028	
	30010		028	
	30013		028	
	30015		028	
	30020		028	
	30025		028	

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2007

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY07
	32000		028	
	40130		028	
56 Justice Information Systems	10101		029	
	30003		029	
	30010		029	
	30013		029	
	40204		029	
57 Sheriff Administration	10101		30101000	
58 Sheriff Community Services	10101		30102020	
59 Sheriff Facility Maintenance	10101		30103052	
60 Sheriff Warehouse	10101		30103084	
61 Sheriff Criminal Justice Center	10101		30104010	
62 Sheriff Hill Jail	10101		30104020	
	40130		30400700	
63 Sheriff Men's Jail Annex	10101		30104050	
64 Sheriff-Correctional Work Center	10101		30104060	
65 Sheriff Transportation	10101		30104080	
66 Sheriff Substance Abuse	10101		30104110	
67 Sheriff Warrants	10101		30104120	
68 Sheriff Training Academy	10101		30106000	
			30400400	
69 Sheriff DeBerry	10101		30108000-8200	
	20236		001	
	20237		001	
	20238		001	
	40140		001	
70 Sheriff Centralized Processing	10101		30112000	
71 Sheriff - Law Enf. Block Grant	30010		030	
	30013		030	
119 Sheriff Byrne	10101		30100400-420	
	32000		30300400-420	
119 Sheriff Work Release	72101		030	
106 Sheriff - South Precinct	10101		30116000	
107 Sheriff - Courthouse	10101		30117000	
108 Sheriff - SORT	10101		30118000	
72 Sheriff - Compliance	10102		30104040	
73 Sheriff - Pretrial	10103		30104130	
118 Sheriff - Day Reporting	10104		30111000	
	30303		30118000	
74 Police	10101		031	
	18301		031	
	30003		031	
	30010		031	
	30013		031	
	30015		031	

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2007

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY07
	30147		031	
	30148		031	
	30149		031	
	30155		031	
Police (continued)	30156		031	
	32000		031	
	40150		031	
	40286		031	
111 Police Drug Enforcement	30147		31740201	
75 Fire	10101		032	
	18301		032	
	30003		032	
	40130		032	
	41100		032	
	48130		032	
76 Codes Administration	10101		033	
	30003		033	
77 Beer Board	10101		034	
78 Agricultural Extension	10101		035	
	30003		035	
79 Soil and Water Conservation	10101		036	
80 Social Services	10101		037	
	30003		037	
	30205		037	
	40130		037	
	40150		037	
	73170		037	
120 Knowles Home	10101		37105010-37105040	
81 Health	10101		038	
	30003		038	
	30006		038	
	32000		038	
	32100		038	
	40130		038	
	41100		038	
82 Public Library	10101		039	
	30003		039	
	30401		039	
	30403		039	
Public Library (continued)	30404		039	
	40150		039	
	40204		039	
	40223		039	
	41100		039	
83 Parks	10101		01101217	

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2007

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY07
	10101		040	
	30003		040	
	30801		040	
	30802		040	
	30804		040	
	32000		040	
	40130		040	
	40204		040	
	40583		040	
	41100		040	
	73180		040	
84 Arts Commission	10101		041	
	32000		041	
85 Public Works	10101		042	
	18301		042	
	30003		042	
	30011		042	
	40130		042	
	40194		042	
	40204		042	
	40217		042	
	40223		042	
	40230		042	
	40583		042	
	41100		042	
	48130		042	
	48408		042	
	48418		042	
86 Solid Waste Disposal	30501		042	
	30502		042	
	30507		042	
87 Human Relations	10101		044	
	30003		044	
	30040		044	
113 Taxi, Transportation & License Bd.	10101		045	
	30003		045	
112 Caring for Children	10101		046	
	30205		046	
89 Farmer's Market	10101		01101233	
	60152		060	
90 Municipal Auditorium	10101		061	
	30003		061	
	40130		061	
	40150		061	
91 State Fair Board	60156		062	

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2007

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY07
92 Convention Center	60162		063	
93 Sports Authority (Stadium)	10101		01101225/64101100	
	20283		001	
	40280		001	
	30276		064	
	30277		064	
	30278		064	
	31281		064	
	40606		064	
	60008		064	
	60284		064	
	60287		064	
94 Water and Sewer	27312		065	
	27313		065	
	47335		065	
	47340		065	
	67311		065	
	67331		065	
121 Storm Water	37100			
95 Bordeaux Hospital	10101		01101414	
	30003		066	
	62270		066	
96 General Hospital	10101		01101413	
	62269		067	
97 Metro Action Commission	10101		01101204, 01101215	
	30003		075	
	31500		075	
	31501		075	
	31502		075	
	31506		075	
	31503		075	
	31504		075	
	31505		075	
	31507		075	
	31508		075	
Metro Action Commission (continued)	31509		075	
	31510		075	
	40150		075	
98 NCAC	10101		01101213	
	31001		076	
	31002		076	
	31003		076	
	31004		076	
	31005		076	
	31006		076	

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2007

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY07
	31007		076	
	31008		076	
	31009		076	
	31010		076	
	31011		076	
	31012		076	
	31013		076	
	31014		076	
	31015		076	
	31016		076	
	31017		076	
	31018		076	
	31019		016	
	31020		076	
	31021		076	
	31026		076	
	31028		076	
	31029		076	
99 MDHA	10101		01101210	
	31029		077	
	40130		077	
	40583		077	
	41100		077	
100 Metro Transit Authority	10101		01101117	
	10101		01101304	
	40130		078	
	40204		078	
	40583		078	
	70155		078	
	70157		078	
101 NTTC	70252		079	
	70253		079	
	70255		079	
	70256		079	
102 Education	10101		01101214	
	25104		080	
	30010		080	
	35131		080	
	35132		080	
	35133		080	
	35142		080	
	35158		080	
Education (continued)	45100		001, 080	
	45130		080	

Metropolitan Government of Nashville and Davidson County, Tennessee
(OMB Circular A-87 Cost Allocation Plan)
Control Schedule
For the Fiscal Year Ended June 30, 2007

DEPARTMENT NAME	FUND	DEPARTMENT	BUSINESS UNIT	UNIT EXPENDITURES FY07
	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, 2007

FULL COST ALLOCATION PLAN

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MAXIMUS
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	8,233	3,478	6,816	0	0	0	0
EMPLOYEE BENEFITS	89,087	0	204,179	0	41,876	5,234	31,406
POST AUDITS	1,805	1,012	30,525	415	310	424	303
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	0	0	0	0	0
GENERAL SERVICES	0	15,589	0	0	0	0	0
SHARED SERVICES	(169)	(320)	(339)	0	0	(32)	(28)
GENERAL SERVICES	29,037	14,074	7,096	0	182	0	0
SHARED BUSINESS	(331)	(1,055)	(59)	0	(22)	(26)	(44)
CUSTOMER SERVICE	(28)	(2)	(63)	0	(128)	(6)	(10)
FLEET MANAGEMENT	3,772	2,184	3,980	0	3,741	0	3,642
POSTAL SERVICE	2,382	15	1,408	0	702	117	70
RADIO SHOP	0	0	0	0	0	0	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	2,241	0	0	0	0
FINANCE OPERATIONS	718	299	1,539	0	266	168	78
PAYROLL	281	116	601	0	104	66	31
OFFICE OF MANAGEMENT	565	235	1,210	0	209	132	62
INTERNAL AUDIT	207	85	443	0	77	48	23
BUSINESS SOLUTIONS	357	148	764	0	132	83	39
DIV ISION OF REAL	0	0	0	0	0	0	0
PURCHASING	1,469	610	3,146	0	543	342	161
FINANCIAL	131	54	279	0	48	30	14
TREASURY	2,796	33	234	17	166	25	29
GRANTS COORDINATION	82	34	176	0	31	20	9
HUMAN RESOURCES	(965)	(107)	(906)	0	0	(146)	(146)
INFORMATION SYSTEMS	(3,053)	(2,253)	(5,655)	0	(4,483)	(476)	(259)
DEPARTMENT OF LAW	17,528	0	57,292	0	201	21,439	0
CENTRAL RECORDS	2,177	0	3,498	0	2,930	0	0
LEGISLATIVE	13,466	2,207	14,367	1,283	0	2,849	2,835
MAYOR	9,519	1,561	10,156	907	0	2,014	2,006
Total Allocated	179,066	37,997	342,928	2,622	46,885	32,305	40,221
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	179,066	37,997	342,928	2,622	46,885	32,305	40,221

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MAXIMUS
Allocated Costs By Department

Central Service Departments	ELECTIONS	SURPLUS PROPERTY	PLANNING COMM	ADV PLAN/RSCH	REGISTER/DEEDS	HISTORICAL COMM	COMM ED ALLIANCE
Adjustments	0	0	0	0	0	0	0
Proposed Costs	179,066	37,997	342,928	2,622	46,885	32,305	40,221

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MAXIMUS
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	20,321	5,297	11,605	797	0	0
EMPLOYEE BENEFITS	0	323,046	78,515	303,972	37,081	0	0
POST AUDITS	145	673	473	1,060	1,660	1,201	77
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	(1,068)	0	0
GENERAL SERVICES	0	8,271	2,161	16,284	2,265	0	0
SHARED BUSINESS	0	(4)	(88)	(174)	(135)	0	0
CUSTOMER SERVICE	0	(95)	(105)	(653)	0	0	0
FLEET MANAGEMENT	0	115,037	3,741	18,985	34,335	3,276	427
POSTAL SERVICE	0	441	786	945	827	0	0
RADIO SHOP	0	0	0	0	3,260	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	647	358	722	1,185	0	0
PAYROLL	0	252	140	282	462	0	0
OFFICE OF MANAGEMENT	0	509	282	568	932	0	0
INTERNAL AUDIT	0	186	103	208	341	0	0
BUSINESS SOLUTIONS	0	320	177	358	588	0	0
DIV ISION OF REAL	0	0	0	0	0	0	0
PURCHASING	0	1,321	731	1,476	2,421	0	0
FINANCIAL	0	117	65	131	215	0	0
TREASURY	40	299	104	256	229	463	11
GRANTS COORDINATION	0	74	41	82	136	0	0
HUMAN RESOURCES	0	(1,179)	(308)	(819)	(997)	0	0
INFORMATION SYSTEMS	(58)	(5,341)	(2,388)	(4,096)	(2,455)	(1,777)	0
DEPARTMENT OF LAW	0	103,233	150,894	7,045	500	0	0
CENTRAL RECORDS	0	4,214	1,164	7,610	0	0	0
LEGISLATIVE	0	30,152	10,025	25,810	26,981	1,652	0
MAYOR	0	21,314	7,087	18,245	19,074	1,168	0
Total Allocated	127	623,808	259,255	409,902	128,634	5,983	515
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	127	623,808	259,255	409,902	128,634	5,983	515

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MAXIMUS
Allocated Costs By Department

Central Service Departments	GOVT ACCESS TV	ASSESSOR PROP	TRUSTEE	COUNTY CLERK	DISTRICT ATTOR	DA DRUG ENF	DA SPECIAL OPNS
Adjustments	0	0	0	0	0	0	0
Proposed Costs	127	623,808	259,255	409,902	128,634	5,983	515

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MAXIMUS
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	674	0	2,574	1,435	5,829	0
EMPLOYEE BENEFITS	0	26,172	68,047	382,111	227,474	36,642	168,570
POST AUDITS	0	548	420	1,068	789	398	5,730
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	53	0	0	0	0	670
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	0	(57)	(49)	0	0	(68)	(508)
GENERAL SERVICES	0	2,406	3,685	59,836	24,066	25,933	26,058
SHARED BUSINESS	0	(13)	(13)	(273)	(134)	(4)	(22)
CUSTOMER SERVICE	0	(115)	(51)	(246)	(379)	(47)	(67)
FLEET MANAGEMENT	0	11,105	3,772	9,190	1,459	0	68,107
POSTAL SERVICE	0	312	539	9,457	2,575	650	412
RADIO SHOP	0	0	0	289	0	0	7,257
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	0	0	0
FINANCE OPERATIONS	0	561	250	965	689	295	1,723
PAYROLL	0	219	98	377	269	115	674
OFFICE OF MANAGEMENT	0	441	196	758	542	232	1,355
INTERNAL AUDIT	0	161	72	278	198	85	495
BUSINESS SOLUTIONS	0	278	123	479	342	147	855
DIV ISION OF REAL	0	0	0	0	0	0	0
PURCHASING	0	1,147	510	1,971	1,408	603	3,521
FINANCIAL	0	102	45	175	125	54	312
TREASURY	0	334	119	289	293	67	440
GRANTS COORDINATION	0	64	28	110	78	34	197
HUMAN RESOURCES	0	(775)	(507)	(684)	(1,065)	(233)	(2,104)
INFORMATION SYSTEMS	0	(1,087)	(820)	(2,102)	(1,476)	(493)	(3,003)
DEPARTMENT OF LAW	21,433	445	563	5,495	11,121	6,690	5,936
CENTRAL RECORDS	0	9,581	7,262	30,466	118,000	28,900	0
LEGISLATIVE	0	22,728	14,403	18,226	30,952	6,709	43,012
MAYOR	0	16,066	10,182	12,884	21,881	4,742	30,406
Total Allocated	21,433	91,350	108,874	533,693	440,642	117,280	360,026
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	21,433	91,350	108,874	533,693	440,642	117,280	360,026

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MAXIMUS
Allocated Costs By Department

Central Service Departments	MEDICAL EXAMINER	PUBLIC DEFENDER	JUVENILE CT CLRK	CIRCUIT CT CLERK	CRIMINAL CT CLRK	CLERK/MASTER	JUVENILE COURT
Adjustments	0	0	0	0	0	0	0
Proposed Costs	21,433	91,350	108,874	533,693	440,642	117,280	360,026

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MAXIMUS
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	33,114	0	0	297,663	0	0	0
EMPLOYEE BENEFITS	246,308	125,626	0	811,249	0	0	0
POST AUDITS	3,593	4,542	2,243	2,013	3	554	688
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	217	0	0	9,074	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	(429)	0	(82)	0	0	0	0
GENERAL SERVICES	86,559	73,645	139	108,974	0	0	0
SHARED BUSINESS	(328)	(159)	(27)	(106)	0	0	0
CUSTOMER SERVICE	(346)	(10)	(38)	(369)	0	0	0
FLEET MANAGEMENT	14,716	32,862	0	704,896	0	0	0
POSTAL SERVICE	1,968	1,063	43	5,095	0	0	0
RADIO SHOP	144	6,051	0	59,777	0	0	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	2,241	0	0	0	0	0
FINANCE OPERATIONS	1,746	1,595	626	7,194	0	0	0
PAYROLL	682	623	245	2,811	0	0	0
OFFICE OF MANAGEMENT	1,373	1,254	493	5,656	0	0	0
INTERNAL AUDIT	503	459	180	2,071	0	0	0
BUSINESS SOLUTIONS	866	791	311	3,569	0	0	0
DIV ISION OF REAL	0	0	0	0	0	0	0
PURCHASING	3,568	3,259	1,281	14,701	0	0	0
FINANCIAL	316	289	114	1,303	0	0	0
TREASURY	460	697	71	442	0	46	18
GRANTS COORDINATION	200	183	72	823	0	0	0
HUMAN RESOURCES	(1,380)	(1,772)	(297)	(16,922)	0	0	0
INFORMATION SYSTEMS	(3,876)	(2,902)	(1,410)	(5,148)	0	(22)	(10)
DEPARTMENT OF LAW	10,930	941	53	90,962	0	0	0
CENTRAL RECORDS	701	0	0	0	0	0	0
LEGISLATIVE	47,267	52,989	6,857	27,414	0	5,537	1,011
MAYOR	33,414	37,459	4,847	19,379	0	3,914	715
Total Allocated	482,286	341,726	15,721	2,152,521	3	10,029	2,422
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	482,286	341,726	15,721	2,152,521	3	10,029	2,422

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MAXIMUS
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
Adjustments	0	0	0	0	0	0	0
Proposed Costs	482,286	341,726	15,721	2,152,521	3	10,029	2,422

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MAXIMUS
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	1,773	753	0	1,944	325	0	604
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	3	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	786	169	0	478	138	0	170
GRANTS COORDINATION	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
INFORMATION SYSTEMS	(854)	(139)	0	(251)	(96)	0	(367)
DEPARTMENT OF LAW	0	0	0	0	0	0	0
CENTRAL RECORDS	0	0	0	0	0	0	0
LEGISLATIVE	96,878	20,507	0	55,924	17,042	0	20,951
MAYOR	68,485	14,498	0	39,534	12,047	0	14,811
Total Allocated	167,068	35,788	0	97,632	29,456	0	36,169
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	167,068	35,788	0	97,632	29,456	0	36,169

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MAXIMUS
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
Adjustments	0	0	0	0	0	0	0
Proposed Costs	167,068	35,788	0	97,632	29,456	0	36,169

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MAXIMUS
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	1,698	0
EMPLOYEE BENEFITS	0	0	0	0	0	0	0
POST AUDITS	439	282	0	194	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	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED BUSINESS	0	0	0	0	0	0	0
CUSTOMER SERVICE	0	0	0	0	0	0	0
FLEET MANAGEMENT	0	0	0	0	0	0	0
POSTAL SERVICE	0	0	0	0	0	0	0
RADIO SHOP	0	0	0	0	0	0	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	0	0	0
FINANCE OPERATIONS	0	0	0	0	0	0	0
PAYROLL	0	0	0	0	0	0	0
OFFICE OF MANAGEMENT	0	0	0	0	0	0	0
INTERNAL AUDIT	0	0	0	0	0	0	0
BUSINESS SOLUTIONS	0	0	0	0	0	0	0
DIV ISION OF REAL	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	0
FINANCIAL	0	0	0	0	0	0	0
TREASURY	42	313	0	7	0	0	0
GRANTS COORDINATION	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
INFORMATION SYSTEMS	(74)	(415)	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	5,253	0	0	320	0	0	0
MAYOR	3,713	0	0	227	0	0	0
Total Allocated	9,373	180	0	748	0	1,698	0
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	9,373	180	0	748	0	1,698	0

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MAXIMUS
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
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,373	180	0	748	0	1,698	0

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MAXIMUS
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	219,777	0
EMPLOYEE BENEFITS	0	0	0	0	0	9,714,057	0
POST AUDITS	0	0	836	191	479	27,699	2,176
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	0	0	0	193,692	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	0	0	0	0	0	(3,133)	0
GENERAL SERVICES	0	0	0	0	0	221,310	0
SHARED BUSINESS	0	0	0	0	0	(468)	0
CUSTOMER SERVICE	0	0	0	0	0	(377)	0
FLEET MANAGEMENT	0	0	0	0	0	4,685,852	4,964
POSTAL SERVICE	0	0	0	0	0	5,292	0
RADIO SHOP	0	0	0	0	0	514,322	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	0	2,241	0
FINANCE OPERATIONS	0	0	0	0	0	20,116	0
PAYROLL	0	0	0	0	0	7,861	0
OFFICE OF MANAGEMENT	0	0	0	0	0	15,814	0
INTERNAL AUDIT	0	0	0	0	0	5,789	0
BUSINESS SOLUTIONS	0	0	0	0	0	9,980	0
DIV ISION OF REAL	0	0	0	0	0	(22,792)	0
PURCHASING	0	0	0	0	0	41,104	0
FINANCIAL	0	0	0	0	0	3,642	0
TREASURY	0	0	151	5	33	5,921	1,392
GRANTS COORDINATION	0	0	0	0	0	2,302	0
HUMAN RESOURCES	0	0	0	0	0	(34,524)	0
INFORMATION SYSTEMS	0	0	(32)	0	(24)	(35,705)	(67)
DEPARTMENT OF LAW	0	0	0	0	0	486,542	0
CENTRAL RECORDS	0	0	0	0	0	2,185	0
LEGISLATIVE	0	0	18,485	642	444	518,418	0
MAYOR	0	0	13,067	453	314	366,476	0
Total Allocated	0	0	32,507	1,291	1,246	16,973,393	8,465
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	0	0	32,507	1,291	1,246	16,973,393	8,465

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MAXIMUS
Allocated Costs By Department

Central Service Departments	SH COURTHOUSE	SH SORT	SH DAY REPORTING	SH WORK RELEASE	SH OTHER	POLICE	POLICE DRUG ENF
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	32,507	1,291	1,246	16,973,393	8,465

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MAXIMUS
Allocated Costs By Department

Central Service Departments	FIRE	CODES ADMIN	BEER BOARD	AGRICULTURAL EXT	SOIL & WATER	SOCIAL SERVICES	HEALTH
BUILDING USE ALLOWANCE	39,493	7,910	2,839	5,840	0	8,810	23,968
EMPLOYEE BENEFITS	7,815,676	395,085	20,937	31,642	10,469	671,916	1,057,668
POST AUDITS	66,432	6,447	805	256	241	27,092	20,316
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	115,517	104	0	0	0	2,511	9,574
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	(1,818)	(236)	(13)	(13)	(11)	(899)	(2,582)
GENERAL SERVICES	21,060	7,873	2,098	2,378	1,196	17,872	14,588
SHARED BUSINESS	(369)	(84)	(9)	(4)	0	(22)	(309)
CUSTOMER SERVICE	(47)	(274)	(9)	(6)	0	(103)	(434)
FLEET MANAGEMENT	1,326,307	219,327	7,423	0	0	35,171	129,279
POSTAL SERVICE	397	1,812	179	64	3	325	30
RADIO SHOP	178,428	11,644	866	0	0	0	7,041
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	2,241	4,481	0	0	0	2,241	2,241
FINANCE OPERATIONS	11,435	1,254	260	125	56	2,005	8,401
PAYROLL	4,468	490	101	48	22	784	3,283
OFFICE OF MANAGEMENT	8,989	985	203	98	44	1,576	6,606
INTERNAL AUDIT	3,290	361	75	36	16	577	2,418
BUSINESS SOLUTIONS	5,674	622	129	62	28	995	4,169
DIV ISION OF REAL	(16,262)	0	0	0	0	0	(806)
PURCHASING	23,366	2,562	530	254	114	4,098	17,169
FINANCIAL	2,070	227	47	23	10	363	1,521
TREASURY	4,039	341	16	26	5	412	2,191
GRANTS COORDINATION	1,308	143	29	15	6	229	962
HUMAN RESOURCES	(24,403)	(1,622)	(67)	(102)	(16)	(1,579)	(4,589)
INFORMATION SYSTEMS	(11,929)	(5,121)	(344)	(373)	(244)	(3,450)	(18,233)
DEPARTMENT OF LAW	99,703	192,314	17,883	0	0	15,589	74,530
CENTRAL RECORDS	2,272	1,963	0	0	0	2,418	28,635
LEGISLATIVE	357,668	31,792	1,221	2,835	320	31,532	162,754
MAYOR	252,843	22,473	863	2,006	227	22,291	115,054
Total Allocated	10,287,848	902,873	56,062	45,210	12,486	842,754	1,665,445
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	10,287,848	902,873	56,062	45,210	12,486	842,754	1,665,445

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MAXIMUS
Allocated Costs By Department

Central Service Departments	FIRE	CODES ADMIN	BEER BOARD	AGRICULTURAL EXT	SOIL & WATER	SOCIAL SERVICES	HEALTH
Adjustments	0	0	0	0	0	0	0
Proposed Costs	10,287,848	902,873	56,062	45,210	12,486	842,754	1,665,445

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MAXIMUS
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	1,205	0	0	855	6,674
EMPLOYEE BENEFITS	522,074	1,150,476	15,703	3,614,327	1,054,060	10,469	0
POST AUDITS	10,284	29,123	703	10,388	6,081	585	89
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	6,643	0	8,573	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	(3,595)	(3,862)	(128)	(2,693)	(674)	(73)	0
GENERAL SERVICES	1,469	14,620	3,139	7	0	2,677	0
SHARED BUSINESS	(199)	(694)	(121)	(342)	(73)	(33)	0
CUSTOMER SERVICE	(51)	(133)	(2)	0	(9,094)	(6)	0
FLEET MANAGEMENT	110,205	1,689,401	0	1,485,193	421,188	0	10,301
POSTAL SERVICE	3,516	2,134	89	996	78	77	0
RADIO SHOP	0	9,244	0	41,785	0	0	0
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	2,241	51,538	0	24,648	0	0	0
FINANCE OPERATIONS	3,551	7,965	453	8,057	2,615	180	0
PAYROLL	1,387	3,113	177	3,149	1,022	70	0
OFFICE OF MANAGEMENT	2,792	6,262	357	6,335	2,056	142	0
INTERNAL AUDIT	1,022	2,292	130	2,318	753	52	0
BUSINESS SOLUTIONS	1,762	3,952	224	3,998	1,298	89	0
DIV ISION OF REAL	(8,096)	0	0	0	0	0	0
PURCHASING	7,256	16,277	926	16,464	5,345	369	0
FINANCIAL	643	1,442	82	1,459	473	32	0
TREASURY	1,285	2,295	47	2,054	1,862	14	3
GRANTS COORDINATION	407	911	52	922	299	21	0
HUMAN RESOURCES	(5,955)	(12,958)	(87)	(7,366)	(1,840)	(51)	0
INFORMATION SYSTEMS	(17,501)	(10,585)	(387)	(11,333)	(1,234)	(400)	(6)
DEPARTMENT OF LAW	12,207	47,247	4,474	177,328	2,416	6,311	0
CENTRAL RECORDS	2,980	366	0	2,174	0	0	2,207
LEGISLATIVE	110,466	198,065	2,010	111,023	29,041	1,221	271
MAYOR	78,091	140,015	1,421	78,483	20,529	863	192
Total Allocated	838,241	3,355,149	30,467	5,577,947	1,536,201	23,464	19,731
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	838,241	3,355,149	30,467	5,577,947	1,536,201	23,464	19,731

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MAXIMUS
Allocated Costs By Department

Central Service Departments	PUBLIC LIBRARY	PARKS	ARTS COMMISSION	PUBLIC WORKS	SOLID WASTE	HUMAN RELATIONS	ADA MANAGEMENT
Adjustments	0	0	0	0	0	0	0
Proposed Costs	838,241	3,355,149	30,467	5,577,947	1,536,201	23,464	19,731

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MAXIMUS
Allocated Costs By Department

Central Service Departments	CARING FOR CHILDREN	FARMERS MARKET	MUNI AUDITORIUM	STATE FAIR BD	CONVENTION CTR	SPORTS AUTHORITY	WATER & SEWER
BUILDING USE ALLOWANCE	0	0	0	0	0	378	3,005
EMPLOYEE BENEFITS	31,406	26,172	36,642	60,476	52,343	0	3,376,256
POST AUDITS	36	1,312	2,256	4,875	3,614	803	52,879
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	397	0	143	0	1,157
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	0	(182)	(185)	(802)	(587)	(19)	(6,122)
GENERAL SERVICES	0	0	0	0	0	0	1,398
SHARED BUSINESS	0	(4)	(9)	(80)	(98)	(9)	(1,407)
CUSTOMER SERVICE	0	(4)	(6)	(19)	(4)	(4)	(112)
FLEET MANAGEMENT	0	3,722	24,125	131,710	12,107	0	1,849,783
POSTAL SERVICE	0	10	82	8	125	26	79
RADIO SHOP	0	0	0	144	0	0	7,799
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	0	0	6,722	4,481	53,779
FINANCE OPERATIONS	0	377	391	1,438	1,316	1,168	30,365
PAYROLL	0	147	152	561	514	456	11,865
OFFICE OF MANAGEMENT	0	297	307	1,130	1,034	919	23,872
INTERNAL AUDIT	0	108	112	414	379	337	8,737
BUSINESS SOLUTIONS	0	188	194	714	653	580	15,066
DIV ISION OF REAL	0	(361)	(532)	0	(852)	0	(65,697)
PURCHASING	0	771	798	2,938	2,689	2,388	62,048
FINANCIAL	0	68	71	260	238	212	5,498
TREASURY	6	111	130	1,315	586	805	23,787
GRANTS COORDINATION	0	43	44	164	151	134	3,474
HUMAN RESOURCES	0	(122)	(197)	(494)	(498)	(31)	(14,892)
INFORMATION SYSTEMS	0	(411)	(493)	(1,650)	(1,656)	(369)	(26,779)
DEPARTMENT OF LAW	524	9,113	4,452	16,159	4,017	11,434	238,234
CENTRAL RECORDS	2,093	0	0	433	0	0	895
LEGISLATIVE	0	2,738	3,552	57,761	17,598	554	212,796
MAYOR	0	1,935	2,511	40,833	12,440	392	150,429
Total Allocated	34,065	46,028	74,794	318,288	112,974	24,635	6,018,192
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	34,065	46,028	74,794	318,288	112,974	24,635	6,018,192

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MAXIMUS
Allocated Costs By Department

Central Service Departments	CARING FOR CHILDREN	FARMERS MARKET	MUNI AUDITORIUM	STATE FAIR BD	CONVENTION CTR	SPORTS AUTHORITY	WATER & SEWER
Adjustments	0	0	0	0	0	0	0
Proposed Costs	34,065	46,028	74,794	318,288	112,974	24,635	6,018,192

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MAXIMUS
Allocated Costs By Department

Central Service Departments	STORM WATER	BORDEAUX LONG-TERM CARE	GENERAL HOSP	METRO ACTION COM	NCAC	MDHA	METRO TRANSIT
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	1,297,229	2,319,959	277,423	41,876	5,234	0
POST AUDITS	2,968	28,272	24,078	14,049	15,859	11	531
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	2,472	0	6,043	0	206	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	0	0	0	(1,973)	(1,946)	0	(3)
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED BUSINESS	0	(180)	0	(202)	(94)	0	(5)
CUSTOMER SERVICE	0	(9)	0	(82)	(13)	0	0
FLEET MANAGEMENT	20,550	20,866	0	213,695	3,673	0	0
POSTAL SERVICE	0	443	0	631	180	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	7,474	0	3,968	4,260	0	39
PAYROLL	0	2,920	0	1,550	1,664	0	16
OFFICE OF MANAGEMENT	0	5,875	0	3,119	3,349	0	31
INTERNAL AUDIT	0	2,150	0	1,142	1,225	0	11
BUSINESS SOLUTIONS	0	3,708	0	1,968	2,114	0	20
DIV ISION OF REAL	0	0	0	(22,229)	0	0	0
PURCHASING	0	15,271	0	8,108	8,705	0	82
FINANCIAL	0	1,353	0	718	772	0	7
TREASURY	2,936	2,424	5,832	1,171	338	60	197
GRANTS COORDINATION	0	855	0	454	488	0	5
HUMAN RESOURCES	0	(4,474)	0	(4,363)	(605)	0	0
INFORMATION SYSTEMS	(804)	(5,135)	(5,868)	(5,850)	(3,168)	0	0
DEPARTMENT OF LAW	715	27,648	72,746	26,746	3,782	9,232	4,191
CENTRAL RECORDS	0	0	0	2,581	3,140	0	0
LEGISLATIVE	24,688	155,318	220,490	106,583	19,545	0	320
MAYOR	17,452	109,797	155,869	75,345	13,818	0	227
Total Allocated	68,505	1,674,277	2,793,106	710,595	118,962	14,743	5,669
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	68,505	1,674,277	2,793,106	710,595	118,962	14,743	5,669

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MAXIMUS
Allocated Costs By Department

Central Service Departments	STORM WATER	BORDEAUX LONG-TERM CARE	GENERAL HOSP	METRO ACTION COM	NCAC	MDHA	METRO TRANSIT
Adjustments	0	0	0	0	0	0	0
Proposed Costs	68,505	1,674,277	2,793,106	710,595	118,962	14,743	5,669

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MAXIMUS
Allocated Costs By Department

Central Service Departments	DES	TAXI TRANSP & LICENSING	EDUCATION	SELF INSUR FUND	ARENA	COMMUNICATION CENTER	ALL OTHER
BUILDING USE ALLOWANCE	0	4,480	83,697	0	0	86,279	425,597
EMPLOYEE BENEFITS	0	56,213	20,822,401	0	0	36,642	35,187
POST AUDITS	20,617	665	490,508	548	12	4,255	142,472
CORPORATE DUES	0	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	1,612	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	0	(6)	0	0	0	(487)	(871)
GENERAL SERVICES	0	3,621	40,315	0	0	8,202	66,275
SHARED BUSINESS	0	(9)	(543)	0	0	(12,112)	(2,478)
CUSTOMER SERVICE	0	(10)	(196)	0	0	(15)	(1,541)
FLEET MANAGEMENT	0	7,661	0	0	0	18,439	27,468
POSTAL SERVICE	0	89	0	0	0	154	2
RADIO SHOP	0	745	40,316	0	0	6,918	(1,053)
DIRECTOR OF FINANCE	0	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	4,481	0	0	2,241	0
FINANCE OPERATIONS	0	137	76,110	0	0	1,621	43,905
PAYROLL	0	54	29,747	0	0	633	17,155
OFFICE OF MANAGEMENT	0	108	59,833	0	0	1,274	34,516
INTERNAL AUDIT	0	40	21,898	0	0	467	12,633
BUSINESS SOLUTIONS	0	68	37,759	0	0	804	21,784
DIV ISION OF REAL	0	0	0	0	0	0	(154,993)
PURCHASING	0	281	155,530	0	0	3,313	89,715
FINANCIAL	0	25	13,777	0	0	294	7,949
TREASURY	22	16	30,544	60	141	472	29,474
GRANTS COORDINATION	0	16	8,708	0	0	185	5,023
HUMAN RESOURCES	0	(71)	0	0	0	(3,307)	(116,769)
INFORMATION SYSTEMS	0	(264)	(64,635)	0	0	(3,355)	(3,767)
DEPARTMENT OF LAW	5,133	12,744	457,799	(578,884)	257	0	157,021
CENTRAL RECORDS	0	0	0	0	0	82	725
LEGISLATIVE	0	1,171	0	0	0	55,147	0
MAYOR	0	828	0	0	0	38,984	0
Total Allocated	25,772	88,602	22,309,661	(578,276)	410	247,130	835,429
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	25,772	88,602	22,309,661	(578,276)	410	247,130	835,429

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MAXIMUS
Allocated Costs By Department

Central Service Departments	DES	TAXI TRANSP & LICENSING	EDUCATION	SELF INSUR FUND	ARENA	COMMUNICATION CENTER	ALL OTHER
Adjustments	0	0	0	0	0	0	0
Proposed Costs	25,772	88,602	22,309,661	(578,276)	410	247,130	835,429

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MAXIMUS
Allocated Costs By Department

Central Service Departments	KNOWLES HOME	CRIMINAL JUSTICE PLANNING	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE ALLOWANCE	0	321	1,320,662	0	0	1,320,662
EMPLOYEE BENEFITS	15,703	0	57,782,316	0	0	57,782,316
POST AUDITS	4,044	295	1,094,168	0	0	1,094,168
CORPORATE DUES	0	0	0	0	0	0
EMPLOYEE HEALTH &	0	0	358,658	148,362	0	507,020
GENERAL SERVICES	0	0	15,589	0	0	15,589
SHARED SERVICES	0	(8)	(36,070)	0	0	(36,070)
GENERAL SERVICES	0	3,336	924,105	0	0	924,105
SHARED BUSINESS	0	(34)	(23,008)	0	0	(23,008)
CUSTOMER SERVICE	0	0	(15,309)	0	0	(15,309)
FLEET MANAGEMENT	61,452	0	13,559,089	0	0	13,559,089
POSTAL SERVICE	39	5	46,675	0	0	46,675
RADIO SHOP	0	0	894,977	0	0	894,977
DIRECTOR OF FINANCE	0	0	0	0	0	0
MINORITY SMALL BUSINESS	0	0	168,058	0	0	168,058
FINANCE OPERATIONS	853	125	261,644	0	0	261,644
PAYROLL	334	48	102,239	0	0	102,239
OFFICE OF MANAGEMENT	671	98	205,696	0	0	205,696
INTERNAL AUDIT	245	36	75,286	0	0	75,286
BUSINESS SOLUTIONS	424	62	129,815	0	0	129,815
DIV ISION OF REAL	0	0	(292,620)	0	0	(292,620)
PURCHASING	1,743	254	534,657	0	0	534,657
FINANCIAL	155	23	47,373	0	0	47,373
TREASURY	451	13	133,064	0	0	133,064
GRANTS COORDINATION	98	15	29,937	0	0	29,937
HUMAN RESOURCES	(708)	(47)	(273,049)	0	0	(273,049)
INFORMATION SYSTEMS	(517)	(245)	(298,773)	0	0	(298,773)
DEPARTMENT OF LAW	0	0	2,132,308	0	0	2,132,308
CENTRAL RECORDS	0	0	271,652	0	0	271,652
LEGISLATIVE	20,002	1,295	3,103,373	0	0	3,103,373
MAYOR	14,139	915	2,193,830	0	0	2,193,830
Total Allocated	119,128	6,507	84,446,342	148,362	0	84,594,704
Roll Forward	0	0	0	0	0	0
Cost With Roll Forward	119,128	6,507	84,446,342	148,362	0	84,594,704

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MAXIMUS
Allocated Costs By Department

Central Service Departments	KNOWLES HOME	CRIMINAL JUSTICE PLANNING	SubTotal	Direct Billed	Unallocated	Total
Adjustments	0	0	0	0	0	0
Proposed Costs	119,128	6,507	84,446,342	148,362	0	84,594,704

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MAXIMUS
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE ALLOWANCE	0	1,631,593	
EMPLOYEE BENEFITS	59,214,294	0	
POST AUDITS	1,688,474	0	
CORPORATE DUES	273,542	0	
EMPLOYEE HEALTH & WELLNESS	649,345	0	
GENERAL SERVICES OVERHEAD	0	0	
SHARED SERVICES	1,162,071	(1,260,050)	
GENERAL SERVICES FACILITIES	16,812,673	(15,966,034)	
SHARED BUSINESS SERVICES	2,309,202	(2,541,331)	
CUSTOMER SERVICE	721,332	(764,070)	
FLEET MANAGEMENT	16,888,393	(3,547,411)	
POSTAL SERVICE	1,067,946	(1,028,846)	
RADIO SHOP	3,544,754	(2,705,670)	
DIRECTOR OF FINANCE	946,872	0	
MINORITY SMALL BUSINESS ASSISTANCE	522,813	(75)	
FINANCE OPERATIONS	1,988,317	(2,051,039)	
PAYROLL	973,100	(1,003,650)	
OFFICE OF MANAGEMENT BUDGET	1,800,517	(1,857,044)	
INTERNAL AUDIT	597,450	(616,207)	
BUSINESS SOLUTIONS	1,341,623	(1,383,744)	
DIV ISION OF REAL PROPERTY	1,692,691	(2,307,924)	
PURCHASING	1,550,281	(1,599,777)	
FINANCIAL ACCOUNTABILITY	361,057	(372,393)	
TREASURY	928,695	(928,695)	
GRANTS COORDINATION	239,697	(247,222)	
HUMAN RESOURCES	6,337,379	(7,210,787)	
INFORMATION SYSTEMS	20,084,500	(20,856,269)	
DEPARTMENT OF LAW	4,733,776	(2,242,658)	
CENTRAL RECORDS	258,750	0	
LEGISLATIVE	2,991,713	(167,567)	
MAYOR	1,940,467	(150)	
ELECTIONS			179,066
SURPLUS PROPERTY			37,997
PLANNING COMM			342,928
ADV PLAN/RSCH			2,622
REGISTER/DEEDS			46,885
HISTORICAL COMM			32,305

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MAXIMUS
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
COMM ED ALLIANCE			40,221
GOVT ACCESS TV			127
ASSESSOR PROP			623,808
TRUSTEE			259,255
COUNTY CLERK			409,902
DISTRICT ATTOR			128,634
DA DRUG ENF			5,983
DA SPECIAL OPNS			515
MEDICAL EXAMINER			21,433
PUBLIC DEFENDER			91,350
JUVENILE CT CLRK			108,874
CIRCUIT CT CLERK			533,693
CRIMINAL CT CLRK			440,642
CLERK/MASTER			117,280
JUVENILE COURT			360,026
GEN SESSIONS CT			482,286
ST TRIAL COURTS			341,726
JUSTICE INFO SYS			15,721
SHERIFF ADMIN			2,152,521
SH COMM SERVICES			3
SH FACILITY MTN			10,029
SH WAREHOUSE			2,422
SH CRIM JUST CTR			167,068
SH HILL JAIL			35,788
SH MENS JAIL ANX			0
SH CORR WORK CTR			97,632
SH TRANSPORTATION			29,456
SH SUBSTANCE AB			0
SH WARRANTS			36,169
SH TRAINING ACAD			9,373
SH DEBERRY			180
SH CENTRAL PROC			0
SH LAW ENF BLOCK			748
SH COMPLIANCE			0
SH PRE TRIAL			1,698
SH SOUTH PRECINCT			0
SH COURTHOUSE			0
SH SORT			0

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Department	Total Expenditures	Cost Adjustments	Total Allocated
SH DAY REPORTING			32,507
SH WORK RELEASE			1,291
SH OTHER			1,246
POLICE			16,973,393
POLICE DRUG ENF			8,465
FIRE			10,287,848
CODES ADMIN			902,873
BEER BOARD			56,062
AGRICULTURAL EXT			45,210
SOIL & WATER			12,486
SOCIAL SERVICES			842,754
HEALTH			1,665,445
PUBLIC LIBRARY			838,241
PARKS			3,355,149
ARTS COMMISSION			30,467
PUBLIC WORKS			5,577,947
SOLID WASTE			1,536,201
HUMAN RELATIONS			23,464
ADA MANAGEMENT			19,731
CARING FOR CHILDREN			34,065
FARMERS MARKET			46,028
MUNI AUDITORIUM			74,794
STATE FAIR BD			318,288
CONVENTION CTR			112,974
SPORTS AUTHORITY			24,635
WATER & SEWER			6,018,192
STORM WATER			68,505
BORDEAUX LONG-TERM CARE			1,674,277
GENERAL HOSP			2,793,106
METRO ACTION COM			710,595
NCAC			118,962
MDHA			14,743
METRO TRANSIT			5,669
DES			25,772
TAXI TRANSP & LICENSING			88,602
EDUCATION			22,309,661
SELF INSUR FUND			(578,276)
ARENA			410

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MAXIMUS
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	Deviation
COMMUNICATION CENTER			247,130	
ALL OTHER			835,429	
KNOWLES HOME			119,128	
CRIMINAL JUSTICE PLANNING			6,507	
Direct Billed Total			148,362	
Unallocated Total			0	
Totals	153,621,724	(69,027,020)	84,594,704	0

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MAXIMUS
Detail Of Allocated Costs

Department	BUILDING USE 1.5	EMPLOYEE BENEFITS 2.5	POST AUDITS 3.5	CORPORATE DUES 4.5	EMPLOYEE HEALTH & 5.5	HUMAN RESOURCES 26.5	GENERAL SERVICES 6.5
BUILDING USE ALLOWANCE	(1,631,593)	0	0	0	0	0	0
EMPLOYEE BENEFITS	0	(59,389,595)	973	0	0	0	0
POST AUDITS	0	0	(1,690,686)	0	0	0	0
CORPORATE DUES	0	0	19	(273,980)	0	0	0
EMPLOYEE HEALTH &	0	0	627	0	(655,239)	0	0
GENERAL SERVICES	221	494,537	0	0	0	0	(501,294)
SHARED SERVICES	0	0	355	0	0	0	34,459
GENERAL SERVICES	50,099	20,418	6,029	0	3,262	(2,173)	100,906
SHARED BUSINESS	17,896	0	2,641	0	0	0	69,948
CUSTOMER SERVICE	4,644	0	709	0	0	0	18,154
FLEET MANAGEMENT	71,490	0	180,376	0	0	(1,996)	216,624
POSTAL SERVICE	352	0	659	0	0	(124)	10,006
RADIO SHOP	2,013	0	6,321	0	0	(440)	35,608
DIRECTOR OF FINANCE	2,828	591,786	97,869	0	0	(201)	0
MINORITY SMALL BUSINESS	0	0	331	0	0	(96)	0
FINANCE OPERATIONS	0	0	1,341	0	0	(383)	0
PAYROLL	2,340	0	364	0	0	(254)	0
OFFICE OF MANAGEMENT	4,071	0	931	0	0	(359)	0
INTERNAL AUDIT	4,248	0	1,013	0	0	(215)	0
BUSINESS SOLUTIONS	3,599	0	957	0	0	(220)	0
DIV ISION OF REAL	3,920	0	16,165	0	0	(388)	0
PURCHASING	3,351	0	498	0	0	(354)	0
FINANCIAL	4,248	0	296	0	0	(77)	0
TREASURY	2,423	0	5,387	0	0	(230)	0
GRANTS COORDINATION	0	0	314	0	0	(48)	0
HUMAN RESOURCES	14,940	145,198	182,509	0	144,957	284,920	0
INFORMATION SYSTEMS	24,726	146,563	82,562	0	0	(2,307)	0
DEPARTMENT OF LAW	5,435	102,338	2,983	0	0	(768)	0
CENTRAL RECORDS	45,973	0	224	0	0	0	0
LEGISLATIVE	0	64,563	1,412	244,609	0	(720)	0
MAYOR	42,114	41,876	2,653	29,371	0	(518)	0
ELECTIONS	8,233	89,087	1,805	0	0	(965)	0
SURPLUS PROPERTY	3,478	0	1,012	0	0	(107)	15,589
PLANNING COMM	6,816	204,179	30,525	0	0	(906)	0
ADV PLAN/RSCH	0	0	415	0	0	0	0
REGISTER/DEEDS	0	41,876	310	0	0	0	0
HISTORICAL COMM	0	5,234	424	0	0	(146)	0

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MAXIMUS
Detail Of Allocated Costs

Department	BUILDING USE 1.5	EMPLOYEE BENEFITS 2.5	POST AUDITS 3.5	CORPORATE DUES 4.5	EMPLOYEE HEALTH & 5.5	HUMAN RESOURCES 26.5	GENERAL SERVICES 6.5
COMM ED ALLIANCE	0	31,406	303	0	0	(146)	0
GOVT ACCESS TV	0	0	145	0	0	0	0
ASSESSOR PROP	20,321	323,046	673	0	0	(1,179)	0
TRUSTEE	5,297	78,515	473	0	0	(308)	0
COUNTY CLERK	11,605	303,972	1,060	0	0	(819)	0
DISTRICT ATTOR	797	37,081	1,660	0	0	(997)	0
DA DRUG ENF	0	0	1,201	0	0	0	0
DA SPECIAL OPNS	0	0	77	0	0	0	0
MEDICAL EXAMINER	0	0	0	0	0	0	0
PUBLIC DEFENDER	674	26,172	548	0	53	(775)	0
JUVENILE CT CLRK	0	68,047	420	0	0	(507)	0
CIRCUIT CT CLERK	2,574	382,111	1,068	0	0	(684)	0
CRIMINAL CT CLRK	1,435	227,474	789	0	0	(1,065)	0
CLERK/MASTER	5,829	36,642	398	0	0	(233)	0
JUVENILE COURT	0	168,570	5,730	0	670	(2,104)	0
GEN SESSIONS CT	33,114	246,308	3,593	0	217	(1,380)	0
ST TRIAL COURTS	0	125,626	4,542	0	0	(1,772)	0
JUSTICE INFO SYS	0	0	2,243	0	0	(297)	0
SHERIFF ADMIN	297,663	811,249	2,013	0	9,074	(16,922)	0
SH COMM SERVICES	0	0	3	0	0	0	0
SH FACILITY MTN	0	0	554	0	0	0	0
SH WAREHOUSE	0	0	688	0	0	0	0
SH CRIM JUST CTR	0	0	1,773	0	0	0	0
SH HILL JAIL	0	0	753	0	0	0	0
SH MENS JAIL ANX	0	0	0	0	0	0	0
SH CORR WORK CTR	0	0	1,944	0	0	0	0
SH TRANSPORTATION	0	0	325	0	0	0	0
SH SUBSTANCE AB	0	0	0	0	0	0	0
SH WARRANTS	0	0	604	0	0	0	0
SH TRAINING ACAD	0	0	439	0	0	0	0
SH DEBERRY	0	0	282	0	0	0	0
SH CENTRAL PROC	0	0	0	0	0	0	0
SH LAW ENF BLOCK	0	0	194	0	0	0	0
SH COMPLIANCE	0	0	0	0	0	0	0
SH PRE TRIAL	1,698	0	0	0	0	0	0
SH SOUTH PRECINCT	0	0	0	0	0	0	0
SH COURTHOUSE	0	0	0	0	0	0	0

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MAXIMUS
Detail Of Allocated Costs

Department	BUILDING USE 1.5	EMPLOYEE BENEFITS 2.5	POST AUDITS 3.5	CORPORATE DUES 4.5	EMPLOYEE HEALTH & 5.5	HUMAN RESOURCES 26.5	GENERAL SERVICES 6.5
SH SORT	0	0	0	0	0	0	0
SH DAY REPORTING	0	0	836	0	0	0	0
SH WORK RELEASE	0	0	191	0	0	0	0
SH OTHER	0	0	479	0	0	0	0
POLICE	219,777	9,714,057	27,699	0	193,692	(34,524)	0
POLICE DRUG ENF	0	0	2,176	0	0	0	0
FIRE	39,493	7,815,676	66,432	0	115,517	(24,403)	0
CODES ADMIN	7,910	395,085	6,447	0	104	(1,622)	0
BEER BOARD	2,839	20,937	805	0	0	(67)	0
AGRICULTURAL EXT	5,840	31,642	256	0	0	(102)	0
SOIL & WATER	0	10,469	241	0	0	(16)	0
SOCIAL SERVICES	8,810	671,916	27,092	0	2,511	(1,579)	0
HEALTH	23,968	1,057,668	20,316	0	9,574	(4,589)	0
PUBLIC LIBRARY	0	522,074	10,284	0	0	(5,955)	0
PARKS	0	1,150,476	29,123	0	6,643	(12,958)	0
ARTS COMMISSION	1,205	15,703	703	0	0	(87)	0
PUBLIC WORKS	0	3,614,327	10,388	0	8,573	(7,366)	0
SOLID WASTE	0	1,054,060	6,081	0	0	(1,840)	0
HUMAN RELATIONS	855	10,469	585	0	0	(51)	0
ADA MANAGEMENT	6,674	0	89	0	0	0	0
CARING FOR CHILDREN	0	31,406	36	0	0	0	0
FARMERS MARKET	0	26,172	1,312	0	0	(122)	0
MUNI AUDITORIUM	0	36,642	2,256	0	397	(197)	0
STATE FAIR BD	0	60,476	4,875	0	0	(494)	0
CONVENTION CTR	0	52,343	3,614	0	143	(498)	0
SPORTS AUTHORITY	378	0	803	0	0	(31)	0
WATER & SEWER	3,005	3,376,256	52,879	0	1,157	(14,892)	0
STORM WATER	0	0	2,968	0	0	0	0
BORDEAUX LONG-TERM	0	1,297,229	28,272	0	2,472	(4,474)	0
GENERAL HOSP	0	2,319,959	24,078	0	0	0	0
METRO ACTION COM	0	277,423	14,049	0	6,043	(4,363)	0
NCAC	0	41,876	15,859	0	0	(605)	0
MDHA	0	5,234	11	0	206	0	0
METRO TRANSIT	0	0	531	0	0	0	0
DES	0	0	20,617	0	0	0	0
TAXI TRANSP & LICENSING	4,480	56,213	665	0	0	(71)	0
EDUCATION	83,697	20,822,401	490,508	0	1,612	0	0

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MAXIMUS
Detail Of Allocated Costs

Department	BUILDING USE 1.5	EMPLOYEE BENEFITS 2.5	POST AUDITS 3.5	CORPORATE DUES 4.5	EMPLOYEE HEALTH & 5.5	HUMAN RESOURCES 26.5	GENERAL SERVICES 6.5
SELF INSUR FUND	0	0	548	0	0	0	0
ARENA	0	0	12	0	0	0	0
COMMUNICATION CENTER	86,279	36,642	4,255	0	0	(3,307)	0
ALL OTHER	425,597	35,187	142,472	0	0	(116,769)	0
KNOWLES HOME	0	15,703	4,044	0	0	(708)	0
CRIMINAL JUSTICE	321	0	295	0	0	(47)	0
Direct Billings	0	0	0	0	148,362	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

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MAXIMUS
Detail Of Allocated Costs

Department	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	(625)	(1,461)	0	0	0	193	0
POST AUDITS	(24)	(57)	0	0	0	0	0
CORPORATE DUES	(6)	(15)	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	53,122	(2,677)	3,776	0	0	0	0
GENERAL SERVICES	(4,242)	(10,367)	(1,180,898)	(15)	99,735	33	2,554
SHARED BUSINESS	(549)	112,180	10,284	(5)	7,581	178	142
CUSTOMER SERVICE	(101)	(870)	2,356	16,103	0	7	0
FLEET MANAGEMENT	(4,944)	(11,473)	62,786	(17)	(13,930,866)	55	5,748
POSTAL SERVICE	(305)	(954)	741	0	3,940	(57,364)	0
RADIO SHOP	(1,090)	(5,575)	17,486	(4)	18,687	143	(923,786)
DIRECTOR OF FINANCE	(38)	(927)	2,684	(21)	0	78	0
MINORITY SMALL BUSINESS	(38)	(622)	608	(10)	0	7	0
FINANCE OPERATIONS	(106)	(2,567)	5,195	(40)	0	272	0
PAYROLL	(71)	(1,637)	3,412	(28)	0	2,275	0
OFFICE OF MANAGEMENT	(103)	(2,371)	4,873	(40)	0	42	0
INTERNAL AUDIT	(60)	(1,345)	2,901	(19)	0	27	0
BUSINESS SOLUTIONS	(62)	(1,482)	3,056	(23)	0	23	0
DIV ISION OF REAL	(106)	(2,170)	3,552	(40)	7,632	56	0
PURCHASING	(92)	(2,280)	4,740	(38)	0	302	0
FINANCIAL	(19)	(499)	1,021	(9)	0	17	0
TREASURY	(43)	(1,429)	3,922	(25)	0	2,014	0
GRANTS COORDINATION	(13)	(348)	671	(4)	0	0	0
HUMAN RESOURCES	(576)	(3,857)	15,683	(215)	3,761	833	0
INFORMATION SYSTEMS	(2,489)	(31,547)	31,806	(47)	44,806	424	0
DEPARTMENT OF LAW	(1,032)	(89)	10,712	(42)	7,393	840	0
CENTRAL RECORDS	0	0	0	0	318	0	0
LEGISLATIVE	(71)	(110)	38,246	(86)	0	2,127	0
MAYOR	(247)	(2,443)	26,282	(66)	177,924	743	20,365
ELECTIONS	(169)	(331)	29,037	(28)	3,772	2,382	0
SURPLUS PROPERTY	(320)	(1,055)	14,074	(2)	2,184	15	0
PLANNING COMM	(339)	(59)	7,096	(63)	3,980	1,408	0
ADV PLAN/RSCH	0	0	0	0	0	0	0
REGISTER/DEEDS	0	(22)	182	(128)	3,741	702	0
HISTORICAL COMM	(32)	(26)	0	(6)	0	117	0

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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
COMM ED ALLIANCE	(28)	(44)	0	(10)	3,642	70	0
GOVT ACCESS TV	0	0	0	0	0	0	0
ASSESSOR PROP	0	(4)	8,271	(95)	115,037	441	0
TRUSTEE	0	(88)	2,161	(105)	3,741	786	0
COUNTY CLERK	0	(174)	16,284	(653)	18,985	945	0
DISTRICT ATTOR	(1,068)	(135)	2,265	0	34,335	827	3,260
DA DRUG ENF	0	0	0	0	3,276	0	0
DA SPECIAL OPNS	0	0	0	0	427	0	0
MEDICAL EXAMINER	0	0	0	0	0	0	0
PUBLIC DEFENDER	(57)	(13)	2,406	(115)	11,105	312	0
JUVENILE CT CLRK	(49)	(13)	3,685	(51)	3,772	539	0
CIRCUIT CT CLERK	0	(273)	59,836	(246)	9,190	9,457	289
CRIMINAL CT CLRK	0	(134)	24,066	(379)	1,459	2,575	0
CLERK/MASTER	(68)	(4)	25,933	(47)	0	650	0
JUVENILE COURT	(508)	(22)	26,058	(67)	68,107	412	7,257
GEN SESSIONS CT	(429)	(328)	86,559	(346)	14,716	1,968	144
ST TRIAL COURTS	0	(159)	73,645	(10)	32,862	1,063	6,051
JUSTICE INFO SYS	(82)	(27)	139	(38)	0	43	0
SHERIFF ADMIN	0	(106)	108,974	(369)	704,896	5,095	59,777
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	3	0
SH TRANSPORTATION	0	0	0	0	0	0	0
SH SUBSTANCE AB	0	0	0	0	0	0	0
SH WARRANTS	0	0	0	0	0	0	0
SH TRAINING ACAD	0	0	0	0	0	0	0
SH DEBERRY	0	0	0	0	0	0	0
SH CENTRAL PROC	0	0	0	0	0	0	0
SH LAW ENF BLOCK	0	0	0	0	0	0	0
SH COMPLIANCE	0	0	0	0	0	0	0
SH PRE TRIAL	0	0	0	0	0	0	0
SH SOUTH PRECINCT	0	0	0	0	0	0	0
SH COURTHOUSE	0	0	0	0	0	0	0

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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
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	(3,133)	(468)	221,310	(377)	4,685,852	5,292	514,322
POLICE DRUG ENF	0	0	0	0	4,964	0	0
FIRE	(1,818)	(369)	21,060	(47)	1,326,307	397	178,428
CODES ADMIN	(236)	(84)	7,873	(274)	219,327	1,812	11,644
BEER BOARD	(13)	(9)	2,098	(9)	7,423	179	866
AGRICULTURAL EXT	(13)	(4)	2,378	(6)	0	64	0
SOIL & WATER	(11)	0	1,196	0	0	3	0
SOCIAL SERVICES	(899)	(22)	17,872	(103)	35,171	325	0
HEALTH	(2,582)	(309)	14,588	(434)	129,279	30	7,041
PUBLIC LIBRARY	(3,595)	(199)	1,469	(51)	110,205	3,516	0
PARKS	(3,862)	(694)	14,620	(133)	1,689,401	2,134	9,244
ARTS COMMISSION	(128)	(121)	3,139	(2)	0	89	0
PUBLIC WORKS	(2,693)	(342)	7	0	1,485,193	996	41,785
SOLID WASTE	(674)	(73)	0	(9,094)	421,188	78	0
HUMAN RELATIONS	(73)	(33)	2,677	(6)	0	77	0
ADA MANAGEMENT	0	0	0	0	10,301	0	0
CARING FOR CHILDREN	0	0	0	0	0	0	0
FARMERS MARKET	(182)	(4)	0	(4)	3,722	10	0
MUNI AUDITORIUM	(185)	(9)	0	(6)	24,125	82	0
STATE FAIR BD	(802)	(80)	0	(19)	131,710	8	144
CONVENTION CTR	(587)	(98)	0	(4)	12,107	125	0
SPORTS AUTHORITY	(19)	(9)	0	(4)	0	26	0
WATER & SEWER	(6,122)	(1,407)	1,398	(112)	1,849,783	79	7,799
STORM WATER	0	0	0	0	20,550	0	0
BORDEAUX LONG-TERM	0	(180)	0	(9)	20,866	443	0
GENERAL HOSP	0	0	0	0	0	0	0
METRO ACTION COM	(1,973)	(202)	0	(82)	213,695	631	0
NCAC	(1,946)	(94)	0	(13)	3,673	180	0
MDHA	0	0	0	0	0	0	0
METRO TRANSIT	(3)	(5)	0	0	0	0	0
DES	0	0	0	0	0	0	0
TAXI TRANSP & LICENSING	(6)	(9)	3,621	(10)	7,661	89	745
EDUCATION	0	(543)	40,315	(196)	0	0	40,316

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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
SELF INSUR FUND	0	0	0	0	0	0	0
ARENA	0	0	0	0	0	0	0
COMMUNICATION CENTER	(487)	(12,112)	8,202	(15)	18,439	154	6,918
ALL OTHER	(871)	(2,478)	66,275	(1,541)	27,468	2	(1,053)
KNOWLES HOME	0	0	0	0	61,452	39	0
CRIMINAL JUSTICE	(8)	(34)	3,336	0	0	5	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

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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	7,566	0	0	5,966	6,306	2,282
POST AUDITS	0	294	0	0	14	245	89
CORPORATE DUES	0	79	0	0	3	66	24
EMPLOYEE HEALTH &	0	0	0	0	22	0	0
GENERAL SERVICES	0	0	6,536	0	0	0	0
SHARED SERVICES	0	409	0	0	44	341	123
GENERAL SERVICES	0	3,448	0	0	1,026	2,874	1,040
SHARED BUSINESS	0	451	0	0	160	376	136
CUSTOMER SERVICE	0	89	0	0	80	74	27
FLEET MANAGEMENT	0	4,018	0	0	637	3,349	1,212
POSTAL SERVICE	0	232	0	0	75	193	70
RADIO SHOP	0	844	0	0	1,185	703	254
DIRECTOR OF FINANCE	(1,826,742)	393	58,823	0	73	328	119
MINORITY SMALL BUSINESS	75,535	219	(602,895)	0	14	182	66
FINANCE OPERATIONS	330,958	(293,868)	0	0	114	0	0
PAYROLL	132,994	0	0	0	26	0	0
OFFICE OF MANAGEMENT	276,277	0	0	0	46	(231,881)	0
INTERNAL AUDIT	93,827	0	0	0	16	0	(84,809)
BUSINESS SOLUTIONS	181,763	0	0	0	31	0	0
DIV ISION OF REAL	265,006	3,961	0	292,620	149	3,114	1,140
PURCHASING	240,565	0	351,551	0	41	0	0
FINANCIAL	57,573	0	0	0	10	0	0
TREASURY	133,272	775	0	0	(156,590)	609	223
GRANTS COORDINATION	38,972	0	0	0	8	0	0
HUMAN RESOURCES	0	2,813	15,686	0	5,389	2,211	809
INFORMATION SYSTEMS	0	3,378	2,241	0	1,313	2,655	972
DEPARTMENT OF LAW	0	1,293	0	0	6,172	1,016	372
CENTRAL RECORDS	0	0	0	0	8	0	0
LEGISLATIVE	0	626	0	0	754	493	180
MAYOR	0	1,336	0	0	150	1,050	385
ELECTIONS	0	718	0	0	2,796	565	207
SURPLUS PROPERTY	0	299	0	0	33	235	85
PLANNING COMM	0	1,539	2,241	0	234	1,210	443
ADV PLAN/RSCH	0	0	0	0	17	0	0
REGISTER/DEEDS	0	266	0	0	166	209	77
HISTORICAL COMM	0	168	0	0	25	132	48

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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
COMM ED ALLIANCE	0	78	0	0	29	62	23
GOVT ACCESS TV	0	0	0	0	40	0	0
ASSESSOR PROP	0	647	0	0	299	509	186
TRUSTEE	0	358	0	0	104	282	103
COUNTY CLERK	0	722	0	0	256	568	208
DISTRICT ATTOR	0	1,185	0	0	229	932	341
DA DRUG ENF	0	0	0	0	463	0	0
DA SPECIAL OPNS	0	0	0	0	11	0	0
MEDICAL EXAMINER	0	0	0	0	0	0	0
PUBLIC DEFENDER	0	561	0	0	334	441	161
JUVENILE CT CLRK	0	250	0	0	119	196	72
CIRCUIT CT CLERK	0	965	0	0	289	758	278
CRIMINAL CT CLRK	0	689	0	0	293	542	198
CLERK/MASTER	0	295	0	0	67	232	85
JUVENILE COURT	0	1,723	0	0	440	1,355	495
GEN SESSIONS CT	0	1,746	0	0	460	1,373	503
ST TRIAL COURTS	0	1,595	2,241	0	697	1,254	459
JUSTICE INFO SYS	0	626	0	0	71	493	180
SHERIFF ADMIN	0	7,194	0	0	442	5,656	2,071
SH COMM SERVICES	0	0	0	0	0	0	0
SH FACILITY MTN	0	0	0	0	46	0	0
SH WAREHOUSE	0	0	0	0	18	0	0
SH CRIM JUST CTR	0	0	0	0	786	0	0
SH HILL JAIL	0	0	0	0	169	0	0
SH MENS JAIL ANX	0	0	0	0	0	0	0
SH CORR WORK CTR	0	0	0	0	478	0	0
SH TRANSPORTATION	0	0	0	0	138	0	0
SH SUBSTANCE AB	0	0	0	0	0	0	0
SH WARRANTS	0	0	0	0	170	0	0
SH TRAINING ACAD	0	0	0	0	42	0	0
SH DEBERRY	0	0	0	0	313	0	0
SH CENTRAL PROC	0	0	0	0	0	0	0
SH LAW ENF BLOCK	0	0	0	0	7	0	0
SH COMPLIANCE	0	0	0	0	0	0	0
SH PRE TRIAL	0	0	0	0	0	0	0
SH SOUTH PRECINCT	0	0	0	0	0	0	0
SH COURTHOUSE	0	0	0	0	0	0	0

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Detail Of Allocated Costs

Department	DIRECTOR OFFINANCE OPERATIONS		MINORITY SMALL	DIV ISION OF REAL	TREASURY	OFFICE OF	INTERNAL AUDIT
	14.5	16.5	15.5	21.5	24.5	18.5	19.5
SH SORT	0	0	0	0	0	0	0
SH DAY REPORTING	0	0	0	0	151	0	0
SH WORK RELEASE	0	0	0	0	5	0	0
SH OTHER	0	0	0	0	33	0	0
POLICE	0	20,116	2,241	(22,792)	5,921	15,814	5,789
POLICE DRUG ENF	0	0	0	0	1,392	0	0
FIRE	0	11,435	2,241	(16,262)	4,039	8,989	3,290
CODES ADMIN	0	1,254	4,481	0	341	985	361
BEER BOARD	0	260	0	0	16	203	75
AGRICULTURAL EXT	0	125	0	0	26	98	36
SOIL & WATER	0	56	0	0	5	44	16
SOCIAL SERVICES	0	2,005	2,241	0	412	1,576	577
HEALTH	0	8,401	2,241	(806)	2,191	6,606	2,418
PUBLIC LIBRARY	0	3,551	2,241	(8,096)	1,285	2,792	1,022
PARKS	0	7,965	51,538	0	2,295	6,262	2,292
ARTS COMMISSION	0	453	0	0	47	357	130
PUBLIC WORKS	0	8,057	24,648	0	2,054	6,335	2,318
SOLID WASTE	0	2,615	0	0	1,862	2,056	753
HUMAN RELATIONS	0	180	0	0	14	142	52
ADA MANAGEMENT	0	0	0	0	3	0	0
CARING FOR CHILDREN	0	0	0	0	6	0	0
FARMERS MARKET	0	377	0	(361)	111	297	108
MUNI AUDITORIUM	0	391	0	(532)	130	307	112
STATE FAIR BD	0	1,438	0	0	1,315	1,130	414
CONVENTION CTR	0	1,316	6,722	(852)	586	1,034	379
SPORTS AUTHORITY	0	1,168	4,481	0	805	919	337
WATER & SEWER	0	30,365	53,779	(65,697)	23,787	23,872	8,737
STORM WATER	0	0	0	0	2,936	0	0
BORDEAUX LONG-TERM	0	7,474	0	0	2,424	5,875	2,150
GENERAL HOSP	0	0	0	0	5,832	0	0
METRO ACTION COM	0	3,968	0	(22,229)	1,171	3,119	1,142
NCAC	0	4,260	0	0	338	3,349	1,225
MDHA	0	0	0	0	60	0	0
METRO TRANSIT	0	39	0	0	197	31	11
DES	0	0	0	0	22	0	0
TAXI TRANSP & LICENSING	0	137	0	0	16	108	40
EDUCATION	0	76,110	4,481	0	30,544	59,833	21,898

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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
SELF INSUR FUND	0	0	0	0	60	0	0
ARENA	0	0	0	0	141	0	0
COMMUNICATION CENTER	0	1,621	2,241	0	472	1,274	467
ALL OTHER	0	43,905	0	(154,993)	29,474	34,516	12,633
KNOWLES HOME	0	853	0	0	451	671	245
CRIMINAL JUSTICE	0	125	0	0	13	98	36
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

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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	3,014	4,031	16,476	1,440	891	0	128,249
POST AUDITS	117	157	641	56	35	0	645
CORPORATE DUES	31	42	171	15	9	0	0
EMPLOYEE HEALTH &	0	0	0	0	0	0	0
GENERAL SERVICES	0	0	0	0	0	0	0
SHARED SERVICES	163	218	890	78	48	(2,289)	0
GENERAL SERVICES	1,373	1,837	7,508	656	406	(5,284)	32,657
SHARED BUSINESS	179	240	981	86	53	(5,610)	0
CUSTOMER SERVICE	35	47	193	17	10	(3,664)	0
FLEET MANAGEMENT	1,601	2,141	8,750	765	473	(6,153)	4,458
POSTAL SERVICE	92	123	505	44	27	(201)	0
RADIO SHOP	336	450	1,837	161	99	(1,773)	0
DIRECTOR OF FINANCE	157	209	856	75	46	(2,450)	123,811
MINORITY SMALL BUSINESS	87	117	476	42	26	(55)	0
FINANCE OPERATIONS	0	0	0	0	0	(1,271)	0
PAYROLL	(114,966)	0	0	0	0	(1,123)	0
OFFICE OF MANAGEMENT	0	0	0	0	0	(4,622)	0
INTERNAL AUDIT	0	0	0	0	0	(449)	0
BUSINESS SOLUTIONS	0	(146,465)	0	0	0	(5,445)	0
DIV ISION OF REAL	1,548	1,966	6,845	598	370	(804)	0
PURCHASING	0	0	(601,667)	0	0	(1,786)	40,827
FINANCIAL	0	0	0	(53,256)	0	(154)	0
TREASURY	303	384	1,582	140	72	(1,150)	2,999
GRANTS COORDINATION	0	0	0	0	(33,583)	(108)	0
HUMAN RESOURCES	1,099	1,396	5,747	509	322	(7,769)	11,986
INFORMATION SYSTEMS	1,319	1,676	6,900	611	386	361,608	26,640
DEPARTMENT OF LAW	506	642	2,642	234	148	(2,074)	(2,658,622)
CENTRAL RECORDS	0	0	0	0	0	(195)	0
LEGISLATIVE	245	311	1,281	114	72	(2,949)	109,198
MAYOR	522	663	2,729	242	153	(5,457)	44,844
ELECTIONS	281	357	1,469	131	82	(3,053)	17,528
SURPLUS PROPERTY	116	148	610	54	34	(2,253)	0
PLANNING COMM	601	764	3,146	279	176	(5,655)	57,292
ADV PLAN/RSCH	0	0	0	0	0	0	0
REGISTER/DEEDS	104	132	543	48	31	(4,483)	201
HISTORICAL COMM	66	83	342	30	20	(476)	21,439

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Detail Of Allocated Costs

Department	PAYROLL	BUSINESS SOLUTIONS	PURCHASING	FINANCIAL	GRANTS	INFORMATION	DEPARTMENT OF LAW
	17.5	20.5	22.5	23.5	25.5	27.5	28.5
COMM ED ALLIANCE	31	39	161	14	9	(259)	0
GOVT ACCESS TV	0	0	0	0	0	(58)	0
ASSESSOR PROP	252	320	1,321	117	74	(5,341)	103,233
TRUSTEE	140	177	731	65	41	(2,388)	150,894
COUNTY CLERK	282	358	1,476	131	82	(4,096)	7,045
DISTRICT ATTOR	462	588	2,421	215	136	(2,455)	500
DA DRUG ENF	0	0	0	0	0	(1,777)	0
DA SPECIAL OPNS	0	0	0	0	0	0	0
MEDICAL EXAMINER	0	0	0	0	0	0	21,433
PUBLIC DEFENDER	219	278	1,147	102	64	(1,087)	445
JUVENILE CT CLRK	98	123	510	45	28	(820)	563
CIRCUIT CT CLERK	377	479	1,971	175	110	(2,102)	5,495
CRIMINAL CT CLRK	269	342	1,408	125	78	(1,476)	11,121
CLERK/MASTER	115	147	603	54	34	(493)	6,690
JUVENILE COURT	674	855	3,521	312	197	(3,003)	5,936
GEN SESSIONS CT	682	866	3,568	316	200	(3,876)	10,930
ST TRIAL COURTS	623	791	3,259	289	183	(2,902)	941
JUSTICE INFO SYS	245	311	1,281	114	72	(1,410)	53
SHERIFF ADMIN	2,811	3,569	14,701	1,303	823	(5,148)	90,962
SH COMM SERVICES	0	0	0	0	0	0	0
SH FACILITY MTN	0	0	0	0	0	(22)	0
SH WAREHOUSE	0	0	0	0	0	(10)	0
SH CRIM JUST CTR	0	0	0	0	0	(854)	0
SH HILL JAIL	0	0	0	0	0	(139)	0
SH MENS JAIL ANX	0	0	0	0	0	0	0
SH CORR WORK CTR	0	0	0	0	0	(251)	0
SH TRANSPORTATION	0	0	0	0	0	(96)	0
SH SUBSTANCE AB	0	0	0	0	0	0	0
SH WARRANTS	0	0	0	0	0	(367)	0
SH TRAINING ACAD	0	0	0	0	0	(74)	0
SH DEBERRY	0	0	0	0	0	(415)	0
SH CENTRAL PROC	0	0	0	0	0	0	0
SH LAW ENF BLOCK	0	0	0	0	0	0	0
SH COMPLIANCE	0	0	0	0	0	0	0
SH PRE TRIAL	0	0	0	0	0	0	0
SH SOUTH PRECINCT	0	0	0	0	0	0	0
SH COURTHOUSE	0	0	0	0	0	0	0

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MAXIMUS
Detail Of Allocated Costs

Department	PAYROLL	BUSINESS SOLUTIONS	PURCHASING	FINANCIAL	GRANTS	INFORMATION	DEPARTMENT OF LAW
	17.5	20.5	22.5	23.5	25.5	27.5	28.5
SH SORT	0	0	0	0	0	0	0
SH DAY REPORTING	0	0	0	0	0	(32)	0
SH WORK RELEASE	0	0	0	0	0	0	0
SH OTHER	0	0	0	0	0	(24)	0
POLICE	7,861	9,980	41,104	3,642	2,302	(35,705)	486,542
POLICE DRUG ENF	0	0	0	0	0	(67)	0
FIRE	4,468	5,674	23,366	2,070	1,308	(11,929)	99,703
CODES ADMIN	490	622	2,562	227	143	(5,121)	192,314
BEER BOARD	101	129	530	47	29	(344)	17,883
AGRICULTURAL EXT	48	62	254	23	15	(373)	0
SOIL & WATER	22	28	114	10	6	(244)	0
SOCIAL SERVICES	784	995	4,098	363	229	(3,450)	15,589
HEALTH	3,283	4,169	17,169	1,521	962	(18,233)	74,530
PUBLIC LIBRARY	1,387	1,762	7,256	643	407	(17,501)	12,207
PARKS	3,113	3,952	16,277	1,442	911	(10,585)	47,247
ARTS COMMISSION	177	224	926	82	52	(387)	4,474
PUBLIC WORKS	3,149	3,998	16,464	1,459	922	(11,333)	177,328
SOLID WASTE	1,022	1,298	5,345	473	299	(1,234)	2,416
HUMAN RELATIONS	70	89	369	32	21	(400)	6,311
ADA MANAGEMENT	0	0	0	0	0	(6)	0
CARING FOR CHILDREN	0	0	0	0	0	0	524
FARMERS MARKET	147	188	771	68	43	(411)	9,113
MUNI AUDITORIUM	152	194	798	71	44	(493)	4,452
STATE FAIR BD	561	714	2,938	260	164	(1,650)	16,159
CONVENTION CTR	514	653	2,689	238	151	(1,656)	4,017
SPORTS AUTHORITY	456	580	2,388	212	134	(369)	11,434
WATER & SEWER	11,865	15,066	62,048	5,498	3,474	(26,779)	238,234
STORM WATER	0	0	0	0	0	(804)	715
BORDEAUX LONG-TERM	2,920	3,708	15,271	1,353	855	(5,135)	27,648
GENERAL HOSP	0	0	0	0	0	(5,868)	72,746
METRO ACTION COM	1,550	1,968	8,108	718	454	(5,850)	26,746
NCAC	1,664	2,114	8,705	772	488	(3,168)	3,782
MDHA	0	0	0	0	0	0	9,232
METRO TRANSIT	16	20	82	7	5	0	4,191
DES	0	0	0	0	0	0	5,133
TAXI TRANSP & LICENSING	54	68	281	25	16	(264)	12,744
EDUCATION	29,747	37,759	155,530	13,777	8,708	(64,635)	457,799

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MAXIMUS
Detail Of Allocated Costs

Department	PAYROLL	BUSINESS SOLUTIONS	PURCHASING	FINANCIAL	GRANTS	INFORMATION	DEPARTMENT OF LAW
	17.5	20.5	22.5	23.5	25.5	27.5	28.5
SELF INSUR FUND	0	0	0	0	0	0	(578,884)
ARENA	0	0	0	0	0	0	257
COMMUNICATION CENTER	633	804	3,313	294	185	(3,355)	0
ALL OTHER	17,155	21,784	89,715	7,949	5,023	(3,767)	157,021
KNOWLES HOME	334	424	1,743	155	98	(517)	0
CRIMINAL JUSTICE	48	62	254	23	15	(245)	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

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MAXIMUS
Detail Of Allocated Costs

Department

	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	3,067	2,178	0
GENERAL SERVICES	0	0	0	0
SHARED SERVICES	178	5,112	3,629	0
GENERAL SERVICES	0	11,976	8,503	0
SHARED BUSINESS	233	8,508	6,040	0
CUSTOMER SERVICE	0	2,823	2,005	0
FLEET MANAGEMENT	221	29,101	20,662	0
POSTAL SERVICE	0	1,631	1,158	0
RADIO SHOP	48	4,333	3,076	0
DIRECTOR OF FINANCE	0	1,972	1,400	0
MINORITY SMALL BUSINESS	0	1,911	1,357	0
FINANCE OPERATIONS	9,757	7,790	5,530	0
PAYROLL	1,682	3,237	2,299	0
OFFICE OF MANAGEMENT	26	5,636	4,001	0
INTERNAL AUDIT	0	2,118	1,504	0
BUSINESS SOLUTIONS	0	3,736	2,653	0
DIV ISION OF REAL	255	5,757	4,087	0
PURCHASING	5,055	5,136	3,647	0
FINANCIAL	0	1,278	907	0
TREASURY	824	2,654	1,884	0
GRANTS COORDINATION	0	973	691	0
HUMAN RESOURCES	14,483	17,880	12,694	0
INFORMATION SYSTEMS	285	39,350	27,938	0
DEPARTMENT OF LAW	0	16,832	11,951	0
CENTRAL RECORDS	(306,742)	973	691	0
LEGISLATIVE	2,043	(3,299,230)	12,746	0
MAYOR	0	12,073	(2,337,061)	0
ELECTIONS	2,177	13,466	9,519	179,066
SURPLUS PROPERTY	0	2,207	1,561	37,997
PLANNING COMM	3,498	14,367	10,156	342,928
ADV PLAN/RSCH	0	1,283	907	2,622
REGISTER/DEEDS	2,930	0	0	46,885
HISTORICAL COMM	0	2,849	2,014	32,305

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MAXIMUS
Detail Of Allocated Costs

Department	CENTRAL RECORDS	LEGISLATIVE	MAYOR	Total Plan Allocated
	29.5	30.5	31.5	
COMM ED ALLIANCE	0	2,835	2,006	40,221
GOVT ACCESS TV	0	0	0	127
ASSESSOR PROP	4,214	30,152	21,314	623,808
TRUSTEE	1,164	10,025	7,087	259,255
COUNTY CLERK	7,610	25,810	18,245	409,902
DISTRICT ATTOR	0	26,981	19,074	128,634
DA DRUG ENF	0	1,652	1,168	5,983
DA SPECIAL OPNS	0	0	0	515
MEDICAL EXAMINER	0	0	0	21,433
PUBLIC DEFENDER	9,581	22,728	16,066	91,350
JUVENILE CT CLRK	7,262	14,403	10,182	108,874
CIRCUIT CT CLERK	30,466	18,226	12,884	533,693
CRIMINAL CT CLRK	118,000	30,952	21,881	440,642
CLERK/MASTER	28,900	6,709	4,742	117,280
JUVENILE COURT	0	43,012	30,406	360,026
GEN SESSIONS CT	701	47,267	33,414	482,286
ST TRIAL COURTS	0	52,989	37,459	341,726
JUSTICE INFO SYS	0	6,857	4,847	15,721
SHERIFF ADMIN	0	27,414	19,379	2,152,521
SH COMM SERVICES	0	0	0	3
SH FACILITY MTN	0	5,537	3,914	10,029
SH WAREHOUSE	0	1,011	715	2,422
SH CRIM JUST CTR	0	96,878	68,485	167,068
SH HILL JAIL	0	20,507	14,498	35,788
SH MENS JAIL ANX	0	0	0	0
SH CORR WORK CTR	0	55,924	39,534	97,632
SH TRANSPORTATION	0	17,042	12,047	29,456
SH SUBSTANCE AB	0	0	0	0
SH WARRANTS	0	20,951	14,811	36,169
SH TRAINING ACAD	0	5,253	3,713	9,373
SH DEBERRY	0	0	0	180
SH CENTRAL PROC	0	0	0	0
SH LAW ENF BLOCK	0	320	227	748
SH COMPLIANCE	0	0	0	0
SH PRE TRIAL	0	0	0	1,698
SH SOUTH PRECINCT	0	0	0	0
SH COURTHOUSE	0	0	0	0

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MAXIMUS
Detail Of Allocated Costs

Department	CENTRAL RECORDS	LEGISLATIVE	MAYOR	Total Plan Allocated
	29.5	30.5	31.5	
SH SORT	0	0	0	0
SH DAY REPORTING	0	18,485	13,067	32,507
SH WORK RELEASE	0	642	453	1,291
SH OTHER	0	444	314	1,246
POLICE	2,185	518,418	366,476	16,973,393
POLICE DRUG ENF	0	0	0	8,465
FIRE	2,272	357,668	252,843	10,287,848
CODES ADMIN	1,963	31,792	22,473	902,873
BEER BOARD	0	1,221	863	56,062
AGRICULTURAL EXT	0	2,835	2,006	45,210
SOIL & WATER	0	320	227	12,486
SOCIAL SERVICES	2,418	31,532	22,291	842,754
HEALTH	28,635	162,754	115,054	1,665,445
PUBLIC LIBRARY	2,980	110,466	78,091	838,241
PARKS	366	198,065	140,015	3,355,149
ARTS COMMISSION	0	2,010	1,421	30,467
PUBLIC WORKS	2,174	111,023	78,483	5,577,947
SOLID WASTE	0	29,041	20,529	1,536,201
HUMAN RELATIONS	0	1,221	863	23,464
ADA MANAGEMENT	2,207	271	192	19,731
CARING FOR CHILDREN	2,093	0	0	34,065
FARMERS MARKET	0	2,738	1,935	46,028
MUNI AUDITORIUM	0	3,552	2,511	74,794
STATE FAIR BD	433	57,761	40,833	318,288
CONVENTION CTR	0	17,598	12,440	112,974
SPORTS AUTHORITY	0	554	392	24,635
WATER & SEWER	895	212,796	150,429	6,018,192
STORM WATER	0	24,688	17,452	68,505
BORDEAUX LONG-TERM	0	155,318	109,797	1,674,277
GENERAL HOSP	0	220,490	155,869	2,793,106
METRO ACTION COM	2,581	106,583	75,345	710,595
NCAC	3,140	19,545	13,818	118,962
MDHA	0	0	0	14,743
METRO TRANSIT	0	320	227	5,669
DES	0	0	0	25,772
TAXI TRANSP & LICENSING	0	1,171	828	88,602
EDUCATION	0	0	0	22,309,661

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MAXIMUS
Detail Of Allocated Costs

Department	CENTRAL RECORDS	LEGISLATIVE	MAYOR	Total Plan Allocated
	29.5	30.5	31.5	
SELF INSUR FUND	0	0	0	(578,276)
ARENA	0	0	0	410
COMMUNICATION CENTER	82	55,147	38,984	247,130
ALL OTHER	725	0	0	835,429
KNOWLES HOME	0	20,002	14,139	119,128
CRIMINAL JUSTICE	0	1,295	915	6,507
Direct Billings	0	0	0	148,362
Unallocated	0	0	0	0
Total	0	0	0	84,594,704

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Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
BUILDING USE ALLOWANCE		
1.4.1 HOWARD OFFICE	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY
1.4.2 CRIMINAL JUSTICE BLDG	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY
1.4.3 222 BUILDING	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY
1.4.4 CLIFFORD ALLEN	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY
1.4.5 COMMUNICATIONS	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY
1.4.6 CITY HALL	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY
1.4.7 TRIAL LAWYERS BLDG	SQUARE FEET OCCUPIED BY DEPARTMENT	GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY
1.4.8 COURTHOUSE	SQUARE FEET ASSIGNED TO EACH DEPARTMENT	GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY
1.4.9 METRO OFFICE BUILDING	SQUARE FOOTAGE OCCUPIED	REAL PROPERTY SERVICES
1.4.10 METRO SOUTHEAST	SQUARE FOOTAGE OCCUPIED	REAL PROPERTY SERVICES
EMPLOYEE BENEFITS		
2.4.1 COUNTY PENSION	NUM OF RETIRED EMPLOYEES RECEIVING CHECKS FOR ACCT	EBS REPORT ON PENSION PAYCHECK RECIPIENTS
2.4.2 EDUCAT PENSION	DIRECT ALLOCATION TO BOARD OF EDUCATION	DIRECT ASSIGNED
2.4.3 CIVIL SVC PENS	NUM OF RETIRED EMPLOYEES RECEIVING CHECKS FOR ACCT	EBS REPORT ON PENSION PAYCHECK RECIPIENTS
2.4.4 POLICE/FIRE PEN	NUM OF RETIRED EMPLOYEES RECEIVING CHECKS FOR ACCT	EBS REPORT ON PENSION PAYCHECK RECIPIENTS
2.4.5 DEATH BENEFIT	75% FIRE, 25% WATER ASSIGNMENT	DIRECT ASSIGNED
2.4.6 HEALTH BENEFIT	NUMBER OF RETIRED EMPLOYEES (LESS UNKNOWNS)	EBS REPORT ON PENSION PAYCHECK RECIPIENTS
2.4.7 LIFE BENEFIT	NUMBER OF RETIRED EMPLOYEES (LESS UNKNOWNS)	EBS REPORT ON PENSION PAYCHECK RECIPIENTS
2.4.8 UNEMPLOY COMP	UNEMPLOYMENT COSTS PER DEPARTMENT SERVED	FY 2007 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 2007 FINANCE DEPT RECORDS
3.4.2 INTERNAL AUDIT	POST AUDIT DIRECT ASSIGN	DIRECT ASSIGN
CORPORATE DUES		
4.4.1 CORPORATE DUES	DIRECT IDENTIFICATION OF COST TO BENEFITING DEPART	FINANCE DIVISION OF ACCOUNTS
EMPLOYEE HEALTH & WELLNESS		
5.4.1 CLINIC	TOTAL CLINIC CHARGES	HEALTH DEPARTMENT
5.4.2 BENEFIT BOARD	DIRECT ALLOCATION TO BENEFIT BOARD	DIRECT ASSIGNED

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Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
GENERAL SERVICES OVERHEAD		
6.4.1 GENERAL SERVICES OVERHEAD	GENERAL SERVICES SALARIES	EXPENDITURE REPORT
SHARED SERVICES		
7.4.1 SHARED SERVICES	SHARED SERVICES BILLINGS	GENERAL SERVICES RECORDS
GENERAL SERVICES FACILITIES		
8.4.1 BUILDINGS & SECURITY	GENERAL SERVICES BILLINGS	FINANCE
SHARED BUSINESS SERVICES		
9.4.1 SHARED BUSINESS SERVICES	SHARED BUSINESS CHARGES	FINANCE DEPARTMENT
CUSTOMER SERVICE		
10.4.1 CUSTOMER SERVICE	CUSTOMER SERVICE CHARGES	FINANCE
FLEET MANAGEMENT		
11.4.1 MOTOR POOL	FY 2007 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 2007 POSTAL SERVICE BILLINGS BY DEPT	GENERAL SERVICES RECORDS
RADIO SHOP		
13.4.1 RADIO SHOP	FY 2007 RADIO SHOP BILLINGS BY DEPT	GENERAL SERVICES RECORDS
DIRECTOR OF FINANCE		
14.4.1 DIR OF FINANCE	TOTAL SALARIES FOR EACH FINANCE DIVISION	FY 2007 EXPENDITURE REPORT
MINORITY SMALL BUSINESS ASSISTANCE		
15.4.1 MIN/SMALL BUS	PROJECTS ASSISTED BY DEPARTMENT	DEPT. MINORITY & SMALL BUSINESS ASSISTANCE
15.4.2 PURCHASING	DIRECT ALLOCATION TO PURCHASING	DIRECT ASSIGNMENT
FINANCE OPERATIONS		
16.4.1 OPERATIONS	FINANCE OPERATIONS CHARGES	FINANCE

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Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
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 2007 PAYROLL RECORDS
24.4.3 INVESTOR RELATIONS	TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS	FY 2007 EXPENDITURE REPORTS
GRANTS COORDINATION		
25.4.1 GRANT COORDINATION	GRANTS COORDINATION BILLING	FINANCE
HUMAN RESOURCES		
26.4.1 HUMAN RESOURCES	HUMAN RESOURCES CHARGEBACKS	HUMAN RESOURES RECORDS
INFORMATION SYSTEMS		
27.4.1 INFORM SYSTEMS	INFORMATION SYSTEM ALLOCATIONS FOR EACH DEPT	FY 2007 INFORMATION SYSTEMS RECORDS

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Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
DEPARTMENT OF LAW		
28.4.1 LEGAL SERVICES	ATTORNEY % OF TIME BY AGENCY	DEPARTMENT OF LAW
28.4.2 RISK MANAGEMENT	DIRECT ALLOCATION TO INSURANCE PROGRAM	DIRECT ASSIGNED
CENTRAL RECORDS		
29.4.1 RECORDS STORAGE	CUBIC FEET STORED FOR EACH DEPARTMENT	FY 2007 CENTRAL RECORDS INFORMATION
29.4.2 DATA REQUESTS	NUMBER OF RECORDS REQUESTED BY EACH DEPARTMENT	FY 2007 CENTRAL RECORDS INFORMATION
LEGISLATIVE		
30.4.1 METRO CLERK	ACTIVE EMPLOYEES BY OPERATING UNIT	FY07 ACTIVE EMPLOYEE REPORT BY OPERATING UNIT
30.4.2 COUNCIL	ACTIVE EMPLOYEES BY OPERATING UNIT	FY07 ACTIVE EMPLOYEE REPORT BY OPERATING UNIT
MAYOR		
31.4.1 OFFICE OF MAYOR	ACTIVE EMPLOYEES BY OPERATING UNIT	FY07 ACTIVE EMPLOYEE REPORT BY OPERATING UNIT

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION 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.	Trial Courts Building	$145,213
2.	Howard Office Building	$3,462,307
3.	Criminal Justice Center	$25,490,578
4.	222 Building	$3,295,864
5.	Clifford Allen	$1,570,620
6.	Communications	$4,921,196
7.	City Hall	$2,600,727
8.	Court House	$13,926,110
9.	Metro Office Building	$1,166,229
10.	Metro Southeast Leased Building	$500,016

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

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Schedule .2 - Costs To Be Allocated

For Department BUILDING USE ALLOWANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
BUILDING USE ALLOW	1,131,577			
LEASE AMOUNTS	500,016			
Total Departmental Cost Adjustments:	1,631,593			1,631,593
Total To Be Allocated:	1,631,593	0		1,631,593

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Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE ALLOWANCE

	Total	General & Admin	HOWARD OFFICE	CRIMINAL JUSTICE BLDG	222 BUILDING
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
BUILDING USE ALLOW	1,131,577	0	69,253	509,662	65,971
LEASE AMOUNTS	500,016	0	0	0	0
Functional Cost	1,631,593	0	69,253	509,662	65,971
Allocation Step 1					
1st Allocation	1,631,593	0	69,253	509,662	65,971
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 001 BUILDING USE					
Total Allocated	1,631,593	0	69,253	509,662	65,971

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Schedule .3 - Costs Allocated By Activity

For Department BUILDING USE ALLOWANCE

	CLIFFORD ALLEN	COMMUNICATIONS	CITY HALL	TRIAL LAWYERS BLDG	COURTHOUSE
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	31,458	98,447	52,053	2,942	278,481
LEASE AMOUNTS	0	0	0	0	0
Functional Cost	31,458	98,447	52,053	2,942	278,481
Allocation Step 1					
1st Allocation	31,458	98,447	52,053	2,942	278,481
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 001 BUILDING USE					
Total Allocated	31,458	98,447	52,053	2,942	278,481

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

	METRO OFFICE BUILDING	METRO SOUTHEAST
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	23,310	0
LEASE AMOUNTS	0	500,016
Functional Cost	23,310	500,016
Allocation Step 1		
1st Allocation	23,310	500,016
Allocation Step 2		
2nd Allocation	0	0
Total For 001 BUILDING USE		
Total Allocated	23,310	500,016

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MAXIMUS
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
INFORMATION SYSTEMS	28,683.14	26.5655	18,397		18,397		18,397
COUNTY CLERK	18,092.47	16.7567	11,605		11,605		11,605
SOCIAL SERVICES	13,736.30	12.7222	8,810		8,810		8,810
ALL OTHER	47,459.50	43.9556	30,441		30,441		30,441
SubTotal	107,971.41	100.0000	69,253		69,253		69,253
TOTAL	107,971.41	100.0000	69,253		69,253		69,253

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY

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

Activity - CRIMINAL JUSTICE BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION SYSTEMS	211	0.0965	492		492		492
DISTRICT ATTOR	343	0.1563	797		797		797
PUBLIC DEFENDER	290	0.1322	674		674		674
CRIMINAL CT CLRK	618	0.2816	1,435		1,435		1,435
GEN SESSIONS CT	4,781	2.1773	11,097		11,097		11,097
SHERIFF ADMIN	127,012	57.8396	294,786		294,786		294,786
POLICE	84,949	38.6847	197,161		197,161		197,161
HEALTH	1,387	0.6318	3,220		3,220		3,220
SubTotal	219,594	100.0000	509,662		509,662		509,662
TOTAL	219,594	100.0000	509,662		509,662		509,662

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY

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

Activity - 222 BUILDING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	195.00	0.2192	145		145		145
DIRECTOR OF FINANCE	3,813.35	4.2870	2,828		2,828		2,828
PAYROLL	3,155.08	3.5470	2,340		2,340		2,340
OFFICE OF MANAGEMENT BUDGET	5,489.58	6.1714	4,071		4,071		4,071
INTERNAL AUDIT	5,727.89	6.4393	4,248		4,248		4,248
BUSINESS SOLUTIONS	4,852.35	5.4550	3,599		3,599		3,599
DIV ISION OF REAL PROPERTY	5,285.00	5.9414	3,920		3,920		3,920
PURCHASING	4,517.78	5.0789	3,351		3,351		3,351
FINANCIAL ACCOUNTABILITY	5,727.89	6.4393	4,248		4,248		4,248
TREASURY	3,266.75	3.6725	2,423		2,423		2,423
HUMAN RESOURCES	14,313.62	16.0914	10,616		10,616		10,616
INFORMATION SYSTEMS	750.00	0.8432	556		556		556
DEPARTMENT OF LAW	5,772.07	6.4890	4,281		4,281		4,281
SH PRE TRIAL	2,290.00	2.5744	1,698		1,698		1,698
BEER BOARD	3,828.48	4.3040	2,839		2,839		2,839
SPORTS AUTHORITY	510.00	0.5733	378		378		378
ALL OTHER	19,457.06	21.8737	14,430		14,430		14,430
SubTotal	88,951.90	100.0000	65,971		65,971		65,971
TOTAL	88,951.90	100.0000	65,971		65,971		65,971

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY

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

Activity - CLIFFORD ALLEN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ASSESSOR PROP	18,140.29	64.5954	20,321		20,321		20,321
TRUSTEE	4,729.01	16.8394	5,297		5,297		5,297
AGRICULTURAL EXT	5,213.66	18.5652	5,840		5,840		5,840
SubTotal	28,082.96	100.0000	31,458		31,458		31,458
TOTAL	28,082.96	100.0000	31,458		31,458		31,458

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY

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

Activity - COMMUNICATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAYOR	4,397	12.3599	12,168		12,168		12,168
COMMUNICATION CENTER	31,179	87.6401	86,279		86,279		86,279
SubTotal	35,577	100.0000	98,447		98,447		98,447
TOTAL	35,577	100.0000	98,447		98,447		98,447

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY

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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	1,015.30	0.6758	352		352		352
ALL OTHER	149,225.74	99.3242	51,701		51,701		51,701
SubTotal	150,241.04	100.0000	52,053		52,053		52,053
TOTAL	150,241.04	100.0000	52,053		52,053		52,053

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY

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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	4,463	39.2179	1,154		1,154		1,154
GEN SESSIONS CT	5,677	49.8858	1,467		1,467		1,467
CRIMINAL JUSTICE PLANNING	1,240	10.8963	321		321		321
SubTotal	11,380	100.0000	2,942		2,942		2,942
TOTAL	11,380	100.0000	2,942		2,942		2,942

Allocation Basis: SQUARE FEET OCCUPIED BY DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY

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

Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	3,616.00	2.4576	6,844		6,844		6,844
INFORMATION SYSTEMS	2,790.00	1.8962	5,281		5,281		5,281
MAYOR	4,194.00	2.8504	7,938		7,938		7,938
CIRCUIT CT CLERK	1,360.00	0.9243	2,574		2,574		2,574
CLERK/MASTER	3,080.00	2.0933	5,829		5,829		5,829
SHERIFF ADMIN	1,520.00	1.0331	2,877		2,877		2,877
ALL OTHER	130,574.73	88.7451	247,138		247,138		247,138
SubTotal	147,134.73	100.0000	278,481		278,481		278,481
TOTAL	147,134.73	100.0000	278,481		278,481		278,481

Allocation Basis: SQUARE FEET ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES BUILDINGS GOBBELL HAYS STUDY

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

Activity - METRO SOUTHEAST

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES OVERHEAD	192	0.0442	221		221		221
GENERAL SERVICES FACILITIES	37,419	8.6217	43,110		43,110		43,110
SHARED BUSINESS SERVICES	15,534	3.5792	17,896		17,896		17,896
CUSTOMER SERVICE	4,031	0.9288	4,644		4,644		4,644
FLEET MANAGEMENT	62,053	14.2975	71,490		71,490		71,490
RADIO SHOP	1,747	0.4025	2,013		2,013		2,013
HUMAN RESOURCES	3,753	0.8647	4,324		4,324		4,324
CENTRAL RECORDS	39,904	9.1942	45,973		45,973		45,973
MAYOR	19,103	4.4015	22,008		22,008		22,008
ELECTIONS	4,092	0.9428	4,714		4,714		4,714
SURPLUS PROPERTY	3,019	0.6956	3,478		3,478		3,478
GEN SESSIONS CT	17,837	4.1098	20,550		20,550		20,550
POLICE	19,631	4.5231	22,616		22,616		22,616
FIRE	34,280	7.8984	39,493		39,493		39,493
HEALTH	18,009	4.1494	20,748		20,748		20,748
ADA MANAGEMENT	5,793	1.3348	6,674		6,674		6,674
TAXI TRANSP & LICENSING	3,889	0.8961	4,480		4,480		4,480
EDUCATION	72,648	16.7387	83,697		83,697		83,697
ALL OTHER	71,078	16.3770	81,887		81,887		81,887
SubTotal	434,012	100.0000	500,016		500,016		500,016
TOTAL	434,012	100.0000	500,016		500,016		500,016

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: REAL PROPERTY SERVICES

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

Activity - METRO OFFICE BUILDING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ELECTIONS	6,575	15.0962	3,519		3,519		3,519
PLANNING COMM	12,735	29.2396	6,816		6,816		6,816
CODES ADMIN	14,780	33.9349	7,910		7,910		7,910
ARTS COMMISSION	2,252	5.1706	1,205		1,205		1,205
HUMAN RELATIONS	1,597	3.6667	855		855		855
WATER & SEWER	5,615	12.8920	3,005		3,005		3,005
SubTotal	43,554	100.0000	23,310		23,310		23,310
TOTAL	43,554	100.0000	23,310		23,310		23,310

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: REAL PROPERTY SERVICES

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Schedule .5 - Allocation Summary
For Department BUILDING USE ALLOWANCE

Receiving Department	Total	HOWARD OFFICE	CRIMINAL JUSTICE	222 BUILDING	CLIFFORD ALLEN	COMMUNICATIONS	CITY HALL
GENERAL SERVICES	221	0	0	0	0	0	0
GENERAL SERVICES	50,099	0	0	145	0	0	0
SHARED BUSINESS	17,896	0	0	0	0	0	0
CUSTOMER SERVICE	4,644	0	0	0	0	0	0
FLEET MANAGEMENT	71,490	0	0	0	0	0	0
POSTAL SERVICE	352	0	0	0	0	0	352
RADIO SHOP	2,013	0	0	0	0	0	0
DIRECTOR OF FINANCE	2,828	0	0	2,828	0	0	0
PAYROLL	2,340	0	0	2,340	0	0	0
OFFICE OF MANAGEMENT	4,071	0	0	4,071	0	0	0
INTERNAL AUDIT	4,248	0	0	4,248	0	0	0
BUSINESS SOLUTIONS	3,599	0	0	3,599	0	0	0
DIV ISION OF REAL	3,920	0	0	3,920	0	0	0
PURCHASING	3,351	0	0	3,351	0	0	0
FINANCIAL	4,248	0	0	4,248	0	0	0
TREASURY	2,423	0	0	2,423	0	0	0
HUMAN RESOURCES	14,940	0	0	10,616	0	0	0
INFORMATION SYSTEMS	24,726	18,397	492	556	0	0	0
DEPARTMENT OF LAW	5,435	0	0	4,281	0	0	0
CENTRAL RECORDS	45,973	0	0	0	0	0	0
MAYOR	42,114	0	0	0	0	12,168	0
ELECTIONS	8,233	0	0	0	0	0	0
SURPLUS PROPERTY	3,478	0	0	0	0	0	0
PLANNING COMM	6,816	0	0	0	0	0	0
ASSESSOR PROP	20,321	0	0	0	20,321	0	0
TRUSTEE	5,297	0	0	0	5,297	0	0
COUNTY CLERK	11,605	11,605	0	0	0	0	0
DISTRICT ATTOR	797	0	797	0	0	0	0
PUBLIC DEFENDER	674	0	674	0	0	0	0
CIRCUIT CT CLERK	2,574	0	0	0	0	0	0
CRIMINAL CT CLRK	1,435	0	1,435	0	0	0	0
CLERK/MASTER	5,829	0	0	0	0	0	0
GEN SESSIONS CT	33,114	0	11,097	0	0	0	0
SHERIFF ADMIN	297,663	0	294,786	0	0	0	0
SH PRE TRIAL	1,698	0	0	1,698	0	0	0
POLICE	219,777	0	197,161	0	0	0	0

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Schedule .5 - Allocation Summary

For Department BUILDING USE ALLOWANCE

Receiving Department	Total	HOWARD OFFICE	CRIMINAL JUSTICE	222 BUILDING	CLIFFORD ALLEN	COMMUNICATIONS	CITY HALL
FIRE	39,493	0	0	0	0	0	0
CODES ADMIN	7,910	0	0	0	0	0	0
BEER BOARD	2,839	0	0	2,839	0	0	0
AGRICULTURAL EXT	5,840	0	0	0	5,840	0	0
SOCIAL SERVICES	8,810	8,810	0	0	0	0	0
HEALTH	23,968	0	3,220	0	0	0	0
ARTS COMMISSION	1,205	0	0	0	0	0	0
HUMAN RELATIONS	855	0	0	0	0	0	0
ADA MANAGEMENT	6,674	0	0	0	0	0	0
SPORTS AUTHORITY	378	0	0	378	0	0	0
WATER & SEWER	3,005	0	0	0	0	0	0
TAXI TRANSP & LICENSING	4,480	0	0	0	0	0	0
EDUCATION	83,697	0	0	0	0	0	0
COMMUNICATION CENTER	86,279	0	0	0	0	86,279	0
ALL OTHER	425,597	30,441	0	14,430	0	0	51,701
CRIMINAL JUSTICE	321	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	1,631,593	69,253	509,662	65,971	31,458	98,447	52,053

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Schedule .5 - Allocation Summary
For Department BUILDING USE ALLOWANCE

Receiving Department	TRIAL LAWYERS BLDG	COURTHOUSE	METRO OFFICE	METRO SOUTHEAST
GENERAL SERVICES	0	0	0	221
GENERAL SERVICES	0	6,844	0	43,110
SHARED BUSINESS	0	0	0	17,896
CUSTOMER SERVICE	0	0	0	4,644
FLEET MANAGEMENT	0	0	0	71,490
POSTAL SERVICE	0	0	0	0
RADIO SHOP	0	0	0	2,013
DIRECTOR OF FINANCE	0	0	0	0
PAYROLL	0	0	0	0
OFFICE OF MANAGEMENT	0	0	0	0
INTERNAL AUDIT	0	0	0	0
BUSINESS SOLUTIONS	0	0	0	0
DIV ISION OF REAL	0	0	0	0
PURCHASING	0	0	0	0
FINANCIAL	0	0	0	0
TREASURY	0	0	0	0
HUMAN RESOURCES	0	0	0	4,324
INFORMATION SYSTEMS	0	5,281	0	0
DEPARTMENT OF LAW	1,154	0	0	0
CENTRAL RECORDS	0	0	0	45,973
MAYOR	0	7,938	0	22,008
ELECTIONS	0	0	3,519	4,714
SURPLUS PROPERTY	0	0	0	3,478
PLANNING COMM	0	0	6,816	0
ASSESSOR PROP	0	0	0	0
TRUSTEE	0	0	0	0
COUNTY CLERK	0	0	0	0
DISTRICT ATTOR	0	0	0	0
PUBLIC DEFENDER	0	0	0	0
CIRCUIT CT CLERK	0	2,574	0	0
CRIMINAL CT CLRK	0	0	0	0
CLERK/MASTER	0	5,829	0	0
GEN SESSIONS CT	1,467	0	0	20,550
SHERIFF ADMIN	0	2,877	0	0
SH PRE TRIAL	0	0	0	0
POLICE	0	0	0	22,616

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Schedule .5 - Allocation Summary

For Department BUILDING USE ALLOWANCE

Receiving Department	TRIAL LAWYERS BLDG	COURTHOUSE	METRO OFFICE	METRO SOUTHEAST
FIRE	0	0	0	39,493
CODES ADMIN	0	0	7,910	0
BEER BOARD	0	0	0	0
AGRICULTURAL EXT	0	0	0	0
SOCIAL SERVICES	0	0	0	0
HEALTH	0	0	0	20,748
ARTS COMMISSION	0	0	1,205	0
HUMAN RELATIONS	0	0	855	0
ADA MANAGEMENT	0	0	0	6,674
SPORTS AUTHORITY	0	0	0	0
WATER & SEWER	0	0	3,005	0
TAXI TRANSP & LICENSING	0	0	0	4,480
EDUCATION	0	0	0	83,697
COMMUNICATION CENTER	0	0	0	0
ALL OTHER	0	247,138	0	81,887
CRIMINAL JUSTICE	321	0	0	0
Direct Billed	0	0	0	0
Total	2,942	278,481	23,310	500,016

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

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Schedule .2 - Costs To Be Allocated

For Department EMPLOYEE BENEFITS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	59,214,294			59,214,294
POST AUDITS		973	973	
SHARED SERVICES		(625)	(625)	
SHARED BUSINESS SERVICES		(1,461)	(1,461)	
POSTAL SERVICE		193	193	
FINANCE OPERATIONS		7,566	7,566	
PAYROLL		3,014	3,014	
OFFICE OF MANAGEMENT BUDGET		6,306	6,306	
INTERNAL AUDIT		2,282	2,282	
BUSINESS SOLUTIONS		4,031	4,031	
PURCHASING		16,476	16,476	
FINANCIAL ACCOUNTABILITY		1,440	1,440	
TREASURY		5,966	5,966	
GRANTS COORDINATION		891	891	
DEPARTMENT OF LAW		128,249	128,249	
Total Allocated Additions:		175,301	175,301	175,301
Total To Be Allocated:	59,214,294	175,301		59,389,595

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

	Total	General & Admin	COUNTY PENSION	EDUCAT PENSION	CIVIL SVC PENS
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
GSD CO RETIREMENT	3,535,800	0	3,535,800	0	0
GSD TEACHERS	6,967,099	0	0	6,967,099	0
GSD HEALTH INS	25,737,381	0	0	0	0
GSD UNEMPLOY COMP	410,025	0	0	0	0
GSD GROUP LIFE	1,367,631	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	2,002,709	0	0	0	0
USD DIRECT PENSION	8,100	0	0	0	0
USD GROUP LIFE INS	93,549	0	0	0	0
GSD DEATH BENEFIT	201,900	0	0	0	0
Departmental Totals					
Total Expenditures	59,214,294	0	3,535,800	11,559,499	5,424,700
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	59,214,294	0	3,535,800	11,559,499	5,424,700
Allocation Step 1					
1st Allocation	59,214,294	0	3,535,800	11,559,499	5,424,700
Allocation Step 2					
Inbound- All Others	175,301	175,301	0	0	0
Reallocate Admin Costs		(175,301)	10,468	34,221	16,059
2nd Allocation	175,301	0	10,468	34,221	16,059
Total For 004 EMPLOYEE					
Total Allocated	59,389,595	0	3,546,268	11,593,720	5,440,759

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

	POLICE/FIRE PEN	DEATH BENEFIT	HEALTH BENEFIT	LIFE BENEFIT	UNEMPLOY COMP
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
GSD CO RETIREMENT	0	0	0	0	0
GSD TEACHERS	0	0	0	0	0
GSD HEALTH INS	0	0	25,737,381	0	0
GSD UNEMPLOY COMP	0	0	0	0	410,025
GSD GROUP LIFE	0	0	0	1,367,631	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	2,002,709	0	0
USD DIRECT PENSION	0	0	0	0	0
USD GROUP LIFE INS	0	0	0	93,549	0
GSD DEATH BENEFIT	0	201,900	0	0	0
Departmental Totals					
Total Expenditures	8,873,000	201,900	27,740,090	1,461,180	410,025
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	8,873,000	201,900	27,740,090	1,461,180	410,025
Allocation Step 1					
1st Allocation	8,873,000	201,900	27,740,090	1,461,180	410,025
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	26,268	598	82,123	4,326	1,214
2nd Allocation	26,268	598	82,123	4,326	1,214
Total For 004 EMPLOYEE					
Total Allocated	8,899,268	202,498	27,822,213	1,465,506	411,239

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

	COUNCIL PENSION
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
GSD CO RETIREMENT	0
GSD TEACHERS	0
GSD HEALTH INS	0
GSD UNEMPLOY COMP	0
GSD GROUP LIFE	0
USD POLICE/FIRE	0
USD CIVIL SERVICE	0
USD TEACHERS	0
USD HEALTH INSURANCE	0
USD DIRECT PENSION	8,100
USD GROUP LIFE INS	0
GSD DEATH BENEFIT	0
Departmental Totals	
Total Expenditures	8,100
Deductions	
Total Deductions	0
Functional Cost	8,100
Allocation Step 1	
1st Allocation	8,100
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	24
2nd Allocation	24
Total For 004 EMPLOYEE	
Total Allocated	8,124

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

Activity - COUNTY PENSION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES OVERHEAD	83	1.4442	51,065		51,065	151	51,216
DIRECTOR OF FINANCE	55	0.9570	33,838		33,838	100	33,938
HUMAN RESOURCES	22	0.3828	13,535		13,535	40	13,575
INFORMATION SYSTEMS	28	0.4872	17,227		17,227	51	17,278
DEPARTMENT OF LAW	7	0.1218	4,307		4,307	13	4,320
LEGISLATIVE	5	0.0870	3,076		3,076	9	3,085
MAYOR	8	0.1392	4,922		4,922	15	4,937
ELECTIONS	17	0.2958	10,459		10,459	31	10,490
PLANNING COMM	32	0.5568	19,688		19,688	58	19,746
REGISTER/DEEDS	8	0.1392	4,922		4,922	15	4,937
HISTORICAL COMM	1	0.0174	615		615	2	617
COMM ED ALLIANCE	6	0.1044	3,691		3,691	11	3,702
ASSESSOR PROP	43	0.7482	26,455		26,455	78	26,533
TRUSTEE	15	0.2610	9,229		9,229	27	9,256
COUNTY CLERK	47	0.8178	28,916		28,916	86	29,002
DISTRICT ATTOR	6	0.1044	3,691		3,691	11	3,702
PUBLIC DEFENDER	5	0.0870	3,076		3,076	9	3,085
JUVENILE CT CLRK	13	0.2262	7,998		7,998	24	8,022
CIRCUIT CT CLERK	73	1.2702	44,913		44,913	133	45,046
CRIMINAL CT CLRK	40	0.6960	24,610		24,610	73	24,683
CLERK/MASTER	7	0.1218	4,307		4,307	13	4,320
JUVENILE COURT	26	0.4524	15,996		15,996	47	16,043
GEN SESSIONS CT	46	0.8004	28,301		28,301	84	28,385
ST TRIAL COURTS	24	0.4176	14,766		14,766	44	14,810
SHERIFF ADMIN	144	2.5057	88,595		88,595	262	88,857
POLICE	770	13.3983	473,737		473,737	1,403	475,140
FIRE	497	8.6480	305,776		305,776	905	306,681
CODES ADMIN	64	1.1136	39,376		39,376	117	39,493
BEER BOARD	4	0.0696	2,461		2,461	7	2,468
AGRICULTURAL EXT	6	0.1044	3,691		3,691	11	3,702
SOIL & WATER	2	0.0348	1,230		1,230	4	1,234
SOCIAL SERVICES	128	2.2272	78,751		78,751	233	78,984

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

Activity - COUNTY PENSION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH	194	3.3757	119,357		119,357	353	119,710
PUBLIC LIBRARY	94	1.6356	57,833		57,833	171	58,004
PARKS	183	3.1843	112,589		112,589	333	112,922
ARTS COMMISSION	3	0.0522	1,846		1,846	5	1,851
PUBLIC WORKS	325	5.6711	200,518		200,518	594	201,112
SOLID WASTE	95	1.6545	58,499		58,499	173	58,672
HUMAN RELATIONS	2	0.0348	1,230		1,230	4	1,234
CARING FOR CHILDREN	6	0.1044	3,691		3,691	11	3,702
FARMERS MARKET	5	0.0870	3,076		3,076	9	3,085
MUNI AUDITORIUM	7	0.1218	4,307		4,307	13	4,320
STATE FAIR BD	11	0.1914	6,768		6,768	20	6,788
CONVENTION CTR	10	0.1740	6,152		6,152	18	6,170
WATER & SEWER	428	7.4474	263,324		263,324	780	264,104
BORDEAUX LONG-TERM CARE	239	4.1587	147,043		147,043	435	147,478
GENERAL HOSP	395	6.8732	243,021		243,021	719	243,740
METRO ACTION COM	53	0.9222	32,608		32,608	97	32,705
NCAC	8	0.1392	4,922		4,922	15	4,937
MDHA	1	0.0174	615		615	2	617
TAXI TRANSP & LICENSING	5	0.0870	3,076		3,076	9	3,085
EDUCATION	1,436	24.9871	883,491		883,491	2,615	886,106
COMMUNICATION CENTER	7	0.1218	4,307		4,307	13	4,320
ALL OTHER	4	0.0696	2,461		2,461	7	2,468
KNOWLES HOME	3	0.0522	1,846		1,846	5	1,851
SubTotal	5,747	100.0000	3,535,800		3,535,800	10,468	3,546,268
TOTAL	5,747	100.0000	3,535,800		3,535,800	10,468	3,546,268

Allocation Basis: NUM OF RETIRED EMPLOYEES RECEIVING CHECKS FOR ACCT

Allocation Source: EBS REPORT ON PENSION PAYCHECK RECIPIENTS

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

Activity - EDUCAT PENSION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EDUCATION	100	100.0000	11,559,499		11,559,499	34,221	11,593,720
SubTotal	100	100.0000	11,559,499		11,559,499	34,221	11,593,720
TOTAL	100	100.0000	11,559,499		11,559,499	34,221	11,593,720

Allocation Basis: DIRECT ALLOCATION TO BOARD OF EDUCATION

Allocation Source: DIRECT ASSIGNED

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

Activity - CIVIL SVC PENS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES OVERHEAD	2	0.9346	50,698		50,698	150	50,848
DIRECTOR OF FINANCE	10	4.6729	253,491		253,491	750	254,241
HUMAN RESOURCES	1	0.4673	25,349		25,349	75	25,424
DEPARTMENT OF LAW	2	0.9346	50,698		50,698	150	50,848
PLANNING COMM	1	0.4673	25,349		25,349	75	25,424
ASSESSOR PROP	3	1.4019	76,047		76,047	225	76,272
COUNTY CLERK	1	0.4673	25,349		25,349	75	25,424
JUVENILE COURT	1	0.4673	25,349		25,349	75	25,424
SHERIFF ADMIN	1	0.4673	25,349		25,349	75	25,424
POLICE	2	0.9346	50,698		50,698	150	50,848
FIRE	1	0.4673	25,349		25,349	75	25,424
CODES ADMIN	2	0.9346	50,698		50,698	150	50,848
HEALTH	1	0.4673	25,349		25,349	75	25,424
PUBLIC LIBRARY	1	0.4673	25,349		25,349	75	25,424
PARKS	5	2.3364	126,745		126,745	375	127,120
PUBLIC WORKS	63	29.6635	1,609,168		1,609,168	4,766	1,613,934
SOLID WASTE	18	8.6541	469,457		469,457	1,390	470,847
WATER & SEWER	35	16.3551	887,217		887,217	2,626	889,843
BORDEAUX LONG-TERM CARE	1	0.4673	25,349		25,349	75	25,424
GENERAL HOSP	4	1.8692	101,396		101,396	300	101,696
TAXI TRANSP & LICENSING	1	0.4673	25,349		25,349	75	25,424
EDUCATION	57	26.6355	1,444,897		1,444,897	4,277	1,449,174
SubTotal	214	100.0000	5,424,700		5,424,700	16,059	5,440,759
TOTAL	214	100.0000	5,424,700		5,424,700	16,059	5,440,759

Allocation Basis: NUM OF RETIRED EMPLOYEES RECEIVING CHECKS FOR ACCT

Allocation Source: EBS REPORT ON PENSION PAYCHECK RECIPIENTS

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

Activity - POLICE/FIRE PEN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	1	0.2618	23,228		23,228	69	23,297
COUNTY CLERK	1	0.2618	23,228		23,228	69	23,297
POLICE	197	51.5706	4,575,865		4,575,865	13,545	4,589,410
FIRE	180	47.1204	4,180,995		4,180,995	12,378	4,193,373
PARKS	1	0.2618	23,228		23,228	69	23,297
WATER & SEWER	1	0.2618	23,228		23,228	69	23,297
GENERAL HOSP	1	0.2618	23,228		23,228	69	23,297
SubTotal	382	100.0000	8,873,000		8,873,000	26,268	8,899,268
TOTAL	382	100.0000	8,873,000		8,873,000	26,268	8,899,268

Allocation Basis: NUM OF RETIRED EMPLOYEES RECEIVING CHECKS FOR ACCT

Allocation Source: EBS REPORT ON PENSION PAYCHECK RECIPIENTS

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

Activity - DEATH BENEFIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIRE	75	75.0000	151,425		151,425	448	151,873
WATER & SEWER	25	25.0000	50,475		50,475	150	50,625
SubTotal	100	100.0000	201,900		201,900	598	202,498
TOTAL	100	100.0000	201,900		201,900	598	202,498

Allocation Basis: 75% FIRE, 25% WATER ASSIGNMENT

Allocation Source: DIRECT ASSIGNED

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

Activity - HEALTH BENEFIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES OVERHEAD	85	1.3401	371,734		371,734	1,100	372,834
DIRECTOR OF FINANCE	65	1.0248	284,267		284,267	842	285,109
HUMAN RESOURCES	23	0.3626	100,587		100,587	298	100,885
INFORMATION SYSTEMS	28	0.4414	122,453		122,453	363	122,816
DEPARTMENT OF LAW	9	0.1419	39,360		39,360	117	39,477
LEGISLATIVE	6	0.0946	26,240		26,240	78	26,318
MAYOR	8	0.1261	34,987		34,987	104	35,091
ELECTIONS	17	0.2680	74,347		74,347	220	74,567
PLANNING COMM	33	0.5203	144,320		144,320	427	144,747
REGISTER/DEEDS	8	0.1261	34,987		34,987	104	35,091
HISTORICAL COMM	1	0.0158	4,373		4,373	13	4,386
COMM ED ALLIANCE	6	0.0946	26,240		26,240	78	26,318
ASSESSOR PROP	46	0.7252	201,174		201,174	596	201,770
TRUSTEE	15	0.2365	65,600		65,600	194	65,794
COUNTY CLERK	49	0.7725	214,294		214,294	634	214,928
DISTRICT ATTOR	6	0.0946	26,240		26,240	78	26,318
PUBLIC DEFENDER	5	0.0788	21,867		21,867	65	21,932
JUVENILE CT CLRK	13	0.2050	56,853		56,853	168	57,021
CIRCUIT CT CLERK	73	1.1509	319,254		319,254	945	320,199
CRIMINAL CT CLRK	40	0.6306	174,933		174,933	518	175,451
CLERK/MASTER	7	0.1104	30,613		30,613	91	30,704
JUVENILE COURT	27	0.4257	118,080		118,080	350	118,430
GEN SESSIONS CT	46	0.7252	201,174		201,174	596	201,770
ST TRIAL COURTS	24	0.3784	104,960		104,960	311	105,271
SHERIFF ADMIN	145	2.2860	634,134		634,134	1,877	636,011
POLICE	969	15.2767	4,237,766		4,237,766	12,546	4,250,312
FIRE	678	10.6889	2,965,124		2,965,124	8,778	2,973,902
CODES ADMIN	66	1.0405	288,640		288,640	855	289,495
BEER BOARD	4	0.0631	17,493		17,493	52	17,545
AGRICULTURAL EXT	6	0.0946	26,240		26,240	78	26,318
SOIL & WATER	2	0.0315	8,747		8,747	26	8,773
SOCIAL SERVICES	128	2.0180	559,788		559,788	1,657	561,445

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

Activity - HEALTH BENEFIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH	195	3.0743	852,801		852,801	2,525	855,326
PUBLIC LIBRARY	95	1.4977	415,467		415,467	1,230	416,697
PARKS	189	2.9797	826,561		826,561	2,447	829,008
ARTS COMMISSION	3	0.0473	13,120		13,120	39	13,159
PUBLIC WORKS	389	6.1390	1,702,967		1,702,967	5,042	1,708,009
SOLID WASTE	113	1.7910	496,823		496,823	1,471	498,294
HUMAN RELATIONS	2	0.0315	8,747		8,747	26	8,773
CARING FOR CHILDREN	6	0.0946	26,240		26,240	78	26,318
FARMERS MARKET	5	0.0788	21,867		21,867	65	21,932
MUNI AUDITORIUM	7	0.1104	30,613		30,613	91	30,704
STATE FAIR BD	11	0.1734	48,107		48,107	142	48,249
CONVENTION CTR	10	0.1577	43,733		43,733	129	43,862
WATER & SEWER	464	7.3152	2,029,229		2,029,229	6,007	2,035,236
BORDEAUX LONG-TERM CARE	240	3.7837	1,049,602		1,049,602	3,107	1,052,709
GENERAL HOSP	400	6.3062	1,749,336		1,749,336	5,179	1,754,515
METRO ACTION COM	53	0.8356	231,787		231,787	686	232,473
NCAC	8	0.1261	34,987		34,987	104	35,091
MDHA	1	0.0158	4,373		4,373	13	4,386
TAXI TRANSP & LICENSING	6	0.0946	26,240		26,240	78	26,318
EDUCATION	1,493	23.5372	6,529,395		6,529,395	19,323	6,548,718
COMMUNICATION CENTER	7	0.1104	30,613		30,613	91	30,704
ALL OTHER	4	0.0631	17,493		17,493	52	17,545
KNOWLES HOME	3	0.0473	13,120		13,120	39	13,159
SubTotal	6,343	100.0000	27,740,090		27,740,090	82,123	27,822,213
TOTAL	6,343	100.0000	27,740,090		27,740,090	82,123	27,822,213

Allocation Basis: NUMBER OF RETIRED EMPLOYEES (LESS UNKNOWNS)

Allocation Source: EBS REPORT ON PENSION PAYCHECK RECIPIENTS

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

Activity - LIFE BENEFIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES OVERHEAD	85	1.3401	19,581		19,581	58	19,639
DIRECTOR OF FINANCE	65	1.0248	14,973		14,973	44	15,017
HUMAN RESOURCES	23	0.3626	5,298		5,298	16	5,314
INFORMATION SYSTEMS	28	0.4414	6,450		6,450	19	6,469
DEPARTMENT OF LAW	9	0.1419	2,073		2,073	6	2,079
LEGISLATIVE	6	0.0946	1,382		1,382	4	1,386
MAYOR	8	0.1261	1,843		1,843	5	1,848
ELECTIONS	17	0.2680	3,916		3,916	12	3,928
PLANNING COMM	33	0.5203	7,602		7,602	23	7,625
REGISTER/DEEDS	8	0.1261	1,843		1,843	5	1,848
HISTORICAL COMM	1	0.0158	230		230	1	231
COMM ED ALLIANCE	6	0.0946	1,382		1,382	4	1,386
ASSESSOR PROP	46	0.7252	10,597		10,597	31	10,628
TRUSTEE	15	0.2365	3,455		3,455	10	3,465
COUNTY CLERK	49	0.7725	11,288		11,288	33	11,321
DISTRICT ATTOR	6	0.0946	1,382		1,382	4	1,386
PUBLIC DEFENDER	5	0.0788	1,152		1,152	3	1,155
JUVENILE CT CLRK	13	0.2050	2,995		2,995	9	3,004
CIRCUIT CT CLERK	73	1.1509	16,816		16,816	50	16,866
CRIMINAL CT CLRK	40	0.6306	9,214		9,214	27	9,241
CLERK/MASTER	7	0.1104	1,613		1,613	5	1,618
JUVENILE COURT	27	0.4257	6,220		6,220	18	6,238
GEN SESSIONS CT	46	0.7252	10,597		10,597	31	10,628
ST TRIAL COURTS	24	0.3784	5,529		5,529	16	5,545
SHERIFF ADMIN	145	2.2860	33,402		33,402	99	33,501
POLICE	969	15.2767	223,220		223,220	661	223,881
FIRE	678	10.6889	156,185		156,185	462	156,647
CODES ADMIN	66	1.0405	15,204		15,204	45	15,249
BEER BOARD	4	0.0631	921		921	3	924
AGRICULTURAL EXT	6	0.0946	1,382		1,382	4	1,386
SOIL & WATER	2	0.0315	461		461	1	462
SOCIAL SERVICES	128	2.0180	29,486		29,486	87	29,573

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

Activity - LIFE BENEFIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH	195	3.0743	44,920		44,920	133	45,053
PUBLIC LIBRARY	95	1.4977	21,884		21,884	65	21,949
PARKS	189	2.9797	43,538		43,538	129	43,667
ARTS COMMISSION	3	0.0473	691		691	2	693
PUBLIC WORKS	389	6.1390	89,702		89,702	266	89,968
SOLID WASTE	113	1.7910	26,170		26,170	77	26,247
HUMAN RELATIONS	2	0.0315	461		461	1	462
CARING FOR CHILDREN	6	0.0946	1,382		1,382	4	1,386
FARMERS MARKET	5	0.0788	1,152		1,152	3	1,155
MUNI AUDITORIUM	7	0.1104	1,613		1,613	5	1,618
STATE FAIR BD	11	0.1734	2,534		2,534	8	2,542
CONVENTION CTR	10	0.1577	2,304		2,304	7	2,311
WATER & SEWER	464	7.3152	106,888		106,888	316	107,204
BORDEAUX LONG-TERM CARE	240	3.7837	55,287		55,287	164	55,451
GENERAL HOSP	400	6.3062	92,144		92,144	273	92,417
METRO ACTION COM	53	0.8356	12,209		12,209	36	12,245
NCAC	8	0.1261	1,843		1,843	5	1,848
MDHA	1	0.0158	230		230	1	231
TAXI TRANSP & LICENSING	6	0.0946	1,382		1,382	4	1,386
EDUCATION	1,493	23.5372	343,929		343,929	1,021	344,950
COMMUNICATION CENTER	7	0.1104	1,613		1,613	5	1,618
ALL OTHER	4	0.0631	921		921	3	924
KNOWLES HOME	3	0.0473	691		691	2	693
SubTotal	6,343	100.0000	1,461,180		1,461,180	4,326	1,465,506
TOTAL	6,343	100.0000	1,461,180		1,461,180	4,326	1,465,506

Allocation Basis: NUMBER OF RETIRED EMPLOYEES (LESS UNKNOWNS)

Allocation Source: EBS REPORT ON PENSION PAYCHECK RECIPIENTS

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

Activity - UNEMPLOY COMP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	18,613.54	4.9650	20,358		20,358	60	20,418
DIRECTOR OF FINANCE	3,173.63	0.8465	3,471		3,471	10	3,481
DEPARTMENT OF LAW	5,117.28	1.3650	5,597		5,597	17	5,614
LEGISLATIVE	2,145.29	0.5722	2,346		2,346	7	2,353
ELECTIONS	93.30	0.0249	102		102		102
PLANNING COMM	6,050.00	1.6138	6,617		6,617	20	6,637
ASSESSOR PROP	7,150.00	1.9072	7,820		7,820	23	7,843
DISTRICT ATTOR	5,173.00	1.3798	5,658		5,658	17	5,675
CRIMINAL CT CLRK	16,500.00	4.4012	18,046		18,046	53	18,099
JUVENILE COURT	2,219.88	0.5921	2,428		2,428	7	2,435
GEN SESSIONS CT	5,036.74	1.3435	5,509		5,509	16	5,525
SHERIFF ADMIN	25,029.98	6.6765	27,375		27,375	81	27,456
POLICE	113,468.86	30.2667	124,100		124,100	366	124,466
FIRE	7,088.90	1.8909	7,753		7,753	23	7,776
AGRICULTURAL EXT	215.27	0.0574	235		235	1	236
SOCIAL SERVICES	1,744.60	0.4654	1,908		1,908	6	1,914
HEALTH	11,080.88	2.9557	12,119		12,119	36	12,155
PARKS	13,183.67	3.5166	14,419		14,419	43	14,462
PUBLIC WORKS	1,188.76	0.3171	1,300		1,300	4	1,304
STATE FAIR BD	2,640.21	0.7042	2,888		2,888	9	2,897
WATER & SEWER	5,421.18	1.4460	5,929		5,929	18	5,947
BORDEAUX LONG-TERM CARE	14,737.73	3.9311	16,119		16,119	48	16,167
GENERAL HOSP	95,077.84	25.3610	103,986		103,986	308	104,294
EDUCATION	-243.32	-0.0649	-266		-266	-1	-267
ALL OTHER	12,990.44	3.4651	14,208		14,208	42	14,250
SubTotal	374,897.66	100.0000	410,025		410,025	1,214	411,239
TOTAL	374,897.66	100.0000	410,025		410,025	1,214	411,239

Allocation Basis: UNEMPLOYMENT COSTS PER DEPARTMENT SERVED

Allocation Source: FY 2007 UNEMPLOYMENT COST REPORTS

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

Activity - COUNCIL PENSION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	100	100.0000	8,100		8,100	24	8,124
SubTotal	100	100.0000	8,100		8,100	24	8,124
TOTAL	100	100.0000	8,100		8,100	24	8,124

Allocation Basis: DIRECT ALLOCATION TO COUNCIL

Allocation Source: DIRECT ASSIGNED

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MAXIMUS
Schedule .5 - Allocation Summary
For Department EMPLOYEE BENEFITS

Receiving Department	Total	COUNTY PENSION	EDUCAT PENSION	CIVIL SVC PENS	POLICE/FIRE PEN	DEATH BENEFIT	HEALTH BENEFIT
GENERAL SERVICES	494,537	51,216	0	50,848	0	0	372,834
GENERAL SERVICES	20,418	0	0	0	0	0	0
DIRECTOR OF FINANCE	591,786	33,938	0	254,241	0	0	285,109
HUMAN RESOURCES	145,198	13,575	0	25,424	0	0	100,885
INFORMATION SYSTEMS	146,563	17,278	0	0	0	0	122,816
DEPARTMENT OF LAW	102,338	4,320	0	50,848	0	0	39,477
LEGISLATIVE	64,563	3,085	0	0	23,297	0	26,318
MAYOR	41,876	4,937	0	0	0	0	35,091
ELECTIONS	89,087	10,490	0	0	0	0	74,567
PLANNING COMM	204,179	19,746	0	25,424	0	0	144,747
REGISTER/DEEDS	41,876	4,937	0	0	0	0	35,091
HISTORICAL COMM	5,234	617	0	0	0	0	4,386
COMM ED ALLIANCE	31,406	3,702	0	0	0	0	26,318
ASSESSOR PROP	323,046	26,533	0	76,272	0	0	201,770
TRUSTEE	78,515	9,256	0	0	0	0	65,794
COUNTY CLERK	303,972	29,002	0	25,424	23,297	0	214,928
DISTRICT ATTOR	37,081	3,702	0	0	0	0	26,318
PUBLIC DEFENDER	26,172	3,085	0	0	0	0	21,932
JUVENILE CT CLRK	68,047	8,022	0	0	0	0	57,021
CIRCUIT CT CLERK	382,111	45,046	0	0	0	0	320,199
CRIMINAL CT CLRK	227,474	24,683	0	0	0	0	175,451
CLERK/MASTER	36,642	4,320	0	0	0	0	30,704
JUVENILE COURT	168,570	16,043	0	25,424	0	0	118,430
GEN SESSIONS CT	246,308	28,385	0	0	0	0	201,770
ST TRIAL COURTS	125,626	14,810	0	0	0	0	105,271
SHERIFF ADMIN	811,249	88,857	0	25,424	0	0	636,011
POLICE	9,714,057	475,140	0	50,848	4,589,410	0	4,250,312
FIRE	7,815,676	306,681	0	25,424	4,193,373	151,873	2,973,902
CODES ADMIN	395,085	39,493	0	50,848	0	0	289,495
BEER BOARD	20,937	2,468	0	0	0	0	17,545
AGRICULTURAL EXT	31,642	3,702	0	0	0	0	26,318
SOIL & WATER	10,469	1,234	0	0	0	0	8,773
SOCIAL SERVICES	671,916	78,984	0	0	0	0	561,445
HEALTH	1,057,668	119,710	0	25,424	0	0	855,326
PUBLIC LIBRARY	522,074	58,004	0	25,424	0	0	416,697
PARKS	1,150,476	112,922	0	127,120	23,297	0	829,008

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MAXIMUS
Schedule .5 - Allocation Summary
For Department EMPLOYEE BENEFITS

Receiving Department	Total	COUNTY PENSION	EDUCAT PENSION	CIVIL SVC PENS	POLICE/FIRE PEN	DEATH BENEFIT	HEALTH BENEFIT
ARTS COMMISSION	15,703	1,851	0	0	0	0	13,159
PUBLIC WORKS	3,614,327	201,112	0	1,613,934	0	0	1,708,009
SOLID WASTE	1,054,060	58,672	0	470,847	0	0	498,294
HUMAN RELATIONS	10,469	1,234	0	0	0	0	8,773
CARING FOR CHILDREN	31,406	3,702	0	0	0	0	26,318
FARMERS MARKET	26,172	3,085	0	0	0	0	21,932
MUNI AUDITORIUM	36,642	4,320	0	0	0	0	30,704
STATE FAIR BD	60,476	6,788	0	0	0	0	48,249
CONVENTION CTR	52,343	6,170	0	0	0	0	43,862
WATER & SEWER	3,376,256	264,104	0	889,843	23,297	50,625	2,035,236
BORDEAUX LONG-TERM	1,297,229	147,478	0	25,424	0	0	1,052,709
GENERAL HOSP	2,319,959	243,740	0	101,696	23,297	0	1,754,515
METRO ACTION COM	277,423	32,705	0	0	0	0	232,473
NCAC	41,876	4,937	0	0	0	0	35,091
MDHA	5,234	617	0	0	0	0	4,386
TAXI TRANSP & LICENSING	56,213	3,085	0	25,424	0	0	26,318
EDUCATION	20,822,401	886,106	11,593,720	1,449,174	0	0	6,548,718
COMMUNICATION CENTER	36,642	4,320	0	0	0	0	30,704
ALL OTHER	35,187	2,468	0	0	0	0	17,545
KNOWLES HOME	15,703	1,851	0	0	0	0	13,159
Direct Billed	0	0	0	0	0	0	0
Total	59,389,595	3,546,268	11,593,720	5,440,759	8,899,268	202,498	27,822,213

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MAXIMUS
Schedule .5 - Allocation Summary
For Department EMPLOYEE BENEFITS

Receiving Department	LIFE BENEFIT	UNEMPLOY COMP	COUNCIL PENSION
GENERAL SERVICES	19,639	0	0
GENERAL SERVICES	0	20,418	0
DIRECTOR OF FINANCE	15,017	3,481	0
HUMAN RESOURCES	5,314	0	0
INFORMATION SYSTEMS	6,469	0	0
DEPARTMENT OF LAW	2,079	5,614	0
LEGISLATIVE	1,386	2,353	8,124
MAYOR	1,848	0	0
ELECTIONS	3,928	102	0
PLANNING COMM	7,625	6,637	0
REGISTER/DEEDS	1,848	0	0
HISTORICAL COMM	231	0	0
COMM ED ALLIANCE	1,386	0	0
ASSESSOR PROP	10,628	7,843	0
TRUSTEE	3,465	0	0
COUNTY CLERK	11,321	0	0
DISTRICT ATTOR	1,386	5,675	0
PUBLIC DEFENDER	1,155	0	0
JUVENILE CT CLRK	3,004	0	0
CIRCUIT CT CLERK	16,866	0	0
CRIMINAL CT CLRK	9,241	18,099	0
CLERK/MASTER	1,618	0	0
JUVENILE COURT	6,238	2,435	0
GEN SESSIONS CT	10,628	5,525	0
ST TRIAL COURTS	5,545	0	0
SHERIFF ADMIN	33,501	27,456	0
POLICE	223,881	124,466	0
FIRE	156,647	7,776	0
CODES ADMIN	15,249	0	0
BEER BOARD	924	0	0
AGRICULTURAL EXT	1,386	236	0
SOIL & WATER	462	0	0
SOCIAL SERVICES	29,573	1,914	0
HEALTH	45,053	12,155	0
PUBLIC LIBRARY	21,949	0	0
PARKS	43,667	14,462	0

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MAXIMUS
Schedule .5 - Allocation Summary
For Department EMPLOYEE BENEFITS

Receiving Department	LIFE BENEFIT	UNEMPLOY COMP	COUNCIL PENSION
ARTS COMMISSION	693	0	0
PUBLIC WORKS	89,968	1,304	0
SOLID WASTE	26,247	0	0
HUMAN RELATIONS	462	0	0
CARING FOR CHILDREN	1,386	0	0
FARMERS MARKET	1,155	0	0
MUNI AUDITORIUM	1,618	0	0
STATE FAIR BD	2,542	2,897	0
CONVENTION CTR	2,311	0	0
WATER & SEWER	107,204	5,947	0
BORDEAUX LONG-TERM	55,451	16,167	0
GENERAL HOSP	92,417	104,294	0
METRO ACTION COM	12,245	0	0
NCAC	1,848	0	0
MDHA	231	0	0
TAXI TRANSP & LICENSING	1,386	0	0
EDUCATION	344,950	(267)	0
COMMUNICATION CENTER	1,618	0	0
ALL OTHER	924	14,250	0
KNOWLES HOME	693	0	0
Direct Billed	0	0	0
Total	1,465,506	411,239	8,124

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

POST AUDIT

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.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department POST AUDITS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,688,474			1,688,474
POST AUDITS		31	31	
SHARED SERVICES		(24)	(24)	
SHARED BUSINESS SERVICES		(57)	(57)	
FINANCE OPERATIONS		294	294	
PAYROLL		117	117	
OFFICE OF MANAGEMENT BUDGET		245	245	
INTERNAL AUDIT		89	89	
BUSINESS SOLUTIONS		157	157	
PURCHASING		641	641	
FINANCIAL ACCOUNTABILITY		56	56	
TREASURY		14	14	
GRANTS COORDINATION		35	35	
DEPARTMENT OF LAW		645	645	
Total Allocated Additions:		2,243	2,243	2,243
Total To Be Allocated:	1,688,474	2,243		1,690,717

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MAXIMUS
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				
DIRECTLY ASSIGNED EXPENSES	484,401	0	0	484,401
POST AUDIT EXPENSES	1,204,073	0	1,204,073	0
Departmental Totals				
Total Expenditures	1,688,474	0	1,204,073	484,401
Deductions				
Total Deductions	0	0	0	0
Functional Cost	1,688,474	0	1,204,073	484,401
Allocation Step 1				
1st Allocation	1,688,474	0	1,204,073	484,401
Allocation Step 2				
Inbound- All Others	2,243	2,243	0	0
Reallocate Admin Costs		(2,243)	1,600	643
2nd Allocation	2,243	0	1,600	643
Total For 005 POST AUDITS				
Total Allocated	1,690,717	0	1,205,673	485,044

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department POST AUDITS

Activity - POST AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	1,465	0.0808	973		973		973
POST AUDITS	47	0.0026	31		31		31
CORPORATE DUES	29	0.0016	19		19		19
EMPLOYEE HEALTH & WELLNESS	943	0.0520	626		626	1	627
SHARED SERVICES	535	0.0295	355		355		355
GENERAL SERVICES FACILITIES	9,065	0.5000	6,021		6,021	8	6,029
SHARED BUSINESS SERVICES	3,970	0.2190	2,637		2,637	4	2,641
CUSTOMER SERVICE	1,066	0.0588	708		708	1	709
FLEET MANAGEMENT	271,220	14.9605	180,136		180,136	240	180,376
POSTAL SERVICE	990	0.0546	658		658	1	659
RADIO SHOP	9,505	0.5243	6,313		6,313	8	6,321
DIRECTOR OF FINANCE	714	0.0394	474		474	1	475
MINORITY SMALL BUSINESS	498	0.0275	331		331		331
FINANCE OPERATIONS	2,016	0.1112	1,339		1,339	2	1,341
PAYROLL	548	0.0302	364		364		364
OFFICE OF MANAGEMENT BUDGET	1,400	0.0772	930		930	1	931
INTERNAL AUDIT	1,523	0.0840	1,012		1,012	1	1,013
BUSINESS SOLUTIONS	1,439	0.0794	956		956	1	957
DIV ISION OF REAL PROPERTY	1,902	0.1049	1,263		1,263	2	1,265
PURCHASING	748	0.0413	497		497	1	498
FINANCIAL ACCOUNTABILITY	445	0.0245	296		296		296
TREASURY	8,100	0.4468	5,380		5,380	7	5,387
GRANTS COORDINATION	473	0.0261	314		314		314
HUMAN RESOURCES	6,446	0.3556	4,281		4,281	6	4,287
INFORMATION SYSTEMS	9,815	0.5414	6,519		6,519	9	6,528
DEPARTMENT OF LAW	4,486	0.2474	2,979		2,979	4	2,983
CENTRAL RECORDS	337	0.0186	224		224		224
LEGISLATIVE	2,123	0.1171	1,410		1,410	2	1,412
MAYOR	3,988	0.2200	2,649		2,649	4	2,653
ELECTIONS	2,715	0.1498	1,803		1,803	2	1,805
SURPLUS PROPERTY	1,522	0.0840	1,011		1,011	1	1,012
PLANNING COMM	8,258	0.4555	5,485		5,485	7	5,492

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department POST AUDITS

Activity - POST AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADV PLAN/RSCH	623	0.0344	414		414	1	415
REGISTER/DEEDS	466	0.0257	310		310		310
HISTORICAL COMM	637	0.0351	423		423	1	424
COMM ED ALLIANCE	456	0.0252	303		303		303
GOVT ACCESS TV	219	0.0121	145		145		145
ASSESSOR PROP	1,012	0.0558	672		672	1	673
TRUSTEE	711	0.0392	472		472	1	473
COUNTY CLERK	1,595	0.0880	1,059		1,059	1	1,060
DISTRICT ATTOR	2,497	0.1377	1,658		1,658	2	1,660
DA DRUG ENF	1,805	0.0996	1,199		1,199	2	1,201
DA SPECIAL OPNS	116	0.0064	77		77		77
PUBLIC DEFENDER	824	0.0455	547		547	1	548
JUVENILE CT CLRK	631	0.0348	419		419	1	420
CIRCUIT CT CLERK	1,607	0.0886	1,067		1,067	1	1,068
CRIMINAL CT CLRK	1,187	0.0655	788		788	1	789
CLERK/MASTER	598	0.0330	397		397	1	398
JUVENILE COURT	8,616	0.4753	5,722		5,722	8	5,730
GEN SESSIONS CT	5,403	0.2980	3,588		3,588	5	3,593
ST TRIAL COURTS	6,829	0.3767	4,536		4,536	6	4,542
JUSTICE INFO SYS	3,372	0.1860	2,240		2,240	3	2,243
SHERIFF ADMIN	3,027	0.1670	2,010		2,010	3	2,013
SH COMM SERVICES	4	0.0002	3		3		3
SH FACILITY MTN	833	0.0459	553		553	1	554
SH WAREHOUSE	1,034	0.0570	687		687	1	688
SH CRIM JUST CTR	2,667	0.1471	1,771		1,771	2	1,773
SH HILL JAIL	1,133	0.0625	752		752	1	753
SH CORR WORK CTR	2,922	0.1612	1,941		1,941	3	1,944
SH TRANSPORTATION	489	0.0270	325		325		325
SH WARRANTS	908	0.0501	603		603	1	604
SH TRAINING ACAD	659	0.0364	438		438	1	439
SH DEBERRY	424	0.0234	282		282		282
SH LAW ENF BLOCK	292	0.0161	194		194		194

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department POST AUDITS

Activity - POST AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SH DAY REPORTING	1,257	0.0693	835		835	1	836
SH WORK RELEASE	287	0.0158	191		191		191
SH OTHER	719	0.0397	478		478	1	479
POLICE	41,649	2.2974	27,662		27,662	37	27,699
POLICE DRUG ENF	3,272	0.1805	2,173		2,173	3	2,176
FIRE	24,101	1.3294	16,007		16,007	21	16,028
CODES ADMIN	9,694	0.5347	6,438		6,438	9	6,447
BEER BOARD	1,210	0.0667	804		804	1	805
AGRICULTURAL EXT	386	0.0213	256		256		256
SOIL & WATER	363	0.0200	241		241		241
SOCIAL SERVICES	6,859	0.3783	4,556		4,556	6	4,562
HEALTH	30,548	1.6850	20,289		20,289	27	20,316
PUBLIC LIBRARY	15,463	0.8529	10,270		10,270	14	10,284
PARKS	43,790	2.4155	29,084		29,084	39	29,123
ARTS COMMISSION	1,057	0.0583	702		702	1	703
PUBLIC WORKS	15,619	0.8615	10,374		10,374	14	10,388
SOLID WASTE	9,143	0.5043	6,073		6,073	8	6,081
HUMAN RELATIONS	879	0.0485	584		584	1	585
ADA MANAGEMENT	134	0.0074	89		89		89
CARING FOR CHILDREN	54	0.0030	36		36		36
FARMERS MARKET	1,973	0.1088	1,310		1,310	2	1,312
MUNI AUDITORIUM	3,392	0.1871	2,253		2,253	3	2,256
STATE FAIR BD	7,331	0.4044	4,869		4,869	6	4,875
CONVENTION CTR	5,434	0.2997	3,609		3,609	5	3,614
SPORTS AUTHORITY	1,207	0.0666	802		802	1	803
WATER & SEWER	79,512	4.3859	52,809		52,809	70	52,879
STORM WATER	4,462	0.2461	2,964		2,964	4	2,968
BORDEAUX LONG-TERM CARE	42,510	2.3449	28,234		28,234	38	28,272
GENERAL HOSP	36,204	1.9970	24,046		24,046	32	24,078
METRO ACTION COM	21,124	1.1652	14,030		14,030	19	14,049
NCAC	23,847	1.3154	15,838		15,838	21	15,859
MDHA	17	0.0009	11		11		11

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department POST AUDITS

Activity - POST AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
METRO TRANSIT	798	0.0440	530		530	1	531
DES	136	0.0075	90		90		90
TAXI TRANSP & LICENSING	999	0.0551	664		664	1	665
EDUCATION	737,553	40.6837	489,858		489,858	650	490,508
SELF INSUR FUND	823	0.0454	547		547	1	548
ARENA	18	0.0010	12		12		12
COMMUNICATION CENTER	6,398	0.3529	4,249		4,249	6	4,255
ALL OTHER	214,227	11.8168	142,283		142,283	189	142,472
KNOWLES HOME	6,082	0.3355	4,039		4,039	5	4,044
CRIMINAL JUSTICE PLANNING	444	0.0245	295		295		295
SubTotal	1,812,902	100.0000	1,204,073		1,204,073	1,600	1,205,673
TOTAL	1,812,902	100.0000	1,204,073		1,204,073	1,600	1,205,673

Allocation Basis: TOTAL TRANSACTIONS BY FUND/DEPARTMENT

Allocation Source: FY 2007 FINANCE DEPT RECORDS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department POST AUDITS

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DIRECTOR OF FINANCE	97,265	20.0794	97,265		97,265	129	97,394
DIV ISION OF REAL PROPERTY	14,880	3.0718	14,880		14,880	20	14,900
HUMAN RESOURCES	177,986	36.7437	177,986		177,986	236	178,222
INFORMATION SYSTEMS	75,933	15.6756	75,933		75,933	101	76,034
PLANNING COMM	25,000	5.1610	25,000		25,000	33	25,033
FIRE	50,337	10.3916	50,337		50,337	67	50,404
SOCIAL SERVICES	22,500	4.6449	22,500		22,500	30	22,530
DES	20,500	4.2320	20,500		20,500	27	20,527
SubTotal	484,401	100.0000	484,401		484,401	643	485,044
TOTAL	484,401	100.0000	484,401		484,401	643	485,044

Allocation Basis: POST AUDIT DIRECT ASSIGN

Allocation Source: DIRECT ASSIGN

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MAXIMUS
Schedule .5 - Allocation Summary
For Department POST AUDITS

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
EMPLOYEE BENEFITS	973	973	0
POST AUDITS	31	31	0
CORPORATE DUES	19	19	0
EMPLOYEE HEALTH &	627	627	0
SHARED SERVICES	355	355	0
GENERAL SERVICES	6,029	6,029	0
SHARED BUSINESS	2,641	2,641	0
CUSTOMER SERVICE	709	709	0
FLEET MANAGEMENT	180,376	180,376	0
POSTAL SERVICE	659	659	0
RADIO SHOP	6,321	6,321	0
DIRECTOR OF FINANCE	97,869	475	97,394
MINORITY SMALL BUSINESS	331	331	0
FINANCE OPERATIONS	1,341	1,341	0
PAYROLL	364	364	0
OFFICE OF MANAGEMENT	931	931	0
INTERNAL AUDIT	1,013	1,013	0
BUSINESS SOLUTIONS	957	957	0
DIV ISION OF REAL	16,165	1,265	14,900
PURCHASING	498	498	0
FINANCIAL	296	296	0
TREASURY	5,387	5,387	0
GRANTS COORDINATION	314	314	0
HUMAN RESOURCES	182,509	4,287	178,222
INFORMATION SYSTEMS	82,562	6,528	76,034
DEPARTMENT OF LAW	2,983	2,983	0
CENTRAL RECORDS	224	224	0
LEGISLATIVE	1,412	1,412	0
MAYOR	2,653	2,653	0
ELECTIONS	1,805	1,805	0
SURPLUS PROPERTY	1,012	1,012	0
PLANNING COMM	30,525	5,492	25,033
ADV PLAN/RSCH	415	415	0
REGISTER/DEEDS	310	310	0
HISTORICAL COMM	424	424	0
COMM ED ALLIANCE	303	303	0

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MAXIMUS
Schedule .5 - Allocation Summary
For Department POST AUDITS

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
GOVT ACCESS TV	145	145	0
ASSESSOR PROP	673	673	0
TRUSTEE	473	473	0
COUNTY CLERK	1,060	1,060	0
DISTRICT ATTOR	1,660	1,660	0
DA DRUG ENF	1,201	1,201	0
DA SPECIAL OPNS	77	77	0
PUBLIC DEFENDER	548	548	0
JUVENILE CT CLRK	420	420	0
CIRCUIT CT CLERK	1,068	1,068	0
CRIMINAL CT CLRK	789	789	0
CLERK/MASTER	398	398	0
JUVENILE COURT	5,730	5,730	0
GEN SESSIONS CT	3,593	3,593	0
ST TRIAL COURTS	4,542	4,542	0
JUSTICE INFO SYS	2,243	2,243	0
SHERIFF ADMIN	2,013	2,013	0
SH COMM SERVICES	3	3	0
SH FACILITY MTN	554	554	0
SH WAREHOUSE	688	688	0
SH CRIM JUST CTR	1,773	1,773	0
SH HILL JAIL	753	753	0
SH CORR WORK CTR	1,944	1,944	0
SH TRANSPORTATION	325	325	0
SH WARRANTS	604	604	0
SH TRAINING ACAD	439	439	0
SH DEBERRY	282	282	0
SH LAW ENF BLOCK	194	194	0
SH DAY REPORTING	836	836	0
SH WORK RELEASE	191	191	0
SH OTHER	479	479	0
POLICE	27,699	27,699	0
POLICE DRUG ENF	2,176	2,176	0
FIRE	66,432	16,028	50,404
CODES ADMIN	6,447	6,447	0
BEER BOARD	805	805	0

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MAXIMUS
Schedule .5 - Allocation Summary
For Department POST AUDITS

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
AGRICULTURAL EXT	256	256	0
SOIL & WATER	241	241	0
SOCIAL SERVICES	27,092	4,562	22,530
HEALTH	20,316	20,316	0
PUBLIC LIBRARY	10,284	10,284	0
PARKS	29,123	29,123	0
ARTS COMMISSION	703	703	0
PUBLIC WORKS	10,388	10,388	0
SOLID WASTE	6,081	6,081	0
HUMAN RELATIONS	585	585	0
ADA MANAGEMENT	89	89	0
CARING FOR CHILDREN	36	36	0
FARMERS MARKET	1,312	1,312	0
MUNI AUDITORIUM	2,256	2,256	0
STATE FAIR BD	4,875	4,875	0
CONVENTION CTR	3,614	3,614	0
SPORTS AUTHORITY	803	803	0
WATER & SEWER	52,879	52,879	0
STORM WATER	2,968	2,968	0
BORDEAUX LONG-TERM	28,272	28,272	0
GENERAL HOSP	24,078	24,078	0
METRO ACTION COM	14,049	14,049	0
NCAC	15,859	15,859	0
MDHA	11	11	0
METRO TRANSIT	531	531	0
DES	20,617	90	20,527
TAXI TRANSP & LICENSING	665	665	0
EDUCATION	490,508	490,508	0
SELF INSUR FUND	548	548	0
ARENA	12	12	0
COMMUNICATION CENTER	4,255	4,255	0
ALL OTHER	142,472	142,472	0
KNOWLES HOME	4,044	4,044	0
CRIMINAL JUSTICE	295	295	0

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MAXIMUS
Schedule .5 - Allocation Summary
For Department POST AUDITS

Receiving Department	Total	POST AUDITS	INTERNAL AUDIT
Direct Billed	0	0	0
Total	1,690,717	1,205,673	485,044

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

CORPORATE DUES

NATURE AND EXTENT OF SERVICES

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

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department CORPORATE DUES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	273,542			273,542
POST AUDITS	19		19	
SHARED SERVICES		(6)	(6)	
SHARED BUSINESS SERVICES		(15)	(15)	
FINANCE OPERATIONS		79	79	
PAYROLL		31	31	
OFFICE OF MANAGEMENT BUDGET		66	66	
INTERNAL AUDIT		24	24	
BUSINESS SOLUTIONS		42	42	
PURCHASING		171	171	
FINANCIAL ACCOUNTABILITY		15	15	
TREASURY		3	3	
GRANTS COORDINATION		9	9	
Total Allocated Additions:	19	419	438	438
Total To Be Allocated:	273,561	419		273,980

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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	273,542	0	273,542
Departmental Totals			
Total Expenditures	273,542	0	273,542
Deductions			
Total Deductions	0	0	0
Functional Cost	273,542	0	273,542
Allocation Step 1			
Inbound- All Others	19	19	0
Reallocate Admin Costs		(19)	19
1st Allocation	273,561	0	273,561
Allocation Step 2			
Inbound- All Others	419	419	0
Reallocate Admin Costs		(419)	419
2nd Allocation	419	0	419
Total For 006 CORPORATE			
Total Allocated	273,980	0	273,980

MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department CORPORATE DUES

Activity - CORPORATE DUES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LEGISLATIVE	241,540	89.2801	244,235		244,235	374	244,609
MAYOR	29,002	10.7199	29,326		29,326	45	29,371
SubTotal	270,542	100.0000	273,561		273,561	419	273,980
TOTAL	270,542	100.0000	273,561		273,561	419	273,980

Allocation Basis: DIRECT IDENTIFICATION OF COST TO BENEFITING DEPART

Allocation Source: FINANCE DIVISION OF ACCOUNTS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department CORPORATE DUES

Receiving Department	Total	CORPORATE DUES
LEGISLATIVE	244,609	244,609
MAYOR	29,371	29,371
Direct Billed	0	0
Total	273,980	273,980

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

EMPLOYEE HEALTH AND WELLNESS

NATURE AND EXTENT OF SERVICES

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

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

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department EMPLOYEE HEALTH & WELLNESS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	649,345			649,345
POST AUDITS	626	1	627	
TREASURY		22	22	
LEGISLATIVE		3,067	3,067	
MAYOR		2,178	2,178	
Total Allocated Additions:	626	5,268	5,894	5,894
Total To Be Allocated:	649,971	5,268		655,239

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Schedule .3 - Costs Allocated By Activity

For Department EMPLOYEE HEALTH & WELLNESS

	Total	General & Admin	CLINIC	BENEFIT BOARD
Wages & Benefits				
SALARIES & WAGES	431,429	20,924	319,689	90,816
FRINGE BENEFITS	160,515	7,785	118,942	33,788
Other Expense & Cost				
CONTRACTUAL SERVICES	9,616	466	7,126	2,024
SUPPLIES	37,136	1,801	27,518	7,817
OTHER EXPENSES	10,649	516	7,891	2,242
Departmental Totals				
Total Expenditures	649,345	31,492	481,166	136,687
Deductions				
Total Deductions	0	0	0	0
Functional Cost	649,345	31,492	481,166	136,687
Allocation Step 1				
Inbound- All Others	626	626	0	0
Reallocate Admin Costs		(32,118)	25,013	7,105
1st Allocation	649,971	0	506,179	143,792
Allocation Step 2				
Inbound- All Others	5,268	5,268	0	0
Reallocate Admin Costs		(5,268)	4,103	1,165
2nd Allocation	5,268	0	4,103	1,165
Total For 009 EMPLOYEE				
Total Allocated	655,239	0	510,282	144,957

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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	1,499	0.6662	3,372	-137	3,235	27	3,262
PUBLIC DEFENDER	42	0.0187	94	-42	52	1	53
JUVENILE COURT	303	0.1347	682	-18	664	6	670
GEN SESSIONS CT	166	0.0738	373	-159	214	3	217
SHERIFF ADMIN	4,001	1.7782	9,001		9,001	73	9,074
POLICE	121,135	53.8246	272,450	-80,965	191,485	2,207	193,692
FIRE	77,662	34.5083	174,674	-60,573	114,101	1,416	115,517
CODES ADMIN	46	0.0204	103		103	1	104
SOCIAL SERVICES	1,220	0.5421	2,744	-255	2,489	22	2,511
HEALTH	4,222	1.8762	9,497		9,497	77	9,574
PARKS	3,654	1.6238	8,219	-1,643	6,576	67	6,643
PUBLIC WORKS	5,420	2.4084	12,191	-3,717	8,474	99	8,573
MUNI AUDITORIUM	175	0.0778	394		394	3	397
CONVENTION CTR	63	0.0280	142		142	1	143
WATER & SEWER	600	0.2667	1,350	-204	1,146	11	1,157
BORDEAUX LONG-TERM CARE	1,090	0.4845	2,452		2,452	20	2,472
METRO ACTION COM	2,665	1.1842	5,994		5,994	49	6,043
MDHA	139	0.0620	314	-111	203	3	206
EDUCATION	948	0.4214	2,133	-538	1,595	17	1,612
SubTotal	225,055	100.0000	506,179	-148,362	357,817	4,103	361,920
Direct Billed				148,362	148,362		148,362
TOTAL	225,055	100.0000	506,179		506,179	4,103	510,282

Allocation Basis: TOTAL CLINIC CHARGES

Allocation Source: HEALTH DEPARTMENT

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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	143,792		143,792	1,165	144,957
SubTotal	100	100.0000	143,792		143,792	1,165	144,957
TOTAL	100	100.0000	143,792		143,792	1,165	144,957

Allocation Basis: DIRECT ALLOCATION TO BENEFIT BOARD

Allocation Source: DIRECT ASSIGNED

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Schedule .5 - Allocation Summary

For Department EMPLOYEE HEALTH & WELLNESS

Receiving Department	Total	CLINIC	BENEFIT BOARD
GENERAL SERVICES	3,262	3,262	0
HUMAN RESOURCES	144,957	0	144,957
PUBLIC DEFENDER	53	53	0
JUVENILE COURT	670	670	0
GEN SESSIONS CT	217	217	0
SHERIFF ADMIN	9,074	9,074	0
POLICE	193,692	193,692	0
FIRE	115,517	115,517	0
CODES ADMIN	104	104	0
SOCIAL SERVICES	2,511	2,511	0
HEALTH	9,574	9,574	0
PARKS	6,643	6,643	0
PUBLIC WORKS	8,573	8,573	0
MUNI AUDITORIUM	397	397	0
CONVENTION CTR	143	143	0
WATER & SEWER	1,157	1,157	0
BORDEAUX LONG-TERM	2,472	2,472	0
METRO ACTION COM	6,043	6,043	0
MDHA	206	206	0
EDUCATION	1,612	1,612	0
Direct Billed	148,362	148,362	0
Total	655,239	510,282	144,957

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

GENERAL SERVICES OVERHEAD

NATURE AND EXTENT OF SERVICES

The General Services Overhead department was created as a central service function in FY-07 to properly allocate administrative costs to the various divisions within the General Services department.

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

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department GENERAL SERVICES OVERHEAD

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
BUILDING USE ALLOWANCE	221		221	
EMPLOYEE BENEFITS	493,078	1,459	494,537	
MINORITY SMALL BUSINESS ASSISTANCE		6,536	6,536	
Total Allocated Additions:	493,299	7,995	501,294	501,294
Total To Be Allocated:	493,299	7,995		501,294

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MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department GENERAL SERVICES OVERHEAD

	Total	General & Admin	GENERAL SERVICES
Other Expense & Cost			
GENERAL SERVICES OVERHEAD	0	0	0
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Functional Cost	0	0	0
Allocation Step 1			
Inbound- All Others	493,299	0	493,299
1st Allocation	493,299	0	493,299
Allocation Step 2			
Inbound- All Others	7,995	0	7,995
2nd Allocation	7,995	0	7,995
Total For 0101 GENERAL			
Total Allocated	501,294	0	501,294

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Schedule .4 - Detail Activity Allocations

For Department GENERAL SERVICES OVERHEAD

Activity - GENERAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHARED SERVICES	620,050	6.8740	33,909		33,909	550	34,459
GENERAL SERVICES FACILITIES	1,815,691	20.1291	99,297		99,297	1,609	100,906
SHARED BUSINESS SERVICES	1,258,623	13.9534	68,832		68,832	1,116	69,948
CUSTOMER SERVICE	326,651	3.6213	17,864		17,864	290	18,154
FLEET MANAGEMENT	3,897,927	43.2133	213,171		213,171	3,453	216,624
POSTAL SERVICE	180,044	1.9960	9,846		9,846	160	10,006
RADIO SHOP	640,731	7.1033	35,040		35,040	568	35,608
SURPLUS PROPERTY	280,495	3.1096	15,340		15,340	249	15,589
SubTotal	9,020,216	100.0000	493,299		493,299	7,995	501,294
TOTAL	9,020,216	100.0000	493,299		493,299	7,995	501,294

Allocation Basis: GENERAL SERVICES SALARIES

Allocation Source: EXPENDITURE REPORT

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MAXIMUS

Schedule .5 - Allocation Summary

For Department GENERAL SERVICES OVERHEAD

Receiving Department	Total	GENERAL SERVICES
SHARED SERVICES	34,459	34,459
GENERAL SERVICES	100,906	100,906
SHARED BUSINESS	69,948	69,948
CUSTOMER SERVICE	18,154	18,154
FLEET MANAGEMENT	216,624	216,624
POSTAL SERVICE	10,006	10,006
RADIO SHOP	35,608	35,608
SURPLUS PROPERTY	15,589	15,589
Direct Billed	0	0
Total	501,294	501,294

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION 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 2007, costs were allocated based on the number of invoices processed by department. The costs and revenues were taken from Government's CAFR for FY07.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,162,071			1,162,071
TRANSFER UNALLOWED	(2,850)			
Total Deductions:	(2,850)			(2,850)
POST AUDITS	355		355	
GENERAL SERVICES OVERHEAD	33,909	550	34,459	
GENERAL SERVICES FACILITIES		3,776	3,776	
SHARED BUSINESS SERVICES		(2,677)	(2,677)	
FINANCE OPERATIONS		409	409	
PAYROLL		163	163	
OFFICE OF MANAGEMENT BUDGET		341	341	
INTERNAL AUDIT		123	123	
BUSINESS SOLUTIONS		218	218	
PURCHASING		890	890	
FINANCIAL ACCOUNTABILITY		78	78	
TREASURY		44	44	
GRANTS COORDINATION		48	48	
INFORMATION SYSTEMS		(2,289)	(2,289)	
CENTRAL RECORDS		178	178	
LEGISLATIVE		5,112	5,112	
MAYOR		3,629	3,629	
Total Allocated Additions:	34,264	10,593	44,857	44,857
TRANSFER EXPENDED	693,400			
REVENUES	(1,950,600)			
Total Departmental Cost Adjustments:	(1,257,200)			(1,257,200)
Total To Be Allocated:	(63,715)	10,593		(53,122)

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

	Total	General & Admin	SHARED SERVICES
Wages & Benefits			
SALARIES & WAGES	620,051	0	620,051
FRINGE BENEFITS	249,355	0	249,355
Other Expense & Cost			
CONTRACTUAL SERVICES	251,922	0	251,922
SUPPLIES	13,666	0	13,666
OTHER EXPENSES	24,227	0	24,227
*TRANSFER UNALLOWED	2,850	2,850	0
Departmental Totals			
Total Expenditures	1,162,071	2,850	1,159,221
Deductions			
Total Deductions	(2,850)	(2,850)	0
Cost Adjustments			
TRANSFER EXPENDED	693,400	0	693,400
REVENUES	(1,950,600)	0	(1,950,600)
Functional Cost	(97,979)	0	(97,979)
Allocation Step 1			
Inbound- All Others	34,264	34,264	0
Reallocate Admin Costs		(34,264)	34,264
1st Allocation	(63,715)	0	(63,715)
Allocation Step 2			
Inbound- All Others	10,593	10,593	0
Reallocate Admin Costs		(10,593)	10,593
2nd Allocation	10,593	0	10,593
Total For 0102 SHARED			
Total Allocated	(53,122)	0	(53,122)

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

Activity - SHARED SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	19,127	0.9806	-625		-625		-625
POST AUDITS	744	0.0381	-24		-24		-24
CORPORATE DUES	198	0.0102	-6		-6		-6
GENERAL SERVICES FACILITIES	156,100	8.0027	-5,099		-5,099	857	-4,242
SHARED BUSINESS SERVICES	20,200	1.0356	-660		-660	111	-549
CUSTOMER SERVICE	3,700	0.1897	-121		-121	20	-101
FLEET MANAGEMENT	181,900	9.3253	-5,942		-5,942	998	-4,944
POSTAL SERVICE	11,200	0.5742	-366		-366	61	-305
RADIO SHOP	40,100	2.0558	-1,310		-1,310	220	-1,090
DIRECTOR OF FINANCE	1,400	0.0718	-46		-46	8	-38
MINORITY SMALL BUSINESS	1,400	0.0718	-46		-46	8	-38
FINANCE OPERATIONS	3,900	0.1999	-127		-127	21	-106
PAYROLL	2,600	0.1333	-85		-85	14	-71
OFFICE OF MANAGEMENT BUDGET	3,800	0.1948	-124		-124	21	-103
INTERNAL AUDIT	2,200	0.1128	-72		-72	12	-60
BUSINESS SOLUTIONS	2,300	0.1179	-75		-75	13	-62
DIV ISION OF REAL PROPERTY	3,900	0.1999	-127		-127	21	-106
PURCHASING	3,400	0.1743	-111		-111	19	-92
FINANCIAL ACCOUNTABILITY	700	0.0359	-23		-23	4	-19
TREASURY	1,600	0.0820	-52		-52	9	-43
GRANTS COORDINATION	500	0.0256	-16		-16	3	-13
HUMAN RESOURCES	21,200	1.0868	-692		-692	116	-576
INFORMATION SYSTEMS	91,600	4.6960	-2,992		-2,992	503	-2,489
DEPARTMENT OF LAW	38,000	1.9481	-1,241		-1,241	209	-1,032
LEGISLATIVE	2,600	0.1333	-85		-85	14	-71
MAYOR	9,100	0.4665	-297		-297	50	-247
ELECTIONS	6,200	0.3179	-203		-203	34	-169
SURPLUS PROPERTY	11,800	0.6049	-385		-385	65	-320
PLANNING COMM	12,500	0.6408	-408		-408	69	-339
HISTORICAL COMM	1,200	0.0615	-39		-39	7	-32
COMM ED ALLIANCE	1,000	0.0513	-33		-33	5	-28
DISTRICT ATTOR	39,300	2.0148	-1,284		-1,284	216	-1,068

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

Activity - SHARED SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC DEFENDER	2,100	0.1077	-69		-69	12	-57
JUVENILE CT CLRK	1,800	0.0923	-59		-59	10	-49
CLERK/MASTER	2,500	0.1282	-82		-82	14	-68
JUVENILE COURT	18,700	0.9587	-611		-611	103	-508
GEN SESSIONS CT	15,800	0.8100	-516		-516	87	-429
JUSTICE INFO SYS	3,000	0.1538	-98		-98	16	-82
POLICE	115,300	5.9110	-3,766		-3,766	633	-3,133
FIRE	66,900	3.4297	-2,185		-2,185	367	-1,818
CODES ADMIN	8,700	0.4460	-284		-284	48	-236
BEER BOARD	500	0.0256	-16		-16	3	-13
AGRICULTURAL EXT	500	0.0256	-16		-16	3	-13
SOIL & WATER	400	0.0205	-13		-13	2	-11
SOCIAL SERVICES	33,100	1.6969	-1,081		-1,081	182	-899
HEALTH	95,000	4.8703	-3,103		-3,103	521	-2,582
PUBLIC LIBRARY	132,300	6.7825	-4,321		-4,321	726	-3,595
PARKS	142,100	7.2849	-4,642		-4,642	780	-3,862
ARTS COMMISSION	4,700	0.2410	-154		-154	26	-128
PUBLIC WORKS	99,100	5.0805	-3,237		-3,237	544	-2,693
SOLID WASTE	24,800	1.2714	-810		-810	136	-674
HUMAN RELATIONS	2,700	0.1384	-88		-88	15	-73
FARMERS MARKET	6,700	0.3435	-219		-219	37	-182
MUNI AUDITORIUM	6,800	0.3486	-222		-222	37	-185
STATE FAIR BD	29,500	1.5124	-964		-964	162	-802
CONVENTION CTR	21,600	1.1074	-706		-706	119	-587
SPORTS AUTHORITY	700	0.0359	-23		-23	4	-19
WATER & SEWER	225,100	11.5399	-7,352		-7,352	1,230	-6,122
METRO ACTION COM	72,600	3.7219	-2,371		-2,371	398	-1,973
NCAC	71,600	3.6707	-2,339		-2,339	393	-1,946
METRO TRANSIT	80	0.0041	-3		-3		-3
TAXI TRANSP & LICENSING	200	0.0103	-7		-7	1	-6
COMMUNICATION CENTER	17,900	0.9177	-585		-585	98	-487
ALL OTHER	32,051	1.6431	-1,047		-1,047	176	-871

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

Activity - SHARED SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CRIMINAL JUSTICE PLANNING	300	0.0154	-10		-10	2	-8
SubTotal	1,950,600	100.0000	-63,715		-63,715	10,593	-53,122
TOTAL	1,950,600	100.0000	-63,715		-63,715	10,593	-53,122

Allocation Basis: SHARED SERVICES BILLINGS

Allocation Source: GENERAL SERVICES RECORDS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department SHARED SERVICES

Receiving Department	Total	SHARED SERVICES
EMPLOYEE BENEFITS	(625)	(625)
POST AUDITS	(24)	(24)
CORPORATE DUES	(6)	(6)
GENERAL SERVICES	(4,242)	(4,242)
SHARED BUSINESS	(549)	(549)
CUSTOMER SERVICE	(101)	(101)
FLEET MANAGEMENT	(4,944)	(4,944)
POSTAL SERVICE	(305)	(305)
RADIO SHOP	(1,090)	(1,090)
DIRECTOR OF FINANCE	(38)	(38)
MINORITY SMALL BUSINESS	(38)	(38)
FINANCE OPERATIONS	(106)	(106)
PAYROLL	(71)	(71)
OFFICE OF MANAGEMENT	(103)	(103)
INTERNAL AUDIT	(60)	(60)
BUSINESS SOLUTIONS	(62)	(62)
DIV ISION OF REAL	(106)	(106)
PURCHASING	(92)	(92)
FINANCIAL	(19)	(19)
TREASURY	(43)	(43)
GRANTS COORDINATION	(13)	(13)
HUMAN RESOURCES	(576)	(576)
INFORMATION SYSTEMS	(2,489)	(2,489)
DEPARTMENT OF LAW	(1,032)	(1,032)
LEGISLATIVE	(71)	(71)
MAYOR	(247)	(247)
ELECTIONS	(169)	(169)
SURPLUS PROPERTY	(320)	(320)
PLANNING COMM	(339)	(339)
HISTORICAL COMM	(32)	(32)
COMM ED ALLIANCE	(28)	(28)
DISTRICT ATTOR	(1,068)	(1,068)
PUBLIC DEFENDER	(57)	(57)
JUVENILE CT CLRK	(49)	(49)
CLERK/MASTER	(68)	(68)
JUVENILE COURT	(508)	(508)

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MAXIMUS
Schedule .5 - Allocation Summary
For Department SHARED SERVICES

Receiving Department	Total	SHARED SERVICES
GEN SESSIONS CT	(429)	(429)
JUSTICE INFO SYS	(82)	(82)
POLICE	(3,133)	(3,133)
FIRE	(1,818)	(1,818)
CODES ADMIN	(236)	(236)
BEER BOARD	(13)	(13)
AGRICULTURAL EXT	(13)	(13)
SOIL & WATER	(11)	(11)
SOCIAL SERVICES	(899)	(899)
HEALTH	(2,582)	(2,582)
PUBLIC LIBRARY	(3,595)	(3,595)
PARKS	(3,862)	(3,862)
ARTS COMMISSION	(128)	(128)
PUBLIC WORKS	(2,693)	(2,693)
SOLID WASTE	(674)	(674)
HUMAN RELATIONS	(73)	(73)
FARMERS MARKET	(182)	(182)
MUNI AUDITORIUM	(185)	(185)
STATE FAIR BD	(802)	(802)
CONVENTION CTR	(587)	(587)
SPORTS AUTHORITY	(19)	(19)
WATER & SEWER	(6,122)	(6,122)
METRO ACTION COM	(1,973)	(1,973)
NCAC	(1,946)	(1,946)
METRO TRANSIT	(3)	(3)
TAXI TRANSP & LICENSING	(6)	(6)
COMMUNICATION CENTER	(487)	(487)
ALL OTHER	(871)	(871)
CRIMINAL JUSTICE	(8)	(8)
Direct Billed	0	0

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MAXIMUS
Schedule .5 - Allocation Summary
For Department SHARED SERVICES

Receiving Department	Total	SHARED SERVICES
Total	(53,122)	(53,122)

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION 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 FY07 CAFR.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department GENERAL SERVICES FACILITIES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,812,673			16,812,673
TRANSFER UNALLOWED	(150)			
Total Deductions:	(150)			(150)
BUILDING USE ALLOWANCE	50,099		50,099	
EMPLOYEE BENEFITS	20,358	60	20,418	
POST AUDITS	6,021	8	6,029	
EMPLOYEE HEALTH & WELLNESS	3,235	27	3,262	
GENERAL SERVICES OVERHEAD	99,297	1,609	100,906	
SHARED SERVICES	(5,099)	857	(4,242)	
GENERAL SERVICES FACILITIES		2,915	2,915	
SHARED BUSINESS SERVICES		(10,367)	(10,367)	
CUSTOMER SERVICE		(15)	(15)	
FLEET MANAGEMENT		99,735	99,735	
POSTAL SERVICE		33	33	
RADIO SHOP		2,554	2,554	
FINANCE OPERATIONS		3,448	3,448	
PAYROLL		1,373	1,373	
OFFICE OF MANAGEMENT BUDGET		2,874	2,874	
INTERNAL AUDIT		1,040	1,040	
BUSINESS SOLUTIONS		1,837	1,837	
PURCHASING		7,508	7,508	
FINANCIAL ACCOUNTABILITY		656	656	
TREASURY		1,026	1,026	
GRANTS COORDINATION		406	406	
HUMAN RESOURCES		(2,173)	(2,173)	
INFORMATION SYSTEMS		(5,284)	(5,284)	
DEPARTMENT OF LAW		32,657	32,657	
LEGISLATIVE		11,976	11,976	
MAYOR		8,503	8,503	

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Schedule .2 - Costs To Be Allocated

For Department GENERAL SERVICES FACILITIES

Total Allocated Additions:	173,911	163,263	337,174	337,174
TRANSFER EXPENDED	980,200			
OPERATING REVENUE	(16,946,084)			
Total Departmental Cost Adjustments:	(15,965,884)			(15,965,884)
Total To Be Allocated:	1,020,550	163,263		1,183,813

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MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department GENERAL SERVICES FACILITIES

	Total	General & Admin	BUILDINGS & SECURITY
Wages & Benefits			
SALARIES & WAGES	1,815,691	0	1,815,691
FRINGE BENEFITS	707,708	0	707,708
Other Expense & Cost			
CONTRACTUAL SERVICES	13,362,140	0	13,362,140
SUPPLIES	430,255	0	430,255
OTHER EXPENSES	496,729	0	496,729
*TRANSFER UNALLOWED	150	150	0
Departmental Totals			
Total Expenditures	16,812,673	150	16,812,523
Deductions			
Total Deductions	(150)	(150)	0
Cost Adjustments			
TRANSFER EXPENDED	980,200	0	980,200
OPERATING REVENUE	(16,946,084)	0	(16,946,084)
Functional Cost	846,639	0	846,639
Allocation Step 1			
Inbound- All Others	173,911	173,911	0
Reallocate Admin Costs		(173,911)	173,911
1st Allocation	1,020,550	0	1,020,550
Allocation Step 2			
Inbound- All Others	163,263	163,263	0
Reallocate Admin Costs		(163,263)	163,263
2nd Allocation	163,263	0	163,263
Total For 012 GENERAL			
Total Allocated	1,183,813	0	1,183,813

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

Activity - BUILDINGS & SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHARED SERVICES	62,697	0.3700	3,776		3,776		3,776
GENERAL SERVICES FACILITIES	48,398	0.2856	2,915		2,915		2,915
SHARED BUSINESS SERVICES	147,093	0.8680	8,858		8,858	1,426	10,284
CUSTOMER SERVICE	33,698	0.1989	2,029		2,029	327	2,356
FLEET MANAGEMENT	897,964	5.2989	54,078		54,078	8,708	62,786
POSTAL SERVICE	10,599	0.0625	638		638	103	741
RADIO SHOP	250,089	1.4758	15,061		15,061	2,425	17,486
DIRECTOR OF FINANCE	38,398	0.2266	2,312		2,312	372	2,684
MINORITY SMALL BUSINESS	8,699	0.0513	524		524	84	608
FINANCE OPERATIONS	74,297	0.4384	4,474		4,474	721	5,195
PAYROLL	48,798	0.2880	2,939		2,939	473	3,412
OFFICE OF MANAGEMENT BUDGET	69,696	0.4113	4,197		4,197	676	4,873
INTERNAL AUDIT	41,498	0.2449	2,499		2,499	402	2,901
BUSINESS SOLUTIONS	43,698	0.2579	2,632		2,632	424	3,056
DIV ISION OF REAL PROPERTY	50,798	0.2998	3,059		3,059	493	3,552
PURCHASING	67,797	0.4001	4,083		4,083	657	4,740
FINANCIAL ACCOUNTABILITY	14,599	0.0862	879		879	142	1,021
TREASURY	56,098	0.3310	3,378		3,378	544	3,922
GRANTS COORDINATION	9,599	0.0566	578		578	93	671
HUMAN RESOURCES	224,291	1.3236	13,508		13,508	2,175	15,683
INFORMATION SYSTEMS	454,881	2.6843	27,395		27,395	4,411	31,806
DEPARTMENT OF LAW	153,194	0.9040	9,226		9,226	1,486	10,712
LEGISLATIVE	546,978	3.2278	32,941		32,941	5,305	38,246
MAYOR	375,885	2.2181	22,637		22,637	3,645	26,282
ELECTIONS	415,284	2.4506	25,010		25,010	4,027	29,037
SURPLUS PROPERTY	201,292	1.1878	12,122		12,122	1,952	14,074
PLANNING COMM	101,496	0.5989	6,112		6,112	984	7,096
REGISTER/DEEDS	2,599	0.0153	157		157	25	182
ASSESSOR PROP	118,295	0.6981	7,124		7,124	1,147	8,271
TRUSTEE	30,898	0.1823	1,861		1,861	300	2,161
COUNTY CLERK	232,890	1.3743	14,025		14,025	2,259	16,284
DISTRICT ATTOR	32,398	0.1912	1,951		1,951	314	2,265

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

Activity - BUILDINGS & SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC DEFENDER	34,398	0.2030	2,072		2,072	334	2,406
JUVENILE CT CLRK	52,697	0.3110	3,174		3,174	511	3,685
CIRCUIT CT CLERK	855,766	5.0499	51,537		51,537	8,299	59,836
CRIMINAL CT CLRK	344,186	2.0311	20,728		20,728	3,338	24,066
CLERK/MASTER	370,885	2.1886	22,336		22,336	3,597	25,933
JUVENILE COURT	372,685	2.1992	22,444		22,444	3,614	26,058
GEN SESSIONS CT	1,237,950	7.3052	74,554		74,554	12,005	86,559
ST TRIAL COURTS	1,053,258	6.2154	63,431		63,431	10,214	73,645
JUSTICE INFO SYS	1,999	0.0118	120		120	19	139
SHERIFF ADMIN	1,558,538	9.1970	93,860		93,860	15,114	108,974
POLICE	3,165,075	18.6775	190,614		190,614	30,696	221,310
FIRE	301,188	1.7773	18,139		18,139	2,921	21,060
CODES ADMIN	112,595	0.6644	6,781		6,781	1,092	7,873
BEER BOARD	29,998	0.1770	1,807		1,807	291	2,098
AGRICULTURAL EXT	33,999	0.2006	2,048		2,048	330	2,378
SOIL & WATER	17,099	0.1009	1,030		1,030	166	1,196
SOCIAL SERVICES	255,591	1.5083	15,393		15,393	2,479	17,872
HEALTH	208,642	1.2312	12,565		12,565	2,023	14,588
PUBLIC LIBRARY	20,998	0.1239	1,265		1,265	204	1,469
PARKS	209,091	1.2339	12,592		12,592	2,028	14,620
ARTS COMMISSION	44,898	0.2649	2,704		2,704	435	3,139
PUBLIC WORKS	99	0.0006	6		6	1	7
HUMAN RELATIONS	38,298	0.2260	2,306		2,306	371	2,677
WATER & SEWER	19,999	0.1180	1,204		1,204	194	1,398
TAXI TRANSP & LICENSING	51,797	0.3057	3,119		3,119	502	3,621
EDUCATION	576,577	3.4024	34,723		34,723	5,592	40,315
COMMUNICATION CENTER	117,295	0.6922	7,064		7,064	1,138	8,202
ALL OTHER	947,862	5.5934	57,083		57,083	9,192	66,275
CRIMINAL JUSTICE PLANNING	47,698	0.2815	2,873		2,873	463	3,336
SubTotal	16,946,083	100.0000	1,020,550		1,020,550	163,263	1,183,813
TOTAL	16,946,083	100.0000	1,020,550		1,020,550	163,263	1,183,813

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Schedule .4 - Detail Activity Allocations

For Department GENERAL SERVICES FACILITIES

Allocation Basis: GENERAL SERVICES BILLINGS

Allocation Source: FINANCE

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

Receiving Department	Total	BUILDINGS &
SHARED SERVICES	3,776	3,776
GENERAL SERVICES	2,915	2,915
SHARED BUSINESS	10,284	10,284
CUSTOMER SERVICE	2,356	2,356
FLEET MANAGEMENT	62,786	62,786
POSTAL SERVICE	741	741
RADIO SHOP	17,486	17,486
DIRECTOR OF FINANCE	2,684	2,684
MINORITY SMALL BUSINESS	608	608
FINANCE OPERATIONS	5,195	5,195
PAYROLL	3,412	3,412
OFFICE OF MANAGEMENT	4,873	4,873
INTERNAL AUDIT	2,901	2,901
BUSINESS SOLUTIONS	3,056	3,056
DIV ISION OF REAL	3,552	3,552
PURCHASING	4,740	4,740
FINANCIAL	1,021	1,021
TREASURY	3,922	3,922
GRANTS COORDINATION	671	671
HUMAN RESOURCES	15,683	15,683
INFORMATION SYSTEMS	31,806	31,806
DEPARTMENT OF LAW	10,712	10,712
LEGISLATIVE	38,246	38,246
MAYOR	26,282	26,282
ELECTIONS	29,037	29,037
SURPLUS PROPERTY	14,074	14,074
PLANNING COMM	7,096	7,096
REGISTER/DEEDS	182	182
ASSESSOR PROP	8,271	8,271
TRUSTEE	2,161	2,161
COUNTY CLERK	16,284	16,284
DISTRICT ATTOR	2,265	2,265
PUBLIC DEFENDER	2,406	2,406
JUVENILE CT CLRK	3,685	3,685
CIRCUIT CT CLERK	59,836	59,836
CRIMINAL CT CLRK	24,066	24,066

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Schedule .5 - Allocation Summary
For Department GENERAL SERVICES FACILITIES

Receiving Department	Total	BUILDINGS &
CLERK/MASTER	25,933	25,933
JUVENILE COURT	26,058	26,058
GEN SESSIONS CT	86,559	86,559
ST TRIAL COURTS	73,645	73,645
JUSTICE INFO SYS	139	139
SHERIFF ADMIN	108,974	108,974
POLICE	221,310	221,310
FIRE	21,060	21,060
CODES ADMIN	7,873	7,873
BEER BOARD	2,098	2,098
AGRICULTURAL EXT	2,378	2,378
SOIL & WATER	1,196	1,196
SOCIAL SERVICES	17,872	17,872
HEALTH	14,588	14,588
PUBLIC LIBRARY	1,469	1,469
PARKS	14,620	14,620
ARTS COMMISSION	3,139	3,139
PUBLIC WORKS	7	7
HUMAN RELATIONS	2,677	2,677
WATER & SEWER	1,398	1,398
TAXI TRANSP & LICENSING	3,621	3,621
EDUCATION	40,315	40,315
COMMUNICATION CENTER	8,202	8,202
ALL OTHER	66,275	66,275
CRIMINAL JUSTICE	3,336	3,336
Direct Billed	0	0
Total	1,183,813	1,183,813

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION 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 FY07 CAFR

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department SHARED BUSINESS SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,309,202			2,309,202
TRANSFER	(600)			
Total Deductions:	(600)			(600)
BUILDING USE ALLOWANCE	17,896		17,896	
POST AUDITS	2,637	4	2,641	
GENERAL SERVICES OVERHEAD	68,832	1,116	69,948	
SHARED SERVICES	(660)	111	(549)	
GENERAL SERVICES FACILITIES	8,858	1,426	10,284	
CUSTOMER SERVICE		(5)	(5)	
FLEET MANAGEMENT		7,581	7,581	
POSTAL SERVICE		178	178	
RADIO SHOP		142	142	
FINANCE OPERATIONS		451	451	
PAYROLL		179	179	
OFFICE OF MANAGEMENT BUDGET		376	376	
INTERNAL AUDIT		136	136	
BUSINESS SOLUTIONS		240	240	
PURCHASING		981	981	
FINANCIAL ACCOUNTABILITY		86	86	
TREASURY		160	160	
GRANTS COORDINATION		53	53	
INFORMATION SYSTEMS		(5,610)	(5,610)	
CENTRAL RECORDS		233	233	
LEGISLATIVE		8,508	8,508	
MAYOR		6,040	6,040	
Total Allocated Additions:	97,563	22,386	119,949	119,949
OPERATING REVENUE	(2,540,731)			
Total Departmental Cost Adjustments:	(2,540,731)			(2,540,731)
Total To Be Allocated:	(134,566)	22,386		(112,180)

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Schedule .3 - Costs Allocated By Activity

For Department SHARED BUSINESS SERVICES

	Total	General & Admin	SHARED BUSINESS
Wages & Benefits			
SALARIES & WAGES	1,258,624	0	1,258,624
FRINGE BENEFITS	465,063	0	465,063
Other Expense & Cost			
CONTRACTUAL SERVICES	529,039	0	529,039
SUPPLIES	39,667	0	39,667
OTHER EXPENSES	16,209	0	16,209
*TRANSFER	600	600	0
Departmental Totals			
Total Expenditures	2,309,202	600	2,308,602
Deductions			
Total Deductions	(600)	(600)	0
Cost Adjustments			
OPERATING REVENUE	(2,540,731)	0	(2,540,731)
Functional Cost	(232,129)	0	(232,129)
Allocation Step 1			
Inbound- All Others	97,563	97,563	0
Reallocate Admin Costs		(97,563)	97,563
1st Allocation	(134,566)	0	(134,566)
Allocation Step 2			
Inbound- All Others	22,386	22,386	0
Reallocate Admin Costs		(22,386)	22,386
2nd Allocation	22,386	0	22,386
Total For 011 SHARED			
Total Allocated	(112,180)	0	(112,180)

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

Activity - SHARED BUSINESS SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	27,585	1.0857	-1,461		-1,461		-1,461
POST AUDITS	1,073	0.0423	-57		-57		-57
CORPORATE DUES	286	0.0113	-15		-15		-15
SHARED SERVICES	50,550	1.9896	-2,677		-2,677		-2,677
GENERAL SERVICES FACILITIES	195,733	7.7038	-10,367		-10,367		-10,367
CUSTOMER SERVICE	20,205	0.7952	-1,070		-1,070	200	-870
FLEET MANAGEMENT	266,318	10.4820	-14,105		-14,105	2,632	-11,473
POSTAL SERVICE	22,150	0.8718	-1,173		-1,173	219	-954
RADIO SHOP	129,384	5.0924	-6,853		-6,853	1,278	-5,575
DIRECTOR OF FINANCE	21,517	0.8469	-1,140		-1,140	213	-927
MINORITY SMALL BUSINESS	14,435	0.5682	-765		-765	143	-622
FINANCE OPERATIONS	59,586	2.3452	-3,156		-3,156	589	-2,567
PAYROLL	37,983	1.4950	-2,012		-2,012	375	-1,637
OFFICE OF MANAGEMENT BUDGET	55,040	2.1663	-2,915		-2,915	544	-2,371
INTERNAL AUDIT	31,226	1.2290	-1,654		-1,654	309	-1,345
BUSINESS SOLUTIONS	34,400	1.3540	-1,822		-1,822	340	-1,482
DIV ISION OF REAL PROPERTY	50,371	1.9826	-2,668		-2,668	498	-2,170
PURCHASING	52,931	2.0833	-2,803		-2,803	523	-2,280
FINANCIAL ACCOUNTABILITY	11,569	0.4553	-613		-613	114	-499
TREASURY	33,171	1.3056	-1,757		-1,757	328	-1,429
GRANTS COORDINATION	8,088	0.3183	-428		-428	80	-348
HUMAN RESOURCES	89,508	3.5230	-4,741		-4,741	884	-3,857
INFORMATION SYSTEMS	732,131	28.8161	-38,779		-38,779	7,232	-31,547
DEPARTMENT OF LAW	2,062	0.0812	-109		-109	20	-89
LEGISLATIVE	2,550	0.1004	-135		-135	25	-110
MAYOR	56,725	2.2326	-3,004		-3,004	561	-2,443
ELECTIONS	7,678	0.3022	-407		-407	76	-331
SURPLUS PROPERTY	24,484	0.9637	-1,297		-1,297	242	-1,055
PLANNING COMM	1,371	0.0540	-73		-73	14	-59
REGISTER/DEEDS	511	0.0201	-27		-27	5	-22
HISTORICAL COMM	604	0.0238	-32		-32	6	-26
COMM ED ALLIANCE	1,023	0.0403	-54		-54	10	-44

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

Activity - SHARED BUSINESS SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ASSESSOR PROP	102	0.0040	-5		-5	1	-4
TRUSTEE	2,047	0.0806	-108		-108	20	-88
COUNTY CLERK	4,033	0.1588	-214		-214	40	-174
DISTRICT ATTOR	3,141	0.1236	-166		-166	31	-135
PUBLIC DEFENDER	307	0.0121	-16		-16	3	-13
JUVENILE CT CLRK	307	0.0121	-16		-16	3	-13
CIRCUIT CT CLERK	6,347	0.2498	-336		-336	63	-273
CRIMINAL CT CLRK	3,118	0.1228	-165		-165	31	-134
CLERK/MASTER	102	0.0040	-5		-5	1	-4
JUVENILE COURT	511	0.0201	-27		-27	5	-22
GEN SESSIONS CT	7,612	0.2996	-403		-403	75	-328
ST TRIAL COURTS	3,699	0.1456	-196		-196	37	-159
JUSTICE INFO SYS	616	0.0243	-33		-33	6	-27
SHERIFF ADMIN	2,457	0.0967	-130		-130	24	-106
POLICE	10,865	0.4276	-575		-575	107	-468
FIRE	8,571	0.3374	-454		-454	85	-369
CODES ADMIN	1,950	0.0768	-103		-103	19	-84
BEER BOARD	204	0.0081	-11		-11	2	-9
AGRICULTURAL EXT	102	0.0040	-5		-5	1	-4
SOCIAL SERVICES	511	0.0201	-27		-27	5	-22
HEALTH	7,166	0.2821	-380		-380	71	-309
PUBLIC LIBRARY	4,624	0.1820	-245		-245	46	-199
PARKS	16,101	0.6337	-853		-853	159	-694
ARTS COMMISSION	2,813	0.1107	-149		-149	28	-121
PUBLIC WORKS	7,935	0.3123	-420		-420	78	-342
SOLID WASTE	1,693	0.0667	-90		-90	17	-73
HUMAN RELATIONS	770	0.0303	-41		-41	8	-33
FARMERS MARKET	102	0.0040	-5		-5	1	-4
MUNI AUDITORIUM	204	0.0081	-11		-11	2	-9
STATE FAIR BD	1,842	0.0725	-98		-98	18	-80
CONVENTION CTR	2,288	0.0901	-121		-121	23	-98
SPORTS AUTHORITY	204	0.0081	-11		-11	2	-9

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

Activity - SHARED BUSINESS SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
WATER & SEWER	32,659	1.2854	-1,730		-1,730	323	-1,407
BORDEAUX LONG-TERM CARE	4,165	0.1640	-221		-221	41	-180
METRO ACTION COM	4,708	0.1853	-249		-249	47	-202
NCAC	2,198	0.0865	-116		-116	22	-94
METRO TRANSIT	114	0.0045	-6		-6	1	-5
TAXI TRANSP & LICENSING	204	0.0081	-11		-11	2	-9
EDUCATION	12,592	0.4956	-667		-667	124	-543
COMMUNICATION CENTER	281,140	11.0653	-14,890		-14,890	2,778	-12,112
ALL OTHER	57,520	2.2639	-3,046		-3,046	568	-2,478
CRIMINAL JUSTICE PLANNING	799	0.0315	-42		-42	8	-34
SubTotal	2,540,731	100.0000	-134,566		-134,566	22,386	-112,180
TOTAL	2,540,731	100.0000	-134,566		-134,566	22,386	-112,180

Allocation Basis: SHARED BUSINESS CHARGES

Allocation Source: FINANCE DEPARTMENT

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

Receiving Department	Total	SHARED BUSINESS
EMPLOYEE BENEFITS	(1,461)	(1,461)
POST AUDITS	(57)	(57)
CORPORATE DUES	(15)	(15)
SHARED SERVICES	(2,677)	(2,677)
GENERAL SERVICES	(10,367)	(10,367)
CUSTOMER SERVICE	(870)	(870)
FLEET MANAGEMENT	(11,473)	(11,473)
POSTAL SERVICE	(954)	(954)
RADIO SHOP	(5,575)	(5,575)
DIRECTOR OF FINANCE	(927)	(927)
MINORITY SMALL BUSINESS	(622)	(622)
FINANCE OPERATIONS	(2,567)	(2,567)
PAYROLL	(1,637)	(1,637)
OFFICE OF MANAGEMENT	(2,371)	(2,371)
INTERNAL AUDIT	(1,345)	(1,345)
BUSINESS SOLUTIONS	(1,482)	(1,482)
DIV ISION OF REAL	(2,170)	(2,170)
PURCHASING	(2,280)	(2,280)
FINANCIAL	(499)	(499)
TREASURY	(1,429)	(1,429)
GRANTS COORDINATION	(348)	(348)
HUMAN RESOURCES	(3,857)	(3,857)
INFORMATION SYSTEMS	(31,547)	(31,547)
DEPARTMENT OF LAW	(89)	(89)
LEGISLATIVE	(110)	(110)
MAYOR	(2,443)	(2,443)
ELECTIONS	(331)	(331)
SURPLUS PROPERTY	(1,055)	(1,055)
PLANNING COMM	(59)	(59)
REGISTER/DEEDS	(22)	(22)
HISTORICAL COMM	(26)	(26)
COMM ED ALLIANCE	(44)	(44)
ASSESSOR PROP	(4)	(4)
TRUSTEE	(88)	(88)
COUNTY CLERK	(174)	(174)
DISTRICT ATTOR	(135)	(135)

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

Receiving Department	Total	SHARED BUSINESS
PUBLIC DEFENDER	(13)	(13)
JUVENILE CT CLRK	(13)	(13)
CIRCUIT CT CLERK	(273)	(273)
CRIMINAL CT CLRK	(134)	(134)
CLERK/MASTER	(4)	(4)
JUVENILE COURT	(22)	(22)
GEN SESSIONS CT	(328)	(328)
ST TRIAL COURTS	(159)	(159)
JUSTICE INFO SYS	(27)	(27)
SHERIFF ADMIN	(106)	(106)
POLICE	(468)	(468)
FIRE	(369)	(369)
CODES ADMIN	(84)	(84)
BEER BOARD	(9)	(9)
AGRICULTURAL EXT	(4)	(4)
SOCIAL SERVICES	(22)	(22)
HEALTH	(309)	(309)
PUBLIC LIBRARY	(199)	(199)
PARKS	(694)	(694)
ARTS COMMISSION	(121)	(121)
PUBLIC WORKS	(342)	(342)
SOLID WASTE	(73)	(73)
HUMAN RELATIONS	(33)	(33)
FARMERS MARKET	(4)	(4)
MUNI AUDITORIUM	(9)	(9)
STATE FAIR BD	(80)	(80)
CONVENTION CTR	(98)	(98)
SPORTS AUTHORITY	(9)	(9)
WATER & SEWER	(1,407)	(1,407)
BORDEAUX LONG-TERM	(180)	(180)
METRO ACTION COM	(202)	(202)
NCAC	(94)	(94)
METRO TRANSIT	(5)	(5)
TAXI TRANSP & LICENSING	(9)	(9)
EDUCATION	(543)	(543)
COMMUNICATION CENTER	(12,112)	(12,112)

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MAXIMUS

Schedule .5 - Allocation Summary

For Department SHARED BUSINESS SERVICES

Receiving Department	Total	SHARED BUSINESS
ALL OTHER	(2,478)	(2,478)
CRIMINAL JUSTICE	(34)	(34)
Direct Billed	0	0
Total	(112,180)	(112,180)

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION 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 2007, costs were allocated based on Call Center incidents tracked to departments. The costs and revenues were taken from Government's CAFR for FY07.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	721,332			721,332
BUILDING USE ALLOWANCE	4,644		4,644	
POST AUDITS	708	1	709	
GENERAL SERVICES OVERHEAD	17,864	290	18,154	
SHARED SERVICES	(121)	20	(101)	
GENERAL SERVICES FACILITIES	2,029	327	2,356	
SHARED BUSINESS SERVICES	(1,070)	200	(870)	
POSTAL SERVICE		7	7	
FINANCE OPERATIONS		89	89	
PAYROLL		35	35	
OFFICE OF MANAGEMENT BUDGET		74	74	
INTERNAL AUDIT		27	27	
BUSINESS SOLUTIONS		47	47	
PURCHASING		193	193	
FINANCIAL ACCOUNTABILITY		17	17	
TREASURY		80	80	
GRANTS COORDINATION		10	10	
INFORMATION SYSTEMS		(3,664)	(3,664)	
LEGISLATIVE		2,823	2,823	
MAYOR		2,005	2,005	
Total Allocated Additions:	24,054	2,581	26,635	26,635
OPERATING REVENUE	(764,070)			
Total Departmental Cost Adjustments:	(764,070)			(764,070)
Total To Be Allocated:	(18,684)	2,581		(16,103)

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

	Total	General & Admin	CUSTOMER SERVICE
Wages & Benefits			
SALARIES & WAGES	326,651	0	326,651
FRINGE BENEFITS	142,704	0	142,704
Other Expense & Cost			
CONTRACTUAL SERVICES	243,760	0	243,760
SUPPLIES	4,863	0	4,863
OTHER EXPENSES	3,354	0	3,354
Departmental Totals			
Total Expenditures	721,332	0	721,332
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
OPERATING REVENUE	(764,070)	0	(764,070)
Functional Cost	(42,738)	0	(42,738)
Allocation Step 1			
Inbound- All Others	24,054	24,054	0
Reallocate Admin Costs		(24,054)	24,054
1st Allocation	(18,684)	0	(18,684)
Allocation Step 2			
Inbound- All Others	2,581	2,581	0
Reallocate Admin Costs		(2,581)	2,581
2nd Allocation	2,581	0	2,581
Total For 013 CUSTOMER			
Total Allocated	(16,103)	0	(16,103)

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

Activity - CUSTOMER SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	600	0.0785	-15		-15		-15
SHARED BUSINESS SERVICES	200	0.0262	-5		-5		-5
FLEET MANAGEMENT	800	0.1047	-20		-20	3	-17
RADIO SHOP	200	0.0262	-5		-5	1	-4
DIRECTOR OF FINANCE	1,000	0.1309	-24		-24	3	-21
MINORITY SMALL BUSINESS	500	0.0654	-12		-12	2	-10
FINANCE OPERATIONS	1,900	0.2487	-46		-46	6	-40
PAYROLL	1,300	0.1701	-32		-32	4	-28
OFFICE OF MANAGEMENT BUDGET	1,900	0.2487	-46		-46	6	-40
INTERNAL AUDIT	900	0.1178	-22		-22	3	-19
BUSINESS SOLUTIONS	1,100	0.1440	-27		-27	4	-23
DIV ISION OF REAL PROPERTY	1,900	0.2487	-46		-46	6	-40
PURCHASING	1,800	0.2356	-44		-44	6	-38
FINANCIAL ACCOUNTABILITY	400	0.0524	-10		-10	1	-9
TREASURY	1,200	0.1571	-29		-29	4	-25
GRANTS COORDINATION	200	0.0262	-5		-5	1	-4
HUMAN RESOURCES	10,200	1.3350	-249		-249	34	-215
INFORMATION SYSTEMS	2,200	0.2879	-54		-54	7	-47
DEPARTMENT OF LAW	2,000	0.2618	-49		-49	7	-42
LEGISLATIVE	4,100	0.5366	-100		-100	14	-86
MAYOR	3,100	0.4057	-76		-76	10	-66
ELECTIONS	1,300	0.1701	-32		-32	4	-28
SURPLUS PROPERTY	100	0.0131	-2		-2		-2
PLANNING COMM	3,000	0.3926	-73		-73	10	-63
REGISTER/DEEDS	6,100	0.7984	-149		-149	21	-128
HISTORICAL COMM	300	0.0393	-7		-7	1	-6
COMM ED ALLIANCE	500	0.0654	-12		-12	2	-10
ASSESSOR PROP	4,500	0.5890	-110		-110	15	-95
TRUSTEE	5,000	0.6544	-122		-122	17	-105
COUNTY CLERK	31,000	4.0572	-758		-758	105	-653
PUBLIC DEFENDER	5,500	0.7198	-134		-134	19	-115
JUVENILE CT CLRK	2,400	0.3141	-59		-59	8	-51

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

Activity - CUSTOMER SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIRCUIT CT CLERK	11,700	1.5313	-286		-286	40	-246
CRIMINAL CT CLRK	18,000	2.3558	-440		-440	61	-379
CLERK/MASTER	2,200	0.2879	-54		-54	7	-47
JUVENILE COURT	3,200	0.4188	-78		-78	11	-67
GEN SESSIONS CT	16,400	2.1464	-401		-401	55	-346
ST TRIAL COURTS	500	0.0654	-12		-12	2	-10
JUSTICE INFO SYS	1,800	0.2356	-44		-44	6	-38
SHERIFF ADMIN	17,500	2.2904	-428		-428	59	-369
POLICE	17,900	2.3427	-438		-438	61	-377
FIRE	2,200	0.2879	-54		-54	7	-47
CODES ADMIN	13,000	1.7014	-318		-318	44	-274
BEER BOARD	400	0.0524	-10		-10	1	-9
AGRICULTURAL EXT	300	0.0393	-7		-7	1	-6
SOCIAL SERVICES	4,900	0.6413	-120		-120	17	-103
HEALTH	20,600	2.6961	-504		-504	70	-434
PUBLIC LIBRARY	2,400	0.3141	-59		-59	8	-51
PARKS	6,300	0.8245	-154		-154	21	-133
ARTS COMMISSION	100	0.0131	-2		-2		-2
SOLID WASTE	431,500	56.4735	-10,555		-10,555	1,461	-9,094
HUMAN RELATIONS	300	0.0393	-7		-7	1	-6
FARMERS MARKET	200	0.0262	-5		-5	1	-4
MUNI AUDITORIUM	300	0.0393	-7		-7	1	-6
STATE FAIR BD	900	0.1178	-22		-22	3	-19
CONVENTION CTR	200	0.0262	-5		-5	1	-4
SPORTS AUTHORITY	200	0.0262	-5		-5	1	-4
WATER & SEWER	5,300	0.6937	-130		-130	18	-112
BORDEAUX LONG-TERM CARE	470	0.0615	-11		-11	2	-9
METRO ACTION COM	3,900	0.5104	-95		-95	13	-82
NCAC	600	0.0785	-15		-15	2	-13
TAXI TRANSP & LICENSING	500	0.0654	-12		-12	2	-10
EDUCATION	9,300	1.2172	-227		-227	31	-196
COMMUNICATION CENTER	700	0.0916	-17		-17	2	-15

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

Activity - CUSTOMER SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	73,100	9.5672	-1,788		-1,788	247	-1,541
SubTotal	764,070	100.0000	-18,684		-18,684	2,581	-16,103
TOTAL	764,070	100.0000	-18,684		-18,684	2,581	-16,103

Allocation Basis: CUSTOMER SERVICE CHARGES

Allocation Source: FINANCE

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MAXIMUS
Schedule .5 - Allocation Summary
For Department CUSTOMER SERVICE

Receiving Department	Total	CUSTOMER SERVICE
GENERAL SERVICES	(15)	(15)
SHARED BUSINESS	(5)	(5)
FLEET MANAGEMENT	(17)	(17)
RADIO SHOP	(4)	(4)
DIRECTOR OF FINANCE	(21)	(21)
MINORITY SMALL BUSINESS	(10)	(10)
FINANCE OPERATIONS	(40)	(40)
PAYROLL	(28)	(28)
OFFICE OF MANAGEMENT	(40)	(40)
INTERNAL AUDIT	(19)	(19)
BUSINESS SOLUTIONS	(23)	(23)
DIV ISION OF REAL	(40)	(40)
PURCHASING	(38)	(38)
FINANCIAL	(9)	(9)
TREASURY	(25)	(25)
GRANTS COORDINATION	(4)	(4)
HUMAN RESOURCES	(215)	(215)
INFORMATION SYSTEMS	(47)	(47)
DEPARTMENT OF LAW	(42)	(42)
LEGISLATIVE	(86)	(86)
MAYOR	(66)	(66)
ELECTIONS	(28)	(28)
SURPLUS PROPERTY	(2)	(2)
PLANNING COMM	(63)	(63)
REGISTER/DEEDS	(128)	(128)
HISTORICAL COMM	(6)	(6)
COMM ED ALLIANCE	(10)	(10)
ASSESSOR PROP	(95)	(95)
TRUSTEE	(105)	(105)
COUNTY CLERK	(653)	(653)
PUBLIC DEFENDER	(115)	(115)
JUVENILE CT CLRK	(51)	(51)
CIRCUIT CT CLERK	(246)	(246)
CRIMINAL CT CLRK	(379)	(379)
CLERK/MASTER	(47)	(47)
JUVENILE COURT	(67)	(67)

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MAXIMUS
Schedule .5 - Allocation Summary
For Department CUSTOMER SERVICE

Receiving Department	Total	CUSTOMER SERVICE
GEN SESSIONS CT	(346)	(346)
ST TRIAL COURTS	(10)	(10)
JUSTICE INFO SYS	(38)	(38)
SHERIFF ADMIN	(369)	(369)
POLICE	(377)	(377)
FIRE	(47)	(47)
CODES ADMIN	(274)	(274)
BEER BOARD	(9)	(9)
AGRICULTURAL EXT	(6)	(6)
SOCIAL SERVICES	(103)	(103)
HEALTH	(434)	(434)
PUBLIC LIBRARY	(51)	(51)
PARKS	(133)	(133)
ARTS COMMISSION	(2)	(2)
SOLID WASTE	(9,094)	(9,094)
HUMAN RELATIONS	(6)	(6)
FARMERS MARKET	(4)	(4)
MUNI AUDITORIUM	(6)	(6)
STATE FAIR BD	(19)	(19)
CONVENTION CTR	(4)	(4)
SPORTS AUTHORITY	(4)	(4)
WATER & SEWER	(112)	(112)
BORDEAUX LONG-TERM	(9)	(9)
METRO ACTION COM	(82)	(82)
NCAC	(13)	(13)
TAXI TRANSP & LICENSING	(10)	(10)
EDUCATION	(196)	(196)
COMMUNICATION CENTER	(15)	(15)
ALL OTHER	(1,541)	(1,541)
Direct Billed	0	0

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MAXIMUS
Schedule .5 - Allocation Summary
For Department CUSTOMER SERVICE

Receiving Department	Total	CUSTOMER SERVICE
Total	(16,103)	(16,103)

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METROPOLITAN GOVERNMENT OFTROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION 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 2007.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department FLEET MANAGEMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,888,393			16,888,393
TRANSFERS IN	14,299,394			
TRANSFERS OUT	(2,725)			
Total Deductions:	14,296,669			14,296,669
BUILDING USE ALLOWANCE	71,490		71,490	
POST AUDITS	180,136	240	180,376	
GENERAL SERVICES OVERHEAD	213,171	3,453	216,624	
SHARED SERVICES	(5,942)	998	(4,944)	
GENERAL SERVICES FACILITIES	54,078	8,708	62,786	
SHARED BUSINESS SERVICES	(14,105)	2,632	(11,473)	
CUSTOMER SERVICE	(20)	3	(17)	
POSTAL SERVICE		55	55	
RADIO SHOP		5,748	5,748	
FINANCE OPERATIONS		4,018	4,018	
PAYROLL		1,601	1,601	
OFFICE OF MANAGEMENT BUDGET		3,349	3,349	
INTERNAL AUDIT		1,212	1,212	
BUSINESS SOLUTIONS		2,141	2,141	
PURCHASING		8,750	8,750	
FINANCIAL ACCOUNTABILITY		765	765	
TREASURY		637	637	
GRANTS COORDINATION		473	473	
HUMAN RESOURCES		(1,996)	(1,996)	
INFORMATION SYSTEMS		(6,153)	(6,153)	
DEPARTMENT OF LAW		4,458	4,458	
CENTRAL RECORDS		221	221	
LEGISLATIVE		29,101	29,101	
MAYOR		20,662	20,662	
Total Allocated Additions:	498,808	91,076	589,884	589,884

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Schedule .2 - Costs To Be Allocated

For Department FLEET MANAGEMENT

NONOPERATING REVENUE	(537,918)		
OPERATING REVENUE	(17,306,162)		
Total Departmental Cost Adjustments:	(17,844,080)		(17,844,080)
Total To Be Allocated:	13,839,790	91,076	13,930,866

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MAXIMUS
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	5,540,198	0	5,540,198	0
CONTRACTUAL SERVICES	3,320,451	0	3,320,451	0
SUPPLIES/MATERIALS	10,050,647	0	10,050,647	0
DEPRECIATION	12,216,556	0	0	12,216,556
OTHER EXPENSES	57,210	0	57,210	0
*TRANSFERS IN	(14,299,394)	(14,299,394)	0	0
*TRANSFERS OUT	2,725	2,725	0	0
Departmental Totals				
Total Expenditures	16,888,393	(14,296,669)	18,968,506	12,216,556
Deductions				
Total Deductions	14,296,669	14,296,669	0	0
Cost Adjustments				
NONOPERATING REVENUE	(537,918)	0	(537,918)	0
OPERATING REVENUE	(17,306,162)	0	(17,306,162)	0
Functional Cost	13,340,982	0	1,124,426	12,216,556
Allocation Step 1				
Inbound- All Others	498,808	498,808	0	0
Reallocate Admin Costs		(498,808)	498,808	0
1st Allocation	13,839,790	0	1,623,234	12,216,556
Allocation Step 2				
Inbound- All Others	91,076	91,076	0	0
Reallocate Admin Costs		(91,076)	91,076	0
2nd Allocation	91,076	0	91,076	0
Total For 014 FLEET				
Total Allocated	13,930,866	0	1,714,310	12,216,556

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

Activity - MOTOR POOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	74,943.85	0.4330	7,029		7,029		7,029
SHARED BUSINESS SERVICES	7,614.61	0.0440	714		714		714
POSTAL SERVICE	5,109.80	0.0295	479		479	27	506
RADIO SHOP	15,329.42	0.0886	1,438		1,438	81	1,519
DIV ISION OF REAL PROPERTY	7,714.80	0.0446	724		724	41	765
HUMAN RESOURCES	3,306.34	0.0191	310		310	17	327
INFORMATION SYSTEMS	36,369.81	0.2102	3,411		3,411	192	3,603
DEPARTMENT OF LAW	5,310.19	0.0307	498		498	28	526
CENTRAL RECORDS	3,206.15	0.0185	301		301	17	318
MAYOR	132,354.05	0.7648	12,414		12,414	700	13,114
ELECTIONS	3,406.53	0.0197	320		320	18	338
SURPLUS PROPERTY	22,042.31	0.1274	2,067		2,067	117	2,184
PLANNING COMM	5,510.57	0.0318	517		517	29	546
REGISTER/DEEDS	3,105.96	0.0179	291		291	16	307
COMM ED ALLIANCE	2,104.03	0.0122	197		197	11	208
ASSESSOR PROP	86,766.55	0.5014	8,138		8,138	459	8,597
TRUSTEE	3,105.96	0.0179	291		291	16	307
COUNTY CLERK	18,335.19	0.1059	1,720		1,720	97	1,817
DA DRUG ENF	33,063.46	0.1911	3,101		3,101	175	3,276
DA SPECIAL OPNS	4,308.26	0.0249	404		404	23	427
PUBLIC DEFENDER	8,115.57	0.0469	761		761	43	804
JUVENILE CT CLRK	3,406.53	0.0197	320		320	18	338
CIRCUIT CT CLERK	23,445.00	0.1355	2,199		2,199	124	2,323
CRIMINAL CT CLRK	14,728.27	0.0851	1,381		1,381	78	1,459
JUVENILE COURT	63,622.12	0.3676	5,967		5,967	336	6,303
GEN SESSIONS CT	9,919.04	0.0573	930		930	52	982
ST TRIAL COURTS	19,774.50	0.1143	1,855		1,855	105	1,960
SHERIFF ADMIN	703,350.11	4.0642	65,971		65,971	3,719	69,690
POLICE	5,153,893.14	29.7806	483,412		483,412	27,254	510,666
POLICE DRUG ENF	50,096.16	0.2895	4,699		4,699	265	4,964
FIRE	3,024,505.68	17.4765	283,684		283,684	15,993	299,677
CODES ADMIN	169,024.45	0.9767	15,854		15,854	894	16,748

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

Activity - MOTOR POOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BEER BOARD	5,610.77	0.0324	526		526	30	556
SOCIAL SERVICES	43,082.69	0.2489	4,041		4,041	228	4,269
HEALTH	126,542.90	0.7312	11,869		11,869	669	12,538
PUBLIC LIBRARY	107,305.97	0.6200	10,065		10,065	567	10,632
PARKS	1,491,062.16	8.6158	139,854		139,854	7,885	147,739
PUBLIC WORKS	2,236,994.01	12.9260	209,819		209,819	11,829	221,648
SOLID WASTE	612,275.29	3.5379	57,428		57,428	3,238	60,666
FARMERS MARKET	2,905.57	0.0168	273		273	15	288
MUNI AUDITORIUM	35,568.27	0.2055	3,336		3,336	188	3,524
STATE FAIR BD	116,423.48	0.6727	10,920		10,920	616	11,536
CONVENTION CTR	18,235.00	0.1054	1,710		1,710	96	1,806
WATER & SEWER	2,208,739.78	12.7627	207,169		207,169	11,680	218,849
STORM WATER	207,398.11	1.1984	19,453		19,453	1,097	20,550
BORDEAUX LONG-TERM CARE	37,327.39	0.2157	3,501		3,501	197	3,698
METRO ACTION COM	285,447.93	1.6494	26,774		26,774	1,509	28,283
NCAC	2,404.61	0.0139	226		226	13	239
TAXI TRANSP & LICENSING	8,015.38	0.0463	752		752	42	794
COMMUNICATION CENTER	12,824.61	0.0741	1,203		1,203	68	1,271
KNOWLES HOME	31,108.93	0.1798	2,918		2,918	164	3,082
SubTotal	17,306,161.50	100.0000	1,623,234		1,623,234	91,076	1,714,310
TOTAL	17,306,161.50	100.0000	1,623,234		1,623,234	91,076	1,714,310

Allocation Basis: FY 2007 MOTOR POOL BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS

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

Activity - DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	27	0.7589	92,706		92,706		92,706
SHARED BUSINESS SERVICES	2	0.0562	6,867		6,867		6,867
POSTAL SERVICE	1	0.0281	3,434		3,434		3,434
RADIO SHOP	5	0.1405	17,168		17,168		17,168
DIV ISION OF REAL PROPERTY	2	0.0562	6,867		6,867		6,867
HUMAN RESOURCES	1	0.0281	3,434		3,434		3,434
INFORMATION SYSTEMS	12	0.3373	41,203		41,203		41,203
DEPARTMENT OF LAW	2	0.0562	6,867		6,867		6,867
MAYOR	48	1.3491	164,810		164,810		164,810
ELECTIONS	1	0.0281	3,434		3,434		3,434
PLANNING COMM	1	0.0281	3,434		3,434		3,434
REGISTER/DEEDS	1	0.0281	3,434		3,434		3,434
COMM ED ALLIANCE	1	0.0281	3,434		3,434		3,434
ASSESSOR PROP	31	0.8713	106,440		106,440		106,440
TRUSTEE	1	0.0281	3,434		3,434		3,434
COUNTY CLERK	5	0.1405	17,168		17,168		17,168
DISTRICT ATTOR	10	0.2811	34,335		34,335		34,335
PUBLIC DEFENDER	3	0.0843	10,301		10,301		10,301
JUVENILE CT CLRK	1	0.0281	3,434		3,434		3,434
CIRCUIT CT CLERK	2	0.0562	6,867		6,867		6,867
JUVENILE COURT	18	0.5059	61,804		61,804		61,804
GEN SESSIONS CT	4	0.1124	13,734		13,734		13,734
ST TRIAL COURTS	9	0.2530	30,902		30,902		30,902
SHERIFF ADMIN	185	5.1996	635,206		635,206		635,206
POLICE	1,216	34.1766	4,175,186		4,175,186		4,175,186
FIRE	299	8.4036	1,026,630		1,026,630		1,026,630
CODES ADMIN	59	1.6582	202,579		202,579		202,579
BEER BOARD	2	0.0562	6,867		6,867		6,867
SOCIAL SERVICES	9	0.2530	30,902		30,902		30,902
HEALTH	34	0.9556	116,741		116,741		116,741
PUBLIC LIBRARY	29	0.8151	99,573		99,573		99,573
PARKS	449	12.6194	1,541,662		1,541,662		1,541,662

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

Activity - DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC WORKS	368	10.3429	1,263,545		1,263,545		1,263,545
SOLID WASTE	105	2.9511	360,522		360,522		360,522
ADA MANAGEMENT	3	0.0843	10,301		10,301		10,301
FARMERS MARKET	1	0.0281	3,434		3,434		3,434
MUNI AUDITORIUM	6	0.1686	20,601		20,601		20,601
STATE FAIR BD	35	0.9837	120,174		120,174		120,174
CONVENTION CTR	3	0.0843	10,301		10,301		10,301
WATER & SEWER	475	13.3502	1,630,934		1,630,934		1,630,934
BORDEAUX LONG-TERM CARE	5	0.1405	17,168		17,168		17,168
METRO ACTION COM	54	1.5177	185,412		185,412		185,412
NCAC	1	0.0281	3,434		3,434		3,434
TAXI TRANSP & LICENSING	2	0.0562	6,867		6,867		6,867
COMMUNICATION CENTER	5	0.1405	17,168		17,168		17,168
ALL OTHER	8	0.2248	27,468		27,468		27,468
KNOWLES HOME	17	0.4778	58,370		58,370		58,370
SubTotal	3,558	100.0000	12,216,556		12,216,556		12,216,556
TOTAL	3,558	100.0000	12,216,556		12,216,556		12,216,556

Allocation Basis: NUMBER OF VEHICLES ASSIGNED TO EACH DEPARTMENT

Allocation Source: GENERAL SERVICES RECORDS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FLEET MANAGEMENT

Receiving Department	Total	MOTOR POOL	DEPRECIATION
GENERAL SERVICES	99,735	7,029	92,706
SHARED BUSINESS	7,581	714	6,867
POSTAL SERVICE	3,940	506	3,434
RADIO SHOP	18,687	1,519	17,168
DIV ISION OF REAL	7,632	765	6,867
HUMAN RESOURCES	3,761	327	3,434
INFORMATION SYSTEMS	44,806	3,603	41,203
DEPARTMENT OF LAW	7,393	526	6,867
CENTRAL RECORDS	318	318	0
MAYOR	177,924	13,114	164,810
ELECTIONS	3,772	338	3,434
SURPLUS PROPERTY	2,184	2,184	0
PLANNING COMM	3,980	546	3,434
REGISTER/DEEDS	3,741	307	3,434
COMM ED ALLIANCE	3,642	208	3,434
ASSESSOR PROP	115,037	8,597	106,440
TRUSTEE	3,741	307	3,434
COUNTY CLERK	18,985	1,817	17,168
DISTRICT ATTOR	34,335	0	34,335
DA DRUG ENF	3,276	3,276	0
DA SPECIAL OPNS	427	427	0
PUBLIC DEFENDER	11,105	804	10,301
JUVENILE CT CLRK	3,772	338	3,434
CIRCUIT CT CLERK	9,190	2,323	6,867
CRIMINAL CT CLRK	1,459	1,459	0
JUVENILE COURT	68,107	6,303	61,804
GEN SESSIONS CT	14,716	982	13,734
ST TRIAL COURTS	32,862	1,960	30,902
SHERIFF ADMIN	704,896	69,690	635,206
POLICE	4,685,852	510,666	4,175,186
POLICE DRUG ENF	4,964	4,964	0
FIRE	1,326,307	299,677	1,026,630
CODES ADMIN	219,327	16,748	202,579
BEER BOARD	7,423	556	6,867
SOCIAL SERVICES	35,171	4,269	30,902
HEALTH	129,279	12,538	116,741

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FLEET MANAGEMENT

Receiving Department	Total	MOTOR POOL	DEPRECIATION
PUBLIC LIBRARY	110,205	10,632	99,573
PARKS	1,689,401	147,739	1,541,662
PUBLIC WORKS	1,485,193	221,648	1,263,545
SOLID WASTE	421,188	60,666	360,522
ADA MANAGEMENT	10,301	0	10,301
FARMERS MARKET	3,722	288	3,434
MUNI AUDITORIUM	24,125	3,524	20,601
STATE FAIR BD	131,710	11,536	120,174
CONVENTION CTR	12,107	1,806	10,301
WATER & SEWER	1,849,783	218,849	1,630,934
STORM WATER	20,550	20,550	0
BORDEAUX LONG-TERM	20,866	3,698	17,168
METRO ACTION COM	213,695	28,283	185,412
NCAC	3,673	239	3,434
TAXI TRANSP & LICENSING	7,661	794	6,867
COMMUNICATION CENTER	18,439	1,271	17,168
ALL OTHER	27,468	0	27,468
KNOWLES HOME	61,452	3,082	58,370
Direct Billed	0	0	0
Total	13,930,866	1,714,310	12,216,556

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION 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 2007.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,067,946			1,067,946
TRANSFERS OUT	0			
Total Deductions:	0			0
BUILDING USE ALLOWANCE	352		352	
POST AUDITS	658	1	659	
GENERAL SERVICES OVERHEAD	9,846	160	10,006	
SHARED SERVICES	(366)	61	(305)	
GENERAL SERVICES FACILITIES	638	103	741	
SHARED BUSINESS SERVICES	(1,173)	219	(954)	
FLEET MANAGEMENT	3,913	27	3,940	
FINANCE OPERATIONS		232	232	
PAYROLL		92	92	
OFFICE OF MANAGEMENT BUDGET		193	193	
INTERNAL AUDIT		70	70	
BUSINESS SOLUTIONS		123	123	
PURCHASING		505	505	
FINANCIAL ACCOUNTABILITY		44	44	
TREASURY		75	75	
GRANTS COORDINATION		27	27	
HUMAN RESOURCES		(124)	(124)	
INFORMATION SYSTEMS		(201)	(201)	
LEGISLATIVE		1,631	1,631	
MAYOR		1,158	1,158	
Total Allocated Additions:	13,868	4,396	18,264	18,264
NONOPERATING REVENUE	(15,506)			
OPERATING REVENUE	(1,013,340)			
Total Departmental Cost Adjustments:	(1,028,846)			(1,028,846)
Total To Be Allocated:	52,968	4,396		57,364

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MAXIMUS
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	270,425	0	270,425
CONTRACTUAL SERVICES	782,040	0	782,040
SUPPLIES/MATERIALS	14,062	0	14,062
DEPRECIATION	0	0	0
OTHER	1,419	0	1,419
*TRANSFERS OUT	0	0	0
Departmental Totals			
Total Expenditures	1,067,946	0	1,067,946
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
NONOPERATING REVENUE	(15,506)	0	(15,506)
OPERATING REVENUE	(1,013,340)	0	(1,013,340)
Functional Cost	39,100	0	39,100
Allocation Step 1			
Inbound- All Others	13,868	13,868	0
Reallocate Admin Costs		(13,868)	13,868
1st Allocation	52,968	0	52,968
Allocation Step 2			
Inbound- All Others	4,396	4,396	0
Reallocate Admin Costs		(4,396)	4,396
2nd Allocation	4,396	0	4,396
Total For 015 POSTAL SERVICE			
Total Allocated	57,364	0	57,364

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department POSTAL SERVICE

Activity - POSTAL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	3,687.13	0.3639	193		193		193
GENERAL SERVICES FACILITIES	629.39	0.0621	33		33		33
SHARED BUSINESS SERVICES	3,409.80	0.3365	178		178		178
CUSTOMER SERVICE	126.25	0.0125	7		7		7
FLEET MANAGEMENT	1,049.88	0.1036	55		55		55
RADIO SHOP	2,534.07	0.2501	132		132	11	143
DIRECTOR OF FINANCE	1,374.52	0.1356	72		72	6	78
MINORITY SMALL BUSINESS	119.06	0.0117	6		6	1	7
FINANCE OPERATIONS	4,795.28	0.4732	251		251	21	272
PAYROLL	40,151.58	3.9623	2,099		2,099	176	2,275
OFFICE OF MANAGEMENT BUDGET	740.35	0.0731	39		39	3	42
INTERNAL AUDIT	477.80	0.0472	25		25	2	27
BUSINESS SOLUTIONS	408.44	0.0403	21		21	2	23
DIV ISION OF REAL PROPERTY	989.72	0.0977	52		52	4	56
PURCHASING	5,346.60	0.5276	279		279	23	302
FINANCIAL ACCOUNTABILITY	310.13	0.0306	16		16	1	17
TREASURY	35,538.78	3.5071	1,858		1,858	156	2,014
HUMAN RESOURCES	14,717.44	1.4524	769		769	64	833
INFORMATION SYSTEMS	7,481.86	0.7383	391		391	33	424
DEPARTMENT OF LAW	14,823.50	1.4628	775		775	65	840
LEGISLATIVE	37,546.61	3.7052	1,963		1,963	164	2,127
MAYOR	13,127.93	1.2955	686		686	57	743
ELECTIONS	42,041.18	4.1488	2,198		2,198	184	2,382
SURPLUS PROPERTY	272.39	0.0269	14		14	1	15
PLANNING COMM	24,860.80	2.4534	1,299		1,299	109	1,408
REGISTER/DEEDS	12,398.51	1.2235	648		648	54	702
HISTORICAL COMM	2,065.93	0.2039	108		108	9	117
COMM ED ALLIANCE	1,251.51	0.1235	65		65	5	70
ASSESSOR PROP	7,792.53	0.7690	407		407	34	441
TRUSTEE	13,873.41	1.3691	725		725	61	786
COUNTY CLERK	16,683.41	1.6464	872		872	73	945
DISTRICT ATTOR	14,593.57	1.4401	763		763	64	827

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department POSTAL SERVICE

Activity - POSTAL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC DEFENDER	5,506.39	0.5434	288		288	24	312
JUVENILE CT CLRK	9,500.49	0.9375	497		497	42	539
CIRCUIT CT CLERK	166,944.62	16.4748	8,726		8,726	731	9,457
CRIMINAL CT CLRK	45,460.27	4.4862	2,376		2,376	199	2,575
CLERK/MASTER	11,483.57	1.1332	600		600	50	650
JUVENILE COURT	7,277.24	0.7181	380		380	32	412
GEN SESSIONS CT	34,736.56	3.4279	1,816		1,816	152	1,968
ST TRIAL COURTS	18,764.48	1.8517	981		981	82	1,063
JUSTICE INFO SYS	759.40	0.0749	40		40	3	43
SHERIFF ADMIN	89,937.32	8.8753	4,701		4,701	394	5,095
SH CORR WORK CTR	60.08	0.0059	3		3		3
POLICE	93,420.38	9.2191	4,883		4,883	409	5,292
FIRE	7,009.74	0.6917	366		366	31	397
CODES ADMIN	31,980.32	3.1559	1,672		1,672	140	1,812
BEER BOARD	3,160.61	0.3119	165		165	14	179
AGRICULTURAL EXT	1,126.04	0.1111	59		59	5	64
SOIL & WATER	63.13	0.0062	3		3		3
SOCIAL SERVICES	5,748.47	0.5673	300		300	25	325
HEALTH	532.59	0.0526	28		28	2	30
PUBLIC LIBRARY	62,065.08	6.1248	3,244		3,244	272	3,516
PARKS	37,663.78	3.7168	1,969		1,969	165	2,134
ARTS COMMISSION	1,562.63	0.1542	82		82	7	89
PUBLIC WORKS	17,576.12	1.7345	919		919	77	996
SOLID WASTE	1,372.09	0.1354	72		72	6	78
HUMAN RELATIONS	1,354.51	0.1337	71		71	6	77
FARMERS MARKET	170.42	0.0168	9		9	1	10
MUNI AUDITORIUM	1,459.60	0.1440	76		76	6	82
STATE FAIR BD	126.25	0.0125	7		7	1	8
CONVENTION CTR	2,205.27	0.2176	115		115	10	125
SPORTS AUTHORITY	451.94	0.0446	24		24	2	26
WATER & SEWER	1,400.73	0.1382	73		73	6	79
BORDEAUX LONG-TERM CARE	7,831.82	0.7729	409		409	34	443

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department POSTAL SERVICE

Activity - POSTAL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
METRO ACTION COM	11,138.34	1.0992	582		582	49	631
NCAC	3,180.56	0.3139	166		166	14	180
TAXI TRANSP & LICENSING	1,568.77	0.1548	82		82	7	89
COMMUNICATION CENTER	2,713.32	0.2678	142		142	12	154
ALL OTHER	29.75	0.0029	2		2		2
KNOWLES HOME	690.60	0.0682	36		36	3	39
CRIMINAL JUSTICE PLANNING	87.00	0.0086	5		5		5
SubTotal	1,013,340.00	100.0000	52,968		52,968	4,396	57,364
TOTAL	1,013,340.00	100.0000	52,968		52,968	4,396	57,364

Allocation Basis: FY 2007 POSTAL SERVICE BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department POSTAL SERVICE

Receiving Department	Total	POSTAL SERVICE
EMPLOYEE BENEFITS	193	193
GENERAL SERVICES	33	33
SHARED BUSINESS	178	178
CUSTOMER SERVICE	7	7
FLEET MANAGEMENT	55	55
RADIO SHOP	143	143
DIRECTOR OF FINANCE	78	78
MINORITY SMALL BUSINESS	7	7
FINANCE OPERATIONS	272	272
PAYROLL	2,275	2,275
OFFICE OF MANAGEMENT	42	42
INTERNAL AUDIT	27	27
BUSINESS SOLUTIONS	23	23
DIV ISION OF REAL	56	56
PURCHASING	302	302
FINANCIAL	17	17
TREASURY	2,014	2,014
HUMAN RESOURCES	833	833
INFORMATION SYSTEMS	424	424
DEPARTMENT OF LAW	840	840
LEGISLATIVE	2,127	2,127
MAYOR	743	743
ELECTIONS	2,382	2,382
SURPLUS PROPERTY	15	15
PLANNING COMM	1,408	1,408
REGISTER/DEEDS	702	702
HISTORICAL COMM	117	117
COMM ED ALLIANCE	70	70
ASSESSOR PROP	441	441
TRUSTEE	786	786
COUNTY CLERK	945	945
DISTRICT ATTOR	827	827
PUBLIC DEFENDER	312	312
JUVENILE CT CLRK	539	539
CIRCUIT CT CLERK	9,457	9,457
CRIMINAL CT CLRK	2,575	2,575

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MAXIMUS
Schedule .5 - Allocation Summary
For Department POSTAL SERVICE

Receiving Department	Total	POSTAL SERVICE
CLERK/MASTER	650	650
JUVENILE COURT	412	412
GEN SESSIONS CT	1,968	1,968
ST TRIAL COURTS	1,063	1,063
JUSTICE INFO SYS	43	43
SHERIFF ADMIN	5,095	5,095
SH CORR WORK CTR	3	3
POLICE	5,292	5,292
FIRE	397	397
CODES ADMIN	1,812	1,812
BEER BOARD	179	179
AGRICULTURAL EXT	64	64
SOIL & WATER	3	3
SOCIAL SERVICES	325	325
HEALTH	30	30
PUBLIC LIBRARY	3,516	3,516
PARKS	2,134	2,134
ARTS COMMISSION	89	89
PUBLIC WORKS	996	996
SOLID WASTE	78	78
HUMAN RELATIONS	77	77
FARMERS MARKET	10	10
MUNI AUDITORIUM	82	82
STATE FAIR BD	8	8
CONVENTION CTR	125	125
SPORTS AUTHORITY	26	26
WATER & SEWER	79	79
BORDEAUX LONG-TERM	443	443
METRO ACTION COM	631	631
NCAC	180	180
TAXI TRANSP & LICENSING	89	89
COMMUNICATION CENTER	154	154
ALL OTHER	2	2
KNOWLES HOME	39	39
CRIMINAL JUSTICE	5	5

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MAXIMUS
Schedule .5 - Allocation Summary
For Department POSTAL SERVICE

Receiving Department	Total	POSTAL SERVICE
Direct Billed	0	0
Total	57,364	57,364

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION 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 2007.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,544,754			3,544,754
TRANSFERS OUT	0			
Total Deductions:	0			0
BUILDING USE ALLOWANCE	2,013		2,013	
POST AUDITS	6,313	8	6,321	
GENERAL SERVICES OVERHEAD	35,040	568	35,608	
SHARED SERVICES	(1,310)	220	(1,090)	
GENERAL SERVICES FACILITIES	15,061	2,425	17,486	
SHARED BUSINESS SERVICES	(6,853)	1,278	(5,575)	
CUSTOMER SERVICE	(5)	1	(4)	
FLEET MANAGEMENT	18,606	81	18,687	
POSTAL SERVICE	132	11	143	
FINANCE OPERATIONS		844	844	
PAYROLL		336	336	
OFFICE OF MANAGEMENT BUDGET		703	703	
INTERNAL AUDIT		254	254	
BUSINESS SOLUTIONS		450	450	
PURCHASING		1,837	1,837	
FINANCIAL ACCOUNTABILITY		161	161	
TREASURY		1,185	1,185	
GRANTS COORDINATION		99	99	
HUMAN RESOURCES		(440)	(440)	
INFORMATION SYSTEMS		(1,773)	(1,773)	
CENTRAL RECORDS		48	48	
LEGISLATIVE		4,333	4,333	
MAYOR		3,076	3,076	
Total Allocated Additions:	68,997	15,705	84,702	84,702
NONOPERATING REVENUE	(300,981)			
OPERATING REVENUE	(2,404,689)			
TRANSFERS OUT	0			

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

Total Departmental Cost Adjustments:	(2,705,670)		(2,705,670)
Total To Be Allocated:	908,081	15,705	923,786

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MAXIMUS
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	909,149	0	909,149
CONTRACTUAL SERVICES	1,877,943	0	1,877,943
SUPPLIES/MATERIALS	446,679	0	446,679
DEPRECIATION	264,480	0	264,480
OTHER EXPENSES	46,503	0	46,503
Departmental Totals			
Total Expenditures	3,544,754	0	3,544,754
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
NONOPERATING REVENUE	(300,981)	0	(300,981)
OPERATING REVENUE	(2,404,689)	0	(2,404,689)
*TRANSFERS OUT	0	0	0
Functional Cost	839,084	0	839,084
Allocation Step 1			
Inbound- All Others	68,997	68,997	0
Reallocate Admin Costs		(68,997)	68,997
1st Allocation	908,081	0	908,081
Allocation Step 2			
Inbound- All Others	15,705	15,705	0
Reallocate Admin Costs		(15,705)	15,705
2nd Allocation	15,705	0	15,705
Total For 016 RADIO SHOP			
Total Allocated	923,786	0	923,786

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

Activity - RADIO SHOP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	6,762	0.2812	2,554		2,554		2,554
SHARED BUSINESS SERVICES	375	0.0156	142		142		142
FLEET MANAGEMENT	15,221	0.6330	5,748		5,748		5,748
MAYOR	53,004	2.2042	20,016		20,016	349	20,365
DISTRICT ATTOR	8,483	0.3528	3,204		3,204	56	3,260
CIRCUIT CT CLERK	751	0.0312	284		284	5	289
JUVENILE COURT	18,885	0.7854	7,132		7,132	125	7,257
GEN SESSIONS CT	375	0.0156	142		142	2	144
ST TRIAL COURTS	15,747	0.6549	5,947		5,947	104	6,051
SHERIFF ADMIN	155,577	6.4697	58,751		58,751	1,026	59,777
POLICE	1,338,616	55.6670	505,499		505,499	8,823	514,322
FIRE	464,388	19.3118	175,367		175,367	3,061	178,428
CODES ADMIN	30,305	1.2603	11,444		11,444	200	11,644
BEER BOARD	2,254	0.0937	851		851	15	866
HEALTH	18,325	0.7621	6,920		6,920	121	7,041
PARKS	24,057	1.0004	9,085		9,085	159	9,244
PUBLIC WORKS	108,751	4.5225	41,068		41,068	717	41,785
STATE FAIR BD	375	0.0156	142		142	2	144
WATER & SEWER	20,298	0.8441	7,665		7,665	134	7,799
TAXI TRANSP & LICENSING	1,939	0.0807	732		732	13	745
EDUCATION	104,928	4.3635	39,624		39,624	692	40,316
COMMUNICATION CENTER	18,004	0.7487	6,799		6,799	119	6,918
ALL OTHER	-2,741	-0.1140	-1,035		-1,035	-18	-1,053
SubTotal	2,404,689	100.0000	908,081		908,081	15,705	923,786
TOTAL	2,404,689	100.0000	908,081		908,081	15,705	923,786

Allocation Basis: FY 2007 RADIO SHOP BILLINGS BY DEPT

Allocation Source: GENERAL SERVICES RECORDS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department RADIO SHOP

Receiving Department	Total	RADIO SHOP
GENERAL SERVICES	2,554	2,554
SHARED BUSINESS	142	142
FLEET MANAGEMENT	5,748	5,748
MAYOR	20,365	20,365
DISTRICT ATTOR	3,260	3,260
CIRCUIT CT CLERK	289	289
JUVENILE COURT	7,257	7,257
GEN SESSIONS CT	144	144
ST TRIAL COURTS	6,051	6,051
SHERIFF ADMIN	59,777	59,777
POLICE	514,322	514,322
FIRE	178,428	178,428
CODES ADMIN	11,644	11,644
BEER BOARD	866	866
HEALTH	7,041	7,041
PARKS	9,244	9,244
PUBLIC WORKS	41,785	41,785
STATE FAIR BD	144	144
WATER & SEWER	7,799	7,799
TAXI TRANSP & LICENSING	745	745
EDUCATION	40,316	40,316
COMMUNICATION CENTER	6,918	6,918
ALL OTHER	(1,053)	(1,053)
Direct Billed	0	0
Total	923,786	923,786

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

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department DIRECTOR OF FINANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	946,872			946,872
BUILDING USE ALLOWANCE	2,828		2,828	
EMPLOYEE BENEFITS	590,040	1,746	591,786	
POST AUDITS	97,739	130	97,869	
SHARED SERVICES	(46)	8	(38)	
GENERAL SERVICES FACILITIES	2,312	372	2,684	
SHARED BUSINESS SERVICES	(1,140)	213	(927)	
CUSTOMER SERVICE	(24)	3	(21)	
POSTAL SERVICE	72	6	78	
MINORITY SMALL BUSINESS ASSISTANCE		58,823	58,823	
FINANCE OPERATIONS		393	393	
PAYROLL		157	157	
OFFICE OF MANAGEMENT BUDGET		328	328	
INTERNAL AUDIT		119	119	
BUSINESS SOLUTIONS		209	209	
PURCHASING		856	856	
FINANCIAL ACCOUNTABILITY		75	75	
TREASURY		73	73	
GRANTS COORDINATION		46	46	
HUMAN RESOURCES		(201)	(201)	
INFORMATION SYSTEMS		(2,450)	(2,450)	
DEPARTMENT OF LAW		123,811	123,811	
LEGISLATIVE		1,972	1,972	
MAYOR		1,400	1,400	
Total Allocated Additions:	691,781	188,089	879,870	879,870
Total To Be Allocated:	1,638,653	188,089		1,826,742

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MAXIMUS

Schedule .3 - Costs Allocated By Activity

For Department DIRECTOR OF FINANCE

	Total	General & Admin	DIR OF FINANCE
Wages & Benefits			
SALARIES & WAGES	523,359	0	523,359
FRINGE BENEFITS	167,417	0	167,417
Other Expense & Cost			
CONTRACTUAL SERVICES	232,488	0	232,488
SUPPLIES	4,262	0	4,262
OTHER EXPENSES	19,346	0	19,346
Departmental Totals			
Total Expenditures	946,872	0	946,872
Deductions			
Total Deductions	0	0	0
Functional Cost	946,872	0	946,872
Allocation Step 1			
Inbound- All Others	691,781	0	691,781
1st Allocation	1,638,653	0	1,638,653
Allocation Step 2			
Inbound- All Others	188,089	0	188,089
2nd Allocation	188,089	0	188,089
Total For 017 DIRECTOR OF			
Total Allocated	1,826,742	0	1,826,742

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department DIRECTOR OF FINANCE

Activity - DIR OF FINANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MINORITY SMALL BUSINESS	288,699.03	4.1350	67,758		67,758	7,777	75,535
FINANCE OPERATIONS	1,264,938.52	18.1173	296,882		296,882	34,076	330,958
PAYROLL	508,305.15	7.2804	119,300		119,300	13,694	132,994
OFFICE OF MANAGEMENT BUDGET	1,055,939.06	15.1240	247,830		247,830	28,447	276,277
INTERNAL AUDIT	358,609.22	5.1363	84,166		84,166	9,661	93,827
BUSINESS SOLUTIONS	694,706.20	9.9501	163,048		163,048	18,715	181,763
DIV ISION OF REAL PROPERTY	1,012,865.45	14.5071	237,720		237,720	27,286	265,006
PURCHASING	919,448.73	13.1691	215,795		215,795	24,770	240,565
FINANCIAL ACCOUNTABILITY	220,044.98	3.1517	51,645		51,645	5,928	57,573
TREASURY	509,369.99	7.2956	119,550		119,550	13,722	133,272
GRANTS COORDINATION	148,952.06	2.1334	34,959		34,959	4,013	38,972
SubTotal	6,981,878.39	100.0000	1,638,653		1,638,653	188,089	1,826,742
TOTAL	6,981,878.39	100.0000	1,638,653		1,638,653	188,089	1,826,742

Allocation Basis: TOTAL SALARIES FOR EACH FINANCE DIVISION

Allocation Source: FY 2007 EXPENDITURE REPORT

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

Receiving Department	Total	DIR OF FINANCE
MINORITY SMALL BUSINESS	75,535	75,535
FINANCE OPERATIONS	330,958	330,958
PAYROLL	132,994	132,994
OFFICE OF MANAGEMENT	276,277	276,277
INTERNAL AUDIT	93,827	93,827
BUSINESS SOLUTIONS	181,763	181,763
DIV ISION OF REAL	265,006	265,006
PURCHASING	240,565	240,565
FINANCIAL	57,573	57,573
TREASURY	133,272	133,272
GRANTS COORDINATION	38,972	38,972
Direct Billed	0	0
Total	1,826,742	1,826,742

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

MINORITY / SMALL BUSINESS ASSISTANCE

NATURE AND EXTENT OF SERVICES

Minority / Small Business Assistance costs were recorded in account 15117110. Minority / Small Business works to support the development and economic prosperity of small and disadvantaged businesses by promoting the development of minority and small businesses in Nashville and Davidson County and providing them with information, technical assistance and resources to enhance their economic growth. Minority / Small Business Assistance also manages contract compliance work to ensure that proposed percentages of small business participation on which businesses were evaluated and granted preference are actually achieved.

Minority / Small Business Assistance costs were allocated to the Metro departments receiving benefit of employee time spent and costs related to vendor processing was allocated to the Division of Purchasing.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department MINORITY SMALL BUSINESS ASSISTANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	522,813			522,813
TRANSFER	(75)			
Total Deductions:	(75)			(75)
POST AUDITS	331		331	
SHARED SERVICES	(46)	8	(38)	
GENERAL SERVICES FACILITIES	524	84	608	
SHARED BUSINESS SERVICES	(765)	143	(622)	
CUSTOMER SERVICE	(12)	2	(10)	
POSTAL SERVICE	6	1	7	
DIRECTOR OF FINANCE	67,758	7,777	75,535	
FINANCE OPERATIONS		219	219	
PAYROLL		87	87	
OFFICE OF MANAGEMENT BUDGET		182	182	
INTERNAL AUDIT		66	66	
BUSINESS SOLUTIONS		117	117	
PURCHASING		476	476	
FINANCIAL ACCOUNTABILITY		42	42	
TREASURY		14	14	
GRANTS COORDINATION		26	26	
HUMAN RESOURCES		(96)	(96)	
INFORMATION SYSTEMS		(55)	(55)	
LEGISLATIVE		1,911	1,911	
MAYOR		1,357	1,357	
Total Allocated Additions:	67,796	12,361	80,157	80,157
Total To Be Allocated:	590,534	12,361		602,895

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Schedule .3 - Costs Allocated By Activity

For Department MINORITY SMALL BUSINESS ASSISTANCE

	Total	General & Admin	MIN/SMALL BUS	PURCHASING
Wages & Benefits				
SALARIES & WAGES	288,699	0	120,359	168,340
FRINGE BENEFITS	108,239	0	45,125	63,114
Other Expense & Cost				
CONTRACTUAL SERVICES	106,367	0	44,344	62,023
SUPPLIES	4,608	0	1,921	2,687
OTHER EXPENSES	14,825	0	6,181	8,644
*TRANSFER	75	75	0	0
Departmental Totals				
Total Expenditures	522,813	75	217,930	304,808
Deductions				
Total Deductions	(75)	(75)	0	0
Functional Cost	522,738	0	217,930	304,808
Allocation Step 1				
Inbound- All Others	67,796	0	28,261	39,535
1st Allocation	590,534	0	246,191	344,343
Allocation Step 2				
Inbound- All Others	12,361	0	5,153	7,208
2nd Allocation	12,361	0	5,153	7,208
Total For 019 MINORITY SMALL				
Total Allocated	602,895	0	251,344	351,551

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Schedule .4 - Detail Activity Allocations

For Department MINORITY SMALL BUSINESS ASSISTANCE

Activity - MIN/SMALL BUS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES OVERHEAD	3	2.6549	6,536		6,536		6,536
DIRECTOR OF FINANCE	27	23.8934	58,823		58,823		58,823
HUMAN RESOURCES	7	6.1947	15,251		15,251	435	15,686
INFORMATION SYSTEMS	1	0.8850	2,179		2,179	62	2,241
PLANNING COMM	1	0.8850	2,179		2,179	62	2,241
ST TRIAL COURTS	1	0.8850	2,179		2,179	62	2,241
POLICE	1	0.8850	2,179		2,179	62	2,241
FIRE	1	0.8850	2,179		2,179	62	2,241
CODES ADMIN	2	1.7699	4,357		4,357	124	4,481
SOCIAL SERVICES	1	0.8850	2,179		2,179	62	2,241
HEALTH	1	0.8850	2,179		2,179	62	2,241
PUBLIC LIBRARY	1	0.8850	2,179		2,179	62	2,241
PARKS	23	20.3540	50,110		50,110	1,428	51,538
PUBLIC WORKS	11	9.7345	23,965		23,965	683	24,648
CONVENTION CTR	3	2.6549	6,536		6,536	186	6,722
SPORTS AUTHORITY	2	1.7699	4,357		4,357	124	4,481
WATER & SEWER	24	21.2389	52,288		52,288	1,491	53,779
EDUCATION	2	1.7699	4,357		4,357	124	4,481
COMMUNICATION CENTER	1	0.8850	2,179		2,179	62	2,241
SubTotal	113	100.0000	246,191		246,191	5,153	251,344
TOTAL	113	100.0000	246,191		246,191	5,153	251,344

Allocation Basis: PROJECTS ASSISTED BY DEPARTMENT

Allocation Source: DEPT. MINORITY & SMALL BUSINESS ASSISTANCE

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Schedule .4 - Detail Activity Allocations

For Department MINORITY SMALL BUSINESS ASSISTANCE

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PURCHASING	100	100.0000	344,343		344,343	7,208	351,551
SubTotal	100	100.0000	344,343		344,343	7,208	351,551
TOTAL	100	100.0000	344,343		344,343	7,208	351,551

Allocation Basis: DIRECT ALLOCATION TO PURCHASING

Allocation Source: DIRECT ASSIGNMENT

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Schedule .5 - Allocation Summary

For Department MINORITY SMALL BUSINESS ASSISTANCE

Receiving Department	Total	MIN/SMALL BUS	PURCHASING
GENERAL SERVICES	6,536	6,536	0
DIRECTOR OF FINANCE	58,823	58,823	0
PURCHASING	351,551	0	351,551
HUMAN RESOURCES	15,686	15,686	0
INFORMATION SYSTEMS	2,241	2,241	0
PLANNING COMM	2,241	2,241	0
ST TRIAL COURTS	2,241	2,241	0
POLICE	2,241	2,241	0
FIRE	2,241	2,241	0
CODES ADMIN	4,481	4,481	0
SOCIAL SERVICES	2,241	2,241	0
HEALTH	2,241	2,241	0
PUBLIC LIBRARY	2,241	2,241	0
PARKS	51,538	51,538	0
PUBLIC WORKS	24,648	24,648	0
CONVENTION CTR	6,722	6,722	0
SPORTS AUTHORITY	4,481	4,481	0
WATER & SEWER	53,779	53,779	0
EDUCATION	4,481	4,481	0
COMMUNICATION CENTER	2,241	2,241	0
Direct Billed	0	0	0
Total	602,895	251,344	351,551

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION 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 2007.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department FINANCE OPERATIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,988,317			1,988,317
TRANSFER	(300)			
Total Deductions:	(300)			(300)
POST AUDITS	1,339	2	1,341	
SHARED SERVICES	(127)	21	(106)	
GENERAL SERVICES FACILITIES	4,474	721	5,195	
SHARED BUSINESS SERVICES	(3,156)	589	(2,567)	
CUSTOMER SERVICE	(46)	6	(40)	
POSTAL SERVICE	251	21	272	
DIRECTOR OF FINANCE	296,882	34,076	330,958	
TREASURY		114	114	
HUMAN RESOURCES		(383)	(383)	
INFORMATION SYSTEMS		(1,271)	(1,271)	
CENTRAL RECORDS		9,757	9,757	
LEGISLATIVE		7,790	7,790	
MAYOR		5,530	5,530	
Total Allocated Additions:	299,617	56,973	356,590	356,590
OPERATING REVENUE	(2,050,739)			
Total Departmental Cost Adjustments:	(2,050,739)			(2,050,739)
Total To Be Allocated:	236,895	56,973		293,868

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

	Total	General & Admin	OPERATIONS
Wages & Benefits			
SALARIES & WAGES	1,264,939	0	1,264,939
FRINGE BENEFITS	462,055	0	462,055
Other Expense & Cost			
CONTRACTUAL SERVICES	240,232	0	240,232
SUPPLIES	12,023	0	12,023
OTHER EXPENSES	8,768	0	8,768
*TRANSFER	300	300	0
Departmental Totals			
Total Expenditures	1,988,317	300	1,988,017
Deductions			
Total Deductions	(300)	(300)	0
Cost Adjustments			
OPERATING REVENUE	(2,050,739)	0	(2,050,739)
Functional Cost	(62,722)	0	(62,722)
Allocation Step 1			
Inbound- All Others	299,617	0	299,617
1st Allocation	236,895	0	236,895
Allocation Step 2			
Inbound- All Others	56,973	0	56,973
2nd Allocation	56,973	0	56,973
Total For 018 FINANCE			
Total Allocated	293,868	0	293,868

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

Activity - OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	87,885	3.1937	7,566		7,566		7,566
POST AUDITS	3,420	0.1243	294		294		294
CORPORATE DUES	913	0.0332	79		79		79
SHARED SERVICES	4,749	0.1726	409		409		409
GENERAL SERVICES FACILITIES	40,051	1.4554	3,448		3,448		3,448
SHARED BUSINESS SERVICES	5,233	0.1902	451		451		451
CUSTOMER SERVICE	1,028	0.0374	89		89		89
FLEET MANAGEMENT	46,676	1.6962	4,018		4,018		4,018
POSTAL SERVICE	2,692	0.0978	232		232		232
RADIO SHOP	9,801	0.3562	844		844		844
DIRECTOR OF FINANCE	4,567	0.1660	393		393		393
MINORITY SMALL BUSINESS	2,541	0.0923	219		219		219
DIV ISION OF REAL PROPERTY	36,512	1.3268	3,143		3,143	818	3,961
TREASURY	7,139	0.2594	615		615	160	775
HUMAN RESOURCES	25,924	0.9421	2,232		2,232	581	2,813
INFORMATION SYSTEMS	31,127	1.1311	2,680		2,680	698	3,378
DEPARTMENT OF LAW	11,918	0.4331	1,026		1,026	267	1,293
LEGISLATIVE	5,777	0.2100	497		497	129	626
MAYOR	12,311	0.4474	1,060		1,060	276	1,336
ELECTIONS	6,624	0.2407	570		570	148	718
SURPLUS PROPERTY	2,752	0.1000	237		237	62	299
PLANNING COMM	14,187	0.5156	1,221		1,221	318	1,539
REGISTER/DEEDS	2,450	0.0890	211		211	55	266
HISTORICAL COMM	1,542	0.0561	133		133	35	168
COMM ED ALLIANCE	726	0.0264	62		62	16	78
ASSESSOR PROP	5,959	0.2166	513		513	134	647
TRUSTEE	3,297	0.1198	284		284	74	358
COUNTY CLERK	6,655	0.2418	573		573	149	722
DISTRICT ATTOR	10,920	0.3968	940		940	245	1,185
PUBLIC DEFENDER	5,172	0.1880	445		445	116	561
JUVENILE CT CLRK	2,299	0.0835	198		198	52	250
CIRCUIT CT CLERK	8,893	0.3232	766		766	199	965

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

Activity - OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CRIMINAL CT CLRK	6,352	0.2308	547		547	142	689
CLERK/MASTER	2,722	0.0989	234		234	61	295
JUVENILE COURT	15,881	0.5771	1,367		1,367	356	1,723
GEN SESSIONS CT	16,093	0.5848	1,385		1,385	361	1,746
ST TRIAL COURTS	14,701	0.5342	1,266		1,266	329	1,595
JUSTICE INFO SYS	5,777	0.2100	497		497	129	626
SHERIFF ADMIN	66,308	2.4096	5,708		5,708	1,486	7,194
POLICE	185,404	6.7374	15,961		15,961	4,155	20,116
FIRE	105,392	3.8298	9,073		9,073	2,362	11,435
CODES ADMIN	11,555	0.4199	995		995	259	1,254
BEER BOARD	2,389	0.0868	206		206	54	260
AGRICULTURAL EXT	1,149	0.0418	99		99	26	125
SOIL & WATER	514	0.0187	44		44	12	56
SOCIAL SERVICES	18,482	0.6717	1,591		1,591	414	2,005
HEALTH	77,440	2.8141	6,666		6,666	1,735	8,401
PUBLIC LIBRARY	32,730	1.1894	2,818		2,818	733	3,551
PARKS	73,417	2.6679	6,320		6,320	1,645	7,965
ARTS COMMISSION	4,174	0.1517	359		359	94	453
PUBLIC WORKS	74,264	2.6987	6,393		6,393	1,664	8,057
SOLID WASTE	24,109	0.8761	2,075		2,075	540	2,615
HUMAN RELATIONS	1,663	0.0605	143		143	37	180
FARMERS MARKET	3,478	0.1264	299		299	78	377
MUNI AUDITORIUM	3,599	0.1308	310		310	81	391
STATE FAIR BD	13,249	0.4815	1,141		1,141	297	1,438
CONVENTION CTR	12,130	0.4408	1,044		1,044	272	1,316
SPORTS AUTHORITY	10,769	0.3913	927		927	241	1,168
WATER & SEWER	279,876	10.1704	24,093		24,093	6,272	30,365
BORDEAUX LONG-TERM CARE	68,880	2.5030	5,930		5,930	1,544	7,474
METRO ACTION COM	36,572	1.3290	3,148		3,148	820	3,968
NCAC	39,264	1.4268	3,380		3,380	880	4,260
METRO TRANSIT	365	0.0133	31		31	8	39
TAXI TRANSP & LICENSING	1,270	0.0462	109		109	28	137

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

Activity - OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EDUCATION	701,506	25.4921	60,390		60,390	15,720	76,110
COMMUNICATION CENTER	14,943	0.5430	1,286		1,286	335	1,621
ALL OTHER	404,670	14.7052	34,836		34,836	9,069	43,905
KNOWLES HOME	7,865	0.2858	677		677	176	853
CRIMINAL JUSTICE PLANNING	1,149	0.0418	99		99	26	125
SubTotal	2,751,877	100.0000	236,895		236,895	56,973	293,868
TOTAL	2,751,877	100.0000	236,895		236,895	56,973	293,868

Allocation Basis: FINANCE OPERATIONS CHARGES

Allocation Source: FINANCE

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE OPERATIONS

Receiving Department	Total	OPERATIONS
EMPLOYEE BENEFITS	7,566	7,566
POST AUDITS	294	294
CORPORATE DUES	79	79
SHARED SERVICES	409	409
GENERAL SERVICES	3,448	3,448
SHARED BUSINESS	451	451
CUSTOMER SERVICE	89	89
FLEET MANAGEMENT	4,018	4,018
POSTAL SERVICE	232	232
RADIO SHOP	844	844
DIRECTOR OF FINANCE	393	393
MINORITY SMALL BUSINESS	219	219
DIV ISION OF REAL	3,961	3,961
TREASURY	775	775
HUMAN RESOURCES	2,813	2,813
INFORMATION SYSTEMS	3,378	3,378
DEPARTMENT OF LAW	1,293	1,293
LEGISLATIVE	626	626
MAYOR	1,336	1,336
ELECTIONS	718	718
SURPLUS PROPERTY	299	299
PLANNING COMM	1,539	1,539
REGISTER/DEEDS	266	266
HISTORICAL COMM	168	168
COMM ED ALLIANCE	78	78
ASSESSOR PROP	647	647
TRUSTEE	358	358
COUNTY CLERK	722	722
DISTRICT ATTOR	1,185	1,185
PUBLIC DEFENDER	561	561
JUVENILE CT CLRK	250	250
CIRCUIT CT CLERK	965	965
CRIMINAL CT CLRK	689	689
CLERK/MASTER	295	295
JUVENILE COURT	1,723	1,723
GEN SESSIONS CT	1,746	1,746

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE OPERATIONS

Receiving Department	Total	OPERATIONS
ST TRIAL COURTS	1,595	1,595
JUSTICE INFO SYS	626	626
SHERIFF ADMIN	7,194	7,194
POLICE	20,116	20,116
FIRE	11,435	11,435
CODES ADMIN	1,254	1,254
BEER BOARD	260	260
AGRICULTURAL EXT	125	125
SOIL & WATER	56	56
SOCIAL SERVICES	2,005	2,005
HEALTH	8,401	8,401
PUBLIC LIBRARY	3,551	3,551
PARKS	7,965	7,965
ARTS COMMISSION	453	453
PUBLIC WORKS	8,057	8,057
SOLID WASTE	2,615	2,615
HUMAN RELATIONS	180	180
FARMERS MARKET	377	377
MUNI AUDITORIUM	391	391
STATE FAIR BD	1,438	1,438
CONVENTION CTR	1,316	1,316
SPORTS AUTHORITY	1,168	1,168
WATER & SEWER	30,365	30,365
BORDEAUX LONG-TERM	7,474	7,474
METRO ACTION COM	3,968	3,968
NCAC	4,260	4,260
METRO TRANSIT	39	39
TAXI TRANSP & LICENSING	137	137
EDUCATION	76,110	76,110
COMMUNICATION CENTER	1,621	1,621
ALL OTHER	43,905	43,905
KNOWLES HOME	853	853
CRIMINAL JUSTICE	125	125

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCE OPERATIONS

Receiving Department	Total	OPERATIONS
Direct Billed	0	0
Total	293,868	293,868

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION 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 2007.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department PAYROLL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	973,100			973,100
BUILDING USE ALLOWANCE	2,340		2,340	
POST AUDITS	364		364	
SHARED SERVICES	(85)	14	(71)	
GENERAL SERVICES FACILITIES	2,939	473	3,412	
SHARED BUSINESS SERVICES	(2,012)	375	(1,637)	
CUSTOMER SERVICE	(32)	4	(28)	
POSTAL SERVICE	2,099	176	2,275	
DIRECTOR OF FINANCE	119,300	13,694	132,994	
TREASURY		26	26	
HUMAN RESOURCES		(254)	(254)	
INFORMATION SYSTEMS		(1,123)	(1,123)	
CENTRAL RECORDS		1,682	1,682	
LEGISLATIVE		3,237	3,237	
MAYOR		2,299	2,299	
Total Allocated Additions:	124,913	20,603	145,516	145,516
OPERATING REVENUE	(1,003,650)			
Total Departmental Cost Adjustments:	(1,003,650)			(1,003,650)
Total To Be Allocated:	94,363	20,603		114,966

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

	Total	General & Admin	PAYROLL
Wages & Benefits			
SALARIES & WAGES	508,305	0	508,305
FRINGE BENEFITS	190,651	0	190,651
Other Expense & Cost			
CONTRACTUAL SERVICES	230,879	0	230,879
SUPPLIES	23,026	0	23,026
OTHER EXPENSES	20,239	0	20,239
Departmental Totals			
Total Expenditures	973,100	0	973,100
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
OPERATING REVENUE	(1,003,650)	0	(1,003,650)
Functional Cost	(30,550)	0	(30,550)
Allocation Step 1			
Inbound- All Others	124,913	124,913	0
Reallocate Admin Costs		(124,913)	124,913
1st Allocation	94,363	0	94,363
Allocation Step 2			
Inbound- All Others	20,603	20,603	0
Reallocate Admin Costs		(20,603)	20,603
2nd Allocation	20,603	0	20,603
Total For 025 PAYROLL			
Total Allocated	114,966	0	114,966

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PAYROLL

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	28,878.64	3.1937	3,014		3,014		3,014
POST AUDITS	1,123.92	0.1243	117		117		117
CORPORATE DUES	300.28	0.0332	31		31		31
SHARED SERVICES	1,560.58	0.1726	163		163		163
GENERAL SERVICES FACILITIES	13,160.63	1.4554	1,373		1,373		1,373
SHARED BUSINESS SERVICES	1,719.62	0.1902	179		179		179
CUSTOMER SERVICE	337.96	0.0374	35		35		35
FLEET MANAGEMENT	15,337.50	1.6962	1,601		1,601		1,601
POSTAL SERVICE	884.66	0.0978	92		92		92
RADIO SHOP	3,220.57	0.3562	336		336		336
DIRECTOR OF FINANCE	1,500.94	0.1660	157		157		157
MINORITY SMALL BUSINESS	834.96	0.0923	87		87		87
DIV ISION OF REAL PROPERTY	11,997.64	1.3268	1,252		1,252	296	1,548
TREASURY	2,345.85	0.2594	245		245	58	303
HUMAN RESOURCES	8,518.62	0.9421	889		889	210	1,099
INFORMATION SYSTEMS	10,228.31	1.1311	1,067		1,067	252	1,319
DEPARTMENT OF LAW	3,916.38	0.4331	409		409	97	506
LEGISLATIVE	1,898.55	0.2100	198		198	47	245
MAYOR	4,045.60	0.4474	422		422	100	522
ELECTIONS	2,176.87	0.2407	227		227	54	281
SURPLUS PROPERTY	904.54	0.1000	94		94	22	116
PLANNING COMM	4,661.88	0.5156	486		486	115	601
REGISTER/DEEDS	805.14	0.0890	84		84	20	104
HISTORICAL COMM	506.94	0.0561	53		53	13	66
COMM ED ALLIANCE	238.56	0.0264	25		25	6	31
ASSESSOR PROP	1,958.19	0.2166	204		204	48	252
TRUSTEE	1,083.46	0.1198	113		113	27	140
COUNTY CLERK	2,186.81	0.2418	228		228	54	282
DISTRICT ATTOR	3,588.36	0.3968	374		374	88	462
PUBLIC DEFENDER	1,699.74	0.1880	177		177	42	219
JUVENILE CT CLRK	755.44	0.0835	79		79	19	98
CIRCUIT CT CLERK	2,922.37	0.3232	305		305	72	377

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PAYROLL

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CRIMINAL CT CLRK	2,087.41	0.2308	218		218	51	269
CLERK/MASTER	894.60	0.0989	93		93	22	115
JUVENILE COURT	5,218.52	0.5771	545		545	129	674
GEN SESSIONS CT	5,288.11	0.5848	552		552	130	682
ST TRIAL COURTS	4,830.86	0.5342	504		504	119	623
JUSTICE INFO SYS	1,898.55	0.2100	198		198	47	245
SHERIFF ADMIN	21,788.60	2.4096	2,274		2,274	537	2,811
POLICE	60,922.60	6.7374	6,358		6,358	1,503	7,861
FIRE	34,631.15	3.8298	3,614		3,614	854	4,468
CODES ADMIN	3,797.10	0.4199	396		396	94	490
BEER BOARD	785.26	0.0868	82		82	19	101
AGRICULTURAL EXT	377.72	0.0418	39		39	9	48
SOIL & WATER	168.98	0.0187	18		18	4	22
SOCIAL SERVICES	6,073.37	0.6717	634		634	150	784
HEALTH	25,446.54	2.8141	2,655		2,655	628	3,283
PUBLIC LIBRARY	10,755.14	1.1894	1,122		1,122	265	1,387
PARKS	24,124.51	2.6679	2,518		2,518	595	3,113
ARTS COMMISSION	1,371.72	0.1517	143		143	34	177
PUBLIC WORKS	24,402.83	2.6987	2,547		2,547	602	3,149
SOLID WASTE	7,922.22	0.8761	827		827	195	1,022
HUMAN RELATIONS	546.70	0.0605	57		57	13	70
FARMERS MARKET	1,143.10	0.1264	119		119	28	147
MUNI AUDITORIUM	1,182.86	0.1308	123		123	29	152
STATE FAIR BD	4,353.74	0.4815	454		454	107	561
CONVENTION CTR	3,985.96	0.4408	416		416	98	514
SPORTS AUTHORITY	3,538.66	0.3913	369		369	87	456
WATER & SEWER	91,965.40	10.1704	9,597		9,597	2,268	11,865
BORDEAUX LONG-TERM CARE	22,633.50	2.5030	2,362		2,362	558	2,920
METRO ACTION COM	12,017.52	1.3290	1,254		1,254	296	1,550
NCAC	12,902.19	1.4268	1,346		1,346	318	1,664
METRO TRANSIT	120.07	0.0133	13		13	3	16
TAXI TRANSP & LICENSING	417.48	0.0462	44		44	10	54

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PAYROLL

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EDUCATION	230,509.91	25.4921	24,059		24,059	5,688	29,747
COMMUNICATION CENTER	4,910.38	0.5430	512		512	121	633
ALL OTHER	132,971.71	14.7052	13,876		13,876	3,279	17,155
KNOWLES HOME	2,584.41	0.2858	270		270	64	334
CRIMINAL JUSTICE PLANNING	377.72	0.0418	39		39	9	48
SubTotal	904,246.97	100.0000	94,363		94,363	20,603	114,966
TOTAL	904,246.97	100.0000	94,363		94,363	20,603	114,966

Allocation Basis: PAYROLL BILLINGS PER DEPARTMENT

Allocation Source: FINANCE BILLING

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MAXIMUS
Schedule .5 - Allocation Summary
For Department PAYROLL

Receiving Department	Total	PAYROLL
EMPLOYEE BENEFITS	3,014	3,014
POST AUDITS	117	117
CORPORATE DUES	31	31
SHARED SERVICES	163	163
GENERAL SERVICES	1,373	1,373
SHARED BUSINESS	179	179
CUSTOMER SERVICE	35	35
FLEET MANAGEMENT	1,601	1,601
POSTAL SERVICE	92	92
RADIO SHOP	336	336
DIRECTOR OF FINANCE	157	157
MINORITY SMALL BUSINESS	87	87
DIV ISION OF REAL	1,548	1,548
TREASURY	303	303
HUMAN RESOURCES	1,099	1,099
INFORMATION SYSTEMS	1,319	1,319
DEPARTMENT OF LAW	506	506
LEGISLATIVE	245	245
MAYOR	522	522
ELECTIONS	281	281
SURPLUS PROPERTY	116	116
PLANNING COMM	601	601
REGISTER/DEEDS	104	104
HISTORICAL COMM	66	66
COMM ED ALLIANCE	31	31
ASSESSOR PROP	252	252
TRUSTEE	140	140
COUNTY CLERK	282	282
DISTRICT ATTOR	462	462
PUBLIC DEFENDER	219	219
JUVENILE CT CLRK	98	98
CIRCUIT CT CLERK	377	377
CRIMINAL CT CLRK	269	269
CLERK/MASTER	115	115
JUVENILE COURT	674	674
GEN SESSIONS CT	682	682

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Schedule .5 - Allocation Summary
For Department PAYROLL

Receiving Department	Total	PAYROLL
ST TRIAL COURTS	623	623
JUSTICE INFO SYS	245	245
SHERIFF ADMIN	2,811	2,811
POLICE	7,861	7,861
FIRE	4,468	4,468
CODES ADMIN	490	490
BEER BOARD	101	101
AGRICULTURAL EXT	48	48
SOIL & WATER	22	22
SOCIAL SERVICES	784	784
HEALTH	3,283	3,283
PUBLIC LIBRARY	1,387	1,387
PARKS	3,113	3,113
ARTS COMMISSION	177	177
PUBLIC WORKS	3,149	3,149
SOLID WASTE	1,022	1,022
HUMAN RELATIONS	70	70
FARMERS MARKET	147	147
MUNI AUDITORIUM	152	152
STATE FAIR BD	561	561
CONVENTION CTR	514	514
SPORTS AUTHORITY	456	456
WATER & SEWER	11,865	11,865
BORDEAUX LONG-TERM	2,920	2,920
METRO ACTION COM	1,550	1,550
NCAC	1,664	1,664
METRO TRANSIT	16	16
TAXI TRANSP & LICENSING	54	54
EDUCATION	29,747	29,747
COMMUNICATION CENTER	633	633
ALL OTHER	17,155	17,155
KNOWLES HOME	334	334
CRIMINAL JUSTICE	48	48

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Schedule .5 - Allocation Summary
For Department PAYROLL

Receiving Department	Total	PAYROLL
Direct Billed	0	0
Total	114,966	114,966

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION 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 2007.

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Schedule .2 - Costs To Be Allocated

For Department OFFICE OF MANAGEMENT BUDGET

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,800,517			1,800,517
TRANSFER	0			
Total Deductions:	0			0
BUILDING USE ALLOWANCE	4,071		4,071	
POST AUDITS	930	1	931	
SHARED SERVICES	(124)	21	(103)	
GENERAL SERVICES FACILITIES	4,197	676	4,873	
SHARED BUSINESS SERVICES	(2,915)	544	(2,371)	
CUSTOMER SERVICE	(46)	6	(40)	
POSTAL SERVICE	39	3	42	
DIRECTOR OF FINANCE	247,830	28,447	276,277	
TREASURY		46	46	
HUMAN RESOURCES		(359)	(359)	
INFORMATION SYSTEMS		(4,622)	(4,622)	
CENTRAL RECORDS		26	26	
LEGISLATIVE		5,636	5,636	
MAYOR		4,001	4,001	
Total Allocated Additions:	253,982	34,426	288,408	288,408
OPERATING REVENUE	(1,857,044)			
Total Departmental Cost Adjustments:	(1,857,044)			(1,857,044)
Total To Be Allocated:	197,455	34,426		231,881

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Schedule .3 - Costs Allocated By Activity

For Department OFFICE OF MANAGEMENT BUDGET

	Total	General & Admin	MANAGEMENT BUDGET
Wages & Benefits			
SALARIES & WAGES	1,055,939	0	1,055,939
FRINGE BENEFITS	349,500	0	349,500
Other Expense & Cost			
CONTRACTUAL SERVICES	376,126	0	376,126
SUPPLIES	11,394	0	11,394
OTHER EXPENSES	7,558	0	7,558
*TRANSFER	0	0	0
Departmental Totals			
Total Expenditures	1,800,517	0	1,800,517
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
OPERATING REVENUE	(1,857,044)	0	(1,857,044)
Functional Cost	(56,527)	0	(56,527)
Allocation Step 1			
Inbound- All Others	253,982	0	253,982
1st Allocation	197,455	0	197,455
Allocation Step 2			
Inbound- All Others	34,426	0	34,426
2nd Allocation	34,426	0	34,426
Total For 023 OFFICE OF			
Total Allocated	231,881	0	231,881

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Schedule .4 - Detail Activity Allocations
For Department OFFICE OF MANAGEMENT BUDGET

Activity - MANAGEMENT BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	53,433	3.1937	6,306		6,306		6,306
POST AUDITS	2,079	0.1243	245		245		245
CORPORATE DUES	555	0.0332	66		66		66
SHARED SERVICES	2,887	0.1726	341		341		341
GENERAL SERVICES FACILITIES	24,350	1.4554	2,874		2,874		2,874
SHARED BUSINESS SERVICES	3,181	0.1902	376		376		376
CUSTOMER SERVICE	625	0.0374	74		74		74
FLEET MANAGEMENT	28,378	1.6962	3,349		3,349		3,349
POSTAL SERVICE	1,636	0.0978	193		193		193
RADIO SHOP	5,959	0.3562	703		703		703
DIRECTOR OF FINANCE	2,777	0.1660	328		328		328
MINORITY SMALL BUSINESS	1,544	0.0923	182		182		182
DIV ISION OF REAL PROPERTY	22,199	1.3268	2,620		2,620	494	3,114
TREASURY	4,340	0.2594	512		512	97	609
HUMAN RESOURCES	15,761	0.9421	1,860		1,860	351	2,211
INFORMATION SYSTEMS	18,925	1.1311	2,233		2,233	422	2,655
DEPARTMENT OF LAW	7,246	0.4331	855		855	161	1,016
LEGISLATIVE	3,512	0.2100	415		415	78	493
MAYOR	7,485	0.4474	883		883	167	1,050
ELECTIONS	4,027	0.2407	475		475	90	565
SURPLUS PROPERTY	1,673	0.1000	198		198	37	235
PLANNING COMM	8,625	0.5156	1,018		1,018	192	1,210
REGISTER/DEEDS	1,489	0.0890	176		176	33	209
HISTORICAL COMM	937	0.0561	111		111	21	132
COMM ED ALLIANCE	441	0.0264	52		52	10	62
ASSESSOR PROP	3,623	0.2166	428		428	81	509
TRUSTEE	2,004	0.1198	237		237	45	282
COUNTY CLERK	4,046	0.2418	478		478	90	568
DISTRICT ATTOR	6,639	0.3968	784		784	148	932
PUBLIC DEFENDER	3,145	0.1880	371		371	70	441
JUVENILE CT CLRK	1,397	0.0835	165		165	31	196
CIRCUIT CT CLERK	5,407	0.3232	638		638	120	758

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Schedule .4 - Detail Activity Allocations
For Department OFFICE OF MANAGEMENT BUDGET

Activity - MANAGEMENT BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CRIMINAL CT CLRK	3,862	0.2308	456		456	86	542
CLERK/MASTER	1,655	0.0989	195		195	37	232
JUVENILE COURT	9,655	0.5771	1,140		1,140	215	1,355
GEN SESSIONS CT	9,784	0.5848	1,155		1,155	218	1,373
ST TRIAL COURTS	8,938	0.5342	1,055		1,055	199	1,254
JUSTICE INFO SYS	3,512	0.2100	415		415	78	493
SHERIFF ADMIN	40,315	2.4096	4,758		4,758	898	5,656
POLICE	112,724	6.7374	13,303		13,303	2,511	15,814
FIRE	64,077	3.8298	7,562		7,562	1,427	8,989
CODES ADMIN	7,025	0.4199	829		829	156	985
BEER BOARD	1,452	0.0868	171		171	32	203
AGRICULTURAL EXT	698	0.0418	82		82	16	98
SOIL & WATER	312	0.0187	37		37	7	44
SOCIAL SERVICES	11,237	0.6717	1,326		1,326	250	1,576
HEALTH	47,083	2.8141	5,557		5,557	1,049	6,606
PUBLIC LIBRARY	19,900	1.1894	2,349		2,349	443	2,792
PARKS	44,637	2.6679	5,268		5,268	994	6,262
ARTS COMMISSION	2,538	0.1517	300		300	57	357
PUBLIC WORKS	45,152	2.6987	5,329		5,329	1,006	6,335
SOLID WASTE	14,658	0.8761	1,730		1,730	326	2,056
HUMAN RELATIONS	1,011	0.0605	119		119	23	142
FARMERS MARKET	2,115	0.1264	250		250	47	297
MUNI AUDITORIUM	2,188	0.1308	258		258	49	307
STATE FAIR BD	8,055	0.4815	951		951	179	1,130
CONVENTION CTR	7,375	0.4408	870		870	164	1,034
SPORTS AUTHORITY	6,547	0.3913	773		773	146	919
WATER & SEWER	170,162	10.1704	20,082		20,082	3,790	23,872
BORDEAUX LONG-TERM CARE	41,878	2.5030	4,942		4,942	933	5,875
METRO ACTION COM	22,235	1.3290	2,624		2,624	495	3,119
NCAC	23,872	1.4268	2,817		2,817	532	3,349
METRO TRANSIT	222	0.0133	26		26	5	31
TAXI TRANSP & LICENSING	772	0.0462	91		91	17	108

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Schedule .4 - Detail Activity Allocations

For Department OFFICE OF MANAGEMENT BUDGET

Activity - MANAGEMENT BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EDUCATION	426,510	25.4921	50,335		50,335	9,498	59,833
COMMUNICATION CENTER	9,085	0.5430	1,072		1,072	202	1,274
ALL OTHER	246,036	14.7052	29,036		29,036	5,480	34,516
KNOWLES HOME	4,781	0.2858	564		564	107	671
CRIMINAL JUSTICE PLANNING	698	0.0418	82		82	16	98
SubTotal	1,673,119	100.0000	197,455		197,455	34,426	231,881
TOTAL	1,673,119	100.0000	197,455		197,455	34,426	231,881

Allocation Basis: OMB BILLINGS

Allocation Source: FINANCE

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Schedule .5 - Allocation Summary

For Department OFFICE OF MANAGEMENT BUDGET

Receiving Department	Total	MANAGEMENT
EMPLOYEE BENEFITS	6,306	6,306
POST AUDITS	245	245
CORPORATE DUES	66	66
SHARED SERVICES	341	341
GENERAL SERVICES	2,874	2,874
SHARED BUSINESS	376	376
CUSTOMER SERVICE	74	74
FLEET MANAGEMENT	3,349	3,349
POSTAL SERVICE	193	193
RADIO SHOP	703	703
DIRECTOR OF FINANCE	328	328
MINORITY SMALL BUSINESS	182	182
DIV ISION OF REAL	3,114	3,114
TREASURY	609	609
HUMAN RESOURCES	2,211	2,211
INFORMATION SYSTEMS	2,655	2,655
DEPARTMENT OF LAW	1,016	1,016
LEGISLATIVE	493	493
MAYOR	1,050	1,050
ELECTIONS	565	565
SURPLUS PROPERTY	235	235
PLANNING COMM	1,210	1,210
REGISTER/DEEDS	209	209
HISTORICAL COMM	132	132
COMM ED ALLIANCE	62	62
ASSESSOR PROP	509	509
TRUSTEE	282	282
COUNTY CLERK	568	568
DISTRICT ATTOR	932	932
PUBLIC DEFENDER	441	441
JUVENILE CT CLRK	196	196
CIRCUIT CT CLERK	758	758
CRIMINAL CT CLRK	542	542
CLERK/MASTER	232	232
JUVENILE COURT	1,355	1,355
GEN SESSIONS CT	1,373	1,373

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Schedule .5 - Allocation Summary

For Department OFFICE OF MANAGEMENT BUDGET

Receiving Department	Total	MANAGEMENT
ST TRIAL COURTS	1,254	1,254
JUSTICE INFO SYS	493	493
SHERIFF ADMIN	5,656	5,656
POLICE	15,814	15,814
FIRE	8,989	8,989
CODES ADMIN	985	985
BEER BOARD	203	203
AGRICULTURAL EXT	98	98
SOIL & WATER	44	44
SOCIAL SERVICES	1,576	1,576
HEALTH	6,606	6,606
PUBLIC LIBRARY	2,792	2,792
PARKS	6,262	6,262
ARTS COMMISSION	357	357
PUBLIC WORKS	6,335	6,335
SOLID WASTE	2,056	2,056
HUMAN RELATIONS	142	142
FARMERS MARKET	297	297
MUNI AUDITORIUM	307	307
STATE FAIR BD	1,130	1,130
CONVENTION CTR	1,034	1,034
SPORTS AUTHORITY	919	919
WATER & SEWER	23,872	23,872
BORDEAUX LONG-TERM	5,875	5,875
METRO ACTION COM	3,119	3,119
NCAC	3,349	3,349
METRO TRANSIT	31	31
TAXI TRANSP & LICENSING	108	108
EDUCATION	59,833	59,833
COMMUNICATION CENTER	1,274	1,274
ALL OTHER	34,516	34,516
KNOWLES HOME	671	671
CRIMINAL JUSTICE	98	98

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Schedule .5 - Allocation Summary

For Department OFFICE OF MANAGEMENT BUDGET

Receiving Department	Total	MANAGEMENT
Direct Billed	0	0
Total	231,881	231,881

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

INTERNAL AUDIT

NATURE AND EXTENT OF SERVICES

The Metropolitan Office of Internal Audit is an independent appraisal activity to help ensure and enhance the integrity, equality, accountability, effectiveness, and efficiency of service activities of the Metropolitan Government. Activities include review and appraisal of risk management and internal controls, ascertaining compliance with established policies, regulations, and laws, determining program objectives are achieved, and determining the reliability of accounting data developed within the Metropolitan Government. All department, board, commission, officer, agency, or activities 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 2007.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department INTERNAL AUDIT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	597,450			597,450
TRANSFER	0			
Total Deductions:	0			0
BUILDING USE ALLOWANCE	4,248		4,248	
POST AUDITS	1,012	1	1,013	
SHARED SERVICES	(72)	12	(60)	
GENERAL SERVICES FACILITIES	2,499	402	2,901	
SHARED BUSINESS SERVICES	(1,654)	309	(1,345)	
CUSTOMER SERVICE	(22)	3	(19)	
POSTAL SERVICE	25	2	27	
DIRECTOR OF FINANCE	84,166	9,661	93,827	
TREASURY		16	16	
HUMAN RESOURCES		(215)	(215)	
INFORMATION SYSTEMS		(449)	(449)	
LEGISLATIVE		2,118	2,118	
MAYOR		1,504	1,504	
Total Allocated Additions:	90,202	13,364	103,566	103,566
OPERATING REVENUE	(616,207)			
Total Departmental Cost Adjustments:	(616,207)			(616,207)
Total To Be Allocated:	71,445	13,364		84,809

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

	Total	General & Admin	FINANCE INTERNAL AUDIT
Wages & Benefits			
SALARIES & WAGES	358,609	0	358,609
FRINGE BENEFITS	117,651	0	117,651
Other Expense & Cost			
CONTRACTUAL SERVICES	116,516	0	116,516
SUPPLIES	2,374	0	2,374
OTHER EXPENSES	2,300	0	2,300
*TRANSFER	0	0	0
Departmental Totals			
Total Expenditures	597,450	0	597,450
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
OPERATING REVENUE	(616,207)	0	(616,207)
Functional Cost	(18,757)	0	(18,757)
Allocation Step 1			
Inbound- All Others	90,202	90,202	0
Reallocate Admin Costs		(90,202)	90,202
1st Allocation	71,445	0	71,445
Allocation Step 2			
Inbound- All Others	13,364	13,364	0
Reallocate Admin Costs		(13,364)	13,364
2nd Allocation	13,364	0	13,364
Total For 024 INTERNAL AUDIT			
Total Allocated	84,809	0	84,809

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INTERNAL AUDIT

Activity - FINANCE INTERNAL AUDIT BI

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	17,730.49	3.1937	2,282		2,282		2,282
POST AUDITS	690.04	0.1243	89		89		89
CORPORATE DUES	184.36	0.0332	24		24		24
SHARED SERVICES	958.14	0.1726	123		123		123
GENERAL SERVICES FACILITIES	8,080.17	1.4554	1,040		1,040		1,040
SHARED BUSINESS SERVICES	1,055.79	0.1902	136		136		136
CUSTOMER SERVICE	207.49	0.0374	27		27		27
FLEET MANAGEMENT	9,416.69	1.6962	1,212		1,212		1,212
POSTAL SERVICE	543.15	0.0978	70		70		70
RADIO SHOP	1,977.32	0.3562	254		254		254
DIRECTOR OF FINANCE	921.53	0.1660	119		119		119
MINORITY SMALL BUSINESS	512.63	0.0923	66		66		66
DIV ISION OF REAL PROPERTY	7,366.14	1.3268	948		948	192	1,140
TREASURY	1,440.27	0.2594	185		185	38	223
HUMAN RESOURCES	5,230.14	0.9421	673		673	136	809
INFORMATION SYSTEMS	6,279.83	1.1311	808		808	164	972
DEPARTMENT OF LAW	2,404.52	0.4331	309		309	63	372
LEGISLATIVE	1,165.64	0.2100	150		150	30	180
MAYOR	2,483.86	0.4474	320		320	65	385
ELECTIONS	1,336.52	0.2407	172		172	35	207
SURPLUS PROPERTY	555.35	0.1000	71		71	14	85
PLANNING COMM	2,862.23	0.5156	368		368	75	443
REGISTER/DEEDS	494.33	0.0890	64		64	13	77
HISTORICAL COMM	311.24	0.0561	40		40	8	48
COMM ED ALLIANCE	146.46	0.0264	19		19	4	23
ASSESSOR PROP	1,202.26	0.2166	155		155	31	186
TRUSTEE	665.21	0.1198	86		86	17	103
COUNTY CLERK	1,342.62	0.2418	173		173	35	208
DISTRICT ATTOR	2,203.12	0.3968	284		284	57	341
PUBLIC DEFENDER	1,043.58	0.1880	134		134	27	161
JUVENILE CT CLRK	463.81	0.0835	60		60	12	72
CIRCUIT CT CLERK	1,794.23	0.3232	231		231	47	278

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INTERNAL AUDIT

Activity - FINANCE INTERNAL AUDIT BI

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CRIMINAL CT CLRK	1,281.59	0.2308	165		165	33	198
CLERK/MASTER	549.25	0.0989	71		71	14	85
JUVENILE COURT	3,203.99	0.5771	412		412	83	495
GEN SESSIONS CT	3,246.71	0.5848	418		418	85	503
ST TRIAL COURTS	2,965.98	0.5342	382		382	77	459
JUSTICE INFO SYS	1,165.64	0.2100	150		150	30	180
SHERIFF ADMIN	13,377.45	2.4096	1,722		1,722	349	2,071
POLICE	37,404.37	6.7374	4,814		4,814	975	5,789
FIRE	21,262.33	3.8298	2,736		2,736	554	3,290
CODES ADMIN	2,331.28	0.4199	300		300	61	361
BEER BOARD	482.12	0.0868	62		62	13	75
AGRICULTURAL EXT	231.90	0.0418	30		30	6	36
SOIL & WATER	103.74	0.0187	13		13	3	16
SOCIAL SERVICES	3,728.84	0.6717	480		480	97	577
HEALTH	15,623.29	2.8141	2,011		2,011	407	2,418
PUBLIC LIBRARY	6,603.28	1.1894	850		850	172	1,022
PARKS	14,811.62	2.6679	1,906		1,906	386	2,292
ARTS COMMISSION	842.19	0.1517	108		108	22	130
PUBLIC WORKS	14,982.50	2.6987	1,928		1,928	390	2,318
SOLID WASTE	4,863.97	0.8761	626		626	127	753
HUMAN RELATIONS	335.65	0.0605	43		43	9	52
FARMERS MARKET	701.82	0.1264	90		90	18	108
MUNI AUDITORIUM	726.23	0.1308	93		93	19	112
STATE FAIR BD	2,673.04	0.4815	344		344	70	414
CONVENTION CTR	2,447.24	0.4408	315		315	64	379
SPORTS AUTHORITY	2,172.61	0.3913	280		280	57	337
WATER & SEWER	56,463.58	10.1704	7,266		7,266	1,471	8,737
BORDEAUX LONG-TERM CARE	13,896.19	2.5030	1,788		1,788	362	2,150
METRO ACTION COM	7,378.34	1.3290	950		950	192	1,142
NCAC	7,921.50	1.4268	1,019		1,019	206	1,225
METRO TRANSIT	73.72	0.0133	9		9	2	11
TAXI TRANSP & LICENSING	256.31	0.0462	33		33	7	40

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department INTERNAL AUDIT

Activity - FINANCE INTERNAL AUDIT BI

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EDUCATION	141,525.12	25.4921	18,211		18,211	3,687	21,898
COMMUNICATION CENTER	3,014.80	0.5430	388		388	79	467
ALL OTHER	81,640.03	14.7052	10,506		10,506	2,127	12,633
KNOWLES HOME	1,586.74	0.2858	204		204	41	245
CRIMINAL JUSTICE PLANNING	231.90	0.0418	30		30	6	36
SubTotal	555,176.38	100.0000	71,445		71,445	13,364	84,809
TOTAL	555,176.38	100.0000	71,445		71,445	13,364	84,809

Allocation Basis: FINANCE INTERNAL AUDIT BILLING

Allocation Source: FINANCE

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MAXIMUS
Schedule .5 - Allocation Summary
For Department INTERNAL AUDIT

Receiving Department	Total	FINANCE INTERNAL
EMPLOYEE BENEFITS	2,282	2,282
POST AUDITS	89	89
CORPORATE DUES	24	24
SHARED SERVICES	123	123
GENERAL SERVICES	1,040	1,040
SHARED BUSINESS	136	136
CUSTOMER SERVICE	27	27
FLEET MANAGEMENT	1,212	1,212
POSTAL SERVICE	70	70
RADIO SHOP	254	254
DIRECTOR OF FINANCE	119	119
MINORITY SMALL BUSINESS	66	66
DIV ISION OF REAL	1,140	1,140
TREASURY	223	223
HUMAN RESOURCES	809	809
INFORMATION SYSTEMS	972	972
DEPARTMENT OF LAW	372	372
LEGISLATIVE	180	180
MAYOR	385	385
ELECTIONS	207	207
SURPLUS PROPERTY	85	85
PLANNING COMM	443	443
REGISTER/DEEDS	77	77
HISTORICAL COMM	48	48
COMM ED ALLIANCE	23	23
ASSESSOR PROP	186	186
TRUSTEE	103	103
COUNTY CLERK	208	208
DISTRICT ATTOR	341	341
PUBLIC DEFENDER	161	161
JUVENILE CT CLRK	72	72
CIRCUIT CT CLERK	278	278
CRIMINAL CT CLRK	198	198
CLERK/MASTER	85	85
JUVENILE COURT	495	495
GEN SESSIONS CT	503	503

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MAXIMUS
Schedule .5 - Allocation Summary
For Department INTERNAL AUDIT

Receiving Department	Total	FINANCE INTERNAL
ST TRIAL COURTS	459	459
JUSTICE INFO SYS	180	180
SHERIFF ADMIN	2,071	2,071
POLICE	5,789	5,789
FIRE	3,290	3,290
CODES ADMIN	361	361
BEER BOARD	75	75
AGRICULTURAL EXT	36	36
SOIL & WATER	16	16
SOCIAL SERVICES	577	577
HEALTH	2,418	2,418
PUBLIC LIBRARY	1,022	1,022
PARKS	2,292	2,292
ARTS COMMISSION	130	130
PUBLIC WORKS	2,318	2,318
SOLID WASTE	753	753
HUMAN RELATIONS	52	52
FARMERS MARKET	108	108
MUNI AUDITORIUM	112	112
STATE FAIR BD	414	414
CONVENTION CTR	379	379
SPORTS AUTHORITY	337	337
WATER & SEWER	8,737	8,737
BORDEAUX LONG-TERM	2,150	2,150
METRO ACTION COM	1,142	1,142
NCAC	1,225	1,225
METRO TRANSIT	11	11
TAXI TRANSP & LICENSING	40	40
EDUCATION	21,898	21,898
COMMUNICATION CENTER	467	467
ALL OTHER	12,633	12,633
KNOWLES HOME	245	245
CRIMINAL JUSTICE	36	36

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MAXIMUS
Schedule .5 - Allocation Summary
For Department INTERNAL AUDIT

Receiving Department	Total	FINANCE INTERNAL
Direct Billed	0	0
Total	84,809	84,809

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

BUSINESS SOLUTIONS

NATURE AND EXTENT OF SERVICES

The costs recorded in account 15516100 – 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 related to Administrative services while all remaining salary and wages were for Business Solutions (all programs) in FY07.

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,341,623			1,341,623
BUILDING USE ALLOWANCE	3,599		3,599	
POST AUDITS	956	1	957	
SHARED SERVICES	(75)	13	(62)	
GENERAL SERVICES FACILITIES	2,632	424	3,056	
SHARED BUSINESS SERVICES	(1,822)	340	(1,482)	
CUSTOMER SERVICE	(27)	4	(23)	
POSTAL SERVICE	21	2	23	
DIRECTOR OF FINANCE	163,048	18,715	181,763	
TREASURY		31	31	
HUMAN RESOURCES		(220)	(220)	
INFORMATION SYSTEMS		(5,445)	(5,445)	
LEGISLATIVE		3,736	3,736	
MAYOR		2,653	2,653	
Total Allocated Additions:	168,332	20,254	188,586	188,586
OPERATING REVENUE	(1,383,744)			
Total Departmental Cost Adjustments:	(1,383,744)			(1,383,744)
Total To Be Allocated:	126,211	20,254		146,465

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

	Total	General & Admin	BUSINESS SOLUTIONS
Wages & Benefits			
SALARIES & WAGES	694,706	8,823	685,883
FRINGE BENEFITS	239,005	3,035	235,970
Other Expense & Cost			
CONTRACTUAL SERVICES	396,068	5,030	391,038
SUPPLIES	5,619	71	5,548
OTHER EXPENSES	6,225	79	6,146
Departmental Totals			
Total Expenditures	1,341,623	17,038	1,324,585
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
OPERATING REVENUE	(1,383,744)	(17,574)	(1,366,170)
Functional Cost	(42,121)	(536)	(41,585)
Allocation Step 1			
Inbound- All Others	168,332	168,332	0
Reallocate Admin Costs		(167,796)	167,796
1st Allocation	126,211	0	126,211
Allocation Step 2			
Inbound- All Others	20,254	20,254	0
Reallocate Admin Costs		(20,254)	20,254
2nd Allocation	20,254	0	20,254
Total For 026 BUSINESS			
Total Allocated	146,465	0	146,465

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

Activity - BUSINESS SOLUTIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	39,815	3.1937	4,031		4,031		4,031
POST AUDITS	1,549	0.1243	157		157		157
CORPORATE DUES	414	0.0332	42		42		42
SHARED SERVICES	2,151	0.1726	218		218		218
GENERAL SERVICES FACILITIES	18,144	1.4554	1,837		1,837		1,837
SHARED BUSINESS SERVICES	2,370	0.1902	240		240		240
CUSTOMER SERVICE	465	0.0374	47		47		47
FLEET MANAGEMENT	21,145	1.6962	2,141		2,141		2,141
POSTAL SERVICE	1,219	0.0978	123		123		123
RADIO SHOP	4,440	0.3562	450		450		450
DIRECTOR OF FINANCE	2,069	0.1660	209		209		209
MINORITY SMALL BUSINESS	1,151	0.0923	117		117		117
DIV ISION OF REAL PROPERTY	16,541	1.3268	1,675		1,675	291	1,966
TREASURY	3,234	0.2594	327		327	57	384
HUMAN RESOURCES	11,744	0.9421	1,189		1,189	207	1,396
INFORMATION SYSTEMS	14,101	1.1311	1,428		1,428	248	1,676
DEPARTMENT OF LAW	5,399	0.4331	547		547	95	642
LEGISLATIVE	2,617	0.2100	265		265	46	311
MAYOR	5,577	0.4474	565		565	98	663
ELECTIONS	3,001	0.2407	304		304	53	357
SURPLUS PROPERTY	1,247	0.1000	126		126	22	148
PLANNING COMM	6,427	0.5156	651		651	113	764
REGISTER/DEEDS	1,110	0.0890	112		112	20	132
HISTORICAL COMM	698	0.0561	71		71	12	83
COMM ED ALLIANCE	328	0.0264	33		33	6	39
ASSESSOR PROP	2,699	0.2166	273		273	47	320
TRUSTEE	1,493	0.1198	151		151	26	177
COUNTY CLERK	3,014	0.2418	305		305	53	358
DISTRICT ATTOR	4,947	0.3968	501		501	87	588
PUBLIC DEFENDER	2,343	0.1880	237		237	41	278
JUVENILE CT CLRK	1,041	0.0835	105		105	18	123
CIRCUIT CT CLERK	4,029	0.3232	408		408	71	479

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

Activity - BUSINESS SOLUTIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CRIMINAL CT CLRK	2,877	0.2308	291		291	51	342
CLERK/MASTER	1,233	0.0989	125		125	22	147
JUVENILE COURT	7,194	0.5771	728		728	127	855
GEN SESSIONS CT	7,290	0.5848	738		738	128	866
ST TRIAL COURTS	6,660	0.5342	674		674	117	791
JUSTICE INFO SYS	2,617	0.2100	265		265	46	311
SHERIFF ADMIN	30,040	2.4096	3,041		3,041	528	3,569
POLICE	83,994	6.7374	8,503		8,503	1,477	9,980
FIRE	47,746	3.8298	4,834		4,834	840	5,674
CODES ADMIN	5,235	0.4199	530		530	92	622
BEER BOARD	1,082	0.0868	110		110	19	129
AGRICULTURAL EXT	520	0.0418	53		53	9	62
SOIL & WATER	232	0.0187	24		24	4	28
SOCIAL SERVICES	8,373	0.6717	848		848	147	995
HEALTH	35,083	2.8141	3,552		3,552	617	4,169
PUBLIC LIBRARY	14,828	1.1894	1,501		1,501	261	1,762
PARKS	33,260	2.6679	3,367		3,367	585	3,952
ARTS COMMISSION	1,891	0.1517	191		191	33	224
PUBLIC WORKS	33,644	2.6987	3,406		3,406	592	3,998
SOLID WASTE	10,922	0.8761	1,106		1,106	192	1,298
HUMAN RELATIONS	753	0.0605	76		76	13	89
FARMERS MARKET	1,576	0.1264	160		160	28	188
MUNI AUDITORIUM	1,630	0.1308	165		165	29	194
STATE FAIR BD	6,002	0.4815	608		608	106	714
CONVENTION CTR	5,495	0.4408	556		556	97	653
SPORTS AUTHORITY	4,878	0.3913	494		494	86	580
WATER & SEWER	126,793	10.1704	12,836		12,836	2,230	15,066
BORDEAUX LONG-TERM CARE	31,205	2.5030	3,159		3,159	549	3,708
METRO ACTION COM	16,568	1.3290	1,677		1,677	291	1,968
NCAC	17,788	1.4268	1,801		1,801	313	2,114
METRO TRANSIT	165	0.0133	17		17	3	20
TAXI TRANSP & LICENSING	575	0.0462	58		58	10	68

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

Activity - BUSINESS SOLUTIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EDUCATION	317,806	25.4921	32,173		32,173	5,586	37,759
COMMUNICATION CENTER	6,770	0.5430	685		685	119	804
ALL OTHER	183,329	14.7052	18,560		18,560	3,224	21,784
KNOWLES HOME	3,563	0.2858	361		361	63	424
CRIMINAL JUSTICE PLANNING	520	0.0418	53		53	9	62
SubTotal	1,246,695	100.0000	126,211		126,211	20,254	146,465
TOTAL	1,246,695	100.0000	126,211		126,211	20,254	146,465

Allocation Basis: BUSINESS SOLUTIONS BILLINGS

Allocation Source: FINANCE

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MAXIMUS
Schedule .5 - Allocation Summary
For Department BUSINESS SOLUTIONS

Receiving Department	Total	BUSINESS SOLUTIONS
EMPLOYEE BENEFITS	4,031	4,031
POST AUDITS	157	157
CORPORATE DUES	42	42
SHARED SERVICES	218	218
GENERAL SERVICES	1,837	1,837
SHARED BUSINESS	240	240
CUSTOMER SERVICE	47	47
FLEET MANAGEMENT	2,141	2,141
POSTAL SERVICE	123	123
RADIO SHOP	450	450
DIRECTOR OF FINANCE	209	209
MINORITY SMALL BUSINESS	117	117
DIV ISION OF REAL	1,966	1,966
TREASURY	384	384
HUMAN RESOURCES	1,396	1,396
INFORMATION SYSTEMS	1,676	1,676
DEPARTMENT OF LAW	642	642
LEGISLATIVE	311	311
MAYOR	663	663
ELECTIONS	357	357
SURPLUS PROPERTY	148	148
PLANNING COMM	764	764
REGISTER/DEEDS	132	132
HISTORICAL COMM	83	83
COMM ED ALLIANCE	39	39
ASSESSOR PROP	320	320
TRUSTEE	177	177
COUNTY CLERK	358	358
DISTRICT ATTOR	588	588
PUBLIC DEFENDER	278	278
JUVENILE CT CLRK	123	123
CIRCUIT CT CLERK	479	479
CRIMINAL CT CLRK	342	342
CLERK/MASTER	147	147
JUVENILE COURT	855	855
GEN SESSIONS CT	866	866

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MAXIMUS
Schedule .5 - Allocation Summary
For Department BUSINESS SOLUTIONS

Receiving Department	Total	BUSINESS SOLUTIONS
ST TRIAL COURTS	791	791
JUSTICE INFO SYS	311	311
SHERIFF ADMIN	3,569	3,569
POLICE	9,980	9,980
FIRE	5,674	5,674
CODES ADMIN	622	622
BEER BOARD	129	129
AGRICULTURAL EXT	62	62
SOIL & WATER	28	28
SOCIAL SERVICES	995	995
HEALTH	4,169	4,169
PUBLIC LIBRARY	1,762	1,762
PARKS	3,952	3,952
ARTS COMMISSION	224	224
PUBLIC WORKS	3,998	3,998
SOLID WASTE	1,298	1,298
HUMAN RELATIONS	89	89
FARMERS MARKET	188	188
MUNI AUDITORIUM	194	194
STATE FAIR BD	714	714
CONVENTION CTR	653	653
SPORTS AUTHORITY	580	580
WATER & SEWER	15,066	15,066
BORDEAUX LONG-TERM	3,708	3,708
METRO ACTION COM	1,968	1,968
NCAC	2,114	2,114
METRO TRANSIT	20	20
TAXI TRANSP & LICENSING	68	68
EDUCATION	37,759	37,759
COMMUNICATION CENTER	804	804
ALL OTHER	21,784	21,784
KNOWLES HOME	424	424
CRIMINAL JUSTICE	62	62

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MAXIMUS
Schedule .5 - Allocation Summary
For Department BUSINESS SOLUTIONS

Receiving Department	Total	BUSINESS SOLUTIONS
Direct Billed	0	0
Total	146,465	146,465

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION 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 2007.

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.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department DIV ISION OF REAL PROPERTY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,692,691			1,692,691
TRANSFERS OUT	(225)			
Total Deductions:	(225)			(225)
BUILDING USE ALLOWANCE	3,920		3,920	
POST AUDITS	16,143	22	16,165	
SHARED SERVICES	(127)	21	(106)	
GENERAL SERVICES FACILITIES	3,059	493	3,552	
SHARED BUSINESS SERVICES	(2,668)	498	(2,170)	
CUSTOMER SERVICE	(46)	6	(40)	
FLEET MANAGEMENT	7,591	41	7,632	
POSTAL SERVICE	52	4	56	
DIRECTOR OF FINANCE	237,720	27,286	265,006	
FINANCE OPERATIONS	3,143	818	3,961	
PAYROLL	1,252	296	1,548	
OFFICE OF MANAGEMENT BUDGET	2,620	494	3,114	
INTERNAL AUDIT	948	192	1,140	
BUSINESS SOLUTIONS	1,675	291	1,966	
PURCHASING		6,845	6,845	
FINANCIAL ACCOUNTABILITY		598	598	
TREASURY		149	149	
GRANTS COORDINATION		370	370	
HUMAN RESOURCES		(388)	(388)	
INFORMATION SYSTEMS		(804)	(804)	
CENTRAL RECORDS		255	255	
LEGISLATIVE		5,757	5,757	
MAYOR		4,087	4,087	
Total Allocated Additions:	275,282	47,331	322,613	322,613
NONOPERATING REVENUE	(28,044)			
OTHER REVENUE	0			
OPERATING REVENUE	(2,279,655)			

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Schedule .2 - Costs To Be Allocated

For Department DIV ISION OF REAL PROPERTY

Total Departmental Cost Adjustments:	(2,307,699)		(2,307,699)
Total To Be Allocated:	(339,951)	47,331	(292,620)

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Schedule .3 - Costs Allocated By Activity

For Department DIV ISION OF REAL PROPERTY

	Total	General & Admin	REAL PROPERTY DIV.
Other Expense & Cost			
PERSONAL SERVICE	1,331,537	0	1,331,537
CONTRACTUAL SERVICE	318,441	0	318,441
SUPPLIES & MATERIALS	15,597	0	15,597
DEPRECIATION	91	0	91
OTHER	26,800	0	26,800
*TRANSFERS OUT	225	225	0
Departmental Totals			
Total Expenditures	1,692,691	225	1,692,466
Deductions			
Total Deductions	(225)	(225)	0
Cost Adjustments			
NONOPERATING REVENUE	(28,044)	0	(28,044)
OTHER REVENUE	0	0	0
OPERATING REVENUE	(2,279,655)	0	(2,279,655)
Functional Cost	(615,233)	0	(615,233)
Allocation Step 1			
Inbound- All Others	275,282	275,282	0
Reallocate Admin Costs		(275,282)	275,282
1st Allocation	(339,951)	0	(339,951)
Allocation Step 2			
Inbound- All Others	47,331	47,331	0
Reallocate Admin Costs		(47,331)	47,331
2nd Allocation	47,331	0	47,331
Total For 021 DIV ISION OF			
Total Allocated	(292,620)	0	(292,620)

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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
POLICE	177,564	7.7891	-26,479		-26,479	3,687	-22,792
FIRE	126,687	5.5573	-18,892		-18,892	2,630	-16,262
HEALTH	6,277	0.2754	-936		-936	130	-806
PUBLIC LIBRARY	63,077	2.7670	-9,406		-9,406	1,310	-8,096
FARMERS MARKET	2,809	0.1233	-419		-419	58	-361
MUNI AUDITORIUM	4,142	0.1817	-618		-618	86	-532
CONVENTION CTR	6,640	0.2913	-990		-990	138	-852
WATER & SEWER	511,816	22.4515	-76,324		-76,324	10,627	-65,697
METRO ACTION COM	173,169	7.5963	-25,824		-25,824	3,595	-22,229
ALL OTHER	1,207,469	52.9671	-180,063		-180,063	25,070	-154,993
SubTotal	2,279,655	100.0000	-339,951		-339,951	47,331	-292,620
TOTAL	2,279,655	100.0000	-339,951		-339,951	47,331	-292,620

Allocation Basis: REAL PROPERTY BILLINGS

Allocation Source: FINANCE

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Schedule .5 - Allocation Summary

For Department DIV ISION OF REAL PROPERTY

Receiving Department	Total	REAL PROPERTY DIV.
POLICE	(22,792)	(22,792)
FIRE	(16,262)	(16,262)
HEALTH	(806)	(806)
PUBLIC LIBRARY	(8,096)	(8,096)
FARMERS MARKET	(361)	(361)
MUNI AUDITORIUM	(532)	(532)
CONVENTION CTR	(852)	(852)
WATER & SEWER	(65,697)	(65,697)
METRO ACTION COM	(22,229)	(22,229)
ALL OTHER	(154,993)	(154,993)
Direct Billed	0	0
Total	(292,620)	(292,620)

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION 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 2007.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,550,281			1,550,281
TRANSFER	(825)			
Total Deductions:	(825)			(825)
BUILDING USE ALLOWANCE	3,351		3,351	
POST AUDITS	497	1	498	
SHARED SERVICES	(111)	19	(92)	
GENERAL SERVICES FACILITIES	4,083	657	4,740	
SHARED BUSINESS SERVICES	(2,803)	523	(2,280)	
CUSTOMER SERVICE	(44)	6	(38)	
POSTAL SERVICE	279	23	302	
DIRECTOR OF FINANCE	215,795	24,770	240,565	
MINORITY SMALL BUSINESS ASSISTANCE	344,343	7,208	351,551	
TREASURY		41	41	
HUMAN RESOURCES		(354)	(354)	
INFORMATION SYSTEMS		(1,786)	(1,786)	
DEPARTMENT OF LAW		40,827	40,827	
CENTRAL RECORDS		5,055	5,055	
LEGISLATIVE		5,136	5,136	
MAYOR		3,647	3,647	
Total Allocated Additions:	565,390	85,773	651,163	651,163
OPERATING REVENUE	(1,598,952)			
Total Departmental Cost Adjustments:	(1,598,952)			(1,598,952)
Total To Be Allocated:	515,894	85,773		601,667

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

	Total	General & Admin	PURCHASING
Wages & Benefits			
SALARIES & WAGES	919,449	0	919,449
FRINGE BENEFITS	326,139	0	326,139
Other Expense & Cost			
CONTRACTUAL SERVICES	282,430	0	282,430
SUPPLIES	13,974	0	13,974
OTHER EXPENSES	7,464	0	7,464
*TRANSFER	825	825	0
Departmental Totals			
Total Expenditures	1,550,281	825	1,549,456
Deductions			
Total Deductions	(825)	(825)	0
Cost Adjustments			
OPERATING REVENUE	(1,598,952)	0	(1,598,952)
Functional Cost	(49,496)	0	(49,496)
Allocation Step 1			
Inbound- All Others	565,390	565,390	0
Reallocate Admin Costs		(565,390)	565,390
1st Allocation	515,894	0	515,894
Allocation Step 2			
Inbound- All Others	85,773	85,773	0
Reallocate Admin Costs		(85,773)	85,773
2nd Allocation	85,773	0	85,773
Total For 027 PURCHASING			
Total Allocated	601,667	0	601,667

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	46,007.63	3.1937	16,476		16,476		16,476
POST AUDITS	1,790.56	0.1243	641		641		641
CORPORATE DUES	478.40	0.0332	171		171		171
SHARED SERVICES	2,486.23	0.1726	890		890		890
GENERAL SERVICES FACILITIES	20,966.69	1.4554	7,508		7,508		7,508
SHARED BUSINESS SERVICES	2,739.60	0.1902	981		981		981
CUSTOMER SERVICE	538.41	0.0374	193		193		193
FLEET MANAGEMENT	24,434.74	1.6962	8,750		8,750		8,750
POSTAL SERVICE	1,409.39	0.0978	505		505		505
RADIO SHOP	5,130.82	0.3562	1,837		1,837		1,837
DIRECTOR OF FINANCE	2,391.21	0.1660	856		856		856
MINORITY SMALL BUSINESS	1,330.21	0.0923	476		476		476
DIV ISION OF REAL PROPERTY	19,113.89	1.3268	6,845		6,845		6,845
TREASURY	3,737.26	0.2594	1,338		1,338	244	1,582
HUMAN RESOURCES	13,571.34	0.9421	4,860		4,860	887	5,747
INFORMATION SYSTEMS	16,295.10	1.1311	5,835		5,835	1,065	6,900
DEPARTMENT OF LAW	6,239.33	0.4331	2,234		2,234	408	2,642
LEGISLATIVE	3,024.65	0.2100	1,083		1,083	198	1,281
MAYOR	6,445.19	0.4474	2,308		2,308	421	2,729
ELECTIONS	3,468.05	0.2407	1,242		1,242	227	1,469
SURPLUS PROPERTY	1,441.06	0.1000	516		516	94	610
PLANNING COMM	7,427.02	0.5156	2,660		2,660	486	3,146
REGISTER/DEEDS	1,282.70	0.0890	459		459	84	543
HISTORICAL COMM	807.62	0.0561	289		289	53	342
COMM ED ALLIANCE	380.06	0.0264	136		136	25	161
ASSESSOR PROP	3,119.66	0.2166	1,117		1,117	204	1,321
TRUSTEE	1,726.10	0.1198	618		618	113	731
COUNTY CLERK	3,483.89	0.2418	1,248		1,248	228	1,476
DISTRICT ATTOR	5,716.74	0.3968	2,047		2,047	374	2,421
PUBLIC DEFENDER	2,707.93	0.1880	970		970	177	1,147
JUVENILE CT CLRK	1,203.52	0.0835	431		431	79	510
CIRCUIT CT CLERK	4,655.74	0.3232	1,667		1,667	304	1,971

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CRIMINAL CT CLRK	3,325.53	0.2308	1,191		1,191	217	1,408
CLERK/MASTER	1,425.22	0.0989	510		510	93	603
JUVENILE COURT	8,313.83	0.5771	2,977		2,977	544	3,521
GEN SESSIONS CT	8,424.68	0.5848	3,017		3,017	551	3,568
ST TRIAL COURTS	7,696.23	0.5342	2,756		2,756	503	3,259
JUSTICE INFO SYS	3,024.65	0.2100	1,083		1,083	198	1,281
SHERIFF ADMIN	34,712.22	2.4096	12,431		12,431	2,270	14,701
POLICE	97,058.04	6.7374	34,758		34,758	6,346	41,104
FIRE	55,172.16	3.8298	19,758		19,758	3,608	23,366
CODES ADMIN	6,049.30	0.4199	2,166		2,166	396	2,562
BEER BOARD	1,251.03	0.0868	448		448	82	530
AGRICULTURAL EXT	601.76	0.0418	215		215	39	254
SOIL & WATER	269.20	0.0187	96		96	18	114
SOCIAL SERVICES	9,675.71	0.6717	3,465		3,465	633	4,098
HEALTH	40,539.82	2.8141	14,518		14,518	2,651	17,169
PUBLIC LIBRARY	17,134.41	1.1894	6,136		6,136	1,120	7,256
PARKS	38,433.65	2.6679	13,764		13,764	2,513	16,277
ARTS COMMISSION	2,185.34	0.1517	783		783	143	926
PUBLIC WORKS	38,877.05	2.6987	13,922		13,922	2,542	16,464
SOLID WASTE	12,621.18	0.8761	4,520		4,520	825	5,345
HUMAN RELATIONS	870.97	0.0605	312		312	57	369
FARMERS MARKET	1,821.12	0.1264	652		652	119	771
MUNI AUDITORIUM	1,884.46	0.1308	675		675	123	798
STATE FAIR BD	6,936.11	0.4815	2,484		2,484	454	2,938
CONVENTION CTR	6,350.18	0.4408	2,274		2,274	415	2,689
SPORTS AUTHORITY	5,637.56	0.3913	2,019		2,019	369	2,388
WATER & SEWER	146,513.46	10.1704	52,468		52,468	9,580	62,048
BORDEAUX LONG-TERM CARE	36,058.27	2.5030	12,913		12,913	2,358	15,271
METRO ACTION COM	19,145.56	1.3290	6,856		6,856	1,252	8,108
NCAC	20,554.95	1.4268	7,361		7,361	1,344	8,705
METRO TRANSIT	191.29	0.0133	69		69	13	82
TAXI TRANSP & LICENSING	665.10	0.0462	238		238	43	281

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EDUCATION	367,233.81	25.4921	131,519		131,519	24,011	155,530
COMMUNICATION CENTER	7,822.91	0.5430	2,801		2,801	512	3,313
ALL OTHER	211,842.12	14.7052	75,863		75,863	13,852	89,715
KNOWLES HOME	4,117.32	0.2858	1,474		1,474	269	1,743
CRIMINAL JUSTICE PLANNING	601.76	0.0418	215		215	39	254
SubTotal	1,440,589.04	100.0000	515,894		515,894	85,773	601,667
TOTAL	1,440,589.04	100.0000	515,894		515,894	85,773	601,667

Allocation Basis: PROCUREMENT BILLING PER DEPARTMENT

Allocation Source: FINANCE

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MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	PURCHASING
EMPLOYEE BENEFITS	16,476	16,476
POST AUDITS	641	641
CORPORATE DUES	171	171
SHARED SERVICES	890	890
GENERAL SERVICES	7,508	7,508
SHARED BUSINESS	981	981
CUSTOMER SERVICE	193	193
FLEET MANAGEMENT	8,750	8,750
POSTAL SERVICE	505	505
RADIO SHOP	1,837	1,837
DIRECTOR OF FINANCE	856	856
MINORITY SMALL BUSINESS	476	476
DIV ISION OF REAL	6,845	6,845
TREASURY	1,582	1,582
HUMAN RESOURCES	5,747	5,747
INFORMATION SYSTEMS	6,900	6,900
DEPARTMENT OF LAW	2,642	2,642
LEGISLATIVE	1,281	1,281
MAYOR	2,729	2,729
ELECTIONS	1,469	1,469
SURPLUS PROPERTY	610	610
PLANNING COMM	3,146	3,146
REGISTER/DEEDS	543	543
HISTORICAL COMM	342	342
COMM ED ALLIANCE	161	161
ASSESSOR PROP	1,321	1,321
TRUSTEE	731	731
COUNTY CLERK	1,476	1,476
DISTRICT ATTOR	2,421	2,421
PUBLIC DEFENDER	1,147	1,147
JUVENILE CT CLRK	510	510
CIRCUIT CT CLERK	1,971	1,971
CRIMINAL CT CLRK	1,408	1,408
CLERK/MASTER	603	603
JUVENILE COURT	3,521	3,521
GEN SESSIONS CT	3,568	3,568

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MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	PURCHASING
ST TRIAL COURTS	3,259	3,259
JUSTICE INFO SYS	1,281	1,281
SHERIFF ADMIN	14,701	14,701
POLICE	41,104	41,104
FIRE	23,366	23,366
CODES ADMIN	2,562	2,562
BEER BOARD	530	530
AGRICULTURAL EXT	254	254
SOIL & WATER	114	114
SOCIAL SERVICES	4,098	4,098
HEALTH	17,169	17,169
PUBLIC LIBRARY	7,256	7,256
PARKS	16,277	16,277
ARTS COMMISSION	926	926
PUBLIC WORKS	16,464	16,464
SOLID WASTE	5,345	5,345
HUMAN RELATIONS	369	369
FARMERS MARKET	771	771
MUNI AUDITORIUM	798	798
STATE FAIR BD	2,938	2,938
CONVENTION CTR	2,689	2,689
SPORTS AUTHORITY	2,388	2,388
WATER & SEWER	62,048	62,048
BORDEAUX LONG-TERM	15,271	15,271
METRO ACTION COM	8,108	8,108
NCAC	8,705	8,705
METRO TRANSIT	82	82
TAXI TRANSP & LICENSING	281	281
EDUCATION	155,530	155,530
COMMUNICATION CENTER	3,313	3,313
ALL OTHER	89,715	89,715
KNOWLES HOME	1,743	1,743
CRIMINAL JUSTICE	254	254

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MAXIMUS
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	PURCHASING
Direct Billed	0	0
Total	601,667	601,667

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

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department FINANCIAL ACCOUNTABILITY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	361,057			361,057
BUILDING USE ALLOWANCE	4,248		4,248	
POST AUDITS	296		296	
SHARED SERVICES	(23)	4	(19)	
GENERAL SERVICES FACILITIES	879	142	1,021	
SHARED BUSINESS SERVICES	(613)	114	(499)	
CUSTOMER SERVICE	(10)	1	(9)	
POSTAL SERVICE	16	1	17	
DIRECTOR OF FINANCE	51,645	5,928	57,573	
TREASURY		10	10	
HUMAN RESOURCES		(77)	(77)	
INFORMATION SYSTEMS		(154)	(154)	
LEGISLATIVE		1,278	1,278	
MAYOR		907	907	
Total Allocated Additions:	56,438	8,154	64,592	64,592
OPERATING REVENUE	(372,393)			
Total Departmental Cost Adjustments:	(372,393)			(372,393)
Total To Be Allocated:	45,102	8,154		53,256

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Schedule .3 - Costs Allocated By Activity

For Department FINANCIAL ACCOUNTABILITY

	Total	General & Admin	ACCOUNTABILITY
Wages & Benefits			
SALARIES & WAGES	220,045	0	220,045
FRINGE BENEFITS	94,453	0	94,453
Other Expense & Cost			
CONTRACTUAL SERVICES	43,391	0	43,391
SUPPLIES	1,444	0	1,444
OTHER EXPENSES	1,724	0	1,724
Departmental Totals			
Total Expenditures	361,057	0	361,057
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
OPERATING REVENUE	(372,393)	0	(372,393)
Functional Cost	(11,336)	0	(11,336)
Allocation Step 1			
Inbound- All Others	56,438	56,438	0
Reallocate Admin Costs		(56,438)	56,438
1st Allocation	45,102	0	45,102
Allocation Step 2			
Inbound- All Others	8,154	8,154	0
Reallocate Admin Costs		(8,154)	8,154
2nd Allocation	8,154	0	8,154
Total For 028 FINANCIAL			
Total Allocated	53,256	0	53,256

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

Activity - ACCOUNTABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	10,715.09	3.1937	1,440		1,440		1,440
POST AUDITS	417.01	0.1243	56		56		56
CORPORATE DUES	111.41	0.0332	15		15		15
SHARED SERVICES	579.03	0.1726	78		78		78
GENERAL SERVICES FACILITIES	4,883.10	1.4554	656		656		656
SHARED BUSINESS SERVICES	638.04	0.1902	86		86		86
CUSTOMER SERVICE	125.39	0.0374	17		17		17
FLEET MANAGEMENT	5,690.81	1.6962	765		765		765
POSTAL SERVICE	328.24	0.0978	44		44		44
RADIO SHOP	1,194.95	0.3562	161		161		161
DIRECTOR OF FINANCE	556.91	0.1660	75		75		75
MINORITY SMALL BUSINESS	309.80	0.0923	42		42		42
DIV ISION OF REAL PROPERTY	4,451.59	1.3268	598		598		598
TREASURY	870.40	0.2594	117		117	23	140
HUMAN RESOURCES	3,160.74	0.9421	425		425	84	509
INFORMATION SYSTEMS	3,795.10	1.1311	510		510	101	611
DEPARTMENT OF LAW	1,453.12	0.4331	195		195	39	234
LEGISLATIVE	704.43	0.2100	95		95	19	114
MAYOR	1,501.07	0.4474	202		202	40	242
ELECTIONS	807.70	0.2407	109		109	22	131
SURPLUS PROPERTY	335.62	0.1000	45		45	9	54
PLANNING COMM	1,729.74	0.5156	233		233	46	279
REGISTER/DEEDS	298.73	0.0890	40		40	8	48
HISTORICAL COMM	188.09	0.0561	25		25	5	30
COMM ED ALLIANCE	88.51	0.0264	12		12	2	14
ASSESSOR PROP	726.56	0.2166	98		98	19	117
TRUSTEE	402.00	0.1198	54		54	11	65
COUNTY CLERK	811.39	0.2418	109		109	22	131
DISTRICT ATTOR	1,331.42	0.3968	179		179	36	215
PUBLIC DEFENDER	630.67	0.1880	85		85	17	102
JUVENILE CT CLRK	280.29	0.0835	38		38	7	45
CIRCUIT CT CLERK	1,084.31	0.3232	146		146	29	175

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

Activity - ACCOUNTABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CRIMINAL CT CLRK	774.51	0.2308	104		104	21	125
CLERK/MASTER	331.93	0.0989	45		45	9	54
JUVENILE COURT	1,936.27	0.5771	260		260	52	312
GEN SESSIONS CT	1,962.09	0.5848	264		264	52	316
ST TRIAL COURTS	1,792.43	0.5342	241		241	48	289
JUSTICE INFO SYS	704.43	0.2100	95		95	19	114
SHERIFF ADMIN	8,084.41	2.4096	1,087		1,087	216	1,303
POLICE	22,604.65	6.7374	3,039		3,039	603	3,642
FIRE	12,849.50	3.8298	1,727		1,727	343	2,070
CODES ADMIN	1,408.87	0.4199	189		189	38	227
BEER BOARD	291.36	0.0868	39		39	8	47
AGRICULTURAL EXT	140.14	0.0418	19		19	4	23
SOIL & WATER	62.69	0.0187	8		8	2	10
SOCIAL SERVICES	2,253.45	0.6717	303		303	60	363
HEALTH	9,441.65	2.8141	1,269		1,269	252	1,521
PUBLIC LIBRARY	3,990.57	1.1894	536		536	107	643
PARKS	8,951.13	2.6679	1,203		1,203	239	1,442
ARTS COMMISSION	508.96	0.1517	68		68	14	82
PUBLIC WORKS	9,054.40	2.6987	1,217		1,217	242	1,459
SOLID WASTE	2,939.45	0.8761	395		395	78	473
HUMAN RELATIONS	202.84	0.0605	27		27	5	32
FARMERS MARKET	424.13	0.1264	57		57	11	68
MUNI AUDITORIUM	438.88	0.1308	59		59	12	71
STATE FAIR BD	1,615.40	0.4815	217		217	43	260
CONVENTION CTR	1,478.94	0.4408	199		199	39	238
SPORTS AUTHORITY	1,312.98	0.3913	177		177	35	212
WATER & SEWER	34,122.73	10.1704	4,587		4,587	911	5,498
BORDEAUX LONG-TERM CARE	8,397.91	2.5030	1,129		1,129	224	1,353
METRO ACTION COM	4,458.96	1.3290	599		599	119	718
NCAC	4,787.21	1.4268	644		644	128	772
METRO TRANSIT	44.55	0.0133	6		6	1	7
TAXI TRANSP & LICENSING	154.90	0.0462	21		21	4	25

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

Activity - ACCOUNTABILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EDUCATION	85,528.13	25.4921	11,497		11,497	2,280	13,777
COMMUNICATION CENTER	1,821.94	0.5430	245		245	49	294
ALL OTHER	49,337.67	14.7052	6,632		6,632	1,317	7,949
KNOWLES HOME	958.91	0.2858	129		129	26	155
CRIMINAL JUSTICE PLANNING	140.14	0.0418	19		19	4	23
SubTotal	335,510.74	100.0000	45,102		45,102	8,154	53,256
TOTAL	335,510.74	100.0000	45,102		45,102	8,154	53,256

Allocation Basis: ACCOUNTABILITY CHARGES PER DEPARTMENT

Allocation Source: FINANCE

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCIAL ACCOUNTABILITY

Receiving Department	Total	ACCOUNTABILITY
EMPLOYEE BENEFITS	1,440	1,440
POST AUDITS	56	56
CORPORATE DUES	15	15
SHARED SERVICES	78	78
GENERAL SERVICES	656	656
SHARED BUSINESS	86	86
CUSTOMER SERVICE	17	17
FLEET MANAGEMENT	765	765
POSTAL SERVICE	44	44
RADIO SHOP	161	161
DIRECTOR OF FINANCE	75	75
MINORITY SMALL BUSINESS	42	42
DIV ISION OF REAL	598	598
TREASURY	140	140
HUMAN RESOURCES	509	509
INFORMATION SYSTEMS	611	611
DEPARTMENT OF LAW	234	234
LEGISLATIVE	114	114
MAYOR	242	242
ELECTIONS	131	131
SURPLUS PROPERTY	54	54
PLANNING COMM	279	279
REGISTER/DEEDS	48	48
HISTORICAL COMM	30	30
COMM ED ALLIANCE	14	14
ASSESSOR PROP	117	117
TRUSTEE	65	65
COUNTY CLERK	131	131
DISTRICT ATTOR	215	215
PUBLIC DEFENDER	102	102
JUVENILE CT CLRK	45	45
CIRCUIT CT CLERK	175	175
CRIMINAL CT CLRK	125	125
CLERK/MASTER	54	54
JUVENILE COURT	312	312
GEN SESSIONS CT	316	316

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MAXIMUS

Schedule .5 - Allocation Summary

For Department FINANCIAL ACCOUNTABILITY

Receiving Department	Total	ACCOUNTABILITY
ST TRIAL COURTS	289	289
JUSTICE INFO SYS	114	114
SHERIFF ADMIN	1,303	1,303
POLICE	3,642	3,642
FIRE	2,070	2,070
CODES ADMIN	227	227
BEER BOARD	47	47
AGRICULTURAL EXT	23	23
SOIL & WATER	10	10
SOCIAL SERVICES	363	363
HEALTH	1,521	1,521
PUBLIC LIBRARY	643	643
PARKS	1,442	1,442
ARTS COMMISSION	82	82
PUBLIC WORKS	1,459	1,459
SOLID WASTE	473	473
HUMAN RELATIONS	32	32
FARMERS MARKET	68	68
MUNI AUDITORIUM	71	71
STATE FAIR BD	260	260
CONVENTION CTR	238	238
SPORTS AUTHORITY	212	212
WATER & SEWER	5,498	5,498
BORDEAUX LONG-TERM	1,353	1,353
METRO ACTION COM	718	718
NCAC	772	772
METRO TRANSIT	7	7
TAXI TRANSP & LICENSING	25	25
EDUCATION	13,777	13,777
COMMUNICATION CENTER	294	294
ALL OTHER	7,949	7,949
KNOWLES HOME	155	155
CRIMINAL JUSTICE	23	23

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MAXIMUS
Schedule .5 - Allocation Summary
For Department FINANCIAL ACCOUNTABILITY

Receiving Department	Total	ACCOUNTABILITY
Direct Billed	0	0
Total	53,256	53,256

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	928,695			928,695
BUILDING USE ALLOWANCE	2,423		2,423	
POST AUDITS	5,380	7	5,387	
SHARED SERVICES	(52)	9	(43)	
GENERAL SERVICES FACILITIES	3,378	544	3,922	
SHARED BUSINESS SERVICES	(1,757)	328	(1,429)	
CUSTOMER SERVICE	(29)	4	(25)	
POSTAL SERVICE	1,858	156	2,014	
DIRECTOR OF FINANCE	119,550	13,722	133,272	
FINANCE OPERATIONS	615	160	775	
PAYROLL	245	58	303	
OFFICE OF MANAGEMENT BUDGET	512	97	609	
INTERNAL AUDIT	185	38	223	
BUSINESS SOLUTIONS	327	57	384	
PURCHASING	1,338	244	1,582	
FINANCIAL ACCOUNTABILITY	117	23	140	
TREASURY		80	80	
GRANTS COORDINATION		72	72	
HUMAN RESOURCES		(230)	(230)	
INFORMATION SYSTEMS		(1,150)	(1,150)	
DEPARTMENT OF LAW		2,999	2,999	
CENTRAL RECORDS		824	824	
LEGISLATIVE		2,654	2,654	
MAYOR		1,884	1,884	
Total Allocated Additions:	134,090	22,580	156,670	156,670
NONOPERATING REVENUE	15,088			
OPERATING REVENUE	(1,282,683)			
TRANSFER EXPENDED	338,900			
Total Departmental Cost Adjustments:	(928,695)			(928,695)

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

Total To Be Allocated:	134,090	22,580	156,670

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

	Total	General & Admin	CASH OPERATIONS	INVESTMENT SUPPORT	INVESTOR RELATIONS
Other Expense & Cost					
PERSONAL SERVICE	677,221	0	426,649	128,672	121,900
CONTRACTUAL SERVICE	223,595	0	140,865	42,483	40,247
SUPPLIES & MATERIALS	5,558	0	3,502	1,056	1,000
DEPRECIATION	971	0	612	184	175
OTHER	21,350	0	13,450	4,057	3,843
Departmental Totals					
Total Expenditures	928,695	0	585,078	176,452	167,165
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
NONOPERATING REVENUE	15,088	0	9,505	2,867	2,716
OPERATING REVENUE	(1,282,683)	0	(808,090)	(243,710)	(230,883)
TRANSFER EXPENDED	338,900	0	213,507	64,391	61,002
Functional Cost	0	0	0	0	0
Allocation Step 1					
Inbound- All Others	134,090	134,090	0	0	0
Reallocate Admin Costs		(134,090)	84,477	25,477	24,136
1st Allocation	134,090	0	84,477	25,477	24,136
Allocation Step 2					
Inbound- All Others	22,580	22,580	0	0	0
Reallocate Admin Costs		(22,580)	14,226	4,290	4,064
2nd Allocation	22,580	0	14,226	4,290	4,064
Total For 022 TREASURY					
Total Allocated	156,670	0	98,703	29,767	28,200

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURY

Activity - CASH OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	29,663,204.53	6.4254	5,428		5,428		5,428
GENERAL SERVICES FACILITIES	3,658,499.30	0.7925	669		669		669
SHARED BUSINESS SERVICES	519,056.70	0.1124	95		95		95
CUSTOMER SERVICE	321,125.70	0.0696	59		59		59
FLEET MANAGEMENT	1,169,606.70	0.2534	214		214		214
POSTAL SERVICE	311,981.98	0.0676	57		57		57
RADIO SHOP	6,037,220.38	1.3077	1,105		1,105		1,105
FINANCE OPERATIONS	300,397.25	0.0651	55		55		55
DIV ISION OF REAL PROPERTY	566,892.38	0.1228	104		104		104
TREASURY	299,847.89	0.0650	55		55		55
HUMAN RESOURCES	23,951,172.12	5.1881	4,383		4,383	814	5,197
INFORMATION SYSTEMS	3,591,576.89	0.7780	657		657	122	779
DEPARTMENT OF LAW	28,217,306.85	6.1122	5,163		5,163	958	6,121
LEGISLATIVE	2,713,217.25	0.5877	496		496	92	588
MAYOR	2,317.00	0.0005					
ELECTIONS	232,283.24	0.0503	43		43	8	51
SURPLUS PROPERTY	32,218.61	0.0070	6		6	1	7
PLANNING COMM	319,876.26	0.0693	59		59	11	70
ADV PLAN/RSCH	6,597.00	0.0014	1		1		1
REGISTER/DEEDS	593,221.26	0.1285	109		109	20	129
GOVT ACCESS TV	177,698.34	0.0385	33		33	6	39
DISTRICT ATTOR	11,196.05	0.0024	2		2		2
DA DRUG ENF	2,016,907.99	0.4369	369		369	69	438
DA SPECIAL OPNS	49,679.30	0.0108	9		9	2	11
PUBLIC DEFENDER	596,924.59	0.1293	109		109	20	129
JUVENILE COURT	78,836.43	0.0171	14		14	3	17
ST TRIAL COURTS	1,021,811.77	0.2213	187		187	35	222
SHERIFF ADMIN	84,314.31	0.0183	15		15	3	18
SH DEBERRY	716,010.09	0.1551	131		131	24	155
SH LAW ENF BLOCK	18,560.17	0.0040	3		3	1	4
SH WORK RELEASE	320.98	0.0001					
POLICE	536,416.27	0.1162	98		98	18	116

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURY

Activity - CASH OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE DRUG ENF	6,307,212.92	1.3662	1,154		1,154	214	1,368
FIRE	80,714.01	0.0175	15		15	3	18
SOCIAL SERVICES	27,711.16	0.0060	5		5	1	6
HEALTH	2,085,540.87	0.4518	382		382	71	453
PUBLIC LIBRARY	1,123,153.19	0.2433	206		206	38	244
PARKS	561,154.39	0.1216	103		103	19	122
ARTS COMMISSION	14,229.48	0.0031	3		3		3
PUBLIC WORKS	373,527.89	0.0809	68		68	13	81
SOLID WASTE	6,692,657.80	1.4497	1,225		1,225	227	1,452
ADA MANAGEMENT	8,877.61	0.0019	2		2		2
FARMERS MARKET	359,280.49	0.0778	66		66	12	78
MUNI AUDITORIUM	356,388.02	0.0772	65		65	12	77
STATE FAIR BD	4,151,771.07	0.8993	760		760	141	901
CONVENTION CTR	1,816,277.24	0.3934	332		332	62	394
SPORTS AUTHORITY	3,077,459.43	0.6666	563		563	105	668
WATER & SEWER	93,519,934.65	20.2575	17,113		17,113	3,177	20,290
STORM WATER	12,356,024.76	2.6765	2,261		2,261	420	2,681
BORDEAUX LONG-TERM CARE	3,904,761.78	0.8458	715		715	133	848
GENERAL HOSP	13,059,176.17	2.8288	2,390		2,390	444	2,834
METRO ACTION COM	930,949.18	0.2017	170		170	32	202
NCAC	587,056.57	0.1272	107		107	20	127
METRO TRANSIT	15,038.88	0.0033	3		3	1	4
DES	90,296.68	0.0196	17		17	3	20
EDUCATION	95,528,468.41	20.6926	17,480		17,480	3,245	20,725
ARENA	651,103.00	0.1410	119		119	22	141
ALL OTHER	104,856,337.24	22.7126	19,186		19,186	3,560	22,746
KNOWLES HOME	1,304,455.69	0.2826	239		239	44	283
SubTotal	461,655,854.16	100.0000	84,477		84,477	14,226	98,703
TOTAL	461,655,854.16	100.0000	84,477		84,477	14,226	98,703

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURY

Allocation Basis: ACCOUNT VALUE OF DIRECT FUNDS

Allocation Source: FINANCE TREASURER RECORDS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURY

Activity - INVESTMENT SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	80	0.0208	5		5		5
EMPLOYEE HEALTH & WELLNESS	252	0.0652	17		17		17
SHARED SERVICES	420	0.1086	28		28		28
GENERAL SERVICES FACILITIES	2,044	0.5287	135		135		135
SHARED BUSINESS SERVICES	699	0.1807	46		46		46
CUSTOMER SERVICE	232	0.0600	15		15		15
FLEET MANAGEMENT	2,391	0.6183	158		158		158
POSTAL SERVICE	134	0.0346	9		9		9
RADIO SHOP	356	0.0921	23		23		23
DIRECTOR OF FINANCE	980	0.2536	65		65		65
MINORITY SMALL BUSINESS	157	0.0406	10		10		10
FINANCE OPERATIONS	640	0.1655	42		42		42
PAYROLL	266	0.0688	18		18		18
OFFICE OF MANAGEMENT BUDGET	463	0.1197	31		31		31
INTERNAL AUDIT	174	0.0450	11		11		11
BUSINESS SOLUTIONS	307	0.0794	20		20		20
DIV ISION OF REAL PROPERTY	473	0.1223	31		31		31
PURCHASING	422	0.1091	28		28		28
FINANCIAL ACCOUNTABILITY	105	0.0272	7		7		7
TREASURY	218	0.0564	14		14		14
GRANTS COORDINATION	80	0.0207	5		5	1	6
HUMAN RESOURCES	1,686	0.4361	111		111	19	130
INFORMATION SYSTEMS	3,594	0.9294	237		237	41	278
DEPARTMENT OF LAW	1,498	0.3876	99		99	17	116
CENTRAL RECORDS	80	0.0207	5		5	1	6
LEGISLATIVE	1,556	0.4025	103		103	18	121
MAYOR	1,086	0.2808	72		72	12	84
ELECTIONS	34,949	9.0372	2,302		2,302	399	2,701
SURPLUS PROPERTY	179	0.0463	12		12	2	14
PLANNING COMM	1,578	0.4082	104		104	18	122
ADV PLAN/RSCH	104	0.0269	7		7	1	8
REGISTER/DEEDS	103	0.0268	7		7	1	8

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURY

Activity - INVESTMENT SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HISTORICAL COMM	233	0.0603	15		15	3	18
COMM ED ALLIANCE	305	0.0791	20		20	3	23
ASSESSOR PROP	2,944	0.7614	194		194	34	228
TRUSTEE	997	0.2578	66		66	11	77
COUNTY CLERK	2,720	0.7036	179		179	31	210
DISTRICT ATTOR	2,250	0.5819	148		148	26	174
DA DRUG ENF	134	0.0346	9		9	2	11
PUBLIC DEFENDER	1,912	0.4944	126		126	22	148
JUVENILE CT CLRK	1,319	0.3412	87		87	15	102
CIRCUIT CT CLERK	2,395	0.6195	158		158	27	185
CRIMINAL CT CLRK	3,009	0.7782	198		198	34	232
CLERK/MASTER	638	0.1652	42		42	7	49
JUVENILE COURT	3,833	0.9913	253		253	44	297
GEN SESSIONS CT	4,390	1.1353	289		289	50	339
ST TRIAL COURTS	4,596	1.1887	303		303	52	355
JUSTICE INFO SYS	556	0.1438	37		37	6	43
SHERIFF ADMIN	4,059	1.0498	267		267	46	313
SH FACILITY MTN	449	0.1161	30		30	5	35
SH WAREHOUSE	82	0.0212	5		5	1	6
SH CRIM JUST CTR	7,856	2.0314	518		518	90	608
SH HILL JAIL	1,663	0.4300	110		110	19	129
SH CORR WORK CTR	4,535	1.1727	299		299	52	351
SH TRANSPORTATION	1,382	0.3574	91		91	16	107
SH WARRANTS	1,699	0.4393	112		112	19	131
SH TRAINING ACAD	426	0.1102	28		28	5	33
SH LAW ENF BLOCK	26	0.0067	2		2		2
SH DAY REPORTING	1,499	0.3876	99		99	17	116
SH WORK RELEASE	52	0.0134	3		3	1	4
SH OTHER	36	0.0093	2		2		2
POLICE	54,398	14.0662	3,584		3,584	623	4,207
FIRE	37,664	9.7393	2,481		2,481	430	2,911
CODES ADMIN	3,401	0.8794	224		224	39	263

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURY

Activity - INVESTMENT SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BEER BOARD	152	0.0394	10		10	2	12
AGRICULTURAL EXT	298	0.0771	20		20	3	23
SOIL & WATER	52	0.0136	3		3	1	4
SOCIAL SERVICES	4,196	1.0851	276		276	48	324
HEALTH	15,709	4.0621	1,035		1,035	179	1,214
PUBLIC LIBRARY	10,199	2.6373	672		672	116	788
PARKS	21,996	5.6878	1,449		1,449	251	1,700
ARTS COMMISSION	204	0.0528	13		13	2	15
PUBLIC WORKS	15,415	3.9861	1,016		1,016	176	1,192
SOLID WASTE	2,355	0.6090	155		155	27	182
HUMAN RELATIONS	125	0.0325	8		8	1	9
ADA MANAGEMENT	22	0.0057	1		1		1
CARING FOR CHILDREN	80	0.0208	5		5	1	6
FARMERS MARKET	276	0.0715	18		18	3	21
MUNI AUDITORIUM	381	0.0987	25		25	4	29
STATE FAIR BD	4,831	1.2492	318		318	55	373
CONVENTION CTR	1,553	0.4016	102		102	18	120
SPORTS AUTHORITY	45	0.0116	3		3	1	4
WATER & SEWER	23,132	5.9815	1,524		1,524	264	1,788
STORM WATER	2,002	0.5177	132		132	23	155
BORDEAUX LONG-TERM CARE	15,594	4.0325	1,027		1,027	178	1,205
GENERAL HOSP	22,979	5.9421	1,514		1,514	262	1,776
METRO ACTION COM	9,352	2.4183	616		616	107	723
NCAC	1,688	0.4367	111		111	19	130
MDHA	13	0.0035	1		1		1
METRO TRANSIT	26	0.0067	2		2		2
TAXI TRANSP & LICENSING	145	0.0375	10		10	2	12
EDUCATION	18,766	4.8525	1,236		1,236	214	1,450
COMMUNICATION CENTER	4,533	1.1722	299		299	52	351
ALL OTHER	53	0.0138	4		4	1	5
KNOWLES HOME	1,662	0.4298	109		109	19	128
CRIMINAL JUSTICE PLANNING	105	0.0272	7		7	1	8

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURY

Activity - INVESTMENT SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	386,730	100.0000	25,477		25,477	4,290	29,767
TOTAL	386,730	100.0000	25,477		25,477	4,290	29,767

Allocation Basis: PAYROLL CHECKS ISSUED FOR COUNTY RETIREES AND CURR

Allocation Source: FY 2007 PAYROLL RECORDS

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURY

Activity - INVESTOR RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	63,172,175.32	2.2070	533		533		533
POST AUDITS	1,688,474.32	0.0590	14		14		14
CORPORATE DUES	328,594.00	0.0115	3		3		3
EMPLOYEE HEALTH & WELLNESS	649,345.47	0.0227	5		5		5
SHARED SERVICES	1,855,471.07	0.0648	16		16		16
GENERAL SERVICES FACILITIES	26,300,273.90	0.9188	222		222		222
SHARED BUSINESS SERVICES	2,309,202.26	0.0807	19		19		19
CUSTOMER SERVICE	721,332.51	0.0252	6		6		6
FLEET MANAGEMENT	31,397,491.32	1.0969	265		265		265
POSTAL SERVICE	1,067,946.54	0.0373	9		9		9
RADIO SHOP	6,790,134.12	0.2372	57		57		57
DIRECTOR OF FINANCE	946,872.83	0.0331	8		8		8
MINORITY SMALL BUSINESS	522,812.99	0.0183	4		4		4
FINANCE OPERATIONS	1,988,315.73	0.0695	17		17		17
PAYROLL	973,099.77	0.0340	8		8		8
OFFICE OF MANAGEMENT BUDGET	1,800,516.99	0.0629	15		15		15
INTERNAL AUDIT	597,449.62	0.0209	5		5		5
BUSINESS SOLUTIONS	1,341,623.55	0.0469	11		11		11
DIV ISION OF REAL PROPERTY	1,692,690.72	0.0591	14		14		14
PURCHASING	1,550,280.96	0.0542	13		13		13
FINANCIAL ACCOUNTABILITY	361,057.80	0.0126	3		3		3
TREASURY	1,282,683.58	0.0448	11		11		11
GRANTS COORDINATION	239,696.97	0.0084	2		2		2
HUMAN RESOURCES	6,337,378.78	0.2214	53		53	9	62
INFORMATION SYSTEMS	25,718,729.80	0.8985	217		217	39	256
DEPARTMENT OF LAW	-6,485,866.41	-0.2266	-55		-55	-10	-65
CENTRAL RECORDS	258,750.47	0.0090	2		2		2
LEGISLATIVE	4,518,639.30	0.1579	38		38	7	45
MAYOR	6,623,916.95	0.2314	56		56	10	66
ELECTIONS	4,389,414.97	0.1534	37		37	7	44
SURPLUS PROPERTY	1,153,121.20	0.0403	10		10	2	12
PLANNING COMM	4,217,857.58	0.1474	36		36	6	42

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURY

Activity - INVESTOR RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADV PLAN/RSCH	802,615.40	0.0280	7		7	1	8
REGISTER/DEEDS	3,003,442.72	0.1049	25		25	4	29
HISTORICAL COMM	683,849.20	0.0239	6		6	1	7
COMM ED ALLIANCE	642,802.20	0.0225	5		5	1	6
GOVT ACCESS TV	86,094.22	0.0030	1		1		1
ASSESSOR PROP	7,164,635.06	0.2503	60		60	11	71
TRUSTEE	2,695,943.88	0.0942	23		23	4	27
COUNTY CLERK	4,648,857.05	0.1624	39		39	7	46
DISTRICT ATTOR	5,297,104.75	0.1851	45		45	8	53
DA DRUG ENF	1,481,611.34	0.0518	12		12	2	14
DA SPECIAL OPNS	5,317.39	0.0002					
PUBLIC DEFENDER	5,729,813.95	0.2002	48		48	9	57
JUVENILE CT CLRK	1,712,812.50	0.0598	14		14	3	17
CIRCUIT CT CLERK	10,423,617.60	0.3642	88		88	16	104
CRIMINAL CT CLRK	6,142,796.06	0.2146	52		52	9	61
CLERK/MASTER	1,800,768.16	0.0629	15		15	3	18
JUVENILE COURT	12,660,088.65	0.4423	107		107	19	126
GEN SESSIONS CT	12,264,818.18	0.4285	103		103	18	121
ST TRIAL COURTS	12,149,744.79	0.4245	102		102	18	120
JUSTICE INFO SYS	2,843,012.00	0.0993	24		24	4	28
SHERIFF ADMIN	11,114,796.57	0.3883	94		94	17	111
SH COMM SERVICES	175.81						
SH FACILITY MTN	1,032,728.70	0.0361	9		9	2	11
SH WAREHOUSE	1,168,223.79	0.0408	10		10	2	12
SH CRIM JUST CTR	17,894,992.25	0.6252	151		151	27	178
SH HILL JAIL	4,000,460.21	0.1398	34		34	6	40
SH CORR WORK CTR	12,810,097.48	0.4475	108		108	19	127
SH TRANSPORTATION	3,101,879.74	0.1084	26		26	5	31
SH WARRANTS	3,856,825.88	0.1347	33		33	6	39
SH TRAINING ACAD	978,377.85	0.0342	8		8	1	9
SH DEBERRY	15,882,707.90	0.5549	134		134	24	158
SH LAW ENF BLOCK	94,278.34	0.0033	1		1		1

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURY

Activity - INVESTOR RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SH DAY REPORTING	3,587,682.28	0.1253	30		30	5	35
SH WORK RELEASE	115,704.34	0.0040	1		1		1
SH OTHER	3,108,870.12	0.1086	26		26	5	31
POLICE	160,980,584.33	5.6242	1,357		1,357	241	1,598
POLICE DRUG ENF	2,373,248.51	0.0829	20		20	4	24
FIRE	111,811,115.13	3.9063	943		943	167	1,110
CODES ADMIN	7,793,471.68	0.2723	66		66	12	78
BEER BOARD	336,445.48	0.0118	3		3	1	4
AGRICULTURAL EXT	330,151.32	0.0115	3		3		3
SOIL & WATER	114,356.03	0.0040	1		1		1
SOCIAL SERVICES	8,339,623.06	0.2914	70		70	12	82
HEALTH	52,756,915.74	1.8432	445		445	79	524
PUBLIC LIBRARY	25,540,640.48	0.8923	215		215	38	253
PARKS	47,641,696.15	1.6645	402		402	71	473
ARTS COMMISSION	2,930,030.42	0.1024	25		25	4	29
PUBLIC WORKS	78,665,312.76	2.7483	663		663	118	781
SOLID WASTE	22,949,762.45	0.8018	194		194	34	228
HUMAN RELATIONS	456,475.13	0.0159	4		4	1	5
ADA MANAGEMENT	6,431.40	0.0002					
FARMERS MARKET	1,187,797.76	0.0415	10		10	2	12
MUNI AUDITORIUM	2,345,621.67	0.0819	20		20	4	24
STATE FAIR BD	4,195,318.88	0.1466	35		35	6	41
CONVENTION CTR	7,262,079.59	0.2537	61		61	11	72
SPORTS AUTHORITY	13,345,667.40	0.4663	113		113	20	133
WATER & SEWER	172,089,172.88	6.0123	1,451		1,451	258	1,709
STORM WATER	10,120,381.69	0.3536	85		85	15	100
BORDEAUX LONG-TERM CARE	37,313,763.25	1.3036	315		315	56	371
GENERAL HOSP	123,109,294.23	4.3011	1,038		1,038	184	1,222
METRO ACTION COM	24,762,757.09	0.8651	209		209	37	246
NCAC	8,164,774.37	0.2853	69		69	12	81
MDHA	5,895,250.00	0.2060	50		50	9	59
METRO TRANSIT	19,181,835.33	0.6702	162		162	29	191

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department TREASURY

Activity - INVESTOR RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DES	245,639.73	0.0086	2		2		2
TAXI TRANSP & LICENSING	352,684.01	0.0123	3		3	1	4
EDUCATION	842,651,857.04	29.4392	7,106		7,106	1,263	8,369
SELF INSUR FUND	6,065,447.33	0.2119	51		51	9	60
COMMUNICATION CENTER	12,220,911.82	0.4270	103		103	18	121
ALL OTHER	677,000,742.05	23.6523	5,709		5,709	1,014	6,723
KNOWLES HOME	4,012,295.16	0.1402	34		34	6	40
CRIMINAL JUSTICE PLANNING	461,245.25	0.0161	4		4	1	5
SubTotal	2,862,307,827.94	100.0000	24,136		24,136	4,064	28,200
TOTAL	2,862,307,827.94	100.0000	24,136		24,136	4,064	28,200

Allocation Basis: TOTAL EXPENDITURE OF GENERAL AND OTHER FUNDS

Allocation Source: FY 2007 EXPENDITURE REPORTS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURY

Receiving Department	Total	CASH OPERATIONS	INVESTMENT INVESTOR RELATIONS	
EMPLOYEE BENEFITS	5,966	5,428	5	533
POST AUDITS	14	0	0	14
CORPORATE DUES	3	0	0	3
EMPLOYEE HEALTH &	22	0	17	5
SHARED SERVICES	44	0	28	16
GENERAL SERVICES	1,026	669	135	222
SHARED BUSINESS	160	95	46	19
CUSTOMER SERVICE	80	59	15	6
FLEET MANAGEMENT	637	214	158	265
POSTAL SERVICE	75	57	9	9
RADIO SHOP	1,185	1,105	23	57
DIRECTOR OF FINANCE	73	0	65	8
MINORITY SMALL BUSINESS	14	0	10	4
FINANCE OPERATIONS	114	55	42	17
PAYROLL	26	0	18	8
OFFICE OF MANAGEMENT	46	0	31	15
INTERNAL AUDIT	16	0	11	5
BUSINESS SOLUTIONS	31	0	20	11
DIV ISION OF REAL	149	104	31	14
PURCHASING	41	0	28	13
FINANCIAL	10	0	7	3
TREASURY	80	55	14	11
GRANTS COORDINATION	8	0	6	2
HUMAN RESOURCES	5,389	5,197	130	62
INFORMATION SYSTEMS	1,313	779	278	256
DEPARTMENT OF LAW	6,172	6,121	116	(65)
CENTRAL RECORDS	8	0	6	2
LEGISLATIVE	754	588	121	45
MAYOR	150	0	84	66
ELECTIONS	2,796	51	2,701	44
SURPLUS PROPERTY	33	7	14	12
PLANNING COMM	234	70	122	42
ADV PLAN/RSCH	17	1	8	8
REGISTER/DEEDS	166	129	8	29
HISTORICAL COMM	25	0	18	7
COMM ED ALLIANCE	29	0	23	6

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MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURY

Receiving Department	Total	CASH OPERATIONS	INVESTMENT INVESTOR RELATIONS	
GOVT ACCESS TV	40	39	0	1
ASSESSOR PROP	299	0	228	71
TRUSTEE	104	0	77	27
COUNTY CLERK	256	0	210	46
DISTRICT ATTOR	229	2	174	53
DA DRUG ENF	463	438	11	14
DA SPECIAL OPNS	11	11	0	0
PUBLIC DEFENDER	334	129	148	57
JUVENILE CT CLRK	119	0	102	17
CIRCUIT CT CLERK	289	0	185	104
CRIMINAL CT CLRK	293	0	232	61
CLERK/MASTER	67	0	49	18
JUVENILE COURT	440	17	297	126
GEN SESSIONS CT	460	0	339	121
ST TRIAL COURTS	697	222	355	120
JUSTICE INFO SYS	71	0	43	28
SHERIFF ADMIN	442	18	313	111
SH FACILITY MTN	46	0	35	11
SH WAREHOUSE	18	0	6	12
SH CRIM JUST CTR	786	0	608	178
SH HILL JAIL	169	0	129	40
SH CORR WORK CTR	478	0	351	127
SH TRANSPORTATION	138	0	107	31
SH WARRANTS	170	0	131	39
SH TRAINING ACAD	42	0	33	9
SH DEBERRY	313	155	0	158
SH LAW ENF BLOCK	7	4	2	1
SH DAY REPORTING	151	0	116	35
SH WORK RELEASE	5	0	4	1
SH OTHER	33	0	2	31
POLICE	5,921	116	4,207	1,598
POLICE DRUG ENF	1,392	1,368	0	24
FIRE	4,039	18	2,911	1,110
CODES ADMIN	341	0	263	78
BEER BOARD	16	0	12	4
AGRICULTURAL EXT	26	0	23	3

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MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURY

Receiving Department	Total	CASH OPERATIONS	INVESTMENT INVESTOR RELATIONS	
SOIL & WATER	5	0	4	1
SOCIAL SERVICES	412	6	324	82
HEALTH	2,191	453	1,214	524
PUBLIC LIBRARY	1,285	244	788	253
PARKS	2,295	122	1,700	473
ARTS COMMISSION	47	3	15	29
PUBLIC WORKS	2,054	81	1,192	781
SOLID WASTE	1,862	1,452	182	228
HUMAN RELATIONS	14	0	9	5
ADA MANAGEMENT	3	2	1	0
CARING FOR CHILDREN	6	0	6	0
FARMERS MARKET	111	78	21	12
MUNI AUDITORIUM	130	77	29	24
STATE FAIR BD	1,315	901	373	41
CONVENTION CTR	586	394	120	72
SPORTS AUTHORITY	805	668	4	133
WATER & SEWER	23,787	20,290	1,788	1,709
STORM WATER	2,936	2,681	155	100
BORDEAUX LONG-TERM	2,424	848	1,205	371
GENERAL HOSP	5,832	2,834	1,776	1,222
METRO ACTION COM	1,171	202	723	246
NCAC	338	127	130	81
MDHA	60	0	1	59
METRO TRANSIT	197	4	2	191
DES	22	20	0	2
TAXI TRANSP & LICENSING	16	0	12	4
EDUCATION	30,544	20,725	1,450	8,369
SELF INSUR FUND	60	0	0	60
ARENA	141	141	0	0
COMMUNICATION CENTER	472	0	351	121
ALL OTHER	29,474	22,746	5	6,723
KNOWLES HOME	451	283	128	40
CRIMINAL JUSTICE	13	0	8	5

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MAXIMUS
Schedule .5 - Allocation Summary
For Department TREASURY

Receiving Department	Total	CASH OPERATIONS	INVESTMENT	INVESTOR RELATIONS
Direct Billed	0	0	0	0
Total	156,670	98,703	29,767	28,200

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

GRANTS COORDINATION

NATURE AND EXTENT OF SERVICES

Finance Grants Coordination & Minority and Small Business costs were recorded in account 15517210.

The purpose of the Grants Assessment and Resource program is to provide grant funding development, assessment, and technical assistance products to Metro Departments and Agencies so they can win, collect, and retain grant funds.

For fiscal year 2007, we have allocated DGC costs based on the total expenditures for each department. The costs & revenues were taken from the Government's FY07 CAFR.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department GRANTS COORDINATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	239,697			239,697
POST AUDITS	314		314	
SHARED SERVICES	(16)	3	(13)	
GENERAL SERVICES FACILITIES	578	93	671	
SHARED BUSINESS SERVICES	(428)	80	(348)	
CUSTOMER SERVICE	(5)	1	(4)	
DIRECTOR OF FINANCE	34,959	4,013	38,972	
TREASURY	7	1	8	
HUMAN RESOURCES		(48)	(48)	
INFORMATION SYSTEMS		(108)	(108)	
LEGISLATIVE		973	973	
MAYOR		691	691	
Total Allocated Additions:	35,409	5,699	41,108	41,108
OPERATING REVENUE	(247,222)			
Total Departmental Cost Adjustments:	(247,222)			(247,222)
Total To Be Allocated:	27,884	5,699		33,583

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

	Total	General & Admin	GRANT COORDINATION
Wages & Benefits			
SALARIES & WAGES	148,952	0	148,952
FRINGE BENEFITS	58,926	0	58,926
Other Expense & Cost			
CONTRACTUAL SERVICES	30,492	0	30,492
SUPPLIES	927	0	927
OTHER EXPENSES	400	0	400
Departmental Totals			
Total Expenditures	239,697	0	239,697
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
OPERATING REVENUE	(247,222)	0	(247,222)
Functional Cost	(7,525)	0	(7,525)
Allocation Step 1			
Inbound- All Others	35,409	35,409	0
Reallocate Admin Costs		(35,409)	35,409
1st Allocation	27,884	0	27,884
Allocation Step 2			
Inbound- All Others	5,699	5,699	0
Reallocate Admin Costs		(5,699)	5,699
2nd Allocation	5,699	0	5,699
Total For 029 GRANTS			
Total Allocated	33,583	0	33,583

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

Activity - GRANT COORDINATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	7,113.47	3.1937	891		891		891
POST AUDITS	276.84	0.1243	35		35		35
CORPORATE DUES	73.96	0.0332	9		9		9
SHARED SERVICES	384.40	0.1726	48		48		48
GENERAL SERVICES FACILITIES	3,241.76	1.4554	406		406		406
SHARED BUSINESS SERVICES	423.58	0.1902	53		53		53
CUSTOMER SERVICE	83.24	0.0374	10		10		10
FLEET MANAGEMENT	3,777.98	1.6962	473		473		473
POSTAL SERVICE	217.91	0.0978	27		27		27
RADIO SHOP	793.30	0.3562	99		99		99
DIRECTOR OF FINANCE	369.71	0.1660	46		46		46
MINORITY SMALL BUSINESS	205.67	0.0923	26		26		26
DIV ISION OF REAL PROPERTY	2,955.29	1.3268	370		370		370
TREASURY	577.83	0.2594	72		72		72
HUMAN RESOURCES	2,098.33	0.9421	263		263	59	322
INFORMATION SYSTEMS	2,519.47	1.1311	315		315	71	386
DEPARTMENT OF LAW	964.69	0.4331	121		121	27	148
LEGISLATIVE	467.65	0.2100	59		59	13	72
MAYOR	996.52	0.4474	125		125	28	153
ELECTIONS	536.21	0.2407	67		67	15	82
SURPLUS PROPERTY	222.81	0.1000	28		28	6	34
PLANNING COMM	1,148.33	0.5156	144		144	32	176
REGISTER/DEEDS	198.32	0.0890	25		25	6	31
HISTORICAL COMM	124.87	0.0561	16		16	4	20
COMM ED ALLIANCE	58.76	0.0264	7		7	2	9
ASSESSOR PROP	482.34	0.2166	60		60	14	74
TRUSTEE	266.88	0.1198	33		33	8	41
COUNTY CLERK	538.66	0.2418	67		67	15	82
DISTRICT ATTOR	883.89	0.3968	111		111	25	136
PUBLIC DEFENDER	418.68	0.1880	52		52	12	64
JUVENILE CT CLRK	186.08	0.0835	23		23	5	28
CIRCUIT CT CLERK	719.84	0.3232	90		90	20	110

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

Activity - GRANT COORDINATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CRIMINAL CT CLRK	514.17	0.2308	64		64	14	78
CLERK/MASTER	220.36	0.0989	28		28	6	34
JUVENILE COURT	1,285.44	0.5771	161		161	36	197
GEN SESSIONS CT	1,302.58	0.5848	163		163	37	200
ST TRIAL COURTS	1,189.95	0.5342	149		149	34	183
JUSTICE INFO SYS	467.65	0.2100	59		59	13	72
SHERIFF ADMIN	5,367.03	2.4096	672		672	151	823
POLICE	15,006.64	6.7374	1,879		1,879	423	2,302
FIRE	8,530.45	3.8298	1,068		1,068	240	1,308
CODES ADMIN	935.31	0.4199	117		117	26	143
BEER BOARD	193.42	0.0868	24		24	5	29
AGRICULTURAL EXT	93.04	0.0418	12		12	3	15
SOIL & WATER	41.62	0.0187	5		5	1	6
SOCIAL SERVICES	1,496.01	0.6717	187		187	42	229
HEALTH	6,268.07	2.8141	785		785	177	962
PUBLIC LIBRARY	2,649.24	1.1894	332		332	75	407
PARKS	5,942.42	2.6679	744		744	167	911
ARTS COMMISSION	337.88	0.1517	42		42	10	52
PUBLIC WORKS	6,010.98	2.6987	753		753	169	922
SOLID WASTE	1,951.42	0.8761	244		244	55	299
HUMAN RELATIONS	134.66	0.0605	17		17	4	21
FARMERS MARKET	281.57	0.1264	35		35	8	43
MUNI AUDITORIUM	291.36	0.1308	36		36	8	44
STATE FAIR BD	1,072.42	0.4815	134		134	30	164
CONVENTION CTR	981.83	0.4408	123		123	28	151
SPORTS AUTHORITY	871.65	0.3913	109		109	25	134
WATER & SEWER	22,653.20	10.1704	2,836		2,836	638	3,474
BORDEAUX LONG-TERM CARE	5,575.15	2.5030	698		698	157	855
METRO ACTION COM	2,960.19	1.3290	371		371	83	454
NCAC	3,178.10	1.4268	398		398	90	488
METRO TRANSIT	29.57	0.0133	4		4	1	5
TAXI TRANSP & LICENSING	102.83	0.0462	13		13	3	16

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

Activity - GRANT COORDINATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EDUCATION	56,779.92	25.4921	7,108		7,108	1,600	8,708
COMMUNICATION CENTER	1,209.54	0.5430	151		151	34	185
ALL OTHER	32,754.00	14.7052	4,100		4,100	923	5,023
KNOWLES HOME	636.60	0.2858	80		80	18	98
CRIMINAL JUSTICE PLANNING	93.04	0.0418	12		12	3	15
SubTotal	222,736.93	100.0000	27,884		27,884	5,699	33,583
TOTAL	222,736.93	100.0000	27,884		27,884	5,699	33,583

Allocation Basis: GRANTS COORDINATION BILLING

Allocation Source: FINANCE

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MAXIMUS
Schedule .5 - Allocation Summary
For Department GRANTS COORDINATION

Receiving Department	Total	GRANT
EMPLOYEE BENEFITS	891	891
POST AUDITS	35	35
CORPORATE DUES	9	9
SHARED SERVICES	48	48
GENERAL SERVICES	406	406
SHARED BUSINESS	53	53
CUSTOMER SERVICE	10	10
FLEET MANAGEMENT	473	473
POSTAL SERVICE	27	27
RADIO SHOP	99	99
DIRECTOR OF FINANCE	46	46
MINORITY SMALL BUSINESS	26	26
DIV ISION OF REAL	370	370
TREASURY	72	72
HUMAN RESOURCES	322	322
INFORMATION SYSTEMS	386	386
DEPARTMENT OF LAW	148	148
LEGISLATIVE	72	72
MAYOR	153	153
ELECTIONS	82	82
SURPLUS PROPERTY	34	34
PLANNING COMM	176	176
REGISTER/DEEDS	31	31
HISTORICAL COMM	20	20
COMM ED ALLIANCE	9	9
ASSESSOR PROP	74	74
TRUSTEE	41	41
COUNTY CLERK	82	82
DISTRICT ATTOR	136	136
PUBLIC DEFENDER	64	64
JUVENILE CT CLRK	28	28
CIRCUIT CT CLERK	110	110
CRIMINAL CT CLRK	78	78
CLERK/MASTER	34	34
JUVENILE COURT	197	197
GEN SESSIONS CT	200	200

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MAXIMUS
Schedule .5 - Allocation Summary
For Department GRANTS COORDINATION

Receiving Department	Total	GRANT
ST TRIAL COURTS	183	183
JUSTICE INFO SYS	72	72
SHERIFF ADMIN	823	823
POLICE	2,302	2,302
FIRE	1,308	1,308
CODES ADMIN	143	143
BEER BOARD	29	29
AGRICULTURAL EXT	15	15
SOIL & WATER	6	6
SOCIAL SERVICES	229	229
HEALTH	962	962
PUBLIC LIBRARY	407	407
PARKS	911	911
ARTS COMMISSION	52	52
PUBLIC WORKS	922	922
SOLID WASTE	299	299
HUMAN RELATIONS	21	21
FARMERS MARKET	43	43
MUNI AUDITORIUM	44	44
STATE FAIR BD	164	164
CONVENTION CTR	151	151
SPORTS AUTHORITY	134	134
WATER & SEWER	3,474	3,474
BORDEAUX LONG-TERM	855	855
METRO ACTION COM	454	454
NCAC	488	488
METRO TRANSIT	5	5
TAXI TRANSP & LICENSING	16	16
EDUCATION	8,708	8,708
COMMUNICATION CENTER	185	185
ALL OTHER	5,023	5,023
KNOWLES HOME	98	98
CRIMINAL JUSTICE	15	15

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MAXIMUS
Schedule .5 - Allocation Summary
For Department GRANTS COORDINATION

Receiving Department	Total	GRANT
Direct Billed	0	0
Total	33,583	33,583

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION 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 2007.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department HUMAN RESOURCES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,337,379			6,337,379
TRANSFER	(150)			
Total Deductions:	(150)			(150)
BUILDING USE ALLOWANCE	14,940		14,940	
EMPLOYEE BENEFITS	144,769	429	145,198	
POST AUDITS	182,267	242	182,509	
EMPLOYEE HEALTH & WELLNESS	143,792	1,165	144,957	
SHARED SERVICES	(692)	116	(576)	
GENERAL SERVICES FACILITIES	13,508	2,175	15,683	
SHARED BUSINESS SERVICES	(4,741)	884	(3,857)	
CUSTOMER SERVICE	(249)	34	(215)	
FLEET MANAGEMENT	3,744	17	3,761	
POSTAL SERVICE	769	64	833	
MINORITY SMALL BUSINESS ASSISTANCE	15,251	435	15,686	
FINANCE OPERATIONS	2,232	581	2,813	
PAYROLL	889	210	1,099	
OFFICE OF MANAGEMENT BUDGET	1,860	351	2,211	
INTERNAL AUDIT	673	136	809	
BUSINESS SOLUTIONS	1,189	207	1,396	
PURCHASING	4,860	887	5,747	
FINANCIAL ACCOUNTABILITY	425	84	509	
TREASURY	4,547	842	5,389	
GRANTS COORDINATION	263	59	322	
INFORMATION SYSTEMS		(7,769)	(7,769)	
DEPARTMENT OF LAW		11,986	11,986	
CENTRAL RECORDS		14,483	14,483	
LEGISLATIVE		17,880	17,880	
MAYOR		12,694	12,694	
Total Allocated Additions:	530,296	58,192	588,488	588,488

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MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department HUMAN RESOURCES

INVESTMENT INCOME	(40,008)		
OPERATING REVENUE	(7,170,629)		
Total Departmental Cost Adjustments:	(7,210,637)		(7,210,637)
Total To Be Allocated:	(343,112)	58,192	(284,920)

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

	Total	General & Admin	HUMAN RESOURCES
Other Expense & Cost			
PERSONAL SERVICES	4,039,315	0	4,039,315
CONTRACTUAL SERVICES	2,145,294	0	2,145,294
SUPPLIES	54,904	0	54,904
OTHER EXPENSES	97,716	0	97,716
*TRANSFER	150	150	0
Departmental Totals			
Total Expenditures	6,337,379	150	6,337,229
Deductions			
Total Deductions	(150)	(150)	0
Cost Adjustments			
INVESTMENT INCOME	(40,008)	0	(40,008)
OPERATING REVENUE	(7,170,629)	0	(7,170,629)
Functional Cost	(873,408)	0	(873,408)
Allocation Step 1			
Inbound- All Others	530,296	530,296	0
Reallocate Admin Costs		(530,296)	530,296
1st Allocation	(343,112)	0	(343,112)
Allocation Step 2			
Inbound- All Others	58,192	58,192	0
Reallocate Admin Costs		(58,192)	58,192
2nd Allocation	58,192	0	58,192
Total For 010 HUMAN			
Total Allocated	(284,920)	0	(284,920)

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

Activity - HUMAN RESOURCES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL SERVICES FACILITIES	45,414.11	0.6333	-2,173		-2,173		-2,173
FLEET MANAGEMENT	41,712.96	0.5817	-1,996		-1,996		-1,996
POSTAL SERVICE	2,600.80	0.0363	-124		-124		-124
RADIO SHOP	9,202.86	0.1283	-440		-440		-440
DIRECTOR OF FINANCE	4,201.30	0.0586	-201		-201		-201
MINORITY SMALL BUSINESS	2,000.62	0.0279	-96		-96		-96
FINANCE OPERATIONS	8,002.48	0.1116	-383		-383		-383
PAYROLL	5,301.64	0.0739	-254		-254		-254
OFFICE OF MANAGEMENT BUDGET	7,502.33	0.1046	-359		-359		-359
INTERNAL AUDIT	4,501.39	0.0628	-215		-215		-215
BUSINESS SOLUTIONS	4,601.43	0.0642	-220		-220		-220
DIV ISION OF REAL PROPERTY	8,102.51	0.1130	-388		-388		-388
PURCHASING	7,402.30	0.1032	-354		-354		-354
FINANCIAL ACCOUNTABILITY	1,600.49	0.0223	-77		-77		-77
TREASURY	4,801.49	0.0670	-230		-230		-230
GRANTS COORDINATION	1,000.31	0.0140	-48		-48		-48
INFORMATION SYSTEMS	58,318.12	0.8133	-2,791		-2,791	484	-2,307
DEPARTMENT OF LAW	19,406.03	0.2706	-929		-929	161	-768
LEGISLATIVE	18,205.65	0.2539	-871		-871	151	-720
MAYOR	13,104.07	0.1827	-627		-627	109	-518
ELECTIONS	24,407.58	0.3404	-1,168		-1,168	203	-965
SURPLUS PROPERTY	2,700.83	0.0377	-129		-129	22	-107
PLANNING COMM	22,907.12	0.3195	-1,096		-1,096	190	-906
HISTORICAL COMM	3,701.15	0.0516	-177		-177	31	-146
COMM ED ALLIANCE	3,701.15	0.0516	-177		-177	31	-146
ASSESSOR PROP	29,809.26	0.4157	-1,426		-1,426	247	-1,179
TRUSTEE	7,802.42	0.1088	-373		-373	65	-308
COUNTY CLERK	20,706.43	0.2888	-991		-991	172	-819
DISTRICT ATTOR	25,207.83	0.3515	-1,206		-1,206	209	-997
PUBLIC DEFENDER	19,606.09	0.2734	-938		-938	163	-775
JUVENILE CT CLRK	12,803.98	0.1786	-613		-613	106	-507
CIRCUIT CT CLERK	17,305.37	0.2413	-828		-828	144	-684

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

Activity - HUMAN RESOURCES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CRIMINAL CT CLRK	26,908.36	0.3753	-1,288		-1,288	223	-1,065
CLERK/MASTER	5,901.83	0.0823	-282		-282	49	-233
JUVENILE COURT	53,216.54	0.7421	-2,546		-2,546	442	-2,104
GEN SESSIONS CT	34,910.85	0.4869	-1,670		-1,670	290	-1,380
ST TRIAL COURTS	44,813.93	0.6250	-2,144		-2,144	372	-1,772
JUSTICE INFO SYS	7,502.33	0.1046	-359		-359	62	-297
SHERIFF ADMIN	427,832.99	5.9665	-20,472		-20,472	3,550	-16,922
POLICE	872,871.33	12.1729	-41,767		-41,767	7,243	-34,524
FIRE	616,991.79	8.6044	-29,523		-29,523	5,120	-24,403
CODES ADMIN	41,012.74	0.5720	-1,962		-1,962	340	-1,622
BEER BOARD	1,700.52	0.0237	-81		-81	14	-67
AGRICULTURAL EXT	2,600.80	0.0363	-124		-124	22	-102
SOIL & WATER	400.12	0.0056	-19		-19	3	-16
SOCIAL SERVICES	39,912.40	0.5566	-1,910		-1,910	331	-1,579
HEALTH	116,036.06	1.6182	-5,552		-5,552	963	-4,589
PUBLIC LIBRARY	150,546.79	2.0995	-7,204		-7,204	1,249	-5,955
PARKS	327,601.83	4.5687	-15,676		-15,676	2,718	-12,958
ARTS COMMISSION	2,200.68	0.0307	-105		-105	18	-87
PUBLIC WORKS	186,257.89	2.5975	-8,912		-8,912	1,546	-7,366
SOLID WASTE	46,514.45	0.6487	-2,226		-2,226	386	-1,840
HUMAN RELATIONS	1,300.40	0.0181	-62		-62	11	-51
FARMERS MARKET	3,100.96	0.0432	-148		-148	26	-122
MUNI AUDITORIUM	5,001.55	0.0698	-239		-239	42	-197
STATE FAIR BD	12,503.88	0.1744	-598		-598	104	-494
CONVENTION CTR	12,603.91	0.1758	-603		-603	105	-498
SPORTS AUTHORITY	800.24	0.0112	-38		-38	7	-31
WATER & SEWER	376,517.04	5.2508	-18,016		-18,016	3,124	-14,892
BORDEAUX LONG-TERM CARE	113,135.16	1.5778	-5,413		-5,413	939	-4,474
METRO ACTION COM	110,334.29	1.5387	-5,279		-5,279	916	-4,363
NCAC	15,304.75	0.2134	-732		-732	127	-605
TAXI TRANSP & LICENSING	1,800.55	0.0251	-86		-86	15	-71
COMMUNICATION CENTER	83,625.99	1.1662	-4,001		-4,001	694	-3,307

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

Activity - HUMAN RESOURCES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	2,952,117.66	41.1695	-141,263		-141,263	24,494	-116,769
KNOWLES HOME	17,905.56	0.2497	-857		-857	149	-708
CRIMINAL JUSTICE PLANNING	1,200.37	0.0167	-57		-57	10	-47
SubTotal	7,170,629.00	100.0000	-343,112		-343,112	58,192	-284,920
TOTAL	7,170,629.00	100.0000	-343,112		-343,112	58,192	-284,920

Allocation Basis: HUMAN RESOURCES CHARGEBACKS

Allocation Source: HUMAN RESOURES RECORDS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	HUMAN RESOURCES
GENERAL SERVICES	(2,173)	(2,173)
FLEET MANAGEMENT	(1,996)	(1,996)
POSTAL SERVICE	(124)	(124)
RADIO SHOP	(440)	(440)
DIRECTOR OF FINANCE	(201)	(201)
MINORITY SMALL BUSINESS	(96)	(96)
FINANCE OPERATIONS	(383)	(383)
PAYROLL	(254)	(254)
OFFICE OF MANAGEMENT	(359)	(359)
INTERNAL AUDIT	(215)	(215)
BUSINESS SOLUTIONS	(220)	(220)
DIV ISION OF REAL	(388)	(388)
PURCHASING	(354)	(354)
FINANCIAL	(77)	(77)
TREASURY	(230)	(230)
GRANTS COORDINATION	(48)	(48)
INFORMATION SYSTEMS	(2,307)	(2,307)
DEPARTMENT OF LAW	(768)	(768)
LEGISLATIVE	(720)	(720)
MAYOR	(518)	(518)
ELECTIONS	(965)	(965)
SURPLUS PROPERTY	(107)	(107)
PLANNING COMM	(906)	(906)
HISTORICAL COMM	(146)	(146)
COMM ED ALLIANCE	(146)	(146)
ASSESSOR PROP	(1,179)	(1,179)
TRUSTEE	(308)	(308)
COUNTY CLERK	(819)	(819)
DISTRICT ATTOR	(997)	(997)
PUBLIC DEFENDER	(775)	(775)
JUVENILE CT CLRK	(507)	(507)
CIRCUIT CT CLERK	(684)	(684)
CRIMINAL CT CLRK	(1,065)	(1,065)
CLERK/MASTER	(233)	(233)
JUVENILE COURT	(2,104)	(2,104)
GEN SESSIONS CT	(1,380)	(1,380)

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MAXIMUS
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	HUMAN RESOURCES
ST TRIAL COURTS	(1,772)	(1,772)
JUSTICE INFO SYS	(297)	(297)
SHERIFF ADMIN	(16,922)	(16,922)
POLICE	(34,524)	(34,524)
FIRE	(24,403)	(24,403)
CODES ADMIN	(1,622)	(1,622)
BEER BOARD	(67)	(67)
AGRICULTURAL EXT	(102)	(102)
SOIL & WATER	(16)	(16)
SOCIAL SERVICES	(1,579)	(1,579)
HEALTH	(4,589)	(4,589)
PUBLIC LIBRARY	(5,955)	(5,955)
PARKS	(12,958)	(12,958)
ARTS COMMISSION	(87)	(87)
PUBLIC WORKS	(7,366)	(7,366)
SOLID WASTE	(1,840)	(1,840)
HUMAN RELATIONS	(51)	(51)
FARMERS MARKET	(122)	(122)
MUNI AUDITORIUM	(197)	(197)
STATE FAIR BD	(494)	(494)
CONVENTION CTR	(498)	(498)
SPORTS AUTHORITY	(31)	(31)
WATER & SEWER	(14,892)	(14,892)
BORDEAUX LONG-TERM	(4,474)	(4,474)
METRO ACTION COM	(4,363)	(4,363)
NCAC	(605)	(605)
TAXI TRANSP & LICENSING	(71)	(71)
COMMUNICATION CENTER	(3,307)	(3,307)
ALL OTHER	(116,769)	(116,769)
KNOWLES HOME	(708)	(708)
CRIMINAL JUSTICE	(47)	(47)

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MAXIMUS
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	HUMAN RESOURCES
Direct Billed	0	0
Total	(284,920)	(284,920)

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METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY, TENNESSEE
FULL COST ALLOCATION 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 2007.

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department INFORMATION SYSTEMS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	20,084,500			20,084,500
TRANSFERS IN	2,261,300			
TRANSFER UNALLOWED	(225)			
CAP GRANTS & CONTRIBUTIONS	10,460			
Total Deductions:	2,271,535			2,271,535
BUILDING USE ALLOWANCE	24,726		24,726	
EMPLOYEE BENEFITS	146,130	433	146,563	
POST AUDITS	82,452	110	82,562	
SHARED SERVICES	(2,992)	503	(2,489)	
GENERAL SERVICES FACILITIES	27,395	4,411	31,806	
SHARED BUSINESS SERVICES	(38,779)	7,232	(31,547)	
CUSTOMER SERVICE	(54)	7	(47)	
FLEET MANAGEMENT	44,614	192	44,806	
POSTAL SERVICE	391	33	424	
MINORITY SMALL BUSINESS ASSISTANCE	2,179	62	2,241	
FINANCE OPERATIONS	2,680	698	3,378	
PAYROLL	1,067	252	1,319	
OFFICE OF MANAGEMENT BUDGET	2,233	422	2,655	
INTERNAL AUDIT	808	164	972	
BUSINESS SOLUTIONS	1,428	248	1,676	
PURCHASING	5,835	1,065	6,900	
FINANCIAL ACCOUNTABILITY	510	101	611	
TREASURY	1,111	202	1,313	
GRANTS COORDINATION	315	71	386	
HUMAN RESOURCES	(2,791)	484	(2,307)	
INFORMATION SYSTEMS		69,246	69,246	
DEPARTMENT OF LAW		26,640	26,640	
CENTRAL RECORDS		285	285	
LEGISLATIVE		39,350	39,350	
MAYOR		27,938	27,938	

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MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department INFORMATION SYSTEMS

Total Allocated Additions:	299,258	180,149	479,407	479,407
NON-OPERATING REVENUE	(174,753)			
OPERATING REVENUE	(22,953,051)			
Total Departmental Cost Adjustments:	(23,127,804)			(23,127,804)
Total To Be Allocated:	(472,511)	180,149		(292,362)

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

	Total	General & Admin	INFORM SYSTEMS
Wages & Benefits			
SALARIES & WAGES	8,870,759	0	8,870,759
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
OTHER EXPENSES	1,271,734	0	1,271,734
CONTRACTURAL SERVICES	4,585,890	0	4,585,890
SUPPLIES AND MATERIALS	698,121	0	698,121
DEPRECIATION	336,331	0	336,331
*TRANSFERS IN	(2,261,300)	(2,261,300)	0
TRANSFERS EXPENDED	6,593,200	0	6,593,200
*TRANSFER UNALLOWED	225	225	0
*CAP GRANTS & CONTRIBUTIONS	(10,460)	(10,460)	0
Departmental Totals			
Total Expenditures	20,084,500	(2,271,535)	22,356,035
Deductions			
Total Deductions	2,271,535	2,271,535	0
Cost Adjustments			
NON-OPERATING REVENUE	(174,753)	0	(174,753)
OPERATING REVENUE	(22,953,051)	0	(22,953,051)
Functional Cost	(771,769)	0	(771,769)
Allocation Step 1			
Inbound- All Others	299,258	299,258	0
Reallocate Admin Costs		(299,258)	299,258
1st Allocation	(472,511)	0	(472,511)
Allocation Step 2			
Inbound- All Others	180,149	180,149	0
Reallocate Admin Costs		(180,149)	180,149
2nd Allocation	180,149	0	180,149

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

	Total	General & Admin	INFORM SYSTEMS
Total For 031 INFORMATION			
Total Allocated	(292,362)	0	(292,362)

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

Activity - INFORM SYSTEMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHARED SERVICES	107,944	0.4845	-2,289		-2,289		-2,289
GENERAL SERVICES FACILITIES	249,183	1.1184	-5,284		-5,284		-5,284
SHARED BUSINESS SERVICES	264,535	1.1873	-5,610		-5,610		-5,610
CUSTOMER SERVICE	172,792	0.7755	-3,664		-3,664		-3,664
FLEET MANAGEMENT	290,134	1.3022	-6,153		-6,153		-6,153
POSTAL SERVICE	9,457	0.0424	-201		-201		-201
RADIO SHOP	83,598	0.3752	-1,773		-1,773		-1,773
DIRECTOR OF FINANCE	115,528	0.5185	-2,450		-2,450		-2,450
MINORITY SMALL BUSINESS	2,579	0.0116	-55		-55		-55
FINANCE OPERATIONS	59,920	0.2689	-1,271		-1,271		-1,271
PAYROLL	52,952	0.2377	-1,123		-1,123		-1,123
OFFICE OF MANAGEMENT BUDGET	217,946	0.9782	-4,622		-4,622		-4,622
INTERNAL AUDIT	21,193	0.0951	-449		-449		-449
BUSINESS SOLUTIONS	256,736	1.1523	-5,445		-5,445		-5,445
DIV ISION OF REAL PROPERTY	37,934	0.1703	-804		-804		-804
PURCHASING	84,205	0.3779	-1,786		-1,786		-1,786
FINANCIAL ACCOUNTABILITY	7,269	0.0326	-154		-154		-154
TREASURY	54,223	0.2434	-1,150		-1,150		-1,150
GRANTS COORDINATION	5,089	0.0228	-108		-108		-108
HUMAN RESOURCES	366,317	1.6441	-7,769		-7,769		-7,769
INFORMATION SYSTEMS	-3,265,219	-14.6549	69,246		69,246		69,246
DEPARTMENT OF LAW	154,718	0.6944	-3,281		-3,281	1,207	-2,074
CENTRAL RECORDS	14,561	0.0654	-309		-309	114	-195
LEGISLATIVE	220,017	0.9875	-4,666		-4,666	1,717	-2,949
MAYOR	407,063	1.8270	-8,633		-8,633	3,176	-5,457
ELECTIONS	227,744	1.0222	-4,830		-4,830	1,777	-3,053
SURPLUS PROPERTY	168,045	0.7542	-3,564		-3,564	1,311	-2,253
PLANNING COMM	421,869	1.8934	-8,947		-8,947	3,292	-5,655
REGISTER/DEEDS	334,439	1.5010	-7,093		-7,093	2,610	-4,483
HISTORICAL COMM	35,573	0.1597	-754		-754	278	-476
COMM ED ALLIANCE	19,271	0.0865	-409		-409	150	-259
GOVT ACCESS TV	4,352	0.0195	-92		-92	34	-58

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

Activity - INFORM SYSTEMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ASSESSOR PROP	398,461	1.7884	-8,450		-8,450	3,109	-5,341
TRUSTEE	178,218	0.7999	-3,779		-3,779	1,391	-2,388
COUNTY CLERK	305,619	1.3717	-6,481		-6,481	2,385	-4,096
DISTRICT ATTOR	183,161	0.8221	-3,884		-3,884	1,429	-2,455
DA DRUG ENF	132,575	0.5950	-2,812		-2,812	1,035	-1,777
PUBLIC DEFENDER	81,103	0.3640	-1,720		-1,720	633	-1,087
JUVENILE CT CLRK	61,214	0.2747	-1,298		-1,298	478	-820
CIRCUIT CT CLERK	156,772	0.7036	-3,325		-3,325	1,223	-2,102
CRIMINAL CT CLRK	110,165	0.4944	-2,336		-2,336	860	-1,476
CLERK/MASTER	36,850	0.1654	-781		-781	288	-493
JUVENILE COURT	224,094	1.0058	-4,752		-4,752	1,749	-3,003
GEN SESSIONS CT	289,169	1.2978	-6,132		-6,132	2,256	-3,876
ST TRIAL COURTS	216,502	0.9717	-4,591		-4,591	1,689	-2,902
JUSTICE INFO SYS	105,200	0.4722	-2,231		-2,231	821	-1,410
SHERIFF ADMIN	384,137	1.7241	-8,146		-8,146	2,998	-5,148
SH FACILITY MTN	1,642	0.0074	-35		-35	13	-22
SH WAREHOUSE	751	0.0034	-16		-16	6	-10
SH CRIM JUST CTR	63,683	0.2858	-1,351		-1,351	497	-854
SH HILL JAIL	10,352	0.0465	-220		-220	81	-139
SH CORR WORK CTR	18,700	0.0839	-397		-397	146	-251
SH TRANSPORTATION	7,155	0.0321	-152		-152	56	-96
SH WARRANTS	27,345	0.1227	-580		-580	213	-367
SH TRAINING ACAD	5,520	0.0248	-117		-117	43	-74
SH DEBERRY	30,960	0.1390	-657		-657	242	-415
SH DAY REPORTING	2,395	0.0108	-51		-51	19	-32
SH OTHER	1,803	0.0081	-38		-38	14	-24
POLICE	2,663,763	11.9554	-56,491		-56,491	20,786	-35,705
POLICE DRUG ENF	5,021	0.0225	-106		-106	39	-67
FIRE	889,985	3.9944	-18,874		-18,874	6,945	-11,929
CODES ADMIN	382,063	1.7148	-8,102		-8,102	2,981	-5,121
BEER BOARD	25,719	0.1154	-545		-545	201	-344
AGRICULTURAL EXT	27,832	0.1249	-590		-590	217	-373

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

Activity - INFORM SYSTEMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOIL & WATER	18,199	0.0817	-386		-386	142	-244
SOCIAL SERVICES	257,342	1.1550	-5,458		-5,458	2,008	-3,450
HEALTH	1,360,313	6.1053	-28,848		-28,848	10,615	-18,233
PUBLIC LIBRARY	1,305,622	5.8599	-27,689		-27,689	10,188	-17,501
PARKS	789,675	3.5442	-16,747		-16,747	6,162	-10,585
ARTS COMMISSION	28,922	0.1298	-613		-613	226	-387
PUBLIC WORKS	845,521	3.7948	-17,931		-17,931	6,598	-11,333
SOLID WASTE	92,115	0.4134	-1,953		-1,953	719	-1,234
HUMAN RELATIONS	29,848	0.1340	-633		-633	233	-400
ADA MANAGEMENT	440	0.0020	-9		-9	3	-6
FARMERS MARKET	30,714	0.1379	-651		-651	240	-411
MUNI AUDITORIUM	36,798	0.1652	-780		-780	287	-493
STATE FAIR BD	123,129	0.5526	-2,611		-2,611	961	-1,650
CONVENTION CTR	123,536	0.5545	-2,620		-2,620	964	-1,656
SPORTS AUTHORITY	27,546	0.1236	-584		-584	215	-369
WATER & SEWER	1,997,873	8.9668	-42,369		-42,369	15,590	-26,779
STORM WATER	60,000	0.2693	-1,272		-1,272	468	-804
BORDEAUX LONG-TERM CARE	383,089	1.7194	-8,124		-8,124	2,989	-5,135
GENERAL HOSP	437,764	1.9648	-9,284		-9,284	3,416	-5,868
METRO ACTION COM	436,388	1.9586	-9,255		-9,255	3,405	-5,850
NCAC	236,398	1.0610	-5,013		-5,013	1,845	-3,168
TAXI TRANSP & LICENSING	19,713	0.0885	-418		-418	154	-264
EDUCATION	4,821,804	21.6409	-102,259		-102,259	37,624	-64,635
COMMUNICATION CENTER	250,288	1.1233	-5,308		-5,308	1,953	-3,355
ALL OTHER	281,027	1.2613	-5,960		-5,960	2,193	-3,767
KNOWLES HOME	38,502	0.1728	-817		-817	300	-517
CRIMINAL JUSTICE PLANNING	18,255	0.0819	-387		-387	142	-245
SubTotal	22,280,757	100.0000	-472,511		-472,511	180,149	-292,362
TOTAL	22,280,757	100.0000	-472,511		-472,511	180,149	-292,362

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

Allocation Basis: INFORMATION SYSTEM ALLOCATIONS FOR EACH DEPT

Allocation Source: FY 2007 INFORMATION SYSTEMS RECORDS

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MAXIMUS
Schedule .5 - Allocation Summary
For Department INFORMATION SYSTEMS

Receiving Department	Total	INFORM SYSTEMS
SHARED SERVICES	(2,289)	(2,289)
GENERAL SERVICES	(5,284)	(5,284)
SHARED BUSINESS	(5,610)	(5,610)
CUSTOMER SERVICE	(3,664)	(3,664)
FLEET MANAGEMENT	(6,153)	(6,153)
POSTAL SERVICE	(201)	(201)
RADIO SHOP	(1,773)	(1,773)
DIRECTOR OF FINANCE	(2,450)	(2,450)
MINORITY SMALL BUSINESS	(55)	(55)
FINANCE OPERATIONS	(1,271)	(1,271)
PAYROLL	(1,123)	(1,123)
OFFICE OF MANAGEMENT	(4,622)	(4,622)
INTERNAL AUDIT	(449)	(449)
BUSINESS SOLUTIONS	(5,445)	(5,445)
DIV ISION OF REAL	(804)	(804)
PURCHASING	(1,786)	(1,786)
FINANCIAL	(154)	(154)
TREASURY	(1,150)	(1,150)
GRANTS COORDINATION	(108)	(108)
HUMAN RESOURCES	(7,769)	(7,769)
INFORMATION SYSTEMS	69,246	69,246
DEPARTMENT OF LAW	(2,074)	(2,074)
CENTRAL RECORDS	(195)	(195)
LEGISLATIVE	(2,949)	(2,949)
MAYOR	(5,457)	(5,457)
ELECTIONS	(3,053)	(3,053)
SURPLUS PROPERTY	(2,253)	(2,253)
PLANNING COMM	(5,655)	(5,655)
REGISTER/DEEDS	(4,483)	(4,483)
HISTORICAL COMM	(476)	(476)
COMM ED ALLIANCE	(259)	(259)
GOVT ACCESS TV	(58)	(58)
ASSESSOR PROP	(5,341)	(5,341)
TRUSTEE	(2,388)	(2,388)
COUNTY CLERK	(4,096)	(4,096)
DISTRICT ATTOR	(2,455)	(2,455)

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MAXIMUS
Schedule .5 - Allocation Summary
For Department INFORMATION SYSTEMS

Receiving Department	Total	INFORM SYSTEMS
DA DRUG ENF	(1,777)	(1,777)
PUBLIC DEFENDER	(1,087)	(1,087)
JUVENILE CT CLRK	(820)	(820)
CIRCUIT CT CLERK	(2,102)	(2,102)
CRIMINAL CT CLRK	(1,476)	(1,476)
CLERK/MASTER	(493)	(493)
JUVENILE COURT	(3,003)	(3,003)
GEN SESSIONS CT	(3,876)	(3,876)
ST TRIAL COURTS	(2,902)	(2,902)
JUSTICE INFO SYS	(1,410)	(1,410)
SHERIFF ADMIN	(5,148)	(5,148)
SH FACILITY MTN	(22)	(22)
SH WAREHOUSE	(10)	(10)
SH CRIM JUST CTR	(854)	(854)
SH HILL JAIL	(139)	(139)
SH CORR WORK CTR	(251)	(251)
SH TRANSPORTATION	(96)	(96)
SH WARRANTS	(367)	(367)
SH TRAINING ACAD	(74)	(74)
SH DEBERRY	(415)	(415)
SH DAY REPORTING	(32)	(32)
SH OTHER	(24)	(24)
POLICE	(35,705)	(35,705)
POLICE DRUG ENF	(67)	(67)
FIRE	(11,929)	(11,929)
CODES ADMIN	(5,121)	(5,121)
BEER BOARD	(344)	(344)
AGRICULTURAL EXT	(373)	(373)
SOIL & WATER	(244)	(244)
SOCIAL SERVICES	(3,450)	(3,450)
HEALTH	(18,233)	(18,233)
PUBLIC LIBRARY	(17,501)	(17,501)
PARKS	(10,585)	(10,585)
ARTS COMMISSION	(387)	(387)
PUBLIC WORKS	(11,333)	(11,333)
SOLID WASTE	(1,234)	(1,234)

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MAXIMUS
Schedule .5 - Allocation Summary
For Department INFORMATION SYSTEMS

Receiving Department	Total	INFORM SYSTEMS
HUMAN RELATIONS	(400)	(400)
ADA MANAGEMENT	(6)	(6)
FARMERS MARKET	(411)	(411)
MUNI AUDITORIUM	(493)	(493)
STATE FAIR BD	(1,650)	(1,650)
CONVENTION CTR	(1,656)	(1,656)
SPORTS AUTHORITY	(369)	(369)
WATER & SEWER	(26,779)	(26,779)
STORM WATER	(804)	(804)
BORDEAUX LONG-TERM	(5,135)	(5,135)
GENERAL HOSP	(5,868)	(5,868)
METRO ACTION COM	(5,850)	(5,850)
NCAC	(3,168)	(3,168)
TAXI TRANSP & LICENSING	(264)	(264)
EDUCATION	(64,635)	(64,635)
COMMUNICATION CENTER	(3,355)	(3,355)
ALL OTHER	(3,767)	(3,767)
KNOWLES HOME	(517)	(517)
CRIMINAL JUSTICE	(245)	(245)
Direct Billed	0	0
Total	(292,362)	(292,362)

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

LAW

NATURE AND EXTENT OF SERVICES

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

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

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

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department DEPARTMENT OF LAW

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,733,776			4,733,776
BUILDING USE ALLOWANCE	5,435		5,435	
EMPLOYEE BENEFITS	102,035	303	102,338	
POST AUDITS	2,979	4	2,983	
SHARED SERVICES	(1,241)	209	(1,032)	
GENERAL SERVICES FACILITIES	9,226	1,486	10,712	
SHARED BUSINESS SERVICES	(109)	20	(89)	
CUSTOMER SERVICE	(49)	7	(42)	
FLEET MANAGEMENT	7,365	28	7,393	
POSTAL SERVICE	775	65	840	
FINANCE OPERATIONS	1,026	267	1,293	
PAYROLL	409	97	506	
OFFICE OF MANAGEMENT BUDGET	855	161	1,016	
INTERNAL AUDIT	309	63	372	
BUSINESS SOLUTIONS	547	95	642	
PURCHASING	2,234	408	2,642	
FINANCIAL ACCOUNTABILITY	195	39	234	
TREASURY	5,207	965	6,172	
GRANTS COORDINATION	121	27	148	
HUMAN RESOURCES	(929)	161	(768)	
INFORMATION SYSTEMS	(3,281)	1,207	(2,074)	
LEGISLATIVE		16,832	16,832	
MAYOR		11,951	11,951	
Total Allocated Additions:	133,109	34,395	167,504	167,504
REVENUE SELF INSURED	(2,242,658)			
Total Departmental Cost Adjustments:	(2,242,658)			(2,242,658)
Total To Be Allocated:	2,624,227	34,395		2,658,622

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

	Total	General & Admin	LEGAL SERVICES	RISK MANAGEMENT
Wages & Benefits				
SALARIES & WAGES	2,902,464	0	2,641,242	261,222
FRINGE BENEFITS	929,768	0	846,089	83,679
Other Expense & Cost				
CONTRACTUAL SERVICES	667,625	0	607,539	60,086
MGMT CONSLT SVCS	1,964	1,964	0	0
INTERNET	1,937	1,937	0	0
OTHER EXPENSES	50,922	0	46,339	4,583
SUPPLIES	179,096	0	162,977	16,119
Departmental Totals				
Total Expenditures	4,733,776	3,901	4,304,186	425,689
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
REVENUE SELF INSURED	(2,242,658)	0	(1,222,658)	(1,020,000)
Functional Cost	2,491,118	3,901	3,081,528	(594,311)
Allocation Step 1				
Inbound- All Others	133,109	0	121,129	11,980
Reallocate Admin Costs		(3,901)	3,550	351
1st Allocation	2,624,227	0	3,206,207	(581,980)
Allocation Step 2				
Inbound- All Others	34,395	0	31,299	3,096
2nd Allocation	34,395	0	31,299	3,096
Total For 032 DEPARTMENT OF				
Total Allocated	2,658,622	0	3,237,506	(578,884)

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

Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE BENEFITS	4.000	4.0000	128,249		128,249		128,249
POST AUDITS	0.020	0.0201	645		645		645
GENERAL SERVICES FACILITIES	1.018	1.0186	32,657		32,657		32,657
FLEET MANAGEMENT	0.139	0.1390	4,458		4,458		4,458
DIRECTOR OF FINANCE	3.861	3.8616	123,811		123,811		123,811
PURCHASING	1.273	1.2734	40,827		40,827		40,827
TREASURY	0.093	0.0935	2,999		2,999		2,999
HUMAN RESOURCES	0.373	0.3739	11,986		11,986		11,986
INFORMATION SYSTEMS	0.830	0.8309	26,640		26,640		26,640
LEGISLATIVE	3.368	3.3686	108,005		108,005	1,193	109,198
MAYOR	1.383	1.3834	44,354		44,354	490	44,844
ELECTIONS	0.540	0.5407	17,337		17,337	191	17,528
PLANNING COMM	1.767	1.7674	56,666		56,666	626	57,292
REGISTER/DEEDS	0.006	0.0062	199		199	2	201
HISTORICAL COMM	0.661	0.6614	21,205		21,205	234	21,439
ASSESSOR PROP	3.184	3.1846	102,105		102,105	1,128	103,233
TRUSTEE	4.654	4.6549	149,246		149,246	1,648	150,894
COUNTY CLERK	0.217	0.2173	6,968		6,968	77	7,045
DISTRICT ATTOR	0.015	0.0154	495		495	5	500
MEDICAL EXAMINER	0.661	0.6612	21,199		21,199	234	21,433
PUBLIC DEFENDER	0.013	0.0137	440		440	5	445
JUVENILE CT CLRK	0.017	0.0174	557		557	6	563
CIRCUIT CT CLERK	0.169	0.1695	5,435		5,435	60	5,495
CRIMINAL CT CLRK	0.343	0.3431	11,000		11,000	121	11,121
CLERK/MASTER	0.206	0.2064	6,617		6,617	73	6,690
JUVENILE COURT	0.183	0.1831	5,871		5,871	65	5,936
GEN SESSIONS CT	0.337	0.3372	10,811		10,811	119	10,930
ST TRIAL COURTS	0.029	0.0290	931		931	10	941
JUSTICE INFO SYS	0.001	0.0016	52		52	1	53
SHERIFF ADMIN	2.806	2.8061	89,968		89,968	994	90,962
POLICE	15.009	15.0094	481,226		481,226	5,316	486,542
FIRE	3.075	3.0757	98,614		98,614	1,089	99,703

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

Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CODES ADMIN	5.932	5.9327	190,213		190,213	2,101	192,314
BEER BOARD	0.551	0.5517	17,688		17,688	195	17,883
SOCIAL SERVICES	0.480	0.4809	15,419		15,419	170	15,589
HEALTH	2.299	2.2992	73,716		73,716	814	74,530
PUBLIC LIBRARY	0.376	0.3766	12,074		12,074	133	12,207
PARKS	1.457	1.4575	46,731		46,731	516	47,247
ARTS COMMISSION	0.138	0.1380	4,425		4,425	49	4,474
PUBLIC WORKS	5.470	5.4704	175,391		175,391	1,937	177,328
SOLID WASTE	0.074	0.0745	2,390		2,390	26	2,416
HUMAN RELATIONS	0.194	0.1947	6,242		6,242	69	6,311
CARING FOR CHILDREN	0.016	0.0161	518		518	6	524
FARMERS MARKET	0.281	0.2811	9,013		9,013	100	9,113
MUNI AUDITORIUM	0.137	0.1373	4,403		4,403	49	4,452
STATE FAIR BD	0.498	0.4985	15,982		15,982	177	16,159
CONVENTION CTR	0.123	0.1239	3,973		3,973	44	4,017
SPORTS AUTHORITY	0.352	0.3527	11,309		11,309	125	11,434
WATER & SEWER	7.349	7.3493	235,632		235,632	2,602	238,234
STORM WATER	0.022	0.0220	707		707	8	715
BORDEAUX LONG-TERM CARE	0.852	0.8529	27,346		27,346	302	27,648
GENERAL HOSP	2.244	2.2441	71,951		71,951	795	72,746
METRO ACTION COM	0.825	0.8251	26,454		26,454	292	26,746
NCAC	0.116	0.1167	3,741		3,741	41	3,782
MDHA	0.284	0.2848	9,131		9,131	101	9,232
METRO TRANSIT	0.129	0.1293	4,145		4,145	46	4,191
DES	0.158	0.1583	5,077		5,077	56	5,133
TAXI TRANSP & LICENSING	0.393	0.3931	12,605		12,605	139	12,744
EDUCATION	14.122	14.1225	452,798		452,798	5,001	457,799
ARENA	0.007	0.0079	254		254	3	257
ALL OTHER	4.843	4.8439	155,306		155,306	1,715	157,021
SubTotal	100.000	100.0000	3,206,207		3,206,207	31,299	3,237,506
TOTAL	100.000	100.0000	3,206,207		3,206,207	31,299	3,237,506

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

Allocation Basis: ATTORNEY % OF TIME BY AGENCY

Allocation Source: DEPARTMENT OF LAW

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

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SELF INSUR FUND	100	100.0000	-581,980		-581,980	3,096	-578,884
SubTotal	100	100.0000	-581,980		-581,980	3,096	-578,884
TOTAL	100	100.0000	-581,980		-581,980	3,096	-578,884

Allocation Basis: DIRECT ALLOCATION TO INSURANCE PROGRAM

Allocation Source: DIRECT ASSIGNED

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

Receiving Department	Total	LEGAL SERVICES	RISK MANAGEMENT
EMPLOYEE BENEFITS	128,249	128,249	0
POST AUDITS	645	645	0
GENERAL SERVICES	32,657	32,657	0
FLEET MANAGEMENT	4,458	4,458	0
DIRECTOR OF FINANCE	123,811	123,811	0
PURCHASING	40,827	40,827	0
TREASURY	2,999	2,999	0
HUMAN RESOURCES	11,986	11,986	0
INFORMATION SYSTEMS	26,640	26,640	0
LEGISLATIVE	109,198	109,198	0
MAYOR	44,844	44,844	0
ELECTIONS	17,528	17,528	0
PLANNING COMM	57,292	57,292	0
REGISTER/DEEDS	201	201	0
HISTORICAL COMM	21,439	21,439	0
ASSESSOR PROP	103,233	103,233	0
TRUSTEE	150,894	150,894	0
COUNTY CLERK	7,045	7,045	0
DISTRICT ATTOR	500	500	0
MEDICAL EXAMINER	21,433	21,433	0
PUBLIC DEFENDER	445	445	0
JUVENILE CT CLRK	563	563	0
CIRCUIT CT CLERK	5,495	5,495	0
CRIMINAL CT CLRK	11,121	11,121	0
CLERK/MASTER	6,690	6,690	0
JUVENILE COURT	5,936	5,936	0
GEN SESSIONS CT	10,930	10,930	0
ST TRIAL COURTS	941	941	0
JUSTICE INFO SYS	53	53	0
SHERIFF ADMIN	90,962	90,962	0
POLICE	486,542	486,542	0
FIRE	99,703	99,703	0
CODES ADMIN	192,314	192,314	0
BEER BOARD	17,883	17,883	0
SOCIAL SERVICES	15,589	15,589	0
HEALTH	74,530	74,530	0

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

Receiving Department	Total	LEGAL SERVICES	RISK MANAGEMENT
PUBLIC LIBRARY	12,207	12,207	0
PARKS	47,247	47,247	0
ARTS COMMISSION	4,474	4,474	0
PUBLIC WORKS	177,328	177,328	0
SOLID WASTE	2,416	2,416	0
HUMAN RELATIONS	6,311	6,311	0
CARING FOR CHILDREN	524	524	0
FARMERS MARKET	9,113	9,113	0
MUNI AUDITORIUM	4,452	4,452	0
STATE FAIR BD	16,159	16,159	0
CONVENTION CTR	4,017	4,017	0
SPORTS AUTHORITY	11,434	11,434	0
WATER & SEWER	238,234	238,234	0
STORM WATER	715	715	0
BORDEAUX LONG-TERM	27,648	27,648	0
GENERAL HOSP	72,746	72,746	0
METRO ACTION COM	26,746	26,746	0
NCAC	3,782	3,782	0
MDHA	9,232	9,232	0
METRO TRANSIT	4,191	4,191	0
DES	5,133	5,133	0
TAXI TRANSP & LICENSING	12,744	12,744	0
EDUCATION	457,799	457,799	0
SELF INSUR FUND	(578,884)	0	(578,884)
ARENA	257	257	0
ALL OTHER	157,021	157,021	0
Direct Billed	0	0	0
Total	2,658,622	3,237,506	(578,884)

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

METROPOLITAN RECORDS MANAGEMENT

NATURE AND EXTENT OF SERVICES

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

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

MAXIMUS

Schedule .2 - Costs To Be Allocated

For Department CENTRAL RECORDS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	258,750			258,750
BUILDING USE ALLOWANCE	45,973		45,973	
POST AUDITS	224		224	
FLEET MANAGEMENT	301	17	318	
TREASURY	7	1	8	
INFORMATION SYSTEMS	(309)	114	(195)	
LEGISLATIVE		973	973	
MAYOR		691	691	
Total Allocated Additions:	46,196	1,796	47,992	47,992
Total To Be Allocated:	304,946	1,796		306,742

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

	Total	General & Admin	RECORDS STORAGE	DATA REQUESTS
Wages & Benefits				
SALARIES & WAGES	126,283	0	63,141	63,142
FRINGE BENEFITS	49,713	0	24,856	24,857
Other Expense & Cost				
CONTRACTUAL SERVICES	70,302	0	35,151	35,151
SUPPLIES	8,692	0	4,346	4,346
OTHER EXPENSES	3,760	0	1,880	1,880
Departmental Totals				
Total Expenditures	258,750	0	129,374	129,376
Deductions				
Total Deductions	0	0	0	0
Functional Cost	258,750	0	129,374	129,376
Allocation Step 1				
Inbound- All Others	46,196	46,196	0	0
Reallocate Admin Costs		(46,196)	23,098	23,098
1st Allocation	304,946	0	152,472	152,474
Allocation Step 2				
Inbound- All Others	1,796	1,796	0	0
Reallocate Admin Costs		(1,796)	898	898
2nd Allocation	1,796	0	898	898
Total For 033 CENTRAL				
Total Allocated	306,742	0	153,370	153,372

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department CENTRAL RECORDS

Activity - RECORDS STORAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHARED SERVICES	48	0.1166	178		178		178
SHARED BUSINESS SERVICES	63	0.1531	233		233		233
FLEET MANAGEMENT	46	0.1118	170		170		170
RADIO SHOP	13	0.0316	48		48		48
FINANCE OPERATIONS	1,055	2.5630	3,908		3,908		3,908
PAYROLL	184	0.4470	682		682		682
DIV ISION OF REAL PROPERTY	48	0.1166	178		178		178
PURCHASING	859	2.0868	3,182		3,182		3,182
TREASURY	129	0.3134	478		478		478
HUMAN RESOURCES	2,442	5.9325	9,045		9,045		9,045
INFORMATION SYSTEMS	49	0.1190	182		182		182
LEGISLATIVE	354	0.8600	1,311		1,311	9	1,320
ELECTIONS	182	0.4421	674		674	5	679
PLANNING COMM	758	1.8415	2,808		2,808	19	2,827
REGISTER/DEEDS	786	1.9095	2,911		2,911	19	2,930
ASSESSOR PROP	701	1.7030	2,597		2,597	17	2,614
TRUSTEE	101	0.2454	374		374	3	377
COUNTY CLERK	1,172	2.8472	4,341		4,341	29	4,370
PUBLIC DEFENDER	1,870	4.5429	6,927		6,927	46	6,973
JUVENILE CT CLRK	1,359	3.3015	5,034		5,034	34	5,068
CIRCUIT CT CLERK	7,326	17.7974	27,136		27,136	180	27,316
CRIMINAL CT CLRK	6,936	16.8501	25,692		25,692	172	25,864
CLERK/MASTER	4,316	10.4851	15,987		15,987	107	16,094
GEN SESSIONS CT	188	0.4567	696		696	5	701
POLICE	444	1.0786	1,645		1,645	11	1,656
FIRE	405	0.9839	1,500		1,500	10	1,510
CODES ADMIN	388	0.9426	1,437		1,437	10	1,447
SOCIAL SERVICES	271	0.6584	1,004		1,004	7	1,011
HEALTH	5,557	13.5000	20,584		20,584	138	20,722
PUBLIC LIBRARY	439	1.0665	1,626		1,626	11	1,637
PARKS	88	0.2138	326		326	2	328
PUBLIC WORKS	344	0.8357	1,274		1,274	9	1,283

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department CENTRAL RECORDS

Activity - RECORDS STORAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADA MANAGEMENT	564	1.3702	2,089		2,089	14	2,103
CARING FOR CHILDREN	499	1.2123	1,848		1,848	12	1,860
STATE FAIR BD	78	0.1895	289		289	2	291
WATER & SEWER	240	0.5830	889		889	6	895
METRO ACTION COM	339	0.8236	1,256		1,256	8	1,264
NCAC	368	0.8940	1,363		1,363	9	1,372
COMMUNICATION CENTER	22	0.0534	81		81	1	82
ALL OTHER	132	0.3207	489		489	3	492
SubTotal	41,163	100.0000	152,472		152,472	898	153,370
TOTAL	41,163	100.0000	152,472		152,472	898	153,370

Allocation Basis: CUBIC FEET STORED FOR EACH DEPARTMENT

Allocation Source: FY 2007 CENTRAL RECORDS INFORMATION

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department CENTRAL RECORDS

Activity - DATA REQUESTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FLEET MANAGEMENT	4	0.0336	51		51		51
FINANCE OPERATIONS	456	3.8358	5,849		5,849		5,849
PAYROLL	78	0.6561	1,000		1,000		1,000
OFFICE OF MANAGEMENT BUDGET	2	0.0168	26		26		26
DIV ISION OF REAL PROPERTY	6	0.0505	77		77		77
PURCHASING	146	1.2281	1,873		1,873		1,873
TREASURY	27	0.2271	346		346		346
HUMAN RESOURCES	424	3.5666	5,438		5,438		5,438
INFORMATION SYSTEMS	8	0.0673	103		103		103
LEGISLATIVE	56	0.4711	718		718	5	723
ELECTIONS	116	0.9758	1,488		1,488	10	1,498
PLANNING COMM	52	0.4374	667		667	4	671
ASSESSOR PROP	124	1.0431	1,590		1,590	10	1,600
TRUSTEE	61	0.5131	782		782	5	787
COUNTY CLERK	251	2.1114	3,219		3,219	21	3,240
PUBLIC DEFENDER	202	1.6992	2,591		2,591	17	2,608
JUVENILE CT CLRK	170	1.4300	2,180		2,180	14	2,194
CIRCUIT CT CLERK	244	2.0525	3,130		3,130	20	3,150
CRIMINAL CT CLRK	7,137	60.0355	91,539		91,539	597	92,136
CLERK/MASTER	992	8.3445	12,723		12,723	83	12,806
POLICE	41	0.3449	526		526	3	529
FIRE	59	0.4963	757		757	5	762
CODES ADMIN	40	0.3365	513		513	3	516
SOCIAL SERVICES	109	0.9169	1,398		1,398	9	1,407
HEALTH	613	5.1565	7,862		7,862	51	7,913
PUBLIC LIBRARY	104	0.8748	1,334		1,334	9	1,343
PARKS	3	0.0252	38		38		38
PUBLIC WORKS	69	0.5804	885		885	6	891
ADA MANAGEMENT	8	0.0673	103		103	1	104
CARING FOR CHILDREN	18	0.1514	231		231	2	233
STATE FAIR BD	11	0.0925	141		141	1	142
METRO ACTION COM	102	0.8580	1,308		1,308	9	1,317

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department CENTRAL RECORDS

Activity - DATA REQUESTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NCAC	137	1.1524	1,757		1,757	11	1,768
ALL OTHER	18	0.1514	231		231	2	233
SubTotal	11,888	100.0000	152,474		152,474	898	153,372
TOTAL	11,888	100.0000	152,474		152,474	898	153,372

Allocation Basis: NUMBER OF RECORDS REQUESTED BY EACH DEPARTMENT

Allocation Source: FY 2007 CENTRAL RECORDS INFORMATION

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MAXIMUS
Schedule .5 - Allocation Summary
For Department CENTRAL RECORDS

Receiving Department	Total	RECORDS STORAGE	DATA REQUESTS
SHARED SERVICES	178	178	0
SHARED BUSINESS	233	233	0
FLEET MANAGEMENT	221	170	51
RADIO SHOP	48	48	0
FINANCE OPERATIONS	9,757	3,908	5,849
PAYROLL	1,682	682	1,000
OFFICE OF MANAGEMENT	26	0	26
DIV ISION OF REAL	255	178	77
PURCHASING	5,055	3,182	1,873
TREASURY	824	478	346
HUMAN RESOURCES	14,483	9,045	5,438
INFORMATION SYSTEMS	285	182	103
LEGISLATIVE	2,043	1,320	723
ELECTIONS	2,177	679	1,498
PLANNING COMM	3,498	2,827	671
REGISTER/DEEDS	2,930	2,930	0
ASSESSOR PROP	4,214	2,614	1,600
TRUSTEE	1,164	377	787
COUNTY CLERK	7,610	4,370	3,240
PUBLIC DEFENDER	9,581	6,973	2,608
JUVENILE CT CLRK	7,262	5,068	2,194
CIRCUIT CT CLERK	30,466	27,316	3,150
CRIMINAL CT CLRK	118,000	25,864	92,136
CLERK/MASTER	28,900	16,094	12,806
GEN SESSIONS CT	701	701	0
POLICE	2,185	1,656	529
FIRE	2,272	1,510	762
CODES ADMIN	1,963	1,447	516
SOCIAL SERVICES	2,418	1,011	1,407
HEALTH	28,635	20,722	7,913
PUBLIC LIBRARY	2,980	1,637	1,343
PARKS	366	328	38
PUBLIC WORKS	2,174	1,283	891
ADA MANAGEMENT	2,207	2,103	104
CARING FOR CHILDREN	2,093	1,860	233
STATE FAIR BD	433	291	142

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MAXIMUS
Schedule .5 - Allocation Summary
For Department CENTRAL RECORDS

Receiving Department	Total	RECORDS STORAGE	DATA REQUESTS
WATER & SEWER	895	895	0
METRO ACTION COM	2,581	1,264	1,317
NCAC	3,140	1,372	1,768
COMMUNICATION CENTER	82	82	0
ALL OTHER	725	492	233
Direct Billed	0	0	0
Total	306,742	153,370	153,372

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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.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,991,713			2,991,713
CAPITAL	(167,567)			
Total Deductions:	(167,567)			(167,567)
EMPLOYEE BENEFITS	64,372	191	64,563	
POST AUDITS	1,410	2	1,412	
CORPORATE DUES	244,235	374	244,609	
SHARED SERVICES	(85)	14	(71)	
GENERAL SERVICES FACILITIES	32,941	5,305	38,246	
SHARED BUSINESS SERVICES	(135)	25	(110)	
CUSTOMER SERVICE	(100)	14	(86)	
POSTAL SERVICE	1,963	164	2,127	
FINANCE OPERATIONS	497	129	626	
PAYROLL	198	47	245	
OFFICE OF MANAGEMENT BUDGET	415	78	493	
INTERNAL AUDIT	150	30	180	
BUSINESS SOLUTIONS	265	46	311	
PURCHASING	1,083	198	1,281	
FINANCIAL ACCOUNTABILITY	95	19	114	
TREASURY	637	117	754	
GRANTS COORDINATION	59	13	72	
HUMAN RESOURCES	(871)	151	(720)	
INFORMATION SYSTEMS	(4,666)	1,717	(2,949)	
DEPARTMENT OF LAW	108,005	1,193	109,198	
CENTRAL RECORDS	2,029	14	2,043	
LEGISLATIVE		17,952	17,952	
MAYOR		12,746	12,746	
Total Allocated Additions:	452,497	40,539	493,036	493,036
Total To Be Allocated:	3,276,643	40,539		3,317,182

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

	Total	General & Admin	METRO CLERK	COUNCIL
Wages & Benefits				
SALARIES & WAGES	1,322,813	0	241,810	1,081,003
FRINGE BENEFITS	444,472	0	88,361	356,111
Other Expense & Cost				
CONTRACTUAL SERVICES	994,030	0	604,569	389,461
OTHER EXPENSES	12,916	0	2,981	9,935
SUPPLIES	49,915	0	17,830	32,085
*CAPITAL	167,567	167,567	0	0
Departmental Totals				
Total Expenditures	2,991,713	167,567	955,551	1,868,595
Deductions				
Total Deductions	(167,567)	(167,567)	0	0
Functional Cost	2,824,146	0	955,551	1,868,595
Allocation Step 1				
Inbound- All Others	452,497	452,497	0	0
Reallocate Admin Costs		(452,497)	153,102	299,395
1st Allocation	3,276,643	0	1,108,653	2,167,990
Allocation Step 2				
Inbound- All Others	40,539	40,539	0	0
Reallocate Admin Costs		(40,539)	13,716	26,823
2nd Allocation	40,539	0	13,716	26,823
Total For 034 LEGISLATIVE				
Total Allocated	3,317,182	0	1,122,369	2,194,813

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MAXIMUS
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	9.69	0.0936	1,038		1,038		1,038
SHARED SERVICES	16.15	0.1560	1,730		1,730		1,730
GENERAL SERVICES FACILITIES	37.84	0.3655	4,052		4,052		4,052
SHARED BUSINESS SERVICES	26.88	0.2596	2,879		2,879		2,879
CUSTOMER SERVICE	8.92	0.0862	955		955		955
FLEET MANAGEMENT	91.96	0.8881	9,846		9,846		9,846
POSTAL SERVICE	5.15	0.0498	552		552		552
RADIO SHOP	13.69	0.1322	1,466		1,466		1,466
DIRECTOR OF FINANCE	6.23	0.0602	667		667		667
MINORITY SMALL BUSINESS	6.03	0.0583	647		647		647
FINANCE OPERATIONS	24.61	0.2377	2,636		2,636		2,636
PAYROLL	10.23	0.0988	1,095		1,095		1,095
OFFICE OF MANAGEMENT BUDGET	17.80	0.1720	1,907		1,907		1,907
INTERNAL AUDIT	6.69	0.0646	717		717		717
BUSINESS SOLUTIONS	11.80	0.1140	1,264		1,264		1,264
DIV ISION OF REAL PROPERTY	18.19	0.1757	1,948		1,948		1,948
PURCHASING	16.23	0.1568	1,738		1,738		1,738
FINANCIAL ACCOUNTABILITY	4.03	0.0390	432		432		432
TREASURY	8.38	0.0810	898		898		898
GRANTS COORDINATION	3.07	0.0297	329		329		329
HUMAN RESOURCES	56.50	0.5457	6,050		6,050		6,050
INFORMATION SYSTEMS	124.34	1.2009	13,314		13,314		13,314
DEPARTMENT OF LAW	53.19	0.5137	5,695		5,695		5,695
CENTRAL RECORDS	3.07	0.0297	329		329		329
LEGISLATIVE	56.73	0.5479	6,074		6,074		6,074
MAYOR	37.65	0.3637	4,032		4,032	53	4,085
ELECTIONS	42.00	0.4056	4,497		4,497	59	4,556
SURPLUS PROPERTY	6.88	0.0665	737		737	10	747
PLANNING COMM	44.80	0.4327	4,798		4,798	63	4,861
ADV PLAN/RSCH	4.00	0.0386	428		428	6	434
HISTORICAL COMM	8.88	0.0858	951		951	13	964
COMM ED ALLIANCE	8.84	0.0854	947		947	12	959

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MAXIMUS
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
ASSESSOR PROP	94.03	0.9082	10,069		10,069	133	10,202
TRUSTEE	31.26	0.3020	3,348		3,348	44	3,392
COUNTY CLERK	80.50	0.7775	8,619		8,619	114	8,733
DISTRICT ATTOR	84.15	0.8127	9,010		9,010	119	9,129
DA DRUG ENF	5.15	0.0498	552		552	7	559
PUBLIC DEFENDER	70.88	0.6846	7,590		7,590	100	7,690
JUVENILE CT CLRK	44.92	0.4339	4,810		4,810	63	4,873
CIRCUIT CT CLERK	56.84	0.5490	6,087		6,087	80	6,167
CRIMINAL CT CLRK	96.53	0.9323	10,337		10,337	136	10,473
CLERK/MASTER	20.92	0.2021	2,240		2,240	30	2,270
JUVENILE COURT	134.15	1.2956	14,364		14,364	189	14,553
GEN SESSIONS CT	147.42	1.4238	15,785		15,785	208	15,993
ST TRIAL COURTS	165.26	1.5961	17,696		17,696	233	17,929
JUSTICE INFO SYS	21.38	0.2065	2,290		2,290	30	2,320
SHERIFF ADMIN	85.50	0.8257	9,155		9,155	121	9,276
SH FACILITY MTN	17.26	0.1668	1,849		1,849	24	1,873
SH WAREHOUSE	3.15	0.0305	338		338	4	342
SH CRIM JUST CTR	302.15	2.9181	32,352		32,352	427	32,779
SH HILL JAIL	63.96	0.6177	6,848		6,848	90	6,938
SH CORR WORK CTR	174.42	1.6845	18,676		18,676	246	18,922
SH TRANSPORTATION	53.15	0.5133	5,691		5,691	75	5,766
SH WARRANTS	65.34	0.6311	6,997		6,997	92	7,089
SH TRAINING ACAD	16.38	0.1582	1,754		1,754	23	1,777
SH LAW ENF BLOCK	1.00	0.0097	107		107	1	108
SH DAY REPORTING	57.65	0.5568	6,173		6,173	81	6,254
SH WORK RELEASE	2.00	0.0193	214		214	3	217
SH OTHER	1.38	0.0134	148		148	2	150
POLICE	1,616.88	15.6157	173,123		173,123	2,286	175,409
FIRE	1,115.53	10.7736	119,442		119,442	1,575	121,017
CODES ADMIN	99.15	0.9576	10,617		10,617	140	10,757
BEER BOARD	3.80	0.0368	408		408	5	413
AGRICULTURAL EXT	8.84	0.0854	947		947	12	959

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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
SOIL & WATER	1.00	0.0097	107		107	1	108
SOCIAL SERVICES	98.34	0.9498	10,530		10,530	139	10,669
HEALTH	507.61	4.9024	54,351		54,351	717	55,068
PUBLIC LIBRARY	344.53	3.3275	36,890		36,890	486	37,376
PARKS	617.75	5.9661	66,143		66,143	872	67,015
ARTS COMMISSION	6.26	0.0605	671		671	9	680
PUBLIC WORKS	346.26	3.3442	37,076		37,076	489	37,565
SOLID WASTE	90.57	0.8748	9,698		9,698	128	9,826
HUMAN RELATIONS	3.80	0.0368	408		408	5	413
ADA MANAGEMENT	0.84	0.0082	91		91	1	92
FARMERS MARKET	8.53	0.0825	914		914	12	926
MUNI AUDITORIUM	11.07	0.1070	1,186		1,186	16	1,202
STATE FAIR BD	180.15	1.7399	19,289		19,289	254	19,543
CONVENTION CTR	54.88	0.5301	5,877		5,877	77	5,954
SPORTS AUTHORITY	1.73	0.0167	185		185	2	187
WATER & SEWER	663.69	6.4098	71,063		71,063	937	72,000
STORM WATER	77.00	0.7437	8,244		8,244	109	8,353
BORDEAUX LONG-TERM CARE	484.42	4.6785	51,868		51,868	684	52,552
GENERAL HOSP	687.69	6.6416	73,632		73,632	971	74,603
METRO ACTION COM	332.42	3.2105	35,593		35,593	469	36,062
NCAC	60.96	0.5888	6,527		6,527	86	6,613
METRO TRANSIT	1.00	0.0097	107		107	1	108
TAXI TRANSP & LICENSING	3.65	0.0353	391		391	5	396
COMMUNICATION CENTER	172.00	1.6611	18,416		18,416	243	18,659
KNOWLES HOME	62.38	0.6025	6,680		6,680	88	6,768
CRIMINAL JUSTICE PLANNING	4.03	0.0390	432		432	6	438
SubTotal	10,354.32	100.0000	1,108,653		1,108,653	13,716	1,122,369
TOTAL	10,354.32	100.0000	1,108,653		1,108,653	13,716	1,122,369

Allocation Basis: ACTIVE EMPLOYEES BY OPERATING UNIT

Allocation Source: FY07 ACTIVE EMPLOYEE REPORT BY OPERATING UNIT

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MAXIMUS
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	9.69	0.0936	2,029		2,029		2,029
SHARED SERVICES	16.15	0.1560	3,382		3,382		3,382
GENERAL SERVICES FACILITIES	37.84	0.3655	7,924		7,924		7,924
SHARED BUSINESS SERVICES	26.88	0.2596	5,629		5,629		5,629
CUSTOMER SERVICE	8.92	0.0862	1,868		1,868		1,868
FLEET MANAGEMENT	91.96	0.8881	19,255		19,255		19,255
POSTAL SERVICE	5.15	0.0498	1,079		1,079		1,079
RADIO SHOP	13.69	0.1322	2,867		2,867		2,867
DIRECTOR OF FINANCE	6.23	0.0602	1,305		1,305		1,305
MINORITY SMALL BUSINESS	6.03	0.0583	1,264		1,264		1,264
FINANCE OPERATIONS	24.61	0.2377	5,154		5,154		5,154
PAYROLL	10.23	0.0988	2,142		2,142		2,142
OFFICE OF MANAGEMENT BUDGET	17.80	0.1720	3,729		3,729		3,729
INTERNAL AUDIT	6.69	0.0646	1,401		1,401		1,401
BUSINESS SOLUTIONS	11.80	0.1140	2,472		2,472		2,472
DIV ISION OF REAL PROPERTY	18.19	0.1757	3,809		3,809		3,809
PURCHASING	16.23	0.1568	3,398		3,398		3,398
FINANCIAL ACCOUNTABILITY	4.03	0.0390	846		846		846
TREASURY	8.38	0.0810	1,756		1,756		1,756
GRANTS COORDINATION	3.07	0.0297	644		644		644
HUMAN RESOURCES	56.50	0.5457	11,830		11,830		11,830
INFORMATION SYSTEMS	124.34	1.2009	26,036		26,036		26,036
DEPARTMENT OF LAW	53.19	0.5137	11,137		11,137		11,137
CENTRAL RECORDS	3.07	0.0297	644		644		644
LEGISLATIVE	56.73	0.5479	11,878		11,878		11,878
MAYOR	37.65	0.3637	7,884		7,884	104	7,988
ELECTIONS	42.00	0.4056	8,794		8,794	116	8,910
SURPLUS PROPERTY	6.88	0.0665	1,441		1,441	19	1,460
PLANNING COMM	44.80	0.4327	9,382		9,382	124	9,506
ADV PLAN/RSCH	4.00	0.0386	838		838	11	849
HISTORICAL COMM	8.88	0.0858	1,860		1,860	25	1,885
COMM ED ALLIANCE	8.84	0.0854	1,852		1,852	24	1,876

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MAXIMUS
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
ASSESSOR PROP	94.03	0.9082	19,690		19,690	260	19,950
TRUSTEE	31.26	0.3020	6,547		6,547	86	6,633
COUNTY CLERK	80.50	0.7775	16,855		16,855	222	17,077
DISTRICT ATTOR	84.15	0.8127	17,620		17,620	232	17,852
DA DRUG ENF	5.15	0.0498	1,079		1,079	14	1,093
PUBLIC DEFENDER	70.88	0.6846	14,842		14,842	196	15,038
JUVENILE CT CLRK	44.92	0.4339	9,406		9,406	124	9,530
CIRCUIT CT CLERK	56.84	0.5490	11,902		11,902	157	12,059
CRIMINAL CT CLRK	96.53	0.9323	20,213		20,213	266	20,479
CLERK/MASTER	20.92	0.2021	4,381		4,381	58	4,439
JUVENILE COURT	134.15	1.2956	28,089		28,089	370	28,459
GEN SESSIONS CT	147.42	1.4238	30,867		30,867	407	31,274
ST TRIAL COURTS	165.26	1.5961	34,604		34,604	456	35,060
JUSTICE INFO SYS	21.38	0.2065	4,478		4,478	59	4,537
SHERIFF ADMIN	85.50	0.8257	17,902		17,902	236	18,138
SH FACILITY MTN	17.26	0.1668	3,616		3,616	48	3,664
SH WAREHOUSE	3.15	0.0305	660		660	9	669
SH CRIM JUST CTR	302.15	2.9181	63,265		63,265	834	64,099
SH HILL JAIL	63.96	0.6177	13,392		13,392	177	13,569
SH CORR WORK CTR	174.42	1.6845	36,521		36,521	481	37,002
SH TRANSPORTATION	53.15	0.5133	11,129		11,129	147	11,276
SH WARRANTS	65.34	0.6311	13,682		13,682	180	13,862
SH TRAINING ACAD	16.38	0.1582	3,431		3,431	45	3,476
SH LAW ENF BLOCK	1.00	0.0097	209		209	3	212
SH DAY REPORTING	57.65	0.5568	12,072		12,072	159	12,231
SH WORK RELEASE	2.00	0.0193	419		419	6	425
SH OTHER	1.38	0.0134	290		290	4	294
POLICE	1,616.88	15.6157	338,546		338,546	4,463	343,009
FIRE	1,115.53	10.7736	233,572		233,572	3,079	236,651
CODES ADMIN	99.15	0.9576	20,761		20,761	274	21,035
BEER BOARD	3.80	0.0368	797		797	11	808
AGRICULTURAL EXT	8.84	0.0854	1,852		1,852	24	1,876

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MAXIMUS
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
SOIL & WATER	1.00	0.0097	209		209	3	212
SOCIAL SERVICES	98.34	0.9498	20,592		20,592	271	20,863
HEALTH	507.61	4.9024	106,285		106,285	1,401	107,686
PUBLIC LIBRARY	344.53	3.3275	72,139		72,139	951	73,090
PARKS	617.75	5.9661	129,345		129,345	1,705	131,050
ARTS COMMISSION	6.26	0.0605	1,313		1,313	17	1,330
PUBLIC WORKS	346.26	3.3442	72,502		72,502	956	73,458
SOLID WASTE	90.57	0.8748	18,965		18,965	250	19,215
HUMAN RELATIONS	3.80	0.0368	797		797	11	808
ADA MANAGEMENT	0.84	0.0082	177		177	2	179
FARMERS MARKET	8.53	0.0825	1,788		1,788	24	1,812
MUNI AUDITORIUM	11.07	0.1070	2,319		2,319	31	2,350
STATE FAIR BD	180.15	1.7399	37,721		37,721	497	38,218
CONVENTION CTR	54.88	0.5301	11,492		11,492	152	11,644
SPORTS AUTHORITY	1.73	0.0167	362		362	5	367
WATER & SEWER	663.69	6.4098	138,964		138,964	1,832	140,796
STORM WATER	77.00	0.7437	16,122		16,122	213	16,335
BORDEAUX LONG-TERM CARE	484.42	4.6785	101,429		101,429	1,337	102,766
GENERAL HOSP	687.69	6.6416	143,989		143,989	1,898	145,887
METRO ACTION COM	332.42	3.2105	69,603		69,603	918	70,521
NCAC	60.96	0.5888	12,764		12,764	168	12,932
METRO TRANSIT	1.00	0.0097	209		209	3	212
TAXI TRANSP & LICENSING	3.65	0.0353	765		765	10	775
COMMUNICATION CENTER	172.00	1.6611	36,013		36,013	475	36,488
KNOWLES HOME	62.38	0.6025	13,062		13,062	172	13,234
CRIMINAL JUSTICE PLANNING	4.03	0.0390	846		846	11	857
SubTotal	10,354.32	100.0000	2,167,990		2,167,990	26,823	2,194,813
TOTAL	10,354.32	100.0000	2,167,990		2,167,990	26,823	2,194,813

Allocation Basis: ACTIVE EMPLOYEES BY OPERATING UNIT

Allocation Source: FY07 ACTIVE EMPLOYEE REPORT BY OPERATING UNIT

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MAXIMUS
Schedule .5 - Allocation Summary
For Department LEGISLATIVE

Receiving Department	Total	METRO CLERK	COUNCIL
EMPLOYEE HEALTH &	3,067	1,038	2,029
SHARED SERVICES	5,112	1,730	3,382
GENERAL SERVICES	11,976	4,052	7,924
SHARED BUSINESS	8,508	2,879	5,629
CUSTOMER SERVICE	2,823	955	1,868
FLEET MANAGEMENT	29,101	9,846	19,255
POSTAL SERVICE	1,631	552	1,079
RADIO SHOP	4,333	1,466	2,867
DIRECTOR OF FINANCE	1,972	667	1,305
MINORITY SMALL BUSINESS	1,911	647	1,264
FINANCE OPERATIONS	7,790	2,636	5,154
PAYROLL	3,237	1,095	2,142
OFFICE OF MANAGEMENT	5,636	1,907	3,729
INTERNAL AUDIT	2,118	717	1,401
BUSINESS SOLUTIONS	3,736	1,264	2,472
DIV ISION OF REAL	5,757	1,948	3,809
PURCHASING	5,136	1,738	3,398
FINANCIAL	1,278	432	846
TREASURY	2,654	898	1,756
GRANTS COORDINATION	973	329	644
HUMAN RESOURCES	17,880	6,050	11,830
INFORMATION SYSTEMS	39,350	13,314	26,036
DEPARTMENT OF LAW	16,832	5,695	11,137
CENTRAL RECORDS	973	329	644
LEGISLATIVE	17,952	6,074	11,878
MAYOR	12,073	4,085	7,988
ELECTIONS	13,466	4,556	8,910
SURPLUS PROPERTY	2,207	747	1,460
PLANNING COMM	14,367	4,861	9,506
ADV PLAN/RSCH	1,283	434	849
HISTORICAL COMM	2,849	964	1,885
COMM ED ALLIANCE	2,835	959	1,876
ASSESSOR PROP	30,152	10,202	19,950
TRUSTEE	10,025	3,392	6,633
COUNTY CLERK	25,810	8,733	17,077
DISTRICT ATTOR	26,981	9,129	17,852

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MAXIMUS
Schedule .5 - Allocation Summary
For Department LEGISLATIVE

Receiving Department	Total	METRO CLERK	COUNCIL
DA DRUG ENF	1,652	559	1,093
PUBLIC DEFENDER	22,728	7,690	15,038
JUVENILE CT CLRK	14,403	4,873	9,530
CIRCUIT CT CLERK	18,226	6,167	12,059
CRIMINAL CT CLRK	30,952	10,473	20,479
CLERK/MASTER	6,709	2,270	4,439
JUVENILE COURT	43,012	14,553	28,459
GEN SESSIONS CT	47,267	15,993	31,274
ST TRIAL COURTS	52,989	17,929	35,060
JUSTICE INFO SYS	6,857	2,320	4,537
SHERIFF ADMIN	27,414	9,276	18,138
SH FACILITY MTN	5,537	1,873	3,664
SH WAREHOUSE	1,011	342	669
SH CRIM JUST CTR	96,878	32,779	64,099
SH HILL JAIL	20,507	6,938	13,569
SH CORR WORK CTR	55,924	18,922	37,002
SH TRANSPORTATION	17,042	5,766	11,276
SH WARRANTS	20,951	7,089	13,862
SH TRAINING ACAD	5,253	1,777	3,476
SH LAW ENF BLOCK	320	108	212
SH DAY REPORTING	18,485	6,254	12,231
SH WORK RELEASE	642	217	425
SH OTHER	444	150	294
POLICE	518,418	175,409	343,009
FIRE	357,668	121,017	236,651
CODES ADMIN	31,792	10,757	21,035
BEER BOARD	1,221	413	808
AGRICULTURAL EXT	2,835	959	1,876
SOIL & WATER	320	108	212
SOCIAL SERVICES	31,532	10,669	20,863
HEALTH	162,754	55,068	107,686
PUBLIC LIBRARY	110,466	37,376	73,090
PARKS	198,065	67,015	131,050
ARTS COMMISSION	2,010	680	1,330
PUBLIC WORKS	111,023	37,565	73,458
SOLID WASTE	29,041	9,826	19,215

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MAXIMUS
Schedule .5 - Allocation Summary
For Department LEGISLATIVE

Receiving Department	Total	METRO CLERK	COUNCIL
HUMAN RELATIONS	1,221	413	808
ADA MANAGEMENT	271	92	179
FARMERS MARKET	2,738	926	1,812
MUNI AUDITORIUM	3,552	1,202	2,350
STATE FAIR BD	57,761	19,543	38,218
CONVENTION CTR	17,598	5,954	11,644
SPORTS AUTHORITY	554	187	367
WATER & SEWER	212,796	72,000	140,796
STORM WATER	24,688	8,353	16,335
BORDEAUX LONG-TERM	155,318	52,552	102,766
GENERAL HOSP	220,490	74,603	145,887
METRO ACTION COM	106,583	36,062	70,521
NCAC	19,545	6,613	12,932
METRO TRANSIT	320	108	212
TAXI TRANSP & LICENSING	1,171	396	775
COMMUNICATION CENTER	55,147	18,659	36,488
KNOWLES HOME	20,002	6,768	13,234
CRIMINAL JUSTICE	1,295	438	857
Direct Billed	0	0	0
Total	3,317,182	1,122,369	2,194,813

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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.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,940,467			1,940,467
TRANSFER	(150)			
Total Deductions:	(150)			(150)
BUILDING USE ALLOWANCE	42,114		42,114	
EMPLOYEE BENEFITS	41,752	124	41,876	
POST AUDITS	2,649	4	2,653	
CORPORATE DUES	29,326	45	29,371	
SHARED SERVICES	(297)	50	(247)	
GENERAL SERVICES FACILITIES	22,637	3,645	26,282	
SHARED BUSINESS SERVICES	(3,004)	561	(2,443)	
CUSTOMER SERVICE	(76)	10	(66)	
FLEET MANAGEMENT	177,224	700	177,924	
POSTAL SERVICE	686	57	743	
RADIO SHOP	20,016	349	20,365	
FINANCE OPERATIONS	1,060	276	1,336	
PAYROLL	422	100	522	
OFFICE OF MANAGEMENT BUDGET	883	167	1,050	
INTERNAL AUDIT	320	65	385	
BUSINESS SOLUTIONS	565	98	663	
PURCHASING	2,308	421	2,729	
FINANCIAL ACCOUNTABILITY	202	40	242	
TREASURY	128	22	150	
GRANTS COORDINATION	125	28	153	
HUMAN RESOURCES	(627)	109	(518)	
INFORMATION SYSTEMS	(8,633)	3,176	(5,457)	
DEPARTMENT OF LAW	44,354	490	44,844	
LEGISLATIVE	11,916	157	12,073	
MAYOR		8,460	8,460	
Total Allocated Additions:	386,050	19,154	405,204	405,204

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

Total To Be Allocated:	2,326,367	19,154	2,345,521

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

	Total	General & Admin	OFFICE OF MAYOR
Wages & Benefits			
SALARIES & WAGES	1,133,598	0	1,133,598
FRINGE BENEFITS	359,591	0	359,591
Other Expense & Cost			
CONTRACTUAL SERVICES	405,277	0	405,277
OTHER EXPENSES	25,085	0	25,085
SUPPLIES	16,766	0	16,766
*TRANSFER	150	150	0
Departmental Totals			
Total Expenditures	1,940,467	150	1,940,317
Deductions			
Total Deductions	(150)	(150)	0
Functional Cost	1,940,317	0	1,940,317
Allocation Step 1			
Inbound- All Others	386,050	386,050	0
Reallocate Admin Costs		(386,050)	386,050
1st Allocation	2,326,367	0	2,326,367
Allocation Step 2			
Inbound- All Others	19,154	19,154	0
Reallocate Admin Costs		(19,154)	19,154
2nd Allocation	19,154	0	19,154
Total For 035 MAYOR			
Total Allocated	2,345,521	0	2,345,521

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department MAYOR

Activity - OFFICE OF MAYOR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMPLOYEE HEALTH & WELLNESS	9.69	0.0936	2,178		2,178		2,178
SHARED SERVICES	16.15	0.1560	3,629		3,629		3,629
GENERAL SERVICES FACILITIES	37.84	0.3655	8,503		8,503		8,503
SHARED BUSINESS SERVICES	26.88	0.2596	6,040		6,040		6,040
CUSTOMER SERVICE	8.92	0.0862	2,005		2,005		2,005
FLEET MANAGEMENT	91.96	0.8881	20,662		20,662		20,662
POSTAL SERVICE	5.15	0.0498	1,158		1,158		1,158
RADIO SHOP	13.69	0.1322	3,076		3,076		3,076
DIRECTOR OF FINANCE	6.23	0.0602	1,400		1,400		1,400
MINORITY SMALL BUSINESS	6.03	0.0583	1,357		1,357		1,357
FINANCE OPERATIONS	24.61	0.2377	5,530		5,530		5,530
PAYROLL	10.23	0.0988	2,299		2,299		2,299
OFFICE OF MANAGEMENT BUDGET	17.80	0.1720	4,001		4,001		4,001
INTERNAL AUDIT	6.69	0.0646	1,504		1,504		1,504
BUSINESS SOLUTIONS	11.80	0.1140	2,653		2,653		2,653
DIV ISION OF REAL PROPERTY	18.19	0.1757	4,087		4,087		4,087
PURCHASING	16.23	0.1568	3,647		3,647		3,647
FINANCIAL ACCOUNTABILITY	4.03	0.0390	907		907		907
TREASURY	8.38	0.0810	1,884		1,884		1,884
GRANTS COORDINATION	3.07	0.0297	691		691		691
HUMAN RESOURCES	56.50	0.5457	12,694		12,694		12,694
INFORMATION SYSTEMS	124.34	1.2009	27,938		27,938		27,938
DEPARTMENT OF LAW	53.19	0.5137	11,951		11,951		11,951
CENTRAL RECORDS	3.07	0.0297	691		691		691
LEGISLATIVE	56.73	0.5479	12,746		12,746		12,746
MAYOR	37.65	0.3637	8,460		8,460		8,460
ELECTIONS	42.00	0.4056	9,436		9,436	83	9,519
SURPLUS PROPERTY	6.88	0.0665	1,547		1,547	14	1,561
PLANNING COMM	44.80	0.4327	10,067		10,067	89	10,156
ADV PLAN/RSCH	4.00	0.0386	899		899	8	907
HISTORICAL COMM	8.88	0.0858	1,996		1,996	18	2,014
COMM ED ALLIANCE	8.84	0.0854	1,988		1,988	18	2,006

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department MAYOR

Activity - OFFICE OF MAYOR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ASSESSOR PROP	94.03	0.9082	21,128		21,128	186	21,314
TRUSTEE	31.26	0.3020	7,025		7,025	62	7,087
COUNTY CLERK	80.50	0.7775	18,086		18,086	159	18,245
DISTRICT ATTOR	84.15	0.8127	18,907		18,907	167	19,074
DA DRUG ENF	5.15	0.0498	1,158		1,158	10	1,168
PUBLIC DEFENDER	70.88	0.6846	15,926		15,926	140	16,066
JUVENILE CT CLRK	44.92	0.4339	10,093		10,093	89	10,182
CIRCUIT CT CLERK	56.84	0.5490	12,772		12,772	112	12,884
CRIMINAL CT CLRK	96.53	0.9323	21,690		21,690	191	21,881
CLERK/MASTER	20.92	0.2021	4,701		4,701	41	4,742
JUVENILE COURT	134.15	1.2956	30,141		30,141	265	30,406
GEN SESSIONS CT	147.42	1.4238	33,122		33,122	292	33,414
ST TRIAL COURTS	165.26	1.5961	37,132		37,132	327	37,459
JUSTICE INFO SYS	21.38	0.2065	4,805		4,805	42	4,847
SHERIFF ADMIN	85.50	0.8257	19,210		19,210	169	19,379
SH FACILITY MTN	17.26	0.1668	3,880		3,880	34	3,914
SH WAREHOUSE	3.15	0.0305	709		709	6	715
SH CRIM JUST CTR	302.15	2.9181	67,887		67,887	598	68,485
SH HILL JAIL	63.96	0.6177	14,371		14,371	127	14,498
SH CORR WORK CTR	174.42	1.6845	39,189		39,189	345	39,534
SH TRANSPORTATION	53.15	0.5133	11,942		11,942	105	12,047
SH WARRANTS	65.34	0.6311	14,682		14,682	129	14,811
SH TRAINING ACAD	16.38	0.1582	3,681		3,681	32	3,713
SH LAW ENF BLOCK	1.00	0.0097	225		225	2	227
SH DAY REPORTING	57.65	0.5568	12,953		12,953	114	13,067
SH WORK RELEASE	2.00	0.0193	449		449	4	453
SH OTHER	1.38	0.0134	311		311	3	314
POLICE	1,616.88	15.6157	363,277		363,277	3,199	366,476
FIRE	1,115.53	10.7736	250,635		250,635	2,208	252,843
CODES ADMIN	99.15	0.9576	22,277		22,277	196	22,473
BEER BOARD	3.80	0.0368	855		855	8	863
AGRICULTURAL EXT	8.84	0.0854	1,988		1,988	18	2,006

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MAXIMUS
Schedule .4 - Detail Activity Allocations
For Department MAYOR

Activity - OFFICE OF MAYOR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOIL & WATER	1.00	0.0097	225		225	2	227
SOCIAL SERVICES	98.34	0.9498	22,096		22,096	195	22,291
HEALTH	507.61	4.9024	114,049		114,049	1,005	115,054
PUBLIC LIBRARY	344.53	3.3275	77,409		77,409	682	78,091
PARKS	617.75	5.9661	138,793		138,793	1,222	140,015
ARTS COMMISSION	6.26	0.0605	1,409		1,409	12	1,421
PUBLIC WORKS	346.26	3.3442	77,798		77,798	685	78,483
SOLID WASTE	90.57	0.8748	20,350		20,350	179	20,529
HUMAN RELATIONS	3.80	0.0368	855		855	8	863
ADA MANAGEMENT	0.84	0.0082	190		190	2	192
FARMERS MARKET	8.53	0.0825	1,918		1,918	17	1,935
MUNI AUDITORIUM	11.07	0.1070	2,489		2,489	22	2,511
STATE FAIR BD	180.15	1.7399	40,476		40,476	357	40,833
CONVENTION CTR	54.88	0.5301	12,331		12,331	109	12,440
SPORTS AUTHORITY	1.73	0.0167	389		389	3	392
WATER & SEWER	663.69	6.4098	149,116		149,116	1,313	150,429
STORM WATER	77.00	0.7437	17,300		17,300	152	17,452
BORDEAUX LONG-TERM CARE	484.42	4.6785	108,838		108,838	959	109,797
GENERAL HOSP	687.69	6.6416	154,508		154,508	1,361	155,869
METRO ACTION COM	332.42	3.2105	74,687		74,687	658	75,345
NCAC	60.96	0.5888	13,697		13,697	121	13,818
METRO TRANSIT	1.00	0.0097	225		225	2	227
TAXI TRANSP & LICENSING	3.65	0.0353	821		821	7	828
COMMUNICATION CENTER	172.00	1.6611	38,644		38,644	340	38,984
KNOWLES HOME	62.38	0.6025	14,016		14,016	123	14,139
CRIMINAL JUSTICE PLANNING	4.03	0.0390	907		907	8	915
SubTotal	10,354.32	100.0000	2,326,367		2,326,367	19,154	2,345,521
TOTAL	10,354.32	100.0000	2,326,367		2,326,367	19,154	2,345,521

Allocation Basis: ACTIVE EMPLOYEES BY OPERATING UNIT

Allocation Source: FY07 ACTIVE EMPLOYEE REPORT BY OPERATING UNIT

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MAXIMUS
Schedule .5 - Allocation Summary
For Department MAYOR

Receiving Department	Total	OFFICE OF MAYOR
EMPLOYEE HEALTH &	2,178	2,178
SHARED SERVICES	3,629	3,629
GENERAL SERVICES	8,503	8,503
SHARED BUSINESS	6,040	6,040
CUSTOMER SERVICE	2,005	2,005
FLEET MANAGEMENT	20,662	20,662
POSTAL SERVICE	1,158	1,158
RADIO SHOP	3,076	3,076
DIRECTOR OF FINANCE	1,400	1,400
MINORITY SMALL BUSINESS	1,357	1,357
FINANCE OPERATIONS	5,530	5,530
PAYROLL	2,299	2,299
OFFICE OF MANAGEMENT	4,001	4,001
INTERNAL AUDIT	1,504	1,504
BUSINESS SOLUTIONS	2,653	2,653
DIV ISION OF REAL	4,087	4,087
PURCHASING	3,647	3,647
FINANCIAL	907	907
TREASURY	1,884	1,884
GRANTS COORDINATION	691	691
HUMAN RESOURCES	12,694	12,694
INFORMATION SYSTEMS	27,938	27,938
DEPARTMENT OF LAW	11,951	11,951
CENTRAL RECORDS	691	691
LEGISLATIVE	12,746	12,746
MAYOR	8,460	8,460
ELECTIONS	9,519	9,519
SURPLUS PROPERTY	1,561	1,561
PLANNING COMM	10,156	10,156
ADV PLAN/RSCH	907	907
HISTORICAL COMM	2,014	2,014
COMM ED ALLIANCE	2,006	2,006
ASSESSOR PROP	21,314	21,314
TRUSTEE	7,087	7,087
COUNTY CLERK	18,245	18,245
DISTRICT ATTOR	19,074	19,074

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MAXIMUS
Schedule .5 - Allocation Summary
For Department MAYOR

Receiving Department	Total	OFFICE OF MAYOR
DA DRUG ENF	1,168	1,168
PUBLIC DEFENDER	16,066	16,066
JUVENILE CT CLRK	10,182	10,182
CIRCUIT CT CLERK	12,884	12,884
CRIMINAL CT CLRK	21,881	21,881
CLERK/MASTER	4,742	4,742
JUVENILE COURT	30,406	30,406
GEN SESSIONS CT	33,414	33,414
ST TRIAL COURTS	37,459	37,459
JUSTICE INFO SYS	4,847	4,847
SHERIFF ADMIN	19,379	19,379
SH FACILITY MTN	3,914	3,914
SH WAREHOUSE	715	715
SH CRIM JUST CTR	68,485	68,485
SH HILL JAIL	14,498	14,498
SH CORR WORK CTR	39,534	39,534
SH TRANSPORTATION	12,047	12,047
SH WARRANTS	14,811	14,811
SH TRAINING ACAD	3,713	3,713
SH LAW ENF BLOCK	227	227
SH DAY REPORTING	13,067	13,067
SH WORK RELEASE	453	453
SH OTHER	314	314
POLICE	366,476	366,476
FIRE	252,843	252,843
CODES ADMIN	22,473	22,473
BEER BOARD	863	863
AGRICULTURAL EXT	2,006	2,006
SOIL & WATER	227	227
SOCIAL SERVICES	22,291	22,291
HEALTH	115,054	115,054
PUBLIC LIBRARY	78,091	78,091
PARKS	140,015	140,015
ARTS COMMISSION	1,421	1,421
PUBLIC WORKS	78,483	78,483
SOLID WASTE	20,529	20,529

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MAXIMUS
Schedule .5 - Allocation Summary
For Department MAYOR

Receiving Department	Total	OFFICE OF MAYOR
HUMAN RELATIONS	863	863
ADA MANAGEMENT	192	192
FARMERS MARKET	1,935	1,935
MUNI AUDITORIUM	2,511	2,511
STATE FAIR BD	40,833	40,833
CONVENTION CTR	12,440	12,440
SPORTS AUTHORITY	392	392
WATER & SEWER	150,429	150,429
STORM WATER	17,452	17,452
BORDEAUX LONG-TERM	109,797	109,797
GENERAL HOSP	155,869	155,869
METRO ACTION COM	75,345	75,345
NCAC	13,818	13,818
METRO TRANSIT	227	227
TAXI TRANSP & LICENSING	828	828
COMMUNICATION CENTER	38,984	38,984
KNOWLES HOME	14,139	14,139
CRIMINAL JUSTICE	915	915
Direct Billed	0	0
Total	2,345,521	2,345,521

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